

# M.COM SYLLABUS AND STRUCTURE UNDER CBCS

## (Applicable to 2015 Admission Batch onwards)

Year/ Semester	Subject	Paper	Title of the Paper	Credit	Max. Marks					
					IA	Univ. Exam	Total			
<b>I Year 1<sup>st</sup> Semester</b>	Core	1330300101	Management Concepts and Practices		30	70	100			
	Core	1330300102	Quantitative Methods for Management		30	70	100			
	Core	1330300103	Business Economics & Environment		30	70	100			
	Core	1330300104	Financial Management		30	70	100			
<b>I Year 2<sup>nd</sup> Semester</b>	Core	1330300105	Corporate Financial Accounting		30	70	100			
	Core	1330300106	Organization Behaviour		30	70	100			
	Core	1330300107	Marketing Management		30	70	100			
	Core	1330300108	Managerial Economics		30	70	100			
	Core	1330300109	Entrepreneurship Development		30	70	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 Subject Discipline Any Three From any One Group	1330300201	Advance Accounting	Financial Markets and Institution	Consumer Behaviour	Human Resources Planning & Development		30	70	100
		1330300202	Cost and Management Accounting	Merchant Banking & Financial Services	Advertising & Promotion Management	Managing Employee Relation & Related Laws		30	70	100
		1330300203	Business Taxation	Security Analysis & Portfolio Management	Sales & Distribution Management	Management of Training & Development		30	70	100
<b>Any Two from Elective</b>	Elective Discipline Free (Any Two)	1330300213	International Trade					30	70	100
		1330300214	Rural Development					30	70	100
		1330300215	Disaster Management					30	70	100
		1330300216	Development Administration					30	70	100
		1330300217	Indian Society					30	70	100
<b>II Year 4<sup>th</sup> Semester</b>	Core	1330300218	Banking and Insurance Management					30	70	100
	Core	1330300219	Research Methodology					30	70	100
	Core	1330300221	Project and Viva-voice							100
<b>Total Marks</b>								<b>1800</b>		

**N.B:-**

- **Group A**-Accounting, **Group B**-Finance, **Group C**-Marketing, **Group D**-Human Resource Management.

# SYLLABUS FOR M.COM UNDER CBCS

(With effect from 2015-16 Academic Sessions)

## I YEAR-1<sup>ST</sup> SEMESTER

(400 Marks)

### 1330300101 MANAGEMENT CONCEPTS AND PRACTICES

(100 MARKS)

**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 & Wehrich (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

(100 MARKS)

**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

(100 MARKS)

**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, Competition Act, 2002.

**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.

## 1330300104 FINANCIAL MANAGEMENT

(100 MARKS)

**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 debt, Preference capital, Equity capital and Retained earnings, 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

**(500 MARKS)**

## **1330300105 CORPORATE FINANCIAL ACCOUNTING**

**(100 MARKS)**

- 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**

**(100 MARKS)**

- 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**

**(100 MARKS)**

**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, Leveling 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****(100 MARKS)**

**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****(100 MARKS)**

**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*

## **II YEAR 3RD SEMESTER**

**(500 MARKS)**

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

**(300 MARKS)**

#### **1330300201 ADVANCE ACCOUNTING**

**(100 MARKS)**

**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, Vedic 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 COST AND MANAGEMENT ACCOUNTING**

**(100 MARKS)**

**Unit-1 Accounting information and Managerial Decision Making;** Financial Accounting Vs Cost & Management Accounting; Role of Management Accountant; Basic Cost Terms and Concepts; Relevant Cost; Statement of Cost

**Unit-2 Absorption Costing and Marginal Costing;** Break Even Analysis; Cost - Volume - Profit Analysis; Managerial Application of CVP Analysis

**Unit-3 Job Order Cost Systems;**Cost Allocation & Activity Based Costing;Process Cost System: Normal Loss & Abnormal Loss; Joint Product and By Products; Equivalent Production.

**Unit-4 Segment Performance Analysis:** Responsibility Accounting System; Variance Analysis: Evaluation of Cost and Sales Variances.

**Unit-5 Budgetary Control System:** Operating and Functional Budgets, Financial Budgets,Master Budgets, Zero- Base Budgeting.Strategy and Balanced Scorecard.

#### **References:**

1. *Horngren, Foster & Datar - Cost Accounting: A Managerial Emphasis (Pearson)*



2. Pillai & Bhagavathi –Cost Accounting (S.Chand)
3. M.N. Arora – Cost and Management Accounting Theory and Problems (HPH)
4. Jain & Narang.
5. Justin Paul – International Business (2nd Edition) -PHI
6. International Business, Bhalla, V K and Ramu, S Shiva, Anmol Pub

**1330300203 BUSINESS TAXATION**

**(100 MARKS)**

**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)**

**(300 MARKS)**

**1330300204 FINANCIAL MARKET & INSTITUTIONS**

**(100 MARKS)**

**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.

**Reference Studies**

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.

**1330300205 MERCHANT BANKING & FINANCIAL SERVICES**

**(100 MARKS)**

**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, and investment practice, IRDA: Role and Functions.

**Reference:**

1. Banking By Gordon and Natrajan.

**1330300206 SECURITY ANALYSIS & PORTFOLIO MANAGEMENT**

**(100 MARKS)**

**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)**

**(300 MARKS)**

**1330300207 CONSUMER BEHAVIOUR**

**(100 MARKS)**

**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 Westem, 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

### **1330300208 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 – *Advertisng, Planning & Implementaion* – PHI
2. Wells, Burnett, Moriarty – *Advertisning –Prin & Practice*. PHI.
3. Wright, Farner and Zieglar - *Advertisin*
4. Chunawalla and Sethia - *Advertising Management* –(HPH)
5. S.A.Chunawala – HPH

### **1330300209 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)**

**(300 MARKS)**

### **1330300210 HUMAN RESOURCES PLANNING & DEVELOPMENT**

**(100 MARKS)**

**Unit-1: Human Resource Management:** Nature, Scope, Concepts & Significance of HRM, HRM & Personal Management, Growth & Development of HRM in India. 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, HRD Interventions, Quality of Work life, Models

**Unit-4: Career planning:** concept, objective process Career planning and Career development, Career planning Vs Succession planning.

**Unit-5: Organizational Development:** It's Need & Objectives in Organization. Techniques of OD- Job rotation, Under Study Method, Incident, Method Role Playing, Assessment of OD Management Development- Its Nature & Characteristics..

#### **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*

### **1330300211 MANAGING EMPLOYEE RELATION & RELATED LAWS**

**(100 MARKS)**

**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.

#### **Reference Study**

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

## 1330300212 MANAGEMENT OF TRAINING AND DEVELOPMENT

(100 MARKS)

**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.

### **Reference Studies**

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

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

**(200 MARKS)**

### 1330300213 INTERNATIONAL TRADE

**(100 MARKS)**

**Unit-1: The Basis of International Trade**, Comparative cost Theory, Heckscher-Ohlin Trade Theory. Leontief Paradox –Factor Price Equalization Theories.

**Demand conditions in international Trade Theory-** Reciprocal Demand Theory- Marshall Edge worth, Offer Curve technique, Term of trade affecting terms of trade.

**Unit-2: The Gains from trade**, Transport Rent International Trade.

**Trade and Welfare**; Theory of optimal tariff. Theory of Effective protection, Theory of Customs Union.

**Unit-3: International Trade and Economic Development.**

**Unit-4: Foreign Exchange Market:** Demand and supply of Foreign Exchange, Flexible Exchange Rate, Spot and Forward markets for foreign Exchange, Fixed Exchange rate. Foreign Exchange Rate: Purchasing Power Parity Theory, Balance of Payment Theory.

**Balance Payment and its adjustment**, national income and balance of payment. Balance of International Payment. Disequilibrium in International payment. Adjustment mechanism under

flexible exchange rates. Tariffs, Import controls, multiple exchange rates as instruments of balance of Payment policy. Internal and external balance.

**Unit-5: The Theory of Capital Movements.** The transfer problem and the optimum amount foreign investment. Commercial Policy, The international Monetary Fund: Reforms of the International Monetary system

**Reference:**

1. *International Economics: Analysis and Issues*- Charles E. Stanley
2. *International Economics*-Rober A. Mundell
3. *International Economics*-Bo Soderstein
4. *Studies in the Pure Theory of International Trade*- Raveendra N. Batra
5. *International Trade and Development*-G. M. Meir
6. *International Economics*-Haberler
7. *International Economics*-Kindleberger
9. *Readings in the Theory of International Trade (Ed.)*-Caves and Johnson
10. *International Trade*-Jagdish Bhagwati.

**1330300214 RURAL DEVELOPMENT**

**(100 MARKS)**

**Unit-1: Need of Rural Development,** Impact of Globalization, Sector of Rural Development Agriculture, Dairy, Fishery, Animal Resource Development

**Unit-2: Development Strategies for Rural Development:** PURA, Role of NGO in Rural Development.

**Unit-3: Water Resource Management (Pani Panchayat),** Self-Help Groups, Institutions for Rural Development, Rural Local Bodies.

**Unit- 4: Rural Co-operatives,** Rural Banking, Role of Bureaucracy in Rural Development, ORMAS.

**Unit-5: Rural Development Programmes:** MGNREGS, National Rural Livelihood Mission, Nation Rural Health Mission (NRHM), SGSY Sarva Sikshya Aviyan (SSA), Indira Awas Yojana (IAY).

**Reference:**

1. *Rural Development in South Asia*, Deep and Deep Publications, New Delhi- Khanna, B.S.
2. *Rural Development: Learning from China*, Macmillan Press Ltd., London and Basingstoke- Sartaj, Aziz
3. *Development as Freedom*, Oxford University Press, New Delhi- Sen, Amartya
4. *Integrated Rural Development in Asia*, Manohar, New Delhi- Aslam, M
5. *Rural Development: Theories of Peasant Economy and Agrarian Change*, Hutchinson University, London- Harris, J. (ed.)

**1330300215 DISASTER MANAGEMENT**

**(100 MARKS)**

**Unit-1: Disaster and its type,** Flood Draught, Cyclone, Geographical Disaster, Earthquake, Landslide, Avalanches, Volcanic Eruptions, Climatic Disaster-Heat and Cold Wave, Climate Change, Global Warming, Sea level Rise, Ozone Depletion.

**Unit-2: Manmade Disaster-** Nuclear Disaster, Chemical Disaster, Biological Disaster, building Fire, Coal Fire, Oil Fire, Air Pollution, Water Pollution, Industrial Pollution, Deforestation, Rail & Road Accidents, Air & Sea Accidents.

**Unit-3: Disaster Preparedness,** Disaster Prevention, Preparation and Mitigation, Disaster Information, System, Mega Satellite, Role of Various Agencies in Disaster Mitigation- National level and State levels.

**Unit- 4: Disaster Response:** Disaster Medicine, Rehabilitation, Reconstruction and Recovery.

**1330300216 DEVELOPMENT ADMINISTRATION**

**(100 MARKS)**

**Unit-1: Development Administration:** Conceptual Analysis, Scope, Growth and Significance Development.

**Development Strategy and Planning:** Mixed Economy Model; Goals of Development, National Planning, State Planning, District Planning.

**Unit-2: Decentralization and Development:** Concept of Decentralization, Decentralized Planning, Role of Voluntary Agencies, Cooperative and Specialized Development Agencies.

**Unit-3: Citizens participation in Development,** Peoples Empowerment, Women Empowerment, Welfare Administration of Scheduled Caste, Schedule Tribe.

**Unit-4: Bureaucracy and Development,** Changing role of block Development Officer, Other Development Officials at District and Block Level.

**1330300217 INDIAN SOCIETY**

**(100 MARKS)**

**Unit-1: Society and Culture:** Concept of Society - Definition - Major Elements of Society - Individuals, groups, association and Institutions; Culture - Characteristics - Elements - Function of Culture - Cultural Lag and Ethnocentrism.

**Unit-2: Social Institutions and Social Control: Structure and functions,** Marriage, Family, Religion, Education, Economics, Politics, Patterns of interactions and interdependence. Social Control: Concepts, Types, Functions, major agencies of social control - Kinship, Religion, Law, Education, Traditions and Customs.

**Unit-3: Social Change in India:** Concept, the factors and process of social change. Urbanization, Industrialization, Westernization, Sanskritization, Secularization, Resistance to Change.

**Unit-4: Social Problems:** Causes and consequences - Major social problems - Poverty, Population growth, Unemployment, Beggary, Drug Addiction, Alcoholism, Prostitution, Crime, Delinquency, Corruption and Ecological problems. Approaches to the study of Indian Society: The Indological Approach, Structural- Functional approach, Dialectical approach & Subaltern approach.

**II YEAR 4TH SEMESTER**

**(400 MARKS)**

**1330300218 BANKING & INSURANCE MANAGEMENT**

**(100 MARKS)**



**Unit-1: Management of Banking Companies:** Principle of Banking, Debitization 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 of Life Insurance.

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

**Reference:**

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.*

**1330300219 RESEARCH METHODOLOGY**

**(100 MARKS)**

**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.*
6. *Statistics, by S P Gupta*

**1330300220 PROJECT AND VIVA-VOICE**

**(200 MARKS)**