

## MASTER OF COMMERCE

**Course Code-30300**

Year/ Semester	Subject	Paper Code	Title of the Paper				Max. Marks
<b>I Year 1<sup>st</sup> Semester</b>	Core	1330300101	Management Concepts and Practices				100
	Core	1330300102	Quantitative Methods for Management				100
	Core	1330300103	Business Economics & Environment				100
	Core	1330300104	Financial Management				100
<b>I Year 2<sup>nd</sup> Semester</b>	Core	1330300105	Corporate Financial Accounting				100
	Core	1330300106	Organization Behaviour				100
	Core	1330300107	Marketing Management				100
	Core	1330300108	Managerial Economics				100
	Core	1330300109	Entrepreneurship Development				100
<b>II Year 3<sup>rd</sup> Semester</b>	<b>Specialization Group</b>		<b>Group-A</b>	<b>Group-B</b>	<b>Group-C</b>	<b>Group-D</b>	
<b>Any One Group- A/B/C/D</b>	Elective	1330300201	Advance Accounting	Financial Markets and Institution	Consumer Behaviour	Human Resources Planning & Development	100
		1330300202	Accounting Information System	Merchant Banking & Financial Services	Advertising & Promotion Managemen t	Managing Employee Relation & Related Laws	100
		1330300203	Business Taxation	Security Analysis & Portfolio Managemen t	Sales & Distribution Managemen t	Management of training & development	100

<b>Any Two from Elective</b>	Elective *	1330300204	Production & Operation Management	100
		1330300205	Cost and Management Control	100
		1330300206	Business Policy & Strategic Management	100
		1330300207	International Business	100
		1330300208	Purchasing of Materials Management	100
		1330300209	Advanced Financial Management	100
		1330300210	Economic Analysis for Decision Making	100
		1330300211	Business History	100
<b>II Year  4th Semester</b>	Core	1330300110	Banking and Insurance Management	100
	Core	1330300111	Research Methodology	100
	Core	1330300112	Dissertation	200
			<b>Total</b>	<b>1800</b>

# Syllabus for M.COM under CBCS (With effect from 2013)

## I Year-1<sup>st</sup> Semester (Course Code-30300)

### **1330300101            MANAGEMENT CONCEPTS AND PRACTICES**

**Unit-1 Concept of Management**, Functions, Skills of a Manager, Process of Management, Development of management ( Scientific Management- Taylor, Modern Approach- Fayol, Human Relations Approach - Mayo)

**Unit-2 Planning:** Concept, Process, Type, Importance; Decision making: types of Decision, Process of decision making, Models & Issues.

**Unit-3 Principles of Organization:** structure & Types of Organization; Departmentation, Decentralization, Delegation, Span of management. Line & Staff Organization, Matrix Organization.

**Unit-4 Coordination and Controlling:** Principle of Coordination –Process of Coordination, Control – Tools and Techniques, -MBO.

**Unit-5 Contemporary Issues:** -Recent Trends and Challenges, -Role of Managers in Changing environment, -Contemporary Organizational Structure, Trends in Management, Challenges in today's global environment and competitiveness.

#### **References**

1. *Essentials of Management – Koontz, O'Donnel & Weihrich (Tata Mc.Graw)- Reading in Management Peter Ducker*
2. *Management – Robbins & Coulter (Pearson)*
3. *Principles of Management – Stoner & Freeman*
4. *Principles of Management – Chandra Bose (PHI)*

### **1330300102            QUANTITATIVE METHODS FOR BUSINESS MANAGEMENT**

**Unit -1 Permutation and Combination**, Matrices and Determinants, Functions.

**Unit-2 Meaning and Classification of Quantitative techniques**, Statistics: Meaning, Scope and Limitations, Collection, Classification, Tabulation and Presentation of Statistical Data, Characteristics of Frequency Distributions, Measures of Central Tendency, Partition Values, Measures of Dispersion.

**Unit-3 Probability:** Concepts, Sample Space, Rules of Probability, Independent Events, Bayes' Rule, Random Variable, Simple-Correlation and Regression analysis.

**Unit-4 Time Series:** Analysis and its Components, Measurement of Secular Trend, Measurement of Seasonal Variation, Forecasting with Moving Average.

**Unit-5 Linear Programming**, formulation and Graphical Solution, Transportation problems and Solutions by North-West Corner rule, Least Cost method and Vogel's approximation method, Optimum Solution by MODI method, Assignment Problem and its solution.

## **References**

1. *Gupta & Khanna –Quantitative Techniques for Decision Making (Prentice Hall of India)*
2. *Statistical Methods. S. P. Gupta, (S.Chand & Co.)*
3. *Mathematics and Statistics, N.K. Nag, (Kalyani Publishers.)*
4. *Quantitative Techniques, C.R. Kothari, (Vikash)*
5. *Statistics for Management, Levin & Rubin (Pearson)*
6. *S.C.Gupta : Fundamentals of Statistics- HPH*

## **1330300103 BUSINESS AND ECONOMIC ENVIRONMENT**

**Unit-1 Business Environment & Strategic Management**, International Environment, External Environment, Political & Business Society, Social Responsibility of Business, Consumerism.

**Unit-2 Economic Roles of Government**, Monetary and Fiscal Policy, Industrial Policy, Privatization, Industrial Sickness,

**Unit-3 MRTP Act.** Globalization and Liberalization, Labour Welfare and Social Security, GATT & WTO.

**Unit-4 Financial Environment:** Financial Institution, RBI, Stock Exchange, Non Banking Financial Corporation, Capital Market Reform and Development.

**Unit-5 Industrial Development Strategy** and Growth under Indian Planning, Commodity Exchange and its Regulation, Price and Distribution Control, Concentration of Economic Power.

## **References**

1. *Francis, Cherunillam : Business Environment and Government (HPH.)*
2. *Adhikary, M : Economic Environment of Business (Sultan Chand)*
3. *Agrawal & Diwan : Business Environment (Excel)*
4. *Daniel: International Business Environment and Operations (Pearson)*
5. *Michael V.P. : Business Policy and Environment (S.Chand)*
6. *Mishra & Puri : Indian Economy ,2006 Edition.*
7. *Dutt & Sundaram :Indian Economy,2006 Edn.*

**Unit-1 Financial Management:** Meaning, nature and scope of finance, Financial goal-Profit vs. wealth maximization, Finance functions- Investment, Financing and Dividend Decisions, Innovative finance functions.

**Unit-2 Capital Budgeting :** Nature of investment decisions, Investment evaluation criteria- Net present value, Internal rate of return, Payback period, Accounting rate of return, Capital rationing, Risk analysis in capital budgeting.

**Cost of Capital:** Meaning and significance of cost of capital, Calculation of cost of debit, Preference capital, Equity capital and Retained earning, Combined cost of capital (weighted).

**Unit-3 Operating and Financial Leverage:** Measurement of leverages, Effects of operating and financial leverage on profit, Analyzing alternate financial plans, combined financial and operating leverage.

**Capital Structure Theories:** Traditional and M.M. hypotheses- Determining capital structure in practice.

**Unit-4 Dividend Policies:** Issues in dividend decisions, Walter's model, Gordon's model, M-M hypothesis, Dividend and uncertainty, Relevance of dividend, Dividend policy in practice, Forms of dividends, Stability in dividend policy, Corporate dividend behaviour.

**Requirement of Working Capital & Financing :** Meaning, significance and types of working capital, Calculating operating cycle period and estimation of working capital requirements, Financing of working capital, Source of working capital, Spontaneous Source and Negotiated Source,

**Unit-5 Management of Working Capital:** Dimensions of Working Capital Management, Management of Cash, Management of receivables and Management of Inventory.

### **References**

1. *Van Horn : Financial Management- Pearson Education.*
2. *I M Pandey - Financial Management, Vikash*
3. *Prasanna Chandra - Financial Management, TMH*
4. *Khan & Jain - financial Management, Tata McGraw - Hill*
5. *Banerjee: Financial policy and Management Accounting (PHI)*
6. *Sahoo, P K - financial Management, Pen Point Communication*

## I Year-2<sup>nd</sup> Semester

### 1330300105            **CORPORATE FINANCIAL ACCOUNTING**

- Unit-1:            Conceptual Framework of Accounting:** Accounting as an information system, Users and their information needs, Concepts and conventions, Elements of financial statements: Recognition and Measurement Qualitative Characteristics of financial Statement, Accounting Standards: Historical Developments, Needs International Accounting Standards, Accounting Standards in India: Objectives, Process of Standard setting.
- Unit-2:            Statutory Financial Statements:** Preparation of Company Final Accounts Managerial remuneration, Disposal of Company profits. Accounting Reports. Accountants Report in prospectus. Half yearly Financial Report of listed Companies.
- Unit-3:            Funds Flow Statement:** Meaning and importance. Elements of F/F Statement, Uses, and Funds flow Reporting, Cash flow Statement. Meaning and importance, Elements of C/F statement, Uses, Cash Flow Reporting, Accounting Standard for Cash Flow Statement.
- Unit-4:            Financial Statement Analysis :** Need, Process, Tools, Cross sectional Techniques, Time sense Analysis, financial Ratio Analysis and Interpretation, Trends of Financial Ratios, Predictability of Insolvency on the aspects of financial Ratios, Financial Ratios for Budgeting, Limitations of Financial Ratios.
- Unit-5:            Corporate Social Reporting :** Social Income Statement, Social Balance Sheet, Value Added Statement, Importance, Preparation, Interpretation of VA, Limitations, Corporate Disclosures, Modern Trends in Published Accounts.

#### **References**

1. *Accounting : The Basis for Business Decision – Meos & Moegs. ( Mc Hraw Hill)*
2. *Accounting for Management ; Text and Cases – Bhattacharya & Groden ( Vani)*
3. *Accounting : Theory and Practice – Juneja, Saxena & Ch-awal ( Kalyani)*
4. *Financial Accounting : Advanced – Agrawal ( Pitambar)*
5. *Managers Guide to Finance & Accounting – Prasanna Chandra ( Tata Mc. Graw Hill)*

## 1330300106          **ORGANISATIONAL BEHAVIOUR**

**Unit-1 Study of Organizational Behaviour:** Focus and Purpose, Nature, Scope and Development, OB Models and Models of Man.

**Unit-2 Personality:** Determinants of Personality, Theories of Personality, Individual Difference, Matching Personality and Jobs, Personality and Organization, Perception: Meaning, Perceptual process, perception and O B

**Unit-3 Learning and Behaviour Modification:** Learning process, Theories of Learning, Attitude - Characteristics and Components of Attitude, Attitude and Behaviour, Attitude Formation, Measurement of Attitude, Attitude and Productivity

**Unit-4 Motivation:** Nature of Motivation, Motivation Process, Theories of motivation; Need Priority Theory, Theory X and Theory Y, Two Factor Theory, E R G Model, Limitations and Criticisms of Motivation Theories.

**Unit-5 Leadership:** Importance, Functions, Style, Theories of Leadership, Types. Communication: Importance of communication, communication Process, Barriers to Communication, Steps for improving Communication, Transactional Analysis

### **References**

1. *Stephen P Robbins - Organization Behaviour, (PHI )*
2. *L M Prasad - Organizational Behaviour, (Sultan Chand)*
3. *R Aswathappa - Organizational Behaviour, Himalaya Pub House*
4. *Michael, V.P. : Organisational Behaviour & Managerial Effectiveness (S.Chand)*
5. *S.S.Khanka-Organisational Behaviour (S.Chand).*

## 1330300107          **MARKETING MANAGEMENT**

**Unit-1 Introduction to Marketing:** Meaning, Importance, Scope, Core Concept, Marketing Management Process, Marketing in Economic Development Process, Marketing Environment.

**Unit-2 Marketing Planning:** Identification of market, Market Segmentation, MIS, and M.R. Studying of Consumer Behaviour.

**Unit-3 Product Pricing Strategy:** Product, Product Classifications, Product Strategies, Product Life Cycle and Marketing Mix Strategy, Branding, Levelling and Packaging Strategies, Methods of Pricing and Strategy.

**Unit-4 Promotion and Placement Management:** Meaning, importance, scope and tools of Promotion and Promotional Strategy, Meaning and Importance of Distribution System, Strategic functions of whole seller and retailer.

**Unit-5 Strategic Marketing:** in Practice, Marketing of Services, Rural Marketing, International Marketing and Cyber Marketing.

## **References**

1. Philip Kotler - *Marketing Management, 12th Edn , PHI*
2. Sherlekar, S.A. *Marketing Management, HIMALAYA.*
3. Stanton : *Fundamentals of Marketing.*
4. Kotler & Arm Strong : *Principles of Marketing ( Asian Perspective)*
5. Rajan Saxena - *Marketing Management, Tata - McGraw Hill*
6. Ramaswarny & Namakumari - *Marketing Management, McMillan*

## **1330300108           MANAGERIAL ECONOMICS**

**Unit-1 Significance and Scope of Managerial Economics:** Role of Managers in Business, Economic paradigms applicable to business analysis.

**Unit-2 Market Demand:** Determinants of Demand and Supply, Elasticity of Demand, Indifference Curve Analysis, Consumer's Equilibrium, Price, Income and Substitution Effects, Demand Forecasting.

**Unit-3 Production Function:** Production decision making, Short Run Long Run Production Functions.

**Unit-4 Market Analysis:** Cost Structure, Various Cost Concepts, Cost Estimation, Pricing and Output decisions in Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly.

**Unit-5 Profit Analysis:** Theories of Profit, Break Even Analysis, Managerial Decisions, Business Cycle.

## **References**

1. *Managerial Economic , Dwivedi, Vikas*
2. *Petersen & Lewis – Managerial Economics (PHI)*
3. *Maheswari – Managerial Economics (PHI)*
4. *Gupta G S Managerial Economics, TMH*

## **1330300109           ENTREPRENEURSHIP DEVELOPMENT**

**Unit-1 The Entrepreneur:** General concept and definition, Entrepreneur and Entrepreneurship, Entrepreneurial culture, Types of Entrepreneurship, Entrepreneurial traits and Motivation, Woman Entrepreneur.

**Unit-2 Environment and Entrepreneurial Development:** Entrepreneurial environment, Development Programmes (EDPs) Role, Relevance and Achievement of EDPs in India, Institutions for entrepreneurial development.

**Unit-3 Project Appraisal and Management:** Search for business ideas, Project identification and formulation, Project appraisal, Profitability and risk analysis, Sources of finance.



**Unit-4 Legal and Statutory Environment for Small Industry:** Legal formalities in setting up of SSIs Business Laws, Governmental Setup in promoting small industries, Financial institutions, Social Responsibility of Business

**Unit-5 Small Scale Industrial Undertakings:** Status of Small Scale Industrial Undertakings, Steps in starting a small industry, Incentives and subsidies, Problems in small enterprise management, Sickness and Preventions.

### **Reference**

1. S K Mohanty, Prentice Hall of India, New Delhi, *Fundamentals of Entrepreneurship*.
2. *Dynamics of Entrepreneurial Development and Management* Vasant Desai, HPH
3. *Entrepreneurship Development, Colombo Plan Staff College for Technical Education (Adapted by Centre for Research and Industrial Staff Performance, Bhopal), Tata McGraw Hill, New Delhi - 1998*

## **II Year 3rd Semester**

### **SPECIALIZATION GROUP A: (ACCOUNTING)**

#### **1330300201 ADVANCE ACCOUNTING**

**Unit-1 Valuation of assets:** Valuation of business needs valuation methods, Valuation of good will & share: Purpose, methods.

**Unit-2 Amalgamation of Companies:** Acquisition of Business by accompany: Reconstruction, Alteration & Absorption of a company.

**Unit-3 Accounts of Holding Company:** Legal requirements in India, Preparation of Consolidated balance sheet, Preparation of consolidated P/L A/cs.

**Unit-4 Human Resources Accounting:** Meaning, need, models of HRA, HRA in India. Accounting for Inflation: Meaning, need, System of Accounting for inflation, Current Purchasing Power, Valid System.

**Unit-5 Accounts for Banking Companies:** Propagation of Final accounts, Accounts of Insurance Companies, Preparation of Final Accounts. Accounts of Electricity Companies: Double Accounting System.

### **References**

1. *Advanced Accountancy-Sukla & Grewal(S. Chand)*
2. *Advanced Accountancy-Vol-II, R.L Gupta & M.Radheswamy ( S.Chand)*
3. *Advanced Accountancy-Jain & Narang(Kalyani)*
4. *Human Resource Accounting-N.D Gupta(S.Chand)*

**1330300202 ACCOUNTING INFORMATION SYSTEM (THEORY: 50 Marks, PRACTICAL: 50 Marks)**

**Unit-1: Accounting information system:** Overview: AIS: Meaning and reliance: AIS and Business Organization: Internal Control and AIS and Decision making: AIS and Management information system.

**Transaction Processing:** transaction Flows in a manufacturing firm, Transaction Processing System: Designs Double Entry System: Coding System for Transaction Processing: Principle for form Designing

**Unit-2: Computerized Accounting Information System:** Computers and Automated Data Processing: Computer Data Processing system. Hardware and Software, Input and Output Devices.

**File processing and Data Management concepts:** Data Management systems: Control and Data Processing: Input Control, Processing Controls and Output Controls.

**Unit-3: Practical: Operating System:** Windows: Basic Elements of windows, starting windows parts of the windows screen. Desktop icons .the title bar, the tool bar .the Control Box, Menus, Dialog Boxes, Running a Programme, Selecting, Copying and Cutting in Windows application.

**Word Processing :** Creating a document ,Simple Editing ,Deleting, Copying, Moving, Finding, and replacing ,Saving files, Formatting a document, Character Formatting, Paragraph Formatting, page Formatting, Section Formatting, Spell Checking, Grammar checking, object linking and Embedding Auto text ,Printing a document.

**Unit-4 : Practical : Electronics spreadsheet :** Worksheet moving around a worksheet ,Giving commands, Creating worksheet ,Editing Data, Saving a work book, entering and Formatting worksheet data, Essential spreadsheet operating, Working with rows and columns, Navigation through Excel ,using Worksheet Function, Chart making basics, Working with lists, Printing your work.

**Data manipulation,** starting Access, Database Concepts, Opening and Designing the database, Designing and creating a table, Viewing and Editing Records, Creating and Design Forms, Queries, Creating and Designing Reports.

**Unit-5: Accounting Software:** Maintains Company Data. Handling Vouchers maintaining Stock Details ,handling Inventory Transaction, Invoicing ,Handling Bills, handling Cost Center ,Bank Reconciliation, budgets and Controls ,Financial Analysis , Report Consolidation of Accounts ,Order processing ,bill of Material, Stock valuation methods, Inventory Analysis Methods. Financial Statements.

**References**

1. *Accounting information System- G.H Bodnas & W.S Hopwood Allyn & Bacon Inc.*

2. *Accounting information System-J.O Hicks(West Publishing Co., New York)*

3. *Accounting Software-Tally.*

4. *Microsoft Office-Oricom Education.*

## **1330300203 BUSINESS TAXATION**

**Unit-1 Assessment of Firms & Association of Persons:** Computation of Taxable Income of Partnership firm assessed as such & partnership firm assessed as association of persons. Carry forward set off losses & adjustment of brought forward losses & allowances (with practice & problems), Tax planning for firms.

**Unit-2 Corporate Tax:** Computation of Taxable Income and Tax liability of companies, Carry forward & set off losses (practical problems), Minimum Alternative tax(MAT), tax on distributed profits of domestic companies.

**Unit-3 Corporate Tax Planning:** Importance of corporate tax planning. Tax planning for depreciation, Capital gain, New industries, Export units, Foreign companies, Amalgamation, Mergers, Power projects, Royalties & technical consultancy.

**Unit-4 Penalties & Prosecutions:** Advance payment of tax, Tax deduction at source, Refund claim, Appeals revisions settlement of cases-its procedures, power & functions of settlement commission.

**Income Tax Authorities:** Inspectors, Income Tax officer, Commissioner of Income Tax, Director General.

**Unit-5 The central Excise & Sales Act:** Definition, levy & collections, determination of value for duty, offences & penalties, powers & duties of officers & land holders, special provision relating to sales.

**The Customs Act:** Definitions, Officers of customs, levy and exemptions from custom duties, assessment of custom duty, Claim & refund , confiscation of goods and conveyance and imposition of penalties, Powers & duties of custom officers.

### **References**

1. *Direct Taxes: Laws & practices-singhania, Taxman, New Delhi*
2. *Direct Taxes: Laws & practices-Bhagabati Prasad.*
3. *Corporate Tax Planning-R. N. Lakhota, Vision Books, New delhi.*
4. *Income Tax: Laws & practices-Gour & Narang, Kalyani Publisher*

## **SPECIALIZATION GROUP B :( FINANCE)**

### **1330300201 FINANCIAL MARKET & INSTITUTIONS**

**Unit-1 Financial System:** Components of Indian Financial System, Institutions, Instruments, Market & Services, Nature and Role of Financial System, & Economic Development, Financial Sector Reforms.

**Unit-2 Capital Market:** Constituents, Functions, Capital Market instruments, New issue Market, Private Placement, Security Exchange Board of India, Regulation and Investor Protection

**Unit-3 Secondary Market:** Stock Exchange; Rules & Regulation of Trading & Settlement, Stock Market Reforms, Listing of Shares, Depositories System.

**Unit-4 Money Market:** Constituents and functions , Types of Money Market, Government Security Market, Money Market Instruments, Regulations of the Money Market.

**Unit-5 Financial Institutions:** Reserve Bank of India, Commercial Banks, Developmental Financial Institutions, Investment institutions, Role & Functions.

#### **References :**

1. *Shashi K.Gupta, Nisha Aggarwal, Neeti Gupta, "financial Institutions and Markets" –Kalyani Publishers.*
2. *Fabozzi & Modigliani – Capital Markets Institutions and Instruments (3<sup>rd</sup> Edn) – PHI.*

### **1330300202 MERCHANT BANKING & FINANCIAL SERVICES**

**Unit-1 Financial Services:** Introduction, Role & Functions. Merchant Banking: Concept, Functions, Growth, Policy Measures, SEBI Guidelines, Future of Merchant Banking in India.

**Unit-2 Lease:** Meaning, importance, types, evaluation of lease form the point of view of leaser and leases, leasing vs. Buy Decision.

Hire Purchase and installment credit, types. Housing Financial: Sources and policies for housing finance.

**Unit-3 Mutual Funds:** Concept, different schemes, advantages, UTI: Objective, functions, Regulation of Mutual Fund, Role of UTI in Industrial Finance.

Venture Capital: Concept, and developments in India, Process and methods of financing

**Unit-4 Factoring,** Forfeiting, Credit Rating: Meaning and necessity methodology of credit rating. Factoring, Forfeiting,

**Unit-5 Merger and acquisitions:** Merger and take over, Main highlights, take over by bids and acquisitions, guiding principles, BIFR & Merger. Insurance Sector: Objective, Role, investment practice, IRDA: Role and Functions.

#### **Reference**

1. *Banking By Gordon and Natrajan.*

1330300203

## SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

**Unit-1 Introduction to Portfolio Management:** Risk & Return in a Portfolio, Markowitz Model, Two & Multi Assets Portfolio, Sharpe Model.

**Unit-2 Portfolio Selection Process :** Optimal Portfolio, Concept & Determination, Utility Theory, Indifference Curve, Capital Assets Pricing Model & Arbitrage Pricing Theory, Efficient Market Hypothesis.

**Unit-3 Building Fixed Income Security Portfolio-** Bond VALUATION: Yield to Maturity, Duration & Immunization, Valuation of Convertibles & Warrants, Bond Management Strategies

**Unit-4 Fundamental Analysis :** Economic, Industry, Company & Environment Analysis, Technical Analysis, Volume & Price Trends, Tools of Analysis, Derivative Instruments, Forward Futures, Options & Swaps

**Unit-5 Evaluation of Portfolio Performance:** Framework of Evaluating Performance, Measures of Portfolio Performance, Reward to Variable Measure, Measure Problems with Portfolio Management.

### **References**

1. Kevin –*Security Analysis and Portfolio Management -PHI*
2. Jack Clark Francis - *Management of Invest, McGraw Hill*
3. Elton & Gruber - *Modern Portfolio Theory and Investment Strategy, Willey*
4. Shape Alexander Ballen - *Investment, Eastern Economy Ed*
5. Jordan and Fisher - *Security Analysis and Portfolio Management, Prentice-Hall I*
6. SAPM –VA Avdhani.

## **SPECIALIZATION GROUP C: (MARKETING)**

1330300201

## CONSUMER BEHAVIOUR

**Unit-1 Introduction:** the application of consumer behaviour, principle to strategic marketing, Consumer Research, Consumers Psychographics; Constructing a Psychographic inventory, application of psychographic analysis

**Unit-2 The nature of consumer's attitude;** structural models of attitudes, measurement of attitudes, social class and consumer behaviour; the measurement of social class, life style profiles of the social classes

**Unit-3 The influence of culture on consumer behaviour,** characteristics of culture, the measurement of culture personal influence and the opinion leadership process; measurement of opinion leadership

**Unit-4 Consumer Decision making;** Four view of consumer - Economic man, Passive Man, Cognitive Man, Emotional Man, Consumer Decision Process, Comprehensive Models of Consumer Decision Making; Nicosia Models Howard - Sheth Model, Engel - Kollat - Blackwell Model.

**Unit-5 Diffusion of innovations;** the diffusion process, the adoption process, a profile of the consumer innovator consumer behaviour, application for profit and Nonprofit service Organization

### **References**

1. *Solomon –Consumer Behaviour-Buying, Having & Being. PHI.*
2. *Assael H Consumer Behaviour and Marketing Action, Ohio, South Western, 1995*
3. *Engle, J F etc Consumer Behaviour Chicago, Dryden Press, 1993*
4. *Howard, John A etc consumer Behaviour in Marketing Englewood Cliffs, New Jersey, Prentice Hall Inc , 1989*

## **1330300202            ADVERTISING AND PROMOTION MANAGEMENT**

**Unit-1 Advertising and the marketing process,** Media planning and selection, Campaign planning and launching.

**Unit-2 Message designing and development.** Advertising budgeting, Corporate Advertising.

**Unit-3 Client-Agency Relationship** - The role and working of an Ad Agency.

**Unit-4 Measurement of Advertisement Effectiveness** - DAGMAR Approach. Pre-Testing, Post-Testing Techniques of measuring Ad. Effectiveness.

**Unit-5 Sales Promotion-** Consumer Promotion, Dealer Promotion, Sales Force Promotion. Sales force planning and execution. Recent trends. Elementary knowledge of public relations.

### **References**

1. *Sharma & Singh –Advertising, Planning & Implementation – PHI*
2. *Wells, Burnett, Moriarty – Advertising –Prin & Practice. PHI.*
3. *Wright, Farner and Ziegler - Advertising*
4. *Chunawalla and Sethia - Advertising Management –(HPH)*
5. *S.A.Chunawala - HPH*

## 1330300203 SALES & DISTRIBUTION MANAGEMENT

**Unit-1 Introduction to Sales Management:** Understanding Basics of Selling- Meaning, Importance and Scope, Selling, Salesmanship, Selling Process, Selling Skills

**Unit-2 Sales Organization and Territory Management:** Importance of Sales Organization, Types of Sales Organization, Rates, Responsibilities of Sales Manager, Sales Forecasting and Budgeting, Territory Management, Sales Quotas, Sales Displays and Sales Promotion

**Unit-3 Sales Force Management:** Meaning, Importance of Sales Force, Recruitment, Selection of Sales Force, Training, Compensation, motivation, Performance Education and Controlling of Sales Force

**Unit-4 Distribution Management:** Introduction to Indian Distribution System, Factors in Designing Strategic Distribution System, Logistics, Managing Physical Distribution System

**Unit-5 Management of Channels of Distribution:** Meaning and Importance of Channel Members, Designing Channel Strategies, Management of Whole selling, Management of Retailing, Horizontal and vertical Marketing System.

### **References**

1. *STILL, Cundiff, Govoni – Sales Management : Decision, Strategies & cases (5th Edition) PHI.*
2. *R L Spiro, W J Stanton, G A Rich “Management of a Sales Force”, Tata McGraw Hill Publication*
3. *D Jobber and L Lancaster, “Selling and Sales Management”, Pearson Publishing House*
4. *Chunawalla, “Sales Management”, Himalayan Publishing House*
5. *S L Gupta, “Sales Distribution Management”, Excel Book*
6. *T Panda, S Sahadevan, “Sales and Distribution Management”, Oxford*
7. *Das Gupta- Sales Management – In the Indian Perspective, PHI.*

## **SPECIALIZATION GROUP D: (HUMAN RESOURCE MANAGEMENT)**

### 1330300201 HUMAN RESOURCES PLANNING & DEVELOPMENT

**Unit-1 HRP concepts,** importance, objective, type of HR plan, HRP approaches, (Social demand approach, rate of return approach and man power requirement approach).

**Unit-2 HRIS importance,** types, sources, and procedure of maintaining HRIS, Human Resource reporting, HR audit and HR accounting.

**Unit-3 HRD,** Concept system, HRD matrixes climate, elements,

**Unit-4 HRD Interventions, Quality of Work life, Models**

**Unit-5 Career planning concept** objective process Career planning and Career development, Career planning Vs Succession planning.

### **References**

1. *Pattanayak – Human Resource Management – PHI*
2. *Manpower Planning and Development –Excel Publisher.*
3. *Kandula – Strategic Human Resource Development – PHI.*
4. *Arthur, M Career Theory Handbook Englewood cliff, Prentice Hall Inc 1991*
5. *Belkaoui, A R and Belkaoui, J M Human Resource Valuation; A Guide to Strategies and Techniques Greenwood, Quorum Books, 1995*

## **1330300202 MANAGING EMPLOYEE RELATION & RELATED LAWS**

**Unit-1 Industrial relations concept** and scope, approaches to IR, Different actors & role of state in IR, legal frame work of IR, Collective Bargaining, concept scope and values, Collective Bargaining in India, worker participation management, concept approaches factors promoting WPM and Practice of WPM in India, Quality Circle

**Unit-2 Labour legislation**, need, objective, scope, growth, growth of labour legislation in India, impact of ILO & LL

Protective and regulative labour legislations, factory Act 48, Mines Act-1952.

**Unit-3 Legislation concerning wages** and bonus, Payment of Wages Act -1936, Minimum Wages Act-1948, Payment of Bonus Act-1965, Equal Remuneration Act-76,

**Unit-4 Legislation concerning Industrial Relations:** Industrial Dispute Act -1947, Trade Union Act-1926, Industrial Employment and standing order Act 46

**Unit-5 legislation concerning social security**, Workmen's compensation act 1923, Employee state insurance act 1948, Employees Provident fund act 1952, Maternity Benefit act 1961, Payment of gratuity act 1972, and Misc. Act 1996.

### **References**

1. *Gomez –Mejia – Managing Human Resource –PHI*
2. *Seperich & Mccalley6 – Managing Power and People – PHI.*

## **1330300203 MANAGEMENT OF TRAINING AND DEVELOPMENT**

**Unit -1 Concepts of training**, comparison between training and development, concept of skill up gradation different aspects of trainings

**Concept of learning**, techniques of learning, adult learns principles and pedagogy, designing a learning environment

**Unit-2 Concept of training need;** identification of training need, methods of training and techniques of training, on the job, off the job, lecture, role play , case study, vestibule training, simulation techniques, in basket exercise, syndicate method, T group training, psychological lab, business game, activity based training, programme instruction training Choosing the right training techniques



**Unit-3 Training aids;** different type of training aids choosing the appropriate training aids  
Training module; concept, dimension and designing an appropriate training module.

**Unit-4 Administrative procedure for training;** Training file, need assessment form, feedback form, format for request letter for trainers and trainees, there certificate of participation and learning diary Training Calendar, Training Policy

**Unit-5 Evaluation of Training effectiveness, assessment criteria.**

### **References**

1. *FORD- Bottom Line Training – How to Design and Implement Successful Programs that boost profits –PHI.*
2. *Dr. B. Rathan Reddy “Effective HR Training and Development Strategy” HPH*

## **ELECTIVE PAPER (ANY TWO)**

### **1330300204            PRODUCTION & OPERATION MANAGEMENT**

**Unit-1 Introduction to Production and Operation Management:** Product & Services Transmission Process. Product & Process Design. Automation, Duties and Responsibilities of Production Manager.

**Unit-2 Facility Location Planning,** Factors Affecting Break Even Analysis for facility location planning, factors and location, Rect. Single Medial Model, Centre of Gravity model, Facility Capacity & Layout Planning – Decision Tree

**Unit-3 Project Management,** Role, Technique (CPM & PERT) Innovation Management and its uses.

**Unit-4 MRP, JIT, Supply Chain Management.** Aggregate Product Planning.

**Unit-5 Inventory Management.**

### **References:**

1. *Pannerselvam – Production and Operations Management (PHI)*
2. *Chary S N - Production Operations Management, Tata - McGraw - Hill*
3. *Mayer R R - Production Operations Management, McGraw - Hill*
4. *Schroeder R G - Operations Management, Decision Making in Operations Function, McGraw - Hills*
5. *Bedi - Production Operations Management, McGraw Oxford*
6. *Adam & Ebert – Production and Operations Management (PHI)*

## **1330300205 COST AND MANAGEMENT CONTROL**

**Unit-1: Cost Analysis:** Break even Analysis, Cost-volume profit analysis, Break even Charts. Contribution margin, Incremental Analysis, differential analysis, Cost Analysis for decision making (make or buy, shut down or continue, Expend or Contract, Pricing decision in special circumstances, Product Decisions, Absorption Vs. Marginal Costing.

**Unit-2: Cost Analysis Variance Analysis** (Material, Labour, Overhead and Sales, Reporting of variance, cost benefit Analysis, Value Analysis, Cost Control and Cost Reduction, Control over wastage, scrap, spoilages and defective.

**Unit-3: Cost Behaviours Analysis:** Flexible Budgeting, Responsibility Accounting, Uniform costing and inter firm comparison, Internal profit Measurement and Inter Company Transfer.

**Unit-4: Management Control:** Importance, Information for Planning and Control, Control Process Reporting to Management, Budgetary Control, Zero Base Budgeting, Special Financial Control.

**Unit-5: Cost Audit:** Nature, Scope, Functions, Provisions of Companies Act. Cost Audit Rules procedures, Cost Audit Reports, Management Audit : Management Audit vis a vis Financial audit and Cost Audit, Audit of various operations and Management.

### **References:**

1. *Cost Accounting – N.K. Prasad ( Books Syndicate)*
2. *Advanced Cost Accounting – Jain and Narang ( Kalyani)*
3. *Advanced Cost Accounting – Nigam and Narang (S.Chand and Sons)*
4. *Management Accounting – Hingorani, Ramanathan and Grewal ( Sultan Chand)*
5. *The Management Audit – T.B. Rose ( Standard, Gre and Co. Ltd. )*
6. *Cost Audit and Management- N.P. Agrawal ( Ramesh Books)*

## **1330300206 BUSINESS POLICY & STRATEGIC MANAGEMENT**

**Unit-1 Business Planning & Strategic Management:** Stages of Planning. Strategic Management: Definition, Need, Dimensions, Levels, Characteristics of Strategic Decisions and Role of Strategic Manager, Strategic Management Process: Elements & Model.

**Unit-2 Company Mission & Vision:** Setting of Objectives, Environment Analysis, Types of Components of Environment, Importance of SWOT Analysis.

**Unit-3 Industry Analysis:** Competitive form & Strategies, Forecasting the Business Environment: Need, Step Techniques & management Forecasts. Multinational Environment: Characteristic of MNC's, Challenges.

**Unit-4 Strategy & Objective:** Long term objectives, Analysis & Implementation of Strategies: Techniques.

**Unit- 5 Guiding, Evaluating & Controlling Strategies,** Challenges of Change, The key success factors.

**Reference Books**

1. *Sukul Lomesh PKMishra BPSM, (Vikas)*
2. *Gupta, Gollakota & Srinivasan – Business Policy and Strategic Management – Concepts (PHI)*
3. *Russel Ackoff : Democratic Corporation.*
4. *Ansoff, Corporate Strategic, Polican.*
5. *Bhasker Chopra, Business Policy for Indian Industry, Time Foundation.*

**1330300207 INTERNATIONAL BUSINESS**

**Unit-1 International Business:** and overview; International Business Theories Liberalization: trade and tariff, regional blocks and world trade organization

**Unit-2 Foreign Exchange and National Economy;** Registration on International Competitions

**The Competitive and Technological Environment**

**Unit-3 Multinational Enterprises and National Institutions;** The Foreign Sector of the Developing Economies; Multi-cultural Management

**Unit-4 World Monetary and Financial System;** Foreign Investment Management.

**Unit-5 Intergovernmental Agreements on Trade and Investment;** Restraints on International Competitions; New Economic Policy and Foreign Investment in India.

**References**

1. *International Business Concept, Eaw & Strategy . V.Sanam (Person).*
2. *Cherunilam – International Business: Text and Case (PHI)*
3. *Justin Paul – International Business (2nd Edition) –PHI*
4. *International Business, Bhalla, V K and Ramu, S Shiva, Anmol Pub*

**1330300208 PURCHASING & MATERIAL MANAGEMENT**

**Unit-1 Management of materials in production system:** concept scope and methods, Objective and Organization of Material Management

**Unit-2 Purchase system and procedures:** Objectives , Purchasing functions, Purchasing policies and decisions, Make or Buy Vender selection and Rating, Timing of Purchase, Price determination, Purchase procedures and system Public Purchasing and tendering.

**Unit-3 Inventory Management:** Introduction of inventory Systems, Functions of Inventory and Relevant Cost Concept, Classification of Inventory Systems Inventory Models : Deterministic, Discount, EOQ, EBQ , MRP-I, Selective Inventory Management ABC, VED , FSN , PQR etc

**Unit-4 Stores Management:** Introduction stores functions stores organization, stores system and procedures: Identification system, Receipt System, Store system, Issue system Stores Accounting and Verification system, Stores address system, Stores location and layout Store equipments, Automated Storage and retrieval Standardization Codification

**Unit-5 Waste Management:** Introduction, Scope, Objectives, Interrelation between Waste Management and resource Management, Classification of Waste and its measurement Organization of Waste management Waste reduction approach, Waste collection, Recycling Waste disposal system

**References:**

1. *Gopala Krishnan & Sundaresan –Materials Management an Integrated approach. PHI.*
2. *Chitale & Gupta- Materials Management: Text & Cases. PHI.*
3. *Dobler D W Etc - Purchasing and Material Management, New York, Mc Graw Hill*
4. *Dutta A K - Integrated Material Management- PHI*

**1330300209                    ADVANCED FINANCIAL MANAGEMENT**

**Unit-1 An Overview of Financial Management:** The place finance in business organization, he goals of the firm, The goals of the Financial Management, Use of time value of money in finance, The concept of Risk and return on a single Project, The concept of port folio return & risk.

**Unit-2 The Cost of Capital:** Cost of debt capital, Cost of preference capital, Cost of equity capital, weighted average cost of Capital.

**Criteria for Long term investment decision,** The payback period, Accounting Rate of Return on investment, Net present Value method (NPV). Internal rate rate of return (IRR) Method, NPV Vs. IRR. Risk analysis in capital Budgeting.

**Unit-3 Working Capital Management:** Receivables, Inventories, cash & payable management.

**Unit-4 Leverage:** Operating & Financial leverages, Operating leverages & its impact on Shareholders, Return & risk, Common financial & operating leverages.

**Capital Structure theories,** NI Approach, NOI Approach, Traditional Approach, Modigliani & Miller Approach. Theories of Dividend Decision, Walter's Model, Gorden's Model, Dividend Policy in Practice.

**Unit-5 International Financial Management:** World Monetary System, Foreign Exchanges Markets, Interest rates, Risk management, Currency risk management, Analysing Potential foreign Investments, Financing Foreign Operation, Financing Exports.

**References:**

1. *Financial Management-S.C Kuchhal(Chaitanya Publication)*
2. *Financial Management-Khan & Jain(Tata Mc Graw Hill)*

3. *Financial Management-I.M Pandey(Vikash)*
4. *International Financial Management-G.P. Apte(Tata Mc Graw Hill).*

## **1330300210            ECONOMIC ANALYSIS FOR DECISION MAKING**

**Unit 1 Pricing Theory:** Market structure and competitive Behaviour, Perfect Competition – Imperfect completion; monopoly, monopolistic competition and Oligopoly Pricing decisions under various market structure.

**Unit-2 Pricing Policies and Practices:** Cost plus pricing. Skimming price and penetration price. Pricing products of lasting distinctiveness pricing products of perishable distinctiveness pricing standard products when competitor's and few, Pricing and practice.

**Unit-3 Product Diversification:** Meaning and Scope. Product Life Cycle. Opportunity for multiple products. Specification product addition criteria. Policy on dropping old products.

**Unit-4 Economic Environment:** The Macro-Economic Scenario in India, Problems of Growth, Business Cycles: Cause and consequences – Measures to curb them.

**Balance of Payment problems.** New Trade policy, WTO-critical evaluation and short coming.

**Unit-5 Economic Reforms:** Need for economic reforms, Main features of reforms. Structural changes. Deregulation, Privatization and globalization, Impact of reforms-Human face of reforms. Future of economic reforms.

### **References:**

1. *Cralg Peterson, H.Cris Lewis, W.:Managerial Economics, Pearson Education, Delhi.*
2. *Joel Dean: Managerial Economics. PHI.*
3. *Agarwal A.N.:Indian Economy problems of Development and Planning, New AGE International Pvt. Ltd., New Delhi.*
4. *Gupta G.S.:Macro Economic Theory and Application, Tata McGraw Hill publishing Company Ltd. New Delhi.*
5. *McGulgn J.R.and Charies Moyer, Managerial Economics. The Drycon Press, Hinadale*
6. *Michael Edgament:Macro Economics Theory and Policy, PHI ltd.*

## **1330300211            BUSINESS HISTORY**

**Unit-1 History of Railways.**

**Unit-2 History of Tata Group.**

**Unit-3 History of Maruti Suzuki/Ford Motor Company.**

**Unit-4 Great Business Leaders**

Narayan Murthy(Infosys), Aziz Premji(Wipro), Dhuru Bhai Ambani(Reliance Group), Kumar Mangalam Birla(Aditya Birla Group), Steve Jobs(Apple Inc.), Bill Gates(Microsoft)

### **Unit-5 Great CEOs**

Indra Nooyi (PEPSICO), Chanda Kochhar (ICICI Bank), Deepak Parekh (HDFC Bank), K.V Kamath (Infosys)

#### **References:**

## **II Year 4th Semester**

### **1330300110          BANKING & INSURANCE MANAGEMENT**

**Unit-1 Management of Banking Companies:** Principle of Banking, Debilitation of Bank, Creation of Money, Present Structure of Commercial Banking system in India, Transaction, Working during 1947 to 1991 and the after.

**Unit-2 Management Principles:** function in Banks, Management of Deposit and Advances, Investment Report: Nature of Bank Investment

**Unit-3 Management of Finance:** Bank Account, Records, Reports, Statement of Advances, Profit and Loss Accounts, Balance Sheet and Financial Reports

**Unit-4 Life Insurance:** Definition, Features, Classification, Life Insurance Products, Principle of Health Insurance, Health Insurance. LIC of India. Marketing Life Insurance.

**Unit-5 Principles of General Insurance:** Function Personal General Insurance Products, Commercial General Insurance Products.

#### **References:**

1. *Insurance –Theory and Practice. Tripathy and Pal (PHI)*
2. *Principle and Practice of Insurance. Dr. P. Paniasamy (HPH)*
3. *Insurance Principles and Practice-Mishra M. N., S. Chand & Co.,New Delhi.*
- 4.

### **1330300111          RESEARCH METHODOLOGY**

**Unit-1: Research:** Meaning, Objectives & Importance of Research; Role of research in Functional Areas: Finance, Marketing, HRD; Research Methodology; Process of Research.

**Unit-2: Defining Research Problem:** Process of formulating Hypothesis; Research Design; Sampling Design.

**Unit-3: Collection, Processing & Analysis of Data ,** Design of Questionnaire; Testing of Hypothesis ; Parametric and Non-parametric Tests ; T-test, Z-test and chi-square test.

**Unit-4: Multivariate Analysis Techniques;** Multiple Regression Analysis; Discriminated Analysis; Factor Analysis, ANOVA.

**Unit-5: Interpretation & Report Writing;** Importance & Techniques of Interpretation; Significance of Report Writing; Steps in Writing Report ; Lay-out of the Research Report ; Types of Report.

**References:**

1. *Panneerselvam – Research Methodology (PHI)*
2. *Research Methodology : Methods and Techniques, by C R Kothari*
3. *Quantitative Techniques for Managerial Decisions, Wiley Eastern Ltd , by U K Srivastava*
4. *Statistics for Management by Levin (PHI)*
5. *The Foundation of Multivariate Analysis, Wiley Eastern Ltd , by Takeuchi K ; Yanai, H and Mukherjee, B N*
6. *Statistics, by S P Gupta*

**1330300112**

**DISSERTATION**