

## **FACULTY OF COMMERCE**

### **SYLLABUS FOR THE BATCH FROM THE YEAR 2022 TO YEAR 2024**

**Programme Code: MC**

**Programme Name: Masters of Commerce**

**(Semester I- IV)**

**Examinations: 2022-2024**



**P.G. Department of Commerce and Business Administration**

**Khalsa College, Amritsar**

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(b) Subject to change in the syllabi at any time.  
(c) Please visit the College website time to time.

## M.Com 2022-24

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| S.No. | PROGRAMME OBJECTIVES  |
|-------|---|
| 1.    | To develop Commerce professionals with specialised skills and applied competencies in theoretical and practical knowledge of Finance, human resource management and Marketing |
| 2.    | Providing student-centric learning ambience backed with critical thinking and problem solving capabilities  |
| 3.    | To train the student to develop conceptual, applied and research skills as well as competencies   |
| 4.    | Ability to start their own business   |
| 5.    | Ability to work in MNCs as well as private, and public companies  |

| S.No. | PROGRAMME SPECIFIC OUTCOMES (PSOS)   |
|-------|--|
| PSO-1 | To facilitate the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.   |
| PSO-2 | To enable a student well versed in national as well as international trends of the economy   |
| PSO-3 | To provide in-depth understanding of all core areas specifically Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology and Tax planning, Marketing , Human Resource Management and Services sector |
| PSO-4 | To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.   |
| PSO-5 | To provide a rigorous insight into details of new dimensions of all commerce related activities and transactions.  |

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| COURSE SCHEME |   |            |            |    |    |       |          |
|---------------|---|------------|------------|----|----|-------|----------|
| SEMESTER - I  |   |            |            |    |    |       |          |
| Course Code   | Course Name                                     | Hours/Week | Max. Marks |    |    |       | Page No. |
|               |   |            | Th         | Pr | IA | Total |          |
| MC-101        | Managerial Economics                            | 4          | 75         | -  | 25 | 100   | 1        |
| MC-102        | Research Methodology                            | 4          | 40         | 25 | 35 | 100   | 4        |
| MC - 103      | Management Principles and Organization Behavior | 4          | 75         | 25 | -  | 100   | 6        |
| MC - 104      | Business Environment                            | 4          | 75         | 25 | -  | 100   | 9        |
| MC - 105      | Management and Cost Accounting                  | 4          | 75         | 25 | -  | 100   | 11       |
| MC - 106      | Seminar   | 2          | -          | -  | -  | 50    | 14       |
| CS- MC-107    | Computer Application in Business –I             | 4          | 40         | 25 | 35 | 100   | 15       |

| SEMESTER - II |   |            |            |    |    |       |          |
|---------------|---|------------|------------|----|----|-------|----------|
| Course Code   | Course Name                                 | Hours/Week | Max. Marks |    |    |       | Page No. |
|               |   |            | Th         | Pr | IA | Total |          |
| MC - 201      | Corporate Financial Accounting and Auditing | 4          | 75         | 25 | -  | 100   | 18       |
| MC - 202      | Financial Management                        | 4          | 75         | 25 | -  | 100   | 21       |
| MC - 203      | Statistical Analysis for Business           | 4          | 40         | 25 | 35 | 100   | 24       |
| MC - 204      | Marketing Management                        | 4          | 75         | 25 | -  | 100   | 26       |
| MC - 205      | Human Resource Management                   | 4          | 75         | 25 | -- | 100   | 29       |
| MC - 206      | Viva – Voce                                 | -          | -          | -  | -  | 50    | 32       |
| MC- 207       | Operations Management                       | 4          | 75         | 25 | -- | 100   | 33       |

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| SEMESTER - III |                                |            |            |    |    |       |          |
|----------------|--------------------------------|------------|------------|----|----|-------|----------|
| Course Code    | Course Name                    | Hours/Week | Max. Marks |    |    |       | Page No. |
|                |                                |            | Th         | Pr | IA | Total |          |
| MC - 301       | Banking and Insurance Services | 4          | 75         | 25 | -  | 100   | 35       |
| MC - 302       | Seminar                        | 2          | -          | -  | -  | 50    | 38       |

**Instructions for the Paper setters/examiners: Any two of the following groups, each having two papers**

**Group A: Accounting and Finance**

| Course Code | Course Name                                | Hours/Week | Max. Marks |    |    |       | Page No. |
|-------------|--|------------|------------|----|----|-------|----------|
|             |  |            | Th         | Pr | IA | Total |          |
| MC – 311    | Security Analysis and portfolio management | 4          | 75         | 25 | -  | 100   | 39       |
| MC – 312    | Contemporary Accounting                    | 4          | 75         | 25 | -  | 100   | 42       |

**Group B: Business Studies**

| Course Code | Course Name                | Hours/Week | Max. Marks |    |    |       | Page No. |
|-------------|----------------------------|------------|------------|----|----|-------|----------|
|             |                            |            | Th         | Pr | IA | Total |          |
| MC – 321    | Strategic Management       | 4          | 75         | 25 | -  | 100   | 44       |
| MC – 322    | Security Market Operations | 4          | 75         | 25 | -  | 100   | 46       |

**Group C: International Business**

| Course Code | Course Name                                     | Hours/Week | Max. Marks |    |    |       | Page No. |
|-------------|---|------------|------------|----|----|-------|----------|
|             |   |            | Th         | Pr | IA | Total |          |
| MC – 331    | International Economics Organizations           | 4          | 75         | 25 | -  | 100   | 49       |
| MC – 332    | Management of International Business Operations | 4          | 75         | 25 | -  | 100   | 52       |

**Group D: Marketing**

| Course Code | Course Name       | Hours/Week | Max. Marks |    |    |       | Page No. |
|-------------|-------------------|------------|------------|----|----|-------|----------|
|             |                   |            | Th         | Pr | IA | Total |          |
| MC – 351    | Consumer Behavior | 4          | 75         | 25 | -  | 100   | 55       |
| MC – 352    | Retail Management | 4          | 75         | 25 | -  | 100   | 58       |

**SEMESTER - IV**

| Course Code | Course Name              | Hours/Week | Max. Marks |    |    |       | Page No. |
|-------------|--------------------------|------------|------------|----|----|-------|----------|
|             |                          |            | Th         | Pr | IA | Total |          |
| MC - 401    | International Accounting | 4          | 75         | 25 | -  | 100   | 60       |
| MC - 402    | E-commerce               | 4          | 75         | 25 | -  | 100   | 63       |

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|          |            |  |   |   |   |    |    |
|----------|------------|--|---|---|---|----|----|
| MC - 403 | Viva –Voce |  | - | - | - | 50 | 65 |
|----------|------------|--|---|---|---|----|----|

**Instructions for the Paper setters/examiners: Any One of the following groups, each having three papers**

### **Group A: Accounting and Finance**

| Course Code | Course Name                              | Hours/Week | Max. Marks |    |    |       | Page No. |
|-------------|--|------------|------------|----|----|-------|----------|
|             |  |            | Th         | Pr | IA | Total |          |
| MC – 411    | International Financial Management       | 4          | 75         | 25 | -  | 100   | 66       |
| MC – 412    | Financial Markets and Financial Services | 4          | 75         | 25 | -  | 100   | 68       |
| MC – 413    | Corporate Tax Law and Planning           |            | 75         | 25 | -  | 100   | 71       |

### **Group B: Business Studies**

| Course Code | Course Name   | Hours/Week | Max. Marks |    |    |       | Page No. |
|-------------|---|------------|------------|----|----|-------|----------|
|             |   |            | Th         | Pr | IA | Total |          |
| MC – 421    | Goods and Services Tax (GST)                        | 4          | 75         | 25 | -  | 100   | 73       |
| MC – 422    | Entrepreneurship Development and Project Management | 4          | 75         | 25 | -  | 100   | 76       |

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|          |  |  |    |    |   |     |    |
|----------|--|--|----|----|---|-----|----|
| MC – 423 | Business Ethics & Environment Management |  | 75 | 25 | - | 100 | 78 |
|----------|--|--|----|----|---|-----|----|

### Group C: International Business

| Course Code | Course Name  | Hours/Week | Max. Marks |    |    |       | Page No. |
|-------------|--|------------|------------|----|----|-------|----------|
|             |  |            | Th         | Pr | IA | Total |          |
| MC – 431    | International Financial Markets and Foreign Exchange | 4          | 75         | 25 | -  | 100   | 81       |
| MC – 432    | International Financial Management                   | 4          | 75         | 25 | -  | 100   | 84       |
| MC – 433    | International Marketing                              |            | 75         | 25 | -  | 100   | 87       |

### Group D: Marketing Management

| Course Code | Course Name                       | Hours/Week | Max. Marks |    |    |       | Page No. |
|-------------|-----------------------------------|------------|------------|----|----|-------|----------|
|             |                                   |            | Th         | Pr | IA | Total |          |
| MC – 451    | Advertising and Sales Management  | 4          | 75         | 25 | -  | 100   | 89       |
| MC – 452    | Brand and distribution Management | 4          | 75         | 25 | -  | 100   | 92       |
| MC – 453    | Services Marketing                |            | 75         | 25 | -  | 100   | 95       |

**MC-101: Managerial Economics**

**Time: 3 Hours**

**Credit hours per week: 4**

**Total teaching Hours: 60**

**Max. Marks: 100**

**Theory: 75**

**Internal Assessment: 25**

**Instructions for the Paper setters/examiners**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part-I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part-II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Course Objective:** This course aims at providing in depth knowledge of basic concepts related to Microeconomics as well as Macroeconomics so as to make the students aware about the consumer and producer behaviour, different types of market structure, concepts of consumption, National income and Inflation.

**Course Content:**

**Part-I**

- Managerial Economics: Meaning, Nature, Scope and Concepts
- Marginal Analysis: Law of Diminishing Marginal Utility, Law of Equimarginal Utility
- Law of Demand: Meaning, Determinants, Exceptions, Kinds of Demand, Change in Demand and Importance.
- Elasticity of Demand: Meaning, Types and Degrees of Elasticity of Demand, Methods of Measuring Price Elasticity of Demand, Factors Determining Elasticity of Demand, Importance.
- Indifference Curve Analysis: Meaning, Assumptions, Properties, Consumer Equilibrium, Importance.
- Production Function: Meaning, Types: Short Run and Long Run Production Function, Economies and Diseconomies of Scale.



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**Part-II**

- Theory of Costs: Types of Costs, Traditional Theory: Long Run & Short Run, Modern Theory: Long Run & Short Run.
- Managerial Theories: Profit maximization and Sales Maximization.
- Market Structure: Meaning, Assumptions and Equilibrium of Perfect Competition, Monopoly, Monopolistic Competition.
- Oligopoly: Sweezy Model.
- National Income: Conceptual Framework, Measures of National Income, Methods of Measurement, Limitations of National Income.
- Consumption Function: Meaning, and Nature, Determinants and Measures to Raise Propensity to Consume. Keynes Psychological Law of Consumption – Meaning, Properties and Implications.
- Inflation: Meaning, Types, Theories, Causes, Effects and Control. Unemployment trade off- Philips curve analysis.

**Books Prescribed:**

1. Thomas, Christopher R. and Maurice, S. Charles, –*Managerial Economics– Concepts and Applications*”, 8th Edition (2006), Tata McGraw Hills, NewDelhi.
2. Mehta, P L, –*Managerial Economics– Analysis, Problemsand Cases*!, 13th Edition (2007), Sultan Chand & Sons,Delhi.
3. PetersonandLewis,–*ManagerialEconomics*!,4thEdition,PrenticeHallofIndiaPvt.Ltd.New Delhi.
4. Joel, Dean, –*ManagerialEconomics*!, Prentice Hall ofIndia, Pvt.Ltd., NewDelhi.
5. Hirschey, M. –*Fundamental of Managerial Economics*!, 9th Edition (2009), South Western Cengage Learning.
6. KoutsyannisA.,–*ModernMicroeconomics*!,2ndEdition(1977),Macmillan7.Dwivedi,D.N., –*Managerial Economics*!, 7th Edition, VikasPublication.
8. Ahuja, H.L., –*ModernMicro Economics*!,(2009),Sultan Chand and Co.
9. Deepashree,–*Principlesof Micro Economics*!, 2nd Edition, AneBooks Pvt.Ltd.
10. Mithani, D.M.,–*Managerial Economics*!, 5th Edition (2009), HimalayaPublishingHouse, New Delhi.

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**COURSE OUTCOMES**

| <b>Sr. No.</b> | <b>On the completion of the course Students will be able to:</b>                               |
|----------------|--|
| CO- 1          | Learn about Various concepts related to managerial economics.                                  |
| CO- 2          | Gain in depth knowledge about consumer behaviour   |
| CO- 3          | understand theory of production and costs  |
| CO- 4          | Learn about various market forms, their features and equilibrium                               |
| CO- 5          | Learn about theory of consumption and problem of inflation, its causes, effects and solutions. |
| CO-6           | Aknowledge about National income and its related concepts                                      |

M.COM SEM - I

MC – 102: Research Methodology

Time: 3 Hours

Credit hours per week: 4

Total Teaching Hours: 60

Max. Marks: 100

Theory: 40

Practical: 35

Internal Assessment: 25

**Instructions for the Paper setters/examiners**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 8 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt all 8 Compulsory questions. Each question will carry 1 marks; the total weightage being 8 marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 8 marks. The total weightage of the section shall be 16marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 8 marks. The total weightage of the section shall be 16marks.

**Course objective:**At the end of this course, the students should be able to understand some basic concepts of research and its methodologies, identify appropriate research topics, select and define appropriate research problem and parameters, prepare a project proposal, organize and conduct research in a more appropriate manner, write a research report and thesis, write a research proposal.

**Course Content:**

**Part – I**

Research methodology: Nature and scope; problem formulation and statement of research objectives Research process and research ethics.

Choose a Research Topic. Review of Literature

Goals of a Literature Review. Types of Reviews

Sources of Research Literature. Writing of Review.

Research designs: Exploratory, descriptive and Causal designs (Basic designs—After only, Before After, After along with control group, Before after with control group, Time series designs).

**Part – II**

Measurement concept, Levels of measurement—Nominal, Ordinal, Interval and Ratio.

Attitude Measurement: Comparative and Non-comparative scaling techniques, Tabulation and cross-tabulation of data. Data Preparation, Analysis, and Interpretation.

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Data preparation Data screening

Transforming data

Data Analysis and Interpretation.

Data analysis techniques: Multiple regression analysis, Logistic regression analysis, discriminate analysis and Factor analysis.

### PRACTICALS THROUGH SPSS:

The students will be trained in the following techniques of data analysis using latest version of SPSS software. At the end of the semester, external examiner will be appointed by the University to conduct the practical by examining the students in the lab and award marks.

Topics: Data preparation, Data screening, Transforming data, Data Analysis and Interpretation, Multiple regression analysis Logistic regression analysis, Discriminant analysis and Factor analysis,

### Books Prescribed:

1. Cooper, D. R. and Schindler, P.S., —Business Research Methods, 9th Edition, Tata McGraw Hill, New Delhi.
2. Levine, D.M., Krehbiel T.C. and Berenson M.L., —Business Statistics, 12th Edition (2012), Pearson Education, New Delhi.
3. Kothari, C. R., —Research Methodology, 2nd Edition (2008), New Age International.
4. Anderson, D.R.; Sweeney, D.J. and Williams, T.A., —Statistics for Business and Economics, 2nd Edition (2011), Thompson, New Delhi.

### COURSE OUTCOMES

| Sr. No. | On the completion of the course Students will be able to:  |
|---------|--|
| CO1     | Acquaint the students with the process and techniques of conducting research and to train the students to plan and execute the research studies in business using SPSS statistical software. |
| CO2     | Select and define appropriate research problem and parameters.   |
| CO3     | Prepare a project proposal (to undertake a project).   |

M.COM SEM - I

**MC-103: Management Principles and Organization Behaviour**

**Time: 3 Hours**

**Credit hours per week: 4**  
**Total Teaching Hours: 60**  
**Max. Marks: 100**  
**Theory: 75**  
**Internal Assessment: 25**

**Instructions for the Paper setters/examiners**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part-I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part-II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Course Objective:** To enable students to have a basic perspective of Management Theories and Practices. This will form foundation to study other functional areas of management and to provide the students with the conceptual framework and the theories underlying Organizational Behavior

**Course Content:**

**Part-I**

Management: Definition, Nature and Purpose; Functions of Managers, Managerial Skills and Roles.  
Planning: Concept and Importance, Types, Steps in Planning, Limitations of Planning and Planning Premises. Management by Objectives (MBO): Concept, Objective setting process, Benefits and Weaknesses of MBO.

Organizing: Nature and Types of Organizations; Departmentation; Span of Management; Centralization and Decentralization; Line and Staff Authority; Authority and Responsibility; Committees: Nature, Advantages and Disadvantage of Committees.

Motivation: Concept and various theories of Motivation: McGregor's theory X and theory Y, Maslow's Hierarchy of Needs theory, Alderfer's ERG theory, Herzber's Motivation-Hygiene theory, McClelland's Needs theory of Motivation, Adam's Equity theory, Vroom's Expectancy theory and Porter and Lawler's Model of Motivation.

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Leadership: Concept and various theories of Leadership: The Michigan Studies, The Ohio State Leadership Studies, Tannenbaum and Schmidt's Leadership Pattern, Fiedler's Contingency theory, Path-Goal theory, Likert's System four, The Managerial Grid, Charismatic Leadership, Transactional and Transformational Leadership.

### Part-II

Organisational Behaviour (OB): Meaning, Importance, Challenges and Opportunities for OB.

Personality: Concept and determinants

Attitudes: Sources and types, Cognitive dissonance theory

Emotions: Nature and Types, Sources of Emotions, Managing Emotions at work, Emotional

Intelligence: concept and Dimensions.

Perception: Nature and significance of perception, Factors influencing perception, perceptual process, Perceptual Distortions and Improving Perception.

### Books Prescribed:

1. Harold Koontz and Heinz Weihrich, *-Essentials of Management: An International Perspective*, 7th edition (2007), McGraw-Hill, New Delhi.
2. Richard L. Daft, *-The New Era of Management*, 2nd edition (2008), Thomson, New Delhi.
3. Stephen P. Robbins, David A. Decenzo, *-Fundamentals of Management*, 6th edition (2007), Pearson Education, New Delhi.
4. Stephen P. Robbins, Timothy A. Judge, Seema Sanghi, *-Organisational Behaviour -*, 14th edition, Pearson Education, New Delhi.
5. K. Aswathappa, *-Organisational Behaviour, Text, Cases and Games*, 10th edition (2012), Himalaya Publishing.
6. Sekaran, Uma, *-Organizational Behaviour: Text and Cases*, 2007, Tata McGraw Hill, New Delhi.
7. McShane, Steven L.; Glinow, Mary Ann Von and Sharma, Radha R, *-Organisational Behaviour*, 5th edition (2008), Tata McGraw Hill, New Delhi.
8. Philip Sadler, *-Leadership*, 2nd edition (2005), VivaBooks Private Limited.

**M.COM SEM - I**  
**COURSE OUTCOMES**

| <b>Sr. No.</b> | <b>On the completion of the course Students will be able to:</b>   |
|----------------|--|
| CO1            | Enable a student to understand the development of the field of Management principles and organizational behaviour. |
| CO2            | Analyze and compare different models used to explain individual behaviour related to motivation and rewards.       |
| CO3            | Identify the processes used in developing communication and resolving conflicts.                                   |
| CO4:           | Enable a student to explain group dynamics and demonstrate skills required for working in groups (team building)   |
| CO5:           | Enable a student to discuss the implementation of organizational change.   |

**M.COM SEM - I**  
**MC-104: Business Environment**

**Time: 3 Hours**

**Credit hours per week: 4**  
**Total Teaching Hours: 60**  
**Max. Marks: 100**  
**Theory: 75**  
**Internal Assessment: 25**

**Instructions for the Paper setters/examiners**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part-I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part-II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Course Objective:** This course will prepare future entrepreneurs to plan, launch and grow a business venture within the context of their local and national social, political, legal cultural and economic environment. It will ensure that future entrepreneurs consider the labour environment and retail environment they are entering. We will look at the micro-environment as well as the macro-environment of a business and in particular the variables that influence the activities of a business.

**Course Content:**

**Part-I**

Salient features of Economic Systems: Capitalist system/Market economy; Socialist system and Mixed Economy, Basic Features of Indian Economy, Government Business Relationship.

Business Environment: Meaning, Types: Internal Environment; External Environment; Micro and Macro Environment.

Aspects of Economic Reforms: Liberalisation; Privatisation; Globalisation and its Implications for India. NITI Aayog: objectives, functions & role in economic planning. Economic Planning in India: objectives, Strategies and Evaluation of XIth plan and Strategy and priorities of XIIthplan

Social Responsibility of Business: Concept, rationale, dimensions models of social responsibility and barriers of SR; The Environment Protection Act, 1986.



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### Part-II

Deficit Financing and its implications for the Indian Economy; Analysis of current year Annual Budget. Disinvestment of Public Enterprises: Rationale; Objectives and Implications. Evaluation of various regulatory policies of Government: Industrial Policy changes during the post Reforms; Fiscal and Monetary policy changes in India, Salient Features of FEMA. Consumer Rights and Consumerism: Role of Consumer Groups with special reference to India; Consumer Protection Act, 1986 with latest amendments. Foreign Trade: concept of balance-of-payments; balance-of-trade; currency convertibility; Foreign trade policy 2004-09 and 2009-14; Exim Policy during the post reforms in India

#### Books Prescribed:

1. Cherunilam, Francis, -*Business Environment*l, 2011, HimalayaPublishing House, NewDelhi.
2. K Ashwathappa, -*LegalEnvironment of Business*l, HimalayaPublishing House, NewDelhi.
3. M. Adhikary, -*Economic Environment for Business*l, Sultan Chand & Sons, New Delhi.
4. K. Ashwathappa, -*Essentials of Business Environment*”, 11th edition (2011), Himalaya Publishing House, NewDelhi.
5. Paul Justin, -*Business Environment – Text and Cases*l, 2006, Tata McGraw HillsPublishing
6. RuddarDuttandKPMSundaram, -*IndianEconomy*l, 53rdedition, S.ChandandCompanyLtd., NewDelhi.
7. Govt. of India, Five Years Plandocuments.
8. Govt. of India, Various issues of Annual Economic survey ofIndia.

**It is Mandatory for the students to consult Economic Times, Financial Express, Annual Budget and Economic Survey to understand this paper.**

#### COURSE OUTCOMES

| Sr. No. | On the completion of the course Students will be able to:  |
|---------|--|
| CO1     | Enable students to evaluate business and its environment.  |
| CO2     | Acquaint with nature, scope and structure of business environment and familiarize them with recent trends and developments in Business Environment and policy framework. |
| CO3     | Enable students to discuss the contemporary issues in business   |

M.COM SEM - I

**MC – 105: Management and Cost Accounting**

**Time: 3 Hours**

**Credit hours per week: 4**

**Total Teaching Hours: 60**

**Max. Marks: 100**

**Theory: 75**

**Internal Assessment: 25**

**Instructions for the Paper setters/examiners**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Course objective:** To enhance the abilities of learners to develop the concept of management accounting and its significance in the business. To enhance the abilities of learners to analyze the financial statements. To enable the students to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporates. To make the students develop competence with their usage in managerial decision making and control.

**Course Content:**

**Part–I**

**Introduction to Accounting:** Accounting as a management information system; Users of accounting information; generally accepted accounting principles and concepts; understanding the annual reports of companies.

**Management Accounting and Managerial Decisions:** Management accountant's position, role and responsibilities.

**Management Control Structure:** Various forms of responsibility centers. Responsibility Accounting, Transfer pricing.

**Management Control Process:** Budgeting process, Preparation of fixed and flexible budgets, Zero Base

## M.COM SEM - I

Budgeting, Activity Based Budgeting, performance budgeting and participative budgeting.

**Segment Performance Evaluation:** Traditional measures of evaluation. Economic Value Added, Balanced Score Card.

**Analyzing Financial Statements:** Horizontal, vertical and ratio analyses.

### Part-II

**Standard Costing and Variance Analysis:** Standard costing as a control technique; Setting of standards and their revision; Variance analysis –meaning and importance, kinds of variances and their uses–material,labourvariances;overheadvariance,Relevanceofvarianceanalysis to budgeting and standard costing.

**Marginal Costing and Break-even Analysis:** Concept of marginal cost; Marginal costing and absorption costing; Marginal costing versus direct costing; Cost–volume profit analysis; Break–even analysis; Assumptions and practical applications of breakeven– analysis; Applications of Marginal Costing.

**Contemporary Issues in Management Accounting:** Value chain analysis; Activity based costing; Quality costing; Target Costing.

**Reporting to Management:** Objectives of reporting, reporting needs at different managerial levels; Types of reports, modes of reporting, reporting at different levels of management.

### Books Prescribed:

1. Anthony, Robert N., and Govindrajana, Vijay, –*Management Control System*l, 12th Edition, McGraw Hill
2. Anthony, Robert, — *Management Accounting*l, 5th edition (2007), Tarapore–wala,Mumbai,
3. Horngren, C.T., GrayL.Sundem and William O. Stratton, — *Introduction to Management Accounting*l, 13th Edition, Prentice Hall,Delhi
4. Horngren, C. T.; Datar, S.M.;Foster, G.M.; Rajan, M.V. and Ittner, C.D. –*Cost Accounting*”, 13th Edition (2009), Pearson , Delhi
5. Merchant, Kenneth A.,–*Modern Management Control Systems:Text and Cases*l, 1st Edition (2004), Pearson EducationAsia.
6. Pandey,I.M, –*Management Accounting*l, 3rd Edition, VikasPublication, Delhi
7. Kaplan, Atkinson, Matsumara and Young,–*Management Accounting*l, 5th Edition (2007),
8. PearsonEducation
9. Kaplan and Atkinson, –*AdvancedManagement Accounting*l, 3rd Edition, PearsonLearning
10. Vij,Madhu, –*Management Accounting*l,1st Edition (2009), Macmillan PublishersIndiaLtd.
11. Horngren,C.T.;Sundem,GaryL.;Schatzberg,Jeff;Burgstahler,DaveandStratton,W.O., —*Introduction to Management Accounting*l, 2010, Pearson
12. Drury, Colin, –*Management and Cost Accounting*l,6th Edition (2004),ThomsonLearning
13. Bhimani,Alnoor,–*ContemporaryIssuesinManagementAccounting*l, IllustratedEdition(2006), OUPOxford.

M.COM SEM - I

**COURSE OUTCOMES**

| <b>Sr. No.</b> | <b>On the completion of the course Students will be able to:</b>  |
|----------------|---|
| CO1            | Understand the fundamental concepts of Management and Cost Accounting.  |
| CO2            | Understand the position, role and responsibilities of Management Accountant in the Accounting World.  |
| CO3            | Apply the techniques of Budgetary Control, Standard Costing and Marginal Costing in the process of managerial decision making.                        |
| CO4:           | Apply the performance evaluation techniques like Balanced Score Card, EVA etc. to improve the operations of the business.                             |
| CO5            | Understand the contemporary issues in Management Accounting such as Value Chain Analysis, Quality Costing, Activity Based Costing and Target Costing. |
| CO6            | Comprehend the reporting needs at different managerial levels.  |

M.COM SEM - I

**MC-106**

**Seminar**

**Max. Marks:50**

**Credit Hours Per Week: 2**

M.COM SEM - I

CS - MC-107 Computer Application in Business –I

Time: 3 Hours

Credit hours per week: 4

Total teaching Hours: 60

Max. Marks: 100

Theory: 40

Practical :35

Internal Assessment: 25

**Instructions for the Paper setters/examiners**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 8 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt all 8 Compulsory questions. Each question will carry 1 marks; the total weightage being 8 marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 8 marks. The total weightage of the section shall be 16marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 8 marks. The total weightage of the section shall be 16marks.

**Course Objectives:** The objective of the course is to acquaint the students with the process and techniques of conducting word processing, spreadsheet handling, operating presentation and handling accounts using Tally. To operate all the MS-Office 2010 related commands. To prepare a project proposal (to undertake a project).

**Course Content:**

**Part–I**

**MS–EXCEL -  
2010**

Application areas, components of Excel Worksheet, entering information in the worksheet, formatting numbers and text, Tool bars, Customizing, resizing rows and columns, moving and copying cells, freeze panes, moving, copying and splitting worksheets. Protecting cells, worksheet or part of the work sheet, Printing.

Formulae: Entering a formula, editing and copying a formula. Different functions Arithmetical, trigonometrically and statistical–correlation, Regression Modeling.

Graphs: Drawing various types of graphs and charts from the given data, printing graph/chart.

**M.COM SEM - I**

**MS–Word -2010**

Introduction and working with MS–word in MS–Office, Basic components of word screen, Creating, Editing, Saving, Printing and Deleting files, formatting text and documents.

Creating and Sorting tables, working with graphics, finding and replacing text, inserting page breaks, page numbers, symbols and dates, header, footer, spell checking, Mail merge businessletters.

**Part–II**

**MS–Power Point -2010**

Power Point basics, Menus and toolbars, Creating, editing, saving, printing and deleting the presentation, Creating presentation using auto content wizard. Design template, blank presentation, slide sorter view,

show time, sound effects and animation effects, working with graphics, Different Views, Business oriented presentation.

**Financial Accounting Package Tally (ERP 9.0):**

Tally – Introduction, various facilities available in Tally, creating a company, ledgers, registers, petty books.

Inventory Control: Maintaining inventory of some firm/organization, Profit and loss account, audit controls.

**Practical: Weightage 20% and Practical be based on practical part of the syllabus.**

**Books Prescribed:**

1. Norton, Peter, "*Introduction to Computers*", 2009, Tata McGraw Hill.
2. Asok K. Nadhani,–*Simple Tally9: FinancialAccounting,Invoicing&Inventory*l, 2008, BPBPublications.
3. Sinha, P.K,–*Fundamental ofComputers*l BPB Publications, 2008.
4. Prajagopalan, S.P., –*Computer applications in business*l,2000, Vikas PublishingHouse.
5. Weatherwax, Jo Annand Weatherwax, Robert C., –*Business Analysis with Computer Applications*l, 2nd edition, CengageSouth-Western

**M.COM SEM - I**

**COURSE OUTCOMES**

| <b>Sr. No.</b> | <b>On the completion of the course Students will be able to:</b>  |
|----------------|---|
| <b>CO1</b>     | Appraise technical aspects of MS-Office 2010 and accounting package Tally ERP 9.0.  |
| <b>CO2</b>     | Develop an understanding towards all the operations of major MS-Office 2010 components like Word, Excel, PowerPoint and use of Tally ERP 9 accounting package.                          |
| <b>CO3</b>     | Know and use the application of various tools of MS Word 2010, MS Excel 2010, MS PowerPoint 2010 and techniques and commands with operations in handling accounts using Tally software. |



**M.COM SEM - II**

**MC-201: Corporate Financial Accounting and Auditing**

**Time: 3 Hours**

**Credit hours per week: 4**

**Total teaching Hours: 60**

**Max. Marks: 100**

**Theory: 75**

**Internal Assessment: 25**

**Instructions for the Paper setters/examiners**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part-I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part-II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Course objectives:**

The students will be able make the financial statements of company within the frame work of Ind AS. To develop a process for redemption of Preference shares , construct the Restructuring of capital structure in the financial statement of Joint stock company ltd. Calibrate the procedure involved in Amalgamation and absorption of companies. Toequip the students with the latest knowledge of auditing and develop awareness of International Auditing Standards. To equip the students with latest tools and techniques in internal & external auditing.

**Course Content:**

**Part-I**

Company Final Accounts-Requirements of Companies Act 1956.

Form and contents of Profit and loss account and Balance sheet.

Managerial remuneration. Meaning of profit. Divisible profits.

Valuation of goodwill, different approaches such as super profit, annuity and capitalization approach.

Valuation of shares; different approaches such as book value and earnings approach.

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**Part-II**

Understanding the concept and rationale of Financial Audit, Cost Audit, Management Audit, Internal Audit, Proprietary Audit, Efficiency Audit and Audit by C. and A.G.,

Statutory Auditor—Appointment qualifications, removal. Duties and liabilities of auditor. Code of conduct and ethics, professional misconduct of statutory auditor.

Meaning, Objectives and scope of cost audit. Cost Auditor, his appointment, duties liabilities. Cost audit report; Meaning, objectives and scope of management audit. Appointment and qualifications of management Auditor.

Audit of management functions such as planning, organising and control. Audit of functional areas— production, personnel marketing finance and accounting.

**Books Prescribed:**

1. Khan, M.Y. and Jain, P.K., — *Financial Management*ll, 5th edition, Himalaya Publishing, New Delhi
2. Pandey I.M.,—*Financial Management*”, 9th edition (2009), Vikas Publishing House.
3. Gupta, Kamal, —*Contemporary Auditing*”, 6th edition, Tata McGraw Hill.
4. Sehgal, Ashok and Sehgal, Deepak,—*Advanced Accounting*”, 3rd edition, Taxman, New Delhi.
5. Maheshwari, S.N. and Maheshwari, S.K.,—*Corporate Accounting*”, 5th edition (2009), Vikas Publication, New Delhi
6. Mukherjee and Hanif,—*Corporate Accounting*”, 2005, Tata McGraw Hill, New Delhi.
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- 8.

**M.COM SEM - II**

**COURSE OUTCOMES**

| <b>Sr. No.</b> | <b>On the completion of the course Students will be able to:</b>   |
|----------------|--|
| CO1            | Understand the regulatory framework for preparing accounts as well as auditing in a company.   |
| CO2            | Apply the different approaches adopted for the valuation of goodwill and shares of a company   |
| CO3            | Comprehend the concept and rationale of Financial Audit, Cost Audit, Management Audit, Internal Audit, Propriety Audit, Efficiency Audit and Audit by CAG. |
| CO4:           | Gain knowledge about the provisions of Companies Act, 2013 relating to appointment, qualification, removal, duties and liabilities of a Statutory Auditor. |

M.COM SEM - II

MC – 202: Financial Management

Time: 3 Hours

Credit hours per week: 4

Total teaching Hours: 60

Max. Marks: 100

Theory: 75

Internal Assessment: 25

**Instructions for the Paper setters/examiners**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Course objectives:** The objective of this course is to inform the students about the basic concepts of financial management and technique of financial management, what represents the condition of profitable business operations and survival respectively development of business subjects and the economy as a whole. The purpose of the course is to offer the students relevant, systematic, efficient and actual knowledge of financial management that can be applied in practice with making financial decisions and resolving financial

**Course Content:**

**Part–I**

**Financial Management:** Meaning and nature; Financial goal–profit vs. wealth maximization; Finance functions–investment, financing, liquidity and dividend decisions. Financial planning–Theories of capitalization.

**Capital Structure Theories:** Conceptual framework. Determinants. Net income approach, Net operating income approach, Intermediary approach and M.M. Hypotheses with special reference to the process of arbitrage.

**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).

**Instruments of Finance:** Long term and short term.

**Capital Budgeting:** Nature of investment decisions; Investment evaluation criteria non– discounted cash flow criteria, discounted cash flow criteria; Risk analysis in capital budgeting (practical through excel).

**M.COM SEM - II**

**Dividend Policies:** Issues in dividend decisions. Forms of dividends; Theories of relevance and irrelevance of dividends.

**Part-II**

**Operating and Financial Leverage:** Measurement of leverages; Analyzing Alternate Financial Plans; Financial and Operating leverage, Combined leverage. EBIT and EPS analysis

**Management of Working Capital:** Meaning, Significance and Types of Working Capital; Approaches of Working Capital; Calculating Operating Cycle Period and Estimation of Working Capital Requirements.

**Management of Cash:** Strategies, Baumol's, Miller-Orr's and Beranek's models of Cash Management.

**Management of Receivables:** Credit Policy, Credit Terms and Collection Efforts.

**Books Prescribed:**

1. Berk, Jonathan and DeMarzo, Peter, *Financial Management*, 2nd Edition (2010), Pearson Education, Dorling Kindersley (India) Pvt Ltd.
2. Bhattacharya, Hrishikes, *Working Capital Management: Strategies and Techniques*, 2nd Edition (2009), Prentice Hall, New Delhi.
3. Brealey, Richard A; Stewart, C. Myers and Allen, F. *Principles of Corporate Finance*, 8th Edition (2006), McGraw Hill, New York.
4. Chandra, Prasanna, *Financial Management*, 7th Edition (2008), Tata McGraw Hill, Delhi
5. Pandey I.M., *Financial Management*, 9th Edition (2009), Vikas Publishing House
6. Van Horne. J.G. and J.M. Wachowicz Jr., *Fundamentals of Financial Management*, 13th Edition (2009), Prentice Hall, Delhi.
7. Van Horne, James G, *Financial Management and Policy*, 12th Edition (2002), Prentice Hall, Delhi
8. Khan, MY, Jain, PK, *Financial Management*, 6th Edition (2011), Tata McGraw Hill, New Delhi.

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### M.COM SEM - II

#### COURSE OUTCOMES

| Sr. No. | On the completion of the course Students will be able to:   |
|---------|---|
| CO1     | Make students understand various issues involved in financial management of a firm and to familiarize them with advanced analytical tools and techniques that are used for making sound financial decisions and policies. |
| CO2     | Develop knowledge about Business Finance and the background of Accounting and Management  |
| CO3     | Make students aware about the challenges and opportunities of Financial Management.   |

M.COM SEM - II

MC – 203: Statistical Analysis for Business

Time: 3 Hours

Credit hours per week: 4

Total teaching Hours: 60

Max. Marks: 100

Theory: 40

Practical :35

Internal Assessment: 25

**Instructions for the Paper setters/examiners**

**The question paper covering the entire course shall be divided into three sections as follows and Candidates are allowed to use non-scientific calculator.**

**Section A:** It consists of 8 very short answer questions from the entire syllabus. Students will attempt all 8 compulsory questions. Each question will carry 1 mark; the total weightage being 8 marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 8 marks. The total weightage of the section shall be 16marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 8 marks. The total weightage of the section shall be 16marks.

**Course Objective:** The objective of this course is to make the students understand the application of various statistical techniques and tools and to evaluate them which are very helpful for students and researchers in various physical and social sciences. Statistical tools like Partial and Multiple Correlation, Probability and Probability Distribution enhance the analytical ability and improve research capability of students.

**Course Content:**

**Part–I**

- Probability Theory: Probability–classical, relative, and subjective probability; Addition and multiplication probability models.
- Probability Distributions: Binomial, Poisson, and normal distributions; Their characteristics and applications.
- Sampling and Data Collection: Sampling and sampling (probability and nonprobability) methods; Sampling and non–sampling errors.
- Primary data collection techniques; Survey and Observation methods: Secondary data sources; Commercial (Syndicated) and Non–commercial sources.

**Part–II**

- Questionnaire design.
- Hypotheses testing; Null and alternative hypothesis, type I and type II error.
- Large and small sampling tests–Z tests, T tests, and F tests. (ANOVA one–way and two–way), (Chi–square test.)
- Correlation: Simple, partial and multiple correlation coefficients;

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**Books Prescribed:**

1. Chou, Y. (1975), Statistical Analysis, Holt Reinhart, General Statistics, Prentice Hall of India, NewDelhi.
2. Croxton, Crowden and Klein (1971), Applied General Statistics, Prentice Hall of India, New Delhi.
3. Millar, J. (1996), Statistics for Advanced Level, Cambridge University Press, Cambridge.
4. Nagar, A.L. and R.K. Das (1993), Basic Statistics, Oxford University Press, NewDelhi.
5. Hogg, R.V. and A.T. Crag (1970), Introduction to Mathematical Statistics (3rd Edition), Macmillan Publishing Co. New York.
6. Sukhtame, P.V. and B.V. Sukhtame (1970), Sampling Theory of Survey with Applications, Iowa State University Press, Ames.

**COURSE OUTCOMES**

| <b>Sr. No.</b> | <b>On the completion of the course Students will be able to:</b>        |
|----------------|---|
| CO1            | Enhance decision making ability by learning the concepts of correlation |
| CO2            | Understand decision making under risk by learning theory of probability |
| CO3            | Understand various probability distributions                            |
| CO4            | Learn various concepts of sampling                                      |
| CO5            | Learn tests of significance   |
| CO6            | Practical application of all these techniques                           |



M.COM SEM - II

MC-204: Marketing Management

Time: 3 Hours

Credit hours per week: 4

Total teaching Hours: 60

Max. Marks: 100

Theory: 75

Internal Assessment: 25

**Instructions for the Paper setters/examiners:**

The question paper covering the entire course shall be divided into three sections as follows:

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part-I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part-II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Course objective:** To outline key marketing concepts and its application to different markets. To identify factors and processes essential for designing marketing strategy. To analyze and examine the implementation of marketing concepts and strategy to firms.

**Course Content:**

**Part-I**

Marketing Concepts and Philosophies, Importance of marketing, Building customer satisfaction and value, Concepts of customer retention, Relationship marketing and marketing mix.

Gathering information and scanning the marketing environment; Marketing research process: An overview.

Consumer markets and Buyer behaviour, Business markets and Business Buying behaviour.

Market segmentation: Importance and bases of segmentation. Targeting strategies, Positioning: concept and strategies

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**Part-II**

Product Decisions: Product classification and differentiation, New Product development process, Product life cycle and marketing strategies, Managing brands and Brand equity, Packaging decisions.  
Pricing Decisions: Pricing objectives, Factors influencing pricing, Pricing methods and strategies.  
Distribution Decisions: Patterns of Channels and types of intermediaries.  
Promotion Decisions: Promotion mix and its components, factors affecting promotion mix.  
Socially Responsible Marketing: Cause-related marketing and Social Marketing, Internal Marketing, E Commerce Marketing practices.

**Books Prescribed:**

Kotler, Philip; Keller, Kevin; Koshey, Abraham; and Jha, Mithileshwar,  
-*Marketing Management*l, 13th Edition (2009). Pearson Education, New Delhi.

Ramaswamy, V.S. and Namakumari, S., -*Marketing Management: Global Perspective, Indian Context*”, 4th edition, MacMillan

Kurtz, David L. and Boone, Louis E., -*Principles of Marketing*l, 12th edition, Thomson South-Western

Saxena, Rajan, -*Marketing Management*l, 2006, Tata McGraw-Hill, New Delhi.

Dessler, Gary, -*Human Resource Management*”, 12th edition (2011), Pearson Education/Prentice-Hall, New Delhi.

Raymond A. Noe, John R. Hollenbeck, Barry Gerhart, Patrick M. Wright, -*Human Resource Management: Gaining a Competitive Advantage*”, 2007, McGraw-Hill, New Delhi.

Robert L. Mathis and John H. Jackson, -*Human Resource Management*”, 6th edition (2011), Thomson, New Delhi.

Aswathappa, K., -*Human Resource and Personnel Management, Text and Cases*”, 4th edition (2007), Tata McGraw – Hill, New Delhi.

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**COURSE OUTCOMES**

| <b>Sr. No.</b> | <b>On the completion of the course Students will be able to:</b>  |
|----------------|---|
| CO1            | Improve an understanding of relevant functional areas of marketing management and its applications.   |
| CO2            | Become aware with the fundamentals of marketing to enable them to take better marketing decisions   |
| CO3            | Detect and recognize the nuances and complexities involved in marketing mix, advertising, communications, consumer behavior, public relations, and marketing strategy and research. |

M.COM SEM - II

MC-205: HUMAN RESOURCE MANAGEMENT

Time: 3 Hours

Credit hours per week: 4

Total teaching Hours: 60

Max. Marks: 100

Theory: 75

Internal Assessment: 25

**Instructions for the Paper setters/examiners:**

The question paper covering the entire course shall be divided into three sections as follows:

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part-I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part-II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Course objective:** To appreciate the importance of human resource management as a field of study and as a central management function; to understand the implications for human resource management of the behavioral sciences, government regulations, and court decisions. To know the elements of the HR function (e.g. – recruitment, selection, training and development, etc.) and be familiar with each element's key concepts & terminology; and apply the principles and techniques of human resource management gained through this course to the discussion of major personnel issues and the solution of typical case problems.

**Course Content:**

**Part I**

Human Resource Management (HRM): Nature, Scope, Objectives and Functions of HRM, Evolution of HRM, Changing Trends in HRM.

Human Resource Planning (HRP): Concept, Need and Importance of HRP, Factors affecting HRP, Human Resource Planning Process. □ Job Analysis: Meaning and Objective, Process, Methods of Collecting job data, Uses of Job Analysis, Problems of Job Analysis

.Recruitment and Selection: Meaning and Factors governing Recruitment, Recruitment Sources and

## M.COM SEM - II

Techniques. Meaning and Process of Selection, Problems associated with Recruitment and Selection.

HR Training and Development: Concept and Need, Process of Training and Development Programme:- Identification of Training and Development Needs, Objectives, Strategy & Designing of Training and Development, Implementation and Methods of Training Programme and Levels of Training Evaluation, Impediments to Effective Training.

### Part II

Performance Appraisal: Meaning, Purpose, Essentials of Effective Performance Appraisal System, Various Components of Performance Appraisal, Methods and Techniques of Performance Appraisal

Managing Compensation and Employee Remuneration: Concept, Objectives, Components of Employee Remuneration, Factors Influencing Employee Remuneration, Challenges of Remuneration.

Job Evaluation: Meaning, Process and Methods of Job Evaluation. □ Incentives: Concept, Importance and Process of Incentives.

Fringe Benefits: Meaning, Forms and Administration of Benefits. □ Grievance Handling: Meaning, Process, Grievance handling machinery.

Discipline: Meaning, reasons of indiscipline, consequences of indiscipline and approach to maintain discipline.

### Books Prescribed:

- 1) Dessler, Gary, -Human Resource Management, New Delhi, Pearson Education Asia.
- 2) Durai, Pravin, -Human Resource Management, New Delhi, Pearson.
- 3) Noe, Raymond A., Hollenbeck, John R, Gerhart, Barry, Wright, Patrick M., -Human Resource Management: Gaining a Competitive Advantage, New Delhi, McGraw-Hill.
- 4) Mathis, Robert L. and Jackson, John H., -Human Resource Management, New Delhi, Thomson.
- 5) Gomez, Meja, Balkin, Cardy, -Managing Human Resources, New Delhi, Pearson Education.
- 6) Aswathappa, K., -Human Resource Management, Text and Cases. New Delhi, Tata McGraw-Hill.
- 7) Snell, Scott, and Bohlander, George, -Human Resource Management, New Delhi, Cengage Learning.
- 8) Mamoria and Rao, -Personnel Management, New Delhi, Himalaya Publishing House.

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**COURSE OUTCOMES**

| <b>Sr. No.</b> | <b>On the completion of the course Students will be able to:</b>  |
|----------------|---|
| CO1            | Enable the students to understand the HR Management and system at various levels in general and in certain specific industries or organizations.    |
| CO2            | Help the students focus on and analyse the issues and strategies required to select and develop manpower resources                                  |
| CO3            | Develop relevant skills necessary for application in HR related issues.   |
| CO4:           | Enable the students to integrate the understanding of various HR concepts along with the domain concept in order to take correct business decisions |

**M.COM SEM - II**

**MC-206**

**Viva-Voce**

**Max. Marks: 50**

**Credit Hours Per Week: 2**

M.COM SEM - II

MC-207: Operations Management

Time: 3 Hours

Credit hours per week: 4

Total teaching Hours: 60

Max. Marks: 100

Theory: 75

Internal Assessment: 25

**Instructions for the Paper setters/examiners:**

The question paper covering the entire course shall be divided into three sections as follows:

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part-I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part-II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Course Objectives:** This course aims to provide students with a critical understanding of the scope and strategic importance of operations management and the role of operations managers; and an appreciation of the interaction of operations with the organisation, employees and customers. Students will gain a critical understanding of the nature and importance of operations management, not only in their own but in other organisations competing in the global environment.

**Course Content:**

**Part I**

Concept of Production & Operations management, product and service continuum.

Types of Production systems.

Operations strategy: Linkage with Corporate Strategy, Market Analysis, Competitive Priorities and capabilities.

New Product Design and development. Introduction to plant location and plant layout.

Scheduling for Manufacturing Systems: Production Scheduling Techniques – Sequencing. Economic Batch Quantity with Joint Production Runs, Gantt. Charts. Network Analysis.



## M.COM SEM - II

### Part II

Value Analysis.

Work study: Methods Analysis – Various Charts, Principles of Motion Economy. Work Measurement.

Resources Planning: Aggregate Planning MRP (Bills of Materials & Product Structure), Enterprise Resource Planning, Resource Planning in Services. Quality Issues: Concept of Quality, Statistical Quality Control.

Just in Time Manufacturing Systems.

Inventory Management: Concept and Classification of Inventory, Relevant Costs for Inventory Decisions. Inventory Control Models, Reorder level, Lead Time and Safety Stock.

Supply Chain Management: Concept & Components of Supply Chain.

#### **Books Prescribed:**

1. Operations Management Theory & Practice, B. Mahadevan, Pearson Education.
2. Production & Operations Management, Kanishka Bedi, Oxford Higher Education.
3. Operations Management Processes & Value Chains, L.J. Krajewski & L.P. Ritzman, Pearson Education.
4. Production Operation Management, B.S. Goel.
5. Operations Management – For Competitive Advantage, Richard B Chase, F Robert Jacobs, Nicholas J Aquilano and Nitin K Agarwal, The McGraw Hill Companies.

#### **COURSE OUTCOMES**

| <b>Sr. No.</b> | <b>On the completion of the course Students will be able to:</b>   |
|----------------|--|
| CO1            | Verse in the fundamental knowledge of production and operation management, production systems, product decisions and operations strategy.                                    |
| CO2            | Understand the aspects of plant location and layout and scheduling for manufacturing systems.  |
| CO3            | Learn the concepts of work study, motion economy, just in time manufacturing system, inventory management, supply chain management material resource planning amongst others |

M.COM SEM - III

MC-301 Banking and Insurance Services

Time Allowed: 3 hours

Credit hours weekly: 4  
Total Teaching Hours: 60  
Max. Marks:100  
Internal Assessment:25  
Theory:75

**Instructions for the Paper setters/examiners:**

The question paper covering the entire course shall be divided into three sections as follows:

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Course Objective:** To enable students' to appraise technical aspects of banking and insurance in India. To provide them an understanding towards changes required in banking and insurance sector in present context and help them in the application of various tools and techniques in banking and insurance sector.

**Course Content:**

**Part I**

**Banking:** Brief History and Present Structure of Commercial Banking (CB) in India

**Management of CB in India**

- Profitability and Profit Planning
- Liquidity Management
- Security Investments and Income Management
- Assets and Liabilities Management
- Risk management

**M.COM SEM - III**

- Latest development in Banking
- Recent changes in credit policies/norms

**Social Banking:** Need, Challenges, policy initiatives: Priority Sector Lending, Service area approach, genesis of Microfinance.

**Part II**

**Insurance:** Introduction to Insurance; Purpose and need/role of Insurance; Insurance industry in India- Evolution, Liberalisation in Insurance Sector: Malhotra Committee Report and its status of Implementation Legislative Insurance Framework

- o Insurance Act, 1938
- o LIC Act, 1956
- o IRDA Act, 1999

**Financial planning and Taxation:** Saving and Investment Policies of Insurance Companies in India, Tax benefits under insurance policies.

**Insurance pricing:** Computation of Premium, rider premium, Bonuses, Surrender Value and Paid up Value

**Insurance Documents:** Proposal forms, First Premium Receipt/Renewal Premium Receipt, Policy Contract, Endorsements, Renewal Notice/Bonus Notices, Other Insurance Documents  
Concepts of reinsurance, bancassurance

**Books Prescribed:**

1. Banking Theory Law and Practice, Sundaram and Varshney, Sultan Chand and Sons  
Publisher, year: 2004 Edition
2. Managing Indian Banks: Challenging Ahead, Vasant C Joshi & Vinay V Joshi, Sage  
Publications, 2e.
3. Money Banking and International Trade, KPM Sundharam, Sultan Chand and Sons, 2002.
4. Financial Institutions and Markets, LM Bhole Tata McGraw Hill, 2004, 4th Edition
5. Niehaus, Harrington (2007), Risk Management and Insurance, Tata McGraw-Hill
6. Financial Institutions and Markets, Meir Kohn - Tata McGraw Hill, 1996.
7. Management of Indian Financial Institutions, R M Srivastava Himalaya Publishing.

**M.COM SEM - III**

**COURSE OUTCOMES**

| <b>Sr. No.</b> | <b>On the completion of the course Students will be able to:</b>                                      |
|----------------|---|
| <b>CO1</b>     | Appraise technical aspects of banking and insurance in India.   |
| <b>CO2</b>     | Develop an understanding towards changes required in banking and insurance sector in present context. |
| <b>CO3</b>     | Know the application of various tools and techniques in banking and insurance sector                  |

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M.COM SEM - III

**Credit hours Per Week: 2**

**MC- 302:**

**Seminar**

**Max. Marks: 50**

M.COM SEM - III

GROUP 'A': Accounting & Finance

MC – 311: Security Analysis and Portfolio Management

Time:3Hours

Credit hours weekly: 4  
Total Teaching Hours: 60  
Max. Marks:100  
Internal Assessment:25  
Theory:75

**Instructions for the Paper setters/examiners:**

The question paper covering the entire course shall be divided into three sections as follows:

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Course Objective:** To develop an understanding of theoretical and practical background in the field of investments among students, help them in designing and managing the bond as well as equity portfolios in the real world and at the same time provide them awareness regarding the measurement of portfolio performances.

**Course Content:**

**Part – I**

**Nature and Scope of Investment analysis:** Elements of Investment, Avenues of Investment, Approaches to Investment Analysis, Concept of Risk and Return, Security return and risk analysis, Measurement of return and risk.

**Financial Assets:** Type and their characteristics, Sources of financial Information

**Capital Market,** importance, Primary market, Procedure for floating public issue, Broad Contents of offer Document, Listing of Securities, Recent changes in capital market.

**Evaluation of Securities:** Bonds, Debentures, Preference Shares and Equity Shares.

## M.COM SEM - III

**Fundamental Analysis:** Concept & significance of economic analysis, industry analysis : introduction, need for industry analysis : alternative classification of industry, industry life cycle analysis, economic factors & industry analysis, SWOT analysis for industries, Company analysis-nature and style of management, key role of financial analysis, ratio analysis.

**Technical Analysis:** Different techniques of analysis, Dow Theory, volume indicators, market sentiment indicators, confidence indicators, points & figure charting, bar charting.

## Part – II

**Efficient Market Theory:** Random Walk: weak form, semi-strong, strong form of market. Empirical tests. Comparison of random walk, technical & fundamental analysis.

**Portfolio Management:** Meaning, importance, objectives and various issues in portfolio construction, revision of portfolio and evaluation

**Portfolio Analysis:** Estimating rate of return and standard deviation of portfolio returns ; effects of combining securities ; Markowitz risk-return optimization

**Single Index Model:** Portfolio total risk, portfolio market risk and unique risk ;

**Factor Models:** Arbitrage pricing theory, principle of arbitrage, arbitrage portfolios; two factor and multi factor models. Portfolio Performance Evaluation: Measure of return, risk adjusted measures of performance evaluation, market timing, evaluation criteria and procedures.

## Introduction to Derivatives

### Books Prescribed:

1. Fischer & Jordan: Security Analysis & Portfolio Management
2. Robert Haugen: Modern Investment Theory
3. V.K.Bhalla: World Economy in Ninety's –A Portfolio Approach
4. Modern Portfolio Theory and Investment Analysis by E.J. Elton and M.J. Gmber,  
Publishers:John Wiley & Sons, NewYork.
- 5.Investment, Analysis and Management by J.C.Francis, Publishers:McGraw Hill, New York.

**COURSE OUTCOMES**

| <b>Sr. No.</b> | <b>On the completion of the course Students will be able to:</b>                              |
|----------------|---|
| <b>CO1</b>     | Develop an understanding of theoretical and practical background in the field of investments. |
| <b>CO2</b>     | Know the Designing and managing the bond as well as equity portfolios in the real world.      |
| <b>CO3</b>     | Appraise valuing equity and debt instruments.   |
| <b>CO4</b>     | Get awareness regarding the measurement of portfolio performances                             |



M.COM SEM - III

GROUP 'A': Accounting & Finance

MC – 312: Contemporary Accounting

Time:3 Hours

Credit hours weekly: 4  
Total Teaching Hours: 60  
Max. Marks:100  
Internal Assessment:25  
Theory:75

**Instructions for the Paper setters/examiners:**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Course Objective:** To help students in understanding the contemporary financial accounting issues and its changes in human resource accounting, corporate social reporting and price level accounting. Also help them in applying critical and reflective thinking to contemporary accounting issues regarding value added reporting and accounting standards

**Course Content:**

**Part I**

**Emergence of contemporary issues in accounting** – influence of other disciplines on accounting and changing environment.

**Human Resource Accounting:** Meaning and Scope, Human Resource Cost Accounting – Capitalization, Write off and Amortization Procedure. Human Resource Valuation Accounting – Appraisal of Various Human Resource Valuation Models. Use of Human Resource Accounting in Managerial Decisions. Human Resource Accounting in India.

**Price Level Accounting :** Methods, Utility and Corporate Practices

**Corporate Social Reporting:** Areas of Corporate Social Performance, Approaches to Corporate Social Accounting and Reporting. Corporate Social Reporting in India.

**Corporate Reporting:** Concept of Disclosure in relation to Published Accounts, Issues in Corporate Disclosure, Corporate Disclosure Environment, Conceptual framework of corporate reporting.

## M.COM SEM - III

### Part – II

**Recent Trends** in the Presentation of Published Accounts.

#### Reporting by Diversified Companies

**Value Added Reporting:** Preparation and Disclosure of Value Added Statements, Economic Value added, EVA Disclosure in India.

#### Corporate Reporting through Web.

**Accounting Standards in India.** Significance and formulation of Accounting Standards. Accounting Standards relating to Interim Reporting. Accounting for Leases, Earning Per Share and Accounting for Intangibles.

#### Books Prescribed:

1. Lal, Jawahar and Lele, R.K., –Contemporary Accounting Issues, Himalaya Publishers.
2. Porwal, L.S., –Accounting Theory, Tata McGraw Hill.
3. Lal, Jawahar, –Corporate Financial Reporting, Taxman.
4. Arora, J.S., –Price Level Accounting, Deep and Deep Publishers.
5. Chander, Subhash, —Corporate Reporting Practices, Deep and Deep Publishers.

#### Suggested Websites:

1. [www.icaai.org](http://www.icaai.org)
2. [www.fasb.org](http://www.fasb.org)
3. [www.sebi.gov.in](http://www.sebi.gov.in)

#### COURSE OUTCOMES

| Sr. No. | On the completion of the course Students will be able to:  |
|---------|--|
| CO1     | Apply modes of inquiry to investigate and engage in contemporary financial accounting issues reflective of changes in human resource accounting, corporate social reporting and price level accounting |
| CO2     | Demonstrate advanced understanding in corporate reporting and corporate reporting by web   |
| CO3     | Apply critical and reflective thinking to contemporary accounting issues regarding value added reporting and accounting standards.   |

M.COM SEM - III

**GROUP 'B': Business Studies**  
**MC – 321: Strategic Management**

**Time:3 Hours**

**Credit hours weekly: 4**  
**Total Teaching Hours: 60**  
**Max. Marks: 100**  
**Internal Assessment:25**  
**Theory:75**

**Instructions for the Paper setters/examiners:**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Course Objective: To** get awareness regarding concepts and formulation of strategy, major initiatives taken by a company's top management involving resources and performance in external environment. To acquire knowledge regarding evaluation and control of strategies, types and barriers involved in such evaluation.

**Course Content:**

**Part – I**

**Understanding strategy and strategic management.** Strategic management process. Strategic decision making. Levels of strategy. The secret of success of successful companies ( Mckinsey's 7 S model)

**Defining strategic intent:** Vision, Mission Goals and Objectives. Characteristics of a good mission statement. Designing and evaluating a mission statement.

**External environment analysis:** Strategically relevant components of external environment. Industry analysis – Porter's five forces model; Strategic group mapping; industry driving forces; key success factors. External Factor Evaluation matrix.

**Internal environment analysis:** Resource based view of an organization: VRIO framework; Value chain analysis; Competitive advantage and Core competency. Internal Factor EvaluationMatrix.

## M.COM SEM - III

Environmental scanning techniques – ETOP and SWOT analysis

### Part – II

**Business level strategies:** Porter’s framework of competitive strategies: Cost leadership, Differentiation and Focused strategies.

**Corporate level strategies:** Growth strategies – horizontal and vertical integration; strategic outsourcing; related and un-related diversification; international entry options; harvesting and retrenchment strategies.

**Portfolio strategies:** BCG Model, G E Business Planning Matrix, Shell’s Directional Policy Matrix, Product Life Cycle matrix.

**Strategy implementation:** Strategy-structure fit: developing and modifying organizational structure. Leadership and organization culture.

**Corporate governance and social responsibilities of business.**

**Strategy Evaluation and Control:** Nature of strategy evaluation; Strategy evaluation framework; The balanced Score Card.

### Books Prescribed:

1. Wheelen, Thomas L., Hungerford J. and Rangarajan Krish, — Concepts in Strategic Management and Business Policy, Pearson Education, India.
2. David, R Fred, — Strategic Management-Concepts and Cases, Pearson Education, India.
3. Hill, Charles W and Jones Gareth R, — An Integrated Approach to Strategic Management, Cengage Learning
4. Thompson, Arthur A Jr.; Strickland A J III; Gamble, John E and Jain, Arun K. — Crafting and Executing Strategy The Quest for Competitive Advantage.- Concepts and Cases, TMH, New Delhi.
5. Pitts, Robert A and Lei, David. — Strategic Management Building and Sustaining Competitive Advantage, Thomson, India.
6. Kazmi, Azhar. — Business Policy and Strategic Management, TMH, New Delhi.

### COURSE OUTCOMES

| Sr. No. | On the completion of the course Students will be able to:  |
|---------|--|
| CO1     | Get awareness regarding concepts and formulation of strategy, major initiatives taken by a company’s top management involving resources and performance in external environment. |
| CO2     | Acquire knowledge regarding evaluation and control of strategies, types and barriers involved in such evaluation.  |

M.COM SEM - III

**GROUP 'B': Business Studies**  
**MC – 322: Security Market Operations**

**Time:3 Hours**

**Credit hours weekly: 4**  
**Total Teaching Hours: 60**  
**Max. Marks:100**  
**Internal Assessment:25**  
**Theory: 75**

**Instructions for the Paper setters/examiners:**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Course Objective: To** understand the Structure of Capital Market in India and the diverse Capital Market Instruments. At the same time students will acquire knowledge about New Issue Market, its guidelines and mechanisms, Stock Exchange Regulation in India and derivative market.

**Course Content:**

**PART – I**

**Structure of Capital market in India**

**New Issue Market:** Reforms in New Issue Market, Guidelines governing new Issue market, Mechanics of Floating New Issues-Public Issues, Bonus Issues, Right Issues, e-IPOs, Book Building, Private Placement, ESOPs, New financial Instruments

**Stock Exchange:** Regulation of Stock exchanges in India, Membership rules of stock exchange, Listing of Securities ; Trading on a Stock Exchange-Online Trading, Internet Trading ; Margin Trading ; Corporate Governance ; Corporatisation and demutualisation of stock exchanges in India, Takeovers and Buybacks.

**OTCEI, BSE, NSE,** Interconnected stock exchange of India, Indonext

## M.COM SEM - III

**Indian Stock Indices:** Need and importance, Compiling of Index Numbers and Interpretation.

**Clearing and Settlement:** Policy Developments, Clearing Process, Risk Management, Settlement-Process, Account period settlement, rolling Settlement, Continuous Net Settlement, Settlement Efficiency and Settlement Statistics, G-30 and ISSA recommendations.

**Derivatives Market:** Products, Participants and Functions, Global Derivatives Market, Derivatives Market in India Risk containment measures, Trading Mechanism, Membership Criteria, Clearing and Settlement of Futures and Options,

**Debt Market:** Policy developments, Segments, Participants, Primary Issuance Process, Secondary Market, Clearing and Settlement, STRIPS, Market Developments

**Mutual Funds:** Evolution of Mutual Funds, Mutual Funds in India, Regulation of Mutual Funds, Mutual Funds Prospectus and Balance Sheet, Management of Mutual Funds, Performance of Mutual Funds, Current Developments, Future Scenario of Mutual Fund

## PART – II

**Euro Issues:** Conceptual framework, Issuing Procedure, Regulatory Framework, Progress

**FII's:** Registration, Investment conditions and restrictions, General obligations and responsibilities, role of FII's in Indian capital market.

**Securities and Exchange Board of India:** Objectives, Powers and Functions Investor Protection- Investor education and awareness, Investor protection fund, Investors' complaints and their redressal-mechanism and statistics, Unfair trade practices and Insider Trading, Short selling and its regulation in India, Regulation of Merchant Bankers, Brokers, Custodian, Banker to issue, Registrar to issue, Portfolio manager and Underwriters

**Legal Environment:** SEBI Act, 1992, SCRA, 1956, Companies Act, 1956 (Various provisions relating to securities), RBI rules and guidelines for FII's

**Depository:** Role and need, Procedure for Dematerialisation and Rematerialisation, The Depositories Act, 1996, SEBI rules, Performance of NSDL and CSDL

**Credit Rating:** Concept, Agencies, Methodology and process, Regulatory framework.

### Books Prescribed:

1. Sharpe, William F., Gordon J. Alexander and Jeffrey V. Bailey, Investments (PrenticeHall).
2. Fabozzi, Frank Investment Management (Prentice Hall)
3. Haugen, Robert A. The Inefficient Stock Market (PrenticeHall)
4. Taggart, Robert A., Quantitative Analysis for Investment Management (PrenticeHall)
5. Richard Brealey and Steward Myers. Principles of Corporate Finance., McGrawHill.
6. Dimson, E. (ed) : Stock Market Anomalies (Cambridge : Cambridge University Press)
7. Khan, M.Y. Financial Services, Tata McGraw Hill Publishing Company, New Delhi.
8. Singh, Preeti, Investment Management, Himalaya Publishing House, New Delhi.
9. Avadhani, V.A. Investment Management, Himalaya, Himalaya Publishing House, New Delhi.
10. Annual Reports of RBI
11. Annual Reports of SEBI

**M.COM SEM - III**

12. Journals
13. SEBI Bulletin
14. Capital Market
15. NSE News Letter
16. The Stock Exchange Review
17. Capital Market
18. SEBI and Corporate Laws

Websites:

www.sebi.gov.in www.bseindia.com  
www.nseindia.com  
www.iseindia.com www.stockholding.com  
www.capitalid.com www.indiaonline.com  
www.indiaonline.com www.rbi.org.in  
www.goidirectory.nic.in, www.otcei.net

**COURSE OUTCOMES**

| <b>Sr. No.</b> | <b>On the completion of the course Students will be able to:</b>   |
|----------------|--|
| <b>CO1</b>     | Understand the Structure of Capital Market in India and the diverse Capital Market Instruments                 |
| <b>CO2</b>     | Acquire knowledge about New Issue Market, its guidelines and mechanisms and Stock Exchange Regulation in India |
| <b>CO3</b>     | Learn about Derivatives market, Debt Market, Euro Issues and FIIs.   |
| <b>CO4</b>     | Comprehend the knowledge about Legal Environment, Depository and Credit Rating.                                |

M.COM SEM - III

**GROUP 'C': International Business**  
**MC – 331: International Economic Organisations**

**Time:3 Hours**

**Credit hours weekly: 4**  
**Total Teaching Hours: 60**  
**Max. Marks:100**  
**Internal Assessment:25**  
**Theory:75**

**Instructions for the Paper setters/examiners:**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Course Objective:** To help in learning the different types of international economic integration by understanding the purpose and significance of international organizations such as IMF, World bank, IFC, IDA, UNCTAD and MIGA. Also it aids to comprehend the multilateral trade system and the role of GATT and WTO on international business

**Course Content:**

**Part – I**

**International Political Economy:** Concept; Traditional Schools of International Political Economy; Interests and Institutions in International Political Economy; Emergence of Global Institutions.

**International Monetary Fund (IMF):** Origin, Functions, Purposes, Organizational Set up, Instruments of IMF Lending and their Evolution; Key Features of IMF lending; IMF lending to poor countries; International Liquidity andSDRs.

**World Bank Group:** International Bank for Reconstruction and Development (IBRD): Financing of Development; the Millennium Development Goals; Bank Prescriptions for theBorrowers.

**International Development Association (IDA):** Origin; Functions; Role; Key areas of IDA; Support and Financingframework.

**International Finance Corporation (IFC):** Origin; Functions; Role; Advisory Services; Operations; Monitoring andEvaluation.

**Multilateral Investment Guarantee Agency (MIGA):** Functions; Types of Coverage.



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**Part - II**

**International Center for Settlement of Investment Disputes (ICSID):** Functions and Role.  
**International Labour Organization:** Origin, Functions. Role of ILO: Decent Work; Social Dialogue; Standards, Freedom of Association; Forced Labour; Child Labour; Discrimination; Employment and Income; Wages and Other Conditions of Employment; Social Protection; Health and Safety and HIV/AIDS  
**Conflicts and Negotiations in International Business:** Factors Causing Conflicts; Conflict between Host Country and the Transnational Country Negotiations; Role of International Agencies in conflict resolutions.

**The Multilateral Trade System: the creation of Postwar Trade System:** General Agreement on Tariffs and Trade (GATT); the Evolution of Multilateral Trade System: the Uruguay Round Package and World Trade Organization (WTO); Organizational Structure of WTO.

**United Nations Conference on Trade and Development (UNCTAD):** Origin; Functions, Sustainable Development and Poverty Reduction; Trade and Development; Approach towards Developing to Least Developed Countries(LDCs).

**Books Prescribed:**

1. Hunt, Diana Economic Theories of Development: An Analysis of Competing Paradigms, Hemel Hempstead: Harvester Wheatsheaf, 1989.
2. Keohane. Robert! O. International Institutions and State Power: Essays in International Relations Theory Boulder: Westview, 1989.
3. Krasner. Stephen D. Structural Conflict: The Third World Against Global Liberalism, Berkley, University of California Press, 1985.
4. Simai, Mihaly The Future of Global Governance, Washington, D.C.: United States Institute of Peace Press, 1994.
5. Sidell, Scott The IMF and Third World Political Instability, London Macmillan, 1988.

**\* Students are required to consult the Annual Reports of the respective institutions.**

**COURSE OUTCOMES**

| Sr. No. | On the completion of the course Students will be able to:  |
|---------|--|
| CO1     | Learn the different types of international economic integration by understanding the purpose and significance of international organizations such as IMF, World bank, IFC, IDA, UNCTAD and MIGA. |
| CO2     | Aware about international labour organization and role of international agencies in conflict resolutions.  |
| CO3     | Comprehend the multilateral trade system and the role of GATT and WTO on international business  |

**M.COM SEM - III**

**GROUP 'C': International Business**

**MC – 332: Management of International Business Operations**

**Time:3 Hours**

**Credit hours weekly: 4**

**Total Teaching Hours: 60**

**Max. Marks:100**

**Internal Assessment:25**

**Theory:75**

**Instructions for the Paper setters/examiners:**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Course Objective:** To enable students in understanding the rationale of multinational firms, their orientations, the variables concerning strategic alliance. Also, they will be able to comprehend the cultural contexts for international management including Japanese, American, European and Indian Management culture.

**Course Content:**

**Part – I**

**Multinational Firms:** Nature; Rationale; Goals and Constraints; Orientation of a Multinational: Ethno, Poly, Regio and Geocentric Firms.

**Economic Superpowers:** the Traid.

**Cultural Context for International Management:** Japanese, American, European and Indian Management Values, Cultural Diversity, Perceptions and Stereotypes, Cultural dimension: Power Distance, Uncertainty Avoidance, Individualism and Masculinity.

**Global Sourcing, Production and Export Strategies:** offshore Manufacture Dimensions of Global Production Strategy, Different Ways of Sourcing Materials and Manufacturing Products.

## M.COM SEM - III

Key elements of Import and Export strategies.

**Strategic Alliances:** Variables affecting Choice, Licensing, Franchising, Management Contracts, Turnkey Operations, Custom Contracts, Access to Foreign Technology, Shared Ownership, and

Managing Foreign Arrangements.

### Part – II

**Global Market Opportunities Arrangements:** Overview of Global Market Opportunity assessment; Task One: Analyze Organizational Readiness to Internationalize;

**Task Two:** Assess the Suitability of the Firms and Products and Services for Foreign Markets; Task Three: Screen Commodities to Identify Markets; Task Four: Assess Industry Market Potential; Task Five: Select Foreign Business Partners; Task Six: Estimate Country Sales Potential

**Global Strategy and Organization:** Role of Strategy; the Integration- Responsiveness Framework; Distinct Strategies emerging from the Integration-Responsiveness Framework; Organizational Structure; Alternative Organizational Arrangements for International Operations; and Building the Global Firm.

**International Human Resource Strategy:** Assessing Human Resource Requirements, choosing staffing policy, training selected people, compensating employees in host country, impact of host country regulations. American, European & Japanese Practices. Leadership in International contact vs US Leadership Styles.

### References:

1. Cavusgil, S. Knight Gary and Riesenberger, John R., International Business – Strategy Management and the New Realities, Pearson Education, Dorling Kindersley (India) Pvt. Ltd, Delhi,2009.
2. Daniel, John D., Radebangh, Lee H. and Sulivan Daniel P., InternationalBusiness Environment and Operations, 10th ed., NewDelhi.
3. Czinkota Michael R., Ronbiben Iikka A. Ronkainen A. and Moffet MichealH., International Business, 6th Edition, Thomson, South Western, Bangalore,2005.
4. C. Paul Hallwood and Ronald Macdonald, International Money and Finance,Blackwell, Oxford U.K.,1995.
5. Sharan Vyuptakesh, International Business – Concept, Environment and Strategy,2nd Edition, Pearson Education, Delhi,2006.
6. Hill, Charles W.L. and Jain, Arun Kumar, International Business – Competing in the Global Market Place, 5th Edition, The McGraw Hill Publishing Co. Ltd., New Delhi,2006.

**M.COM SEM - III**

**COURSE OUTCOMES**

| <b>Sr. No.</b> | <b>On the completion of the course Students will be able to:</b>  |
|----------------|---|
| <b>CO1</b>     | Understand the rationale of multinational firms and their orientations.   |
| <b>CO2</b>     | Aware about the variables concerning strategic alliance.  |
| <b>CO3</b>     | Comprehend the cultural contexts for international management including Japanese, American, European and Indian Management culture.       |
| <b>CO4</b>     | Become aware of Global Strategy and Organization and the Role of Strategy on Integration including International Human Resource Strategy. |

M.COM SEM - III

GROUP 'D': Marketing

MC – 351: Consumer Behaviour

Credit hours weekly: 4

Total Teaching Hours: 60

Max. Marks:100

Internal Assessment:25

Theory:75

Time:3 Hours

**Instructions for the Paper setters/examiners:**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Course Objective:** To make students aware about consumer behaviour, relationship with interdisciplinary and its applications such as Psychological influences, Social influences and decision process. Also help them in becoming Product Manager, Brand Manager and Consumer Behavior Analyst

**Course Content:**

**Part – I**

**Introduction to Consumer Behaviour:** Nature, Scope and Importance.

**Consumer Motivation:** Nature of motivation; Types of consumer needs and motives; Dynamics of motivation; Need conflict; Need Hierarchy Theory of Motivation and its applications; Measurement of Motives.

**Personality and Consumer Behaviour:** Definition of personality; Theories of personality; Personality and consumer diversity; Self concept and self image; Life style and psychographics.

**Consumer Perception:** Elements of perception; Dynamics of perception, Perceptual process; Perception

**M.COM SEM - III**

and marketing strategy; Perceived risk.

**Consumer Learning:** Elements of consumer learning; Behavioural theories and Cognitive theories of learning.

**Consumer Attitude Formation:** Definition of attitudes; Structural models of attitudes; Attitude Theories; Attitude formation; Strategies of attitude change; Measuring Attitude.

**Part – II**

**Reference Group and Family Influences:** Power of reference groups; Types of consumer related reference groups; Celebrity and other reference group appeals; Family decision making and consumption related roles; Family life cycle.

**Social Class:** Definition; Measurement of social class; Social class dynamics.

**Cultural and Sub cultural Influences on Consumer Behaviour:** Definition of culture and subculture; Affect of culture on consumer behaviour; Nature of culture; Measurement of culture; Subculture and consumer behaviour; subcultural categories. Diffusion of Innovation; Diffusion process; Adoption process.

**Opinion Leadership:** Definition; Dynamics of the opinion leadership process; Motivation behind opinion leadership

**Consumer Decision Making:** Consumer decision process; Types of decisions; Information search process; Alternative evaluation and selection; Decision rules.

**Models of Consumer Behaviour:** E.K.B; Howard and Sheth; Nicosia's Model.

**Books Prescribed:**

1. Schiffman, I. G. and Kanuk, L. L. Consumer Behaviour, New Delhi, Pearson Education, 2007.
2. Blackwell, Roger D., Miniard, Paul W., and Engel James F. Consumer Behaviour, Cengage, 2006.
3. Solomon, Michael R. Consumer Behaviour, New Delhi, Pearson Education, 2003.
4. Assael, Henry Consumer Behaviour and Marketing Action, Cengage, 2006
5. Loudon, David L. and Della Bitta, Albert J., Consumer Behavior, Tata McGraw-Hill, Fourteenth Edition, 2002.

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### M.COM SEM - III

#### COURSE OUTCOMES

| Sr. No. | On the completion of the course Students will be able to:  |
|---------|--|
| CO1     | Aware about consumer behaviour, relationship with interdisciplinary and its applications such as Psychological influences, Social influences and decision process. |
| CO2     | Become a Product Manager, Brand Manager, Consumer Behavior Analyst.  |

M.COM SEM - III  
GROUP 'D': Marketing

MC – 352: Retail Management

Time:3Hours

Credit hours weekly: 4  
Total Teaching Hours: 60  
Max. Marks:100  
Internal Assessment:25  
Theory:75

**Instructions for the Paper setters/examiners:**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Course Objective:** To understand the functions of retail business, various retail formats, retail channels, key drivers of retail supply chain and how to select a retail store location. Moreover, help students to analyze Retail Market and Financial Strategy including product pricing.

**Course Content:**

**Part – I**

**Introduction to Retailing:** Meaning, Nature and Importance.

**Retailing in India:** Evolution of Retail in India, Drivers of Retail Change and Challenges to Retail Development in India.

**Types of Retailers:** Food Retailers, General Merchandise Retailers, Non-Store Retail Formats, Services Retailing, Types of Ownership.

**Understanding the Retail Consumer:** Need for Consumer Behavior, Factors Influencing the Retail Shopper, The Customer Decision Making Process.

**Retail Locations:** Types of Retail Locations; Steps involved in choosing a Retail Location; Methods of Evaluating a Trading Area



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**Retail Store Design and Visual Merchandising:** Importance of Store Design; Exterior Store Design; Interior Store Design; Visual Merchandising.

**Part II**

**Basics of Retail Merchandising:** What is Merchandising, Factors Affecting the Buying Function, The Merchandiser: Roles and Responsibilities, The Buyer: Roles and Responsibilities, Function of Buying for Different Types of Organisations.

**Process of Merchandise Planning:** Concept of Merchandising, Implications of Merchandise Planning, Process of Merchandise Planning.

**Methods of Merchandise Procurement:** Merchandise Sourcing, Age of Global Sourcing. Retail

**Pricing:** Concept of Retail Price, Elements of Retail Price, Determining the Price, Retail Pricing Strategies. Category Management: Concept of Category Management, Reasons for Emergence of Category Management, Components of Category Management, Category Management Process.

Retail Franchising: Concept, Types, Advantages and Disadvantages.

**Books Prescribed:**

1. Pradhan, Swapna (2007), Retail Management – Text and Cases, Tata McGraw Hill, 3rd Edition.
2. Sinha, P. K. and Uniyal, D. P. (2007), Managing Retailing, Oxford, 1st Edition.
3. Levy, Michael and Barton A. Weitz (2003), Retail Management, Tata McGraw Hill, 7th Edition.
4. Berman, Barry and Joel R. Evans (2006), Retail Management – A Strategic Approach, Pearson Education, 11th Edition.
5. Dunne, Patrick M; Lusch, Robert F.; and Griffith David A.: Retailing (Cengage, New Delhi)

**COURSE OUTCOMES**

| <b>Sr. No.</b> | <b>On the completion of the course Students will be able to:</b>                            |
|----------------|---|
| <b>CO1</b>     | Understand the functions of retail business and various retail formats and retail channels. |
| <b>CO2</b>     | Understand the difference between Retail and Manufacturing Supply Chain.                    |
| <b>CO3</b>     | Understand, key drivers of retail supply chain and how to select a retail store location.   |
| <b>CO4</b>     | Analyze Retail Market and Financial Strategy including product pricing.                     |
| <b>CO5</b>     | Integrate the various Supply Chain partners and how to collaborate with them.               |

M.COM SEM - IV

MC-401: INTERNATIONAL ACCOUNTING

Time:3Hours

Credit hours weekly: 4  
Total Teaching Hours: 60  
Max. Marks:100  
Internal Assessment:25  
Theory:75

**Instructions for the Paper setters/examiners:**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**COURSE OBJECTIVE:**

The objective of this course is to get basic and broad knowledge of International business environment, Strategies and management. Gain awareness of the different viewpoints of diverse cultures and its impact on business.

**Course Content:**

**Part – I**

**Introduction to International Accounting:** Interaction between accounting and its environment.The global economy. Meaning and domain of international accounting.

**International Classification of financial accounting and reporting.**

**International financial reporting:** concept and differences in international financial reporting. Reporting problems of Multinational Companies.

**International financial analysis:** meaning, need and significance of international financial analysis. Business analysis framework. Problems in international financial analysis.

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**Comparative financial reporting in U S, U K, China, Japan and India.**

**International harmonisation of financial reporting:** Why harmonization? Role of IASB, OECD, EU and IOSCO ( international Organisation of Securities Commissions)

**Part – II**

**Convergence of accounting standards.**

**International transfer pricing:** meaning, objectives, methods and regulation.

**Accounting for foreign currency transactions and translation:** approaches to accounting for foreign currency transactions, methods of foreign currency translation. Practices in various countries.

**Issues related to consolidation of financial statements of MNCs.**

**International taxation:** diversity of national tax systems, taxation of foreign source income and double taxation.

**Strategic accounting issues in MNCs:** strategy formulation, implementation and control. Evaluating the performance of foreign operations.

**Books Prescribed:**

1. Choi, Frederick D Sand Meek, GarryK,–International AccountingI, Pearson Education, 5th Edition. 2007.
2. Doupnik,Timothyand Perera, Hector, –International AccountingI, McGraw Hill international Edition,2007.
3. Saudagaran, Shahrokh M .International Accounting–A Users PerspectiveI ,Thompson, 2nd Edition, 2007.
4. Iqbal, zafar M, Melchar, Trini U, and Elmallah, Amin A, International Accounting: A Global PerspectiveI. International Thomson Publishing.
5. Rathore, Shirin, –International AccountingI, PHI.

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**COURSE OUTCOMES**

| <b>Sr. No.</b> | <b>On the completion of the course Students will be able to:</b>   |
|----------------|--|
| CO1            | Explain the accounting issues uniquely confronted by companies involved in international business.   |
| CO2            | Learn and compare the differences in financial reporting, taxation, rules and regulations issued by international organizations most notably International and other accounting practices that exist across countries. |
| CO3            | Get the knowledge of International Financial Reporting Standards (IFRS) issued by International Accounting Standard Board (IASB).  |

M.COM SEM - IV

MC-402: E-COMMERCE

**Credit hours weekly: 4**  
**Total Teaching Hours: 60**  
**Max. Marks:100**  
**Internal Assessment:25**  
**Theory:75**

**Time:3Hours**

**Instructions for the Paper setters/examiners:**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**COURSE OBJECTIVES:**

This course provides an introduction to information systems for business and management. It is designed to familiarize students with organizational and managerial foundations of systems, the technical foundation for understanding information systems.

**Course Content:**

**Part – I**

**Introduction to E Commerce and Definition,** E-Commerce based activities, Goals of E Commerce, Functions, Advantages and disadvantages of E-Commerce, Scope of E Commerce, Framework of E-Commerce, Electronic Commerce and Electronic Business.

**Electronic business models:** B2B, B2C, C2C, C2B. Web sites as market place. Pure online vs. brick and click business; Assessing requirement for an online business designing, developing and deploying the system.

**Operations of E Commerce:** Online-payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; Tools for promoting websites; Risk management options for e – payment systems.

**Part-II**

Security and Legal Aspects of E-Commerce: Threats in E-Commerce, Security of Clients and Service-

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Provider; Cyber Laws – Relevant provisions of Information Technology Act 2000, offences, secure electronic records and digital signatures penalties and adjudication.

E-Business Applications & Strategies: Business Models & Revenue Models over Internet, Emerging Trends in e-Business, e-Governance, Digital Commerce, Mobile Commerce, Strategies for Business over Web, Internet based Business Models. e-Marketing, e-CRM, e-SCM, e-Procurement.

### Books Prescribed:

1. Agarwala, Kamlesh N., Amit Lal and Deeksha Agarwala, Business on the Net: An Introduction to the Whats and Hows of E -Commerce, Macmillan India Ltd.
2. Bajaj, Deobyani Nag, E-Commerce, Tata McGraw Hill Company, New Delhi.
3. Turban, E., et. al., Electronic commerce: A Managerial Perspective, Pearson Education Asia.
4. Diwan, Prag and Sunil Sharma, Electronic Commerce -A Manager's Guide to E-Business, Vanity Books International, Delhi.
5. Dietel, Harvey M., Dietel, Paul J., and Kate Steinbuhler, E-business and E-commerce for managers, Pearson Education.
6. Greenstein, M. and T.M. Feinman, Electronic Commerce: Security, Risk Management and Control, Tata McGraw hill.
7. Kosiur, David, Understanding Electronic Commerce, Prentice Hall of India Private Ltd., New Delhi.
8. Whiteley, David, E-commerce, McGraw Hill, New York.

### COURSE OUTCOMES

| Sr. No. | On the completion of the course Students will be able to:  |
|---------|--|
| CO1     | Grasp the basic concept of E-Commerce and its process and describes the opportunities and challenges offered by E-Commerce.  |
| CO2     | Handle electronic payment technology and requirements for internet based payments.<br>Understand the categories of E-Commerce and different applications of Ecommerce. |
| CO3     | Understand and identify security issues of E-Commerce.   |
| CO4     | Learn knowledge in the fields of E-Commerce, E-Markets, E-Payments Systems etc   |

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**MC- 403:**

**Viva-Voce**

**Max. Marks: 50**

M.COM SEM - IV

**GROUP 'A': Accounting & Finance**  
**MC-411: International Financial Management**

**Time:3Hours**

**Credit hours weekly: 4**  
**Total Teaching Hours: 60**  
**Max. Marks:100**  
**Internal Assessment:25**  
**Theory:75**

**Instructions for the Paper setters/examiners:**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**COURSE OBJECTIVES:**

This course provides an introduction to dealings in foreign exchange markets, its participants and the terms used. It helps to get to know about Derivative Markets, its need and tools and to make them aware of the foreign exchange exposure and risk management.

**Course Content:**

**Part – I**

**Foreign Exchange System:** The Internationalization of Business and Finance, Alternative Exchange Rate Systems; International monetary system, The European Monetary System.

**Foreign Exchange Rate Determination:** Introduction to spot market and Forward Market; Setting the Equilibrium Spot Exchange Rate; Factors affecting Currency Value: BOP Approach & Asset Market Approach; Role of Central Bank in Determination of Exchange Rates; Parity conditions in International Finance: Arbitrage and Law of One Price;

**Purchasing Power Parity:** Fisher Effect; Fisher Effect in International Context.

**Currency Forecasting:** Interest Rate Parity Theory, The relationship between forward and future spot rate, Currency Forecasting;

**Balance of payments:** Balance of Payment Categories: Current Account, Capital Account, Official Reserves Account; Balance of Payment: The International flow of goods, services and capital, Coping with current account deficit.



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### Part - II

**Country Risk Analysis:** Country Risk Analysis, Measuring & Managing Political Risk, Firm Specific Risks; Country Risk Analysis: Study of Economic & Political Factors Posing Risk, Country Risk Analysis in International Banking.

**Measuring & Managing Various Exposures:** Alternative measures of foreign exchange exposure, Risk Hedging-An Introduction; Measuring & Managing Transaction Exposure

Measuring & Managing Operating Exposure; Measuring & Managing Translation Exposure.

**Foreign Exchange Risk Management:** Foreign Exchange Instruments, Recent developments in derivatives markets in India; Currency Futures & Options Market; Interest Rate & Currency Swaps; Interest rate Forwards & Futures.

#### Books Prescribed:

1. Shapiro Allan C (2003), –Multinational Financial Management, 7th Edition, John Wiley & Sons, Singapore
2. Apte P.G. (2009) International financial Management, 5th Edition, Tata McGraw Hill, India
3. Bhalla, V.K(2008), –International Financial Management, 7th Edition, Anmol Publications, India
4. Eiteman, Stonehill, Moffett (2004), —Multinational Business Finance, 10th Edition, Pearson Education, India.

#### COURSE OUTCOMES

| Sr. No. | On the completion of the course Students will be able to:   |
|---------|---|
| CO1     | Recall and discuss the need of Derivatives market with the changing business scenario. They would be aware of derivative products like forward contracts, futures contract, etc.  |
| CO2     | Understand the various terms related to Foreign Exchange accounts, foreign exchange quotes and major foreign currencies around the world.   |
| CO3     | Discuss about various risk in foreign exchange dealings and management of the risk using various hedging techniques and theories for determination of foreign exchange rate and would know calculation of forward rate and spot rate. |

M.COM SEM - IV

**GROUP 'A': Accounting & Finance**  
**MC-412: FINANCIAL MARKETS AND FINANCIAL SERVICES**

**Time:3Hours**

**Credit hours weekly: 4**  
**Total Teaching Hours: 60**  
**Max. Marks:100**  
**Internal Assessment:25**  
**Theory:75**

**Instructions for the Paper setters/examiners:**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**COURSE OBJECTIVES:**

This course provides an introduction to the financial system in the Indian Economy and various types of Banks prevalent in the economy. Students will understand the role of RBI and other financial institution in the development of India.

**Course Content:**

**Part – I**

**Indian Financial System:** Meaning, Structure, Role and Deficiencies

**Development Banking in India:** Evolution, Structure, Promotional Role, Resource Planning and Mobilisation, Project Evaluation and Follow Up, Performance Evaluation. Recent Developments in Development Banking.

**Reserve Bank of India:** Organization and Management, Monetary Policy, Technique of Monetary control, Liquidity Adjustment Facility.

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**NBFCs:** Concepts, RBI Guidelines, Progress, problems and Prospects.  
Banking Sector Reforms in India-Implementation Status.  
Factoring Services in India  
Venture Capital Financing in India.

**Part - II**

**CCIL:** Role and Functions.

**Repos:** Concept, Process and Progress in India  
Govt. Securities Market in India  
Call Money Market in India  
Treasury Bills Market in India  
Commercial Paper and Certificate Deposit Market in India.  
Securitization: Concept, Process and Progress in India.

**Books Prescribed:**

1. Indian Financial System by H.R. Machiraju, Vikas Publishing House Pvt.Ltd.
2. Indian Financial System by Varshney & Mittal, Sultan Chand & Sons.
3. Management of Indian Financial Institutions by R.M.Srivastava – Himalya Publishing House.
4. Managing Indian Banks by Vasant C. Joshi, Sage Publications.
5. Indian Financial System by Vasant Desai, Himalya Publishing House.
6. Financial Institutions & Markets by L.M.Bhole.
7. M.Y. Khan, Financial Services, Tata McGraw Hills, New Delhi, 2007.

**Web Sites: -**

1. [www.rbi.org.in](http://www.rbi.org.in)
2. [www.nsdl.com](http://www.nsdl.com)
3. [www.licindia.com](http://www.licindia.com)
4. [www.sebi.gov.in](http://www.sebi.gov.in)
5. [www.nabard.org](http://www.nabard.org)
6. [www.ifcilt.com](http://www.ifcilt.com)

**COURSE OUTCOMES**

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| <b>Sr. No.</b> | <b>On the completion of the course Students will be able to:</b>                           |
|----------------|--|
| CO1            | Understand the Indian Financial System.  |
| CO2            | Understanding the role, problems and progress of RBI, NBFC's and various markets in India. |
| CO3            | Understanding the role and functions of CCIL.  |
| CO4            | Understand the various sources of finance available in the market.                         |

**M.COM SEM - IV**  
**GROUP 'A': Accounting & Finance**  
**MC-413: Corporate Tax Law and Planning**

**Time:3Hours**

**Credit hours weekly: 4**  
**Total Teaching Hours: 60**  
**Max. Marks:100**  
**Internal Assessment:25**  
**Theory:75**

**Instructions for the Paper setters/examiners:**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**COURSE OBJECTIVES:**

This course provides an introduction to the Taxation System for the Corporate sector. This will give insight about the various provisions of Taxes in the country and how companies can reduce their taxability.

**Course Content:**

**Part – I**

**Tax Planning, Tax Avoidance & Tax Evasion:** Meaning, features and basic differences between tax planning, avoidance and evasion; various tools of tax evasion; Tax Management and its scope. Tax heavens.

**Corporate Tax:** Residential status of a company, Computation of total income and tax liability of companies, Minimum alternate tax. Deductions from Gross Total Income u/s 80 related to company assessee. Tax deduction or collection at source, Advance payment of tax.

**Tax Planning for New Business with reference to location and type of business.**

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**Tax Planning in relation to Forms of Organisation:** Sole Proprietary; Partnership and Company form of Organisation from tax planning point of view.

### Part - II

**Tax incentives to Newly Established Industrial Undertakings:** In Special Economic Zones u/s 10 AA and for exporters.

**Tax planning in respect of Amalgamation or Demerger:** Tax Planning and Financial Management

Decisions: Tax Planning relating to Capital structure decisions, Dividend Policy, Inter-Corporate Dividend and Bonus shares.

**Tax Planning and Management Decisions:** Own or Lease Decision, Make or Buy Decision, Sale of Asset used for Scientific Research, Decision relating to Repair, Replace, Renovation of an Asset, Shut-down or Continue Decision.

**Taxability of Dividend from Company and investors point of view.**

**Avoidance of Double Taxation.**

### Books Prescribed:

1. Ahuja Girish,-Systematic Approach to Income Tax, Bharat Law House, New Delhi
  2. Gaur, Narang &Puri,-Corporate Tax Planning and Management, Kalyani Publishers, Ludhiana
  3. Mehrotra H.C.,-Income Tax Law &Practice, Sahitya Bhawan Publications, Agra
  4. Singhanian. K. Vinod,-Direct Tax Theory& Practice, Taxman Publications (P)Ltd.
- Website :[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

### COURSE OUTCOMES

| Sr. No. | On the completion of the course Students will be able to:                                     |
|---------|---|
| CO1     | Identify the difference between Tax evasion and Tax planning.                                 |
| CO2     | Understand the provisions of corporate tax law can be used for tax planning.                  |
| CO3     | Explain different types of incomes and their taxability and expenses and their deductibility. |
| CO4     | Expalin the use of deductions of expenses to reduce the taxable income.                       |

M.COM SEM - IV

**GROUP 'B': BUSINESS STUDIES  
MC-421: GOODS AND SERVICES TAX (GST)**

**Time:3Hours**

**Credit hours weekly: 4  
Total Teaching Hours: 60  
Max. Marks:100  
Internal Assessment:25  
Theory:75**

**Instructions for the Paper setters/examiners:**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**COURSE OBJECTIVES:**

This course provides an introduction to the Indirect Taxation system in the Indian Economy and the provisions related to taxability. To acquaint the students with techniques for taking tax sensitive decisions.

**Course Content:**

**Part – I**

**GST Act 2017:** Overview, Constitutional aspects, Implementation, Liability of Tax Payer, GST Council, Brief Introduction to IGST, CGST, SGST and UGST. Concept of IGST, CGST, SGST and UGST with its practical application. Levy and collection.

**Exemption from GST:** Introduction, Composition Scheme and remission of Tax.

**Registration:** Introduction, Registration Procedure, Special Persons, Amendments / Cancellation.

**Supply:** Concept, including composite supply, mixed supply, interstate supply, intra-state supply, supply in territorial waters, place and time of supply.

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**Part – II**

**Input Tax Credit:** Introduction, Tax Invoice Credit & Debit Instructions for the Paper setters/examiners, e-way bill. Computation of GST Liability and Payment including time, method of making payment, challan generation, CPIN, TDS & TCS. Reverse charge.

**Returns:** various returns to be filed by the assesses.

**GST Portal:** Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices. Authorities, penalties, Appeals.

**Books Prescribed:**

1. Taxmann: Taxmann's GST Manual 2017. Taxman, Publications (P)Ltd.
2. Datey V.S., Taxmann's GST Ready Reckoner Taxman, Publications (P)Ltd.
3. Gupta S.S., GST-How to meet your obligations 2017. Taxman, Publications (P)Ltd.
4. Rakesh Garg and Acts, Rules and Forms Sandeep Garg, -GST Laws Manual: Acts, Rules and Forms | Bloomsbury India Professional.
5. Ashok Gupta CA — Gst | WoltersKluwer.
6. Rakesh Garg and Sandeep Garg, -Handbook of GST in India | Bloomsbury India Professional.
7. [www.idtc.icai.org/gst](http://www.idtc.icai.org/gst)
8. [www.cbec.gov.in](http://www.cbec.gov.in)
9. idtc.icai.orgpublications
10. Dr. Awadesh Singh, -GST made simple- A Complete Guide to Goods and Service Tax in India | Centax publications.



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**COURSE OUTCOMES**

| <b>Sr. No.</b> | <b>On the completion of the course Students will be able to:</b>  |
|----------------|---|
| CO1            | Acquire conceptual knowledge of Indirect Tax.   |
| CO2            | Compute the assessable value of transactions related to goods and services for levy and determination of tax liability. |
| CO3            | Identify and analyze the procedural aspects under different applicable statutes related to Indirect Taxation.           |
| CO4            | Describe how the provisions can be used for Tax planning.   |
| CO5            | Examine the method of tax credit, inflows and outflows, tax exemption and deductions and various returns to be filed.   |

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GROUP 'B': BUSINESS STUDIES

MC-422: ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT

Time:3Hours

Credit hours weekly: 4

Total Teaching Hours: 60

Max. Marks:100

Internal Assessment:25

Theory:75

**Instructions for the Paper setters/examiners:**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**COURSE OBJECTIVES:**

The main aim of the course is to familiarize students with various concepts used in understanding processes involved in entrepreneurship and business formation and development. This will encourage and help students for starting their own businesses so that employment providers will increase and to develop project management skills.

**Course Content:**

**Part – I**

**Entrepreneurship:** Concepts, Traits, types, characteristics, classification and types, nature and functions. Theory of Entrepreneurship.

**Entrepreneurship:** Developing corporate entrepreneurship.

**Understanding Entrepreneurship perspective:** Entrepreneurship motivation. Developing Creativity and Understanding Innovation. Ethics and Social Responsibility of an Entrepreneur. Entrepreneurial Skills.

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**Role of Entrepreneurship in Economic Development. Entrepreneurial Decision Process**

**Part - II**

**Environmental Assessment:** Macro and Micro View.

**Project Management Concept:** Generation and screening of project ideas: Sources and Methods. Feasibility Study. Managing Risk in Project Network Technique for Project Management, Time and Cost Over run.

**Market and Demand Analysis:** Technical Analysis. Financial Analysis, Local Cost Benefit Analysis, Developing an Effective Business Plan.

**Books Prescribed:**

1. Hisrich, Robert D and Peters, Michael P, Entrepreneurship, Delhi, Tata McGraw Hill,2002.
2. Holt, David H, Entrepreneurship: New Venture Creation, Delhi, Prentice Hall of India,2001
3. Cliffton, Davis S. and Syflie, David E, -Project Feasibility Analysisl, 1977 John Wiley, New York.
4. Chandra, Prasanna, Projects : Preparation, Appraisal, Budgeting and Implementation., New Delhi Tata McGraw Hill.

**COURSE OUTCOMES**

| Sr. No. | On the completion of the course Students will be able to:                            |
|---------|--|
| CO1     | Identify qualities of entrepreneurship.  |
| CO2     | Use entrepreneurship models for setting and development business.                    |
| CO3     | Understand various schemes supporting entrepreneurship.                              |
| CO4     | Write project proposal and its management.   |
| CO5     | Understand technical and financial analysis for developing effective business plans. |

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**GROUP 'B': BUSINESS STUDIES**

**MC-423: BUSINESS ETHICS AND ENVIRONMENT MANAGEMENT**

**Time:3Hours**

**Credit hours weekly: 4**  
**Total Teaching Hours: 60**  
**Max. Marks:100**  
**Internal Assessment:25**  
**Theory:75**

**Instructions for the Paper setters/examiners:**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**COURSE OBJECTIVES:**

This course provides an introduction to the business ethics to be followed in the business and various legal provisions made for its implementation and how business can contribute in the environment protection.

**Course Content:**

**Part – I**

**Model of Management in the Indian Socio-Political Environment:** Work Ethos, Indian Heritage in Production and Consumption; Indian Insight into TQM ; Problems Relating to Stress in Corporate Management-Indian Perspective, Teaching Ethics.

**Environment Management:** Fundamentals-Sustainable Development, Implications of human population growth, Limits to growth, Environmental and Business Schools.

**Trans-cultural Human Values in Management Education,** Relevance of Values in Management, Need for Values in Global Change-Indian Perspective, Values for Managers, Holistic Approach for Managers in Decision Making, Secular Versus Spiritual Values in Management,

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Personal Growth and Lessons from Ancient Indian Educational System, Science and Human Values.

### Part - II

**Energy Management:** Fundamentals-Fossil Fuels use, Energy production and trade, Energy, Balance ; Ecosystem Concepts, Basic Concepts and their application in Business, Industry Ecology and Recycling Industry, Environmental Management System, EMS Standards, ISO14000

**Environmental Auditing:** Clearance / Permissions for establishing industry, Environmental Management & Valuation. Environmental Accounting, Economics-Environmental Taxes Shifts, Green Funding, Corporate Mergers, Environmental Ethics, Environmental Management Trade and Environmental Management, Debt and Environment, GATT/WTO Provisions, Environmental Laws. Acts, Patents, IPRS, Role of NGO'S PIL; Pollution & Waste Management-Air, Water, Dams and their role ; Forest products and Trade, Role of Biodiversity in International Trade, Approaches to Corporate Ethics, Bio-ethics.

### Books Prescribed:

1. Uberoi, N.K.; Environmental Management, Excel Books, A-5, Naraina Phase-I, New Delhi,2000.
2. Pandey, G.N.: Environmental Management, Vikas Publishing House, New Delhi,1997.
3. Gupta, N. Dass: Environmental Accounting, Wheeler Publishing, 19, K.G.Marg, New Delhi,1997.
4. Mohanty, S.K.: Environment & Pollution Law Manual, Universal Law Publishing, G.T.Karnal Road, New Delhi, 1996.
5. Harley, Nick: Environmental Economics, MacMillan India Ltd., Ansari Road, New Delhi,1997.
6. Kolstad, Charles D.: Environmental Economics, Oxford University Press2000.
7. Chakraborty, S.K.: Foundations of Managerial Work-Contributions from Indian Thought, Himalaya Publishing House, Delhi,1998.
8. Management Effectiveness and Quality of Work-life-Indian Insights, Tata McGraw Hill Publishing Company, New Delhi,1987.
9. Management by Values, Oxford University Press,1991.
10. Drucker, P: Managing in Turbulent Times, Pan Books London,1983.
11. Kumar, S and N.K. Uneroi: Managing Secularism in the New Millennium, Excel Books2000.
12. Griffiths, B. The Marriage of East and West, Colling, London1985.
13. Gandhi, M.K.: The Story of My Experience with Truth, Navjivan Publishing House, Ahmedabad,1972.

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#### COURSE OUTCOMES

| Sr. No. | On the completion of the course Students will be able to:                                       |
|---------|---|
| CO1     | Understand the model of management in the Indian Context and its various parameters.            |
| CO2     | Understand the effect of culture on the management practices in the Indian business management. |
| CO3     | Understand the energy management in India and EMS standards and ISO 14000                       |
| CO4     | Understand the legal provisions and procedures for environment Auditing and other legal Laws.   |

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**GROUP 'C': INTERNATIONAL BUSINESS**

**MC-431: INTERNATIONAL FINANCIAL MARKETS AND FOREIGN EXCHANGE**

**Time:3Hours**

**Credit hours weekly: 4**

**Total Teaching Hours: 60**

**Max. Marks:100**

**Internal Assessment:25**

**Theory:75**

**Instructions for the Paper setters/examiners:**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**COURSE OBJECTIVES:**

This course provides an introduction to the dealings in foreign exchange markets, its participants and the terms used. It helps to get to know about Derivative Markets, its need and tools and to make them aware of the foreign exchange exposure and risk management. They will be well versed with the European Financial System and its growth.

**Course Content:**

**Part – I**

**History of the International Financial System** -The rise and Fall of Bretton Woods, Globalisation and the Growth of Derivatives, The Crash of 1994-96 and Beyond, Euro-currency Market , Euro-banking and Euro-currency Centers, Deposit Dealing and the Term Structure of Euro-currency Rates, Euro-currency Futures and Options, Syndicated Euro-credits, International Bond Markets-Introduction, New Issue Procedures in the Eurobond Markets, Eurobond Valuation and Hedging, Interest Rates and Currency Swaps, Pricing Option, Features of International Bonds, Forecasting and the Image of the Future-Central Banks and the Balance of Payments,

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**The European Monetary System and Other Regional Artificial Currency Areas, New Instruments in International Capital Markets, International Banking and Country Risk, International Portfolio Diversification, International Transfer Pricing**

**Part – II**

**Types of Foreign Exchange Markets and Transactions:** Quoting Foreign Exchange Rates, Spread, Official and Free Market Rates, Cross Rates, Forward Rates, Quoting Forward Rates; Organisation of the Foreign Exchange Markets; Currency Futures; Currency Options; Currency Swaps; Corporate Exposure Management: Alternative Definitions of Foreign Exchange Risk, Exposure Information System, Alternative Strategies for Exposure Management.

**Exposure Management Techniques:** Organisation of the Exposure Management Function;

Parameters and Constraints on Exposure Management: Theory and practice of Forecasting Exchange Rates-Economic Fundamentals, Financial and Socio-Political Factors, Technical Analysis; Tax Treatment of Foreign Exchange Gains and Losses; FEMA.

**Books Prescribed:**

1. Aliber, R.Z., Exchange Risk and Corporate International Finance, London. Macmillan, 1978
2. Bhalla, V.K., International Financial Management. 2nd Ed., New Delhi, Anmol, 2001.
3. Luca Cornelius, Trading in the Global Currency Markets. NJ, Prentice Hall, 1995
4. Shapiro, A.C. International Financial Management. Boston. Allyn and Bacon. 1979
5. Sutton. W.H., Trading in Currency Options, New York Institute of Finance. 1987
6. Buckley, Adrian. Multinational Finance. 3rd Ed., Englewood Cliffs, Prentice Hall Inc., 1996.
7. Eiteman. David K and Stonehill. Arthur I., Multinational Business Finance. California, Addison- Wesley. 1988.
8. Johnson and Giaccotto, Options and Futures. St. Paul. West, 1995
9. Kim, Suk and Kim. Seung, Global Corporate Finance: Text and Cases. 2nd Ed. Miami, Florida. 1993.
10. Shapiro, Alan C, Multinational Financial Management. New Delhi, Prentice Hall of India. 1995.6



**COURSE OUTCOMES**

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| <b>Sr. No.</b> | <b>On the completion of the course Students will be able to:</b>   |
|----------------|--|
| CO1            | Understand the history of European Market and its growth.  |
| CO2            | Understand the International Financial System.   |
| CO3            | Recall and discuss the need of Derivatives market with the changing business scenario. They would be aware of derivative products like forward contracts, futures contract, etc.   |
| CO4            | Get well versed with the various terms related to Foreign Exchange accounts, foreign exchange quotes and major foreign currencies around the world.  |
| CO5            | Discuss about various risk in foreign exchange dealings and management of the risk using various hedging techniques and theories for determination of foreign exchange rate and would know calculation of forward rate and spot rate |

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**GROUP 'C': INTERNATIONAL BUSINESS**

**MC-432: INTERNATIONAL FINANCIAL MANAGEMENT**

**Time:3Hours**

**Credit hours weekly: 4**  
**Total Teaching Hours: 60**  
**Max. Marks:100**  
**Internal Assessment:25**  
**Theory: 75**

**Instructions for the Paper setters/examiners:**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**COURSE OBJECTIVES:**

This course provides an introduction to dealings in foreign exchange markets, its participants and the terms used. It helps to get to know about Derivative Markets, its need and tools and to make them aware of the foreign exchange exposure and risk management.

**Course Content:**

**Part – I**

**Foreign Exchange System:** The Internationalization of Business and Finance, Alternative Exchange Rate Systems; International monetary system, The European Monetary System.

**Foreign Exchange Rate Determination:** Introduction to spot market and Forward Market; Setting the Equilibrium Spot Exchange Rate; Factors affecting Currency Value:

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BOP Approach & Asset Market Approach; Role of Central Bank in Determination of Exchange Rates; Parity conditions in International Finance: Arbitrage and Law of One Price;

**Purchasing Power Parity:** Fisher Effect; Fisher Effect in International Context.

**Currency Forecasting:** Interest Rate Parity Theory, The relationship between forward and future spot rate, Currency Forecasting;

**Balance of payments:** Balance of Payment Categories: Current Account, Capital Account, Official

Reserves Account; Balance of Payment: The International flow of goods, services and capital, Coping with current account deficit.

**Part - II**

**Country Risk Analysis:** Country Risk Analysis, Measuring & Managing Political Risk, Firm Specific Risks; Country Risk Analysis: Study of Economic & Political Factors Posing Risk, Country Risk Analysis in International Banking.

**Measuring & Managing Various Exposures:** Alternative measures of foreign exchange exposure, Risk

Hedging-An Introduction; Measuring & Managing Transaction Exposure

Measuring & Managing Operating Exposure; Measuring & Managing Translation Exposure.

**Foreign Exchange Risk Management:** Foreign Exchange Instruments, Recent developments in derivatives markets in India; Currency Futures & Options Market; Interest Rate & Currency Swaps; Interest rate Forwards & Futures.

**Suggested Reading:**

1. Shapiro Allan C (2003), -Multinational Financial Managementl, 7th Edition, John Wiley& Sons, Singapore
2. Apte P.G. (2009) International financial Management, 5th Edition, Tata McGraw Hill, India
3. Bhalla, V.K(2008), -International Financial Managementl, 7th Edition, Anmol Publications,India
4. Eiteman,Stonehill, Moffett(2004),—MultinationalBusinessFinancel,10thEdition, Pearson Education, India.

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COURSE OUTCOMES

| Sr. No. | On the completion of the course Students will be able to:  |
|---------|--|
| CO1     | Students would recall and discuss the need of Derivatives market with the changing business scenario. They would be aware of derivative products like forward contracts, futures contract, etc.  |
| CO2     | Students would be well versed with the various terms related to Foreign Exchange accounts, foreign exchange quotes and major foreign currencies around the world.  |
| CO3     | Students would discuss about various risk in foreign exchange dealings and management of the risk using various hedging techniques and theories for determination of foreign exchange rate and would know calculation of forward rate and spot rate. |

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**GROUP 'C': INTERNATIONAL BUSINESS  
MC-433: INTERNATIONAL MARKETING**

**Time:3Hours**

**Credit hours weekly: 4  
Total Teaching Hours: 60  
Max. Marks:100  
Internal Assessment:25  
Theory: 75**

**Instructions for the Paper setters/examiners:**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part-I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part-II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**COURSE OBJECTIVES:**

This course provides an introduction to the International Marketing practices and international institutions working to promote globalization. This will help in understanding the management in the international trade.

**Course Content:**

**Part – I**

**International Marketing**-Definition, Concept And Setting; Distinctions between International Trade, Marketing and Business; Economic Environment of International Marketing; International Institutions-World Bank, IMF, UNCTAD, GATT, Customs Union, Common Markets, Free Trade Zones, Economic Communities; Constraints on International Marketing -Fiscal and Non-fiscal Barriers, Non-tariff Barriers; TradingPartners.

**Bilateral Trade Agreements**, Commodity Agreements and GSP; India and World Trade, Import And Export Policy, Direction and Quantum of India's Exports; Institutional Infrastructure for Export Promotion; Export Promotion Councils.

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### Part – II

**Public Sector Trading Agencies**, ECGC, Commodity Boards etc.; Procedure and Documents- Registration of Exporters, Export Quotations, Production and Clearance of Goods for Exports.

**Shipping and Transportation**, Insurance, Negotiation of Documents; Instruments of Payments- Open Account, Bills of Exchange; Letter of Credit -Export Finance; International Marketing Mix- Identification of Markets, Product Policy, International Product Life Cycle, Promotion Strategy, Pricing Strategy and Distribution Strategy; Various Forms of International Business; Marketing of Joint Ventures and Turnkey Projects.

#### **Books Prescribed:**

1. Bhattacharya, B., Export Marketing: Strategies for Success. New Delhi, Global Business Press, 1991.
2. Johri. Lalit M., International Marketing: Strategies for Success. University of Delhi, Faculty of Management Studies, 1980.
3. Keegan, Warren, Global Marketing Management, Englewood Cliffs, New Jersey, Prentice Hall Inc., 1995.
4. Onkvisit, Sak and Shaw, J J. International Marketing: Analysis and Strategy. New Delhi, Prentice Hall of India, 1995.
5. Terpstra, Vern and Sarathy. R., International Marketing. Orlando, Dryden Press, 1991.
6. Walter, I and Murray, T., Handbook of International Business. New York, John Wiley, 1988.

The list of cases and specific references including recent articles and reports will be announced in the class at the time of launching of the course

#### **COURSE OUTCOMES**

| <b>Sr. No.</b> | <b>On the completion of the course Students will be able to:</b>  |
|----------------|---|
| CO1            | Understand the International Marketing Environment and role of various international institutions like – World Bank, IMF etc. |
| CO2            | Analyse various Tariff and Non-Tariff barriers in International Marketing.  |
| CO3            | Understand Bilateral Trade agreements of India and world and export promotion policies of Indian Government.                  |
| CO4            | Learn legal formalities of the exporters and payments instruments available to exporters and importers.                       |
| CO5            | Understand International Marketing Mix and product life cycle.  |

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**GROUP 'D': MARKETING MANAGEMENT**  
**MC-451: ADVERTISING AND SALES MANAGEMENT**

**Time:3Hours**

**Credit hours weekly: 4**  
**Total Teaching Hours: 60**  
**Max. Marks:100**  
**Internal Assessment:25**  
**Theory: 75**

**Instructions for the Paper setters/examiners:**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part-I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part-II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**COURSE OBJECTIVES:**

This course provides an introduction to the Advertising and its importance in the business. It will help in developing effective strategies to enhance the customer base of the company and sales management techniques.

**Course Content:**

**Part-I**

**Introduction to Advertising**

**Nature and scope and functions of Advertising:** Classification of Advertising, Advertising as an element of Marketing Mix, Advertising as a Tool of Communication,

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Setting Advertising Objectives **Behavioral Dynamics**: The DAGMAR Approach, Hierarchy of Effects Model, New Adopter Model, AIDA Model

**Developing Segmentation and Positioning Strategies for Advertising**: Segmenting on the Basis of Usage Patterns and Commitment Level, Segmenting Business Markets, Formulating Positioning

Strategy, Benefit Positioning, User Positioning and Competitive Positioning; Advertising and Product Life Cycle.

**Ethical Aspects of Advertising**: Misleading Advertising, Deceptive Advertising and Shock Advertising; **Economic** Effects and Legal Aspects of Advertising;

**Part – II**

**Managing an Advertising Program:**

Message Structure: Appeals, Copy, Layout;  
Advertising Media – Media Planning, Media Selection  
and Scheduling; Measuring Advertising Effectiveness –  
Pre-testing and Post-testing copy;  
Advertising Budget – Top Down Methods: Affordable Method, Percentage of Sales

Method, Competitive Parity Method; Build-up Approach: Objective  
and Task Method; Advertising Agencies – Types, Role and Functions;  
Social and Cultural Consequences of Advertising – Advertising and Stereotyping;

**Sales Management:**

Nature and Scope of Sales Management, Personal  
Selling Objectives; Sales Force Organization – Nature  
and Types;  
Sales Force Recruitment – Process  
and Sources; Sales Force Selection  
Process;  
Managing Sales Training Programs – Need and Objectives;  
Motivating Sales Personnel – Significance, Financial and Non-  
Financial Reward System, Sales Meetings and Sales Contests;  
Designing Sales Territories and Sales Quotas –  
Objectives and Types; Developing and Managing Sales  
Evaluation Program.



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### Books Prescribed:

1. Belch, George E. and Belch, Michael A. – Advertising and Promotion, Tata McGraw Hill, 6th Edition
2. Guinn, Allen, Chris T., Semenik, Richard J. – Advertising & Integrated Brand Promotion, Thomson – South Western, 4th Edition.
3. Batra, Rajeev, Mayers, John G., and Aaker, David A. – Advertising Management, Pearson Education, 5th Edition
4. Spiro, Stanton and Rich – Management of a Sales Force, Tata McGraw Hill; 11th Edition
5. Richard R Still, Cundiff W Edward Govoni AP Norman, – Sales Management: Decision Strategy and Cases, Pearson Education; 5th Edition

### COURSE OUTCOMES

| Sr. No. | On the completion of the course Students will be able to:   |
|---------|---|
| CO1     | Describe different types of advertisement and Identify key players in advertising industry  |
| CO2     | Discuss the ethics in advertisement. Identify and make decisions regarding the most feasible advertising appeal and media mix.            |
| CO3     | Conduct pre-testing, post testing and concurrent testing of ads to determine their effectiveness  |
| CO4     | Describe different types of sales persons and explain the steps involved in sales force management.                                       |
| CO5     | Identify the dealer oriented promotion techniques, customer oriented promotion techniques and the salesmen oriented promotion techniques. |

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GROUP 'D': MARKETING MANAGEMENT

MC-452: BRAND AND DISTRIBUTION MANAGEMENT

**Time:3Hours**

**Credit hours weekly: 4**  
**Total Teaching Hours: 60**  
**Max. Marks:100**  
**Internal Assessment:25**  
**Theory: 75**

**Instructions for the Paper setters/examiners:**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**COURSE OBJECTIVES:**

This course provides an introduction to the key marketing concepts and its application to different markets. To identify factors and processes essential for designing marketing strategy.

**Course Content:**

**Part – I**

**Brand Management:**

**Brands and Brand Management:** Meaning, Importance of brands; Concept of Brand Equity.

**Brand Loyalty:** Meaning and Measuring, Brand Loyalty; Strategic Value of Brand Loyalty; Maintaining and Enhancing Brand Loyalty.

**Customer Based Brand Equity:** Defining Customer based Brand Equity; Brand Knowledge; Sources of Brand Equity – Brand Awareness, Brand Image; Building a Strong Brand – Brand Building Blocks, Brand Salience, Brand Performance, Brand Imagery, Brand Judgments, Brand Feelings, Brand Resonance.

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**Brand Positioning:** Identifying and Establishing Brand Positioning; Concept of brand personality

**Brand Associations:** Product Attributes, Intangibles, Customer Benefits, Relative Price, Use/Application,

User/Customer Leveraging Secondary Brand Association: Country of Origin, Co-branding, Licensing  
Celebrity Endorsement.

**Designing and Implementing Branding Strategies:** Brand-Product Matrix; Brand Hierarchy; Brand Extensions.

**Measuring and Interpreting Brand Performance:** Measuring sources of brand equity; Qualitative Research Techniques: Free association, Projective Techniques; Quantitative Research Techniques: Awareness, Image.

**Brand Valuation Methods.**

**Part – II**

**Retail Management:**

**Introduction to Retailing:** Nature and Scope of Retailing, Types of Retail Formats, Retail Franchising: Concept, Types, Advantages and Disadvantages.

**Retail Locations:** Types of Retail Locations; Steps involved in choosing a Retail Location; Methods of Evaluating a Trading Area.

**Retail Merchandising:** Concept of Merchandising; Planning Merchandising assortments.

**Servicing the Retail Customer:** Concept of Customer Service; Importance of Service in Retail; Customer Service as a part of Retail Strategy;

**Retail Store Design and Visual Merchandising:** Importance of Store Design; Exterior Store Design; Interior Store Design; Visual Merchandising.

**Supply Chain Management:** Concept of Supply Chain Management with reference to Retailing; Supply Chain Integration.

**Books Prescribed:**

1. Keller, Kevin Lane: Strategic Brand Management: Building, Measuring and Managing Brand Equity (Prentice Hall India: New Delhi), Third Edition (2008).
2. Aaker, David: Managing Brand Equity (Free Press: New York)(1991)
3. Swapna Pradhan: Retailing Management (Tata McGraw Hill: New Delhi) Third Edition,(2009)

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4. Levy, Michael and Weitz, Barton A.: Retailing Management (Tata McGraw Hill: NewDelhi)
5. Dunne, Patrick M; Lusch, Robert F. and Griffith David A.: Retailing (Cengage, NewDelhi)

**COURSE OUTCOMES**

| <b>Sr. No.</b> | <b>On the completion of the course Students will be able to:</b>   |
|----------------|--|
| CO1            | Understand the key aspects of branding and retail management.  |
| CO2            | Develop brand development ability.   |
| CO3            | Develop constructive attitude towards entrepreneurship   |
| CO4            | Coordinate the various marketing environment variables and interpret them for designing marketing strategy for business firms. |
| CO5            | Plan the marketing communication skills relevant to the corporate world.   |

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GROUP 'D': MARKETING MANAGEMENT

MC-453: SERVICES MARKETING

**Time:3Hours**

**Credit hours weekly: 4**  
**Total Teaching Hours: 60**  
**Max. Marks:100**  
**Internal Assessment:25**  
**Theory: 75**

**Instructions for the Paper setters/examiners:**

**The question paper covering the entire course shall be divided into three sections as follows:**

**Section A:** It will consist of 10 very short answer questions from the entire syllabus with answer to each question upto ten lines in length. Students will attempt 10 questions. Each question will carry 1.5 marks; the total weightage being 15marks.

**Section B:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–I of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions will be set by the examiner from Part–II of the syllabus and the candidates will be required to attempt two questions. Each question will carry 15 marks. The total weightage of the section shall be 30marks.

**COURSE OBJECTIVES:**

The course brings out the emerging environment in India and the world. It aims at equipping students with concepts and techniques that help in taking decisions relating to various services marketing situations and the tolls to improve the quality.

**Course Content:**

**Part – I**

**Introduction to services:** Meaning and need for services marketing, Service and technology, Differences in goods versus services marketing, Service marketing mix.

**Customer Expectations of Services:** Meaning and types of services expectations, Factors that influence customer expectations of services, Model of customer service.

**Customer Perceptions of Services:** Customer satisfaction, Service quality, Service encounters, Strategies for influencing Customer perceptions.

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**Understanding customer Expectations & Perceptions through Marketing Research:** Using marketing research to understand customer expectation, Elements in effective services marketing research program, Analysing and interpreting marketing research findings, using marketing research information.

**Service Recovery:** Impact of service failure and recovery, Service recovery paradox, How customer respond to service failures? Why do/don't people complain, Customer expectation after complain, Switching versus staying post service recovery, Service recovery strategies.

**Service Development & Design:** Challenges of service design, Service redesign, Stages in new service development, Service blueprinting, High performance service in novations.

**Physical Evidences and Service scape:** Types of service scapes, Role of service scape, Framework for understanding service scape effects on behavior, Approaches for understanding service scape effects, Guidelines for physical evidence strategy.

## Part – II

**Employees' Role in Service Delivery:** The critical importance of service employees, Boundary/spanning roles, Hire the right people, Develop people to deliver service quality, Retain the best people.

**Customers' Role in Service Delivery:** importance of customers' in service delivery, customers' roles, Self-service technologies, Strategies for enhancing customers' participation, Managing the customer-mix  
**Delivery Service through Intermediaries & Electronic Channels:** service Intermediaries, Direct or company owned channels, Common issues involving intermediaries, Key intermediaries for service delivery, Strategies for effective service delivery through intermediaries

**Integrated Service Marketing Communications:** Need for co-ordinate in marketing communication, Reasons for service communication problems, Matching service promises with delivery, exceeding customer expectations.

**Pricing of Services:** Services prices for consumers, cost-based pricings, Competition- based pricing, Demand-based pricing, discounting odd pricings, Synchro-pricing, Penetrating pricing, Prestige pricing, Skimming pricing, Value pricing, Marketing segmentation pricing, Price framing, Price bundling, Complimentary pricing, result-based pricing, Contingency pricing, Sealed bid contingency pricing, Money-back guarantees, commissions.

**Financial & Economic Effects of Service:** Service & profitability, Offensive marketing effects of service, Defensive marketing effects of service, customers' perceptions of service & purchase intentions, Drivers of service quality, Customer retention & profits.

**Integrated Gaps Model of Service Models of Service Quality:** Gaps model of service quality, Gronroos' perceived service quality model, SERQUAL, Zeithamal's RATER model, Kano's two factor model.

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**Organizing for Change Management & Service Leadership:** Service-profit chain, Qualities associated with service leaders, Reducing inter-functional conflicts, Change management, Evolution versus turnaround, Valuating leadership potential, Leadership culture & climate.

### Books Prescribed:

1. Zeithaml, V.A., Bitner, — Services Marketing, 3rd Edition, Tata McGraw Hill, New Delhi.
2. Lovelock, Wirtz Jochen, Chatterjee; — Services Marketing: People, Technology, Strategy, Sixth Edition, Pearson Education, New Delhi.
3. Payne, Adrian: The Essence of Services Marketing, Prentice Hall of India, New Delhi.
4. Nargundhar, Rajendra — Services Marketing, 2nd Edition Tata McGraw Hill, New Delhi.
5. Goncalves, Karen P: — Services Marketing – A Strategic Approach, Prentice Hall International, New Jersey

### COURSE OUTCOMES

| Sr. No. | On the completion of the course Students will be able to:   |
|---------|---|
| CO1     | Understand the concept of Services and intangible products. |
| CO2     | Discuss the relevance of the services industry to Industry. |
| CO3     | Analyse the role and relevance of Quality in services.      |
| CO4     | Visualise future changes in the Services industry.          |
| CO5     | Understand the relationship marketing.                      |