

## **SYLLABUS**

WEST BENGAL STATE UNIVERSITY  
BERUNANPUKURIA, P.O. MALIKAPUR, BARASAT, 24 PARGANAS(N),  
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### **DEPARTMENT OF COMMERCE AND MANAGEMENT**

**The Department of Commerce & Management offers M.Com Degree with Two Specializations – Accounting & Finance and Marketing**

#### **Duration**

The duration of the course : 4 semesters

#### **Objectives**

1. To equip and train Post-Graduate students to accept the challenges of the changing Business World
2. To help the students understand the new industrial and commercial culture
3. To help the students acquire the specialized knowledge
4. To equip the students to go for seeking suitable careers and develop entrepreneurship abilities.
5. To study methods of data collection and interpretation
6. To develop communication and analytical skills.

### **PROGRAMME SPECIFIC OUTCOMES**

1. To inculcate the knowledge of business and the techniques of managing the business with special focus on finance, marketing, human resource management, financial institutions including banks, financial market, Insurance and related law and practices.
2. To impart the knowledge of basic accounting and reporting principles and the latest application-oriented corporate accounting methods.
3. To develop the decision making skill through costing methods and practical application of management accounting principles.
4. To enhance the horizon of knowledge in various fields of commerce and management through advertising and sales promotion, brand value management, integrated marketing and related communication, study of consumer behaviour and market research and also entrepreneurial development.
5. To enhance the computer literacy and its applicability in business through latest version on tally and e-commerce principles and applications.
6. To create awareness in application-oriented research through research for business decisions.



## **STRUCTURE OF THE SYLLABUS Effective from 2013-14**

The following is the course structure for the Masters degree :

- 24 papers of 50 marks each
- 12 core papers in the First Two Semesters
- 8 Elective Papers (depending on specialization) and 4 compulsory papers in the Third and Fourth Semesters

### **FIRST SEMESTER (CORE PAPERS)**

MC 101	Principles and Practice of Management
MC 102	Organisation Behaviour
MC 103	Business Environment
MC 104	Managerial Economics
MC 105	Business Statistics
MC 106	Information Technology in Business

### **SECOND SEMESTER (CORE PAPERS)**

MC 201	Business Ethics and Corporate Governance
MC 202	Marketing Management
MC 203	Human Resource Management
MC 204	Financial Management
MC 205	Quantitative Techniques
MC 206	Financial Institutions & Markets

### **SPECIALISATION PAPERS**

#### **A. COMMERCE / ACCOUNTING & FINANCE SPECIALISATION**

### **THIRD SEMESTER (SPECIALISATION PAPERS)**

AMC 301	Corporate Financial Accounting and Reporting
AMC 302	Advanced Cost and Management Accounting
AMC 303	Corporate Tax Planning & Management
AMC 304	Financial Statement Analysis
AMC 305	Research Methodology
AMC 306	Strategic Management and Project Management

### **FOURTH SEMESTER (SPECIALISATION PAPERS)**

AMC 401	Financial Services
AMC 402	Security Analysis and Portfolio Management
AMC 403	International Finance & International Accounting
AMC 404	Corporate Restructuring & Business Valuation
AMC 405	Information System Management
AMC 406	Project Work

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### **B. MARKETING SPECIALISATION**

### **THIRD SEMESTER (SPECIALISATION PAPERS)**

MMC 301	Sales Management
MMC 302	Consumer & Industrial Buying Behaviour
MMC 303	Intregrated Marketing Communications
MMC 304	Marketing Research and Brand Management
MMC 305	Research Methodology
MMC 306	Strategic Management and Project Management

### **FOURTH SEMESTER (SPECIALISATION PAPERS)**

MMC 401	Services Marketing
MMC 402	International Marketing
MMC 403	Rural Marketing and Distribution Management
MMC 404	Customer Relationship Management & Retail Management
MMC 405	Information System Management
MMC 406	Project Work

### **M.COM**

### **SPECIALISATION : ACCOUNTING & FINANCE**

**Semester-based Curriculum Structure (w.e.f. Session 2013-2014)**

### **SEMESTER I : JULY-DECEMBER**

Paper Code	Paper	Lecture per week	Practical per week	Classes Per week	Credit	Total Hours	Marks
MC 101	Principles & Practice of Management	4		4	3	40	50
MC 102	Organisation Behaviour	4		4	3	40	50
MC 103	Business Environment	4		4	3	40	50
MC 104	Managerial Economics	4		4	3	40	50
MC 105	Business Statistics	4		4	3	40	50
MC 106	Information Technology in Business	4	6	10	7	60	50
		<b>24</b>		<b>30</b>	<b>22</b>	<b>260</b>	<b>300</b>
	Tutorial / Library / Presentation	5		5	2.5	70	
	<b>SEMESTER I : Total</b>	<b>29</b>		<b>35</b>	<b>24.5</b>	<b>330</b>	<b>300</b>

**SEMESTER 2 : JANUARY – JUNE**

Paper Code	Paper	Lecture per week	Practical per week	Classes per week	Credit	Total Hours	Marks
MC 201	Business Ethics & Corporate Governance	4		4	3	40	50
MC 202	Marketing Management	4		4	3	40	50
MC 203	Human Resource Management	4		4	3	40	50
MC 204	Financial Management	4		4	3	40	50
MC 205	Quantitative Techniques	4		4	3	40	50
MC 206	Financial Institutions & Markets	4		4	3	40	50
		<b>24</b>		<b>24</b>	<b>18</b>	<b>240</b>	<b>300</b>
	Tutorial / Library / Presentation	5		5	2.5	70	
	<b>SEMESTER II : Total</b>	<b>29</b>		<b>29</b>	<b>20.5</b>	<b>310</b>	<b>300</b>

**SEMESTER 3 : JULY-DECEMBER**

Paper Code	Paper	Lecture per week	Practical per week	Teaching hr./week	Credit	Total Hours	Marks
AMC 301	Corporate Financial Accounting & Reporting	4		4	3	40	50
AMC 302	Advanced Cost & management Accounting	4		4	3	40	50
AMC 303	Corporate Tax Planning & Management	4		4	3	40	50
AMC 304	Financial Statement Analysis	4		4	3	40	50
AMC 305	Research Methodology	4		4	3	40	50
AMC 306	Strategic & Project Management	4		4	3	40	50
		<b>24</b>		<b>24</b>	<b>18</b>	<b>240</b>	<b>300</b>
	Tutorial / Library / Presentation	5		5	2.5	70	
	<b>SEMESTER III : Total</b>	<b>29</b>		<b>29</b>	<b>20.5</b>	<b>310</b>	<b>300</b>

**SEMESTER 4 : JANUARY – JUNE**

<b>Paper Code</b>	<b>Paper</b>	<b>Lecture per week</b>	<b>Practical per week</b>	<b>Classes Per week</b>	<b>Credit</b>	<b>Total Hours</b>	<b>Marks</b>
AMC 401	Financial Services	4		4	3	40	50
AMC 402	Security Analysis & Portfolio Management	4		4	3	40	50
AMC 403	International Finance & International Accounting	4		4	3	40	50
AMC 404	Corporate Restructuring & Business Valuation	4		4	3	40	50
AMC 405	Information System Management	4	6	10	7	60	50
AMC 406	Project	4		4	6	40	50
		<b>24</b>		<b>30</b>	<b>25</b>	<b>260</b>	<b>300</b>
	Tutorial / Library / Presentation	7		7	3.5	80	
	<b>SEMESTER IV : Total</b>	<b>31</b>		<b>37</b>	<b>28.5</b>	<b>340</b>	<b>300</b>
	<b>CURRICULUM TOTAL</b>	<b>118</b>	<b>12</b>	<b>130</b>	<b>93</b>	<b>1290</b>	<b>1200</b>

**SPECIALISATION : MARKETING****Semester-based Curriculum Structure (w.e.f. Session 2013-2014)****SEMESTER I : JULY-DECEMBER**

<b>Paper Code</b>	<b>Paper</b>	<b>Lecture per week</b>	<b>Practical per week</b>	<b>Classes Per week</b>	<b>Credit</b>	<b>Total Hours</b>	<b>Marks</b>
MC 101	Principles & Practice of Management	4		4	3	40	50
MC 102	Organisation Behaviour	4		4	3	40	50
MC 103	Business Environment	4		4	3	40	50
MC 104	Managerial Economics	4		4	3	40	50
MC 105	Business Statistics	4		4	3	40	50
MC 106	Information Technology in Business	4	6	10	7	60	50
		<b>24</b>		<b>30</b>	<b>22</b>	<b>260</b>	<b>300</b>
	Tutorial / Library / Presentation	5		5	2.5	70	
	<b>SEMESTER I : Total</b>	<b>29</b>		<b>35</b>	<b>24.5</b>	<b>340</b>	<b>300</b>

**SEMESTER 2 : JANUARY – JUNE**

<b>Paper Code</b>	<b>Paper</b>	<b>Lecture per week</b>	<b>Practical per week</b>	<b>Classes Per week</b>	<b>Credit</b>	<b>Total Hours</b>	<b>Marks</b>
MC 201	Business Ethics & Corporate Governance	4		4	3	40	50

MC 202	Marketing Management	4		4	3	40	50
MC 203	Human Resource Management	4		4	3	40	50
MC 204	Financial Management	4		4	3	40	50
MC 205	Quantitative Techniques	4		4	3	40	50
MC 206	Financial Institutions & Markets	4		4	3	40	50
		<b>24</b>		<b>24</b>	<b>18</b>	<b>240</b>	<b>300</b>
	Tutorial / Library / Presentation	5		5	2.5	70	
	<b>SEMESTER II : Total</b>	<b>29</b>		<b>29</b>	<b>20.5</b>	<b>310</b>	<b>300</b>

**SEMESTER 3 : JULY-DECEMBER**

Paper Code	Paper	Lecture per week	Practical per week	Classes Per week	Credit	Total Hours	Marks
MMC 301	Sales Management	4		4	3	40	50
MMC 302	Consumer and Industrial Buying Behaviour	4		4	3	40	50
MMC 303	Integrated Marketing Communications	4		4	3	40	50
MMC 304	Marketing Research and Brand Management	4			3	40	
MMC 305	Research Methodology	4		4	3	40	50
MMC 306	Strategic Management & Project Management	4		4	3	40	50
		<b>24</b>		<b>24</b>	<b>18</b>	<b>240</b>	<b>300</b>
	Tutorial / Library / Presentation	5		5	2.5	80	
	<b>SEMESTER III : Total</b>	<b>29</b>		<b>29</b>	<b>20.5</b>	<b>310</b>	<b>300</b>

**SEMESTER 4 : JANUARY – JUNE**

Paper Code	Paper	Lecture per week	Practical per week	Classes Per week	Credit	Total Hours	Marks
MMC 401	Services Marketing	4		4	3	40	50
MMC 402	International Marketing	4		4	3	40	50
MMC 403	Rural Marketing & Distribution Management	4		4	3	40	50
MMC 404	Customer Relationship Management & Retail Management	4		4	3	40	50
MMC 405	Information System Management	4	6	10	7	40	50
MMC 406	Project Work	4		4	6	60	
		<b>24</b>		<b>30</b>	<b>25</b>	<b>260</b>	<b>300</b>
	Tutorial / Library / Presentation	7		7	3.5	80	
	<b>SEMESTER IV : Total</b>	<b>31</b>		<b>37</b>	<b>28.5</b>	<b>340</b>	<b>300</b>

	<b>CURRICULUM TOTAL</b>	<b>118</b>	<b>12</b>	<b>130</b>	<b>93. 5</b>	<b>129 0</b>	<b>120 0</b>
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## **DETAILED SYLLABUS (FIRST SEMESTER)**

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### **MC 101 Principles & Practice of Management**

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**Course Outcome:** This course aims at orienting the students regarding the principles of management and to apply those principles in actual settings in organisations so that they can cope up/accept any change which is inevitable in organisations.



**Total Units : 6**

**Total No. of Lecturers : 40 hrs.<sup>1</sup>  
Students' Presentation : 5 hrs.**

**UNIT 1 : Introduction** : Concept, nature and importance of management; Managerial skills and levels of management; Management process and overview of functional areas of management; Development of management thought; Classical and neo-classical and modern approaches, social responsibility of business ( 8 )

**UNIT 2 : Planning** : Importance of planning, steps of planning, strategic planning, types of plans, vision, mission, objectives, strategies, standing and single-use plans, Management by objectives, Decision making – concept and process; types of decisions, decisions under certainty, uncertainty and risk, creativity and innovation (8 )

**UNIT 3 : Organizing** : process of organizing, principles, span of management, patterns of departmentalization, delegation and decentralization of authority, line, staff and functional authority, coordination, types and techniques Informal organization (4)

**UNIT 4 : Direction and Supervision** : Requirements of effective direction, supervision, motivation, job satisfaction, morale, communication process, forms, barriers formal and informal communication, functions and characteristics of a leader, approaches to leadership, styles in Indian context, ( 8 )

**UNIT 5: Controlling** : Control process; planning-control link, types of control, Effective control system; Techniques of control, control and information technology, productivity, operations and quality management (6)

**UNIT 6 : Management of Change**, need and process of planned change, Resistance to change. managing organizational change, work stress and its management, employee counseling. (6 )

**Suggested Readings :**

1. Wehrich and Koontz, et al : Essentials of Management; Tata McGraw Hill
2. Tripathy,P.C, Reddy P. N, Principles of Management, Tata McGraw Hill
3. Stoner J and Freeman RE : Management; Prentice-Hall
4. Daft, RL : Management, Thomson
5. V.S.P Rao & Hari Krishna : Management-Text & Cases,Excel Books
6. Murugan, M.S; Management Principles \$ Practices, New Age
7. Robbins, SP : Management, Prentice Hall.

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## **MC 102 Organisation Behaviour**

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**Course Outcome:** This course aims at helping students to develop an understanding of the determinants of human behaviour in business organisations and how those factors affect human behaviour in organisation.

**Total Units: 6**

**Total No. of Lecturers: 40 hrs.<sup>2</sup>  
Students' Presentation: 5 hrs.**

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<sup>1</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.

<sup>2</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.

**UNIT 1: Organisation theory & Organisation Behaviour:** The concepts of organisation, foundations of organisation theory, concepts and understanding of organisational behaviour, models of organisation behaviour, organisational behaviour in the global context.

The organisational system, organisational design, structure and process – impact of technology. [ 7 ]

**UNIT 2: Individual Behaviour :** The individual in organisation, personality, attitudes, emotions, moods, emotional intelligence, perceptions, learning – rationality of individual behaviour. [ 7 ]

**UNIT 3: Motivation :** Motivation- concept, theories- traditional and contemporary (6)

**UNIT 4: Leadership :** - concept, functions, styles and theories – trait, behavioural and situational. [4 ]

**UNIT 5 : Group Behaviour and Group Dynamics :** Group, types of group, group properties, group development model, group decision making, team building, team effectiveness and efficacy, power and politics, communication , conflict and resolution. (8)

**UNIT 6 : Organisational Culture :** meaning, creating and sustaining culture, new paradigms in organisation culture- gender discrimination and social exclusion practices, spirituality and organisational culture, [8 ]

**Suggested Readings:**

1. Robbins, S.P., Organizational Behaviour, Prentice Hall.
2. Luthans, F., Organizational Behaviour, McGraw Hill.
3. Ivanicevich and Matteson, Organizational Behaviour and Management, McGraw Hill.
4. Newstrom and Davies, Organizational Behaviour-Human Behaviour at work, Tata McGraw Hill.
5. Furnham, A., The psychology of behaviour at work, Psychology Press.

## **MC 103 Business Environment**

**Course Outcome:** This course aims at providing the students of this programme with an overview of the internal and external environment of business including owners, customers, employees, government, society, competitors and other stakeholders and how their behavioural change affect or effect the business decisions.

**Total Units : 6**

**Total No. of Lecturers : 40 hrs.<sup>3</sup>  
Students' Presentation : 5 hrs.**

**Unit 1 : Business Environment :** Concept, Nature and Significance of business environment – Types and elements of business environment – Competitive Environment – Micro Environment – concept, features and importance of environmental analysis – Process of environmental analysis – Factors producing changes in business environment. (6)

**Unit 2 : Socio-cultural Environment of Business :** Concept and importance of socio-cultural environment of business – Elements of culture in India – Cultural Resources –

<sup>3</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.

Societal Culture and Organizational Culture – Business and Society, Changing Objectives of Business. (6)

**Unit 3 : Economic Environment of Business :** Social Responsibility of Business – Concept, importance and factors of economic environment of business – Economic Role of the Government of India – Economic Reforms – meaning, objectives and types of economic reforms in India. (6)

**Unit 4 : Political and Legal Environment :** Concept and scope of political and legal environment of business in India – Intellectual Property Rights – Concept and importance of Intellectual Property Rights, types of intellectual properties – The Patents Act : Objects, Definitions, Procedure for granting sealing of patents, office and authority of controller, surrender and revocation of patents – Consumer Protection Act : Definitions, rights of consumers, consumer disputes redressal agencies ( 8 )

**Unit 5 : Natural Environment :** The Environmental Protection Act, 1986 : objects, definitions, important provisions of the Act, various pollution prevention laws in India. Government Policy on Environment: Water Pollution Act, Air Pollution Act, (7)

**Unit 6 : International and Technological Environment :** Importance of International Environment – Concept of Globalisation – Reasons for globalization of business – Multinational Corporations : Concept and Characteristics, benefits and dangers of multinational companies – Origin and functions of WTO – Difference GATT and WTO – WTO Agreements, Trading Blocks and India. Government Policy on Foreign Investment, Foreign Collaboration & Indian Experience. (12 )

### **Suggested Readings**

1. Adhikary, M., Economic Environment of Business, Sultan Chand & Sons.
2. Agarwal, R., & Parag, Diwan, Business Environment, Excel Books.
3. Ahluwalia, I.J., Industrial Growth in India : Stagnation Since the Mid-sixties, Oxford University Press.
4. Alagh, Y.K., Indian Development Planning and Policy : A Re-evaluation, Vikas Publishing.
5. Aswathappa K., Essentials of Business Environment, Himalaya Publishing.
6. Chakravarty, S., Development Planning : The Indian Experience, Oxford University Press.
7. Ghosh, B., Economic Environment of Business, Vikas Publishing.
8. Velasghez, Manuel G, Business Ethics, Prentice-Hall of India.
9. Bhatia. S.K., Business Ethics and Managerial Values, Deep & Deep Publications Pvt. Ltd.
10. Avtar Singh, Mercantile Law, Bharat Book.
11. Satish C. Sharma, Environmental Law, Eastern Law Book House.
12. Reddy, Intellectual Property Laws.

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## **MC 104 Managerial Economics**

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**Course Outcome:** This course aims to acquaint the students with concepts and techniques used in Economic theory and to enable them to apply this knowledge in business decision-making.

**Total Units : 6**

**Total No. of Lecturers : 40 hrs.<sup>4</sup>  
Students' Presentation : 5 hrs.**

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<sup>4</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.

**Unit 1: introduction:** Managerial Economics-Nature & scope of managerial Economics- Managerial Economics & other Discipline-The basic process of decision making-Objectives of the firm & constraints-Fundamental concept affecting business decisions-Incremental principle, Discounting principle, Opportunity cost principle, Equi-marginal principle, role and responsibilities of managerial economists (8)

**Unit 2: Theory of Consumer Choice & Demand Analysis:** Basic Concepts-Cardinal utility approach, Indifference curve approach-Derivation of demand curve from each approach-elasticity of Demand.-Different revenue concepts and their relationship with elasticity of demand-demand forecasting and technique of demand forecasting. Related numerical problems. (7)

**Unit 3: Theory of production :** Production Function-Law of variable proportion-Stages of Production-Laws of return to scale-Isoquants and their properties-return to scale and homogeneous production function-Choice of best input combination-Expansion path. related numerical problems. (7)

**Unit 4: Theory of cost :** Deduction of the cost function of the firm-Short run cost function of the firm-shape of the short run cost curve like TC, TFC, TVC, SAC, SAVC, SMC, AFC-long run cost function and shape of the long run cost curve-cost Estimation related numerical problems. (6)

**Unit 5 : Pricing principles & method:** characteristics and Equilibrium in different market structure: Perfect Competition, Monopoly and Oligopoly. Price discrimination-Average cost Pricing method related numerical problems. (7)

**Unit 6 : Organisational goals:** Profit maximization hypothesis and its limitation-Managerial theories of Baumol - Marris and Williamson model-Behavioral theory of Cyert and March. (5)

#### **Suggested Readings**

1. Ackley, G., *Macroeconomic Theory and Policy*, Macmillan.
2. Adhikary, M., *Business Economics*, Excel Books.
3. Baumol, W.J., *Economic Theory and Operations Analysis*, Prentice Hall.
4. Branson, W.H., *Macroeconomic Theory and Policy*, UBS.
5. Chopra, O.P., *Managerial Economics*, Tata McGraw Hill.
6. Dean, J. *Managerial Economics*, Prentice Hall of India.
7. Dholakia, R.H. and A.L. Oza, *Microeconomics for Management Studies*, OUP.
8. Dwivedi, D.N., *Managerial Economics*, Vikas Publishing.
9. Eaton, B. Curtis and Diane, Eaton, *Microeconomics*, Prentice Hall.
10. Haynes, W.W., Mote, V.L. and Paul, S., *Managerial Economic Analysis and Cases*, Prentice Hall.
11. Koutsoyannis, M., *Modern Microeconomics*, Macmillan.
12. Salvatore Domonick, *Managerial Economics in a Global Economy*, Harcourt Series in Economics, Harcourt Collins Pub.
13. Henderson, *Micro economics*,

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## **MC 105 Business Statistics**

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**Course Outcome:** This course aims to make the students familiar with some basic statistical techniques which will enhance their decision making skills in business and make them prepared to study and understand other statistics based important subjects of commerce and management.

**Total Units : 6**

**Total No. of Lecturers : 40 hrs.<sup>5</sup>**

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<sup>5</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.

**Students' Presentation : 5 hrs.**

**Unit 1 : Recapitulation of Basics :** Data Collection, Frequency Distribution and their analysis, Measures of Central Tendency, Measures of Dispersion, Interpolation, Time Series Data, Index Numbers.

( 6 )

**Unit 2 : Theory of Attributes :** Notations – Classes and Class Frequencies, Relation between Class Frequencies of Various Orders, Independence and Association of Attributes – Methods of Studying Association of Attributes – Comparison of Observed and Expected Frequencies method, Proportion method, Yule's coefficient of association and Yule's coefficient of colligation.

( 8 )

**Unit 3 : Correlation and Regression Analysis :** Types of correlation, Coefficient of correlation, Its Interpretation, Scatter diagram, Simple Regression lines and their interpretation, Properties of regression coefficients, Standard error of estimate, Rank correlation. Multiple Linear Regression, Multiple and Partial correlation, Stepwise Regression.

( 6 )

**Unit 4 : Set Theory and Probability Theory and Distributions :** Concept of Set Theory, Concept of Probability, classical definition and different axioms of Probability, An Overview of Conditional and Unconditional Probability; An overview of Binomial, Poisson, Normal and Exponential Distributions; Fitting of Different Distributions; Joint Distributions of two variables.

( 8 )

**Unit 5 : Sampling Theory and Applications :** Basic concept of sampling; Probabilistic and Non-probabilistic Sampling Schemes; Sampling and Non-sampling errors; Sampling Distribution of Sample Mean, Variance and Proportion; Chi-square, t and F Distributions; Law of Large Number and Central Limits Theorem.

( 6 )

**Unit 6 : Statistical Estimation and Testing :** Time Series Analysis, Basic Components of Time Series Analysis, Point and Interval Estimation of Population Mean, Proportion and Variance; Small Sample and Large Sample Tests based on Z, Chi-square, t and F Statistic; Determination of Sample Size, Analysis of Variance.

( 6 )

**Suggested Readings**

1. Hooda, R.P., Statistics for Business and Economics, Macmillan.
2. Levin, R.I., and Rubin, D.S., Statistics for Management, Prentice Hall.
3. Mathai, A.M. and Rathie, P.N., Probability and Statistics, Macmillan.
4. Spiegel, M.R. and Stephones, L.J., Statistics, McGraw Hill.
5. Makridakis, S., Wheelwright, S.C. and McGee, V.E., Forecasting Methods and Applications, John Wiley.
7. Goon, A.M. Gupta, M.K. and Dasgupta, B., Fundamentals of Statistics, The World Press.

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## **MC 106 Information Technology in Business**

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**Course Outcome:** This course aims to make the students familiar with the fundamentals of information technology and make them aware of the various important uses of information technology in modern business and also getting skilled through their practical application especially in business organizations.

**Total Units : 6****Total No. of Lecturers : 40 Hrs.<sup>6</sup>**


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<sup>6</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.

*(Theory : 24 Hrs. ; Practical : 16 Hrs.)  
Students' Presentation : 5 Hrs.*

**Theoretical : 24 hrs.**

**Unit 1 : Fundamentals of Information Technology & Computers :** Deployment of IT in Business; Basic features of IT; Impact of IT on business environment and social fabric; Fundamentals of Computers – Data, Information and EDP, Levels of Information from Data, Data Processing, Hardware/software Concepts; Generation of Computers, Elements of Digital Computer and it's Functions, I/O Devices, Storage Devices. (6)

**Unit 2 : Computer Arithmetic & Computer Codes :** Number Systems and Codes, Different Number Systems – Binary, Octal, Decimal and Hexadecimal Codes, Conversions from one to another, Codes used in Computers : BCD, EBCDIC, ASCII, Gray; Binary Arithmetic, Complements, Addition and Subtraction, Multiplication and Division, Boolean Algebra, Logic Gates, Karnaugh Map. (6)

**Unit 3 : Networking Internet and E-Communication :** Data Transmission, Goal of Network, Network Architecture, LAN, WAN, Various Topologies, Communication Media, Basic Network Concepts, Client-server Concept, Internet – concept, history, Development in India, Technological Foundation of Internet, Distributed Computing Application, Internet Protocol Suite, Domain Name System (DNS, IP Addresses, Applications of Internet in Business, Education, Governance, etc., Information and communications concepts, Data communication and the telecommunication models, Virtual organizations and remote working, Security and ethical challenges of information technology including control, auditing and privacy issues. (6)

**Unit 4 : E-Commerce and it's Business Applications :** Electronic commerce vs. traditional commerce, E-Commerce and e-business, Types, Channels and needs of e-commerce, E-commerce as an electronic trading system: Special features, Business applications of e-commerce, Limitations of e-commerce. (6)

**Practical : 16 hrs.**

**Unit 5 : Office - Concept & Application :** Office – concept, area, advantages, minimum system requirements, File Management i– Starting a new file, opening existing file, saving files, renaming and deleting files, file formats, MS WORD – concept, writer interface, changing document views, creating new document, working with text, formatting text, formatting pages, headers and footers, numbering pages, changing page margins, creating a table of contents, creating indexes and bibliographies, printing from writer. (8)

**Unit 6 : Spreadsheet and Presentation :** MS EXCEL – concept, Spreadsheets, sheets and cells, Parts of the main Excel window, Starting new spreadsheets, Navigating within spreadsheets, selecting items in a sheet or spreadsheet, working with columns and rows, working with sheets, viewing Calc., Impress- concept, creating a new presentation, formatting a presentation, running the presentation, working with graphics and the gallery, using font work. Accounting package – Tally.. (4)

**Suggested Readings**

1. Turban, Rainer and Potter, Introduction to Information Technology, Wiley.
  2. ITLESL, Introduction to Information Technology, Pearson.
  3. Sinha & Sinha, Fundamentals of Computers, BPB Publication.
  4. Ramesh Behl, Information Technology for Management, TMH.
  5. Turban, Rainer and Potter (2003). Introduction to information technology. John Wiley and sons.
  6. Sinha, P.K., Priti Sinha (2002). Foundation of computing. BPB Publications.
  7. James, A. O'Brien (2005). Introduction to Information Systems. TMH
  8. Norton, P. (2001). Introduction to computers. TMH
  9. Rajaraman, V. (2004). Introduction to Information Technology. PHI.
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10. Cyganski - Information Technology: Inside and outside (Pearson, 1st Edition).
11. Basandra SK - Computers Today (Galgotia, 1st Edition).
12. Leon A and Leon M - Introduction to Computers (Leon Vikas, 1st Edition).
13. Leon - Fundamentals of Information Technology, (Vikas)
14. Kakkar DN, Goyal R – Computer Applications in Management (New Age, 1st Edition).

## **DETAILED SYLLABUS (SECOND SEMESTER)**

### **MC 201 Business Ethics and Corporate Governance**

**Course Outcome:** To provide an understanding about the meaning of ethics, its importance to business and also to have an idea about its different components including morale, values, ethical traditions and conventions and ethical culture and their impact on Business Decisions. In this context, different related legislations including corporate governance and its related measures and their applications are also to be trained.

**Total Units : 6**

**Total No. of Lecturers : 40 hrs.<sup>7</sup>  
Students' Presentation : 5 hrs.**

**Unit 1: INTRODUCTION:** Meaning of ethics and business ethics, sources of ethics, importance of ethics to business, characteristics of business ethics, relationship between business and ethics, nature of ethics in business, arguments against business ethics, evolution of business ethics as a field of study. [ 7 ]

**Unit 2: CULTURE, LAW AND ETHICS:** Indian ethos for the work life, Indian values for the workplace, Concept of attitudes and beliefs, attitudes governing ethical behaviour, Social Culture and individual ethics, Relationship between Law and Ethics, Indian Business Laws and Their Impact on Ethical Behaviour. [ 7 ]

**Unit 3: ETHICS AND CORPORATE EXCELLENCE:** Different ways of achieving Corporate Excellence, Social Responsibilities of Business – meaning, reasons, interaction between business and society, major social responsibilities, technology and ethics, case studies. [ 7 ]

**Unit 4: CORPORATE GOVERNANCE:** Evolution, concept, principles and development; management structure for corporate governance- various committees of board, corporate social responsibilities, corporate misgovernance- doctrine of ultra vires, corporate veil, indoor management, insider trading. [ 5 ]

**Unit 5: LEGISLATIVE FRAMEWORK OF CORPORATE GOVERNANCE:** Sarbanes & Oxley act, USA; CG Models in different other countries, Clause 49 of SEBI listing agreement; relevant provisions of Indian Companies Act, Dr. J. J. Irani expert committee report on company law; major recommendations of Cadbury committee report (1992), CII Code of Corporate Governance (1998), Kumar Mangalam Birla committee report (1999), Naresh Chandra committee report (2002), Narayana Murthy committee report (2003). [ 8 ]

**Unit -6 : CORPORATE SOCIAL RESPONSIBILITY :** Social Responsibility of Business- Models, Business Ethics- Ethical dilemmas and Managing ethics, Corporate Governance., Contemporary issues in CSR and governance, Case Studies. [ 6 ]

#### **Suggested Readings**

1. Fernando, A.C., Business Ethics: An Indian Perspective, Pearson education.

<sup>7</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.

2. Chakraborty, S.K., Values and ethics for organisations, OUP.
3. Raj, Rituparna, A Study in Business Ethics, Himalaya publishing house.
4. Badi & Badi, Business Ethics, Vrinda Publications.
5. Fernando, A.C., Corporate Governance, Pearson Education.
6. Tricker, B., Corporate Governance, OUP
7. Gopalsamy, N., A Guide to Corporate Governance, New Age International Publishing.
8. Das, S.C., Corporate Governance in India, PHI.

## **MC 202 Marketing Management**

**Course Outcome:** This course aims to make the students understand the fundamentals of marketing and the nuances of marketing decision making so that they realize it as one of the important business function which helps to generate revenue for the business organisation.

**Total Units: 6**

**Total No. of Lecturers: 40 hrs.<sup>8</sup>  
Students' Presentation: 5 hrs.**

**UNIT 1: Introduction:** Fundamentals of Marketing – need, want, demand, value, exchange, transaction, competition; Definitions of marketing; Evolution of marketing concepts (orientations); Marketing Mix – 4Ps and their sub elements. **Marketing Environment:** Major components of the microenvironment and macro-environment (6)

**UNIT 2: Market Segmentation, Targeting and Positioning:** Concepts of market segmentation and targeting; Various bases for segmentation (consumer and industrial); Differentiation and Positioning strategies, (6)

**UNIT 3: Marketing Research:** Role of marketing research in marketing decision making; Sources of market information, Overview of the methods of primary and secondary research, **Consumer Behaviour:** A framework of consumer decision making process, overview of major factors influencing consumer behavior (8)

**UNIT 4 : Product:** Product Classification, Service – characteristics and expanded service mix elements; Product Line, Product Mix; Product Life Cycle and marketing strategies at different stages of PLC; New Product Development (6)

**UNIT 5 : Pricing:** Procedure for price setting; Pricing objectives; Cost and demand consideration; Pricing methods; Modifying the price; Pricing Strategies and Tactics, **Marketing Channels:** Importance of Marketing intermediaries; Types of intermediaries and their functions; Levels of marketing channels; Channel flows and functions; Channel design decisions; Network Marketing (8)

**UNIT - 6: Promotion:** Elements of Promotion Mix (advertising, sales promotion, personal selling, direct marketing, PR and publicity) – characteristics and their relative strengths and weaknesses; Concept of Integrated Marketing, **Selling Process:** Steps of selling process (6)

### **Suggested Readings**

1. Etzel, M.J., Walker, B.W. & W.J. Stanton - Marketing; TMH
2. Grewal, D. & Levy, M. - Marketing ; TMH
3. Kotler, P., Keller, K., Koshy, A. & Jha, M. - Marketing Management; Pearson
4. Lamb - Marketing 7th ed; Thomson Learning

<sup>8</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.



5. Palmer - Principles of Marketing; OUP
6. Panda, Marketing Management, Excel
7. Ramaswamy & Namakumari - Marketing Management; McMillan
8. Saxena, R. - Marketing Management; TMH

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## MC 203 Human Resource Management

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**Course Outcome:** This course aims at helping students to develop an understanding of the various functions of human resource managers of business organizations and to enable them to apply this knowledge for achieving the organization goals.

**Total Units : 6**

**Total No. of Lecturers : 40 hrs.<sup>9</sup>  
Students' Presentation : 5 hrs.**

- UNIT 1: Human Resource Management**-Meaning, Scope, Importance of HRM, Functions of HR Department, Role of HR Manager (4)  
**Job Design and Job Analysis:** Concept, Job Rotation, Job Enrichment, Job Enlargement, Job Analysis (3)
- UNIT 2: Human Resource Planning:** Process of Human Resource Planning- Supply and Demand forecasting, Man Power Inventory, Career Planning, Succession Planning, Human Resource Information System(HRIS) (4)
- UNIT 3: Recruitment and Selection:** Concept, Sources of Recruitment- Techniques of Recruitment, Selection Process, Evaluation of Selection Programme (5)  
**Human Resource Development:**-Concept of HRD, Significance of HRD, and Assessment of HRD Needs, HRD Methods-Training Method & Methods of Management Development Programme. (5)
- UNIT 4: Performance Appraisal System:** Meaning, Purpose, Methods, Problems of Performance Appraisal, Potential Appraisal. (5)  
**Compensation Management:** -Concepts,-Objectives, System of Wage Payments, Fringe Benefit. (3)
- UNIT 5: Industrial Relation:** Meaning, Objectives, Parties of Industrial Relation, Industrial Disputes - Settlement Mechanism, Disciplinary Procedure and Grievance Handling (6)
- UNIT 6: Workers Participation in Management :** Concept, -Objectives-Forms of Workers Participation in Management, Empowerment and Quality Circle  
**Strategic HRM**-Meaning, Strategic HRM Process, Nature of e-HRM, (5)

### Suggested readings-

1. Rao P.Subba Personal and Human Resource Management, Text and Cases, Himalaya Publishing House.
2. Rao V.S.P -Human Resource Management, Excel.

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<sup>9</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.

3. Agarwala-Strategic Human Resource Management, OUP.
4. Aswathapa.K- Human Resource Management,Tata Mcgraw Hill.
5. Pattanayek.B- Human Resource Management,PHI.
6. Jyothi P Venkatesh D.N-Human Resource Management,OUP.
7. Ramaswamy.E.A,Managing Human Resource,OUP.
8. Saiyadain.M.S Human resource Management,Tata Mcgraw Hill.

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## MC 204 Financial Management

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**Course Outcome:** This course aims at helping students to develop an in depth knowledge about the objective of a business firm, financial evaluation of projects, making capital structure and dividend decisions, determination of cost of capital and management of working capital.

**Total Units : 6**

**Total No. of Lecturers : 40 hrs.<sup>10</sup>  
Students' Presentation : 5 hrs.**

**UNIT 1-Introduction:** Meaning and Scope of Financial management: objective —Profit or Wealth Maximization.. Functions: Financing, Investing and Dividend Decision. Time value of Money.

(4)

**Financial planning:** Meaning of financial plan and financial planning. Objectives of financial planning. Estimating long terms and short term financial needs, capitalization-over capitalization and under capitalization-patterns of financing (3)

**Unit 2: Capital Structure Theories:** NI Approach, NOI approach, Traditional approach, MM approach-without and with taxes,

(6)

**UNIT 3: Cost of capital:** Meaning and significance of cost of Capital: Calculation of costs of specific sources, weighted average of cost of capital and marginal cost of capital (4)

**Leverage:** Concept of leverage, Operating and Financial leverage, Measurement of Leverage, Combined leverage, Impact of leverage, EBIT-EPS analysis (3)

**Unit 4: Dividend policy:** Issues in dividend decision, Walter Model, Gordon's Model, M-M Hypothesis,

(4)

**Unit 5 : Working Capital Management:** Meaning, significance and types of working capital, profitability-liquidity tangle, calculation of operating cycle, estimation of working capital requirements, financing of working capital, sources of working capital, management of cash, receivables and inventory

(8)

**Unit :6 Capital Budgeting Decisions:** Nature of investment decisions Investment evaluation methods, Capital Rationing, Risk analysis in Capital Budgeting. (8)

### References:

1. Archer, Stephen, H., Choate G. Marc, Racette, George: Financial Management; John Wiley, New York.
2. Banerjee, B: Financial Management & Policy,

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<sup>10</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.

3. Brealey, Richard A and Steward C. Myers: Principles of Corporate Finance, Tata McGraw Hill, Delhi.
4. Chandra, Prasanna: Financial Management, Tata McGraw Hill, Delhi.
5. Khan, M.Y & Jain, P.K: Financial Management, Tata McGraw Hill, Delhi.
6. Pandey, I.M: Financial Management, Vikas Publishing House, Delhi.
7. Van Horne, James C: Financial Management and Policy, Prentice Hall, Delhi.
8. Van Horne, J.C. and J.M. Wachowicz Jr.: Fundamentals of Financial Management, Prentice-Hall, Delhi.

## MC 205 Quantitative Techniques

**Course Outcome:** This course is designed to make the students familiar with the concept of mathematical optimization and to help them to develop an understanding of basic operation research techniques and their role in business decision making,

**Total Units : 6**  
**40 hrs.<sup>11</sup>**

**Total No. of Lecturers :**

**Students' Presentation : 5 hrs.**

**Unit 1 : Linear Programming Techniques :** Problems formulation, Nature of Solution Types, Graphical Method, Simplex Method, Duality,  
( 8 )

**Unit 2 : Special Applications of Linear Programming Techniques :** Transportation Problems, Assignment Problems including Trans-shipment and Routing Problems.  
( 6 )

**Unit 3 : Decision Theory and Theory of Games :** Decision under Uncertainty and Risk, Bayesian Approach, Decision Tree, Utility Theory, Zero Sum Game, Pure and Mixed Strategies, Criterion of Sharing strategies  
( 8 )

**Unit 4 : Inventory Control and Management :** Deterministic and Probabilistic inventory models, Discrete and Continuous inventory models, Price-Discount Inventory Control Models  
( 6 )

**Unit 5 : Network Analysis :** Network Diagram, Time Estimate for Activity, Program Evaluation and Review Technique (PERT), Network Crashing, Critical Path Method (CPM), Shortest Route Algorithm.  
( 6 )

**Unit 6 : Markov Analysis :** Markov Process, Transition Probabilities, Transition Matrix, Brand Switching Analysis, Prediction of market share in future periods, Market share at equilibrium.  
( 6 )

### Suggested Readings :

1. Budnik, Frank S. Dennis Meleavey, Richard Mojena, Principles of Operations Research, 2<sup>nd</sup> ed., Richard Irwin, Illinois, All India Traveller Bookseller, New Delhi, 1995.
2. Wagner, Harvey M. Principles of Operations Research, Prentice Hall of India, New Delhi, 2005.
3. Taha, H. A., Operations Research – An Introduction, New York, McMillan, 1989.
4. Swarup, K., Gupta, P.K., Mohan, M., Operations Research, Sultan Chand & Sons, New Delhi.

<sup>11</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.

5. Sharma, J.K., Operations Research : Theory and Applications, , McMillian India Ltd., New Delhi, 1997.
6. Vohra, N.D., Quantitative Techniques in Management, Tata McGraw-Hill Ltd., New Delhi.
7. Kapoor, V.K., Quantitative Tools & Techniques, Tata McGraw Hills Pvt. Ltd.
8. Srivastava, U.K., Shenoy, G.V. and Sharma, S.C., Quantitative Techniques for Managerial Decisions, New Age International.
9. Gillett, B.E., Introduction to Operations Research, Tata McGraw Hill.
10. Musthafi, C.K., Operations Research : Methods and Practice, New Age International.

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## **MC 206 FINANCIAL INSTITUTIONS & MARKETS**

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**Course Outcome:** This course aims at helping students in developing an in depth knowledge about the role and components of a financial system. They are also helped to have an in depth knowledge about the roles and components of Indian financial markets (money as well as capital markets), financial institutions (viz., banks, mutual funds and insurance companies) and a few selected financial services.

**Total Units : 6**  
**hrs.<sup>12</sup>**

**Total No. of Lecturers : 40**

**Students' Presentation : 5 hrs.**

### **Unit 1: Introduction**

Nature and role of financial system, financial system and economic development, an overview of Indian financial system. **KS**

(4)

### **Unit 2: Financial Markets : Money Market**

Money market – meaning, functions, constituents, instruments; **KS**

(8)

### **Unit 3 : Financial Markets : Capital Market**

Capital market – Primary and secondary markets, role of SEBI. **KS**

(8)

### **Unit 4 : Indian Banking System**

RBI: organization, functions and role; Commercial bank: classification, functions, growth, structure and prudential norms. **UD**

(10)

### **Unit 5 : Mutual Fund and Insurance Sector**

Mutual Fund: concept, schemes, performance appraisal and regulation; Insurance Sector: concept, objectives, functions, segments and regulation. **UD**

(5)

### **Unit 6 : Financial Services**

Merchant banking, leasing and hire-purchase, credit rating, venture capital. **UD**

(5)

### **Suggested Readings :**

1. Bhole, L. M, *Financial Markets and Institutions*, Tata McGraw Hill, Delhi.
2. Fabozzi and Modigliani, *Capital Markets: Institutions and Instruments*, PHI Learning, New Delhi.
3. Gomez, *Financial Markets, Institutions and Financial Services*, PHI Learning, New Delhi.
4. Pathak, Bharati V., *The Indian Financial System: Markets, Institutions and Services*, Pearson Education, Delhi.
5. Machiraju, *Indian Financial System*, Vikas Publishing House, New Delhi.
6. Mishkin and Baskins, *Financial Markets and Institutions*, Pearson Education, Delhi.

## **THIRD SEMESTER (SPECIALISATION PAPERS)**

<sup>12</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.

## **A. ACCOUNTING & FINANCE SPECIALISATION**

### **AMC 301 Corporate Financial Accounting and Reporting**

**Course Outcome:** This course aims at helping students to develop an understanding of the accounting and reporting systems, recent developments in the area of financial reporting and to enable them to apply this knowledge for proper disclosure of financial statements. It also helps them in analyzing the financial statements and making proper decisions in business.

**Total Units : 6**  
**40 hrs.<sup>13</sup>**

**Total No. of Lecturers :**

**Students' Presentation : 5 hrs.**

**Unit 1: Introduction:** Financial Reporting-Its Importance, Issues and problems with special reference to published financial statement. International Financial Reporting Standard (IFRS)- concept and development of accounting standards, need of IFRS, ideas regarding accounting standard. Fair value accounting

**(6)**

**Unit 2:Accounting for Intangible:** Classification of assets, characteristics of intangible assets, concept of brand, need for brand accounting, brand valuation models, brand accounting practices, concept of goodwill, accounting for goodwill, accounting for negative goodwill.

**(7)**

**Unit 3: Environment Accounting:** Environmental hazards, meaning of environmental accounting, advantages and problems of environmental accounting, environmental disclose practices, environment audit, objects of environment audit and process of environment audit.

**(6)**

**Unit 4: Accounting for corporate Restructuring:** Methods of corporate Restructuring, Accounting for mergers and acquisition, accounting and reporting of buy back of shares, accounting for demergers, accounting for Employee Stock Option Plan (ESOP).

**(8)**

**Unit 5: Value Added Accounting, Human Resource Accounting, & Inflation Accounting:** Meaning, Objectives, Significance, approaches to preparation of value added statements, meaning, objectives, significance and basic premises of HR accounting, HR valuation models, Indian practices. Meaning, objectives, and approaches to Inflation Accounting.

**(8)**

**Unit 6 Segment Reporting:** Concept and significance of segment reporting, International Accounting Standard (IAS) relating to segment reporting, Indian Accounting Standard relating to segment reporting, segment reporting in practice.

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<sup>13</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.

(5)

**Suggested Reading:-**

1. Das Gupta, Human Resource Accounting, Wheeler publishing, New Delhi..
2. Dutta,U.K, “ Environmental Accounting and Disclosure: An overview “ in Pramanik A.K(ed) Environmental Accounting and Reporting, Deep and Deep Publication Pvt. Ltd,New Delhi.
3. Gupta R “Inflation Accounting” Tata McGraw Hill.
4. Ghosh T P, IFRS, Taxman Publication.
5. Baxter W. T .Accounting Values and Inflation, Tata McGraw Hill,
6. Hendrikson E .S,Accounting Theory,Khosla Publishing House, Delhi.
7. Jawhar Lal,Corporate Reporting Practices, Taxman Publication

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## **AMC 302 Advanced Cost and Management Accounting**

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**Course Outcome:** This course aims at helping students in developing an in-depth knowledge about making short-term decisions, including decisions with respect to transfer pricing, by the managers of a business organisation, analyzing outcomes and evaluating the performance of the managers.

**Total Units : 6**  
**hrs.<sup>14</sup>**

**Total No. of Lecturers : 40**

**Students' Presentation : 5 hrs.**

**Unit 1: Introduction :** Concept of Cost, Methods and Techniques of Costing, Objective, nature and scope of Management Accounting, Responsibility Accounting,  
(2)

**Unit 2 : Responsibility Accounting :** Centralization and Decentralization, need for decentralization, problems of decentralization, Responsibility Centre, Standard cost centre, revenue centre, profit centre, discretionary expense centre, investment centre. Significance of responsibility accounting, pre-requisites of responsibility accounting, limitations of responsibility accounting.  
(4)

**Unit 3 : Standard Costing and Budgetary Control :** Functional Budget, Master Budget, Fixed and Flexible Budget, Zero-based Budgeting, Standard Costing and Variance Analysis,  
(8)

**Unit 4 : Marginal Costing and Managerial Decision Making :** CVP analysis for single product and multi-product firm, pricing decisions, acceptance or rejection of an order, make or buy decision, optimizing product-mix, introduction of new product line, shutdown or continue, limiting factors and decision making, use of linear programming in CVP analysis, CVP analysis under conditions of risk, curvilinear break-even analysis.  
(10)

**Unit 5 : Transfer Pricing and Strategic Cost Management:** Transfer Pricing – need, principles, different methods and their applicability, Activity Based Costing, Target Costing, Value Analysis, Life Cycle Costing, Learning Curve.  
(8)

**Unit 6 : Performance Evaluation :** ROI, RI, EVA, MVA, SVA, Balanced Scorecard.

(8)

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<sup>14</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.

**Suggested Readings :**

1. Anthony and Govindarajan, *Management Control System*, Tata McGraw Hill,
2. Atkinson, Kaplan, Matsumura, Young and Kumar, *Management Accounting*, Pearson Education,
3. B. Banerjee, *Cost Accounting- Theory and Practice*, Prentice-Hall of India,
4. Copeland, R.M. and Vascher, P.V., *Managerial Accounting*, John Wiley and Sons,
5. Horngren, C. T., *Introduction to Management Accounting*, Prentice-Hall of India, New Delhi,
6. Kaplan and Atkinson, *Advanced Management Accounting*, Prentice Hall of India, New Delhi,
7. Kaplan and Norton, *Translating Strategy into Action: the Balanced Scorecard*, Harvard Business School.

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## **AMC 303 Corporate Tax Planning & Management**

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**Course Outcome:** This course aims at helping students to develop an in depth knowledge about the various areas of tax planning of a corporate assessee. It also helps them to get an idea of tax planning in different functional areas of a corporate assessee. This course also make them aware of the various changes in recent tax laws and enrich them by providing practical knowledge in different areas of tax management.

**Total Units : 6**  
**40 hrs.<sup>15</sup>**

**Total No. of Lecturers :**

**Students' Presentation : 5 hrs.**

**Unit 1: Introduction:** Types of companies, Residential status and tax incidence of companies, computation of taxable income and tax liability of companies, tax planning, tax evasion, tax avoidance, tax management,  
(7)

**Unit 2 : Tax planning with reference to setting up a new business.**-Location of a Business, Nature of Business, Form of the organization  
(5)

**Unit 3: Tax Planning with respect to Managerial Decisions :** Personnel Remuneration, Research and Development, Purchase of assets, Make or Buy, Purchase of assets by installment or hire Leasing or Owning of assets, repair, renewal, Replacement or renovation of assets, Shut down or Continue, Capital Structure Decisions, Dividend Policy, Bonus Share,  
(9)

**Unit 4: Carry forward & set off of business loss:** Inter source adjustment, carry forward of losses, carry forward and set-off of losses in case of companies in which public are not substantially interested and in case of conversion of firm into company  
(6)

**Unit 5: Tax Planning with respect to Merger and Demerger :** Meaning of merger and demerger, conditions, Tax implications for the shareholders, amalgamating company, amalgamated company, resulting company.  
(6)

**Unit 6: Tax Management**

Return of Income, TDS and TCS, Advance Payment of Tax, Assessment  
(7)

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<sup>15</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.

**References:**

Singhania, Singhania and Singhania, *Direct Taxes – Law and Practice*, Taxmann, New Delhi, Ahuja & Gupta, *Direct Taxes*, Bharat Book Agency

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## **AMC/MMC 304      Financial Statement Analysis**

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**Course Outcome:** Analysis is the preceding step in Decision Making. Therefore, this course aims at providing an in-depth overview of different types of analysis of various financial statements needed for managerial decision making regarding liquidity, profitability, growth, debt recovery, solvency and bankruptcy which are parts of crucial business decisions.

**Total Units : 6**  
**40 hrs.<sup>16</sup>**

**Total No. of Lecturers :**

**Students' Presentation : 5 hrs.**

**Unit 1 : Introduction :** Concept of Financial Statements, Nature of Financial Statements, Objectives of Financial Statements, Different types of Financial Statements: Income Statement, Balance Sheet, Statement of retained earnings, funds flow statement, cash flow statement, schedules. Limitations of financial statements. (6)

**Unit 2 : Analysis and Interpretation of Financial Statements :** Traditional Approaches vs Modern approaches to financial statement analysis, classification of financial statement analysis : based on modus operandi and based on materials used, Techniques of financial statement analysis: comparative statements, common-size statements, trend ratios and ratio analysis, problems encountered in financial statement analysis.

(8)

**Unit 3 : Ratio Analysis and other technical analysis :** Objectives of ratio analysis, classification of ratios, ratio formation, ratio interpretation, practical methods of ratio analysis, Time series (intra-firm) analysis, cross-sectional (inter-firm) analysis, residual analysis, univariate analysis vs. multivariate ratio analysis, application of statistical tools in financial statement analysis.

(8)

**Unit 4 : Cash flow analysis :** Concept of cash flow statement, components and formats of cash flow statement, linkages of the cash flow statement with the Income Statement and Balance Sheet, practical problems (advanced level with the application of AS-3) (6)

**Unit 5 : Financial Distress Prediction (FDP):** FDP – concept, importance, problems in defining financial distress, prediction of corporate earnings and growth rates, prediction of corporate distress with different models.

(6)

**Unit 6 : Bond Ratings :** Financial information and bond rating, Bond Yields, duration and immunization, problems on bond yields, examples of duration and volatility. (6)

### **Suggested Readings :**

1. Foster, G., *Financial Statement Analysis*, Englewood Cliffs, NJ, Prentice Hall.
2. Foulke, R.A., *Practical Financial Statement Analysis*, New York, McGraw-Hill.
3. Kaveri, V.S., *Financial Ratios as Predictors of Borrowers' Health*, New Delhi, Sultan Chand.

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<sup>16</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.



4. Lev, Baruch, Financial Statement Analysis – A New, Approach, Englewood Cliffs, NJ, Prentice Hall.
5. Sur, Debasish, Financial Statement Analysis, Excel Books.
6. Myer, J.N., Financial Statement Analysis, NJ, Prentice Hall.
7. Chandra, Prasanna, Financial Management, Tata McGraw Hills Publishing Company.

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## **AMC/MMC 305      Research Methodology**

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**Course Outcome:** To equip the students with the basic understanding of the research methodology and to provide an insight into the application of modern analytical tools and techniques, especially, various statistical tools and techniques, for the purpose of decision making in solving problems related to business research.

**Total Units : 6**  
**40 hrs.<sup>17</sup>**

**Total No. of Lecturers :**

**Students' Presentation : 5 hrs.**

**Unit 1 : Fundamentals of Research & Research Design :** Research – definition, objectives and motivation behind research, Importance of Research, Types of Research, Social Research – Objectives, Scope, Functions and Limitations, Research Process, Criteria for a Good Research, Problems encountered by Researchers in India; Research Problem – definition, selection of the Problem, Defining the Problem – techniques involved; research Design – meaning, need, features, different types, Basic Principles of Experimental Design, Developing a Research Plan.

( 8 )

**Unit 2 : Collection & Processing of Data :** Measurement and Scaling Techniques, Collection of Primary Data, Observation Method, Interview Method, Questionnaires, Schedules, Some other methods, collection of Secondary Data – Nature, Advantages & Disadvantages of Secondary Data, Types of Secondary Data, Additional Sources of Secondary Data – Government & Non-Government Sources; Processing Operations – Problems in Processing, Application of Elementary Statistics in Research

( 8 )

**Unit 3 : Sampling Fundamentals & Sampling Design :** Need for Sampling, Some Fundamental Definitions, Important Sampling Distributions, Central Limit Theorem, Sampling Theory, Sandler's A-test, Standard Error, Estimation, Sample Size & It's Determination, Census vs. Sample Survey, Steps in Sampling Design, Criteria for selecting a Sampling Procedure, Characteristics of a Good Sample Design, Different Types of Sample Designs, Selection of a Random Sample – from a finite and infinite universe, Complex Random Sampling Designs.

( 6 )

**Unit 4 : Testing of Hypotheses :** Hypothesis – definition & concept, Procedure & Flow Diagram for Hypothesis Testing, Important Parametric Tests – for means, difference between means, for proportions, difference between proportions, Test for Variance, Equality of variances, Test for Correlation Coefficients, F-test and Anova, Important Non-parametric or Distribution-free Test, Relationship between Spearman's  $r_s$  and Kendall's  $w$ , Characteristics

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<sup>17</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.

of Distribution-free Tests,  
( 6 )

**Unit 5 : Multivariate Analytical Techniques :** Concept & Characteristics of Multivariate Techniques, Classification, Important Multivariate Techniques - Factor Analysis, Cluster Analysis, Multivariate Analysis, Discriminant Analysis, etc.  
( 6 )

**Unit 6 : Interpretation and Report Writing :** Interpretation – meaning, causes, Techniques, precaution, Significance of Report Writing, Steps in Writing Report, Layout of the Research Report, Types of Reports, Oral Presentation, Mechanics of Writing a Research Report, Precautions, Procedure of writing Bibliography, Use of Computer & Computer Technology, Computer & Researcher.  
( 6 )

**Suggested Readings :**

1. Kulkarni, M.V., Research Methodology, Everest Publishing House.
2. Kothari, C.R., Research Methodology – Methods & Techniques, New Age Intl.
3. Ahuja, Ram., Research Methods, Rawat Publications.
4. Russell, Ackoff, L., The Design of Social Research, University of Chicago Press.
5. Wilkinson, T.S. and Bhandarkar, P.L., Methodology and Techniques of Social Research, Himalaya Publishing House.
7. Goon, A.M. Gupta, M.K. and Dasgupta, B., Fundamentals of Statistics, The World Press.
8. Krishnaswamy, K.N., Sivkumar, K.I., Mathirajan, M., Management Research Methodology, Pearson Education.
9. Cooper, Donald R., Schindler Pomde S., Business Research Methods, Tata McGraw Hill.
10. Johnson, Richard A., Wicheres, Dean W., Applied Multivariate Statistical Analysis, Pearson Education.

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**AMC/MMC 306      Strategic Management & Project  
Management**

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**Course Outcome:** Strategic Management- This course aims to make the students familiar with the concept of strategic management and to help them understand the corporate and business level strategies applicable for successful running of business organisations. Project Management—The basic purpose of this course is to understand the framework for evaluating capital expenditure proposals, their planning and management in the review of the projects undertaken.

**Total Units : 6**  
**40 hrs.<sup>18</sup>**

**Total No. of Lecturers :**

**Students' Presentation : 5 hrs.**

**Module I : Strategic Management**

**UNIT-1 Introduction to Strategic Management**      Evolution of Strategic Management, Definition of Strategic Management, Elements in Strategic Management Process, Model of Strategic Management Process

(4)

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<sup>18</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.

**UNIT-2 Corporate and Business level strategies :** Environmental and organizational appraisal and strategy formulation: Growth, Stability, Retrenchment and Restructuring strategies, Generic business strategies- Cost Leadership, Differentiation, Focus business strategy

(8)

**UNIT-3 Strategic Analysis and Choice :** Tools and Techniques for Strategic Analysis- SWOT Analysis, Industry and competitor analysis, portfolio analysis, BCG matrix, GE Nine Cell Matrix, Subjective factors in strategic choice

(8)

## **MODULE II : Project Management**

**UNIT :4 Generation and screening of project idea,** concepts and characteristics of projects and classification, roles of systems analysis and systems management in the life cycle of a project. capital expenditure, importance and difficulties, market demand and situational analysis, technical analysis, financial analysis including break even analysis and profitability analysis, analysis of project risk, firm risk and market risk, social cost benefit analysis, budget and planning.

(8)

**UNIT :5 Multiple projects and constraints,** network techniques for project management (PERT, CPM etc), use of Gantt chart and other established tools and techniques to schedule the completion of all work elements, application of decision theory, use of resource-loading chart to ensure optimal labor utilization for cost effectiveness and schedule efficiency .

(8)

**UNIT :6 Project review and administrative aspects,** use of project management information systems (PMIS) to monitor, evaluate, and control planned cost and schedule performance. Use of variance analysis to assess project performance, earned-value concepts for project milestone control, project financing in India

(4)

### **Suggested Readings**

1. Kazmi, ; Strategic Management and Business Policy; TMH
2. Wheelen, : Strategic Management and Business Policy; Pearson Education
3. Churchill and Strickland, Strategic Management
4. Hitt, Hokinson and Ireland, Management of Strategy, South-Western Cengage learning
5. Choudhury, S., *Project Management*, Tata McGraw Hill, New Delhi
6. Mishra, R.C and Soota, T, *Modern Project Management*, New Age International Publishers, New Delhi.

## **THIRD SEMESTER (SPECIALISATION PAPERS)**

### **B. MARKETING SPECIALISATION**

## **MMC 301 Sales Management**

**Course Outcome:** This course helps to make the students familiar with the concept of sales management and to understand the premises of sales force management as an area of importance in organisations.

**Total Units : 6**  
**40 hrs.<sup>19</sup>**

**Total No. of Lecturers :**

**Students' Presentation : 5 hrs.**

**UNIT 1 : Introduction:** Concept; Objectives and Functions of Sales Management; Evolution of Sales Department; Nature and Scope of Personal Selling and Sales Management; Duties; Responsibilities; Functions of a Sales Manager (4)

**UNIT 2 : Personal Selling:** Types of Selling situations; Buyer-seller dyad; Theories of selling; Steps of Selling process; Salesmanship; Product and customer knowledge; Types of objections; Negotiation; When and How to Negotiate. (6)

**UNIT 3 : Sales Organization:** Setting up Sales organization; Different models of Sales Organization; Factors determining Sales organization structure; Problems associated with structuring the sales organization; Modifications of Sales Organization. (6)

**UNIT 4 : Sales Planning :** Importance of Sales Planning; Sales objectives, Strategies; Sales Forecasting; Sales Territories, procedure for designing sales territories; assigning territories; Sales Quotas , importance, procedure, types and method of establishing Quotas; Sales budget; (8)

**UNIT 5 : Sales Force Management:** Sales Force Planning; Recruitment and selection; Training and Development; Placement and Induction; Motivating Sales Force; Leading the Sales Force; Compensation and Promotion Policies. ( 10 )

**UNIT 6 : Sales Control:** Analysis of Sales Volume; Costs and Profitability; Managing expenses of sales personnel; Evaluating Sales Force Performance. ( 6 )

**Suggested Readings :**

1. Cundiff, Still & Govoni : Sales Management – Decision, Strategies & Cases – PHI.
2. Johnson, Kurtz & Scheuing : Sales Management Concept, Practices & Cases – McGraw Hill.
3. Sahadev, Sales & Distribution Management, OUP
4. K.K.Havaldar & V.M.Kavale, Sales and Distribution management, TMH
5. R.L.Spiro, W.J.Stanton & G.A.Rich, Management of Sales Force, Tata-McGraw Hill.
6. Laucaster & Jobber : Selling & Sales Management – Macmillan (India)
7. Forsyth, P., Sales Management Handbook, Jaico Publishers.
8. Anderson, Hair and Bush, Professional Sales Management, McGraw Hill.
9. Ford, Churchels and Walker, Management of Sales Force, McGraw Hill.
10. Smith, R., Sales Management, Prentice Hall.

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## **MMC 302 Consumer and Industrial Buying Behaviour**

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**Course Outcome:** This course aims to develop the understanding of behaviour of consumers among the students and how the consumers take decisions and what factors influence the decision making process. Also helps the students understand the industrial buying behaviour and the nuances of industrial buying.

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<sup>19</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.

**Total Units : 6**  
**40 hrs.<sup>20</sup>**

**Total No. of Lecturers :**

**Students' Presentation : 5 hrs.**

**MODULE - I : Consumer Behaviour**

**UNIT 1 : Introduction** : Meaning, nature and importance of Consumer Behaviour, understanding consumers and market segments, consumer analysis and business strategy  
 (2)

**UNIT 2 : Determinants of consumer buying behaviour** : Individual : Needs and motives, involvement, perception, learning, attitudes, personality and lifestyle. Environmental : Family, groups, social class and culture and subculture.  
 (8)

**UNIT 3 : Consumer Decision Making Process** : Need recognition, search and evaluation, purchase and post-purchase behaviour, models of consumer decision-making : traditional, behavioural economics, and contemporary (Howard and Sheth Model, Nicosia Model, Engle and Blackwell Model), input, process and output model.  
 (10)

**MODULE II : Industrial buying behaviour**

**UNIT 4 : Overview** : Perspective on the organization buyer., Nature of Industrial Marketing, Industrial Marketing Vs. Consumer Marketing, Relational approach to Industrial Marketing-The Nature of Industrial Demand & Industrial Customer , Types of Industrial Products: Major Equipment; Accessory Equipment; Raw and Processed Materials; Component Parts and Sub- Assemblies; Operating Supplies; Standardized and Non-standardized parts, Industrial services  
 (8)

**UNIT 5 : Dimensions of Organizational Buying.** Organisational customer - Buying behaviour, Environmental & organizational Influences Organizational Influences on Buying Behaviour, The Buy Grid Model; Buy phases; Buying decision making, Processes and procedures Buying Roles; buying centre concept, Buying decision making, Processes and procedures Buying Roles; Inter Personal Dynamics of Industrial Buying Behavior, Roles of Buying centre, Conflict Resolution in Decision Making Ethics in Purchasing.  
 (8)

**UNIT 6 : Business Marketing Intelligences** : Segmenting the organizational Market., Organizational Demand Analysis: demand measurement techniques, Measuring Market Potential and Sales Forecasting. Measuring customer values and creating value for the customer, Value Analysis and measurement  
 (4)

**Suggested Readings :**

1. Consumer Behaviour – Schiffman & manuk, PHI.
2. Consumer Behaviour – Soloman, PHI.
3. Consumer marketing demographics in India – Edited by S.L. Rao.
4. Blackwell, Miniard and Engel, Cosumer Behaviour, Thompson & South-Western

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<sup>20</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.

5. Consumer Behaviour – Loudon & DellaBitta, TMH
6. Consumer Behaviour – concepts, application & cases, Raju, Vikas.
7. Industrial Marketing – P K Ghosh
8. Industrial Marketing – Hawaldar
9. Alexander, R.S. Cross, J.S. & Hill, M.: Industrial Marketing, Richard Irwin, Homewood, Illincies.
10. Reeder & Reeder : Industrial Marketing, Prentike Hall, India.
11. Cox. F. (Jr.) : Industrial Marketing Research, John-Wiley & Sons, New York, 1971.
12. Fisher, L. : Industrial Marketing, Business Books, 1969.

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## **MMC 303 INTEGRATED MARKETING COMMUNICATIONS**

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**Course Outcome:** This course orient the students regarding the concept of promotion and the elements of promotion mix and how this acts as an integrated marketing communication for effective brand building.

**Total Units : 6**  
**hrs.<sup>21</sup>**

**Total No. of Lecturers : 40**

**Students' Presentation : 5 hrs.**

**UNIT 1 : Introduction** : Promotional mix elements, Integrated Marketing Communication approach, relationship of advertising with other and marketing mix elements and promotional mixes, history of advertising, definition, features and role of advertising, Various forms of Advertising,

(2)

**UNIT 2 Foundations and determinants of advertising strategies** : . **Segmentation, Targeting , Positioning** : Identifying segments, prioritizing target segments, Formulating Positioning strategies, **Consumer Behaviour and Advertising** : consumer as decision maker, consumer as social being, **Understanding Communication process** : communication process, communication models - traditional hierarchial response models, alternate response hierarchies, ELM model, FCB, cognitive response model, **Advertising and Brand Building** : Brand value proposition and promoting desired image, corporate brands

(10)

**UNIT 3 : Advertising Industry** : Advertisers, Advertising Agencies, and Support Organizations, types of agencies, structure, role and functions of ad agencies, agency compensation and evaluation; **Advertising Planning** : Planning Process, steps- situation analysis, objective setting, budgeting, developing promotional strategies, implementation and control; **Advertising Objectives** : Sales approach versus communication approach, DAGMAR approach; **Advertising Budget** : Budgeting approaches - subjective methods, fixed guideline methods, objective & task method, allocation of budget.

( 6 )

**UNIT 4 : Designing an advertisement: Message Strategies** : cognitive, affective, conative, and brand strategies, means-end theory, leverage points, **Creative strategy** : message structure, message appeals- rational, emotional, scarce, message source- credibility , attractiveness, power, executional frameworks, **Creative tactics** for print and audio-visual media - copywriting, bodycopy, headlines, layout, visuals, Slogans, logos, signatures, storyboards; **Media Strategies** : Media planning process, media mix, coverage, reach frequency, impact, scheduling, different types of media – television, radio, print, outdoor, internet, characteristic features, advantages and limitations, factors influencing choice of media

( 8 )

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<sup>21</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.

**UNIT 5 : Sales Promotion** : definition, reasons for rapid growth of Sales Promotion, objectives of Sales Promotion, Types of Sales Promotion, tools and techniques of Consumer and Trade Promotion with merits and demerits, role of sales promotion in IMC Programme; **Public Relations and Corporate Advertising**: definition, new role of PR, objectives, tools and techniques of Public relations with merits and demerits, Corporate advertising- scope and types, role of PR in IMC Programme; **Direct Marketing** : definition, reasons for rapid growth of Sales Promotion, objectives of direct marketing, types of direct marketing, tools and techniques of direct marketing with merits and demerits, role of direct marketing in IMC Programme

(81)

**UNIT 6 : Evaluation of Promotional Effectiveness** : reasons to measure effectiveness, what, when, where, how to test, Testing methods - pre-testing and post testing techniques to measure effectiveness of advertisements, essentials of effective measures, problems with current methods, measuring effectiveness of other promotions; **Advertising and Society** : Social – social and cultural issues, Ethical – deceptive, offensive, economical- effect on consumer choice, competition, cost and prices, and Regulatory Aspects of Advertising – ASCI. (6)

#### **Suggested Readings :**

- 1) G.E. Belch & M.A. Belch, : Advertising & Promotion, TMH
- 2) K.E. Clow & D. Baack, Integrated Advertising, Promotion, and Marketing Communications, Pearson Education
- 3) Percy, Strategic Advertising Mgmt., OUP
- 4) Advertising and Integrated Brand Promotion, T. C. O'Guinn, C.T. Allen & R. J. Semenik, Advertising, Thompson
- 5) J. Jethwaney & S. Jain, Advertising Management, OUP
- 6) W. Wells, J. Brunett & S. Moriarty, Advertising, Pearson
- 7) W.F. Arens, Contemporary Advertising, TMH
- 8) S H H Kazmi & S K Batra : Advertising & Sales Promotion, Excel Book.

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### **MMC 304 MARKETING RESEARCH AND BRAND MANAGEMENT**

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**Course Outcome:** This course aims to provide the basic understanding of marketing research to the students and to make them familiar with analytical tools used to solve marketing related problems. Also aims to provide the basic concepts of brand management and make them understand the importance of developing and sustaining brands in organisation.

**Total Units : 6**  
**40 hrs.<sup>22</sup>**

**Total No. of Lecturers :**

**Students' Presentation : 5 hrs.**

#### **MODULE - I : Marketing Research**

**Unit 1 : Introduction** : nature and scope, process, problem formulation & Objectives, research designs, qualitative and quantitative approaches to marketing research.

(4)

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<sup>22</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.

**Unit 2 : Data collection and analysis** – data sources, data collection methods, observations, focus groups, surveys, experiments, measurement and scaling techniques, questionnaire designs, sampling, (6)

**UNIT : 3 Data Analysis and Interpretation** :application of univariate, bivariate and multivariate techniques, testing of hypotheses, time series analysis and markov chains in relevant areas of marketing research like advertising research, motivation research, sales analysis, forecasting, brand switching etc., Interpretation and report writing. (10)

## **MODULE II : BRAND MANAGEMENT**

**UNIT 4 : Introduction to Brand management:** Brand concepts, reasons for branding, Brand Management process, Designing the Brand : Identifying and establishing the brand positioning, positioning guidelines, defining brand values, choosing brand elements  
8)

**UNIT 5 : Building the brand :** Designing marketing programmes, Integrated marketing communications, measuring brand performance  
(6)

**UNIT 6 : Growing and sustaining the brand :** Branding strategies to build brand equity, Brand extensions, Reinforcing and revitalizing brands, repositioning, global branding  
(6)

### **Suggested Readings :**

1. David Ogilvy : Ogilvy on Advertising, Pan Books.
2. S Sengupta, Brand positioning,
3. Chowdhury, Successful Branding, University Press
4. The New Strategic Brand Management- Kapfere, Jean-Noel
5. Research for marketing decisions – Green and Tull & Albaum, PHI.
6. Marketing Research : Text and cases – Boyd & West fall, All India Traveller Bookseller.
7. Marketing research – Naresh K. Malhotra, Pearson Education.
8. Marketing research – G.C. Beri, TMH.

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## **AMC/MMC 305      Research Methodology**

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**Course Outcome:** To equip the students with the basic understanding of the research methodology and to provide an insight into the application of modern analytical tools and techniques for the purpose of decision making in solving problems related to business.

**Total Units : 6**  
**40 hrs.<sup>23</sup>**

**Total No. of Lecturers :**

**Students' Presentation : 5 hrs.**

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<sup>23</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.



**Unit 1 : Fundamentals of Research & Research Design :** Research – definition, objectives and motivation behind research, Importance of Research, Types of Research, Social Research – Objectives, Scope, Functions and Limitations, Research Process, Criteria for a Good Research, Problems encountered by Researchers in India; Research Problem – definition, selection of the Problem, Defining the Problem – techniques involved; research Design – meaning, need, features, different types, Basic Principles of Experimental Design, Developing a Research Plan.

( 8 )

**Unit 2 : Collection & Processing of Data :** Measurement and Scaling Techniques, Collection of Primary Data, Observation Method, Interview Method, Questionnaires, Schedules, Some other methods, collection of Secondary Data – Nature, Advantages & Disadvantages of Secondary Data, Types of Secondary Data, Additional Sources of Secondary Data – Government & Non-Government Sources; Processing Operations – Problems in Processing, Application of Elementary Statistics in Research

( 8 )

**Unit 3 : Sampling Fundamentals & Sampling Design :** Need for Sampling, Some Fundamental Definitions, Important Sampling Distributions, Central Limit Theorem, Sampling Theory, Sandler's A-test, Standard Error, Estimation, Sample Size & It's Determination, Census vs. Sample Survey, Steps in Sampling Design, Criteria for selecting a Sampling Procedure, Characteristics of a Good Sample Design, Different Types of Sample Designs, Selection of a Random Sample – from a finite and infinite universe, Complex Random Sampling Designs.

( 6 )

**Unit 4 : Testing of Hypotheses :** Hypothesis – definition & concept, Procedure & Flow Diagram for Hypothesis Testing, Important Parametric Tests – for means, difference between means, for proportions, difference between proportions, Test for Variance, Equality of variances, Test for Correlation Coefficients, F-test and Anova, Important Non-parametric or Distribution-free Test, Relationship between Spearman's  $r_s$  and Kendall's  $w$ , Characteristics of Distribution-free Tests,

( 6 )

**Unit 5 : Multivariate Analytical Techniques :** Concept & Characteristics of Multivariate Techniques, Classification, Important Multivariate Techniques - Factor Analysis, Cluster Analysis, Multivariate Analysis, Discriminant Analysis, etc.

( 6 )

**Unit 6 : Interpretation and Report Writing :** Interpretation – meaning, causes, Techniques, precaution, Significance of Report Writing, Steps in Writing Report, Layout of the Research Report, Types of Reports, Oral Presentation, Mechanics of Writing a Research Report, Precautions, Procedure of writing Bibliography, Use of Computer & Computer Technology, Computer & Researcher.

( 6 )

#### **Suggested Readings :**

1. Kulkarni, M.V., Research Methodology, Everest Publishing House.
2. Kothari, C.R., Research Methodology – Methods & Techniques, New Age Intl.
3. Ahuja, Ram., Research Methods, Rawat Publications.
4. Russell, Ackoff, L., The Design of Social Research, University of Chicago Press.
5. Wilkinson, T.S. and Bhandarkar, P.L., Methodology and Techniques of Social Research, Himalaya Publishing House.
7. Goon, A.M. Gupta, M.K. and Dasgupta, B., Fundamentals of Statistics, The World Press.
8. Krishnaswamy, K.N., Sivkumar, K.I., Mathirajan, M., Management Research Methodology, Pearson Education.
9. Cooper, Donald R., Schindler Pomde S., Business Research Methods, Tata McGraw Hill.
10. Johnson, Richard A., Wichers, Dean W., Applied Multivariate Statistical Analysis, Pearson Education.

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**AMC/MMC 306      Strategic Management & Project  
Management**

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**Course Outcome: Strategic Management-** This course aims to make the students familiar with the concept of strategic management and to help them understand the corporate and business level strategies applicable for successful running of business organisations. **Project Management—**The basic purpose of this course is to understand the framework for evaluating capital expenditure proposals, their planning and management in the review of the projects undertaken.

**Total Units : 6  
40 hrs.<sup>24</sup>**

**Total No. of Lecturers :**

**Students' Presentation : 5 hrs.**

**Module I : Strategic Management**

**UNIT-1 Introduction to Strategic Management**      Evolution of Strategic Management, Definition of Strategic Management, Elements in Strategic Management Process, Model of Strategic Management Process

(4)

**UNIT-2 Corporate and Business level strategies :** Environmental and organizational appraisal and strategy formulation: Growth, Stability, Retrenchment and Restructuring strategies, Generic business strategies- Cost Leadership, Differentiation, Focus business strategy

(8)

**UNIT-3 Strategic Analysis and Choice :** Tools and Techniques for Strategic Analysis- SWOT Analysis, Industry and competitor analysis, portfolio analysis, BCG matrix, GE Nine Cell Matrix, Subjective factors in strategic choice

(8)

**MODULE II : Project Management**

**UNIT :4 Generation and screening of project idea,** concepts and characteristics of projects and classification, roles of systems analysis and systems management in the life cycle of a project. capital expenditure, importance and difficulties, market demand and situational analysis, technical analysis, financial analysis including break even analysis and profitability analysis, analysis of project risk, firm risk and market risk, social cost benefit analysis, budget and planning.

(8)

**UNIT :5 Multiple projects and constraints,** network techniques for project management (PERT, CPM etc), use of Gantt chart and other established tools and techniques to schedule the completion of all work elements, application of decision

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<sup>24</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.

theory, use of resource-loading chart to ensure optimal labor utilization for cost effectiveness and schedule efficiency .

(8)

**UNIT :6 Project review and administrative aspects**, use of project management information systems (PMIS) to monitor, evaluate, and control planned cost and schedule performance. Use of variance analysis to assess project performance, earned-value concepts for project milestone control, project financing in India  
(4)

### Suggested Readings

1. Kazmi, ; Strategic Management and Business Policy; TMH
2. Wheelen, : Strategic Management and Business Policy; Pearson Education
3. Churchill and Strickland, Strategic Management
4. Hitt, Hokinson and Ireland, Management of Strategy, South-Western Cengage learning
5. Choudhury, S., *Project Management*, Tata McGraw Hill, New Delhi
6. Mishra, R.C and Soota, T, *Modern Project Management*, New Age International Publishers, New Delhi.

## FOURTH SEMESTER (SPECIALISATION PAPERS)

### A. ACCOUNTING & FINANCE SPECIALISATION

#### AMC 401 FINANCIAL SERVICES

**Course Outcome:** This course aims at helping students in developing an in-depth knowledge in select financial services which are offered in India.

**Unit 1: Introduction:** Nature and role of financial services, an overview of financial services in India, financial inclusion, micro-finance. 6

**Unit 2: Merchant Banking, Depository and Custodial Services**

Merchant banking: Nature, importance, functions, growth, problems, regulation; Depository Services: Nature, roles, Depositories: NSDL, CDSL; growth, problems, regulations; Custodial Services: Nature, role, Agency: SHCIL; growth, problems, regulations.

10

**Unit 3: Credit Rating**

Introduction, importance, rating agencies: international and Indian, rating methodology, growth of credit rating business in India, SEBI regulations. 6

**Unit 4: Factoring and Forfeiting, Leasing and Hire-purchase**

Factoring and forfeiting: Meaning, importance, types, growth of factoring and forfeiting business in India, problems; Leasing and hire-purchase: Nature, importance, growth of business in India, problems. 8

**Unit 5: Housing Finance**

Housing Finance: Nature, importance, growth, problems; Reverse Mortgage. 5

**Unit 6: Venture Capital**

Introduction, importance, growth of venture capital business in India, problems. 5

### Suggested Readings:

1. Bhole, L. M, *Financial Markets and Institutions*, Tata McGraw Hill, Delhi.
2. Fabozzi and Modigliani, *Capital Markets: Institutions and Instruments*, PHI Learning, New Delhi.
3. Gomez, *Financial Markets, Institutions and Financial Services*, PHI Learning, New Delhi.
4. Pathak, Bharati V., *The Indian Financial System: Markets, Institutions and Services*, Pearson Education, Delhi.
5. Machiraju, *Indian Financial System*, Vikas Publishing House, New Delhi.
6. Mishkin and Baskins, *Financial Markets and Institutions*, Pearson Education, Delhi.

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## AMC 402 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

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**Course Outcome:** This course aims to make the students familiar with the concept of return and risk, investment, investment alternatives, tools and techniques for evaluation of securities, optimal portfolio formation and portfolio performance evaluation. This course provides an insight to investors regarding wealth management.

**Total Units : 6**  
**40 hrs.<sup>25</sup>**

**Total No. of Lecturers :**

**Students' Presentation : 5 hrs.**

**Unit 1 Introduction:** Nature of Investment- Investment Process-Investment Alternatives. Concept and measurement of Return and Risk.- Securities Markets- Market Indices.

**(4 L)**

**Unit 2 Security Analysis** Sources of Information. Valuation of securities. Fundamental Analysis- Economic, Industry and company analysis. Technical Analysis – various techniques.

**(7 L)**

**Unit 3 Efficient market Hypothesis:** Efficient market Hypothesis: weak, semi-strong and strong form of market efficiencies and their testing **(7 L)**

**Unit 4: Capital Market Theories:** Capital Asset Pricing Model-Arbitrage Pricing Theory **(6 L)**

**Unit 5: Portfolio Management:** Portfolio returns and risk- Diversification of risk. Markowitz's Portfolio model- Sharpe's single index model-Selection of portfolio-Portfolio evaluation **(10L)**

**Unit 6: Financial Derivatives:** Options: types, valuation and strategies. Futures:-types, valuation and strategies **(6L)**

**Reference:**

Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi  
Elton and Gruber, Modern Portfolio Theory and Investment Analysis, International McGraw Hill  
Fisher and Jordon, Security Analysis and Portfolio Management, Prentice- Hall of India  
Hull, Introduction to Futures and Option markets, PHI Learning

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<sup>25</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.

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## **AMC 403 International Finance and Accounting**

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**Course Outcome:** The role of international finance manager is somewhat different from the domestic financial manager. Therefore, this course aims at providing the students with the thorough knowledge of currency conversion, derivatives, balance of payments, international cost of capital, international capital budgeting, international transfer pricing, international capital budgeting and other related issues which helps in financial decision making related with MNCs.

**Total Units : 6**  
**hrs.<sup>26</sup>**

**Total No. of Lecturers : 40**

**Students' Presentation : 5 hrs.**

**Unit 1: International Monetary System, Foreign Exchange and Derivative Markets :** Overview of IMS, need for IMS, evolution of IMS- Gold standard, Bretton Woods, IMF and the World Bank and its affiliates, Currency – futures, options and swaps.  
[ 6 ]

**Unit 2: Balance of Payments :** Form and Nature of BOP Accounts, equality and equilibrium in the Balance of Payments, fixed exchange rate system, flexible exchange rate system, managed flexibility, devaluation and revaluation, currency convertibility issues. [ 6 ]

**Unit 3 : International Financing and International Project Appraisal :** Euro market, international debt instruments, euro issues in India, GDRs, ADRs, IDRs. International Projects Appraisal-meaning, scope and techniques, adjusted PV technique, International Portfolio Investment, Foreign Direct Investment.  
[ 6 ]

**Unit 4 : International Financial Reporting:** Development of International Accounting, Scope of International Accounting, Major International differences in financial reporting, importance and difficulties of International Accounting, IASB – its structure, recognition and support, accounting standard setting process, adoption of IFRS by different countries, case studies on compliance with IFRS by Indian Companies and MNCs.  
[ 6 ]

**Unit 5 : Foreign Currency Translation :** Introduction, need for translation, issues in foreign currency translation, Indian GAAP on foreign currency translation, US GAAP on foreign currency translation, importance of exchange rate forecasting, techniques of exchange rate forecasting, types of foreign exchange exposure, IFRS on foreign currency exchange accounting, analysis of foreign exchange accounting in the annual reports of companies. [ 8 ]

**Unit 6 : International Transfer Pricing:** Evolution, meaning and objectives of transfer pricing, Major stakeholders affected by transfer pricing policies. Transfer pricing methods. Arm's Length Pricing, Case studies on international transfer pricing practices,  
[ 8 ]

### **Suggested Readings :**

1. Apte, P.G. International Financial Management, PHI.

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<sup>26</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.

2. Shapiro, Alan C, Multinational Financial Management, PHI.
3. Jain, Yadav, Peyrard, International Financial Management, Macmillan.
4. Yadav, Jain , Peyrard, Foreign Exchange Market, Macmillan.
5. Sharan, V; International Financial Management, PHI.
6. Vij, Madhu; International Financial Management., Excel Books.
7. Click and Coval; International financial Management, PHI.

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## **AMC 404 CORPORATE RESTRUCTURING & BUSINESS VALUATION**

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**Course Outcome:** This course aims at helping students to develop an in depth knowledge about the various approaches of business valuation, It also helps them to assess the impacts of corporate restructuring on business value.

**Total Units :6**  
**40 credits<sup>27</sup>**

**Total No. of Lecturers :**

**(Theory : 24 credits ; Practical : 16**

**credits)**

### **Unit 1: Mergers and Corporate Control**

Introduction-Conceptual issues on Mergers and Acquisitions(M&As)-Motives behind mergers-Some dubious reasons for mergers-The mechanics of a merger-Merger and the economy-cross border M&As-strategic alliance.

### **Unit 2: Corporate Restructuring**

Introduction- Leveraged buyouts- Management Buyouts- Conglomerates-Legal and procedural aspects.

### **Unit 3: Business valuation**

Introduction- Conceptual framework of valuation- Approaches to valuation-Discounted cash flow valuation, Relative valuation and Contingent valuation. Firm valuation-cost of capital approach and adjusted present value approach.

### **Unit 4 Acquisition and Shareholders Value**

Introduction-defining success of M & As- Measuring the impact of acquisition on Shareholders returns-Review of stock market assessment of acquisition performance-Post-merger performance

### **Unit 5: Value of Synergy**

Concept of synergy, Operating synergy and Financial synergy. Valuing operating synergy and financial synergy.

### **Unit 6 Valuation of financial Service Firms**

Valuation based on discounted cash flow method, asset based valuation and relative valuation method, Issues in valuing financial service firms.

### **Suggested Readings:**

1. Arzac R Enrique, Valuation for Mergers, Buyouts and Restructuring, Wiley Student edition
2. Brealey, Myers, Allen and Mohanty, Principles of Corporate Finance, The McGraw-Hill Companies

3. Vohra & Bagri, Options and Futures, Tata McGraw-Hill
4. Damodaran, On Valuation, Wiley.

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## **AMC/MMC 405 Information System Management**

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**Course Outcome:** This course is designed to develop the basic understanding of the management information system as applicable in business organizations. Further it aims to get the students trained about the different practical applications of MIS in the different functional areas of decision making like production, marketing, finance and other allied area.

**Total Units :6  
40 credits<sup>28</sup>**

**Total No. of Lecturers :**

**credits)**

**(Theory : 24 credits ; Practical : 16**

**Students' Presentation : 5 credits**

**Theoretical : 24 credits (1 credit = 1 hr.)**

**Unit 1 : Management Information System :** Definition, basic concepts, framework, role & need of MIS. Concept of Information System-ERP, ESS, CRM OAS, TPS etc.; Definition and concept of system, system boundary and system environment; classification of system, Decision Support System (DSS); characteristics, components & capabilities of DSS, GDSS; data storage hierarchy, Files: Definitions, different file organizations, problems with traditional file system;

( 6hrs)

**Unit 2 : Overview of System Analysis and Design :** introduction to different methodologies and Structured System Analysis – Problem identification – requirement analysis, Systems Development Life Cycle, tools and techniques – feasibility analysis – Operational, Technical and Economical Feasibility – details of SDLC approach. Business Systems Concept; Data Flow Diagram (DFD).

( 6 hrs)

**Unit 3 : Database and DBMS :** Three Layered Architecture, Advantages and Disadvantages of a Database, Data Modeling – Object Oriented and Record Based Models, E – R Model, E – R Diagram and mapping Cardinalities- Examples and Exercises, Hierarchical Model, Network Model and Relational Model; concepts of RDBMS, E.F. Codd's 12 Rules for a relational Database; basic concept of Relational algebra, SQL: SQL Language – DML commands – Select, Insert, Update, Delete – retrieving data, summarizing data, adding data to the database, updating data to the database and deleting data.

( 6hrs)

**Unit 4 : Electronic Data Interchange and E-Payments :** Concept of EDI, FEDI, features, advantages, Special features required in payment systems for e-commerce, Types of e-payment systems: E-Cash, e- cheques, credit cards, smart cards, electronic purses and debit cards, Operational, credit and legal risks of e-payment systems, Risk management options in e-payment systems, Components of an effective electronic payment system, e-banking, online banking and core banking solutions, security threats to e-banking.

( 6hrs)

**Practical : 16 credits (1 credit = 1.5 hr.)**

**Unit 4 : Concept of Algorithm, Flow chart and computer language :** C language – constants, variables and basic data types in C language. Concept of decision making & looping, arrays, functions and programming using C language.  
( 8hrs)

**Unit 5 : Data Base Management System :** Creation of Tables, Defining Primary key, Multiple Table Handling – Defining Relationship, Foreign Key, Generating simple and Conditional Queries. Types of queries [Update, Delete, Append], Designing Forms and Reports.

( 8hrs)

**Suggested Readings :**

1. Goyal, D.P., Management Information Systems – Managerial Perspectives, Macmillan Business Books.
2. Murdick, Ross, Claggett, Information System for Modern Management.
3. Kanter J, Managing with Information.
4. Lucey, Management Information Systems.
5. Kroenke, Business Information Systems.
6. Turban, Information Technology for Management.
7. Anderson P, Management Information Systems.
8. Laudon K C and Laudon J P - Management Information Systems: Managing the Digital Firms (Prentice Hall,
9. Jawedkar W S - Management Information System (Tata Mc Graw Hill, 3rd Ed.)
10. Davis & Olson – Management Information System (TMH, 2nd Ed.)
11. Murdick, Ross, Claggett – Information System For Modern Management (PHI, 3rd Ed.)
12. Korth, Sudarshan, Database Management, McGrawHill.

## **FOURTH SEMESTER (SPECIALISATION PAPERS)**

### **B. MARKETING SPECIALISATION**

#### **MMC 401 Services Marketing**

**Course Outcome:** This course help the students understand the concept and scope of service marketing and the role of service marketing in enabling the growth of service sectors.

**Total Units : 6**

**Total No. of Lecturers : 40 hrs.<sup>29</sup>  
Students' Presentation : 5 hrs.**

**UNIT 1 : Service Marketing :** Introduction to need and scope of service marketing, reasons for growth of services, contribution to economy, different types of service sectors – traditional and new, trends in service sector, impact of technology on different service sectors, **Service Concept** : Definition, characteristics of services, tangibility spectrum, evaluation properties-search, experience, and credence properties, marketing mix for services - product, price, place, promotion, physical evidence, people & process.  
6L

**UNIT 2 : Creating the service product :** creating service product, customer value hierarchy, flower of service, service product mix, new service development, branding service products, **Integrated service marketing communications** : Promotional mix

<sup>29</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.



elements, challenges of service communication, strategies to promises with delivery, branding and communication,  
4L

**UNIT 3 : Pricing of services** : Foundations of pricing, how service prices are different, approaches to pricing, value-definitions based pricing strategies, putting service price into practice. **Distributing services** : distribution in service context, direct channels, franchising, agents and brokers, electronic channels, strategies for effective delivery,  
4L

**UNIT 4 : Designing and managing service process** : designing service delivery system, service blue printing, quality function deployment, customer as co-producer, **Planning the service environment** : physical evidence, servicescapes, types and role of servicescapes, customer response to environment, guidelines for servicescape strategies, **Managing People** : critical importance of service employees, problems and difficulties of boundary-spanning roles, strategies for delivering service quality through people, service leadership and culture  
6L

**UNIT 5 : Consumer behaviour in Service Marketing** : Service Experience- moments of truth, customer needs, expectations, perceptions, zone of tolerance, customer satisfaction, understanding the differences among customers, purchase process  
**Service quality and productivity** : service quality, Integrated gap model- to identify and correct quality problems, measuring and improving service quality, defining and measuring service productivity, improving productivity  
10L

**UNIT 6 : Applications of service strategies** in different service sectors like banking, insurance, hospitality, health care, educational and professional, logistics, entertainment etc.  
10L

**Readings :-**

1. G. Apte, Service Marketing, OUP
2. V.A. Zeithaml & M J Bitner : Service Marketing, Tata McGraw Hill.
3. C. Lovelock, J. Wirtz & J. Chatterjee, Services Marketing, Pearson Education
4. K.R.M. Rao, Services Marketing, Pearson Education
5. C. Gronroos, Services management and marketing, Wiley
6. C. Haksever, B. Render, R. Russel, R. Murdick, Service management and Operations, Pearson Education
7. J A Fitzsimmons & M J Fitzsimmons : Service Management, McGraw Hill.
8. Ravi Shanker, Service Marketing, Excel
9. R. Srinivasan, Services Marketing, PHI
10. P.K. Gupta, Service Marketing,EPH

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## MMC 402 International Marketing

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**Course Outcome:** This course aims to develop the skills of international marketing among students. Understand the trade theories and dynamics of world market and to make them familiar with the working of international institutions.

**Total Units : 6**  
**40 hrs.<sup>30</sup>**

**Total No. of Lecturers :**

**Students' Presentation : 5 hrs.**

**UNIT 1 : Introduction:** definition of international marketing, domestic vs. international marketing, benefits of international marketing, process of internationalization, marketing orientation of a firm, Trade Theories: basis of international trade, Principles of Absolute and Relative Advantage, Factor Endowment Theory  
 (6)

**UNIT 2 : Dynamics of World Market:** Identifying and satisfying global needs, Coordinating activities and Recognizing constraints, Environment of international marketing: economic - cultural - culture and its characteristics, influence of culture on consumption decisions, politico- legal - multiplicity of political and legal environment, different political and legal systems  
 (8)

**UNIT 3 : Market Entry Modes :** International Licensing, international franchising, international joint ventures, Global mergers and acquisitions, International strategic alliances, Subsidiaries  
 (6)

**UNIT 4 : International Product Policy:** new product policy, international product life cycle, product line policies, branding, packaging and labeling, Promotion: global promotion mix, standardized global communication, Distribution: methods of entry into foreign markets, foreign market channels, global logistics  
 (6)

**UNIT 5 : International pricing strategies:** factors in pricing, alternative strategies, forfeiting, transfer pricing, dumping, counter-trade, Foreign Exchange: concepts of spot rate, forward rate, arbitrage, translation; FEMA  
 (6)

**UNIT 6 : International Institutions:** World Bank, IMF, ADB, UNCTAD, WTO, EEC, SAPTA, NAFTA, Procedure of foreign trade and documentation: process of importing and exporting; Documentation: certificate of origin, bill of lading, mates receipt, letter of credit, line of credit, Foreign Trade policy of India  
 (8)

### **Suggested Readings :**

1. Terpestra & Sarathy: International Marketing: Harcourt College Publishers.
2. Joshi: International Marketing: OUP.
3. J,Paul & R,Kapoor, International Marketing, TMH.
4. Onkvisit & Shaw: International Marketing – Analysis & Strategy: Pearson.
5. K.Lee & S. Carter, Global Marketing management, OUP.
6. Keegan: Global Marketing Management: Pearson.
7. Vasudeva: International Marketing: Excel Books.
8. Cherulinam: International Marketing: Himalaya.

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<sup>30</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.

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## **MMC 403 Rural Marketing and Distribution Management**

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**Course Outcome:** This course makes the students understand the importance of rural marketing and to acquaint them with rural marketing strategies for better marketing of consumer as well as agricultural products. Also help them understand the marketing channel structure and importance of distribution and logistics management in marketing.

**Total Units : 6**  
**hrs.<sup>31</sup>**

**Total No. of Lecturers : 40**

**Students' Presentation : 5 hrs.**

### **MODULE – I : Rural Marketing**

**UNIT 1 : Understanding Rural Marketing :** Concept, nature and scope, rural vs. urban marketing. **Environment** Geographic, Economic, Socio-cultural and Infrastructural factors and their influence on rural marketing operations. **Consumer:** Characteristics, Attitudes and Behaviour, Buying patterns and influencers of rural consumer.  
(10)

**UNIT 2 : Rural Marketing Strategies:** Segmenting rural markets. Product, Pricing, Promotion and Distribution Decisions.  
(4)

**UNIT 3 : Marketing of Agricultural Inputs:** Role of Government and other Organizations in Marketing Agricultural Products, Co-operative Marketing, Problems in Agricultural Marketing, Drawbacks of Rural Marketing.  
(6)

### **MODULE – II : Distribution Management**

**UNIT-4: Introduction to Distribution Management:** Marketing Channel structure, functions and advantages, types of channel intermediaries – wholesalers, distributors, stockists, sales agents, brokers, franchisers, C&F agents, and retailers.  
6)

**UNIT-5: Channel Design and Management :** channel objectives & constraints, identification, evaluation and selection of channel alternatives, channel management and control – recruiting and selecting channel members, motivating, evaluating channel arrangements  
(10)

**UNIT-6: Physical Distribution & Logistics :** goals, function, processing, warehousing, inventory & transportation.  
(4)

### **Suggested Readings :**

1. Rajagopal, Management of Rural Business, Wheeler.
2. Mathur, U.C., Rural Marketing, Excel Books.
3. Gopalswamy, Rural Marketing, Wheeler.

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<sup>31</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.

4. Krishnamacharyulu & Ramakrishnan, Rural Marketing: Text and Cases, Pearson Education.
5. Mamoria, Agricultural Marketing, Himalaya Publishing House.
6. A.T. Coughlan, E. Anderson, L. W. Stern & A. I. El-Ansary, Marketing Channels, Pearson.
7. T. K. Panda & S. Sahadev, Sales & Distribution Management, OUP.
8. K.K.Havaladar & V.M. Cavale, Sales and Distribution management, TMH.
9. S.L. Gupta, Sales & Distribution Management, Excel.
10. M.V. Kulkarni, Physical Distribution Mgmt., EPH.

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## **MMC 404 Customer Relationship Management & Retail Management**

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**Course Outcome:** Understand the concept and importance of customer relationship management as a distinct area of marketing. Helps to be familiar with customer retention dynamics. Also make them understand the concept and role of retailing in customer relationship management and supply chain management.

**Total Units: 6**  
**hrs.<sup>32</sup>**

**Total No. of Lecturers : 40**

**Students' Presentation : 5 hrs.**

### **MODULE – I : Customer Relationship Management**

**UNIT 1: Introduction:** concepts, goals of relationship marketing, evolution of marketing orientation, transaction and relationship marketing (4)

**UNIT 2 : Building Customer Relationship :** Understanding customer-firm relationship, relationship value of the customer, customer lifetime value, customer profitability, targeting right customers, relationship development strategies, attracting customers and relationship challenges (8)

**UNIT 3: Maintaining Relationship :** Retaining customers, retention dynamics, redesigning Strategies for defection, service failure and recovery, building loyalty, customer database and database marketing, CRM in manufacturing and service industries (8)

### **MODULE – II : Retail Management**

**UNIT 4 : Introduction to Retailing :** Importance, functions of retailing, forms of retailing, evolution of retail formats, reasons for growth, trends in Indian retail market (4)

**UNIT 5 : Developing Retail Strategies :** Understanding retail customers, Choice of location, planning merchandising, pricing and promotional strategies, franchising (8)

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<sup>32</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.

**UNIT 6 : Retail Operations :** Store design and layout, visual merchandising, creating quality retail services, attracting and retaining customers, Supply Chain Management and Customer Relationship Management in retailing (8)

**Suggested Readings :**

1. Anderson, Customer Relationship Management, Tata McGraw Hill.
2. Shanmugasundaram, Customer Relationship Management, PHI  
B. Berman & J.R. Evans, Retail Management, Pearson
3. A.J. Newman & P. Cullen, Retailing, Cengage Learning
4. S.Pradhan, Retailing Management, TMH
5. P.K. Sinha & D.P. Uniyal, managing Retailing, Oxford

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## **AMC/MMC 405 Information System Management**

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**Course Outcome:** Understand the concept and importance of customer relationship management as a distinct area of marketing. Helps to be familiar with customer retention dynamics. Also make them understand the concept and role of retailing in customer relationship management and supply chain management.

**Total Units :6**  
**40 credits<sup>33</sup>**

**credits)**

**Theoretical : 24 credits (1 credit = 1 hr.)**

**Total No. of Lecturers :**

**(Theory : 24 credits ; Practical : 16**

**Students' Presentation : 5 credits**

**Unit 1 : Management Information System :** Definition, basic concepts, framework, role & need of MIS. Concept of Information System-ERP, ESS,CRM OAS,TPS etc.; Definition and concept of system, system boundary and system environment; classification of system, Decision Support System (DSS); characteristics, components & capabilities of DSS, GDSS; data storage hierarchy, Files: Definitions, different file organizations, problems with traditional file system;

( 6hrs)

**Unit 2 : Overview of System Analysis and Design :** introduction to different methodologies and Structured System Analysis – Problem identification – requirement analysis, Systems Development Life Cycle, tools and techniques – feasibility analysis – Operational, Technical and Economical Feasibility – details of SDLC approach. Business Systems Concept; Data Flow Diagram (DFD).

( 6 hrs)

**Unit 3 : Database and DBMS :** Three Layered Architecture, Advantages and Disadvantages of a Database, Data Modeling – Object Oriented and Record Based Models, E – R Model, E – R Diagram and mapping Cardinalities- Examples and Exercises, Hierarchical Model, Network Model and Relational Model; concepts of RDBMS, E.F. Codd's 12 Rules for a relational Database; basic concept of Relational algebra, SQL: SQL Language – DML commands – Select, Insert, Update, Delete – retrieving data, summarizing data, adding data

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<sup>33</sup> \* Figures within bracket at the end of each unit, represents number of lecture-hours allotted.

to the database, updating data to the database and deleting data.

( 6hrs)

**Unit 4 : Electronic Data Interchange and E-Payments :** Concept of EDI, FEDI, features, advantages, Special features required in payment systems for e-commerce, Types of e-payment systems: E-Cash, e- cheques, credit cards, smart cards, electronic purses and debit cards, Operational, credit and legal risks of e-payment systems, Risk management options in e-payment systems, Components of an effective electronic payment system, e-banking, online banking and core banking solutions, security threats to e-banking.  
( 6hrs)

**Practical : 16 credits (1 credit = 1.5 hr.)**

**Unit 4 : Concept of Algorithm, Flow chart and computer language :** C language – constants, variables and basic data types in C language. Concept of decision making & looping, arrays, functions and programming using C language.

( 8hrs)

**Unit 5 : Data Base Management System :** Creation of Tables, Defining Primary key, Multiple Table Handling – Defining Relationship, Foreign Key, Generating simple and Conditional Queries. Types of queries [Update, Delete, Append], Designing Forms and Reports.

( 8hrs)

**Suggested Readings :**

13. Goyal, D.P., Management Information Systems – Managerial Perspectives, Macmillan Business Books.
14. Murdick, Ross, Clagett, Information System for Modern Management.
15. Kanter J, Managing with Information.
16. Lucey, Management Information Systems.
17. Kroenke, Business Information Systems.
18. Turban, Information Technology for Management.
19. Anderson P, Management Information Systems.
20. Laudon K C and Laudon J P - Management Information Systems: Managing the Digital Firms (Prentice Hall,
21. Jawedkar W S - Management Information System (Tata Mc Graw Hill, 3rd Ed.)
22. Davis & Olson – Management Information System (TMH, 2nd Ed.)
23. Murdick, Ross, Claggett – Information System For Modern Management (PHI, 3rd Ed.)
24. Korth, Sudarshan, Database Management, McGrawHill.