

**Learning Outcomes Based Curriculum Framework
(LOCF)**

For

**M. Com.
Post Graduate Programme**



**Department of Commerce
Chaudhary Devi Lal University
Sirsa-125055
2021**

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1 About the Department

The Department of Commerce was formally set up in the year 2003. Department of Commerce located in the premises of Tagore Bhawan having with a full-fledged computer laboratory and one smart classroom. In its history spanning over 18 years, it has always kept the pace with changing times and explored the new frontiers of knowledge and innovation in academics. The Department was established with the renowned flagship post-graduate programme - Masters in Commerce (M.Com.) and Ph. D. programme. These programmes are providing an extreme and rigorous base for teaching, research, extensions and allied disciplines such as trade, business, commerce, insurance, banking, and stock market. The Alumni of these course are well placed in business, academics and administration across the world.

2 Learning Outcome based Curriculum Framework

The Choice Based Credit System (CBCS) evolved into learning outcome-based curriculum framework and provides an opportunity for the students to choose courses from the prescribed courses comprising core, elective/minor or skill-based courses. The courses can be evaluated in terms of grading system, which is considered to be better than the conventional awards system. Grading system provides uniformity in the evaluation and computation of the Cumulative Grade Point Average (CGPA) based on student's performance in examinations which enables the student to move across institutions of higher learning. The uniformity in evaluation system also enables the potential employers to assess the performance of the candidates.

2.1 Objectives of the Programme

With the vision "to nurture the young brains, to make them better employable and socially responsible citizens by encapsulating them with the right set of knowledge for a better tomorrow", the program focuses on building conviction with impartiality and modesty, create an enabling environment for innovative thought processes and nurture open - mindedness, equitability and perseverance.

The image shows five distinct handwritten signatures in blue ink, arranged horizontally. From left to right: the first is a cursive signature that appears to be 'Kuntaw'; the second is a large, stylized letter 'A' with a horizontal line extending to the right; the third is a signature that looks like 'Bade' with a circular flourish; the fourth is a highly stylized signature; and the fifth is a signature that appears to be 'Skundu' with a horizontal line underneath.

2.2 Programme Outcomes (POs)

The programme is aimed at following outcomes:

PO1	Business Knowledge: Apply knowledge of business and trade theories and practices to solve business problems.
PO2	Critical Thinking: To foster Analytical and critical thinking abilities for data based decision-making.
PO3	Strategic Development: To develop strategies and to formulate plans after making trend analyses of different problems.
PO4	Business Solutions: Ability to offers business solutions to different problems in the fields of trade, business and commerce.
PO5	Leadership: Ability to develop Value based Leadership to lead various types of organisations.
PO6	Communication and Other Skills: Ability to understand, analyze and communicate global, economic, legal, and ethical aspects of business.
PO7	Team Dynamics: Ability to lead themselves by contributing effectively in a team environment.
PO8	Teaching Skills: Ability to develop the teaching skills in higher education system.

2.3 Programme Specific Outcomes (PSOs)

After completing the programme the student will be able to understand the :

PSO1	Environmental Awareness for Sustainability: Understand the new business models to access the impact of the business solutions in economic, societal and environmental contexts.
PSO2	Business Ethics and Values: Apply ethical principles and commit to commerce professional ethics and values for discharging all responsibilities within the laid norms of the business and management practices.
PSO3	Social Responsibility: Recognize the need for, and have the preparation and ability to engage in independent global business environment dynamics.
PSO4	Life-long Learning: Have to prepare for life-long learning at global level.



3 Programme Structure

M.Com. programme is a four-semester programme consisting of 104 credits wightage of Core Courses (CC), Discipline Specific Course (DSC), Skill Enhancement Courses (SEC) and Open Elective Courses (OEC).

Table 1: Course Credit Scheme (Semester Wise)

Sem.	Core Courses (CCs)		Discipline Specific Courses (DSCs)		Skill Enhancement Courses (SECs)		Open Elective Courses (OECs)		Total Credits
	No. of Courses	Total Credits	No. of Courses	Total Credits	No. of Courses	Total Credits	No. of Courses	Total Credits	
1 st	5	20			1	4			24
2 nd	5	20			1	4			24
3 rd	2	8	4	16			1	4	28
4 th	2	8	4	16			1	4	28
Total	Core Credits	56	Discipline Specific Credits	32	Skill Enhancement Credits	08	Open Elective Credits	08 Students have to opt open elective courses in consultation with Chairperson and Director, University Centre for Outreach Programmes and Extension	104
%age	Core Credits	53.84	Discipline Specific Credits	30.76	Skill Enhancement Credits	7.69	Open Elective Credits	7.69	100

Table 2: Detailed break-up of Credit Courses

	Core Courses	Discipline Specific Courses	Skill Enhancement Courses	Open Elective Courses	Total Courses	
	CCs	DSCs	SECs	OECs	CCs+ DSCs+ SECs	
1 st	CC-01		SEC-01	Students have to opt open elective courses in consultation with Chairperson and Director, University Centre for Outreach Programmes and Extension	6	
	CC-02					
	CC-03					
	CC-04					
	CC-05					
2 nd	CC-06		SEC-02		Students have to opt open elective courses in consultation with Chairperson and Director, University Centre for Outreach Programmes and Extension	6
	CC-07					
	CC-08					
	CC-09					
	CC-10					
3 rd	CC-11	DSC-01		OEC-1		7
	CC-12	DSC-02				
		DSC-03				
		DSC-04				
4 th	CC-13	DSC-05		OEC-2		7
	CC-14	DSC-06				
		DSC-07				
		DSC-08				
Total	14	08	02	02	26	

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Table 3: Course code and Title along with credits details

Sr. No.	Course Code	Course Title	Credits		
			Theory	Practical	Credits
1st Semester					
1	MCOM/GEN/1/CC1	Management Process and Organizational Behaviour	4		4
2	MCOM/GEN/1/CC2	Business Environment	4		4
3	MCOM/GEN/1/CC3	Managerial Economics	4		4
4	MCOM/GEN/1/CC4	Financial Accounting and Reporting	4		4
5	MCOM/GEN/1/CC5	Business Statistics	4		4
6	MCOM/GEN/1/SEC1	Computer Applications in Business and Cyber Security	2	2	4
Total			22	2	24
2nd Semester					
1	MCOM/GEN/2/CC6	Management Control Systems	4		4
2	MCOM/GEN/2/CC7	Advanced Financial Management and Policy	4		4
3	MCOM/GEN/2/CC8	Marketing Management	4		4
4	MCOM/GEN/2/CC9	Cost and Management Accounting	4		4
5	MCOM/GEN/2/CC10	International Business	4		4
6	MCOM/GEN/2/SEC2	Research Methodology	4		4
Total					24
3rd Semester					
1	MCOM/GEN/3/CC11	Ethics, Corporate Governance and Sustainability	4		4
2	MCOM/GEN/3/CC12	Export Import Procedures and Documentation	4		4
3	MCOM/GEN/3/DSC1	Elective1	4		4
4	MCOM/GEN/3/DSC2	Elective2	4		4
5	MCOM/GEN/3/DSC3	Elective 3	4		4
6	MCOM/GEN/3/DSC4	Elective 4	4		4
7	MCOM/GEN/9/OEC	OpenElective1	4		4
Total					28
4th Semester					
1	MCOM/GEN/4/CC13	Strategic Management	4		4
2	MCOM/GEN/4/CC14	E-Commerce	2	2	4
3	MCOM/GEN/4/DSC5	Elective5	4		4

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4	MCOM/GEN/4/DSC6	Elective6	4	4
5	MCOM/GEN/4/DSC7	Elective7	4	4
6	MCOM/GEN/4/DSC8	Elective8	4	4
7	MCOM/GEN/9/OEC	OpenElective2	4	4
		Total		28

Table 4: Core Courses offered by the Department

Sr. No.	Course Code	Course Title	Credits
1	MCOM/GEN/1/CC1	Management Process and Organizational Behaviour	4
2	MCOM/GEN/1/CC2	Business Environment	4
3	MCOM/GEN/1/CC3	Managerial Economics	4
4	MCOM/GEN/1/CC4	Financial Accounting and Reporting	4
5	MCOM/GEN/1/CC5	Business Statistics	4
6	MCOM/GEN/2/CC6	Management Control Systems	4
7	MCOM/GEN/2/CC7	Advanced Financial Management and Policy	4
8	MCOM/GEN/2/CC8	Marketing Management	4
9	MCOM/GEN/2/CC9	Cost and Management Accounting	4
10	MCOM/GEN/2/CC10	International Business	4
11	MCOM/GEN/3/CC11	Ethics, Corporate Governance and Sustainability	4
12	MCOM/GEN/3/CC12	Export Import Procedures and Documentation	4
13	MCOM/GEN/4/CC13	Strategic Management	4
14	MCOM/GEN/4/CC14	E-Commerce	4
Total			56

Table 5: Discipline Specific Courses offered by the Department

Sr. No.	Course Code	Course Title	Credits
1.	MCOM/GEN/3/DSC1/FM	Contemporary Issues in Accounting	4
2.	MCOM/GEN/3/DSC2/FM	Financial Restructuring and Valuation	4
3.	MCOM/GEN/3/DSC3/FM	Financial Statement Analysis	4
4.	MCOM/GEN/3/DSC4/FM	Security Analysis	4
5.	MCOM/GEN/3/DSC5/FM	Foreign Exchange Management	4



6.	MCOM/GEN/3/DSC6/FM	Risk Management and Insurance	4
7.	MCOM/GEN/3/DSC1/MM	Marketing of Services	4
8.	MCOM/GEN/3/DSC2/MM	Consumer Behavior	4
9.	MCOM/GEN/3/DSC3/MM	Integrated Marketing Communication	4
10.	MCOM/GEN/3/DSC4/MM	Sales and Distribution Management	4
11.	MCOM/GEN/3/DSC5/MM	Logistics Management	4
12.	MCOM/GEN/3/DSC6/MM	Product and Brand Management	4
13.	MCOM/GEN/3/DSC1/HR	Human Resource Planning	4
14.	MCOM/GEN/3/DSC2/HR	Labour Laws	4
15.	MCOM/GEN/3/DSC3/HR	Management of Industrial Relations	4
16.	MCOM/GEN/3/DSC4/HR	Leadership Dynamics	4
17.	MCOM/GEN/3/DSC5/HR	Compensation Management	4
18.	MCOM/GEN/3/DSC6/HR	Business Negotiations	4
19.	MCOM/GEN/4/DSC1/FM	Management of Banks and Financial Institutions	4
20.	MCOM/GEN/4/DSC2/FM	Financial Markets and Services	4
21.	MCOM/GEN/4/DSC3/FM	Business Taxation	4
22.	MCOM/GEN/4/DSC4/FM	Portfolio management	4
23.	MCOM/GEN/4/DSC5/FM	Financial and Commodity Derivatives	4
24.	MCOM/GEN/4/DSC6/FM	Public Finance	4
25.	MCOM/GEN/4/DSC1/MM	Retail Management	4
26.	MCOM/GEN/4/DSC2/MM	Rural Marketing	4
27.	MCOM/GEN/4/DSC3/MM	Industrial Marketing	4
28.	MCOM/GEN/4/DSC4/MM	Social Marketing	4
29.	MCOM/GEN/4/DSC5/MM	Digital Marketing	4
30.	MCOM/GEN/4/DSC6/MM	Customer Relationship Management	4
31.	MCOM/GEN/4/DSC1/HR	Performance Management	4











32.	MCOM/GEN/4/DSC2/HR	Labour Welfare and Social Security	4
33.	MCOM/GEN/4/DSC3/HR	Managing Interpersonal and Group Process	4
34.	MCOM/GEN/4/DSC4/HR	Counselling Skills	4
35.	MCOM/GEN/4/DSC5/HR	Organizational Change and Intervention Strategies	4
36.	MCOM/GEN/4/DSC6/HR	Global Human Resource Management	4
Total			24

Table No. 6: Skill Enhancement Courses for other Departments

Sr. No.	Course Code	Course Title	Credits
1	MCOM/GEN/1/SEC1	Computer Applications in Business and Cyber Security	4
2	MCOM/GEN/2/SEC2	Research Methodology	4
Total			8

Table No. 7: Open Elective Courses for other Departments

Sr. No.	Course Code	Course Title	Credits
1	MCOM/GEN/9/OEC1	Corporate Governance and Business Ethics	4
2	MCOM/GEN/9/OEC2	Fundamentals of Commerce	4
Total			8











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MCOM/GEN/1/CC1	Management Process and Organizational Behaviour
Time: Three Hours	Maximum Marks=100 (External = 70 and Internal = 30 Marks)

Course Objective: *The objective of this paper is to familiarize the students with basic management concepts and behavioral processes in the organization.*

Course Outcomes:

- CO1:** Students will be able to recall the concepts of management process and organizational behavior.
- CO2:** Students will be able to understand individual and group behavior, and understand the implications of organizational behavior on the process of management.
- CO3:** Students will be able to employ different motivational theories and evaluate motivational strategies used in a variety of organizational settings.
- CO4:** Students will be able to appraise the basic design elements of organizational structure and evaluate their impact on employees.
- CO5:** Students will be able to evaluate how organizational change and culture affect working relationships within organizations.
- CO6:** Students will be able to design strategies to manage individual, group and organizational behaviour.

Course Contents:

UNIT- I

Meaning, nature and scope of management; Management thoughts; Approaches to management: Scientific process, Decisions theory school, Quantitative and system school, Contingency theory of management; Managerial skills; Social responsibility of managers.

UNIT-II

Managerial Functions: Planning - concepts significance, types; Organizing – concept principles, types of organizations, authority responsibility, power, delegation, decentralization, Staffing; Directing (Leading, Motivating and Communicating); Coordinating; controlling, process and techniques.

UNIT-III

Organizational Behaviour: concepts, determinants, challenges and opportunities of OB; contributing disciplines to the OB; Organizational culture and climate; Factors affecting OB; Understanding and managing individual behavior, Personality, Perception, Values, Attitudes and Learning.

UNIT-IV

Understanding and managing group behavior: Interpersonal and group dynamics; Transactional Analysis; Applications of Emotional Intelligence in organizations. Communication: process, models of communication, issues in organizational communication. Organizational Change; to analyze the major concepts of organizational behaviour in business Organizational Development; Conflict Management and Stress Management.

Suggested Readings:

1. Chandan, J.S., *Organizational Behaviour*, Vikas Publications
2. Koontz, H & Wehrich, H., *Management*, Tata McGraw Hill.
3. Luthans, F., *Organizational Behaviour*, Tata McGraw Hill.
4. Robbins, S.P., *Management*, Prentice Hall Ins.
5. Robbins, S., Judge, T. & Sanghi, S., *Organizational Behaviour*, Prentice Hall of India.
6. Stoner, J., *Management*, Prentice Hall of India.
7. Davis, K., *Organisational Behaviour*, Tata McGraw Hill.

Important Instructions for the Course Coordinator and the Examiner:

- The list of cases and specific references including recent articles will be announced in the class at the time of launching of the course by the Course Coordinator.
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MCOM/GEN/1/CC2	Business Environment
Time: Three Hours	Maximum Marks=100 (External = 70 and Internal = 30 Marks)

Course Objective: *The objective of this course is to analyze the micro and macro environment of business in coherent and critical manner.*

Course Outcomes:

- CO1:** Students will be able to define and trace all the indicators of micro and macro environment affecting business organizations
- CO2:** Students will be able to identify and illustrate the impact, challenges and opportunities of all environmental indicators on business organizations
- CO3:** Students will be able to apply and demonstrate the gathered knowledge about how the various laws and other national and international policies influence the organizations in order to take proactive measures so that organizational effectiveness is maintained.
- CO4:** Students will be able to distinguish and examine the necessary techniques and skills that help them in handling the organization's global and national issues efficiently.
- CO5:** Students will be able to evaluate and value the importance of environment within which a business organization has to sustain itself successfully
- CO6:** Students will be able to design and develop their approaches and systems in maintaining coherence both at micro and macro level

Course Contents:

UNIT-I

Indicators of Internal and External Business environment; Environmental scanning and risk assessment; Concepts of Economic systems; New Industrial Policy-1991 and Recent Financial and Economic Reforms, Recent Monetary and Fiscal Policy and their impact on Business Environment.

UNIT-II

Impact of Political, Economic, Social and Technological Environment on the Emerging Sectors of Indian Economy: Public Sector, Private Sectors, Services Sector and SME Sector; Privatization in India; Public Private Partnership; Challenges and Opportunities in the Rural sector.

UNIT-III

Globalization Business Environment; Opportunities and challenges for MNCs in India; Foreign investment in India; Indian Foreign Trade and its Impact on Balance of Payment, Exchange rate Movements and India's Competitiveness in the world economy; World Trade Trends and Economic Integration. Contemporary Issues: Climate change, Food security, Geopolitics Sustainable Development and De-Globalization.

UNIT-IV

Legislations for Social Responsibilities- Consumer protection Act, 1986 and its Amendments, Competition Act, 2002 and its Amendments and Environmental Protection Act, 1986; Foreign Exchange Management Act, 1999 (FEMA) and their influences on the Business Environment.

Suggested Readings:

1. Faisal Ahmed and M. Absar Alam. Business Environment: Indian and Global Perspective, PHI, New Delhi.
2. Cherunilam, Francis, *Business Environment*, Himalya Publishing House.
3. Misra, S.K. & Puri, V.K., *Indian Economy*, Himalya Publishing House.
4. Aswath Thapa, K., *Business Environment*, Excel Books.
5. Bedi S.K., *Business Environment*, Excel Books.
6. Khujan Singh, *Business Environment – Theory and Practice*, IAHRW Publications
7. Paul Jastin, *Business Environment*, Tata Mc Graw Hill.
8. Economic Survey, Govt. of India.

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MCOM/GEN/1/CC3	Managerial Economics
Time: Three Hours	Maximum Marks=100 (External = 70 and Internal = 30 Marks)

Course Objective: *The objective of this course is to acquaint the students with concepts and techniques used in the field of economics and to enable them to apply this knowledge in business decision-making. Emphasis is given to changes in the nature of business firms in the context of globalization.*

Course Outcomes:

- CO1:** Students will be able to define the terms associated with managerial economics.
- CO2:** Students will be able to explain different theories of managerial economics.
- CO3:** Students will be able to apply the models of managerial economics in business decisions.
- CO4:** Students will be able to examine the demand and supply forces and their effect on pricing and output related decisions.
- CO5:** Students will be able to evaluate the effectiveness of various models and theories of managerial economics in demand, supply, production and costs related decision making procedures.
- CO6:** Students will be able to create the competitive strategies to ensure optimum utilisation of resources.

Course Contents:

UNIT-I

Theory of demand and consumer equilibrium-utility and indifference curve approach; Demand function; Elasticity of demand and its significance in managerial decision-making; Demand forecasting and its techniques.

UNIT-II

Theory of Cost: Types of cost: production cost, selling cost, R&D Cost, short run and long run cost curves, relation between cost and revenue, break-even point; Economies and diseconomies of scale and scope; Production function : Short term and long run production function, law of variable proportion and return to scale, Iso-quant curves.

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UNIT-III

Market Structure and Competition: Price and output determination under perfect competition, monopoly, monopolistic competition and oligopoly.

UNIT-IV

Modern theories of firm: Bamoul's theory of sales maximization, Managerial Theory, Behavioral Theory; National Income: Concept and Measurement.

Suggested Readings:

1. Ferguson, P. R. Rothschild, R. Ferguson G.J. , Business Economics, Palgrave Macmillan.
2. Dwivedi, D.N., *Managerial Economics*, Vikas Publication.
3. Salvatore, *Managerial Economics in Global Economy*, Thomson Learning.
4. Thomas, C.R. & Maurice S.C., *Managerial Economics*, Tata McGraw Hill.
5. Koutsoyiannis, A., *Modern Economics*, Macmillan

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MCOM/GEN/1/CC4	Financial Accounting and Reporting
Time: Three Hours	Maximum Marks=100 (External = 70 and Internal = 30 Marks)

Course Objective: *The basic purpose of this course is to develop an insight of postulates, principles and techniques of accounting and application of financial and accounting information for planning, decision-making and control.*

Course Outcomes:

CO1: Students will be able to describe various accounting concepts and principles.

CO2: Students will be able to recognize the usefulness of Financial Accounting & Reporting and its applications in the business.

CO3: Students will be able to apply the principles, postulates and techniques of accounting for planning and decision making.

CO4: Students will be able to differentiate between various types of accounting and reporting practices being followed within the organisation.

CO5: Students will be able to appraise the performance of organisations with the help of financial statements presented at the end of the year.

CO6: Students will be able to formulate advanced policy structure comprising of all accounting information required for controlling deviations in the performance.

Course Contents:

UNIT-I

Introduction to Accounting: Meaning, nature and scope, branches of accounting; Generally accepted accounting principles (GAAP); Demand and supply of financial statement information: Parties demanding financial statement information, Conflicts among parties, factors affecting demand for financial statement information.

UNIT-II

Accounting Cycle: Business transactions and source documents, Analyzing transactions, Journalizing and posting transactions, preparing a trial balance, adjusted trial balance and preparation of financial statements of trading concerns. Final Accounts with adjustments.

UNIT-III



The conceptual framework of financial Statements: purpose of the framework, scope and coverage, Qualitative characteristics of financial statements, Concept of capital and capital maintenance. Performa financial statements of corporate entities. Significance of notes to financial statements and accounting policies. Other financial reports: Auditor's report, Chairpersons report and corporate governance report.

UNIT-IV

Quality of earnings: Window dressing, Creative financial practices, impact of extraordinary items, Quality of disclosure in reported earnings. Financial Distress: meaning, indicators, models of distress prediction.

Suggested Readings:

1. Foster, George, Financial Statement Analysis, Pearson Education Incl., Second Edition.
2. Gupta, R.L. and Radhaswamy, M., Advanced Accountancy Sultan Chand & Sons, New Delhi.
3. Shukla, M.C., Grewal, T.S. and Gupta, S.C., Advanced Accounts, S. Chand & Company, New Delhi.
4. Anthony R.N., D.F. Hawkins and K.A. Merchant, *Accounting: Text and Cases* , McGraw Hill
5. Jawahar Lal, Accounting Theory and Practice, Himalaya Publishing House.

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MCOM/GEN/1/CC5	Business Statistics
Time: Three Hours	Maximum Marks=100 (External = 70 and Internal = 30 Marks)

Course Objective: *The objective of this course is to make students learn about the applications of statistical tools and techniques for decision making.*

Course Outcomes:

CO1: Students will be able to recall different terms used in statistics.

CO2: Students will be able to understand the different methods used in statistics.

CO3: Students will be able to apply the knowledge of statistics in their future studies as well as in corporate sector also.

CO4: Students will be able to analyze the importance of statistics in business.

CO5: Students will be able to evaluate the proficiency of statistical methods in an industry or business.

CO6: Students will be able to assemble the different methods of statistics for the well being of business

Course Contents:

UNIT-I

Univariate analysis: central tendency, dispersion (theoretical concept); Probability: Introduction, addition theorem, multiplication theorem, conditional probability, Bayes Theorem. Theoretical probability distributions: Binomial, Poisson, Normal Distribution; their characteristics and applications.

UNIT-II

Sampling: probability and non probability sampling methods; Sampling distribution and its characteristics; Hypothesis testing: hypothesis formulation, and testing; Statistical Tests: z-test, t-test, F-test, Analysis of variance, Chi-square test, Wilcoxon Signed-Rank test, Kruskal-Wallis test.

UNIT-III

Correlation analysis: simple, partial and multiple correlations; Regression analysis: simple linear regression model, ordinary least square method. Time series analysis: components of a time series and their measurements and uses.

UNIT-IV

Index numbers: meaning and types, methods for measuring indices, adequacy of indices; Statistical quality control: causes of variation in quality, Control Charts, Acceptance sampling.

Suggested Readings:

1. Gupta, S.P., *Statistical Methods*, Sultan Chand & Sons
2. Anderson, Sweeney and Williams, *Statistics for Business and Economics*, Cengage Learning.
3. Ken Black, *Business Statistics*, Wiley.
4. Levin, Richard I and David S Rubin, *Statistics for Management*, Prentice Hall, Delhi.
5. Aczel and Sounderpandian, *Complete Business Statistics*, Tata McGraw Hill, New Delhi.
6. Hooda, R.P., *Statistics for Business and Economics* McMillan, New Delhi.
7. Heinz, Kohler, *Statistics for Business & Economics*, Harper Collins, New York.
8. Lawrence B. Morse, *Statistics for Business & Economics*, Harper Collins, NY

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MCOM/GEN/1/SEC1	Computer Applications in Business and Cyber Security
Time: Three Hours	Maximum Marks=100 (External) (Theory = 50 and Practical = 50 Marks)

Course Objective: *The Objective of this course is to familiarize the student with basic concepts of information technology, its application in business and make them conscious of cyber security laws and practice.*

Course Outcomes:

CO1: Students will be able to relate with various software related to office application.

CO2: Students will be able to explain and identify electronic data transfer takes place and will be able to handle data base management systems.

CO3: Students will be able to use and operate telecommunication networks which are most commonly used in organizations.

CO4: Students will be able to question and test the various operations of the internet.

CO5: Students will be able to evaluate and examine the perspectives of cyber security hence bearing ethical responsibility.

CO6: Students will be able to develop solutions for real-life problems based on computer applications and cyber security.

Course Contents:

UNIT-I

Software Packages for Office Applications- Word Processing using MS Word, Spreadsheets using MS Excel, Presentations using MS PowerPoint, Creating web pages and web applications with HTML, Business functionalities using Tally software.

UNIT-II

Electronic Data Processing: An introduction; Data processing cycle; data hierarchy; data file structure; file organization, Data Base Management Systems

UNIT-III

Telecommunication and Networks: Types of Telecommunication Networks, Telecommunications Media, Network Topologies, Network Architectures-The OSI Model. The Internet, Intranet and

Extranets: Operation of the Internet, Services provided by Internet, World Wide Web, Intranet and Extranets.

UNIT-IV

Cyber Security: Perspective of Cyber security, Application security, Information security, Network security, End-user education, Cryptography / Encryption, Security issues in wireless, Security Threats and Vulnerabilities, Ethical Responsibility - Business Ethics, Technology Ethics; Cyber Crime and Privacy Issues. Brief introduction to Information Technology Act, 2000, IT (Amendment) Act.

Suggested Readings:

1. Ram, B., *Computer Fundamentals*, New Age Publications.
2. Rajaraman, V., *Introduction to Information Technology*, PHI.
3. Shrivastava., *Fundamental of Computer & Information Systems* ,Wiley Dreamtech.
4. Chwan-Hwa (John) Wu, J. David Irwin, *Introduction to Computer Networks and Cybersecurity*, CRC Press.
5. Aparna Viswanathan, *Cyber Law*, Lexis Nexis Butterworths

Important Instructions for the Course Coordinator and the Examiner:

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- The examiner is required to cover all course outcomes framed for a particular course in a balanced manner while setting nine questions in all. The first question will be compulsory consisting of four short questions covering the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. At least one question should be numerical in nature from any of the given four units. Wherever possible, the examiner may give a case study that will be equal to one question only. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry 8 marks each. The maximum time allotted for the major test is 03 (three) hours.

The image shows five handwritten signatures in blue ink, arranged horizontally. From left to right: 1. A signature that appears to be 'Kuntal'. 2. A signature that appears to be 'A'. 3. A signature that appears to be 'Bade'. 4. A signature that appears to be 'S'. 5. A signature that appears to be 'Skundu'.

SECOND SEMESTER

Kuntur | A | Boole | IS | Skundu

MCOM/GEN/2/CC6	Management Control Systems
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The objective of this course is to enlighten the students regarding the various tools of management control systems in manufacturing, financial services, non-profit organization and projects.*

Course Outcomes:

CO1: Students will be able to be acquainted with the concept of control system.

CO2: Students will be able to discuss various responsibility centers used in business organisation.

CO3: Students will be able to understand the management control system.

CO4: Students will be able to describe the tools of budgeting and project control.

CO5: Students will be able to know about the transfer pricing.

CO6: Students will be capable to understand the management control system in manufacturing, financial services, non-profit organization and projects.

Course Contents:

UNIT-I

Concept, boundaries and road map of management control systems, distinguishing characteristics, types of control, management control process, structure and control, goal congruence, factors affecting goal congruence, formal control systems.

Unit II

Responsibility centers: revenue and expense centers, administrative and support centers, R & D centers, marketing centers, Profit centers: general considerations, business unit profit centers, other profit centers.

The image shows five handwritten signatures in blue ink, arranged horizontally. From left to right, they appear to be: a signature that looks like 'Kundur', a signature that looks like 'A', a signature that looks like 'Bade', a signature that looks like 'S', and a signature that looks like 'Kundur'.

Unit III

Tools of Management control: Budgets, performance measurement, analysis of Budget, interactive control, compensation plans. Management control of projects: nature, control environment, project planning, project execution and project evaluation.

Unit IV

Transfer pricing: objectives, methods and administration of transfer pricing, pricing of corporate services, management control system in manufacturing, financial services, non-profit organization and projects.

Suggested Readings:

1. Anthony & Govindrajana, Management control systems
2. Subhash Sharma, Tests & Management Control System Cases.
3. Horngren, Foster & Datar, Cost accounting: A managerial emphasis
4. Anthony & Dearden, Management Control Systems
5. Bhattacharya & Camilus, Management Control System: A framework for resolution of problems & implementation.
6. C.K. Prahalad and G. Hamel, The core competence of the corporation, Harvard Business Review, May-June 1999, pp-79-92.

Important Instructions for the Course Coordinator and the Examiner:

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MCOM/GEN/2/CC7	Advanced Financial Management and Policy
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The purpose of this course is to acquaint the students with the broad framework of financial decision-making in business.*

Course Outcomes:

- CO1:** Students will be able to outline the basic framework of financial management.
- CO2:** Students will be able to explain the role of financial management for financial decision making in business.
- CO3:** Students will be able to apply various theories of capital structure and dividend policy.
- CO4:** Students will be able to examine risk in capital budgeting decisions.
- CO5:** Students will be able to select various sources of finance with evaluation of their cost.
- CO6:** Students will be able to create working capital policy for organization.

Course Contents:

UNIT-I

Financial Management: meaning, objectives and scope; types of financial decisions, risk-return framework for financial decision –making; Time value of money; Capital Budgeting Decisions: nature, importance and types of investment decision; techniques of evaluating capital budgeting decisions, risk analysis in capital budgeting.

UNIT-II

Capital Structure Decisions: optimum capital structure; theories of capital structure; factors determining capital structure. Sources of long term and short term finance. Cost of Capital: concept and importance; computations of cost of various sources of finance; weighted average cost of capital.

UNIT-III

Working Capital Management: Concept and types of working capital; operating cycle, determinants

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of working capital, estimation of working capital requirement; working capital policy; Management of cash, accounts receivables and inventories; financing working capital.

UNIT-IV

Dividend Policy: Dividend and its forms, theories of dividend policy and their impact on the value of a firm; types of dividend policy; Corporate Restructuring: Types of business combinations, motives of mergers and acquisitions, valuation of mergers and acquisitions.

Suggested Readings:

1. Van Horne, James C., *Financial Management and Policy*, Prentice Hall of India.
2. Pandey I. M., *Financial Management*, Vikas Publishing.
3. Damodaran, A, *Corporate Finance: Theory and Practice*, John Wiley & Sons.
4. Hampton, John. *Financial Decision Making*, Englewood Cliffs, Prentice Hall Inc.
5. Khan, M.Y. & Jain, P.K., *Financial Management*, McGraw Hill.

Important Instructions for the Course Coordinator and the Examiner:

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MCOM/GEN/2/CC8	Marketing Management
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: The purpose of this course is to develop an understanding of the underlying concepts, strategies and issues involved in the marketing of products and services.

Course Outcomes:

- CO1:** Students will be able to recall and describe the fundamental concepts related to marketing.
- CO2:** Students will be able to describe the different approaches of marketing and environment in which marketing systems operate.
- CO3:** Students will be able to demonstrate an understanding of the 4Ps used by the marketers.
- CO4:** Students will be able to examine the upcoming trends of marketing in the ever dynamic business world.
- CO5:** Students will be able to evaluate the marketing strategies and programmes of different products in real world.
- CO6:** Students will be able to design a marketing plan for real world market offering (product/service).

Course Contents:

UNIT 1

Nature, scope and concept of marketing; Corporate orientations towards the marketplace; Marketing Mix; Understanding 4 A's of Marketing; Marketing Environment and Environment Scanning; Marketing Information System and Marketing Research; Understanding Consumer and Industrial Markets; Market Segmentation, Targeting and Positioning

UNIT II

Product decisions: Product concept and classification, product mix, product life cycle, new product development; Product branding, packaging and labeling decisions; Pricing decisions: Factors affecting pricing decisions, setting the price, Pricing strategies and methods.

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UNIT III

Distribution channels and Logistics management: nature, types and role of intermediaries, factors influencing the channel selection, intensity of market coverage; Channel behavior and Organization: conflict management, vertical marketing system, horizontal marketing system, hybrid marketing system; Logistics management: objectives and major decisions areas of logistics. Promotional and communication decisions: promotion as communication, elements of promotion mix, factors influencing promotion mix, role of advertising, sales promotion, personal selling and public relations

UNIT IV

Holistic marketing: Trends in marketing practices, Internal marketing, Socially responsible marketing, Marketing implementation and control; New issues in marketing-Globalization, Consumerism, Green Marketing, Direct Marketing, Network Marketing, Event Marketing, Ethics in Marketing.

Suggested Readings:

1. Kotler, Philip and Keller, Kevin, *Marketing Management*, Prentice Hall of India
2. Kotler, Philip and Armstrong, G., *Principles of Marketing*, Prentice Hall of India
3. Czinkota & Kotabe, *Marketing Management*, Thomson Learning
4. Ramaswamy, V.S. & Namakumari, S., *Marketing Management: Planning, Control*, Macmillan
5. Kotler, Lane, Keller., *Marketing Management*, Pearson
6. Rajan Saxena, *Marketing Management*, McGraw Hill
7. R. Srinivas, *Case Studies in Marketing- Indian Context*, PHI Learning
8. Stanton, *Fundamentals of Marketing*, McGraw Hill
9. Sontakki, C.N. et al., *Marketing Management*, Kalyani Publishers
11. Kumar, A and Meenakshi, N, *Marketing Management*, Vikas Publishing House Pvt. Ltd.
12. C.K. Prahalad, *The Fortune at the Bottom of Pyramid*, FT Press
13. Matt Haig, *100 Brand Failures*, Kogan Page
14. W. Chan Kim & Renee Mauborgne, *Blue Ocean Strategies*, Harvard Business Review Press

Important Instructions for the Course Coordinator and the Examiner:

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- The examiner is required to cover all course outcomes framed for a particular course in a balanced manner while setting nine questions in all. The first question will be compulsory consisting of six short questions covering the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. Wherever possible, the examiner may give a case study that will be equal to one question only. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks. The maximum time allotted for the major test is 03 (three) hours.



MCOM/GEN/2/CC9	Cost and Management Accounting
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The objective of this course is to develop an understanding of basic management science techniques and their role in managerial decision making.*

Course Outcomes:

CO1: Students will be able to define the basic concepts in the field of Management Accounting

CO2: Students will be able to recognize the contribution of Management and Cost Accounting in quality decision making.

CO3: Students will be able to apply various methods and techniques of Management and cost Accounting to optimize the utilization of the resources.

CO4: Students will be able to appraise the utility of different methods in finding optimal solutions of the managerial problems.

CO5: Students will be able to evaluate the performance and suitability of different methods used for efficient utilization of the resources.

CO6: Students will be able to formulate the budgets and interpret the results produced by the applied models.

Course Contents:

UNIT- I

Management Accounting-Nature, Functions, Objectives and Scope; Financial Accounting vs. Cost Accounting vs. Management Accounting; Role and Responsibilities of Management Accountant in a Business Organization. Cost Accounting: Meaning, cost concepts and classifications.

UNIT- II

Budgetary Control: Definition; Installation of the System; Classification of the Budgets; Behavioural aspects of Budgeting. Standard Costing and Variance Analysis: Concept; Setting of Standards; Analysis of different types of material, labour, overhead and sales variances.

The image shows five distinct handwritten signatures in blue ink, arranged horizontally. From left to right, they appear to be: a signature that looks like 'Kuntal', a signature that looks like 'A', a signature that looks like 'Bade', a signature that looks like 'S', and a signature that looks like 'Skunder'.

UNIT- III

Marginal Costing and Break even analysis: Cost – Volume- Profit Analysis; Different types of Break-even Points and Charts; Application of Marginal costing to managerial decision making.

UNIT- IV

Responsibility Accounting: Concept and significance; Organisational structure and Decentralization; cost and benefits of decentralization; Responsibility Centers: Cost Centre, Revenue centre, Profit centre and Investment centre; Transfer pricing; Alternative Transfer Pricing Methods. Divisional Performance Measurement: Return on Investment; Residual Income; Economic Value Added and Return on Sales; Non – Financial Performance measures; Balanced Scorecard.

Suggested Readings:

1. Anthony A. Atkinson,, Robert S. Kaplan– Advanced Management Accounting – Prentice Hall of India, N. Delhi.
2. Charles T. Horngren, Gary L. Sundem and William O. Stratton – Introduction to Management Accounting – Pearson Education, Delhi.
3. Bhattacharyya, Debarshi – Management Accounting – Pearson.
4. Charles T. Horngren, George Foster and Srikant M. Daller – Cost Accounting : A Managerial Emphasis – Prentice Hall of India, New Delhi.
5. M.Y.Khan, P.K.Jain – Management Accounting – Tata McGraw Hill.

Important Instructions for the Course Coordinator and the Examiner:

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MCOM/GEN/2/CC10	International Business
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The objective of this course is to highlight the international environment, including relationships between business, government, economic groupings and the consumer. The course will also highlight the problems encountered and issues raised in managing overseas business.*

Course Outcomes:

- CO1:** Students will be able to describe the different concepts and terms used in the literature of International Business.
- CO2:** Students will be able to identify the importance of tariffs, theories, modes, foreign exchange market, international organization and strategies.
- CO3:** Students will be able to illustrate and interpret the macroeconomic changes that affect the international business.
- CO4:** Students will be able to examine the recent practices followed across functional areas of international business.
- CO5:** Students will be able to evaluate the strategic alliance, merger and acquisition, joint venture and regulation of international business.
- CO6:** Students will be able to design international business strategies.

Course Contents:

UNIT- I

International Business: Importance, nature and scope; Management of international business operations – complexities and issues; IT and international business; India's involvement in International Business; Factors affecting International Business: Social and Cultural, Economic, Political, Legal and technological advancement; Globalization - Features and Components, Advantages and Disadvantages.

UNIT- II

Theories of international trade: Classical and modern theories of international trade; Modes of entry into International Business: Exporting, Licensing, Franchising, Contract Manufacturing, Trunkey projects, Foreign Direct Investments and Joint Ventures.

UNIT- III

Multinationals (MNCs) in International Business: Issue in investment, technology transfer, pricing and regulations; International collaborations and strategic alliances. Trade barriers: tariff and non-tariff barriers, optimal tariff; Balance of payments; Exchange rate determination.

UNIT- IV

International Economic Institutions: WTO, IMF, World Bank. WTO and India; Regional Economic Integration; Theory of customs union: Partial and General Equilibrium analysis; Emerging markets: BRICS and ASEAN.

Suggested Readings:

1. Korth, Christopher M., *International Business Environment and Management*, Prentice Hall.
2. Ramu, S. Shiva, *International Business: Governance Structure*, Wheeler Publishing.
3. Bhalla, V.K., *International Business Environment and Management*, Anmol Publications.
4. Mithani, D.M., *International Economics*, Himalaya Publishing House.
5. Charles W.L. Hill, *International Business*, Tata MC Graw-Hill.
6. Czinkota, Ronkainen & Moffet, *International Business*, Thomson, South-Western.
7. Daneiels, Radebaugh and Sullivan, *International Business, Environments and Operations*, Pearson Education.
8. V. Sharan, *International Business, concept, environment and strategy*, Pearson Education

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MCOM/GEN/2/SEC2	Research Methodology
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *This course is designed to introduce the students to the fundamentals of research methods and to equip them to follow scientific methods in solving business problems.*

Course Outcomes:

- CO1:** Students will be able to relate with the basic understanding of research methodology in the changing business scenario.
- CO2:** Students will be able to identify and classify the application of analytical techniques to face the tasks aimed at fulfilling the objective of business decision making.
- CO3:** Students will be able to apply and demonstrate an understanding of ethical dimensions of conducting research.
- CO4:** Students will be able to distinguish and examine the necessary experimental techniques that help in scientific decision making.
- CO5:** Students will be able to judge and support best alternatively relating to the practices learnt through research methods.
- CO6:** Students will be able to assemble and formulate advanced ways of taking decisions in a logical manner.

Course Contents:

UNIT-I

Introduction to Business Research. Formulation of the research problem and development of research hypotheses. Characteristics of Good Research, Ethics in Business Research. Research Process: Problem definition, Research Process, Research Design (Exploratory Research, Descriptive research and Experimental Research)

UNIT-II

Data collection, measurement and scaling: Secondary data collection methods, qualitative methods of data collection, attitude measurement and scaling, and questionnaire designing. Sampling Design:

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Sampling concepts, sampling techniques, sample size determination and data processing

UNIT-III

Preliminary data analysis and interpretation: Univariate and Bivariate analysis of data, Testing of hypotheses, Analysis of variance techniques (one way and two way ANOVA), non-parametric tests (Chi-square test, run test, one sample and two sample sign test, Mann- Whitney U test, Wilcoxon Signed Rank Test and Kruskal – Wallis Test).

UNIT- IV

Advance Data analysis techniques: Correlation and regression analysis, Factor Analysis, Discriminant analysis, Cluster analysis and multidimensional scaling. Report writing and presentation of results.

Suggested Readings:

1. Zikmund, W. G. *Business Research Methods*. Thomson.
2. Copper, D. R., Schindler P. S. & Sharma, J. K. *Business Research Methods*, McGraw Hill Education.
3. Burns, R. B. & Burns, R. A. *Business Research Methods and Statistics using SPSS*, SAGE Publications Ltd.
4. Bajpai, N, *Business Research Methods*, Pearson.
5. Chawla, D. & Sondhi N., *Research Methodology: Concepts and Cases*, Vikas Publishing House.
6. Panneerselvam, R, *Research Methodology*, Prentice Hall India.
7. Kothari, C.R. *Research Methodology & Technique*, New Age International Publishers.

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THIRD SEMESTER

Kuntur | A | Boole | AD | Skundu

MCOM/GEN/3/CC11	Ethics, Corporate Governance and Sustainability
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The objective of this course is to sensitize the students about the various ethical and corporate governance issues in business management in the current environment.*

Course Outcomes:

CO1: The students will be able to list various constituents of entrepreneurship development.

CO2: The students will be able to identify the various environmental factors affecting entrepreneurship development

CO3: The students will be able to demonstrate skills to develop business plan at individual level.

CO4: The students will be able to examine the feasibility of a business.

CO5: The students will be able to evaluate the funding alternatives available for entrepreneurs.

CO6: The students will be able to develop and implement a business plan.

Course Contents:

UNIT-I

Evolution of corporate governance; developments in India; regulatory framework of corporate governance in India; SEBI guidelines on corporate governance; reforms in the Companies Act.

UNIT-II

Corporate management vs. governance; internal constituents of the corporate governance; key managerial personnel (KMP); chairman- qualities of a chairman, powers, responsibilities and duties of a chairman; chief executive officer (CEO), role and responsibilities of the CEO.

UNIT-III

Introduction to Business Ethics: The concept, nature and growing significance of Ethics in Business, Ethical Principles in Business, Ethics in Management, Theories of Business Ethics, Ethical Issues in Business, Business Ethics in 21st Century.

UNIT-IV

Ethics in various functional areas of Business: Ethics in Finance, Ethics in HRM, Ethics in Marketing, Ethics in Production and Operation Management.

Suggested Readings:

1. Mallin, Christine A., *Corporate Governance (Indian Edition)*, Oxford University Press, Delhi.
2. Blowfield, Michael, and Alan Murray, *Corporate Responsibility*, Oxford University Press.
3. Francesco Perrini, Stefano, and Antonio Tencati, *Developing Corporate Social Responsibility-A European Perspective*, Edward Elgar.
4. Sharma, J.P., *Corporate Governance, Business Ethics & CSR*, Ane Books Pvt Ltd, New Delhi.
5. Manuel G. Velasquez, *Business Ethics*, Pearson Prentice Hall.
6. Ravindranath B. & Narayana B., *Business Ethics*, Vrinda Publications Pvt. Ltd

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MCOM/GEN/3/CC12	Export Import Procedures and Documentation
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The aim of the course is to acquaint the students with the export-import procedures and documentation*

Course Outcomes:

CO1: Students will be able to describe the legal framework and procedure governing international trade.

CO2: Students will be able to explain the incorporation of various terms in drafting of an export contract and understand the importance of risk management.

CO3: Students will be able to apply the concepts learned in terms of export order, delivery and international trade pricing to actual transactions.

CO4: Students will be able to appraise the role and importance of export-import documentation and procedure framework according to commodities and countries.

CO5: Students will be able to evaluate the nuances of import and export clearance procedures.

CO6: Students will be able to develop the skills to export-import various commodities in different countries and avail benefits of various export incentives and promotional schemes given by government.

Course Contents:

UNIT I

Export Preliminaries, Documentation in international trade: Aligned Documentation System (ADS); Commercial documents, Regulatory documents, Documents related to goods, shipment, payment, inspection and legal regulated documents, Official machinery for consultation.

UNIT II

Export contract: Distinction between domestic sales contract and export sales contract, Major laws for export contracts, Elements in export contracts, Dispute settlement, Role of ICC; INCOTERMS, Containerization.

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UNIT III

Export order processing; shipping and custom clearance of export and import cargo; central excise clearance; Role of clearing and forwarding agents. Types of risks in international trade, Cargo Insurance and claim Procedures

UNIT IV

Methods of payment in international trade; documentary collection of export bills, UCPDC guideline, Instruments of payments, Pre-shipment and post-shipment finance, Negotiation of documents with banks, Main Provisions of FEMA; Procedure and documentation for availing export incentives.

Suggested Readings:

2. C. Rama Gopal, Export Import Procedures, Documentation and Logistics, New Age International Publishers, New Delhi.
3. M. D. Jitendra, *Export Procedures and Documentation*, Rajat Publications.
4. Pervin Wadia, *Export Markets and Foreign Trade Management*, Manishka Publications.
5. Paras Ram, *Export: What, Where and How*, Anupam, Publications.
6. Government of India, *Handbook of Import - Export Procedures*.
7. Nabhi's Exporters Manual and Documentation.
8. Nabhi's New Import-Export Policy Procedures

Important Instructions for the Course Coordinator and the Examiner:

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FINANCE AREA

Kuntur | A | Boale | IS | Skundu

THIRD SEMESTER

Kuntur | A | Boole | AD | Skundu

MCOM/GEN/3/DSC1/FM	Contemporary Issues in Accounting
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The objective of this course is to analyze the major issues in accounting in coherent and critical manner.*

Course Outcomes:

CO1: Students will be able to describe the contemporary issues in accounting.

CO2: Students will be able to summarise the models of Inflation Accounting

CO3: Students will be able to interpret the international dimensions of accounting

CO4: Students will be able to compare new concepts of accounting

CO5: Students will be able to apprise and evaluate real-world cases in corporate social accounting and valuation.

CO6: Students will be able to formulate financial reports.

Course Contents:

UNIT-I

Human Resource Accounting: Meaning and definition of HRA, Importance and objectives of HRA, Limitations of HRA, Need of HRA for managers, Models of HRA. Social Accounting: Meaning and Definition of Social Accounting, Theories of Social accounting, Need and importance of Social Accounting, Current position of Social Accounting in India, Role of corporate Social Accounting.

UNIT-II

Inflation Accounting: Meaning and definition of Inflation Accounting, Various models of Inflation Accounting, Methods of Inflation Accounting. Brand Accounting: Overview of Brand Accounting, Importance and role of Brand accounting in corporate, various issues and challenges associated with Brand Accounting.

UNIT-III

International Dimensions of accounting and control: Multinational enterprise, Inter- nationalization of capital markets, Internationalization of accounting profession. Operational and conceptual issue. Foreign currency translations, methods and practices.

UNIT-IV

New Dimension of Accounting: Meaning of GAAP, Introduction to IFRS, Overview of IFRS, Comparative position of IFRS and Indian GAAP, Government influences on financial reporting. Introduction to forensic accounting, environmental accounting.

Suggested Readings:

1. M. David Haddock, John Price, & Michael Farina, *College Accounting: A Contemporary Approach*, Tata McGraw Hill.
2. Steven M. Bragg, *Interpretation and Application of Generally Accepted Accounting Principles 2011*, John Wiley.
3. Ken Marshall, Steve Arnold, *IFRS Conversion: Issues, Implications, Insights*, John Wiley.
4. Clifton, R., *Brands and Branding*, John Wiley.
5. Teng, *Financial Accounting*, Asian Book Pvt. Limited

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MCOM/GEN/3/DSC2/FM	Financial Restructuring and Valuation
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The course aims at providing an in-depth understanding of all aspects affecting and arising out of Corporate & Financial Restructuring and Valuation, stressing upon and dealing exhaustively with key concepts, legislative aspects and procedures.*

Course Outcomes:

CO1: Students will be able to define the concepts and terminologies of financial restructuring.

CO2: Students will be able to summarise the theories underlying corporate restructuring and business valuation.

CO3: Students will be able to interpret the regulatory environment governing financial restructuring and valuation.

CO4: Students will be able to compare different valuation models.

CO5: Students will be able to apprise and evaluate real-world cases in corporate restructuring and valuation.

CO6: Students will be able to formulate a plan to successfully liquidate or reorganize a business.

Course Contents:

UNIT 1

Corporate Restructuring: Meaning, Need, Scope and Modes of Restructuring; Historical Background; Emerging Trends; Planning, Formulation and Execution of Various Corporate Restructuring Strategies - Mergers, Acquisitions, Takeovers, Disinvestments and Strategic Alliances, Demerger.

UNIT II

Financial Restructuring: concept & need for Financial Restructuring, Reduction of Capital; Reorganization of Share Capital; Buy-Back of Shares – Concept and Necessity; Procedure for Buy-Back of Shares by Listed and Unlisted Companies. Legal, Economic, Taxation and Financial aspects of Mergers and Amalgamation

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UNIT III

Valuation: Meaning, Objective & Scope of Valuation; Principles of Valuation; Preliminary Work relating to Valuation; Valuation Standards and Valuation Analysis; Valuation Techniques; Historical Earnings Valuation; Asset Based Valuation; Market Based Valuation.

UNIT IV

Regulatory Aspects of Valuation: Legal & Regulatory aspects related to Valuation such as SEBI Regulations/ RBI Regulations; Income Tax Implications; Valuations for Different Strategies- Merger & Acquisition, Demerger, Slump Sale, Liquidation and Corporate Insolvency, Internal & External Restructuring, Valuation of Intangibles, Valuation of Securities

Suggested Readings:

1. Corporate Restructuring Valuation and Insolvency by The Institute of Company Secretaries of India
2. Ray, *Mergers and Acquisition Strategy, Valuation and Integration*, PHI
3. Ramaiya, A., *Guide to Companies Act*, LexisNexis Butterworths, Wadhwa, Nagpur
4. Sampath, K., R., *Mergers /Amalgamations, Takeovers, Joint Ventures, LLPs and Corporate Restructure*, Snow White Publications
5. *Handbook on Mergers Amalgamations and takeovers* by The Institute of Company Secretaries of India

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MCOM/GEN/3/DSC3/FM	Financial Statement Analysis
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *This course is designed to prepare the students to interpret and analyze the financial Statement for effective financial decisions.*

Course Outcomes:

CO1: Students will be able to define the terminologies related to financial statement analysis.

CO2: Students will be able to explain key elements of making financial statement.

CO3: Students will be able to apply techniques used in financial analysis.

CO4: Students will be able to appraise financing and investing activities of corporate houses.

CO5: Students will be able to evaluate credit problems using quantitative techniques.

CO6: Students will be able to formulate policies for Accounting and Financial Analysis.

Course Contents:

UNIT-I

Overview of financial statement analysis: Types and components Business analysis, basis of analysis, financial statement analysis preview, relevance to business decisions and steps in analyzing financial statements; Financial reporting and analysis: Reporting environment, Form of the financial statements, IFRS framework for the preparation and presentation of financial statements.

UNIT-II

Accounting analysis: Analysis of financing activities; Analysis of investing activities; Analyzing investing activities and inter-corporate investments; Analysis of operating activities and income: understanding method of revenue and expenses.

UNIT-III

Financial analysis: Analysis of cash flow statements; Return on invested capital and profitability analysis; Prospective analysis: Projection process, projecting financial statements, application of prospective analysis in the residual income, valuation model and trends in value drivers; Short term liquidity analysis: working capital analysis, operating activity analysis.

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UNIT-IV

Credit analysis: Liquidity and working capital, and capital structure and solvency; Equity analysis and valuation: Earning persistence, earning based equity valuation and earning power and forecasting for valuation; Building blocks of financial statement analysis

Suggested Readings:

1. Wild, John J, Subramanyam, K.R. and Halsey Robert E., *Financial Statement Analysis*, Ninth edition, McGraw-Hill, New Delhi.
2. Bernstein, Leopold A., *Financial Statement Analysis*, McGraw-Hill International.
3. Foster, George. *Financial Statement Analysis*, Prentice Hall.
4. Penman, Stephen H. *Financial Statement Analysis and Security Valuation*, McGraw-Hill International
5. Stickney, Clyde P. and Brown, Paul R. *Financial Reporting and Statement Analysis*, The Dryden Press.
6. Hampton, John. J., *Financial Decision Making*. Prentice Hall of India Pvt. Ltd., New Delhi.
7. Levy. H. and Sarnat H., *Capital Investment and Financial Decision*, Englewood Cliffs, Prentice Hall Inc.
8. Van Horne, James C. *Financial Management and Policy*. Englewood Cliffs, Prentice hall of India.

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MCOM/GEN/3/DSC4/FM	Security Analysis
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The objective of this course is to impart knowledge to students regarding the theory and practice of Security Analysis.*

Course Outcomes:

CO1: Students will be able to describe the environment and working of capital markets.

CO2: Students will be able to discuss and differentiate different financial assets and their holding motives

CO3: Students will be able to demonstrate the processes of calculating risk and return of financial assets

CO4: Students will be able to able to appraise the processes of doing fundamental and technical analysis

CO5: Students will be able to judge the trends in the stock markets.

CO6: Students will be able to develop a reasoned argument for security selection and investment choices

Course Contents:

UNIT-I

The Investment Environment - Meaning and objective of investment, investment vs. gambling and speculation, investment alternatives, investment process, concept of return and risk.

UNIT-II

Security Analysis – Fundamental analysis: economic analysis, industry analysis and company analysis. Technical analysis: assumptions Dow theory, chart patterns, moving averages and market indicators. Efficient market theory: weak form hypothesis, semi-strong form hypothesis and strong form hypothesis.

UNIT-III

Fixed Income Securities - Bond fundamentals: bond characteristics, pricing and yields Valuation of fixed income and variable income securities

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UNIT-IV

Indian Security Market - New issue market, secondary market: SEBI, NSE, BSE and market indices. Recent trends in Indian and international stock markets, exposure to leading business web portals like www.moneycontrol.com, www.bloomberg.com etc.

Suggested Readings:

1. Reilly, Frank K. And Brown, Keith C., *Investment Analysis and Portfolio Management*, South-Western Cengage Learning India Pvt. Ltd.
2. Bodie, Z., Kane, A. and Marcus, A., *Investments*, McGraw-Hill.
3. Fischer, Donald E. and Jordan, Ronald J., *Security Analysis and Portfolio Management*, Prentice Hall of India.
4. Sharpe, William F. et al, *Investment*. New Delhi, Prentice Hall of India.
5. Fuller, Russell J. and Farrell, James L., *Modern Investment and Security Analysis*, New York, McGraw Hill.
6. Alexander, Gordon J. and Bailey, Jeffery V., *Investment Analysis and Portfolio Management*, Dryden Press, Thomson Learning
7. Machiraju, H. R., *Indian Financial System*, Vikas Publishing House.

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MCOM/GEN/3/DSC5/FM	Foreign Exchange Management
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *To acquaint the students with the mechanism of the foreign exchange markets, measurement of the foreign exchange exposure, and hedging against exposure risk. Upon successful completion of this paper, Students should expect to learn the nature and purposes of foreign exchange management under the new financial order evolving higher degree of vulnerability in a highly borderless financial world.*

Course Outcomes:

- CO1:** Students will be able to state appropriate formats and technologies to financial communication.
- CO2:** Students will be able to identify market conventions on exchange rate quotation and correctly calculate those quotations.
- CO3:** Students will be able to apply information within the global financial environment of foreign exchange to solve problems and make informed decisions.
- CO4:** Students will be able to appraise forward exchange rates given spot exchanges rates and rationale behind it.
- CO5:** Students will be able to evaluate the problems of dealing in foreign currency and the advantages and disadvantages of overseas funding.
- CO6:** Students will be able to develop an integrative understanding of the foreign exchange market and the relationships between interest rates, spot and forward rates and expected inflation rates.

Course Contents:

UNIT-I

Foreign Exchange Market: Function and Structure of the FOREX markets, Foreign exchange market participants, Types of transactions and Settlements Dates, Exchange rate quotations, Nominal, Real and Effective exchange rates, and Determination of Exchange rates in Spot markets. Exchange rates determinations in Forward markets. Exchange rate behavior-Cross Rates Arbitrage profit in foreign exchange markets, Swift Mechanism.

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UNIT-II

International Parity Relationships & Forecasting Foreign Exchange rate:- Measuring exchange rate movements-Exchange rate equilibrium – Factors effecting foreign exchange rate- Forecasting foreign exchange rates .Interest Rate Parity, Purchasing Power Parity & International Fisher effects.

UNIT-III

Foreign Exchange exposure:-Management of Transaction exposure (**Case Study: Airbus Dollar Exposure**); Management of Translation exposure- Management of Economic exposure (**Case study: Exporter's/Importer's Position: Hedge or Hedge Not**).

UNIT-IV

Foreign exchange risk Management: Hedging against foreign exchange exposure – Forward Market- Futures Market- Options Market- Currency Swaps-Interest Rate Swap. Cross currency Swaps- Hedging through currency of invoicing- Hedging through mixed currency invoicing.

Suggested Readings:

1. Eun and Resnick, *International Financial Management*, Tata McGraw Hill.
2. Eiteman, Moffett and Stonehill, *Multinational Business Finance*, Pearson.
3. Jeff Madura, *International Corporate Finance*, Cengage Learning.
4. Alan C. Shapiro, *Multinational Financial Management*, Wiley India
5. Apte, P. G *International Financial Management*, TMH.
6. Maurice Levi *International Finance*, Routledge.
7. Paul Einzip, *A Textbook on Foreign Exchange*
8. Paul Roth, *Mastering Foreign Exchange and Money Markets*, Pitman.

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MCOM/GEN/3/DSC6/FM	Risk Management and Insurance
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The objective of this course is to impart knowledge to students regarding the techniques of measurement and control of risk.*

Course Outcomes

CO1: Students will be able to define the basic concepts of Insurance and Risk management

CO2: Students will be able to understand and comprehend the regulatory environment of Insurance

CO3: Students will be able to apply the knowledge in making suitable decisions

CO4: Students will be able to appraise the role of Insurance in Risk Management.

CO5: Students will be able to evaluate different forms of insurance that are prevailing in practice

CO6: Students will be able to develop products for life, general and health insurance.

Course Contents:

UNIT-I

Introduction to risk management: The Concept of Risk, Risk v/s Uncertainty, Classification of risk; Major Personal Risks and Commercial Risks; objectives of Risk Management, steps in the Risk Management Process; Techniques of managing Risk

UNIT-II

Insurance and Risk: meaning and characteristics of Insurance, Insurable risk characteristics, Adverse selection, Types of Insurance, Benefits and costs of Insurance to Society, Enterprise Risk Management, Insurance Market Dynamics, Financial Analysis in Risk management Decision Making

UNIT-III

The evolution and growth of Life Insurance, various types of insurance; Principles of insurance; Insurance Contracts, Insurance Company Operations, leading Insurance companies in India, Role of IRDA;

UNIT-IV

Life Insurance: Types of Life Insurance, Life Insurance Contractual Provisions, Buying Life Insurance, The Liability Risk, Auto Insurance, Home Insurance, Health Insurance, Group and Pension Insurance Policies

Suggested Readings:

1. Emmett J. Vaughan, *Risk Management*, John Wiley & Sons, Inc.
2. Rejda, G.E. & McNamara, J.M., *Principle of Risk Management & Insurance*, Parson
3. A. Suryanarayana, *Risk Management Models: A Primer*, ICFAI Reader.
4. Marshall John F. & Bansal, V. K., *Financial Engineering*, PHI Learning.
5. Watsham Terry J., *Futures and Options in Risk Management*, Thomson Learning
6. Karam Pal, Bodla & Garg, M.C., *Insurance Management*, Deep & deep Publications, New Delhi

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MARKETING AREA

Kuntur | A | Boole | IS | Skundu

MCOM/GEN/3/DSC1/MM	Marketing of Services
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: The aim of this paper is to explicate the cutting edge service concepts to the students through bridging the gaps between theory and real world by incorporating practical management applications.

Course Outcomes:

- CO1:** Students will be able to relate service and technology.
- CO2:** Students will be able to classify services and recognize service challenges.
- CO3:** Students will be able to use marketing research as a tool to understand customers and to deploy employees for service delivery.
- CO4:** Students will be able to examine the reasons of service failure and implementing strategies to recover it.
- CO5:** Students will be able to evaluate delivery and performance of services.
- CO6:** Students will be able to construct service design and standards.

Course Contents:

UNIT I

Introduction to Services: Service and Technology, Goods versus Services, Service Marketing Mix, Gap model of Services, important service industries-Hospitality and Tourism, Transportation, Telecom, Banking and Insurance, Education and Entertainment, Healthcare. Service classification and challenges in Service Business.

UNIT II

Focus on the Customer: Consumer behaviour in Services, Customer Expectation of Services, and Customer perception of services Elements in an effective services marketing research programme, Building customer relationship, Relationship development strategies, Reasons of Service failure, Service recovery and strategies.

UNIT III

Aligning Service design and standards: Challenges of Services Innovation and design, new service development process Service Blueprinting, Customer-defined service standards and its types,

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Physical evidence and types of services cape, Strategic roles of services cap;

UNIT IV

Delivering and performing services: Employees role in service delivery, Customers role in-service delivery, Delivering services through intermediaries and electronic channels, Strategies for matching capacity and demand, Key service communication challenges, Approaches to pricing services, Financial and Economic impact of services.

Suggested Readings:

1. Zeithaml, V., Bitner, M.J., Gremler, D.D.&Pandit, A., *Service Marketing*. McGraw Hill.
2. Lovelock, C., Wirtz, J.&Chatterjee, J., *Services Marketing*. Pearson Education.
3. Srinivasan, *Service marketing: Indian Context*, PHI
4. Swartz, T., Iqobucci, D., *Handbook of Service Marketing and Management*, Sage Publication

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MCOM/GEN/3/DSC2/MM	Consumer Behaviour
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The basic objective of this course is to develop an understanding about the consumer decision making process and its applications in marketing function of firms.*

Course Outcomes:

- CO1:** Students will be able to define various terms associated with the field of consumer behaviour.
- CO2:** Students will be able to explain different components of consumer behaviour.
- CO3:** Students will be able to interpret the impact of consumer behaviour while framing marketing strategies.
- CO4:** Students will be able to distinguish the individual and group aspects of consumer behaviour for devising marketing strategy.
- CO5:** Students will be able to select the most suitable consumer behaviour for understanding consumer psyche.
- CO6:** Students will be able to design a comprehensive marketing strategy based on consumer behaviour.

Course Contents:

UNIT – I

Consumer Behaviour- Introduction to consumer behaviour; Its Roots in Various Disciplines, Interrelationship between Consumer Behaviour and Marketing Strategy, Consumer Research; Process, Research Methods & Tools, Types and its Relevance.

UNIT – II

Consumer as an Individual -Consumer Needs and Motivation; Goals, Dynamics of Motivation, Measurement of Motives, Personality and Consumer Behaviour; Nature, Theories of Personality and Self Concept, Consumer Perception and Information Processing; Dynamics of Perception, Consumer Imagery, and Perceived Risk, Learning & Consumer Involvement; Meaning, Behavioural & Cognitive Learning Theories and application to marketing, Consumer Attitude; Meaning, Attitude Formation & Change, Relationship in Behaviour & Attitude Formation, and Structural Models.

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UNIT – III

Group Dynamics and Consumer Behaviour - Reference Groups; Meaning, Types, Affects, Relevance and Applications, The Family; Functions, Decision Making and Family Life Cycle, Social Class; Meaning, Types of Status, Lifestyle Profiles and Mobility in Social Classes, Measurements, Influence of Culture; Characteristics, Measurements & Core Values of Culture, Sub Cultural Aspects on Consumer' Mind Set; Meaning, Types & Understanding of Multiple Sub cultural Membership Interaction & Influence.

UNIT – IV

Consumer Decision Making Process- Personal Influence and the Opinion Leadership; Meaning and Dynamics of Opinion Leadership Process, Measurement of Opinion Leadership, Diffusion of Innovations; Process of Diffusion & Adoption, Profile of Consumer Innovator, Consumer Decision Making; Meaning of Decision, Levels of Decision Making. Consumer Behaviour Models, Current trends and ethical issues in Consumer Behavioural Studies.

Suggested Readings:

1. Assael, H., *Consumer Behaviour and Marketing Action*, Asian Books Private Limited, New Delhi.
2. Engel, J. F., Kollat, D.T., Roger D. Blackwell, R.D. '*Consumer Behaviour*, Holt McDougal.
3. Hawkins, D., Mothersbaugh D., *Consumer Behavior: Building Marketing Strategy*, McGraw-Hill Education.
4. Schiffman, L. and Kanuk, L., *Consumer Behavior*, Prentice Hall.
5. Schiffman, L., & Wisenblit, J., *Consumer Behaviour*, Prentice Hall PTR.
6. Loudon, *Consumer Behavior: Concepts and Applications*, Tata McGraw-Hill Education Private Limited, Noida, Uttar Pradesh, India.

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MCOM/GEN/3/DSC3/MM	Integrated Marketing Communication
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The aim of this paper is to acquaint the students with the concepts, techniques and developing skills regarding application of effective advertising programmes.*

Course Outcomes:

- CO1:** Students will be able to define various terms associated with the field of integrated marketing communication.
- CO2:** Students will be able to explain the components of integrated marketing communication.
- CO3:** Students will be able to interpret the impact of business environmental factors on the marketing communication strategy.
- CO4:** Students will be able to distinguish the utility of various promotional tools.
- CO5:** Students will be able to evaluate the effectiveness of marketing communication strategy.
- CO6:** Students will be able to develop a marketing communication strategy.

Course Contents:

UNIT-I

The growth of advertising and promotion, the evolution of IMC and a contemporary perspective, Promotional Mix: a tool for IMC, Analysis of the communication process, Role of IMC in the marketing process, Developing Marketing Planning Programme, Role of Advertising and Promotion.

UNIT-II

Participants in the IMC process: The clients Role, Role of advertising agencies, Types of Ad agencies, Agency compensation, evaluating agencies; An Overview of Consumer Behavior: Consumer decision-making process, Environmental influences on consumer behavior, Alternate approaches to consumer behavior

UNIT-III

Analyzing the communication process: A basic model of Communication, cognitive response approach, elaboration likelihood model; Source message and channel factors; Objectives and budgeting for IMC programmes: Establishing objectives and budgeting for promotional programmes; DAGMAR: An approach to setting objectives, problems in setting objectives, Establishing and allocating the

promotional budget; Developing the IMC programme: Creative Strategy: Planning & development, Implementation and evaluation.

UNIT-IV

Media planning and Strategy: Developing the media plan, Establishing media objectives, Developing and implementing media strategies, Evaluation and follow-up; Evaluation of media: television & Radio, Evaluation of Print Media: Support Media, Direct Marketing, Direct Selling, The internet and interactive media, sales promotion, public relation, publicity and corporate advertising. Measure the effectiveness of the promotional programme. International advertising and promotion, regulation of advertising and promotion, evaluating the social, ethical and economic Aspects of advertising and promotion

Suggested Readings:

1. Blakeman, R. *Integrated Marketing Communication: Creative Strategy from Idea to Implementation*, Rowman & Littlefield
2. Dutta, K., *Integrated Marketing Communication*, Oxford Higher Education
3. Belch, G. E., Belch, M. A. and Purani, K., *Advertising and Promotion*, McGraw Hill Education.
4. Batra, R., Myers, J. G. and Aaker, A.D. *Advertising Management*, Pearson Education
5. Percy, L. and Elliot, R., *Strategic Advertising Management*, Oxford publishing
6. Sissors, J.Z. and Baron, R.B. *Advertising Media Planning*, McGraw Hill.
7. Jethwaney, J. and Jain, S., *Advertising Management*, Oxford publishing

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MCOM/GEN/3/DSC4/MM	Sales and Distribution Management
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *To provide an understanding of the concepts, attitudes, techniques and approaches required for effective decision making in the areas of Sales and Distribution Management.*

Course Outcomes:

- CO1:** Students will be able to define the concepts of sales management and distribution.
- CO2:** Students will be able to explain the role, functions, and methods of selling and distribution process.
- CO3:** Students will be able to apply the concepts to solve practical sales and distribution problems.
- CO4:** Students will be able to compare different methods used for sales and distribution related decisions.
- CO5:** Students will be able to appraise their sales management skills.
- CO6:** Students will be able to develop the strategies that help in taking strategic decisions.

Course Contents:

UNIT-I

Sales Management: Role of Sales Management in Marketing, Nature and Responsibilities of Sales Management, Modern Roles and Required Skills for Sales Managers. Theories of Selling. Sales Planning: Importance, approaches and process of sales planning; Sales forecasting; Sales budgeting. Sales Organization: Purpose, principles and process of setting up a sales organization; Sales organizational structures; Field sales organization; Determining size of sales force.

UNIT-II

Territory Management: Need, procedure for setting up sales territories; Time management; Routing. Sales Quotas: Purpose, types of quotas, administration of sales quotas. Managing the Sales-force: Recruitment, selection, training, compensation, motivating and leading the sales-force; Sales meetings and contests;

UNIT-III

Control Process: Analysis of sales, costs and profitability; Management of sales expenses; Evaluating sales force performance; Ethical issues in sales management.

UNIT-IV

Distribution Channels: Role of Distribution Channels, Number of Channels, Factors Affecting Choice of Distribution Channel, Channel Behavior and Organization, Channel Design Decision; Channel Management Decisions; Distribution Intensity; Partnering Channel Relationship.

Suggested Readings:

1. Still, Cundiff, Govoni , *Sales Management: Decisions, Strategies & Case*,– Prentice Hall, India.
2. Anderson R, *Professional Sales Management*, Englewood Cliff, New Jersey, Prentice Hall, India.
3. Spiro, Rosann L., Gregory A. Rich, and William J. Stanton, *Management of a Sales Force*, McGraw-Hill Irwin, Boston.
4. Dalrymple, Douglas J., and William L., *Sales Management: Concepts and Cases*, New York, NY: John Wiley and Sons.
5. Panda, T. K., Sahadev , S., *Sales And Distribution Management*, Oxford Publishing, India
6. Hughes, G. David, Daryl McKee, Charles H. Singler, *Sales Management: A Career Path Approach*, Cincinnati, OH: South-Western College Publishing
7. Peppers, D. & Rogers, M., '*The short way to long-term relationships*'. *Sales and Marketing Management*

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MCOM/GEN/3/DSC5/MM	Logistics Management
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The objective of this course is to enable students understand the importance and dynamics of a firm's physical distribution functions and management of its supply chain.*

Course Outcomes:

- CO1:** Students will be able to recall the terms used in logistics.
- CO2:** Students will be able to describe the importance of logistics.
- CO3:** Students will be able to apply the concepts of logistics for marketing.
- CO4:** Students will be able to appraise the components related to logistics.
- CO5:** Students will be able to evaluate the dynamics of physical distribution functions.
- CO6:** Students will be able to create an efficient logistics system for an organization.

Course Contents:

UNIT-I

Introduction to Logistics Management: Nature, Role, Scope and Evolution of Logistics Management, Operational Objectives of Logistics; Concept of Supply Chain Management; Marketing and it's Interface with Logistics; Total Cost Analysis and Trade off; Concept of Customer Service: Components of Customer Service, Customer Service Cost, Customer Service Measurement; Major Components/Decisions of Logistics Management; Integrated Logistics System; Distribution related issues and Challenges for Logistics.

UNIT-II

Transportation Decisions: Role of Transportation in Logistics, Elements of Transportation Cost, Selection of Transportation Mode, Multi-Decision Areas of Transportation: Containerization, Transportation Network and Tariffs; Third Party Logistics; Inventory Management: Role of Inventory Management in Logistics, Elements of Inventory Costs, Decision Areas of Inventory Management, Techniques of Inventory Control, Economic Order Quantity Under Conditions of Certainty and Uncertainty.

UNIT-III

Modern Concept of Warehousing: Role and Types of Warehouses, Warehouse Functions,

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Planning Warehousing Operations, Site Selection, Warehouse Layout, Operational Mechanism and Automation in Warehousing; Information and Order Processing: Role of Information System in Logistics Management; Order Processing: Nature and Concept, Functions of Order Processing; Elements of Ordering cost.

UNIT-IV

Packaging: Role of Packaging in Logistics, New Emerging Packaging Alternatives, Packaging operations, Factors affecting packaging decisions; Material Handling: Objectives of Material Handling, Material Handling considerations; Equipments for Material Handling, Factors affecting Material Handling decisions. Distribution Control and Performance Evaluation: Integration of Logistics with Distribution System, IT-enabled Distribution and Logistics Management, Distribution Control and Performance Measurement.

Suggested Readings:

1. Bowersox and Others: *Physical Distribution Management*, Tata McGraw Hill, New Delhi.
2. Stern, Louis W. Adel, I.E.L. – Ansary, Annee T. Coughlan: *Marketing Channels*, Prentice Hall, New Delhi.
3. Ballu, Ronald H, *Business Logistics Management*, Englewood Cliffs, New York, Prentice Hall Inc.
4. Martin, Christopher and Gordon Wills: *Marketing Logistics and Distribution Management*
5. Khanna, K.K. *Physical Distribution Management*, Himalaya Publishing House, New Delhi.
6. Lambert, D. et. al., *Strategic Logistics Management*, Tata McGraw Hill, New Delhi.
7. Chopra, S and Meindl, P, *Supply Chain Management- Strategy, Planning and Operation*, Pearson Education.
8. Simchi-Levi, D et al., *Designing and Managing the Supply Chain*, The McGraw Hill Companies
9. Sharma, S, *Supply Chain Management-Concepts, Practices and Implementation*, Oxford University Press.

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MCOM/GEN/3/DSC6/MM	Product and Brand Management
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The objective of this course is to impart in depth knowledge to the students regarding the theory and practices of brand management.*

Course Outcomes:

CO1: Students will be able to define basic branding concepts and outline major branding issues.

CO2: Students will be able to identify branding challenges and opportunities.

CO3: Students will be able to apply marketing programme to build brand equity.

CO4: Students will be able to examine and implement different branding programmes.

CO5: Students will be able to evaluate brand performance and evaluating brand extension opportunities.

CO6: Students will be able to design and implement different branding strategies.

Course Contents:

UNIT-I

Branding terminology, basic branding concepts- brand awareness, brand personality, brand image, brand identity, brand loyalty, brand equity, major branding decisions: selecting a brand name, brand extension decision, family versus individual brand names, multiple branding, private versus national branding, importance of branding

UNIT II

Branding challenges and opportunities, concept of brand equity, sources and benefits of brand equity, customer based Brand equity, designing marketing programme to built brand equity, measurement of brand equity, Strategic brand management process, concept of Brand positioning and repositioning, Identifying and establishing brand positioning and values.

UNIT III

Planning and implementing brand marketing programmes, designing marketing programmes,

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measuring and interpreting brand performance, Legal aspects of Branding, Copyright, Trademarks and IPR, designing and implementing branding strategies; Brand building and communication, E-Branding, handling brand name changes.

UNIT IV

New products and brand extension, evaluating brand extension opportunities, reinforcing brands, revitalising brands, managing brands over geographic boundaries and market segments, rationale for going international, global marketing programmes- advantage and disadvantage, standardisation versus customisation, global brand strategy. Branding in rural marketing, branding in specific sectors: retail, industrial, service brands

Suggested Readings:

1. Kavin lane Keller, *Strategic Brand Management*, Pearson Education.
2. David A Aaker, *Managing Brand Equity*, New York, Free Press.
3. Don Cowley, *Understanding brands*, Kogan page
4. J.N. Kapferer, *Strategic Brand Management*, Free Press.

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HUMAN RESOURCE MANAGEMENT AREA

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MCOM/GEN/3/DSC1/HR	Human Resource Planning
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The objective of this paper is to develop a conceptual as well as a practical understanding of the students regarding human resource planning in organizations*

Course Outcomes:

- CO1:** Students will be able to recall different terms used in Human Resource Planning.
- CO2:** Students will be able to explain conceptual framework of HRP.
- CO3:** Students will be able to demonstrate the process of HRP.
- CO4:** Students will be able to compare job related techniques.
- CO5:** Students will be able to evaluate practical solutions of problems related to manpower planning in the organization.
- CO6:** Students will be able to develop their own model of HR planning suitable to the organization.

Course Contents:

UNIT-I

Human Resource Planning: Concept, Objectives, Benefits, Problems; Strategic Human Resource Planning; Job Analysis

UNIT-II

Human Resource Planning Process and Action Plans: Human Resource Demand Forecasting: Assessment and Techniques; Human Resource Supply Forecasting: Assessment and Techniques; Action plans for Recruitment and Selection, Separation, Retention, Training and Redeployment

UNIT-III

Productivity Management and Human Resource Planning: Work Study, Method Study, Work Measurement, Job Design, Work Scheduling.

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UNIT-IV

Human Resource Planning in Changing Context: Human Resource Information System; Human Resource Accounting and Audit; Structure of Labor Force and Demographic Changes: Problems and Challenges.

Suggested Readings:

1. Sekhri, A., Human Resource Planning & Audit, Himalya Publishing House
2. Bhattacharyya D.K., *Human Resource Planning*, Excel Books India.
1. Dessler, G., *Human Resource Management*, Prentice Hall of India
2. Rao, V.S.P., *Human Resource Management*, Excel Books
3. Ashwathappa, K., *Text & Cases in Human Resources Management*, Tata McGraw Hill
4. D'Cenzo, David A. and Robbins, S. P., *Human Resource Management*, John Wiley
5. Gomez-Mejia, Luis R., D. B. Balkin, and. Cardy, R. *Managing Human Resources*, Prentice Hall
6. Rothwell, W. J., & Kazanas, H. C., *Planning and Managing Human Resources*, Jaico Publishing House
7. Stevenson, W., *Operations Management*, McGraw Hill

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MCOM/GEN/3/DSC2/HR	Labour Laws
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The course aims to provide an understanding, application and interpretation of the various labor laws and their implications for industrial relations and labor issues.*

Course Outcomes:

CO1: Students will be able to list the labor laws and related terminology.

CO2: Students will be able to explain the importance of various labor legislations.

CO3: Students will be able to apply the knowledge of labor laws in their working organizations.

CO4: Students will be able to appraise the implementation of various labor laws.

CO5: Students will be able to evaluate the practical implementation of various labor laws.

CO6: Students will be able to develop various case laws pertaining to labor issues for corporate sector.

Course Contents:

UNIT-I

Introduction, Emergence, Need and Objectives of Labour Laws; Principles of Modern Labour Laws; Classification of Labour Laws; ILO, Indian Constitution and Labour Legislations.

UNIT-II

Regulative Labour Laws: Trade Union Act; Industrial Dispute Act; Factory Act.

UNIT-III

Wage-Related Labour Laws: Payment of Wages Act; Minimum Wages Act; Payment of Bonus Act; Payment of Gratuity Act.

UNIT-IV

Social Security Labour Laws: Workmen's Compensation Act; Employees' State Insurance Act; Employees Provident Fund and Miscellaneous Provisions Act.

Suggested Readings:

1. Singh, B.D., *Labour Laws for Managers*, Excel Books
2. Malik, P L., *Handbook of Industrial Law*, Eastern Books.
3. Kapoor, N.D., *Mercantile Law*, Sultan Chand and Sons.
4. Taxmann's Labour Laws, Taxmann Publishing Pvt. Ltd.
5. Srivastava, S. C., *Industrial Relations and Labour Law*, Vikas Publishing House.
6. Latest Bare Act of each Act.

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MCOM/GEN/3/DSC3/HR	Management of Industrial Relations
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *Organizational efficiency and performance are intricately interlinked with industrial relations. This course attempts to appreciate the conceptual and practical aspects of industrial relations at the macro and micro levels.*

Course Outcomes:

CO1: Students will be able to describe the basic concepts of Industrial Relations.

CO2: Students will be able to explain the importance of organized trade unions.

CO3: Students will be able to apply the process of collective bargaining between managers and workers.

CO4: Students will be able to appraise the process of resolving industrial disputes in industrial organizations.

CO5: Students will be able to evaluate and compare the industrial relations scenario of different countries.

CO6: Students will be able construct cases of industrial disputes/ relations of corporate sector.

Course Contents:

UNIT-I

Industrial Relations: Concept, evolution, significance, perspectives and organization; Anatomy of industrial relations; Industrial relations and the State; Trade Unions: Concept, significance, types, approaches and objectives, Problems of trade unions in India and recommendations of National Commission on labor for strengthening of trade unions.

UNIT-II

Collective Bargaining: concept, importance and process of bargaining; Participative Management: Forms of worker's participation in management; Tripartite and bipartite bodies; Standing order and Grievance procedure; Code of Discipline.

UNIT-III

Industrial Disputes: Conciliation and Board of conciliation; Arbitration: types and evaluation; Adjudication: Three tier System, Model principles for reference of dispute to adjudication.

UNIT-IV

Modern and international Scenario of Industrial relations: Industrial Relations and Technological Change; Industrial Relations and HRD; ILO and Industrial Relations; Legal Framework of Industrial Relations; Industrial Relations systems in India, UK, USA and Japan.

Suggested Readings:

1. Mamoria & Manoria, *Dynamics of Industrial Relations*; Himalaya Publishing House.
2. Niland, J R., *The Future of Industrial Relations*, Sage.
3. Davar; R.S., *Personnel Management and Industrial Relations*; Vikas Publishing House Pvt Ltd.
4. Manappa, A., *Industrial Relations*; Tata McGraw Hill Publishing Company Ltd.
5. Dwivedi; R.S., *Managing Human Resources and Industrial Relations*. Galgotia Publishing Company.
6. Srivatava; S.C., *Industrial Relations and Labour Laws*, Vikas Publishing House Pvt Ltd.
7. Venkata Ratnam, C.S., *Industrial Relations*; Oxford University Press.
8. Sen, R. *Industrial Relations in India*; Macmillan India Ltd.

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MCOM/GEN/3/DSC4/HR	Leadership Dynamics
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The purpose of this course is to enhance the leadership skills of students and to develop insight into interpersonal dynamics through sensitivity training and experience based methods of learning.*

Course Outcomes:

CO1: Students will be able to recall different terms used in leadership dynamics.

CO2: Students will be able to explain conceptual framework of leadership dynamics.

CO3: Students will be able to apply various leadership theories in practical life.

CO4: Students will be able to compare the leadership styles practised by famous personalities.

CO5: Students will be able to evaluate various contemporary issues in leadership.

CO6: Students will be able to develop their own particular style of leadership.

Course Contents:

UNIT-I

Leadership Dynamics: Concept, Leadership and Management, Leadership and Power, Successful Leadership versus Effective Leadership.

UNIT-II

Leadership Approaches: Trait Approach, Skills Approach, Behavioral Approach, Situational Approach, Contingency Approach, Path Goal Approach.

UNIT-III

Leadership Styles: Autocratic, Democratic, Participative, Supportive, Free- rein; Comparative Analysis of Leadership Styles, Building Effective Leadership Styles, Leadership Styles of Famous Personalities in general perspective and in managerial perspective.

UNIT-IV

Contemporary Issues in Leadership: Charismatic Leadership, Women Leadership, Multicultural

Leadership, Team Leadership, Ethics in Leadership, Servant Leadership, Transactional and Transformational leadership.

Suggesting Readings:

1. Northouse, G. P., *Leadership: Theory and Practice*, Sage Publications.
2. Yukl, G., *Leadership in Organizations*, Pearson.
3. Hersey, P., Blanchard, K.H. and Johnson, D.E., *Management of Organisational Behaviour*, PHI.
4. Daft, L. R., *The Leadership Experience*, Cengage Learning.
5. Haldar, U. K., *Leadership and Team Building*, Oxford University Press.
6. Tripathi, D. K., *Team Building and Leadership*, Himalaya Publishing House.

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MCOM/GEN/3/DSC5/HR	Compensation Management
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The course is designed to promote understanding of issues related to the compensation or rewarding human resources in the corporate sector, public services and other forms of organizations and to impart skills in designing, analyzing and restructuring reward management systems, policies and strategies.*

Course Outcomes:

CO1: Students will be able to recall different terms used for compensation management.

CO2: Students will be able to explain various compensation management techniques.

CO3: Students will be able to demonstrate the process of fixing compensation for various employees of organisations.

CO4: Students will be able to compare compensation practices of various companies.

CO5: Students will be able to evaluate compensation practices of multinational companies.

CO6: Students will be able to develop compensation plans for managers of middle scale organisations.

Course Contents:

UNIT-I

Compensation Management- Concept, objectives, nature, types, compensation responsibilities, compensation philosophies & approaches.

UNIT-II

Bases for pay- traditional bases, incentive pay and person-focused pay; Pay for Performance, Competency Based Pay, Team rewards; Designing Compensation System- internal alignment (job analysis and job evaluation), external competitiveness and individual contribution.

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UNIT-III

Employee Benefits- legally required benefits, discretionary benefits and key issues in employee benefits; Compensating Executives, Laws relating to Compensation.

UNIT-IV

Contemporary Strategic Compensation Challenges- compensation practices of multinational corporations and working of different institutions related to reward system like wage boards, pay commissions.

Suggested Readings:

1. Martocchio, Joseph J, *Strategic Compensation: A Human Resource Management Approach*, Pearson Education.
2. Milkovich and Newman, *Compensation*, Tata McGraw-Hill.
3. Armstrong, Michel and Murlis, Helen, *Reward Management: A Handbook of Salary Administration*, Kogan Page.
4. Bhattacharya, M.S.& Sengupta, N., *Compensation Management*, Excel Books

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MCOM/GEN/3/DSC6/HR	Business Negotiations
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *To develop a set of conceptual frameworks that will help students to better analyze negotiations in general and master the business negotiation skills.*

Course Outcomes:

- CO1:** Students will be able to describe the fundamentals of business negotiation.
- CO2:** Students will be able to explain the power of business negotiation in resolving differences across personalities, gender and culture.
- CO3:** Students will be able to apply the process of business negotiation in resolving organisational conflicts.
- CO4:** Students will be able to compare negotiation strategies in resolving organisational conflicts.
- CO5:** Students will be able to appraise the negotiation strategies for resolving differences at individual and organisational levels.
- CO6:** Students will be able to develop innovative negotiation strategies for resolving conflicts.

Course Contents:

UNIT-I

Negotiation Fundamentals: the Nature of Negotiations and conflicts; Distributive and Integrative Negotiation; Negotiation Strategy and Planning: Unilateral vs. Bilateral Strategies, Planning Process, Negotiation Sub Processes: Perception, Cognition, Emotions, and Communication.

UNIT-II

Negotiation Power: Influence Process, Negotiation Contexts: Relationships in Negotiation; Forms of relationships; Key elements in managing relationships, Agents, Constituents and Audiences: Coalitions, Standards for coalition decision making, Multiple Parties and Teams

UNIT-III

Individual Differences I: Personality and Negotiations, Individual Differences II: Gender and Negotiations, Negotiation across Cultures: International and Cross Cultural Negotiations, Culture and negotiation, Managerial and research perspective on cross cultural negotiation.

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UNIT-IV

Resolving Differences: Managing Negotiation Impasses; Nature of impasses, resolving impasses; Negotiation Mismatches: Managing the shadow negotiation and social contract, Ury's Breakthrough Approach; Managing difficult negotiation: Third Party Approaches; Ethics in Negotiation.

Suggested Readings:

1. Lewicki Roy J. ,Saunders David M. & Barry Bruce,*Negotiations*, Tata McGraw Hill.
2. Brett,J.M., *Negotiating Globally*, Francisco, Josseys-Bass.

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FOURTH SEMESTER

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MCOM/GEN/4/CC13	Strategic Management
Time: Three Hours	Maximum Marks=100 (External = 100 Marks, Theory = 50 Marks and Practical =50 Marks)

Course Objective: *This course exposes students to formulate strategies for the growth and development of economy.*

Course Outcomes:

CO1: Students will be able to outline the type of decisions taken at different levels of organisation.

CO2: Students will be able to explain the process of strategic decision making in an organisation.

CO3: Students will be able to apply various tools to assess business environment.

CO4: Students will be able to differentiate among various stages of strategic management starting from strategy formulation to its evaluation.

CO5: Students will be able to evaluate the strategy which best fits in achieving the organisational goals.

CO6: Students will be able to develop a framework of how an organisation actually works by developing policies and strategies.

Course Contents:

UNIT-I

Strategic Management - An Introduction – Evolution of business policy as a discipline – Concept of strategic management – Characteristics of strategic management – Defining strategy, strategy formulation – Stakeholders in business – Vision, mission and purpose

UNIT-II

Strategic analysis and choice – Environmental Threat and Opportunity Profile (ETOP)- Organizational

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capability Profile- Strategic Advantage Profile – Corporate Portfolio Analysis – SWOT Analysis- Synergy and Dysergy

UNIT-III

GAP Analysis – Porter’s Five Forces Model of Competition – Me Kinsey’s 7s Framework GE 9 Cell Model – Distinctive Competitiveness – Selection of matrix, change Drivers

UNIT-IV

Strategy Evaluation – Importance – Symptoms of Malfunctioning of strategy – Organization anarchies – Operations Control and Strategic Control – Measurement of Performance – Analyzing variances – Role of organizational systems in evaluation

Suggested Readings:

4. Kazmi, Azhar, *Business Policy*. 2nd ed.
5. Thompson Jr. Arthur A. and Strickland, A.J. *Strategic Management- Concept and Cases*. 12th ed.
6. Ramaswamy, *Strategic Planning, formulation of Corporate Strategy*.
7. Subba Rao, P., *Business Policy and Strategic Management*.
8. Srivastava, R.M. *Management Policy and Strategic Management concepts, Skills and Practices*.

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MCOM/GEN/4/CC14	E-Commerce
Time: Three Hours	Maximum Marks=100 (External = 100 Marks, Theory = 50 Marks and Practical =50 Marks)

Course Objective: *This course exposes students to environment for E-commerce and developing application skills for the same.*

Course Outcomes:

CO1: Students will be able to outline the type of decisions taken at different levels of organisation.

CO2: Students will be able to explain the process of strategic decision making in an organisation.

CO3: Students will be able to apply various tools to assess business environment.

CO4: Students will be able to differentiate among various models of E-Commerce.

CO5: Students will be able to evaluate the strategy which best fits in achieving the organisational goals by ways of e-commerce.

CO6: Students will be able to develop a framework of how an organisation actually works by e-tools.

Course Contents:

UNIT- I

Technology and Infrastructure for E-Commerce: Framework of E-commerce; Network Infrastructure for E-Commerce – Market Forces Influencing I-way, Network Access Equipment, Public Policy Issues Shaping the I-way; EDI - Applications in Business, Legal, Security and Privacy Issues of EDI; Components of EDI Standards, ASC X12 and EDIFACT.

UNIT-II

E-Commerce and Retailing: Changing Retail Industry Dynamics, Mercantile Models from the Consumer's Perspective, Management Challenges in Online Retailing.

Intranets and Customer Asset Management: Basics of Customer Asset Management, Online Sales Force, Online Customer Service and Support, Technology and Marketing Strategy.

UNIT-III

Intranets and Manufacturing: Integrated Logistics, Agile Manufacturing, Emerging Business Requirements, Manufacturing Information Systems, Intranet-based Manufacturing, Logistics Management. E-Commerce and Online Publishing: Why Online Publishing, Online Publishing approaches, Advertising and Online Publishing. E-Commerce and Banking: Changing Dynamics in the Banking Industry, Home Banking Implementation Approaches, Management Issues in Online Banking.

UNIT-IV

Intranets and Corporate Finance: An Introduction, Financial Systems, Financial Intranets, Software Modules in Financial Information Systems, Human Resource Management Systems, Size/Structure of Financial Software Market.

Lab: Each student is required to develop at least one application of e-commerce.

Suggested Readings:

2. Kalakota & Whinston, *Electronic Commerce: A Manager's Guide*, Pearson Education.
3. Greenstien & Vasarhelyi, *Electronic Commerce: Security, Risk Management and Control*, Tata McGraw Hill.
4. Joseph, *E-Commerce: An Indian Perspective*, Prentice Hall of India.
5. Turbon, *et. al.*, *Electronic Commerce: A Managerial Perspective*, Pearson Education.

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FINANCE AREA

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MCOM/GEN/4/DSC1/FM	Management of Banks and Financial Institutions
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The objective of this course is to analyze the major concepts, theories and principles of banking and financial institutions in logical and critical manner.*

Course Outcomes:

- CO1:** Students will be able to recall the evolution and current state of Indian Financial System and banking Industry
- CO2:** Students will be able to describe the working and management of Commercial Banks in India
- CO3:** Students will be able to interpret the significance of being most tightly regulated industries in the world
- CO4:** Students will be able to appraise the regulatory structure within which the banking system operates
- CO5:** Students will be able to critically analyze the pivotal role of banking in a financial system
- CO6:** Students will be able to construct and analyze different challenges faced by banks and financial institutions

Course Contents:

UNIT 1

Indian Financial System: Introduction, Evolution and growth of banking system in India, Bank Market structure in India, Banking sector reforms (The Narsimham Committee and The Raghu Ram Rajan Committee), Recent Innovations and development in Indian Banking.

UNIT II

Management of Commercial Banks in India: Functions of Bank, Sources of Bank Funds, Credit Management-Cardinal principles of sound bank lending, Formulating loan policy, Factors influencing loan policy; Investment Management-Nature and significance of investment management in commercial banks, Fundamental principles of security investment by commercial bank.

UNIT III

Capital Adequacy in Indian Banks: Functions of capital funds in commercial banks, Capital adequacy –Basel III norms on capital adequacy in Indian commercial banks; Concept of ALM :



Objectives, Functions, Process, Measurement and Management of Risks, Concept of NPAs.

UNIT IV

Management of Financial Institutions: Financial Institutions, their role in economic development, challenges and opportunities; NABARD, IFCI, SIDBI, NHB– Introduction and their operational policies; Role of RBI; Insurance Industry in India, Mutual Funds, Micro Finance Institutions (MFIs); Current issues and future challenges in Management of Banks and financial Institutions.

Suggested Readings:

1. Srivastava, R.M. & Nigam, D., *Management of Indian Financial Institutions*, Himalaya Publishing House.
2. Khan, M. Y. *Indian Financial System*, Tata McGraw Hill.
3. Suresh, P. & Paul, J., *Management of Banking and Financial Services*, Pearson
4. Singh, S.P.N., *Management of Banking and Financial Institutions*, Centrum Press
5. *Principles & Practices of Banking by Indian Institute of Banking and Finance*, Macmillan Publications

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MCOM/GEN/4/DSC2/FM	Financial Markets and Services
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The main objective of this course is to help students to learn the various concepts of financial markets and services and their role in the overall financial system.*

Course Outcomes:

CO1: Students will be able to describe financial market operations.

CO2: Students will be able to explain the various concepts related to financial markets and services.

CO3: Students will be able to solve various investment related issues facing the investors.

CO4: Students will be able to examine how the overall financial system works and various aspects associated with it

CO5: Students will be able to evaluate the best sources feasible for fulfilling their financial requirements related to the business

CO6: Students will be able to formulate different financial plans for the organisations with the help of different services provided by the financial markets

Course Contents:

UNIT-I

Financial markets- Structure and Participants; Capital market ; Money market; Primary and Secondary Market Operations; Listing of securities; functions of stock exchanges; Role of SEBI; Introduction to derivative and commodity markets.

UNIT-II

Financial Services: Meaning, Nature and Types; Factoring: Meaning, Characteristics and Types of Factoring arrangements, Factoring in India, Factoring vs. Forfeiting; Credit Rating: Meaning and Types, Benefits of Credit rating to investors and companies; Objectives and Functions of Credit Rating Agencies.

UNIT-III

Credit Cards: Concept and Significance; Types of credit Cards, Credit Card business in India. Book Building: Concept and Mechanism of Book Building; Significance and Benefits of Book Building; Bought Out Deals: Meaning and Nature; Mechanisms of Bought out Deals.

UNIT-IV

Securitisation: Concept, Mode, Mechanism and Beneficiaries of Securitisation, Securitisation in India; Venture Capital: Meaning and Modes of Financing; Role and Functions of Merchant Bankers. Leasing: Concept, Classification, Accounting, Legal and Tax Aspects of Leasing

Suggested Readings:

2. Clifford, G., *Financial Markets, Institutions and Financial Services*, PHI.
3. Khan, M. Y., *Management of Financial Services*, McGraw-Hill.
4. Gordan, E and K. Natrajan, *Emerging Scenario of Financial Services*. Himalaya Publishing House
5. Meidan, Arthur Brennet, M., *Option Pricing: Theory & Applications*, Lexington Books.
6. Kim, Suk and Kim, Seung, *Global Corporate Finance. Text and Cases*, Miami Florida, Kotb
7. Khan, M., Y., *Financial Institutions and Markets*, McGraw Hill
8. Bhole, L.M., *Financial Institutions and Markets*, McGraw Hill

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MCOM/GEN/4/DSC3/FM	Business Taxation
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The objective of the course is to acquaint the participant with the implications of tax structure and corporate tax planning in operational as well as strategic terms.*

Course Outcomes:

CO1: Students will be able to outline the meaning and scope of tax policy and basic concepts of tax in India

CO2: Students will be able to explain constitutional provisions pertaining to taxes in India

CO3: Students will be able to illustrate the computation of tax liability

CO4: Students will be able to appraise the rationale, benefits and costs of various tax incentives offered by government

CO5: Students will be able to evaluate tax implications while taking business decisions

CO6: Students will be able to formulate tax planning for individuals or business houses

Course Contents:

UNIT-I

Basic Concepts of Income Tax; Computation of Income under Different Heads of Income, Clubbing of income, Set off and Carry forward of Losses, Deductions and Exemptions.

UNIT-II

Meaning and Scope of Tax Planning, Difference between Tax planning Tax Evasion and Tax Avoidance, Residential status and Tax incidence of a Company; Computation of Corporate Tax Liability.

UNIT-III

Tax Planning with reference to Location of Undertaking, Tax Planning regarding Dividends Policy, Tax Planning relating to specific managerial decisions, Tax planning for employees



UNIT-IV

Major defects in the structure of indirect taxes prior to GST; rationale for GST; features of GST law in India, structure of GST (SGST, CGST, UTGST and IGST); rates of GST, models of GST, GST Council

Suggested Reading:

1. Singhanian, V., K. & Singhanian, Monica, *Students' Guide to Income Tax*, Taxmann
2. Singhanian, V., K. & Singhanian, Kapil, *Direct Taxes Law and practice*, Taxmann
3. Singhanian, V., K. & Singhanian, Monica, *Corporate tax Planning and Business Tax Procedures*, Taxmann
4. Narwal, K.,P., & Anushuya, *GST in India*, DBH Publishers and Distributers
5. Ahuja, G.& Gupta, R., *Simplified Approach to Corporate Tax Planning and Management*, Bharat Law House private limited
6. Srinivas, E. A., *Handbook of Corporate Tax Planning*, Tata McGraw Hill.
7. Iyengar, A. & C. Sampat, *Law of Income Tax*, Bharat House.

Important Instructions for the Course Coordinator and the Examiner:

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The image shows five distinct handwritten signatures in blue ink, arranged horizontally. From left to right: the first is a cursive signature that appears to be 'Kumar'; the second is a large, stylized letter 'A'; the third is a signature that looks like 'Bhade'; the fourth is a signature that appears to be 'S. S.'; and the fifth is a signature that appears to be 'S. S. Kunder'.

MCOM/GEN/4/DSC4/FM	Portfolio Management
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The objective of this course is to impart knowledge to students regarding the theory and practice of portfolio management.*

Course Outcomes:

CO1: Students will be able to define the concepts and terminologies of portfolio management.

CO2: Students will be able to summarise the theories underlying portfolio management.

CO3: Students will be able to apply the concepts of portfolio management and solve relevant numerical problems.

CO4: Students will be able to examine and evaluate portfolio performance.

CO5: Students will be able to apprise and judge trends in international financial markets.

CO6: Students will be able to construct investment portfolio and defend their choices.

Course Contents:

UNIT-I

Introduction to Portfolio Management: Meaning, need, and objective of portfolio management, the process of portfolio management, determination of risk & return of a portfolio, risk analysis tools

UNIT-II

Theories of portfolio selection and management- Markowitz portfolio theory: optimal portfolio, meaning and construction of efficient frontier, investors' utility; CAPM: capital asset pricing model, risk-free and risky lending and borrowing, market portfolio; capital market theory: CML, SML and Sharpe Single Index Model; Arbitrage Pricing Theory (APT).

UNIT-III

Bond portfolio management strategies –bond characteristics, fundamentals of bond valuation, bond & equity portfolio management strategies: passive portfolio strategies & active portfolio strategies.

UNIT-IV

Portfolio evaluation and revision – portfolio performance evaluation, risk adjusted performance measures; meaning, need and constraints of portfolio revision; formula plans: constant-dollar-value plan, constant ratio plan, variable ratio plan, process and intricacies of trading system in Indian stock market.

Suggested Readings:

1. Reilly, Frank K. And Brown, Keith C., *Investment Analysis and Portfolio Management*, South-Western Cengage Learning India Pvt. Ltd.
2. Fischer, Donald E. and Jordan, Ronald J., *Security Analysis and Portfolio Management*, Prentice Hall of India.
3. Sharpe, William F. et al, *Investment*. New Delhi, Prentice Hall of India.
4. Fuller, Russell J. and Farrell, James L., *Modern Investment and Security Analysis*, New York, McGraw Hill.
5. Alexander, Gordon J. and Bailey, Jeffery V., *Investment Analysis and Portfolio Management*, Dryden Press, Thomson Learning
6. Machiraju, H. R., *Indian Financial System*, Vikas Publishing House.

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MCOM/GEN/4/DSC5/FM	Financial and Commodity Derivatives
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The objective of this course is to give an in- depth knowledge of the functioning of derivative securities market.*

Course Outcomes:

CO1: Students will be able to describe the concepts and terminologies of financial and commodity derivatives.

CO2: Students will be able to explain the models used for pricing/valuation of derivatives

CO3: Students will be able to interpret innovations in financial and commodity markets

CO4: Students will be able to appraise investment opportunities in derivative market.

CO5: Students will be able to evaluate derivative pricing and hedging practices.

CO6: Students will be able to formulate basic risk management and trading strategies using derivatives.

Course Contents:

UNIT-I

Financial Derivatives –Meaning, types, uses and factors driving the growth of derivatives. Forward Contracts v/s Future Contracts. Types of Traders: Futures Markets and the use of Futures for Hedging.

UNIT-II

Future Payoffs: long futures and short futures. Pricing stock futures: with dividend and without dividend. Application of futures: Hedging, speculation and arbitrage. Currency Futures: Meaning, uses and contract details. Interest Rate Futures: Meaning, uses and contract details.

UNIT-III

Stock Options: meaning, types and uses. General factors affecting stock option price Black-Scholes Option Model and Binomial model. Option based investment strategies-bullish, bearish, straddle, strangle and butterfly, Swaps: meaning& uses, currency swap & interest rate swap.

UNIT-IV

Introduction to Commodity Derivatives: meaning, uses, Cereals, metals and energy products.
History and Contemporary issues of Indian derivative market

Suggested Readings:

1. Brennet, M., *Option Pricing: Theory & Applications*. Toronto, Lexington Books.
2. Cox, John C and Rubinstein, *Mark Options Markets*. Englewood Cliffs, Prentice Hall Inc.
3. Huang. Stanley S C and Randall, Maury R., *Investment Analysis and Management*, Allyn and Bacon.
4. Hull. John C. *Options, Futures and Other Derivative Securities*, PHI.
5. Sharpe. William F. et al., *Investment*, Prentice Hall of India.

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MCOM/GEN/4/DSC6/FM	Public Finance
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The objective of this course is to analyze the major concepts, theories of public finance in logical and critical manner.*

Course Outcomes:

- CO1:** Students will be able to relate public expenditure and revenue concepts.
- CO2:** Students will be able to identify the issues involved in public debt management in India
- CO3:** Students will be able to demonstrate integrative understanding of auditing system in India
- CO4:** Students will be able to compare the possible burden, benefits and distribution of various types of taxes and their impact on general welfare
- CO5:** Students will be able to able to appraise and critically evaluate the issues in Government finances
- CO6:** Students will be able to develop analytical skills and judgement in major areas of public finance reforms

Course Contents:

UNIT-I

Nature and Scope of Public Finance;. Principle of maximum social advantage Public revenue-General considerations: Division of tax burden and incidence of taxes, Classification and choice of taxes and effect of taxation. Indian taxation system and its key issues

UNIT-II

Public Debt and some issues in debt management; Public expenditure- General considerations and effect of public expenditure; Public budget- budget classification, Performance and Programme budgeting system(PPBS) and Zero base budgeting ; Balance budget and fiscal policy. Comments on recent central Government budget

UNIT-III

Introduction to Indian Public Financial System – Historical background, Financial Federalism under Constitution; Indian Federal finance- Recommendations of latest finance commission of India;

Public debt in India-Central and states Government debt.

UNIT-IV

Government of India Finances: expenditure trends expenditure policy, control of public expenditure in India, Suggestions for reforming the budget, trends in receipts. Railway finances, public sector in India and its Financial Autonomy and Accountability of Public sector, states finances and local finances. Investment policy of public sector in India: Financial, economic and social appraisal. Financial control; Legislative and Executive Accounting and Auditing System in India, Role of Comptroller and Auditor General (CAG), Contemporary Issues in Government Finances.

Suggested Readings:

1. Musgrave, R.A., and P. B. Musgrave, *Public Finance in Theory and Practice*, Tata McGraw Hill.
2. Harvey S. Rosen, Ted Gayer, *Public Finance*, McGraw Hill
3. Tayagi, B.P., *Public Finance*, S. Chand & Co.
4. Lekhi, R.K., *Public Finance*, Kalyani Publishers.
5. Mithani, D.M., *Public Finance and International Trade*, Himalaya Publications.

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MARKETING AREA

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MCOM/GEN/4/DSC1/MM	Retail Management
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The objective of this course is to familiarize the students with the basic concepts of retailing and understanding retail business so as to make them ready for future roles as managers*

Course Outcomes:

- CO1:** Students will be able to define the different terms used in the retail sector.
- CO2:** Students will be able to identify the current retail structure in India.
- CO3:** Students will be able to demonstrate the insights of retailing and related key activities.
- CO4:** Students will be able to appraise the importance of retailing and its role in the success of modern businesses.
- CO5:** Students will be able to evaluate the current marketing scenario and identify retail opportunities thereof.
- CO6:** Students will be able to develop a retail plan for opening up a retail store.

Course Contents:

UNIT-I

Introduction to Retail- Evolution of Retail, Organised Vs Unorganised retailing, Retail Mix, theories of retail development, Types of Retailers; Careers in Retailing; Understanding Consumers.

UNIT-II

Retail Locations- Planned and Unplanned, Retail Site Location- Site Characteristics, Trade Area Characteristics, Location and Site Evaluation; Store Layout and Design; Space Management; Visual Merchandising; Atmospherics

UNIT-III

Managing Merchandise - Merchandise Planning, Process, Forecasting Sales, Developing Assortment Plans, National Brands and Private Labels; Retail Pricing- Setting Retail Prices, Price

Adjustments, Pricing Strategies; Retail Communication Mix.

UNIT-IV

Information and Supply Chain Management- Information Flows, Logistics, Distribution Centre. Contemporary issues in Retail-Significance of retail as an industry, Retail scenario at International and National Level, Technology in Retailing, Multi-channel Retailing, E-Retailing: Future of e-retailing, Challenges for traditional retail and e-retail, FDI in Retail.

Suggested Readings:

1. Pradhan, S., *Retailing Management Text and Cases*, Mc Graw Hill Education, New Delhi
2. Levy, Micheal, Weitz, Barton, A. and Pandit, Ajay, *Retailing Management*, Tata McGraw Hill, New Delhi
3. Berman, Barry and Evans, Joel, R., *Retail Management; A Strategic Approach*; PHI/Pearson Education; New Delhi
4. Newman, Andrew, J. & Cullen, Peter, *Retailing: Environment & Operations*, Vikas Publishing House; New Delhi.
5. Gilber, David, *Retail Marketing Management*, Pearson Education, New Delhi.

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MCOM/GEN/4/DSC2/MM	Rural Marketing
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The objective of this course is to analyze the major concepts of rural and agricultural marketing in coherent and critical manner.*

Course Outcomes:

- CO1:** Students will be able to recite problems in rural marketing and changing focus of corporate towards rural market.
- CO2:** Students will be able to recognize need of agricultural marketing in economic development and constraints of agricultural marketing.
- CO3:** Students will be able to solve the problems of cooperative sector in India.
- CO4:** Students will be able to appraise role of supply chain in agricultural marketing.
- CO5:** Students will be able to evaluate role of government and financial institution in growth of rural and agricultural marketing.
- CO6:** Students will be able to develop model for rural and agricultural marketing.

Course Contents:

UNIT-I

Features, Significance, Scope and Limitations of rural markets in India; Environmental factors affecting rural markets; Changing focus of corporate towards rural markets; Demographic and psychographic profile of rural consumer; Classification of products and services in Rural marketing, rural demand and problems in rural marketing,

UNIT-II

Agriculture Marketing –Definition, Scope, Concept and Objectives; Differences in Agricultural and Consumer Marketing; Constraints in Agricultural marketing; Role of Agriculture in Economic Development of India; Role of Government in Agricultural Development; Agribusiness; Export potential for farm products -Supporting Services.

UNIT-III

Cooperative Marketing –Concept, History, Functions – Reasons for slow progress of cooperative sector, Advantages & Limitations of Organized retailing in Agri Inputs and Outputs, Trends in Agri Marketing. Supply Chain Management in Agri Business i.e. Cold Chains, Organized procurement & warehousing.

UNIT- IV

Marketing Mix for rural products; Role of financial institutions in rural marketing. Rural marketing strategies: Different models and case studies of corporate vis Tata Kisan Seva Kendra, Commodity market functioning etc. Innovative distribution Channels like ITC E-Choupal, Godrej Adhar, HUL Shakti.

Suggested Readings:

1. Acharya S. S. and Agarwal N. L., *Agricultural Marketing in India*, Oxford & IBH Publishing Co.
2. Dr. Subhash Bhave, *Agribusiness Management in India –Text & Cases*.
3. Arora, R C., *Integrated Rural Development*, Scharnd.
4. Desao. Vassal. *Rural Development*, Himalaya Publishing House
5. Mishar, S. N., *Politics and Society in Rural India*, Inter India.
6. Porter, Michael, E. *Competitive Strategy*, Free Press.
7. T.P Gopalaswamy, *Rural marketing- Environment, problems and strategies*

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MCOM/GEN/4/DSC3/MM	Industrial Marketing
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The objective of this course is to lay a foundation for an understanding of the complex dimensions of Industrial Marketing.*

Course Outcomes:

CO1: Students will be able to describe terms, concepts, and nature of industrial marketing.

CO2: Students will be able to compare industrial marketing with consumer marketing.

CO3: Students will be able to interpret the role of each stakeholder in industrial marketing value chain.

CO4: Students will be able to appraise competitor marketing strategy.

CO5: Students will be able to evaluate marketing mix strategy for industrial products.

CO6: Students will be able to develop an effective marketing strategy for industrial products.

Course Contents:

UNIT-I

Industrial Marketing: concept, nature and scope of industrial marketing; Difference between industrial and consumer marketing; Economics of industrial demand; Understanding industrial markets and environment: Types of industrial customers, Classification of industrial products, Marketing implications for different customers and different product types, Purchase practices of industrial customers, Environmental analysis in industrial marketing.

UNIT-II

Organisational Buying and Buyer behavior: Buyer motives, Phases in industrial buying decision process, Types of buying situations, Interpersonal Dynamics of industrial buying behavior, Buyer-Seller relationship, Models of industrial buying behavior, Industrial Marketing Research process; Industrial market segmentation, target marketing and positioning.

UNIT-III

Product Strategy: Meaning and Concept of an industrial product, Determinants of product mix,

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Industrial Product Life Cycle and strategies, New product development process; Marketing strategies for product related services and pure services; Industrial pricing decisions: Factors influencing pricing decisions, Pricing strategies, Pricing methods.

UNIT-IV

Industrial distribution channels and marketing logistics: Distinctive nature of industrial distribution channels, Factors affecting the nature of industrial channels, Role of intermediaries, Types of industrial intermediaries, Channel design decisions, Role of logistics and customer services in industrial marketing, Major components/Major decision areas of logistics, Total cost approach; Industrial marketing communication: Role of personal selling and direct marketing in industrial marketing, Personal selling process, Importance of advertising, and sales promotion in industrial marketing, Sales force management, Strategic planning, Implementing and Controlling in industrial marketing.

Suggested Readings:

1. Reeder, Robert R. *Industrial Marketing: Analysis, Planning and Control*. Englewood Cliffs. New Jersey, Prentice Hall Inc.
2. Havalder, Krishna K., *Industrial Marketing*, TMH, New Delhi
3. Havalder, Krishna K: *Text and Cases*, TMH, New Delhi
4. Brennan, R, Canning, L & McDowell, R, *Business to Business Marketing*, Sage Publications Ltd.
5. Hill, Richard, *Industrial Marketing*, Homewood Illionis, Richard D. Irwin.
6. Webster, F E. *Industrial Marketing Strategy*, New York, John Wiley.
7. Ghosh, P.K, *Industrial Marketing*, Oxford University Press.
8. Mukerjee, *Industrial marketing*, Excel Books India

Important Instructions for the Course Coordinator and the Examiner:

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MCOM/GEN/4/DSC4/MM	Social Marketing
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The objective of the course is to familiarize the students to design social campaigns with a view to bring change in the behavior of the public in the fields of public health and environment.*

Course Outcomes:

- CO1:** Students will be able to describe the meaning and nature of social marketing.
- CO2:** Students will be able to recognize the range of stakeholders involved in social marketing programmes and their role as target markets
- CO3:** Students will be able to interpret the marketing mix strategies in social marketing.
- CO4:** Students will be able to appraise social marketing problems and suggest ways of solving.
- CO5:** Students will be able to evaluate the social marketing plan.
- CO6:** Students will be able to develop a social marketing plan for achieving behavioral change.

Course Contents:

UNIT-I

Social Marketing: Concept, Scope, Comparison with Commercial Marketing, Approaches to influence public Behavior; Social Marketing Planning Process; Elements of Campaign.

UNIT-II

Social Marketing Environment: Campaign Focus and purpose, Mapping the Internal and External Environments; Establishing Target Audiences: Target Marketing.

UNIT-III

Setting Campaign Objectives and Goals: Behavior Objective, Knowledge Objective, Belief Objective; Social Marketing Strategies: Product in social marketing, Price of a social marketing product.

UNIT-IV

Promotional Strategies: Types of Media Channels, Choosing Media Vehicles, Timings and Factors Influencing media strategies; Plan Evaluation and Monitoring: Outcome measures, Process Measures; Establishing Budgets and finding Funding Sources.

Suggested Readings:

1. Philip, Kotler, Ned Roberto, Nancy Lee, *Social Marketing: Improving the quality of life*, Sage Publication,
2. Nancy, R., Lee, Philip, Kotler, *Social Marketing; Influencing Behavior for Good*, Sage, R., Kraig, Lefebvre, *Social Marketing and Social Change*, Wiley.
3. Hong, Cheng, Philip Kotler, Nancy R. Lee, *Social Marketing for Public Health: Global Trend and Success Stories*, Jones and Bartlett Publishers, LLC

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MCOM/GEN/4/DSC5/MM	Digital Marketing
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The aim of this paper is to acquaint the students with the concepts, techniques and developing skills regarding application of effective digital and social media marketing.*

Course Outcomes:

- CO1:** Students will be able to define various terms used in the field of digital and social media marketing.
- CO2:** Students will be able to explain the procedures used in planning and implementation of digital and social media marketing.
- CO3:** Students will be able to illustrate existing digital and social media marketing strategies.
- CO4:** Students will be able to distinguish the utility of various social media platforms for promoting a brand.
- CO5:** Students will be able to select the most suitable social media platform to market a brand.
- CO6:** Students will be able to design a social media marketing strategy for a brand.

Course Contents:

UNIT I

Introduction to digital marketing, advantages of digital medium over other media, Impact of internet on consumer buying behaviour. Domain names; Website hosting; Lead generation; Ethical and Legal Issues in the field of digital marketing.

UNIT II

Search Engine Optimisation (SEO): Introduction to SEO; understanding search engines; basics of keyword research; On-page and off-page Search Engine Optimisation.

UNIT III

Search Engine Marketing (SEM): Introduction to SEM; Google Ad words; keywords; bidding and budget; quality score; creating and optimising campaign. Google Analytics; Content marketing; Affiliate marketing; Email marketing; Mobile marketing;

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UNIT IV

Social media marketing: meaning; approach to social media; types of social media websites; blogging; social media engagement; social media ROI; using social media for branding and promotion. Marketing on Facebook, LinkedIn, Youtube, Instagram, Pinterest

Suggested Readings:

1. Parkin Godfrey, *Digital Marketing: Strategies for Online Success*, New Holland Publishers.
2. Charlesworth A., *Internet Marketing: A Practical Approach*, BH Publications.
3. Chaffey Dave, *Internet Marketing: Strategy, Implementation and Practice*, Pearson Education.
4. Trengove Alex, Malczyk Anna and Beneke Justin, *Internet Marketing*, GetSmarter under the Creative Commons BY-NC 3.0.

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MCOM/GEN/4/DSC6/MM	Customer Relationship Management
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The aim of this course is to acquaint the students with concepts, techniques and give experience in the application of concepts for developing effective Customer Relationship programme.*

Course Outcomes:

- CO1:** Students will be able to describe the customer equity.
- CO2:** Students will be able to identify the benefits of value creation for retaining customers.
- CO3:** Students will be able to interpret the role of appropriate business process and technology management capabilities in managing customer relationship.
- CO4:** Students will be able to compare different processes.
- CO5:** Students will be able to evaluate CRM implementation Strategies.
- CO6:** Students will be able to design the strategies framework for the CRM integration in the existing function of the organisation.

Course Contents:

UNIT-I

Prerequisites to CRM: Changing face of Indian market, Customer ownership and customer values, Customer life cycle (CLC) and Customer lifetime value (CLV), Customer relationship. Relationship Marketing- From traditional marketing approach to relationship marketing organizational pervasive approach, Service level agreements (SLA)

UNIT- II

Understanding CRM, Technology and CRM, Levels of CRM, Loyalty Management, Loyalty programmes, reasons of failure of loyalty programmes.
Service quality and service capacity planning: service capacity planning process; Customer driven quality and Quality Management System (QMS)

UNIT-III

Planning and implementation of CRM, CRM and Sales Force Automation (SFA): Objectives, Strategic advantage of SFA, Key factor for successful SFA. eCRM: Benefits, Data handling, eCRM systems/applications in market, specifications of eCRM solutions, Scope and Significance of a CRM project, CRM implementation process.

UNIT-IV

Making CRM a success: Success factors for CRM, Business Process Reengineering (BPR) for CRM implementation, Data Quality Management (DQM). Securing Customer Data: Information security management system, Ethical issues in CRM, IT solutions of CRM and its Integration, Future of CRM.

Suggested Readings:

2. Makkar, U. & Makkar, H. K., *Customer Relationship Management*, McGraw Hill Education.
3. Dyche, Jill., *The CRM Handbook-A Business Guide to CRM*, Pearson Education Asia.
4. Anton, J., Petouhoff, N.L. & Kalia, S., *Customer Relationship Management*, Pearson.
5. Kumar, V. & Reinartz, W., *Customer Relationship Management: Concept, Strategy, and Tools*, Springer, 2nd Ed.
6. Brown, A. Stanly, *Customer Relationship Management*, John Wiley.
7. Gosney, John W. and Thomas P. Boehm, *Customer Relationship Management Essentials*, Prentice Hall.
8. Seth, Jagdish N., *Customer Relationship Management*, Tata McGraw Hill Publishing Co.

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HUMAN RESOURCE MANAGEMENT AREA

Kuntur | A | Boole | AD | Skundu

MCOM/GEN/4/DSC1/HR	Performance Management
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The objective of this course is to acquaint the students regarding the concept, importance, process and implementation of performance management system in an organizations.*

Course Outcomes:

- CO1:** Students will be able to recall different terms used in performance management.
- CO2:** Students will be able to identify various performance management practices.
- CO3:** Students will be able to interpret various performance management techniques.
- CO4:** Students will be able to compare performance management practices of different companies.
- CO5:** Students will be able to evaluate the implementation of various performance management practices.
- CO6:** Students will be able to develop a performance management model for corporate sector.

Course Contents:

UNIT-I

Foundations of Performance Management: Concept, Objectives, Significance of Performance Management, Performance Management Process, Performance Management and Strategic Planning, Performance Management and Performance Appraisal.

UNIT-II

Implementation of Performance Management System: Defining Performance and Choosing Measuring Approach, Models for assessing performance: balanced Scorecard, EFQM Model; Outcome Metrics: Economic Value added (EVA) & other economic measures; Measuring Results and Behavior, Common Problems in Employee Assessment, Gathering Performance Information, Implementing a Performance Management System.

UNIT-III

Performance Management and Employee Development: Personal Developmental Plans, 360 Degree

Feedback Systems, Performance Management Skills, Contribution of Human Resource Management Practices to Employee Performance.

UNIT-IV

Reward Systems and Legal Issues: Traditional and Pay for Performance plans; Impact of leadership on organizational performance, Managing team performance, ethics in performance Management; Performance management practices in Indian organizations.

Suggested Readings:

1. Aguinis, H., *Performance Management*, Prentice Hall
2. Bagchi, S. N., *Performance Management*, Cengage Learning
3. Bhattacharyya, D, *Performance Management System & Strategies*, Pearson Education
4. Bacal, R., *Performance Management*, McGrawHill
5. Dessler, G., *Human Resource Management*, Pearson Education
6. Armstrong, M., *Performance Management – Key strategies and Practical Guidelines*, Kogan Page

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MCOM/GEN/4/DSC2/HR	Labour Welfare and Social Security
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The objective of this course is to acquaint the students with the significance and processes of Labor Welfare activities and Social Security measure adopted by the organizations.*

Course Outcomes:

CO1: Students will be able to recall different terms used in labour welfare and social security.

CO2: Students will be able to describe the labour inspection system in factories.

CO3: Students will be able to illustrate various social welfare facilities.

CO4: Students will be able to compare various welfare facilities provided by employers in factories.

CO5: Students will be able to evaluate the various social security measures provided to employees in factories.

CO6: Students will be able to develop labour welfare and social security measures for the employees of middle scale organisations.

Course Contents:

UNIT-I

Labor Welfare Activities: Concept and Significance, Origin of Labor Welfare activities, Theories of Labor Welfare; Statutory Welfare Provision in Factory Act; Labor Welfare Funds; Labor Inspection System.

UNIT-II

Critical Estimate of Welfare Work by Employers, Local Bodies and Trade Unions; Welfare of Unorganized Labor; ILO and Labor Welfare

UNIT-III

Some Special Welfare Activities: Grain Shop Facilities, Educational Facilities, Medical and Reorientation, Workers education scheme; Industrial safety; Industrial housing; Industrial health; Industrial hygiene.

UNIT-IV

Social Security: Concept and Importance; Employees' Compensation in India; Sickness Insurance in India; Unemployment Insurance in India; Old Age and Invalidity Security; Social Security Measures in the selected Countries (England, Japan & U.S.A.).

Suggested Readings:

1. Dale Yoder, *Personal Management and Industrial Relations*, Tata McGraw Hill.
2. Monappa, Arun, *Industrial Relations*, Tata McGraw Hill.
3. Sharma, A.M., *Aspects of Labour Welfare and Social Security*, Himalaya Publishing House
4. Sivarethinamohan, R., *Industrial Relations and Labour Welfare*, PHI Learning Private Ltd.

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MCOM/GEN/4/DSC3/HR	Managing Interpersonal and Group Processes
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The purpose of this course is to advance understanding regarding interpersonal and group processes and help the students to examine and develop process facilitation skills mainly through laboratory and other experience based methods of learning.*

Course Outcomes:

CO1: Students will be able to define different concepts of Interpersonal and group processes.

CO2: Students will be able to explain interpersonal behaviour.

CO3: Students will be able to demonstrate the role of transactional analyses in interpersonal behaviour.

CO4: Students will be able to compare various group decision making techniques.

CO5: Students will be able to evaluate the role of negotiations in group conflicts.

CO6: Students will be able to construct their own interpersonal behaviour model.

Course Contents:

UNIT-I

Group dynamics: types of groups, group properties, roles, norms, status and size, stages of group development and change; Group cohesiveness: factors contributing to group cohesiveness, Influence processes- power and politics in groups.

UNIT-II

Interpersonal communication: Uncertainty reduction theory, Social exchange theory, Cognitive dissonance theory; Interpersonal awareness and feedback process- Transactional Analysis; Interpersonal trust; Competition and cooperation.

UNIT-III

Group decision making: The Vroom Yetton Model, Techniques of group decision making, Advantages and disadvantages of group decision making; Group synergy; Team building.

UNIT-IV

Inter-group relation and conflict: nature and types of conflicts, causes of conflicts and remedial measures of group conflicts, Role of Negotiation in group conflicts; distributive and integrative negotiation, third party negotiation; Fundamental interpersonal relations orientation (FIRO-B).

Suggested Readings:

1. Chandan, J S, Organizational Behaviour, Vikas Publication.
2. Kolb, D., *Organizational Behaviour: Practical Readings for Management*, Englewood Cliffs, Prentice Hall Inc.
3. Mainiero, L A & Tromley C L., *Developing Managerial Skills in OB*, Prentice Hall of India,
4. Moore, M D., *Inside Organizations: Understanding the Human Dimensions*, Sage.

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MCOM/GEN/4/DSC4/HR	Counselling Skills
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *To develop basic skills among students to independently handle a wide range of employee counseling and performance counseling.*

Course Outcomes:

CO1: Students will be able to recall different terms used in counselling.

CO2: Students will be able to explain conceptual framework of counselling.

CO3: Students will be able to demonstrate the process of counselling.

CO4: Students will be able to differentiate between theories of counselling.

CO5: Students will be able to evaluate practical solutions to human behaviour related problems in the organization.

CO6: Students will be able to develop their own model of counselling.

Course Contents:

UNIT-I

Introduction to Counseling- Emergence, Growth, Definition, Need, Goal, Role and Characteristics of Counselor and Counselee, Difference between Counseling and Psychotherapy, and General Principles of Counseling

UNIT-II

Approaches to Counseling- Psycho-analytical (Sigmund Freud Theory), Therapeutic (Alfred Adler Theory), Behaviouristic (B. F. Skinner Theory), Cognitive (Albert Ellis Model) and Humanistic Approaches (Carl Rogers Approach);

UNIT-III

Counseling Process- 5-D Model, the Phases of Counseling Process, Counseling Environment and Procedure, and the Core Conditions of Counseling; Counselor's Attitude and Skills of Counseling- Verbal and Non-verbal Communication Modalities, Listening Skills, Listening Barriers and Strategies to Overcome Listening Barriers;

UNIT-IV

Organizational Applications of Counseling Skills- Identifying Problems and Coping Strategies with regard to Occupational Stress and Performance Management; Special Problems in Counseling- Selection of Counseling Strategies and Interventions, Changing Behavior through Counseling; Ethical and Legal Aspects of Counseling, and Current trends in Counseling

Suggested Readings:

1. Cormer, L.S., and Hackney, H., *The Professional Counselor's Process Guide Helping*, Englewood Cliffs, Prentice Hall Inc.
2. Moursund, J., *The Process of Counseling and Therapy*, Englewood Cliffs, Prentice Hall Inc.
3. Munro, C A, *Counseling: A Skills Approach*, Methuen.
4. Reddy, Michael, *Counseling at Work*, British Psychological Society and Methuen.
5. Rao, S. Narayana, *Counselling and Guidance*, Tata McGraw Hill.
6. Gladding, S. T, *Counseling- A Comprehensive Profession*, Pearson.
7. Singh, Kavita, *Counselling Skills for Managers*, Prentice Hall of India.

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MCOM/GEN/4/DSC5/HR	Organizational Change and Intervention Strategies
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The objective of this paper is to make the students learn about the organizational change and prepare them as change facilitators using the knowledge and techniques of behavioral science.*

Course Outcomes:

CO1: Students will be able to recall different concepts of organisation change and intervention strategies.

CO2: Students will be able to explain the process of organisation changes.

CO3: Students will be able to demonstrate the various intervention strategies.

CO4: Students will be able to appraise the process of organisation changes.

CO5: Students will be able to evaluate the role of change agents.

CO6: Students will be able to develop their own consultancy model for corporate sector.

Course Contents:

UNIT-I

Organizational Change: The domain of change, concept, Change Agents, Strategic management of change; Managerial approaches for implementing change; Models of Organizational Change, Kurt Lewin's Models of Change, Huse's 7 stages model of change

UNIT-II

Change Management: Understanding the Change Process, Facilitating Change, Dealing with Individual and Group Resistances, Intervention Strategies and Develop Learning Organization. Organizational Diagnosis- Meaning & Importance, Weisbord's model of Organizational Diagnosis and Methods of obtaining diagnostic information

UNIT-III

Organizational Development: An overview, Steps in OD process, General OD Competencies, OD Skills, Values, Assumption and Beliefs in OD; Designing OD Interventions- Interpersonal, Team, Intergroup, Structural and Comprehensive Interventions; Evaluation of Organizational Development Interventions

UNIT-IV

Organizational Culture & Change; Corporate Culture, Types of Culture, Importance, Nature, Formal & Informal Components of Organizational Culture, Designing for Cultural Change; Organizational Culture & Leadership; Emerging Trends in Organizational Culture; Ethics of OD Professionals and Future of OD.

Suggested Readings:

1. French, W. H. and Bell, *Organization Development*, Prentice Hall of India.
2. French, W. H., *Organization Development Theory, Practice and Research*, Prentice Hall of India.
3. Singh, K., *Organization Change and Development*, Excel Books
4. Huse, F. E. and Cummings, T. G., *Organization Development and Change*, West.
5. De Nitish, *Alternative Designs of Human Organizations*, Sage.
6. Harvey, D.F. and Brown, D.R., *An Experiential Approach to Organization Development*, Prentice Hall Inc.

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MCOM/GEN/4/DSC6/HR	Global Human Resource Management
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The objective of this course is to develop a diagnostic and conceptual understanding of the cultural and related behavioral variables in the Human Resource Management of global organizations.*

Course Outcomes:

CO1: Students will be able to describe the concept of global human resource management.

CO2: Students will be able to discuss the human and cultural variables in global organisations.

CO3: Students will be able to interpret the various dimensions of Hofstede's study.

CO4: Students will be able to compare various studies related to culture.

CO5: Students will be able to evaluate various HRM practices prevailing in various global organisations.

CO6: Students will be able to formulate negotiation process in cross cultural context.

Course Contents:

UNIT-I

Human and Cultural Variables in Global Organizations: Culture and values, Cross Cultural Differences and Managerial Implications

UNIT-II

Cultures in Organizations and Hofstede's Study – Cultural dimensions and their HR and managerial implications

UNIT-III

Evolution of Global Organizations: Cross Cultural Leadership, Motivation and Decision Making, Cross Cultural Communication and Negotiation.

UNIT-IV

Human Resource Management in Global Organizations: Selection, Source criteria for International Assignment, Compensation and Appraisal System.

Suggested Readings:

1. Adler, N.J., *International Dimensions of Organizational Behaviour*, Kent Publications.
2. Bartlett, C. and Ghoshal, S., *Transnational Management: Text, Cases and Readings in Cross Border Management*, Irwin.
3. Dowling, P.J., *International Dimensions of Human Resource Management*, Wadsworth.
4. Hofstede, G., *Cultures Consequence: International Differences in Work Related Values*, Sage.
5. Marcis, D. & Puffer, S.M., *Management International: Cases, Exercises and Readings*, West Publishing.
6. Mead, R., *International Management: Cross Cultural Dimensions*, Blackwell.
7. Ronen, S., *Comparative and Multinational Management*, John Wiley.

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OPEN ELECTIVES

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Skundu

MCOM/GEN/9/OEC1	Corporate Governance and Business Ethics
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objective: *The objective of this course is to sensitize the students about the various ethical and corporate governance issues in business management in the current environment.*

Course Outcomes:

CO1: Students will be able to describe the different concepts of corporate governance.

CO2: Students will be able to explain the ethical dimension of doing business.

CO3: Students will be able to demonstrate the skills in implementing governance related matters

CO4: Students will be able to examine the different issues pertaining to corporate social responsibility of business.

CO5: Students will be able to evaluate the regulatory aspects of corporate governance.

CO6: Students will be able to design practical ways of inculcating ethics in various functions and operations of business.

Course Contents:

UNIT-I

Evolution of corporate governance; developments in India; regulatory framework of corporate governance in India; SEBI guidelines on corporate governance; reforms in the Companies Act

UNIT-II

Corporate management vs. governance; internal constituents of the corporate governance; key managerial personnel (KMP); chairman- qualities of a chairman, powers, responsibilities and duties of a chairman; chief executive officer (CEO), role and responsibilities of the CEO.

UNIT-III

Introduction to Business Ethics: The concept, nature and growing significance of Ethics in Business, Ethical Principles in Business, Ethics in Management, Theories of Business Ethics, Ethical Issues in Business, Business Ethics in 21st Century.

UNIT-IV

Ethics in various functional areas of Business: Ethics in Finance, Ethics in HRM, Ethics in Marketing, Ethics in Production and Operation Management.

Suggested Readings:

1. Mallin, Christine A., *Corporate Governance (Indian Edition)*, Oxford University Press, Delhi.
2. Blowfield, Michael, and Alan Murray, *Corporate Responsibility*, Oxford University Press.
3. Francesco Perrini, Stefano, and Antonio Tencati, *Developing Corporate Social Responsibility-A European Perspective*, Edward Elgar.
4. Sharma, J.P., *Corporate Governance, Business Ethics & CSR*, Ane Books Pvt Ltd, New Delhi.
5. Manuel G. Velasquez, *Business Ethics*, Pearson Prentice Hall.
6. Ravindranath B. & Narayana B., *Business Ethics*, Vrinda Publications Pvt. Ltd

Important Instructions for the Course Coordinator and the Examiner:

- The list of cases and specific references including recent articles will be announced in the class at the time of launching of the course by the Course Coordinator.
- The examiner is required to cover all course outcomes framed for a particular course in a balanced manner while setting nine questions in all. The first question will be compulsory consisting of six short questions covering the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. Wherever possible, the examiner may give a case study that will be equal to one question only. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks. The maximum time allotted for the major test is 03 (three) hours.



MCOM/GEN/9/OEC2	Fundamental of Commerce
Time: Three Hours	Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)

Course Objectives: *The course aims to understand the fundamental of commerce to managerial decision making.*

Course Outcomes:

CO1: Students will be able to understand the role of commerce in society and economic.

CO2: Students will be able to comprehend the significance of financial planning.

CO3: Students will be able to demonstrate the skills required to develop a holistic approach towards Investment in various avenues.

CO4: Students will be able to understand the value of portfolio and loan management.

CO5: Students will be able to describe the basic concept of income tax.

CO6: Students will be able to understand the tax benefit of investment with regards to retirement.

Course Contents:

UNIT-I

Concept and characteristics of business. Objectives of business - Economic and social, role of profit in business. Classification of business activities: Industry and Commerce. Industry - types: primary, secondary, tertiary - Meaning and sub types. Commerce - trade: types (internal, external, wholesale and retail; and auxiliaries to trade: banking, insurance, transportation, warehousing, communication, and advertising. Business risks - Meaning, nature and causes.

UNIT-II

Personal Finance: Meaning and importance; Financial planning: meaning, process and role of financial planner; Risk profiling: client data analysis, life cycle, wealth cycle; Asset allocation: Strategic, Tactical, Fixed and Flexible.

The image shows five distinct handwritten signatures in blue ink, arranged horizontally. From left to right, they appear to be: a signature that looks like 'Kuntaw', a large stylized 'A', a signature that looks like 'Bade', a signature that looks like 'S', and a signature that looks like 'Skundu'.

UNIT-III

Investment Management: meaning and importance. Investment avenues: equity, debt, gold, real estate, mutual funds, exchange traded funds. Portfolio management: meaning, construction, evaluation and revision. Loan management: meaning, types, importance and assessment.

UNIT-IV

Tax planning: basic terms of income tax, advance tax, tax deduction at source, deductions under section 80C, 80 CCC, 80 D and 80 G; Taxation of investment products; Retirement planning; Management of nomination, power of attorney and will.

RECOMMENDED READINGS:

1. Kapoor Jack R, Personal Finance, The McGraw-Hill companies.
2. Huang. Stanley S C and Randall, Maury R., *Investment Analysis and Management*. Allyn and Bacon.
3. Gaungully, Ashok, Insurance Management, New Age Publishers, New Delhi.
4. Ahuja, G K & Gupta Ravi. Systematic Approach to Income Tax, Allahabad, Bharat Law House.
5. Pandian, Security Analysis and Portfolio Management, Vikas Publishing House, New Delhi.

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