

BHAVNAGAR UNIVERSITY

BHAVNAGAR

(NACC Accreditation Grade “B”)

CREDIT AND SEMESTER SYSTEM
SYLLABUS

MASTER OF COMMERCE

(M.Com.)

(In Force From Academic Year: 2010-2011)

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MASTER OF COMOMMERCE (M.Com.)

Credit and semester system syllabus

NAME OF THE SUBJECT: COMMERCE

SEMESTER – 1st

SR. NO.	PAPER NO	NAME OF THE PAPER	TOTAL MARKS EXT + INT = TOTAL	PASSING STANDARD EXT + INT = TOTAL	TOTAL TEACHING HOURS	CREDITS
COMPULSORY						
1	101	Marketing Management –I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
2	102	Managerial Economics	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
3	103	Financial Management	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (A-FINANCE & ACCOUNTS)						
4	104	Finance & Accounts-I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
5	105	Finance & Accounts-II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (B-MARKETING)						
6	104	Marketing -I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
7	105	Marketing -II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (C- BANKING & INSURANCE)						
8	104	Banking & Insurance - I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
9	105	Banking & Insurance - II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (D-M.I.P.)						
10	104	Managerial Information Processing - I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
11	105	Managerial Information Processing - II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04

INTERNAL MARKS

TEST 30



MASTER OF COMOMMERCE (M.Com.)

Credit and semester system syllabus

NAME OF THE SUBJECT: COMMERCE

SEMESTER – 2nd

SR. NO.	PAPER NO	NAME OF THE PAPER	TOTAL MARKS EXT + INT = TOTAL	PASSING STANDARD EXT + INT = TOTAL	TOTAL TEACHING HOURS	CREDITS
COMPULSORY						
12	201	Marketing Management –II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
13	202	Business Environment Paper-I & Choice Base Paper No.3	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
14	203	Statistical Analysis & Choice Base Paper No.1	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (A-FINANCE & ACCOUNTS)						
15	204	Finance & Accounts - III	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
16	205	Finance & Accounts - IV	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (B-MARKETING)						
17	204	Marketing - III	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
18	205	Marketing - IV	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (C- BANKING & INSURANCE)						
19	204	Banking & Insurance - III	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
20	205	Banking & Insurance - IV	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (D-M.I.P.)						
21	204	Managerial Information Processing - III	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
22	205	Managerial Information Processing - IV	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04

INTERNAL MARKS

TEST 30



MASTER OF COMOMMERCE (M.Com.)

Credit and semester system syllabus

NAME OF THE SUBJECT: COMMERCE

SEMESTER – 3rd

SR. NO.	PAPER NO	NAME OF THE PAPER	TOTAL MARKS EXT + INT = TOTAL	PASSING STANDARD EXT + INT = TOTAL	TOTAL TEACHING HOURS	CREDITS
COMPULSORY						
23	301	Management Concept & Organisational Behavior	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
24	302	Business Environment Paper-II & Choice Base Paper No.3	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
25	303	Research Methodology in Management & Choice Base Paper No.2	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (A-FINANCE & ACCOUNTS)						
26	304	Finance & Accounts - V	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
27	305	Finance & Accounts - VI	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (B-MARKETING)						
28	304	Marketing - V	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
29	305	Marketing - VI	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (C- BANKING & INSURANCE)						
30	304	Banking & Insurance - V	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
31	305	Banking & Insurance - VI	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (D-M.I.P.)						
32	304	Managerial Information Processing - V	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
33	305	Managerial Information Processing - VI	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04

INTERNAL MARKS

TEST 30



MASTER OF COMOMMERCE (M.Com.)

Credit and semester system syllabus

NAME OF THE SUBJECT: COMMERCE

SEMESTER – 4th

SR. NO.	PAPER NO	NAME OF THE PAPER	TOTAL MARKS EXT + INT = TOTAL	PASSING STANDARD EXT + INT = TOTAL	TOTAL TEACHING HOURS	CREDITS
COMPULSORY						
34	401	Business Management	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
35	402	Organizational Behaviour & Strategic Management	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
36	403	International Business Environment & Choice Base : Paper No-5	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (A-FINANCE & ACCOUNTS)						
37	404	Finance & Accounts - VII	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
38	405	Finance & Accounts - VIII	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (B-MARKETING)						
39	404	Marketing - VII	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
40	405	Marketing - VIII	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (C- BANKING & INSURANCE)						
41	404	Banking & Insurance - VII	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
42	405	Banking & Insurance - VIII	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (D-M.I.P.)						
43	404	Managerial Information Processing - VII	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
44	405	Managerial Information Processing - VIII	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04

INTERNAL MARKS

TEST 30



M. Com.
SEMESTER – I

COMPULSORY PAPERS:

Paper No. 101: Marketing Management –I

Credits: 04

Total Marks: 100 Marks

Semester End Examination: **70 Marks**

Internal Evaluation (Internal Test): **30 Marks**

Objective: The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in Decision Making under various environmental constraints.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction: Concept, nature & Importance of Marketing. Marketing concept & its evolution. Development of Marketing concept- Marketing Management Market Segmentation: Concept-Basis for Market Segmentation-A Consumer Products & Industrial Products, Market Segmentation Process and Market -Targeting	12	14 + 06 =20
Unit-2	Buyer Behaviour: Importance, Models, Factors affecting Buyers Behaviour, Consumer V/s Organisational Buyers, Market Segmentation & Positioning, Consumers' Decision Making Process Marketing Environment: Marketing System- Macro & Micro Environment and their impact on Marketing Decision Process	12	14 + 06 =20
Unit-3	Market-Measurement and Demand Forecast: Meaning & Importance, Market Measurement, Market Demand Concept, Methods, Estimating Present and Future Demand Marketing Strategies: Meaning, Formulation of Strategic Planning & Process, Marketing Strategies.	12	14 + 06 =20
Unit-4	Product & Product Mix Decisions: Product-Meaning & Classification, Product Mix Decisions, Product Line Decisions & Product Decisions, Brand Decisions, Packaging & Labeling Decisions and Consumer Service Decisions. Product Life-Cycle: Concept & Strategies for Product Life Cycle, Marketing Strategies during various stages. New Product Development (Product Innovation): Concept, Classification of new products, New Product Development Process, Consumer Adoption Process	12	14 + 06 =20
Unit-5	Pricing: Meaning & Objectives of Pricing Decisions, Factors affecting Pricing Decisions, Cost-oriented, Demand Oriented and Competitive Oriented Pricing, Pricing Policies & Strategies	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks

Total 30 Marks



Reference / Text- Books/ Additional Reading:

1. Kotler, Philip and Gary Armstrong: Principles of Marketing , Prentice Hall, New Delhi.
2. Kotler, Philip: Marketing Management-Analysis, Planning, Implementation and Control, Prentice Hall, New Delhi.
3. Majumdar, Ramanuj: Product Management in India, Prentice Hall, New Delhi.
4. Me Carthy, E. Jenome and William D., Perreault Jr: Basic Marketing: Managerial Approach, Richard D. Irwin, Homewood, Illinois.
5. Ramaswamy.V.S and Namakumari.S: Marketing Management, MacMillan India, New Delhi.
6. Srinivasan, R: Case Studies in Marketing: The Indian Context, Prentice Hall, New Delhi.
7. Stanton, William J., and Charles Futrell: Fundamentals of Marketing; McGraw Hill Publishing Co., New York.
8. Still, Richard R, Edward W, Cundiff and Norman A.P. Govoni: Sales Management: Decisions, Strategies and Cases, Prentice Hall, New Delhi.



Paper No. 102: Managerial Economics

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

Objective: This course develops managerial perspective to economic fundamentals as aids to decision making under given environmental constraints.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Nature and Scope of Managerial Economics: Definition - Relationship with applied economics, statistics, operations Research, Accounting Scope of Managerial Economics - Economic theory and managerial economics, objectives of the firm - Organisation and managerial goals - Production goal - Inventory goal, sales goal, market share goal - Profit goal - Measurement of profit - Accountant's formula, Economist's formula - Break even analysis.	12	14 + 06 =20
Unit-2	Demand Analysis: Law of demand - demand schedule - characteristics of Demand - Individual demand and industry demand - Factors affecting demand - Three effects of demand – Income effect, Substitution effect-Price effect and managerial uses. Elasticity of demand - Total out lay method - Geometric method - managerial uses of elasticity - Substitutes and complimentaries. Demand forecasting - Techniques of demand forecasting - Criteria for good demand forecasting and recent trends in demand forecasting.	12	14 + 06 =20
Unit-3	Cost concepts and cost-output relationship: Money cost and real cost - Fixed cost and variable cost, average cost and total cost, Managerial cost - Determinants of costs of production - Opportunity cost and its significance cost - out put relationship - Short period and long period. Theory of production - Production function Isoquants - Marginal rate of substitution-elasticity of substitution - Managerial use of production function – Production with one and two variables. Economies and diseconomies of scale Laws of returns, Managerial uses of production function.	12	14 + 06 =20
Unit-4	Price Determination and Price policies: Characteristics of different market structure - Price determination under different market condition - pricing methods in practice – Full cost Pricing versus going rate method- Pricing policy - General conditions of pricing policy - objectives of pricing policy - Factors affecting price policy.	12	14 + 06 =20
Unit-5	Price Discrimination: Statutory price fixation, price discount, price differential, international price discrimination and dumping, transfer price. Profit management: The concept of profitability and its measurement - Determinants of profitability - The link between market structure and profitability - Project appraisal.	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: **30 Marks**
Total 30 Marks



Reference / Text- Books/ Additional Reading:

1. Baumol, William J: Economic Theory and Operations Analysis, Prentice Hall, London.
2. Baya, Michael R: Managerial Economics and Business Strategy, McGraw Hill Inc. New York.
3. Chopra, O.P: Managerial Economics, Tata McGraw Hill, Delhi.
4. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.
5. Dholakia, R.H. and A.L. Oza: Micro Economics for Management Students, Oxford University Press, New Delhi
6. Eaton, B.Curtis and Diane Faton: Micro Economics, Prentice Hall, New Jersey.
7. Gough, J. and S. Hills: Fundamentals of Managerial Economics, MacMillan London.
8. Haynes, W.W., V.L. Mote and S. Paul: Managerial Economic Analysis and Cases, Prentice Hall India, Delhi
9. Petersen, H. Craig and W. Cris Lewis: Managerial Economics, Prentice Hall, Delhi.
10. Salvatore, Dominick: Managerial Economics in a Global Economy, McGraw Hill, New York.
11. Varian, H.R: International Microeconomics: A Modern Approach, East West Press, New Delhi
12. Varshney RL and Maheshwari KL: Managerial Economics; Sultan Chand and Sons, New Delhi.
13. Dwivedi DN: Managerial Economics, Vikas Publishing House, New Delhi.
14. Adhikary M. Business Economics, Excel Books, New Delhi.



Paper No. 103: Financial Management

Credits: 04

Total Marks: 100 Marks
 Semester End Examination: **70 Marks**
 Internal Evaluation (Internal Test): **30 Marks**

Objective: The objectives of this course is to facilitate understand of the conceptual framework of financial management and its applications under various environmental constraints.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	<p>Financial Management: Meaning, nature and scope of finance; Financial goal - profit vs. wealth maximisation; Finance functions - investment, financing and dividend decisions.</p> <p>Capital Budgeting: Nature of investment decisions; Investment evaluation criteria - net present value, internal rate of return, profitability index, payback period, accounting rate of return; NPV and IRR comparison; Capital rationing; Risk analysis in capital budgeting.</p>	12	14 + 06 =20
Unit-2	<p>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); Cost of equity and CAPM.</p> <p>Operating and Financial Leverage: Measurement of leverages; Effects of operating and financial leverage on profit; Analysing alternate financial plans; Combined financial and operating leverage.</p>	12	14 + 06 =20
Unit-3	<p>Capital Structure Theories: Traditional and M.M. hypotheses - without taxes and with taxes; Determining capital structure in practice.</p> <p>Dividend Policies: Issues in dividend decisions, Walter's model, Gordon's model, M-M hypothesis, dividend and uncertainty, relevance of dividend; Dividend policy in practice; Forms of dividends; Stability in dividend policy; Corporate dividend behaviour.</p>	12	14 + 06 =20
Unit-4	<p>Management of Working Capital: Meaning, significance and types of working capital; Calculating operating cycle period and estimation of working capital requirements; Financing of working capital and norms of bank finance; Sources of working capital; Factoring services; Various committee reports on bank finance; Dimensions of working capital management.</p>	12	14 + 06 =20
Unit-5	Management of cash, receivables and inventory.	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks



Reference / Text- Books/ Additional Reading:

1. Bhattacharya, Hrishikas: Working Capital Management: Strategies and Techniques, Prentice Hall, New Delhi.
2. Brealey, Richard A and Steward C. Myers: Corporate Finance, McGraw Hill, Int. Ed., New York.
3. Chandra, Prasanna: Financial Management, Tala Me Graw Hill, Delhi.
4. Hampton, John: Financial Decision Making, Prentice Hall, Delhi.,
5. Pandey, I.M: Financial Management, Vikas Publishing House, Delhi.
6. Van Home, J.C. and J.M Wachowicz Jr.: Fundamentals of Financial Management, Prentice-Hall, Delhi.
7. Van Home, James C: Financial Management and Policy, Prentice Hall, Delhi.
8. Pinches, George E: Essentials of Financial Management; Harper and Row, New York.
9. Khan MY, Jain PK: Financial Management; Tata McGraw Hill, New Delhi.
10. Archer, Stephen, H., Choate G Marc, Racette, George; Financial Management; John Wiley, New York.
11. Block, Stanley B, Geoffrey A Hilt: Foundations of Financial Management; Richard D. Irwin, Homewood, Illinois.



ELECTIVE GROUP: FINANCE & ACCOUNTS:
Paper No. 104: Accounting for Managerial Decisions-I

Credits: 04

Total Marks: 100 Marks
 Semester End Examination: **70 Marks**
 Internal Evaluation (Internal Test): **30 Marks**

Objective: The objective of this course is to acquaint students with the accounting concepts, tools and techniques for managerial decisions.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction to Accounting: (1) Management Accounting as a area of accounting (2) Objective, nature and scope of Financial Accounting, Cost Accounting, Management Accounting (3) Management accounting and Managerial decisions (4) Management Accountant: a. Status-Functions b. Rote-Responsibility	12	14 + 06 =20
Unit-2	Accounting Plan-Responsibility Centers (1) Meaning and significance of responsibility accounting , (2) Responsibility Centers: a. Cost-Centers b. Revenue-Profit centre' c. Investment centre (3) Objectives and determinants of responsibility centers	12	14 + 06 =20
Unit-3	Budgeting (1) Definitions of budget, Essential of budgeting (2) Types of budgets: a. Functional and master b. Fixed and flexible (3) Budgetary control - Zero base budgeting-performance budgeting	12	14 + 06 =20
Unit-4	Marginal Costing and Break Even Analysis (1) Marginal costing: a. Concept, marginal costing and absorption costing b. Marginal costing Vs Direct costing • (2) Cost-Volume profit analysis (3) Break-even analysis: Assumptions and practical application (4) Decisions regarding a. Sales-mix b. Make or buy c. Discontinuation of product line	12	14 + 06 =20
Unit-5	Contemporary Issues: (1) Value chain analysis: a. Impact of value engineering on profit b. Distinction between value analysis and value engineering c. Benefit of value analysis (2) Activity based costing:	12	14 + 06 =20



	<ul style="list-style-type: none">a. Concept of ABCb. Allocation of overheads under ABCc. Characteristics of ABCd. Steps to develop ABC systeme. Benefit of systemf. Target costing <p>(3) Life cycle costing:</p> <ul style="list-style-type: none">a. (i) Product life cycle costingb. Characteristics of PLCCc. PLCC and cost controld. Project life cycle costse. Optimization project life cycle costs. <p>(4) Quality costing:</p> <ul style="list-style-type: none">a. Definition and classification of quality costsb. Cost of conformancec. Cost of non conformanced. Cost of lost opportunitye. Optimization of quality costsf. Quality cost reportingg. Analysis of quality costs		
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Break up of Continuous Internal Evaluation

1. Test:	30 Marks
Total	30 Marks

Reference / Text- Books/ Additional Reading:

1. Anthony, Robert : Management Accounting, Tarapore-wala, Mumbai
2. Barfield, Jessie, Ceily A. Raiborn and michael R. Kenny, Cost accounting, Traditions and innovations, South Western college publishing, Cincinnati, Ohio.
3. Decoster, Don T. and Elder L. schaffer, Management accounting, A decision emphasis, John wiley and sons inc., New York
4. Garrison, Ray H. and Eric W. Noreen, Management Accounting, Richard D. irwin, Chicago.
5. Hasen, Don R. and Maryanne M. Moreen, Management accounting, South-western college publishing, Cincinnati, Ohio
6. Horngan, C.T. Gary L. sundem and William O. stratton, Introduction to management accounting, prentice hall, Delhi
7. Hornger, Charles T., Gerge Foster and Srikant M. Dailar, Cost accounting, A managerial emphasis, Prentice hall, Delhi
8. Lall, B.M. and I.C. Jain, Cost accounting, Principles and practice, Prentice Hall, Delhi
9. Pandey, I.M. : Management accounting, Vani publication, Delhi
10. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon : Budgeting profit planning and control, Prentice Hall, delhi



Paper No. 105: Security Market Operations – II

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

Objectives: This course aims at equipping students with the practical knowledge about the functioning of primary markets and stock exchanges.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	<p>Security Markets - Legal Environment: SEBI Act, 1992, Securities Contract Regulation Act 1956, Companies Act 1956 (various provisions relating to securities), RBI rules and guidelines for FII's.</p> <p>Security Markets: Primary and secondary market; Primary market - its role and functions; Methods of selling securities in primary market; New financial instruments.</p>	12	14 + 06 =20
Unit-2	<p>New Issues: SEBI guidelines for public issues -pricing of issue, promoters' contribution, appointment and role of merchant bankers, underwriters, brokers, registrars and managers, bankers etc; Underwriting of issues; Allotment of shares; Procedures for new issues; e- trading.</p> <p>Secondary market: Role, importance, organisation of stock exchanges; Listing of securities in stock exchanges; Trading mechanism- screen based trading; Insider trading; Take-overs; Internet based trading.</p>	12	14 + 06 =20
Unit-3	<p>Depository: Role and need; The Depositories Act, 1996; SEBI'(Depositories and Participants Regulation) 1996; SEBI (Custodian of Securities) Regulation 1996; National Securities Depository Ltd. (NSDL); Depository participant.</p> <p>NSE and OTCEI: National Stock Exchange and Over the Counter Exchange - role, o-rganisation and management; Listing rules, procedure including formats, formalities; Accounting records for buying/ selling transactions; Nature of transactions - cash and forward; Settlement of trades.</p>	12	14 + 06 =20
Unit-4	<p>Derivative Trading: Future and options- concept, meaning and importance; Methods of trading; Valuation of options.</p> <p>Funds from International Markets: FII's, Euro issues, ADR's, GDR's and FDI; Guidelines for raising funds from the international markets through various instruments.</p>	12	14 + 06 =20
Unit-5	<p>Credit Rating: Meaning and necessity; Credit rating agencies; Methodology of credit rating.</p> <p>Share Price Indices: Need and importance; Compiling of index numbers and interpretation.</p>	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks



Reference / Text- Books/ Additional Reading:

1. Dalton, John M.; How the Stock Market Works, Prentice Hall, New Delhi.
2. Gupta, L.C.: Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi.
3. Machi Raju, H.R: Merchant Banking; Wiley Eastern Ltd.; New Delhi.
4. Machi Raju, H.R: Working of Stock Exchanges in India; Wiley Eastern Ltd.; New Delhi.
5. Web site of bssindia.com, nse-india.com.
6. Chandratre KR-, et al: Capital Issue, SEBI & Listing; Bharat Publishing House, New Delhi.
7. Donald E. Fisher, Ronald J. Jordan: Security Analysis and Portfolio Management; Prentice Hall, New Delhi
8. Raghunathan V: Stock Exchanges and Investments; Tata McGraw Hill, New Delhi



ELECTIVE GROUP: MARKETING:

Paper No.104: Retailing and Distribution Management – I

Credits: 04

Total Marks:	100 Marks
Semester End Examination:	70 Marks
Internal Evaluation (Internal Test):	30 Marks

Objectives: This Course enables students to appreciate the importance of retailing and distribution in the emerging market scenario, and equips them with the tools and techniques of managing the same.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Distribution : Meaning important and functions of distribution role of marketing channels, types of marketing channel, retailing and whole selling, other aspects of distribution channels management, selection, compensation, motivation and control	12	14 + 06 =20
Unit-2	Retailing: Meaning of retail and retailing nature and importance of retailing functions of retailer changes implanting retailing in India. Retailing in India, Wheel of retailing, retailing life cycle.	12	14 + 06 =20
Unit-3	Types of retailing: Ownership based, store based and non-store based retailing and other forms of nontraditional retailing.	12	14 + 06 =20
Unit-4	Merchandise Management: Meaning of merchandise management product assortment decision, merchandise forecasting, buying and holding merchandise, inventory management.	12	14 + 06 =20
Unit-5	Franchising and Mall Management: Meaning of franchising market, franchise in India, trends for Indian franchising mall management factors affecting the success of malls- size and few well known malls.	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test:	<u>30 Marks</u>
Total	30 Marks

Reference / Text- Books/ Additional Reading:

1. Barman Barry and Evans Joel, Retailing Management, Practice Hall, New Jersey.
2. Suja Nair, Retail Management, Himalaya Publishing House, Mumbai.
3. Levy. M and Weift B.A., Retailing Management, Mcgraw Hill, Boston.
4. Cox, Roger and Paul Beittain, Retail Management, Prentic Hall.
5. Shewan M.A., Retail Management, Sonali Publication, New Delhi



Paper No 105: Product & Brand Management – II

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

Objectives: This Course aims at acquainting students with the product planning and development.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Product and product management: Introduction meaning of product, product characteristics, product management, meaning and objective of product management.	12	14 + 06 =20
Unit-2	Product planning - I: Introduction meaning of product planning the objectives of product planning, components of product planning, product innovation, product diversification, product standardisation, product elimination.	12	14 + 06 =20
Unit-3	Product planning – II: Product line, product line decision, product mix, product mix strategy, product life cycle and marketing strategy implication.	12	14 + 06 =20
Unit-4	New Product development: Meaning of new product, new product development new product development process.	12	14 + 06 =20
Unit-5	Product related strategies: Brand and branding, Role and limitations of branding, Types of brand, Product packaging, Objective of packaging, function of packaging, essentials off good packaging.	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks

Reference / Text- Books/ Additional Reading:

1. M. Shivkumar, Product Management, Himalya publishing House, Mumbai.
2. Chunawalla, S.A., Product Management, Himalya publishing House, Mumbai.
3. Majmudar Ramanuj, Product management in India, Prentice Hall, New Delhi
4. Sontakki, C.N., Marketing Management, Kalyani publishers, New Delhi
5. Shajahan, S., New Product strategy and management, Himalya publishing House, Delhi.



ELECTIVE GFOUP: BANKING & INSURANCE:

Paper No 104: Bank Management – I

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

Objectives: To provide an understanding of the nature and functioning of banks.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Nature of Banking Business: Banking and other financial institutions in India: Official regulations and control over banks and other financial institutions; Socio- economic environment and socio obligations of banks in India; An overview of monetary system in India.	12	14 + 06 =20
Unit-2	Organizing and Managing Banks: Alternative organizational structures of banks; Forms of banking - unit banking, branch banking, group banking, chain banking, satellite and affiliate banking, and correspondent banking; Organizational structure of banks and relative advantages and disadvantages.	12	14 + 06 =20
Unit-3	Financial Management in Commercial Banks: Management of liabilities; Management of assets: Expenditure control and profitability. Process of Bank Management: Planning; Organizing; Co-ordination; Motivation: Control	12	14 + 06 =20
Unit-4	Organisational Structure of Commercial Banks in India: Departmental set-up; Delegation of authority, internal control and information system.	12	14 + 06 =20
Unit-5	Manpower Planning; Employee selection: Appraisal and promotion. Banking education, training and research. Branch location, policies, and decisions. Management of rural branches. Recent developments and current issues; Problems in bank management in India.	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks

Reference / Text- Books/ Additional Reading:

1. Desai, Vasant: Principles of Bank Management, Himalaya Publishing House, Delhi.
2. Reed, E.W.: Commercial Bank Management, Harper and Row Publishers, New York.
3. Ghotgalkar, R.K.: Service Conditions of Bank Employees, Himalaya Publishing House, Delhi.
4. Ghotgalkar, R.K.: Disciplinary Action in Banks, Himalaya Publishing House, Delhi.
5. Subha Rao, P.: Principles and Practice of Bank Management, Himalaya Publishing House, Delhi.
6. Srivastava, P.M.: Management of Indian Financial Institutions, Himalaya Publishing House, Delhi.
7. Sundharam, K.P.M.: Banking theory, Law and Practice, Sultan Chand, New Delhi.
8. Merrill: Financial Planning in the Bank, Macmillan India Ltd., New Delhi.
9. Joshi, Vasant C: Managing Indian Banks - The Challenges Ahead, Response Books (A division of Sage Publications) New Delhi.
10. Raut, K.C. and Dass, S.K.: Commercial Banks in India: Profitability, Growth and Development, Kanishka Publishers Distributors, New Delhi.
11. Agrawal, H.N.: A Portrait of Nationalized Banks -A Study with Reference to Their Social Obligations, Inter India Publications, New Delhi.



Paper No. 105: Banking Operations and Procedures – II

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

Objectives: To provide an understanding of essential banking operations and other related procedures.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Organisation and functions of a modern bank.	12	14 + 06 =20
Unit-2	Relationship Between Banker and Customer: Services rendered by banks; Definition of a customer: Relationship as a debtor and creditor; Banker as a trustee; Obligation of a banker - obligation to honors cheque: Garnishee order: Attachment order issued by income-tax authorities; Liabilities of a banker in case of wrongful dishonor of cheque; Obligation to maintain secrecy of accounts: Banker's right of general lien, banker's right of set-off, banker's right of appropriation, right to charge interest, incidental charges, etc.	12	14 + 06 =20
Unit-3	Customer's Account with a Banker: Fixed deposit accounts, saving accounts, recurring deposit accounts, current accounts: Opening of current and saving accounts: Operating the bank accounts; Legal aspects; Entries in passbook: Closing of bank account; Insurance of bank deposits: Free life insurance cover to saving bank account-holders; Deposit scheme for Indians abroad: Non-resident account scheme; Foreign currency accounts scheme.	12	14 + 06 =20
Unit-4	Special Types of Bank Customers: Minor -legal provisions regarding guardianship of a minor: Married women: Illiterate person; Lunatic; Trustee; Executor; Administrator; Customer's attorney; Joint accounts of joint Hindu family, partnership, joint stock companies, club, societies, and charitable institutes.	12	14 + 06 =20
Unit-5	Other services rendered by commercial banks in India - leasing, insuring, broking and merchant banking. Law relating to negotiable instruments. Relevant provisions of other laws affecting banking operations and procedures in India. Practice problems in banking.	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks

Reference / Text- Books/ Additional Reading:

1. Tanna, M.L: Banking Law and Practice in India, Vol. I & II, India Law House, New Delhi.
2. Bare Acts regarding negotiable instruments, banking regulations, Rbf, banking companies, etc.
3. Gordon and Natrajan: Banking Theory: Law and Practice, Himalaya Publishing House, Delhi.
4. Varshney, P.M. : Banking Law and Practice, Sultan Chand & Sons, New Delhi.



ELECTIVE GROUP: MANAGERIAL INFORMATION PROCESSING:

Paper No.104: Internet & Web Designing – I

Credits: 04

Total Marks: 100 Marks

Semester End Examination: **70 Marks**

Internal Evaluation (Internal Test): **30 Marks**

Objective: This course exposes students to environment for web-publishing and developing programming skills for the same.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction to WWW: Evolution and basic features of www, the concept of web-site and browsers, introduction to www servers, HTTP, and concept of URL. File Transfer Protocol: Introduction to FTP, Business applications of FTP, public domain software, types of FTP servers (including anonymous) FTP clients, common FTP commands, - Web-Browsers: Basic features, bookmarks, history progress indicators, customizing browsers, saving and printing web-pages and forms, saving web pages: Searching and downloading information from web-sites: Netscape communicator: Internet Explorer.	12	14 + 06 =20
Unit-2	Introduction to Web-Publishing: Web-publishing technologies,- Components of a web-site, applications of each components in business, Features of a smart web-site, process of planning for development of an effective web-site. Domain name selection; Selecting host for web-site, maintaining a web-site, web-publishing tools. Using HTML for web-designing: Evolution and generations of HTML, elements of a HTML document, header elements, section headings, block-oriented elements, lists, inline elements, visual mark-up, hypertext links; Uniform Resource Locators (URLs): Images, forms, tables, special characters.	12	14 + 06 =20
Unit-3	Designing Web Sites/ Web Pages: The concept and usual components of a home page, anchor tag, hyperlinks, features of an effective home page, alternative home page design formats; "Head and body Sections - Header section, title, prologue, links, comment lines, aligning headings, horizontal 'rule, paragraph, tab settings, types and embedding of images and pictures, ordered, and unordered lists,, nested lists; Table creation and handling -Tables creation in HTML, defining width of table and cells, cells spanning multiple row/columns, coloring cells, column specification. DHTML and Style Sheets; Defining styles, elements of styles, linking a style sheet to-an HTML document, in-line style sheets, external style sheets, internal style sheets, multiple styles.	12	14 + 06 =20
Unit-4	Frames and Forms: Frameset definition, frame definition, nested framesets, concept and purpose of form, action attribute, method attribute, ectype attribute,, drop down list. Search Engines and Internet Security: Concept and technology of search engines, popular search, engines, registering, a web-site on. search engines, overview of Internet security threats, Firewalls, Introduction to AM.	12	14 + 06 =20
Unit-5	Interactivity Tools: CGI, Active X, VB Script, JAVA script, and JAVA	12	14 + 06 =20



Break up of Continuous Internal Evaluation

1. Test:	<u>30 Marks</u>
Total	30 Marks

Reference / Text- Books/ Additional Reading:

1. Comer, Douglas: 'The Internet Book, Prentice Hall,
2. Leon, Alexis and Mathews Leon: Internet for Everyone-Leon, TECH World, Chennai.
3. Xavier: World Wide Web Design with HTML, Prentice Hall, Delhi.



Paper No. 105: Information Technology in Business – II

Credits: 04

Total Marks: 100 Marks
 Semester End Examination: **70 Marks**
 Internal Evaluation (Internal Test): **30 Marks**

Objective: The objective of the course is to familiarize students with the innovations in information technology and how it will affect conduct of businesses.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	<p>Information Revolution and Information Technology Deployment of IT in Business: Basic features of inventions in information technology, changes brought about in business environment; Its effects on social fabric, businesses and environment; Invention of writing; written books; printing press and movable type - Gutenberg's invention: radio, telephone wireless 'and satellite communication; computing, and dissemination of information and knowledge and convergence of technologies (the Internet with the Wireless - WAP). Electronic Data Interchange (EDI); EDI - Concept, basics, and standards; EDI in action; Financial EDI (PEDI): FED1 for international trade transaction; Applications of EDI in India in the financial sector and government and the World: Benefits of EDI; Future of EDI in India and the World.</p>	12	14 + 06 =20
Unit-2	<p>The Internet and its Basic Concepts: Internet - introduction, evaluation, and development in India and the world; The technological foundation of the Internet; Distributed • Computing; Client-Server computing; Internet Protocol Suite; Application of Distributed Computing; Internet Protocol Suite in the Internet environment: Domain Name System (DNS); Generic top-level domain (gTLD). Country code top-level domain (ccTLD): India: Allocation of second-level domains: IP Addresses: Internet Protocol; Applications of Internet in business, education, governance .etc.</p> <p>The Mechanism of the Internet and Internet Enabled Services: Distributed computing; Client-Server computing; Internet Protocol suite; Protocol Stack: Open System Interconnection. Reference Model (OSIRM). based don the .International Organisation for Standardisation (ISO) (Application Layer; Presentation Layer; Session Layer; Transport Layer; Network Layer. Data Link Layer; and Physical Layer); TCP/IP protocol suite model: Mechanism of transmitting the message across the Network and function of each layer; Processing of data at the destination; Mechanism to log onto the network; Mechanism of sending and receiving email; Electronic Mail (E-mail); Usenet & Newsgroup; File. Transfer Protocol (FTP); Telnet, Finger; Internet Chat (IRC): Frequently Asked Questions (FAQ); The World Wide Web Consortium (W3C): Concept and evolution; Standardising the Web: W3C Members: W3C recommendations: Browsing • • and Searching; Browsing and Information' retrieval. Exploring World Wide Web:</p>	12	14 + 06 =20



Unit-3	Exploring the -World Wide Web: -Architecture of World Wide Web; Hyperlink: Hypertext Mark-up Language (HTML); Hypertext Transfer Protocol (HTTP); Address: URL; Working of WWW; Web Standards; introduction to HTML, HTML versions; Naming Scheme for HTML: Documents; HTML Editor; Explanation of the Structure of the homepage; Elements; in HTML Documents; XHTML, CSS, Extensible Style sheet Language (SXL); Tips for designing web pages.	12	14 + 06 =20
Unit-4	Security of Data/Information: Security: Network Security: PINA Factor (Privacy; Integrity: Non-Repudiation; Authentication): SSL; Encryption; Digital Signature: Digital Certificate Server Security: Firewall; Password; Biometrics: Payment Security; Virus Protection; Hacking	12	14 + 06 =20
Unit-5	Web Browsing and Search Engines: Browsers: Basic Functions of Web Browsers: Browsers with advanced facility; Internet Explorer: Netscape Navigator/Communicator; Directory; General features of the search engines; Different Search Engine; Approaches to website selection; Major Search Engines; Specialized search: engines: Popular engines/directories; Guidelines for effective searching; A general Approach to searching.	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
 Total 30 Marks

Reference / Text- Books/ Additional Reading:

1. Agarwala Kamlesh N. and Agarwala Deeksha; Business on the Net Introduction to E-Commerce: Macmillan India, New Delhi.
2. Agarwald Kamles N. and Agarwala Deeksha; Bridge to Online Storefront: Macmillan India, New Delhi
3. Agarwald Kamles N.; Internet Banking, Macmillan India, New Delhi.
4. Agarwald Kamles N. and Prateek Amar Agarwala: WAP The Net: An introduction to Wireless Application Protoco), Macmillan India, New Delhi.
5. Austin: Using the Internet, Macmillan India, New Delhi
6. Bajaj Kamlesh K. and Nag Debjani; E-Commerce: The Cutting Edge of Business: Tata McGraw Hill, New Delhi.
7. Douglas E. Comer; Computer Networks and Internets: Pearson Education Asia.
8. Edwards, Ward and Bytheway: the Essence of Information Systems: Prentice Hall India, New Delhi.
9. Kanter: Managing with Information: Prentice Hall India, New Delhi.
10. Minoli Daniel, Minoli Emma: Web Commerce Technology Handbook: Tata McGraw Hill, New Delhi.
11. Minoli Daniel, Internet & Intranet Engineering: Tata McGraw Hill, New Delhi.
12. Tiwari Muri D. Education and E-Governance: Macmillan India, New Delhi.
13. Yeats: Systems Analysis & Design, Macmillan India, New Delhi.
14. Deepak Bharihoke, Fundamentals of Information Technology; Excel Books, New Delhi.



M. Com.
SEMESTER – II

COMPULSORY PAPERS:

Paper No. 201: Marketing Management –II

Credits: 04

Total Marks: 100 Marks
 Semester End Examination: **70 Marks**
 Internal Evaluation (Internal Test): **30 Marks**

Objective: The objective of this course is to facilitate understanding of the conceptual framework of Marketing and its applications in Decision Making under various environmental constraints.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Distribution Channels & Physical Distribution Decisions: Nature, Functions & Types of Distribution Channels, Distribution Channels & Intermediaries, Channel Management Decisions, Retailing and Whole selling.	12	14 + 06 =20
Unit-2	Promotion Decisions-I -Promotion: Meaning & Importance, Marketing Communication Process, Promotion Mix, Promotion Problems Advertising: Forms, Scope, Importance & Objectives of Advertising; Budget for Advertising, Advertising Message & Media Evaluating, Advertising Effectiveness.	12	14 + 06 =20
Unit-3	Promotion Decision-II Sales Promotion: Meaning & Importance, Objectives, Methods & Tools for Sales Promotion Personal Selling: Meaning, Importance & objectives, Functions of Salesman, Sales-force-size, Sales force Design, Compensation to Salesmen Publicity & Public Relations: Publicity: Meaning, Forms, Objectives, Message & Media for Publicity Public Relations: Meaning, Importance, Relations with different- publics, Status of Public Relations in Organization	12	14 + 06 =20
Unit-4	Marketing of Services: Meaning & Importance, Characteristics of Services, Classification of Services, Specific Problems of Marketing of Services; Strategies for Marketing of Services; Future of Marketing Services International Marketing: Meaning, Need, Environment, Entering in the Foreign Markets; Selection of Markets, Methods for Entering in Foreign Market, International Marketing Programmes, Organisation for International Marketing	12	14 + 06 =20
Unit-5	Market Research: Meaning, Scope & Process of Market Research, Classification of market Research Problems, Main Steps involved in Market Research, Data Collection, Sampling; Major Techniques of Market Research Market Information: Meaning & Importance of Market Information, Requisites of Good Market Information; Characteristics of Good Market Information Contemporary Marketing Issues: Social, Ethical and Legal aspects of Marketing, Consumerism, Green Marketing; Marketing & Public Issues	12	14 + 06 =20



Break up of Continuous Internal Evaluation

1. Test:	<u>30 Marks</u>
Total	30 Marks

Reference / Text- Books/ Additional Reading:

1. Kotler, Philip and Gary Armstrong: Principles of Marketing , Prentice Hall, New Delhi.
2. Kotler, Philip: Marketing Management-Analysis, Planning, Implementation and Control, Prentice Hall, New Delhi.
3. Majumdar, Ramanuj: Product Management in India, Prentice Hall, New Delhi.
4. Me Carthy, E. Jenome and William D., Perreault Jr: Basic Marketing: Managerial Approach, Richard D. Irwin, Homewood, Illinois.
5. Ramaswamy.V.S and Namakumari.S: Marketing Management, MacMillan India, New Delhi.
6. Srinivasan, R: Case Studies in Marketing: The Indian Context, Prentice Hall, New Delhi.
7. Stanton, William J., and Charles Futrell: Fundamentals of Marketing; McGraw Hill Publishing Co., New York.
8. Still, Richard R, Edward W, Cundiff and Norman A.P. Govoni: Sales Management: Decisions, Strategies and Cases, Prentice Hall, New Delhi.



Paper No. 202: Business Environment Paper-I & Choice Base Paper No.3:

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Business and it's Environment: Nature of Business, Scope of Business, Characteristics of Today's Business, Dynamics of modern Business, Goals of Business, Objectives, Goals and Targets. Meaning of Business Environment, Micro and Macro Environment - Competitive structure of industries - Computer analysis and strategic management.	12	14 + 06 =20
Unit-2	Economic Environment - Nature of the economy, Structure of the economy, Economic polices and Economic conditions - State and its functions, Economic roles of the Government of India - Legal Environment.	12	14 + 06 =20
Unit-3	Nature of Environment - Technological environment - Innovation - Technological leadership and follower ship, Technology and competitive advantages, Source of Technological dynamics. Time lags in technology introduction / Absorption impact of Technology on Globalisations, ICT and marketing - Transfer of Technology.	12	14 + 06 =20
Unit-4	Demographic environment and its importance - Population policies - Demographical transition - Falling Births rate and Changes in structure - Demographic dividends, Migration and ethnic aspects.	12	14 + 06 =20
Unit-5	Review of selected macro policies of Indian Business and Government - Planning in India - Review of last two five year plans. The recent industrial policy, monetary policy, fiscal and exim policy.	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks

Reference / Text- Books/ Additional Reading:

1. Business Environment (Text and cases): By: Francis Cherunilam. Himalaya Publishing House Private Limited. 18th Revised Edition, 2008
2. Essentiale of Business Environment: By. K.Ashwathappa, Himalaya Publishing House Private Limited 10th Edition, 2008.



Paper No. 203: Statistical Analysis & Choice Base Paper No.1:

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Statistical Decision Theory: Meaning and scope components, Expected monetary value (EMV); Expected value of perfect Information (EVPI); Expected opportunity Loss (EOL); Methods used for Decision marketing with uncertain.	12	14 + 06 =20
Unit-2	Sampling and Data Collection: Sample and sampling, sampling (probability and non- probability) Methods, samplings and non sampling errors. Data Sources : Primary and Secondary data, Primary data collection techniques, Schedules, Questionnaire and Interview.	12	14 + 06 =20
Unit-3	Non parametric test: chi square test, sign test, Wilcoxon test, rank test, Wald-wolf-witz test, Kurskal Wallis test.	12	14 + 06 =20
Unit-4	Net Work Analysis: Introduction to PERT and CPM Application areas of PERT and CPM.	12	14 + 06 =20
Unit-5	Statistical Quality Control: Causes of Variations in quality, characteristics, quality control charts, charts for variable (X and R chants), and charts for attributes (P, np and c)	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks

Reference / Text- Books/ Additional Reading:

1. Gupta S.C; Fundamentals of Statistics Himalaya Publishing House, New Delhi.
2. Gupta, S.P. ; Business statistics, Sultan chand & sons, New Delhi.
3. Trivedi, A.H.; Non-parametric Statistical Methods, University Granth Nirman Board (In Gujarati)
4. Kapoor, V.K.; Operation Research Sultan chand & sons, New Delhi.
5. Siegel Sidney; Non-parametric statistic for the Behavioral Sciences.



ELECTIVE GROUP: FINANCE & ACCOUNTS:

Paper No. 204: Project Planning & Control – III:

Credits: 04

Total Marks:	100 Marks
Semester End Examination:	70 Marks
Internal Evaluation (Internal Test):	30 Marks

Objective: The objectives of this course is to enable students learn the process and issues relating to preparation, appraisal review, and monitoring of projects.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Identification of Investment Opportunities: Project ideas, screening of ideas; Environment scanning and opportunity analysis; Government regulatory framework.	12	14 + 06 =20
Unit-2	Market and Demand Analysis: Information required for market and demand analysis; Sources of information-primary and secondary; Demand forecasting.	12	14 + 06 =20
Unit-3	Technical Analysis: Materials and inputs; Production technology; Product mix; Plant location and layout; Selection of plant and equipment.	12	14 + 06 =20
Unit-4	Cost of Project and Means of financing: Major cost component; Means of financing; Planning capital structure; Various financing schemes of financial institutions	12	14 + 06 =20
Unit-5	Profitability, Financial Projections and Tax Considerations: Cost of production; Break even analysis; Projected balance sheet, profit and loss account and cash flows statement; Provisions and considerations for computing taxable income.	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test:	<u>30 Marks</u>
Total	30 Marks

Reference / Text- Books/ Additional Reading:

1. Bryce, M.C.: Industrial Development, McGrawHill (Int. Ed), New York.
2. Chandra, Prasanna: Project Preparation, Appraisal and Implementation, Tata McGraw Hill, Delhi
3. I.D.B.I.: Manual of Industrial Project Analysis in Developing Countries.
4. O.E.C.D.: (0 Manual for Preparation of Industrial Feasibility Studies, (u) Guide to Practical Project Appraisal.
5. Pitale, R.L.: Project Appraisal Techniques, Oxford and IBH.
6. Planning Commission: Manual for Preparation of Feasibility Report.
7. Timothy, D.R. and W.R. Sewell: Project Appraisal and Review, Macmillan, India.
8. Chaudhary, S.: Project Management, Tata McGraw Hill, New Delhi.
9. Little I.M.D. and Mirrless JA: Project Appraisal and Planning for Developing Countries, Heinemaim Education Books, London.



Paper No.205: Portfolio Management – IV:

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

Objective: The objectives of this course is to enable students learn various methods of building portfolios, evaluation and revision under various economic environmental constraints.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	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 optimisation.	12	14 + 06 =20
Unit-2	Single Index Model: Portfolio total risk, portfolio market risk and unique risk; Sharpe's optimisation solution.	12	14 + 06 =20
Unit-3	Capital Market Theory: Capital market line, security market line; Risk free lending and borrowing; Recent developments.	12	14 + 06 =20
Unit-4	Factor Models: Arbitrage pricing theory, principle of arbitrage, arbitrage portfolios; Two factor and multi factor models. Portfolio Construction: Techniques of portfolio construction.	12	14 + 06 =20
Unit-5	Portfolio Performance Evaluation: Measure of return, risk adjusted measures of performance evaluation, market timing, evaluation criteria and procedures. Market Efficiency: Concept, importance and status of Indian capital market.	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks

Reference / Text- Books/ Additional Reading:

1. Barua, Raghunathan and Verma: Portfolio Management, Tata McGraw Hill, Delhi.
2. Clark, James Francis: Investment- Analysis and Management, McGraw Hill, International Edition, New York.
3. Fabozzi, Frank J: Investment Management, Prentice Hall, International Edition, New York.
4. Fischer, D.E. and Jordan R.J: Security Analysis and Portfolio Management, Prentice Hall, Delhi.
5. Sharpe, William F; Gordon J Alexander and J.V Bailly: Investments, Prentice Hall, Delhi.
6. Strong, Robert: Portfolio Construction: Management and Protection, West Publishing Co.
7. Sharpe, William F: Portfolio Theory and Capital Markets, McGraw Hill, New York.
8. Eiton Edwin J, Gumber Martin J: Modern Portfolio Theory and Investment Analysis; John Wiley, New York



ELECTIVE GROUP: MARKETING:
Paper No. 204: Consumer Behavior – III:

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

Objective: This course helps students to develop basic understanding of the concepts and theories of consumer behavior and their its applications in marketing decision making.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction of Consumer Behavior Consumer behavior theory and its application to marketing strategy, consumer buying process. Extensive, limited and routine problem solving behavior.	12	14 + 06 =20
Unit-2	Internal / External Determinants of Consumer Behavior-I Internal determinants of consumer behavior, Needs, motivation and involvement, external determinants of buying behavior, family and household influences, reference groups and social class.	12	14 + 06 =20
Unit-3	Internal / External Determinants of Consumer Behavior-II Consumer perception, learning, attitudes and attitude change, personality, psychographs, value and life style.	12	14 + 06 =20
Unit-4	Decision Process Consumer decision Process, Problem or need recognition, the information search process, evaluation of alternatives, purchasing process.	12	14 + 06 =20
Unit-5	Diffusion of Innovation Diffusion of Innovations, diffusion process the adoption process profile of the consumer innovator.	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks

Reference / Text- Books/ Additional Reading:

1. Abdel Baset I.M. Hasouneh; 'Consumer Behavior', Sulline publications Jaipur.
2. Schiffan; L.G. and Kanuk, L.L. 'Consumer Behavior', Prentice-Hall of India Private Ltd., New Delhi.
3. Horton, R.L., 'Buyer Behavior', - A decision making approach', Charles E. Merrill publishing Company A bell Howwell Company, Columbus, Ohio.
4. Asscl, H', 'Consumer Behavior and marketing' Southe Western Pullishing Co., Ohio.
5. Bennett, P.D. and H.H. Kassarjion; Consumer Behavior, Prentice Hall, New Delhi.



Paper No. 205: Marketing Research – IV:

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

Objective: The purpose of this course is to enable students to learn the Process, tools and techniques of marketing research.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction to marketing Research Meaning of Marketing research importance nature of marketing research, marketing research process market Research and marketing research.	12	14 + 06 =20
Unit-2	Problem Identification and Research Design problem identification definition meaning developing a research proposal research design exploratory, descriptive and experimental design.	12	14 + 06 =20
Unit-3	Data Sources and Sampling Data sources primary and secondary data primary data collection techniques schedule, questionnaire and interview. Sample and sampling sampling methods sampling and non-sampling errors.	12	14 + 06 =20
Unit-4	Interpretation and Report Writing : Meaning of interpretation, needs of interpretation precaution interpretation, report writing, types of report writing different steps in writing reports precaution for writing research report.	12	14 + 06 =20
Unit-5	Application of marketing Research Product research advertising research marketing and sells Analysis research.	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks

Reference / Text- Books/ Additional Reading:

1. Beri, G.C. Marketing Research, tata McGraw-Hil, New Delhi
2. Sharma D.D. Marketing Research, Principles, Applications and cares, Sultan chand & Sons, New Delhi.
3. Jain, P.C. Marketing Research, Management Aksshdeep Publishing House Delhi.
4. Mishra, M.L. Marketing Research, Print Well Publishers, Jaipur.
5. Nair Suja, Marketing Research, Himalaya Publishing House Mumbai.
6. Sontakki C.N., Marketing Research, Himalaya Publishing House Mumbai.



ELECTIVE GROUP: BANKING & INSURANCE:

Paper No.204: International Banking and Foreign Exchange – III:

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	International Financial Institutes Objectives, Structures and Functions of I.M.F., I.B.R.D., I.D.A., I.F.C., A.D.B., Role and Functions of these Institutions in Economic Development in Developing Countries. (With special reference to India) An Evaluative Study of these Institutions in reference of Assistance and Economic Development, Euro currency market.	12	14 + 06 =20
Unit-2	Export – Import Bank Financial Organization for Import - Export, Exim Bank, Incentive for Export Promotion, International Movement of resource (capital)	12	14 + 06 =20
Unit-3	Theories of Foreign Exchange Theories of Foreign Exchange, Theories of Purchasing Equality. Foreign exchange Rate and Its Influencing Factors - Devaluation of currency, Problems of Convertibility of currency, Policies of foreign exchange rate.	12	14 + 06 =20
Unit-4	Theories of Balance of Payment Various theories on balance o payment, Changing in exchange rate and balance of payment, Administrative control and balance o payment, Payment Agreement, Problems of International exchange in developing countries, National income and balance of payment, Organization of international currency. [Gold Standard, S.D.R. (Special Drawing Rights), Euro Dollar, Petro Dollar], Developing countries and problems of foreign payment, with reference to India.	12	14 + 06 =20
Unit-5	Foreign Exchange Mechanism and instruments of international payments, Exchange rate mechanism, Decimals, fractions, chain role, Exchange rate quotations, Forward exchange, Foreign exchange accounting system of a bank, Foreign exchange market and quotations, Foreign exchange operations, Exchange arithmetic, Exchange control and foreign exchange regulation in India, Organization of foreign exchange department in a bank.	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks

Reference / Text- Books/ Additional Reading:

- | | |
|---|--------------------|
| 1. International Monetary Institutions | - Hailn |
| 2. Balance of Payment | - J. S. Meads |
| 3. International Market for Foreign Exchange | - Aliger Robert D. |
| 4. Exchange control monitor | - R.B.I. |
| 5. Annual Report of RBI, IMF, IBRD. | |
| 6. International Economics | - Lakdawala & Shah |
| 7. International Economics | - A. Johnson |
| 8. International Finance | - V.A. Avadhani |
| 9. Finance of Foreign Trade and Foreign Exchange | - B.K. Chaudhari |
| 10. Banking & International Trade | - T.T. Sethi |
| 11. International Financial Management | - Jain |
| 12. RBI manual of exchange control | |
| 13. Foreign exchange and financing of Foreign Trade | - S.K. Verghese |



Paper No. 205: Bank Leading Policy and Techniques – IV:

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

Objective: To acquaint students with the policy of bank lending and various techniques used in lending operations.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Bank Leading and Advances Establishing bank lending policies under changing socio-economic and legal environment. Types and forms of bank advances. Financial analysis techniques for bank lending	12	14 + 06 =20
Unit-2	Assessment of Credit needs for terms Assets Assessment of credit needs for term assets. Assessment of credit needs for working capital Credit Disbursement: Terms and conditions; Documentation; Disbursement; Scheduling.	12	14 + 06 =20
Unit-3	Monitoring of Advances Monitoring of advances Renewal and recovery of advances Nursing of problem accounts, including non-performing assets.	12	14 + 06 =20
Unit-4	Credit Policy and Different Schemes Present credit policy and various schemes of bank lending to industry, commerce and trade, and agriculture in India.	12	14 + 06 =20
Unit-5	Refinance and Credit Refinance and credit guarantee facilities for banks in India. Current issues and problems of bank lending in India.	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks

Reference / Text- Books/ Additional Reading:

1. Jha, S.M.: Bank Marketing, Himalaya Publishing House, Delhi.
2. Mithani and Gordon: Banking Theory and Practice, Himalaya Publishing House, Delhi.
3. Suneja, S.R.: Management of Bank Credit, Himalaya Publishing House, Delhi.
4. Varshney, P.M.: Banking Law and Practice, Sultan Chand & Sons, New Delhi.
5. Parameswaran, R. and Natarajan, S.: Indian Banking, S. Chand & Sons, New Delhi.
6. Seth: Marketing of Banking Services, Macmillan India Ltd., New Delhi.
7. Nanda, K.C.: Credit and Banking, Response Books (A division of Sage Publications), New Delhi.
8. Panda, Jagannath and Khan, M. Altaf: Management of Small Bank Loans, Kanishka Publishers Distributors, New Delhi.



ELECTIVE GROUP: MANAGERIAL INFORMATION PROCESSING:
Paper No. 204: Data Base Management and Information Technology – III:

Credits: 04

Total Marks: 100 Marks
 Semester End Examination: **70 Marks**
 Internal Evaluation (Internal Test): **30 Marks**

Objective: This course aims at providing an understanding of the database management and IT related management issues.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Database Systems & Design; Overview of Database Management; Storage and file organization;"-Index structure entity-relationship model: An• architecture of database system: Relational operators: Functional dependencies & normalization; SQL: A relational database language transaction processing concepts; Concurrency control.	12	14 + 06 =20
Unit-2	Security and Data Warehousing: Recovery -System; Database Security/ authorization; Distributed database; Object oriented database: Network model; Hierarchical model; Data warehouse: Environment & design; Data warehousing & Technology, Web-enabled data warehouse.	12	14 + 06 =20
Unit-3	Application of Database Management: Data mining process; Management Applications of data mining; Spatial, geographic & multimedia database; New applications: Distributed IS & World Wide Web linkages.	12	14 + 06 =20
Unit-4	Emergence of IT Applications in Business: IT for competitive advantage, Internal effectiveness and inter-organizational linkage: Advances in database, data communication, application development, knowledge-based and multi-media technologies. Management and Planning of IT Applications: (CSFs, 'Scenario analysis, Linkage analysis, Enterprise, modelling); Strategy formulation techniques; Nolan's stage model and revised models; IT investment decisions: Methods for evaluating IT effectiveness: IT - enabled business process redesign.	12	14 + 06 =20
Unit-5	Management and Organisation: Relating IT to organisational leadership, culture, structure, policy'and strategy: Programmer productivity. Managing legacy systems: Evaluating centralisation - decentralisation issues; IT - forecasting.	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks

Reference / Text- Books/ Additional Reading:

1. Date C. J.; An Introduction to Database Concepts. Addison Wesley, Massachusetts.
2. Desai Bipip; An introduction to Database System, Gatgotia Publications, New Delhi,
3. Elmasri arid Nawathe; Fundamentals of Database System, Perason Education Asia.



Paper No. 205: On-line Marketing & E-CRM – IV:

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

Objective: The objective of this course is to enable students understand the conceptual framework of e-CRM, marketing and advertising in the e-commerce environment.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction: Nature and scope of advertising and marketing and its importance as a business function; The traditional view of advertising and marketing; Customer relationship management; concept of e-marketing; E-CRM and advertising.	12	14 + 06 =20
Unit-2	Web-Based Marketing Strategies: Designing parameters of online web storefront to get customers and retain them; Building trust and loyalty.	12	14 + 06 =20
Unit-3	Dimensions of Online Marketing: Building links to other websites-banner links, directory advertising; Building links with other people; Ranking and position in search engines and listing in search directories; Using other media for advertising; Case studies	12	14 + 06 =20
Unit-4	E-CRM: E-CRM -integration of e-commerce customer interface with other business processes; E-CRM communication interface with the customer-chat/browser e-mail, multi lingual and multi currency support, etc.; CRM applications -contents management, customer and marketing automation.	12	14 + 06 =20
Unit-5	CRM: Applications – Content – Management customer and Marketing Automation	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks

Reference / Text- Books/ Additional Reading:

1. Agarwala Kamlesh. N, Agarwala Prateek A; e-CRM: Macmillan India, New Delhi.
2. Kalakota R, Robinson Marcia; e-Business: Roadmap for Success, Addison-Wesley (Low Price Edition) Massachusetts.
3. McDonald; e-Marketing: Improving Marketing Effectiveness in a Digital World: Addison-Wesley (Low Price Edition), Massachusetts.
4. Kotlar Philip and Armstrong Gary: Marketing; An Introduction, Pearson Education Asia(Low Price Edition).
5. Tiwana Amrit; The Essential Guide to Knowledge Management: E-Business and CRM Applications: Pearson Education Asia (Low Price Edition).



M. Com.
SEMESTER – III

COMPULSORY PAPERS:

Paper No.301: Management Concept and Organisational Behavior:

Credits: 04

Total Marks: 100 Marks
 Semester End Examination: 70 Marks
 Internal Evaluation (Internal Test): 30 Marks

Objective: The objective of this course is to help students understand the conceptual framework of management and organisational behavior.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	<p>Schools of Management Thought: Scientific, process, human behavior and social system school; Decision theory school; Quantitative and system school; Contingency theory of management; Functions of a manager.</p> <p>Managerial Functions : Planning- concept, significance, types, organizing concept, principles, theories, types of organizations, authority, responsibility, power, delegation, decentralization, staffing, directing, coordinating, control nature, process and techniques.</p>	12	14 + 06 =20
Unit-2	<p>Organisational Behavior : Organisational behavior concept and significance, relationship between management and organisational behavior, emergence and ethical perspective, attitude, perception, learning, personality, transactional analysis.</p> <p>Group Dynamic and Term Development: Group dynamic-definition and importance, types of groups, group formation, group development, group composition, group performance factors, principle-centered approach to team development.</p>	12	14 + 06 =20
Unit-3	<p>Motivation: Process of motivation, theories of motivation need hierarchy theory, theory X and theory Y, two factor theory, Alderfer's ERG theory, McClelland's learned need theory Victor Vroom's expectancy theory, Stacy Adams equity theory.</p> <p>Leadership: Concept, Leadership styles, Theories trait theory, behavioral theory, Fielder's contingency theory, Harsey and Blanchard's situational theory, Managerial grid, Likert's four systems of leadership.</p>	12	14 + 06 =20
Unit-4	<p>Organisational Conflict: Dynamic and management, Sources, patterns, levels and types of conflict, Traditional and modern approaches to conflict, Functional and dysfunctional organisational conflict, Resolution of conflict.</p> <p>Interpersonal and Organisational Communication: Concept of two-way communication, Communication process, Barriers to effective communication, Types of organisational communication, Improving communication, Transactional analysis in communication.</p>	12	14 + 06 =20
Unit-5	<p>Organisational Development: Concept, Need for change, resistance to change, Theories of planned change, Organisational diagnosis, OD intervention.</p>	12	14 + 06 =20



Break up of Continuous Internal Evaluation

1. Test:	30 Marks
Total	30 Marks

Reference / Text- Books/ Additional Reading:

1. Griffin, Ricky W: Organisational Behavior, Houghton Mifflin Co., Boston.
2. He'lreigel, Don, John W. Slocum, Jr., and Richard W. Woodman: Organizational Behavior, South Western College Publishing, Ohio.
3. Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson: Management of Organisational Behaviour: Utilising Human Resources, Prentice Hall, New Delhi.
4. Ivancevich; John and Micheol T.Matheson: Organisational Behaviour and Management, Business Publication Inc., Texas.
5. Koontz, Harold, Cyril O'Donnell, and Heinz Weihrich: Essentials of Management, Tata McGraw-Hill, New Delhi.
6. Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York.
7. Newstrom, John W. and Keith Davis: Organizational Behavior: Human Behavior at Work, Tata McGraw-Hill, New Delhi.
8. Robbins, Stephen P, and Mary Coulter: Management, Prentice Hall, New Delhi.
9. Robbins, Stephen P: Organizational Behavior, Prentice Hall, New Delhi.
10. Steers, Richard M. and J. Stewart Black: Organizational Behavior, Harper Collins College Publishers, New York.
11. Sukla, Madhukar: Understanding Organisations: Organisation Theory and Practice in India, Prentice Hall, New Delhi.



Paper No. 302: Business Environment Paper-II & Choice Base Paper No.3:

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Indian Business and Government - Liberalisation concept, issues and its implication on Indian economy privatisation - Meaning of privatisation - History of privatisation - Nature and rationale of objectives of privatisation - Privatisation of public sector Enterprises in India - Arguments in favour and against of privatisation - Disinvestment of public sectoral enterprises in India.	12	14 + 06 =20
Unit-2	Globalization - Meaning of Globalization- Features of current globalization - Essential conditions for globalization - Foreign market entry structures of globalization - Pros and covers of Globalisation - Policy options the globalisation of Indian Business, Regulation of foreign exchange transaction FERA and FEMA.	12	14 + 06 =20
Unit-3	Social responsibility of business - Classical and contemporary views, social orientation of Business, Social responsibility models, Social forces and social responsiveness - Factors affecting social orientation, Barriers to SRB. SRB towards share holders - Employees - Consumers and Society, Socio - Economic problems of Indian Economy.	12	14 + 06 =20
Unit-4	Consumer rights, consumerism and Business - Exploitation of Consumers consumerism - Consumer protection - Consumer protection and consumerism in India.	12	14 + 06 =20
Unit-5	Stoke exchange and its regulation - Meaning, importance, functions - Dealing of stock exchange - Speculation on the stock exchanges in India- OTCEI, National Stock Exchange of India, Stock holding corporation of India - Regulation of Stock Exchange, SEBI, Capital Market reforms and developments.	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks

Reference / Text- Books/ Additional Reading:

1. Business Environment (Text and cases):
2. By: Francis Cherunilam. Himalaya Publishing House Private Limited. 18th Revised Edition, 2008
3. Essentiale of Business Environment: By. K.Ashwathappa, Himalaya Publishing House Private Limited 10th Edition, 2008.



Paper No. 303: Research Methodology in Management & Choice Base Paper No.2:

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

Objective: The purpose of this course is to enable students learn the process and techniques of research.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Research Methodology: Introduction, Meaning, Importance, Types, Research methods and methodology, Research process.	12	14 + 06 =20
Unit-2	Research Problem: Defining the research problems, what as research problem? Selecting the problem, Necessity of Defining the Research Design, Technique involved in detaining a problem.	12	14 + 06 =20
Unit-3	Research Design: Meaning, Needs, Features, Different research design exploratory, descriptive and experimental design.	12	14 + 06 =20
Unit-4	Measurement and Scaling Techniques: Measurement in research Measurement Scale, Sources of error in measurement, test of Sound measurement, scaling, meaning of scaling, scale classification, Bases, Important Scaling Techniques.	12	14 + 06 =20
Unit-5	Interpretation and Report Writing: Meaning of Interpretation, Why interpretation? Precaution Interpretation, Report Writing, Different Steps in Writing reports; Types of Report, Oral Presentation, Precaution for Writing Research Report.	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks

Reference / Text- Books/ Additional Reading:

1. Kothari, C.R.: Research Methodology; Methods and Techniques, Wiley Eastern Limited, New Delhi.
2. Thanulingom N.: Research Methodology; Himalaya Publishing Hours, New Delhi.
3. Michael, V.P.: Research Methodology; Himalaya Publishing Hours, New Delhi.
4. Sadhu A.N. & Singh Amarjit Research Methodology in Social Sciences, Himalaya Publishing Hours, New Delhi.
5. Krishna swami, O.R., Methodology and Research in Social Sciences, Himalaya Publishing Hours, New Delhi.



ELECTIVE GROUP: FINANCE & ACCOUNTS:

Paper No. 304: Advanced Financial & Cost Accounting-I – V:

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Capital Budgeting 1. Meaning and Concept-process 2. Decision on capital expenditures. Tactical V/s. Strategic investment. 3. Methods of appraising Expenditure 4. Control of capital Expenditure 5. Capital Rationing – Examples.	12	14 + 06 =20
Unit-2	Capital Structure 1. Meaning and Concept. 2. Optimum Capital Structure 3. Point of indifference – Example 4. Capital Structure theories with Examples.	12	14 + 06 =20
Unit-3	Return on Capital Employed 1. Meaning and Capital employed, Profit and return. 2. Computation of return on capital employed-Examples. 3. Dupont control chart 4. Significance and use of return on capital employed techniques. 5. Return on capital employed and long-term price- Examples. 6. Variables affecting on return on capital employed.	12	14 + 06 =20
Unit-4	Cash Budgeting 1. Meaning, Concept, Objective, form and preparation of cash budgeting 2. Methods of cash budgets a. Budgeted balance sheet methods. b. Profit cash forecasting c. Receipt and payment method. 3. Importance of cash budgeting	12	14 + 06 =20
Unit-5	Uniform costing – Inter-firm comparison 1. Uniform costing a. Meaning b. Component for standardization c. Advantages - Disadvantage 2. Inter-firm Comparisons. a. Meaning procedure b. Problems – purpose c. Benefit - Limitations d. Types of comparisons e. Significance of ratios in inter-firm comparisons.	12	14 + 06 =20



Break up of Continuous Internal Evaluation

1. Test:	30 Marks
Total	30 Marks

Reference / Text- Books/ Additional Reading:

1. Beams, F.A. Advanced accounting, Prentice Hall, New Jersey
2. Dearden, J. and S.K. Bhattacharya, Accounting for management, Vikas Publishing House, New Delhi
3. Engler, C., L.A. Bernstein, and K.R. Lambert, Advanced accounting, Irwin, Chicago
4. Fischer, P.M., w.J. Taylor and J.A. Leer, Advanced accounting, South-Western, Ohio
5. Gupta, R.L. Advanced financial accounting, S. Chand & co., New Delhi
6. Horngren, Charles, T. George foster and Srikant M. Datar, Cost accounting, A managerial emphasis, prentice hall, India, Delhi
7. Kesio D.E. and J.J. Weygandt, Intermediate accounting, John Wiley and Sons, NY
8. Monga, J.R. Advanced financial accounting, Mayoor paperbacks, Nodia
9. Narayanswamy, R., Financial accounting, A managerial perspective, Prentice Hall, Delhi
10. Needles Jr. B.E., H.R. Anderson and J.C. caldwell, Financial and managerial accounting, Houghton mifflin Co., Boston
11. Shukla, M.C. and T.S. Grewal, Advanced accountancy, S. Chand & Co., New Delhi
12. Warren, C.S. and P.E. Fees, Principles of financial and managerail accounting, South-western, Ohio
13. Neigs, R.F. financial accounting, Tata MacGraw Hill, New Delhi



Paper No. 305: Advanced Financials of Cost Accounting-II – VI:

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Human Resources accounting 1. Meaning-definitions 2. Basic premises of H.R.A. 3. Objectives of H.R.A. 4. Significance of H.R.A. 5. H.R.A. Models a. Cost Models b. Present Value Models 6. H.R.A. models and Human resources developing	12	14 + 06 =20
Unit-2	Cost Control and Cost Reduction 1. Meaning – concepts 2. Importance 3. Cost control V/s. Cost reduction 4. Cost control process 5. Cost reduction process 6. Precautions in Implementation of cost reduction programme 7. Role of management account	12	14 + 06 =20
Unit-3	Valuation of shares 1. Need of valuation 2. Factor affecting valuation 3. Methods of valuation a. Net assets method (Intrinsic Value) b. Dividend yield method c. Earning yield method d. Price / Earning ratio method e. Accounting rate of return valuation method f. Gordon growth model g. Walter's model h. Fair value of shares	12	14 + 06 =20
Unit-4	Product pricing 1. Theories of pricing 2. Pricing policy 3. Aims and Objectives of pricing 4. Role of costs in pricing 5. Pricing methods a. Cost based method b. Standard cost pricing c. Target rate of return d. Marginal cost pricing e. Added value of pricing f. Opportunity cost pricing	12	14 + 06 =20



	<p>g. Going rate pricing h. Administered pricing i. Customary pricing</p> <p>6. Strategies in product pricing 7. Pricing for established product 8. Price discrimination 9. Limiting factors in product pricing 10. Role of management accountant in product pricing</p>		
Unit-5	<p>Social cost benefit analysis</p> <p>1. Definition 2. C B A and investment decisions 3. C B A procedure 4. Techniques of C B A 5. Discounted cash flow techniques 6. Benefit / cost comparisons 7. Benefit / cost ratio 8. Benefits of C B A 9. C B A limitations.</p>	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test:	<u>30 Marks</u>
Total	30 Marks

Reference / Text- Books/ Additional Reading:

1. Beams, F.A. Advanced accounting, Prentice Hall, New Jersey
2. Dearden, J. and S.K. Bhattacharya, Accounting for management, Vikas Publishing House, New Delhi
3. Engler, C., L.A. Bernstein, and K.R. Lambert, Advanced accounting, Irwin, Chicago
4. Fischer, P.M., w.J. Taylor and J.A. Leer, Advanced accounting, South-Western, Ohio
5. Gupta, R.L. Advanced financial accounting, S. Chand & co., New Delhi
6. Horngren, Charles, T. George foster and Srikant M. Datar, Cost accounting, A managerial emphasis, prentice hall, India, Delhi
7. Kesio D.E. and J.J. Weygandt, Intermediate accounting, John Wiley and Sons, NY
8. Monga, J.R. Advanced financial accounting, Mayoor paperbacks, Nodia
9. Narayanswamy, R., Financial accounting, A managerial perspective, Prentice Hall, Delhi
10. Needles Jr. B.E., H.R. Anderson and J.C. caldwell, Financial and managerial accounting, Houghton mifflin Co., Boston
11. Shukla, M.C. and T.S. Grewal, Advanced accountancy, S. Chand & Co., New Delhi
12. Warren, C.S. and P.E. Fees, Principles of financial and managerail accounting, South- western, Ohio
13. Neigs, R.F. financial accounting, Tata MacGraw Hill, New Delhi



ELECTIVE GROUP: MARKETING:
Paper No. 304: Sales Management – V:

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

Objective: The basic objective of this course is to acquaint with the fundamentals of personal selling and expose them to other issues relating to management of sales force.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Sales Management: Concept objectives functions, nature and scope theories of selling Buyer sellers Dyads sells) Organization.	12	14 + 06 =20
Unit-2	Sales Planning: Importance and types of sales planning sales planning process sales forecasting methods, sales territory, sales quota.	12	14 + 06 =20
Unit-3	Sales Budget: Concept objective importance and approach, sales budget as a control device.	12	14 + 06 =20
Unit-4	Sales force Motivation and compensation: Problems of motivating sales personnel process of motivating sales personnel Features of a good sales compensation, plan, nature, objectives and principles Features of a good sales compensation plan Factors influencing their design classification of sales compensation plans and types non- financial incentive.	12	14 + 06 =20
Unit-5	Sales Audit and sales Analysis: Importance of control mechanism in sales management sales Audit The concept and characteristics, sales analysis the objectives and principles sales Analysis methods.	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks

Reference / Text- Books/ Additional Reading:

1. Nair, N.G. and Nair latha, Sales and distribution Management Himalaya Publishing House, Mumbai.
2. AcharGovekar, Krishanan, Ravindranathya, Field sales Management, Himalaya Publishing House, Mumbai.
3. Johnson, Kurt, Schewing, Sales management McGrawhill, Singapore.
4. Gupta, Vaswer Das; sales management the Indian perspective, prentice hall, Delhi.



Paper No. 305: Advertising Management – VI:

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

Objective: This course acquaints students with the theory and practice of advertising.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction to advertising: Advertising its nature and important, advertising objectives, types of Advertising	12	14 + 06 =20
Unit-2	Advertising and communication: Advertising and communication, communication process, advertising process.	12	14 + 06 =20
Unit-3	Advertising budget: Nature of advertising budget, advertising appropriation, Allocating advertising budget, Retail advertising budget.	12	14 + 06 =20
Unit-4	Media Planning: Print media, Broadcasting Media, media Planning, Media selection, Media testing.	12	14 + 06 =20
Unit-5	Organisation and control of advertising effect: Role of advertng agencies, advertising agency and client relationship, evaluating advertising effectiveness, pre and post tests.	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks

Reference / Text- Books/ Additional Reading:

1. Aakar, David et al, 'Advertising management;', prentice hall, New Delhi.
2. Mishra, M.N., Sales promotion and advertising management, Himalaya Publishing House, Mumbai.
3. Tyagi, C.L. and Arunkumar, Advertising management, Atlantic Publishers and Distributors, New Delhi.
4. Mohan Manendra, Advertising Management, Concepts and cases, Tata McgrawHill publishing co. ltd., New Delhi.
5. Rathor, B.S. Advertising Management, Himalaya Publishing House, Mumbai.
6. Batra, Rajveer, John G. Myers and David A. Aakar, Advertising management, Prentice Hall, New Delhi.



ELECTIVE GROUP: BANKING & INSURANCE:

Paper No. 304: Principles of Life Insurance – V:

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

Objective: To provide an understanding of the principles of life insurance and their relevance.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction: Need for security against economic difficulties, risk and uncertainty; Individual life insurance -nature and uses of life insurance; Life insurance as a collateral, as a measure of financing business continuation, as protection of property, and as a measure of investment.	12	14 + 06 =20
Unit-2	Life Insurance Contract: Distinguishing characteristics; Utmost good faith; Insurable interest; Caveat emptor; Unilateral and allegory nature of contract; Proposal and application form; Warranties; Medical examination; Policy construction and delivery; Policy provision; Lapse; Revival; Surrender value; Paid-up policies; Maturity, nomination, and assignment; Suicide and payment of insured amount; Loan to policy holders.	12	14 + 06 =20
Unit-3	Life Insurance Risk: Factors governing sum assured; Methods of calculating economic risk in life insurance proposal; Measurement of risk and mortality tables. Calculation of premium; Treatment of sub-standard risks; Life insurance fund; Valuation and investment of surplus; Payment of bonus.	12	14 + 06 =20
Unit-4	Life Insurance Policies: Applications in different situations; Important life insurance polices; Life insurance annuities; Important legal provisions and judicial pronouncements in India.	12	14 + 06 =20
Unit-5	Life Insurance Salesmanship: Rules of agency; Essential qualities of an ideal insurance salesman; Rules to canvas business from prospective customers; After-sale service to policy holders.	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks

Reference / Text- Books/ Additional Reading:

- Mishra, M.N.: Insurance - Principles and Practice, S. Chand & Co, Ltd., New Delhi.
- Life Insurance Corporation Act, 1956, G.O.I.
- Gupta, O.S.: Life Insurance, Frank Brothers, New Delhi.
- Balachandran, S.: Customer-Driven Services Management, Response Books (A division of Sage Publications), New Delhi.
- Vinayakam, N.M. Radhasamy and S.V. Vasudevan: Insurance -Principles and Practice, S.Chand & Co. Ltd., New Delhi.
- Mishra, M.N.: Life Insurance Corporation of India, I, II, III Vol., Raj Books & Subscription, Jaipur.



Paper No. 305: Property and Liability Insurance – VI:

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

Objective: To provide an understanding of the principles of life

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction: Risk and insurance; Insurable and non-insurable risks; Nature of property and liability insurance, Crop and cattle insurance; Types of liability insurance; Reinsurance.	12	14 + 06 =20
Unit-2	Basic Concepts of Liability Insurance: a) Basic concepts -Specific and all risk insurance; Valuation of risk; Indemnity contracts and specific value contracts; Average and contribution; Excess and short insurance careers, b) Liability insurance - Procedure for obtaining liability insurance; Legal position of insurance agent; Construction and issue of policy; Records of liability insurance; Policy conditions.	12	14 + 06 =20
Unit-3	Types of Liability Insurance Policy: Dwelling property losses; Business interruption and related losses; Theft insurance contracts; Budgetary covers; Auto insurance; Medical benefit insurance; Dishonesty, disappearance, and destruction insurance; Personal and residential insurance; Boiler machinery insurance; Commercial enterprises and industrial property insurance.	12	14 + 06 =20
Unit-4	Insurance Problems of Institutions: Insurance problems of educational and religious institutions -hospitals, clubs, and associations; Professional package contracts; Errors and omissions insurance; Professional liability insurance; Accounts liability insurance; Limits on amount of insurance. Marketing and underwriting of liability insurance; Finance of liability insurance.	12	14 + 06 =20
Unit-5	Adjustment of Losses and Claims Compensation: Nature of losses and their adjustment; Procedure of adjustment; Functions of adjuster; Responsibilities of adjusters; Survey of losses; Procedure for preparing claims statements; Documents in use in claim settlement; Requirements of the insured in the event of loss; Apportionment and loss valuation; Statutory control over liability insurance in India; Liability policies issued by the insurers.	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks

Reference / Text- Books/ Additional Reading:

- Mishra, M.N.: Insurance - Principles & Practice, S. Chand & Co. Ltd., New Delhi. The General Insurance Business (Nationalisation) Act, 1972.
- Vinayakam, N., M. Radhasamy and S.V. Vasudevan: Insurance -Principles and Practice, S.Chand & Co. Ltd., New Delhi.



ELECTIVE GROUP: MANAGERIAL INFORMATION PROCESSING:

Paper No. 304: Accounting Information System – V:

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

Objective: To provide an understanding of the principles of life

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Accounting and Systems Concepts: A model for processing accounting information; Managerial accounting systems; Financial reporting and responsibility accounting; System approach and accounting sub-system; System tools -flow charting, entity-relationship diagram, data flow diagram, structured charts and decision tables; Project management tools.	12	14 + 06 =20
Unit-2	Developing Accounting Systems: Qualities of successful accounting system; System Development life Cycle (SDLC); Rapid Application Development (RAD); Object oriented development (OOD); Auditors involvement in system design; Systems analysis; Determining economic feasibility; Requirement analysis; System specification and design; Implementation and review.	12	14 + 06 =20
Unit-3	Technology: Hardware and software requirements; Database management organisation.	12	14 + 06 =20
Unit-4	Controls: Control environment; Risk assessment; Monitoring; Illegal/corrupt practices and control Mechanisms; Security of data; Integrity and access control; Data centre operation control and application control; Evaluating security and auditors responsibility.	12	14 + 06 =20
Unit-5	Processing Accounting Transactions: Accounting transaction cycles; Economic events; Revenue cycle applications -documents, records and reports; Expenditure cycle applications; Conversion cycle applications -inventory system transactions, cost accounting transactions and reports, payroll transactions, non-accounting applications (PPC, MRP, JIT systems); Financial cycle applications -controls for debt-equity transactions, property systems transactions, journal entry and financial reporting systems, recording depreciation, responsibility accounting Accounting of Dotcom Companies: Guidelines of Institute of Chartered Accountants of India and Securities Exchange Board of India (SEBI).	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks

Reference / Text- Books/ Additional Reading:

- J.L Boockholdt, Accounting Information System, Irwin, Illinois
- W.M.Liao and J.L. Boockholdt, Cost Accounting for Managerial Planning, Decision Making and Control
- Houston:Dame. H.M. Sollenberger, Management Control of Information Systems Development, Montvale, Institute of Management Accountants, New Jersey.



Paper No. 305: Network Infrastructure and Payment System –VI:

Credits: 04

Total Marks: 100 Marks
 Semester End Examination: **70 Marks**
 Internal Evaluation (Internal Test): **30 Marks**

Objective: To provide an understanding of the principles of life

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	<p>Security of Information/Data in web-enabled environment: Dimensions of the security of information/data; Client security; Security of data communicated between web browsers and the web servers; Network security; Security of data communicated between the web site, the business processes, certification authority, banks and financial institutions; Unauthorised intrusion, virus and hacking; Privacy, Integrity, Non-repudiation and Authenticity of information/data (PIN A factor)</p> <p>Client Security and Security of data (communicated between web browsers and the web servers): Validation of client's access code; Protocols: Secure Socket layer (SSL), Secure Hypertext Transfer protocol (SHTTP), encryption, digital signature (DS), digital certificate; Certification authority; Current status of digital signature, digital certificate (DC) and digital certification (DC); Current status of DS, DC and DA in India; Using these for International transactions</p>	12	14 + 06 =20
Unit-2	<p>Security Methods: Firewall, data network sabotage or denial of services, virus and protection, hacking; Protection to business-insurance cover against hacking an information lost due to virus, status of this cover in India</p>	12	14 + 06 =20
Unit-3	<p>Payment System in Business-to-Consumer (B2C) E-Commerce Credit Card System: Card brand (American Express, MasterCard and Visa); Card issuer, acquirer, merchant and cardholder; System operations and transaction settlement; Adoption of this system to e-commerce environment; Problems faced by the cardholders and merchants against unauthorised use; Procedure of enrolment as a merchant with the credit card companies; Reasons for low utilisation of credit cards in India for e-commerce transactions</p> <p>Payment Systems-B2C E-commerce-New Generation Payment Systems and Other Options: Debit cards based online Electronic Funds Transfer (ETC); Electronic cash; Cyber cash; E-cheques; Smart cards; Encrypted credit cards; Cash-on-delivery</p>	12	14 + 06 =20
Unit-4	<p>Emerging B2C E-commerce Payment Systems in India: Need for new payment options; Electronic Bill Presentment and payment (EBPP) based on Electronic Clearing Service of Reserve bank of India; Online web-based payment services (ICICI Bank, HDFC Bank, Global Trust Bank, Citi Bank); Prepaid cards introduced by Fab Mart India; Green Card and such initiatives.</p>	12	14 + 06 =20



Unit-5	Payment System B2B E-commerce: International financial market; FDI; Global- Society for World Wide Financial Telecommunications (SWIFT);US -Fed Wire Funds Transfer System; Clearing House Inter-Bank Payment System (CHIP); Automated Clearing House (ACH); UK -Clearing House Automated Payment System; (CHAPS); GIRO; India -Reserve Bank of India Network (RBINET); The Inter Bank Electronic Funds Transfer System (EFT); Banking Network (BANKNET) and Indian Financial Network (INFINET) developed by Institute for Development and Research in Banking Technology (IDBRT); Post-paid payment system.	12	14 + 06 =20
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Break up of Continuous Internal Evaluation

1. Test: 30 Marks
 Total 30 Marks

Reference / Text- Books/ Additional Reading:

1. Agarwala Kamlesh. N. and Agarwala Deeksha; Business on the Net: Introduction to E-Commerce: Macmillan India, New Delhi.
2. Agarwala Kamlesh. N. and Agarwala Deeksha; Fatal Click: What to do when viruses seizes your computers Macmillan India, New Delhi.
3. Agarwala Kamlesh N; Internet Banking, Macmillan India, New Delhi.
4. Amor Daniel: The E-Business (R)evolution, Pearson Education (Asia Low Price Edition)
5. Kalkotra Ravi and Whinston Andrew B; Electronic Commerce A Manager's Guide, Addison-Wesley (Low Price Edition), Massachusetts.
6. Kalkotra Ravi and Whinston Andrew B; Frontiers of Electronic Commerce A Manager's Guide: Addison-Wesley (Low Price Edition), Massachusetts.
7. Turban Efraim, Lee Jee, King David, Chung Michael H; Electronic Commerce A Managerial Perspective: Pearson Education (Asia Low Price Edition).



M. Com.
SEMESTER – IV

COMPULSORY PAPERS:

Paper No. 401: Business Management:

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Nature of Management & Organizational Change :Concept of Management, Importance of management, Nature of Organizational change, Factors in Organizational change, Planned change (process), Human response to change, Role of change agents	12	14 + 06 =20
Unit-2	Social and Ethical Issue in Management: Social responsibility of manager, Arguments for and against social responsibility, Approaches for measuring social performance, Operation of Social responsibility in India, Ethical issues in Management-concepts & Need for ethics in management	12	14 + 06 =20
Unit-3	Conflict and Coordination: Concept, Functional and dysfunctional aspect of conflict, Individual level and Interpersonal conflict, Conflict Management, Need for coordination, Techniques of effective coordination	12	14 + 06 =20
Unit-4	Communication: Concept, Elements of communication process, Communication symbols- Oral, Written, Nonverbal, Communication network, Barriers in Communication, Steps for making communication effective	12	14 + 06 =20
Unit-5	Management Information System: Concept, Characteristics of information, Information system, MIS services, Implementing an MIS, Organizational impact of information system, Limitations of Information systems	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks

Reference / Text- Books/ Additional Reading:

1. L.M. Prasad, Principles and Practice of Management, Sultan Chand & Company
2. Gene Burton & Manab Thakur, Management Today- (Principles and Practice)



Paper No. 402: Organizational Behaviour and Strategic Management:

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

Objective: The objective of this course is to enhance the decision making abilities of students in situations of uncertainty in a dynamic business environment.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	<p>Concept of Strategy: Defining strategy, levels at which strategy operates; Approaches to strategic decision making; Mission and purpose, objectives and goals; Strategic business unit (SBU); Functional level strategies.</p> <p>Environmental Analysis and Diagnosis: Concept of environment and its components; Environment scanning and appraisal; Organisational appraisal; Strategic advantage analysis and diagnosis; SWOT analysis.</p>	12	14 + 06 =20
Unit-2	<p>Strategy Formulation and Choice of Alternatives: Strategies , modernisation, diversification, integration; Merger, take-over and joint strategies; Turnaround, divestment and liquidation strategies; Process of strategic choice- industry, competitor and SWOT analysis; Factors affecting strategic choice; Generic competitive strategies- cost leadership, differentiation, focus, value chain analysis, bench marking, service blue printing.</p>	12	14 + 06 =20
Unit-3	<p>Functional Strategies: Marketing, production/ operations and R&D plans and policies. Functional Strategies: Personnel and financial plans and policies.</p>	12	14 + 06 =20
Unit-4	<p>Strategy Implementation: Inter-relationship between formulation and implementation; Issues in strategy implementation; Resource allocation.</p> <p>Strategy and Structure: Structural considerations, structures for strategies; Organisational design and change.</p> <p>Strategy Evaluation: Overview of strategic evaluation; Strategic control; Techniques of strategic evaluation and control.</p>	12	14 + 06 =20
Unit-5	Global Issues in Strategic Management	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks

Reference / Text- Books/ Additional Reading:

- Bhattachary, S.K. and N. Venkataramin: Managing Business Enterprises: Strategies, Structures and Systems, Vikas Publishing House, New Delhi.
- Budhiraja, S.B. and M.B.Athreya: Cases in Strategic Management, Tata McGraw Hill, New Delhi.



Paper No. 403: International Business Environment & Choice Base: Paper No-5:

Credits: 04

Total Marks: 100 Marks
 Semester End Examination: **70 Marks**
 Internal Evaluation (Internal Test): **30 Marks**

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction of International business Environment: Components of International Business Environment – International Economic Environment, International Political Environment, International technological environment, international Socio-cultural environment, International Legal Environment. Why to study International Business Environment.	12	14 + 06 =20
Unit-2	GATT/WTO and Global Liberation : GATT, The Uruguay Round, Salient Features of UR Agreement, GATS, TRIMS, TRIPS, Evaluation of Uruguay round, Evaluation of WTO, Doha Declaration, WTO and Developing countries, WTO and India.	12	14 + 06 =20
Unit-3	International Investment: Types of Investment, Significance of Foreign Investment, Limitation and Danger of Foreign Capital, factor affecting International Investment, Growth of FDI, Directional Trend, Sector Trend, Cross boarder M &As, Foreign Investment by Indian Companies.	12	14 + 06 =20
Unit-4	Multinational Corporation: Introduction of MNCs, Meaning and Definition of MNCs, Organizational Model, Dominance of MNCs, International Trade and MNCs, Merits of MNCs, Demerits of MNCs, Perspective of MNCs, Code of Conduct, Multinational in India.	12	14 + 06 =20
Unit-5	Development and Regulation of Foreign Trade: Quantitative and Qualitative restriction, Regulation of Foreign trade, Export promotion, free trade area, a custom union and Common market, European Union (EU), North American Free Trade Agreement(NAFTA), Incomers – Ex-works, FOB, C.I.F.,DDP etc.	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks

Reference / Text- Books/ Additional Reading:

- Francis Cherunilam, Business Environment, Himalaya Publishing House, Eighteen revised edition-2008
- K.Ashwathappa, Essentials of Business Environment, 10th Edition, 2008, Himalaya Publishing House Private Limited.



ELECTIVE GROUP: FINANCE & ACCOUNTS:

Paper No. 404: Advance Finance & Cost Accounting-III – VII:

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

Objective: To acquaint students with the use of computers in the area of financial and cost accounting.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Financial Accounting System: Financial transactions; Books of original entry –ledger, trial balance; Financial statements -profit and loss accounts and balance sheet. Practical knowledge on Wings Accounting and Wings Trade (Software).	12	14 + 06 =20
Unit-2	Use of software packages of various types of obtain financial accounting output for the following: 1. Day books 5. Trial Balance 2. Journals 6. Balance Sheet 3. General Ledger 7. Profit and Loss Account 4. Subsidiary Ledger 8. Other statements	12	14 + 06 =20
Unit-3	Cost Accounting System: Elements of cost; Classification; Cost sheet; Cost accounting methods and techniques.	12	14 + 06 =20
Unit-4	Use of Software Packages of various types to obtain cost accounting outputs like the following: 1. Analysis of cost -cost centers wise 2. Analysis of cost -cost elements wise 3. Allocation of overheads 4. Apportionment of overheads 5. Preparation of cost sheet 6. Variable and fixed costs -BEP, P/V analysis 7. Standard cost and variance analysis 8. Differential cost	12	14 + 06 =20
Unit-5	Synergy (2+2=5effect) Meaning, Characteristics of Synergy, Negative Synergy (2+2=5 effect), Synergy as a part of Management, Type of Synergy & Start up and operating Synergy.	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks

Reference / Text- Books/ Additional Reading:

1. Kishore, Ravi M.: Cost Accounting, Taxmann Publications Ltd., New Delhi.
2. Iyenger, S.P.: Cost Accounting -Principles and Practice, Sultan Chand & Sons, New Delhi.,
3. Gupta R.L and Radhaswamy, M.: Advanced Accountancy, Sultan Chand & Sons, New Delhi.
4. Software manuals.
5. Accounting Softwares: Tally, Miracle, Tata EXE, etc.



Paper No. 405: Financial Institutions & Markets – VIII:

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

Objective: This course aims at providing students with an understanding of the structure, organization and working of financial markets and institutions in India.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction: Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system - an overview. Financial Markets: Money and capital markets; Money market - meaning, constituents, functions of money market; Money market instruments - call money, treasury bills, certificates of deposits, commercial bills, trade bills etc; Recent trends in Indian money market; Capital market- primary and secondary markets; Depository system; Government securities market; Role of SEBI - an overview; Recent developments.	12	14 + 06 =20
Unit-2	Reserve Bank of India: Organisation, management and functions; Credit creation and credit control; Monetary policy. Commercial Banks: Meaning, functions, management and investment policies of commercial banks; Present structure; E-banking and e-trading; Recent developments in commercial banking.	12	14 + 06 =20
Unit-3	Insurance Sector: Objectives, role, investment practices of LIC and QIC; Insurance Regulatory and Development Authority- role and functions. Non-Banking Financial Institutions: Concept and role of non-banking financial institutions; Sources of finance; Functions of non-banking financial institutions; investment policies of non banking financial institutions in India.	12	14 + 06 =20
Unit-4	Mutual Funds: Concept, performance appraisal, and regulation of mutual funds (with special reference to SEBI guidelines); Designing and marketing of mutual funds schemes; I Latest mutual fund schemes in India - an overview. Merchant Banking: Concept, functions and growth; Government policy on merchant banking services; SEBI guidelines; Future of merchant banking in India.	12	14 + 06 =20
Unit-5	Interest Rate Structure: Determinants of interest rate structure; Differential interest Recent changes in interest rate structure. Foreign Investments: Types, trends and implications; Regulatory framework for foreign investments in India.	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks



Reference / Text- Books/ Additional Reading:

1. Avdhani: Investment and Securities Markets in India, Himalaya Publications, Delhi.
2. Bhole, L.M.: Financial Markets and Institutions, Tata McGraw Hill, Delhi.
3. Ghosh, D: Banking Policy in India, Allied Publications, Delhi.
4. Giddy.I.H: Global Financial Markets, A.I.T.B.S., Delhi.
5. Khan, M.Y: Indian Financial System, Tata McGraw Hill, Delhi.
6. Reserve Bank of India, Various Reports, RBI Publication, Mumbai.
7. Varshney.P.N: Indian Financial System, Sultan Chand & Sons, New Delhi.
8. Averbach, Robert D: Money, Banking and Financial Markets; MacMillan, London.
9. Srivastava R.M.: Management of Indian Financial Institution; Himalaya Publishing House, Mumbai.
10. Verma JC: Guide to Mutual Funds and Investment Portfolio, Bharat Publishing House, New Delhi.



ELECTIVE GROUP: MARKETING

Paper No. 404: Marketing of Services – VII:

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

Objective: This Course acquaints students with the basic issues in Services marketing.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction to Service Marketing: Introduction Role of services in an economy- nature of services Types of Services Different between goods and services marketing.	12	14 + 06 =20
Unit-2	Services Marketing Management: Introduction marketing management process for services Organizing marketing planning, Analyzing marketing opportunities, Selecting target market, Developing the service marketing mix, managing and controlling marketing efforts.	12	14 + 06 =20
Unit-3	Consumers in Services Industry: Introduction Buyer characteristics: cultural factors, Social factors, personal factors, psychological factors, Buyer decision-making process: problem recognition, information search evaluation of alternatives purchase of services, post purchase decision comparison of individual consumer and organizational buyer behavior far services.	12	14 + 06 =20
Unit-4	Service Marketing Mix: Introduction Elements of Service marketing mix; service product, price, place, promotion, people, process, physical evidence.	12	14 + 06 =20
Unit-5	Service marketing Applications: Introduction Bank marketing, Tourism Marketing, Hospital marketing, Air line marketing.	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks

Reference / Text- Books/ Additional Reading:

1. Venugopal Vasanti, Raghu V.N. Services marketing Himalaya Publishing Hours, Mumbai.
2. Christopher, H. Lovelock: Services marketing, Prentice hall, New Jersey.
3. Zeithaml, V.A., and Bitner, M.J., services marketing, McGraw Hill, Inc, New York.



Paper No. 405: International Marketing – VIII:

Credits: 04

Total Marks: 100 Marks
 Semester End Examination: **70 Marks**
 Internal Evaluation (Internal Test): **30 Marks**

Objective: The objective of this course is to expose students to the conceptual framework of international marketing management.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction to International Marketing: Nature and significance, complexities in international marketing, Transition from domestic to transnational marketing International marketing Environment.	12	14 + 06 =20
Unit-2	Product Decisions: product planning for global markets; Standardization Vs. product adaptation; New product development; management of international brands;	12	14 + 06 =20
Unit-3	Pricing Decisions: Environments in fluencies on pricing decisions; International pricing policies and strategies.	12	14 + 06 =20
Unit-4	Promoting decisions: Complexities and issue; International advertising personal selling; sales promotion and public relations.	12	14 + 06 =20
Unit-5	Distribution Channels and Logistics: Functions and types of channels; channel selection decisions; selection of foreign distributors / agents and managing relations with them international logistics decisions.	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks

Reference / Text- Books/ Additional Reading:

1. Varshney, R.L. and Vhattacharyya B., International marketing management. An Indian perspective. sultan chand & sons, New Delhi.
2. Saravanavel p. International marketing marketing Himalaya Publishing Hours, Mumbai.
3. Dewan, J.M. and sudarsham, K.N., International marketing management, Discovery Publishing Hours, New Delhi.
4. Czinkota M.R. International marketing, Dryden press, Boston.
5. Jain, S.C., International marketing,, CBS Publishing Hours, New Delhi.
6. Sarathy, R. and V. Terpstra, International marketing, Dryden press, Boston.



ELECTIVE GROUP: BANKING & INSURANCE:

Paper No. 404: Insurance Finance and Administration – VII:

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

Objective: To provide an understanding of the process of administering insurance finance.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction: Law of probability; Forecast of future events; Construction of mortality tables; Mortality tables for annuities.	12	14 + 06 =20
Unit-2	Premium Determination: Basic factors; Use of mortality tables in premium determination; Interest, compound interest functions; Net and gross premium; Mode of periodical premium payment; Mode of claim payment; Benefit to be provided; Mode of loading for expenses; Gross premium - general considerations, insurer's expenses; Margin adjusting; Premium for term insurance; Temporary insurance; Endowment insurance; Level and natural premium plan; Premium calculation for annuities, life and other policies; Elementary study of actuarial valuation.	12	14 + 06 =20
Unit-3	Reserves and Surplus: Nature, origin, and importance of reserves and funds in life and property insurance; Retrospective and prospective reserve computation; Statutory regulation of reserves; Nature of surrender value; Concept and calculation of surrender value; Standard non-forfeiture law; Non-forfeiture value; Reduced paid up values; Settlement options; Automatic premium loan; Nature and source of insurance surplus; Special form of surplus; Distribution of surpluses -extra dividend, residuary dividend; Investment of surplus and reserves -basic principles. Investment policy of LIC and GIC in India as specific cases.	12	14 + 06 =20
Unit-4	Administration: Present administrative set up of General Insurance Corporation of India, Life Insurance Corporation of India, Provident Fund Societies, and other organizations doing insurance business; Establishment and control of branches; Machinery for decision making used by insurance organizations; Statutory administrative provisions,	12	14 + 06 =20
Unit-5	Legislation: Detailed study of Life Insurance Corporation of India Act, 1956, General Insurance Corporation of India Act, 1976, Export Credit' and Guarantee Corporation Act -with particular reference to Life fund, other insurance funds, annual and periodical valuation of surplus bonus to anticipating policies; Investment regulations; Agency rules; Performance evaluation; A brief study' of Indian Insurance Act, 1938; Role of Insurance Development and Regulatory Authority (IRDA) of India.	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks

Reference / Text- Books/ Additional Reading:

- Mishra, M.N.: Insurance - Principles & Practice, S. Chand & Co. Ltd., New Delhi.
- Study of LIC Act and other relevant Acts & IRDA
- Vinayakam N. M. Radhasamy & S.V. Vasudevan: Insurance-Principles and Practice, S.Chand & Co. Ltd., New Delhi
- Singh, S.P.: Investment Pattern of the Life Insurance Corporation of India, Sahitya Bhavan, Agra.



Paper No. 405: Fire and Marine Insurance – VIII:

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

Objective: To give exposure to the provisions of fire and marine insurance and their increasing importance.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Fire Insurance Contract: Origin of fire insurance; Its nature, risks, hazards, and indemnity; Legal basis, stipulation, and conditions; Contracts; Full disclosure of material facts; Inspection and termination of coverage.	12	14 + 06 =20
Unit-2	Fire Insurance Policies: Issue and renewal of policies; Different kinds; Risks covered; Recovery of claims; Insurer's option; Ex-gratia payment and subrogation; Policy conditions; Hazards not covered; Contribution and average; Re-insurance, double insurance, and excess insurance. Types of fire protection policies.	12	14 + 06 =20
Unit-3	Marine Insurance Contract: Origin and growth; History of Lloyds; Evaluation of marine insurance business in India; Basic elements -insurable interest, utmost good faith, implied warranties; Policy document; Types of marine insurance contract -freight, cargo and vessel; Procedure for obtaining marine protection policy; Marine policies and conditions; Nature of coastal marine	12	14 + 06 =20
Unit-4	Marine Losses: Total loss, partial loss, particular average loss, and general average loss; Preparation of loss statement; Payment of marine losses -requirement of the insured, documents needed, procedure for presentation of claim; Valuation of loss salvage; Limits of liability; Attachment and termination of risk.	12	14 + 06 =20
Unit-5	General Insurance Corporation and Other Insurance Institutions: Working of QIC in India, Types of risks assumed and specific policies issued by ECGC and private sector insurers.	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks

Reference / Text- Books/ Additional Reading:

1. Mishra, M.N.: Insurance - Principles & Practice, S. Chand & Co. Ltd., New Delhi.
2. The Marine Insurance Act, 1963. G.O.I.
3. Vinayakam, N.M. Radhasamy and S.V. Vasudevan: Insurance -Principles and Practice, S.Chand & Co. Ltd. New Delhi.



ELECTIVE GROUP: MANAGERIAL INFORMATION PROCESSING:

Paper No. 404: Financial & Cost Accounting – VII:

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

Objective: To acquaint students with the use of computers in the area of financial and cost accounting.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Financial Accounting System: Financial transactions; Books of original entry – ledger, trial balance; Financial statements -profit and loss accounts and balance sheet. Practical knowledge on Wings Accounting and Wings Trade (Software).	12	14 + 06 =20
Unit-2	Use of software packages of various types of obtain financial accounting output for the following: 1. Day books 5. Trial Balance 2. Journals 6. Balance Sheet 3. General Ledger 7. Profit and Loss Account 4. Subsidiary Ledger 8. Other statements	12	14 + 06 =20
Unit-3	Cost Accounting System: Elements of cost; Classification; Cost sheet; Cost accounting methods and techniques.	12	14 + 06 =20
Unit-4	Analysis of cost -cost centers wise Analysis of cost -cost elements wise Allocation of overheads Apportionment of overheads	12	14 + 06 =20
Unit-5	Preparation of cost sheet Variable and fixed costs -BEP, P/V analysis Standard cost and variance analysis Differential cost	12	14 + 06 =20

Break up of Continuous Internal Evaluation

1. Test: 30 Marks
Total 30 Marks

Reference / Text- Books/ Additional Reading:

1. Kishore, Ravi M.: Cost Accounting, Taxmann Publications Ltd., New Delhi.
2. Iyenger, S.P.: Cost Accounting -Principles and Practice, Sultan Chand & Sons, New Delhi.
3. Gupta R.L and Radhaswamy, M.: Advanced Accountancy, Sultan Chand & Sons, New Delhi.
4. Software manuals.
5. Accounting Softwares: Tally, Miracle, Tata EXE, etc.

Paper No. 405: PROJECT – VIII:

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation (Internal Test): **30 Marks**

Note: Project Work carried out by the student from their field work.
70 Marks of Project work & 30 Marks of Viva