

**MATS UNIVERSITY**  
**MATS SCHOOL OF BUSINESS STUDIES**

**Syllabus**

**For**  
**(Two - Year Full-Time Degree Course)**

**M.COM CBCS Program**  
**(Choice Based Credit System)**  
**(2023-25) & (2024-26)**

**(Semester Based Course)**  
**(To be effective from Academic Year 2023-24)**

The Syllabus Book presents the broad objectives, structure, and contents of our Two-Years Master of Commerce Program. The Syllabus is directional in scope and enables the students to acquire skills, enhance knowledge and make them fit for the industry. The syllabus also incorporates Summer Internship program and MOOC courses to cope up with the dynamics of commerce education.

**2023-2025**

**MATS University Raipur**

### **PROGRAM DESIGN AND REQUIREMENTS**

The course curriculum is designed to develop accounting and managerial skills in the students. M.Com program is four semester Post graduate programme in commerce. It provides in-depth knowledge to students in subjects of different domains. It equips the students with the latest business skills to meet the requirements of corporate entities.

M.Com Programme also nurtures research culture among students and has innovative courses like accounting software, Business research, Financial Management and policy, Financial Reporting, Export Import Procedures & Documents, International Marketing, industrial internship, and dissertation under the supervision of experienced faculty mentors. The First semesters offer electives in 'Accounting and Finance' and 'Marketing'. As a value addition- Personality Development, communication skills, current affairs, and Guest lectures are regularly conducted to make students aware of happenings around the business world. Students are being given the flexibility to enroll for Value Added courses and sharpen the skills in domains of their choice.

Upon successful completion of course, students will be able to work in different organizations in various capacities. Immense opportunities are available to students after the completion of this course.

#### **ASSESSMENT/EVALUATION OF THE COURSE:**

Candidates will be Continuously Evaluated/Assessed on the basis of their performance both Internally and Externally. The Weightage of Internal Marks would be 30% and for external 70%. The External Marks will be evaluated on the basis of End-term Examination and Internal Marks will be evaluated on the basis of Class Participation/Tests/Assignments/Presentations etc. Candidates should mandatorily pass Separately in both Internal & External Exams.

#### **VALUE ADDED COURSE:**

The modern world is a world of competition, enhancement of talent is vital at graduate level. Apart from essential syllabus, students get necessary practice and knowledge in different fields to make them fit to face the challenges with:

- Self-Management
- Communication Skills
- Stress management
- Summer Projects
- Industrial Tours
- Career Orientation, G.D
- Career Development and Interview Skills.
- National and International Tours
- Commerce Feasts
- Mad Ads, Business Plans, Mock Stock and many more.

## MSBS-BOS-M.COM-2023-2025 & 2024-26

In Post graduation course Masters Commerce, we offer the value addition by imparting the practical knowledge and providing the training to students about Yoga and Meditation and also conducting the Yoga Classes for each semester so that the students can develop their mental and physical skills and can impart the holistic approach amongst students for character building.

**PROGRAMME OUTCOMES:**

- 1) To provide a systematic and rigorous learning and exposure to Finance and Marketing related disciplines.
- 2) To train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to financial management and Banking transactions of a business.
- 3) To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.
- 4) To enable a student well versed in national as well as international trends.
- 5) To facilitate the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors of various financial instruments.
- 6) To provide in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology and Tax planning.
- 7) Develop an ability to apply knowledge acquired in problem solving. Ability to work in teams with enhanced interpersonal skills and communication.
- 8) The students can work in different domains like Accounting, Taxation, Marketing, Banking and Administration.
- 9) Ability to start their own business. Ability to work in MNCs as well as Private and Public companies.
- 10) To develop team work, leadership and managerial and administrative skills. Students can go further for professional courses like CA/ CS/CMA/CFA and Research Courses like Ph.D./PDF/Research Analyst/Market Analyst.

### Level 1 First Year [credit required 36-40]

## Curriculum Matrix

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**M.COM SEMESTER I**

M.COM SEMESTER I											
S.N o.	Board of Studies	Subject Code	Subject	Category	Periods Per Week			Scheme of Examination			Credits
					L	T	P	External Marks	Internal Marks	Total Marks	
1	MSBS	MCM101	Research Methodology	Major	4	0	0	70	30	100	4
2	MSBS	MCM102	International Business	Major	4	0	0	70	30	100	4
3	MSBS	MCM107	Apprenticeship training	Project	0	0	2	70	30	100	4
SPECIALISATION											
Accounting & Finance											
1	MSBS	MCM103	<b>Elective I</b> Financial Institutions and Market Services	Major	4	0	0	70	30	100	4
2	MSBS	MCM104	<b>Elective II</b> Advance Financial Management	Major	6	0	0	70	30	100	4
SPECIALISATION											
Marketing											
1	MSBS	MCM105	<b>Elective I</b> Brand Management	Major	4	0	0	70	30	100	4
2	MSBS	MCM106	<b>Elective II</b> Advertising and Sales Management	Major	6	0	0	70	30	100	4
Total credits Semester I											20
L- Lecture, T= Tutorial, P- Practical, C -Credit, IA-Internal Assessment, ESE- End Semester Examination.											

M.COM SEMESTER II												
S.No.	Boar d of Studi es	Subjec t Code	Subject	Catego ry	Periods Per Week			Scheme of Examination			Cr edi ts	
					L	T	P	Exter nal Marks	Intern al Exam	Total Marks		
1	MSB S	MCM2 01	Business Policy & Strategic Management	Major	4	0	0	70	30	100	4	
2	MSB S	MCM2 02	Entrepreneur ship development	Major	4	0	0	70	30	100	4	
3	MSB S	MCM2 07	Research Project/Intern ship	Project	0	0	2	70	30	100	4	
SPECIALISATION												
Accounting & Finance												
1	MSB S	MCM2 03	Elective I International Finance	Major	4	0	0	70	30	100	4	
2	MSB S	MCM2 04	Elective II Security Analysis and Portfolio Analysis	Major	6	0	0	70	30	100	4	
SPECIALISATION												
Marketing												
1	MSB S	MCM2 05	Elective I Rural Marketing	Major	4	0	0	70	30	100	4	
2	MSB S	MCM2 06	Elective II Logistics and Supply Chain Management	Major	6	0	0	70	30	100	4	
Total credits Semester II												20

**L- Lecture, T= Tutorial, P- Practical, C -Credit, IA-Internal Assessment, ESE- End Semester Examination.**

M.COM SEMESTER III											
S.No.	Board of Studies	Subject Code	Subject	Category	Periods Per Week			Scheme of Examination			Credits
					L	T	P	External Marks	Internal Exam	Total Marks	
1	MSBS	MCM301	Statistical Analysis	Major	4	0	0	70	30	100	4
2	MSBS	MCM302	Project Management	Minor	2	0	0	35	15	50	2
3	MSBS	MCM303	Corporate Tax Planning & Management	Major	4	0	0	70	30	100	4
4	MSBS	MCM308	Yoga & Meditation	VOC	2	-	-	35	15	50	2
SELECT ANY ONE SPECIALISATION											
Accounting & Finance											
1	MSBS	MCM304	Corporate Finance	Major	4	0	0	70	30	100	4
2	MSBS	MCM305	International Financial Management	Major	4	0	0	70	30	100	4
Marketing											
1	MSBS	MCM306	Service Marketing	Major	4	0	0	70	30	100	4
2	MSBS	MCM307	Customer Relationship Management	Major	4	0	0	70	30	100	4
Total credits Semester III											20

L- Lecture, T= Tutorial, P- Practical, C -Credit, IA-Internal Assessment, ESE- End Semester Examination.



SEMESTER IV											
Sl. No.	Board of Studies	Subject Code	Subject	Category	Periods Per Week			Scheme of Examination			Credits
					L	T	P	External Marks	Internal Exam	Total Marks	
1	MSBS	MCM401	Quantitative Techniques	Major	4	0	0	70	30	100	4
2	MSBS	MCM402	Production Management	Major	4	0	0	70	30	100	4
3	MSBS	MCM407	Dissertation/Project Work/Case Studies	Project	0	0	4	70	30	100	4
SELECT ANY ONE SPECIALIZATION											
Accounting and Finance											
1	MSBS	MCM403	Financial Derivatives	Major	4	0	0	70	30	100	4
2	MSBS	MCM404	Insurance and Risk Management	Major	4	0	0	70	30	100	4
Marketing											
1	MSBS	MCM405	Consumer Behavior	Major	4	0	0	70	30	100	4
2	MSBS	MCM406	Marketing Research	Major	4	0	0	70	30	100	4
<b>Total credits Semester IV</b>											<b>20</b>
<b>Total Credits at the end of M. Com Final Semester</b>											<b>80</b>

**L- Lecture, T= Tutorial, P- Practical, C -Credit, IA-Internal Assessment, ESE- End Semester Examination.**

# **SEMESTER – I**

<b>Name of the Programme/Semester: M. Com - I</b>	<b>Branch: Business Studies</b>
<b>Subject: Research Methodology</b>	<b>Subject Code: MCM101</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** To equip students with a basic understanding of the underlying principles of quantitative and qualitative research methods.

**Course Outcome:**

After successfully completion of this course, the students will be able to: -

- CO1: Understand the basics and various approaches to research.
- CO2: Discuss appropriate method to accomplish research studies in the fields of marketing, HR and Finance.
- CO3: Examine the research, sources of data and select appropriate method of sampling and analysis.
- CO4: Analyze research problems in the current scenario of business.
- CO5: Point-out the critical approach in decision making and forward planning.

**COURSE CONTENT**

**Module I 12 Hours**

Introduction to Research methodology: Meaning, objectives, types and significance, process of research and criteria of a good research.

**Module II 12 Hours**

Problems and Sampling Research problems: Meaning of research problem, defining the research problem and selecting the problem. Sample design: Meaning, sample selection, sample size, types of samples and methods involved in sample design.

**Module III 12 Hours**

Data Collection and Analysis Data Collection: Meaning, sources of data - primary and secondary data, Collection of data - questionnaire, interview schedule, Google forms for data, Data analysis, methods of analyzing the data.

**Module IV 12 Hours**

Interpretation of Data. Report Writing Report writing: types of report, contents of report, steps in drafting report, model research reports

**Module V 12 Hours**

Impact factor of Journals, When and where to publish? Ethical issues related to publishing, Plagiarism and Self-Plagiarism. Use of Encyclopedias, Research Guides, Handbook etc., Academic Databases Book for Study Singh G.B, Research Methodology with SPSS.

**Text Books:**

1. Research Methodology-C.R.Kothari,
2. Research Methodology- (TEXT BOOK)- By Dr. S. Sachdeva
3. D.R. Cooper and S. P. Schindler, Business Research Methods, Tata McGraw Hill.

**Reference Books:**

1. R. Nargundkar, "Marketing Research: Text and Cases", McGraw Hill Education, 2017. 2 R. Kumar, "Research Methodology: A step by step guide for Beginners", Pearson. Education
2. I Levin & D.S. Rubin, "Statistics for Management", Pearson Education, 2017.
3. Dangi, H., Dewan, S., "Business research methods", Cengage Learning India Private Ltd., 2017.

<b>Name of the Programme/Semester: M. Com - I</b>	<b>Branch: Business Studies</b>
<b>Subject: International Business</b>	<b>Subject Code: MCM102</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:**

The objective of the course is to acquaint the students with nature, scope, structure and operations of international business. Also to familiarize them with trends and developments in the International Business Environment and policy framework.

**Course Outcomes:**

On successful completion of the course, the students will be able to: -

- CO1: Understand the meaning and concept of international business.
- CO2: Explain various theories of international trade.
- CO3: Classify various modes of entry into international business and changes in product, marketing and pricing strategies to be made to adapt to the international conditions.
- CO4: Explain foreign exchange market and its theories.
- CO5: Describe recent trends in foreign exchange market and composition of India's foreign trade.

**COURSE CONTENTS****Module I****12 Hours****Introduction to International Business**

Meaning, need for International Business, Evolution of international Business; distinction between international Business and domestic Business, Stages of Internationalization, Globalization-Meaning, Features, Stages- Production, Investment and Technology, Advantages and Disadvantages, MNCs and International Business.

**Module II****12 Hours****Theories of International Trade**

Classical and neo-classical theories, Mercantilism, Absolute Cost Advantage theory, Comparative advantage theory, Factor-proportions theory, Product Life Cycle theory.

**Module III****12 Hours****Modes of Entry in International Business**

Mode of Entry: Exporting, Licensing, Franchising, Contract Manufacturing, Turn Key Projects, Foreign Direct Investment – Mergers, Acquisitions and Joint Ventures, Comparison of different modes of Entry.

**Module IV****12 Hours****Foreign Exchange**

Meaning and need; Theories for exchange rate determination-Mint parity theory; Purchasing Power parity Theory, Interest Parity theory, Balance of Payment Theory or demand and supply theory.

**Module V**

**12 Hours**

**Exim Trade**

Direction and Composition of India's foreign trade, recent trends; Export Trade, Procedure, Steps & Documentation, Export Financing, Export Promotion, Import Trade, Procedure, Steps, Documentations and Problems - EXIM Policy - Balance of Payment – Disequilibrium and Measures for Rectification -Institutions connected with EXIM Trade.

**Text Books:**

1. Ohlin, International Economics
2. Dr. Aswathappa International Business, Tata McGraw Hill.
3. P. SubbaRao – International Business – HPH
4. Shyam Shukla; International Business, Excel Books.

**Reference Books:**

1. Francis Cherunilam; International Business, Prentice Hall of India
2. Rosy Joshi; International Business, Kalyani Publishers.
3. Venkataramana. K, International Business, SHBP.

<b>Name of the Programme/Semester: M. Com - I</b>	<b>Branch: Business Studies</b>
<b>Subject: Financial Institutions, Market and Services</b>	<b>Subject Code: MCM103</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** To understand the basic concept of the financial system of our country and rules and regulations affecting the financial market.

**Course Outcomes:**

After successfully completion of this course, the students will be able to: -

- CO1: Describe the components of financial systems and its role in an economy.
- CO2: Understand the regulations proposed by governing bodies of financial markets.
- CO3: Explain the nature and applicability of different types of financial instruments.
- CO4: Illustrate the functions of various financial institutions.
- CO5: Compare and contrast the implications of different financial service.

**COURSE CONTENTS**

**Module I**

**Hours: 12**

Financial System – Structure, Components, Markets, Institutions, Instruments, Services Functions, Significance, Development of Financial Sector, Parameters of Development of Financial Sector, Financial Sector Reform in India, Globalization of Indian Financial System

**Module II**

**Hours: 12**

Financial Institutions in India, Banking, Commercial Banks, Structure, Problems of Competition, Interest Rates, Spreads and NPAs, Bank Capital, Adequacy Norms, Capital Market Support, Financial Inclusion

**Module III**

**Hours: 12**

Development Financial Institutions – Evolution – Functions, IFCI, ICICI, IDBI, SFCS, LIC, GIC, SIDBI etc. Development vs Commercial Banking, Universal Banking.

**Module IV**

**Hours: 12**

Financial Markets, Major Segments of Financial Markets, Money Market, Capital Market, Foreign Exchange market and Govt. Security Market, Money Market: Call Money Market, Bill Market, Repo Market, T Bill, Commercial Paper, Certificate of Deposits, Capital Market: Primary and Secondary Market, Cash/Spot Market and Derivative Market, and Equity and Debt Market.

**Module V**

**Hours: 12**

Securities Market: Methods of Issue of securities, Securities trading and Settlement, and Listing of securities, Functions of Stock Exchanges: Operations of OTCEI, and NSE Role of SEBI and Investor Protection Recent Trends and developments in Security market.

**Text Books:**

1. Khan, M.Y & Jain, P.K.: Financial Management; Tata McGraw Hill, New Delhi, 2008.
2. Pandey, I. M.: Financial Management; Vikas Publishing House, New Delhi, 2005.

3. Chandra, Prasana: Financial Management; Tata McGraw Hill, New Delhi, 2008.
4. Brealey and Meyers: Principles of Corporate Finance: Tata McGraw Hill, New Delhi, 2008.
5. Keown, Martin, Petty and Scott (Jr): Financial Management: Principles and Applications;
2. Prentice Hall of India, New Delhi, 2002.

**Text Book:**

1. Financial market and services, Chandani Rani |Chetna MH | Vinayak L Hegde

**Reference Books**

1. L. M. Bhole & Jitendra Mahakud, Financial Institutions and Markets, Structure, Growth & Innovation, McGraw Hills Publications
2. DK Murthy, and Venugopal, Indian Financial System, IK Int Pub House, 2006



<b>Name of the Programme/Semester: M. Com - I</b>	<b>Branch: Business Studies</b>
<b>Subject: Advanced Financial Management</b>	<b>Subject Code: MCM104</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:**

The course objective is to provide a comprehensive understanding of financial management, corporate valuation, value-based management, and corporate restructuring. It aims to equip students with the knowledge and tools necessary to analyze financial statements, understand the time value of money, calculate the weighted average cost of capital, and apply various valuation methods. Additionally, the course will cover value-based management approaches, performance measurement, and corporate restructuring, including mergers, acquisitions, and the restructuring of companies in various scenarios.

**Course Outcomes:**

On successful completion of the course, the students will be able to: -

- CO1: Understand the principles and goals of financial management and analyze financial statements effectively.
- CO2: Apply various valuation methods for corporate valuation, including net assets, earnings capitalization, and discounted cash flow.
- CO3: Comprehend value-based management approaches and performance measurement techniques, such as the Balanced Scorecard.
- CO4: Analyze different forms of corporate restructuring, including asset restructuring and financial restructuring.
- CO5: Evaluate the feasibility of mergers and acquisitions and understand the financing and exchange ratio determination process.

**COURSE CONTENT****Module I****12 Hours****INTRODUCTION AND FUNDAMENTAL TOOLS OF FINANCE**

Meaning of Financial Management – Goals of Financial Management - Analysis of Financial Statements – DU PONT ANALYSIS; Time Value of Money – Compounding, Discounting, Annuity and Perpetuity; Weighted Average Cost of Capital – CAPM based calculation. Beta – Unlevering and Re-levering

**Module II****CORPORATE VALUATION****12 Hours**

Valuation of Firm and Valuation of Equity – Net Assets Method, Earnings Capitalization Method, Relative Valuation, Chop Shop Method. Discounted Cash Flow (DCF) Method, Adjusted Present Value (APV) Method.

**Module III****VALUE BASED MANAGEMENT****12 Hours**

Introduction to Value Based Management-Marakon Approach, Alcar Approach, Mc Kinsey Approach, Stern-Stewart Approach (EVA Method) and BCG Approach. Performance Measurement and Analysis. Balanced Scorecard.

**Module IV**

**CORPORATE RESTRUCTURING**

**12 Hours**

Corporate Restructuring – Forms of Corporate Restructuring. Asset Restructuring – Securitization, Sale and Lease; Financial Restructuring – Designing and re-designing capital structure; Restructuring of companies incurring continuous losses, restructuring in the event of change in law, Buy-back of shares.

**Module V**

**CORPORATE RESTRUCTURING**

**12 Hours**

Mergers and Acquisitions – Meaning and differences; Financing of merger (deciding between merger and acquisition), Determining Exchange Ratio – Range and Terms. Feasibility of Mergers and Acquisitions

**Text Books:**

1. V. Rajesh Kumar, “Strategic Financial Management”, Mc Graw Hill Publishers.
2. Bender, Ruth and Ward, Keith, “Corporate Financial Strategy”, Butterworth Heinemann.
3. Damodaran, Aswath, “Damodaran on Valuation”, John Wiley.
4. Damodaran, Aswath, “The Dark Side of Valuation”, John Wiley.
5. Chandra, Prasanna, “Corporate Valuation and Value Creation”, Mc Graw Hill.

**Reference Books:**

1. Allen, David, “An Introduction to Strategic Financial Management – The Key to Long term Profitability”
2. Allen, David, “Financial Decisions – A Guide to the Evaluation and Monitoring of Business Strategy”, The Chartered Institute of Management Accountants, Kogan Page.
3. Hampton, John, “Financial Decision Making – Concepts, Problems and Cases”, Prentice Hall of India.
4. Jakhotiya, G.P., “Strategic Financial Management”, Vikas Publishing House Private Limited.

<b>Name of the Programme/Semester: M. Com - I</b>	<b>Branch: Business Studies</b>
<b>Subject: Brand Management</b>	<b>Subject Code: MCM105</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:**

Define the main concepts and explain the purpose of branding and examine brand concepts in real-life settings by articulating the context of and the rationale for the application.

**Course Outcomes:**

On successful completion of the course, the students will be able to: -

- CO1: Explain the concept of Product and Brand Management.
- CO2: Demonstrate highlights of Brand; competitor & customer analysis.
- CO3: Interpret market potential and product strategy development.
- CO4: Explain brand management process and identify phases of brand building.
- CO5: Categorize brand equity and positioning.

**COURSE CONTENTS****Module I****12 Hours**

**Introduction to brands and Brand Management:** Brands: Key Definitions and Concepts, challenges and opportunities. Introduction to Product & Product Related Concepts: Product Management & Scope Marketing Organization & Types, Marketing Planning: Components of Marketing Plan Defining the Competitive Set: Levels of Market Competition, Methods for Determining Competitors Category Attractiveness Analysis: Aggregate Market Factors, Category Factors, Environmental Analysis

**Module II****12 Hours**

Identifying and Establishing Brand Positioning: Customer Based Brand Equity: Brand Knowledge, Sources of Brand Equity, The Four Steps of Brand Building; Brand Positioning: Identifying and implementing brand positioning, Points of Parity, Points of Difference, Brand Audits. Competitor Analysis: Sources of Information, Assessing Competitors' Current Objectives & Strategies, Differential Advantage Analysis Customer Analysis: Purpose, Segmentation Criteria

**Module III****12 Hours**

Market Potential & Sales Forecasting, Methods of Estimating Market & Sales Potential Developing Product Strategies, PLC, Product Strategies Over the Life Cycle Managing New Product Development, Product Modification, Line Extension & Brand Extension Brands & Brand Management, Branding Challenges & opportunities, Concept of Brand Equity

**Module IV****12 Hours**

Strategic Brand Management Process: Introduction & Phases Identifying & Establishing Brand Positioning: Building A Strong Brand, Positioning Guidelines Planning & Implementing Brand Marketing Programs: Criteria for Choosing Brand Elements, Options & tactics for Brand Elements, Use of IMC for Brand Building, Leveraging Secondary Brand Associations to Brand building

**Module V****12 Hours**

Measuring & Interpreting Brand Performance: Developing A Brand Equity Measurement & Management System, Measuring Sources of Brand Equity & Outcome of Brand Equity Growing & Sustaining Brand Equity: Designing & Implementing Branding Strategies Managing Brands Over Time.

**Text Books:**

1. Gary, L. Lilien, Arvind Rangaswamy, New Product and Brand Management: Marketing Engineering Applications, Prentice Hall, ISBN-10: 0321046439; ISBN-13:978-0321046437

**Reference books:**

1. Percy, Strategic Brand Management, ISBN: 9780195692280, Oxford University Press
2. YLR Moorthi, Brand Management 1ed, Vikas Publication house Pvt Ltd

<b>Name of the Programme/Semester: M. Com - I</b>	<b>Branch: Business Studies</b>
<b>Subject: Advertising And Sales Management</b>	<b>Subject Code: MCM106</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:**

To provide the students with the basics of Advertisement and give them knowledge of Sales Management to analyze the expanding environment of media and communication techniques.

**Course Outcomes:**

On successful completion of the course, the students will be able to: -

- CO1: Explain use of advertising and sales promotion as a marketing tool.
- CO2: Describe advertising and sales promotional appeals.
- CO3: Analyze appropriate selection of media.
- CO4: Select creative skills required in the field of advertising.
- CO5: Correlate about the ethical aspects of advertising and the impact of advertising on Indian culture.

**Module I****12 Hours**

Definition, Importance and Functions of Advertising. Importance of Advertising in Modern Marketing, Role of Advertising in the National Economy. Types of Advertising: Commercial, Non-commercial, Primary demand and Selective Demand, Classified and Display advertising, Comparative advertising, Co-operative advertising.

**Module II****12 Hours**

Advertising Appeals. Advertising message: Preparing an effective advertising Copy: Elements of a Print Copy: Headlines illustration, body copy, slogan, logo, seal, role of color. Elements of Broadcast copy. Advertising Budget: Affordable Method, Per unit Method, Percentage Method, Competitive parity and Task objective Method. Importance of Budgeting.

**Module III****12 Hours**

Advertising media- Types of Media Print Media (Newspaper & Magazines, Pamphlets, Posters & Brochures), Electronic Media (Radio, Television, Audio Visual Cassettes), Other Media (Direct Mail, Outdoor Media), Characteristics, merits & Demerits of above media, media scenes in India Media Planning, Selection of Media Category Their reach, frequency & impact, Cost and other Factors influencing the choice of Media Scheduling.

**Module IV****12 Hours**

Nature and importance of Personal Selling and Salesmanship. Where Personal Selling is more effective than Advertising. Cost of Advertising Vs. Cost of Personal Selling AIDAS model of selling. Types of Sales Persons and Selling situations. Buying Motives Consumer Behavior: Fundamentals of Consumer Behavior; Factors Influencing Consumer Behavior – Learning, Motivation Personality, Attitudes, Social Cultural and Situational Factors; Consumer Decision – making process.

**Module V****12 Hours**

Importance of the Sales force and its Management Functions of Sales Manager. Recruitment and Selection. Training and Development. Motivation & Compensation. Appraisal of Performance. Sales force size, Organization of the sales departments Geographic, Product wise, Market based. Sales Planning - Market analysis & Sales forecasting, Methods of forecasting sales. Qualities of successful salesmen with reference to consumer Services.

**Text Books:**

1. C. N. Sontakki, Sales and Advertisement Management, Kalyani Publication.
2. Saxena, Rajan, Marketing Management, Tata Mcgraw Hill Publishing Company, New Delhi, 1997

**Reference Books:**

1. Still Cundiff & Gowani; Sales Management
2. Marketing Management. 12th ed. by Kotler, Philip, and Kevin Lane

# **SEMESTER - II**

<b>Name of the Programme/Semester: M. Com - II</b>	<b>Branch: Business Studies</b>
<b>Subject: Business Policy &amp; Strategic Management</b>	<b>Subject Code: MCM201</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:**

To introduce students to the key concepts, tools and principles of business policy and strategic management. To expand the student's capacity to integrate and appreciate the changes in the environment that shapes the strategy of a business and lead to developing a competitive edge.

**Course Outcome:**

After completion of this course, the students will be able to: -

- CO1: Explain the core concepts of business policy and strategy in functional areas of management.
- CO2: Illustrate various techniques for environmental scanning and organizational appraisal.
- CO3: Outline various corporate and business level strategies.
- CO4: Apply various strategic analysis models at corporate and industry level.
- CO5: Apply the elements of strategy implementation in business organization.

**COURSE CONTENTS****Module I****Hours: 12**

**Business policy and strategies** - Evolution of the concept, Difference between business policy and strategic management, and significance. Introduction to Strategic Management-Concept importance of strategic Management, Strategy & Competitive Advantage, strategic Management Process, Strategic Intent, Vision, Mission, Business, Definition, Objectives and Purpose.

**Module II****Hours: 12**

**Business Environment:** Concept of Environment, Environmental Scanning Techniques: ETOP, QUEST and SWOT (TOWS). Internal Appraisal: Internal Environment, Organizational Capabilities in Various Functional Areas and Strategic Advantage Profile. Methods and Techniques used for Organizational Appraisal: Value Chain Analysis, Financial and Non-Financial Analysis, Historical Analysis, Industry Standards and Benchmarking, Balanced Scorecard and Key Factor Rating. Identification of Critical Success Factors (CSF).

**Module III****Hours: 12**

**Levels of strategies**- Operational level- Meaning and importance, Business level- Meaning and importance; Corporate level- Meaning and importance; Mission and purpose- Meaning and importance, objectives and goals: Meaning and importance; Strategic Business Unit- Meaning and importance; Functional level strategies - Meaning and importance.

**Module IV****Hours: 12**

**Strategy formulation and choice of alternatives:** Strategies- modernization Meaning and importance, diversification- Meaning and importance; integration- Meaning, types and importance; Merger, take-over and joint strategies-Meaning and importance; Turnaround-Meaning and importance, divestment- Meaning and importance and liquidation strategies-Meaning and importance Case Study.



**Module V**

**Hours: 12**

**Strategic Implementation:** Strategy Implementation: Resource Allocation, Projects and Procedural issues. Organization structure and Systems in Strategy Implementation. Operational and Derived Functional plans to implement Strategy, Integration of Functional Plans. Strategic Control and Operational Control, Organizational systems and Techniques of Strategic Evaluation

**Text Books:**

1. Business Policy & Strategic Management, Azhar Kazmi, Tata McGraw Hill, 3 rd Edition 2008.
2. Strategic Management and Business Policy TOWARD GLOBAL SUSTAINABILITY, Thomas L. Wheelen J. David Hunger, Pearson 13th Edition

**Reference Books:**

1. Business Policy and Strategy, 7th Edition Chris Chatfield, Cheryl Van Deusen, Steven Williamson, Harold C. Babson
2. KAMALA GOLLAKOTA, R. SRINIVASAN PHI Learning Pvt. Ltd.
3. Business Policy and Strategic Management G. V. Satya Sekhar I. K. International Pvt Ltd

<b>Name of the Programme/Semester: M. Com - II</b>	<b>Branch: Business Studies</b>
<b>Subject: Entrepreneurship Development</b>	<b>Subject Code: MCM202</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** The objectives of entrepreneurship development programmers are to increase the knowledge and skill of existing entrepreneurs and encourage others to become one.

**Course Outcomes:**

After successfully completion of this course, the students will be able to

- CO1: Define the concept of Entrepreneurs and importance of entrepreneurs to society and economy.
- CO2: Explain the theories of entrepreneurship and the process of entrepreneurship development.
- CO3: Explain the concept of Project and source of business idea. Apply a project idea. Plan a project report for new ventures.
- CO4: Classify various sources of institutional finance available for entrepreneurs.
- CO5: Explain the various ownership structures for entrepreneurship and classify various institutional support for new entrepreneurial ventures.

**COURSE CONTENTS**

**Module I**

**Hours: 12**

The Entrepreneur: Definitions and Concept, Entrepreneurial Traits, Characteristics, Skills, Classification, Growth, Nature, Importance and Types of Entrepreneurs. The Entrepreneurial Culture. Distinction between Entrepreneur and Manager.

**Module II**

**Hours: 12**

Developing Entrepreneurship: Concept & Theories, Environment, Entrepreneurship Development, Training. Entrepreneurial Motivation.

**Module III**

**Hours: 12**

Project Preparation and Marketing: Concept and Classification, Search for a Business Idea, Project Identification, Formulation, Project Design and Network Analysis, Project Report, Project Appraisal. Marketing: Methods, Channels, Marketing Institutions and Assistance for Entrepreneurs.

**Module IV**

**Hours: 12**

Institutional Finance: Commercial Banks & Other Financial Institutions. Institutional Support to Small Entrepreneurs. Ownership Structures: Proprietorship, Partnership, Company, Co-operative, Selection of an Appropriate Form of Ownership Structure.

**Module V**

**Hours: 12**

Institutional Support for New Ventures: Support System, Incentives and Facilities, Credit Policies, Rajiv Gandhi Udyami Mitra Yojana, Small Industries Development Organization (SIDO), Entrepreneurship Development Institute of India (EDI), Technical Consultancy Organization (TCOS), Khadi and Village Industries Development (KVIC), Small Industrial Development Bank

of India (SIDBI), The National Science and Technology Entrepreneurship Development Board (NSTEDB).

**Text Books:**

1. "Entrepreneurial Development" by Dr C B Gupta and Dr N P Srinivasan

**Reference books:**

1. "Entrepreneurial Development" by Khanka S S
2. "Entrepreneurial Development and Small Business Management" by Dr P T Vijayashree & M Alagammai
3. "Entrepreneurial Development" by Desai
4. "Dynamics of Entrepreneurial Development and Management" by V Desa

<b>Name of the Programme/Semester: M. Com - II</b>	<b>Branch: Business Studies</b>
<b>Subject: International Finance</b>	<b>Subject Code: MCM203</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** International finance includes two main topics, namely foreign exchange and international monetary systems. The materials covered in this course will provide students a list of essential concepts and economic models of international finance, allowing students to understand the determination of exchange rates and financial globalization for international financial decisions and managing international business risks.

### **Course Outcomes**

After completion of this course, the students will be able to: -

- CO1. Describe the structure of International Financial Market, Hedging and Risk management in international market, Foreign Exchange Rate Theorem.
- CO2. To articulate the operations in the international and domestic financial markets, Forex spot transaction and Bid-Ask Quotes.
- CO3. Understand the mechanics of currency futures contracts.
- CO4. To analyze and critically assess the implications of different policy choices on economic outcomes.
- CO5. To analyze the risks and opportunities associated with international investment decisions and evaluate the impact of global capital market trends on multinational businesses.

### **COURSE CONTENTS**

#### **Module I (12 Hours)**

International Money Markets, Hedging Transaction Risk International Money Markets, Hedging Transaction Risk Foreign Exchange Forward Transactions; Eurocurrency Market; LIBOR; Hedging FX Transaction Exposure; Interest Rate Parity Theorem.

#### **Module II (12 Hours)**

Introduction: FX Spot Market the Foreign Exchange Spot Market, Overview of Institutional Features Introduction to Institutions of the Foreign Exchange Interbank Market Foreign Exchange Spot Transactions; Bid-Ask Quotes; FX Appreciation ER (2015 edition).

#### **Module III (12 Hours)**

Interest Rate Parity, FX Hedging, Currency Futures, Carry Trade Check Interest Parity with Bid-Ask Spread; Extensions to Interest Rate Parity; Synthetic FX Forward; Hedging Multiple Currencies over Multiple Maturities; Default Risk.

#### **Module IV (12 Hours)**

Monetary Policy, Inflation, Interest Rates, Central Bank Policy Monetary Policy; Short Run Inflation/Unemployment Trade-off Fisher Effect; Money Supply, Inflation and Interest Rates Linkages Real and Nominal Interest Rates;

**Module V**

**(12 Hours)**

Case Study on Different concepts of international finance and business.

**Text books :**

- |  |                           |
|--|---------------------------|
| 1. International Finance                         | –Shaiaja Gasjjala         |
| 2. Foreign Exchange International Finance        | – A V Rajwade & H G Desai |
| 3. International Finance- A Business perspective | – Prakash G Apte.         |

**Reference Book:**

1. International Finance: Theory & Policy - Paul R. Krugman, Maurice Obstfeld
2. International Financial System- Ross P. Buckley
3. International Finance - Maurice D. Levi

<b>Name of the Programme/Semester: M. Com - II</b>	<b>Branch: Business Studies</b>
<b>Subject: Security Analysis and Portfolio Management</b>	<b>Subject Code: MCM204</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** The objective of this course is to enable the students learn various methods of building portfolios, evaluation and revision under various economic environment constraints

**Course Outcomes: -**

After completion of this course, the students will be able to: -

- CO1: Understand the Financial market in India and various alternatives available for investment.
- CO2: Construct portfolio and Identify issues in portfolio management on basis of risk and return.
- CO3: Evaluate the performance of the financial market by measuring Risk and Return.
- CO4: Evaluate the best investment avenues by applying financial techniques.
- CO5: Understand and evaluate the Portfolio construction, Revision and Evaluation.

**COURSE CONTENTS**

**Module I**

**12 Hours**

Meaning of Investment, Its Characteristics, Objective, Investment Avenues, Types of Investors, Investment Vs Speculation, Investment Vs Gambling, Financial Market, Primary Market and Secondary Market. Risk and Return, Diversification.

Stock Exchange its Functions, Stock Market in India OTCEI, NSE, ISE, Organization, Membership and Management of Stock Exchange, Listing of Securities, Regulation of Stock Exchange, Trading System in Stock Exchange.

**Module II**

**12 Hours**

**Portfolio Management:** Meaning, importance, Objectives and various issues in portfolio construction, Risk and return in portfolio theory. Return on portfolio, Risk and Return in Portfolio Management: Risk, how to minimize risk, Risk return analysis, Decomposition Of Return. Diversification-Definition and Importance, Relationship between Portfolio Risk and Return. Phases of Portfolio Management.

**Module III**

**12 Hours**

Modern portfolio theory, Introduction to Fundamental Analysis- Meaning, Importance and constituents, Economic analysis, Economic Forecasting, Forecasting Techniques, Industry Analysis, Company Analysis and other factors.

Definition, Importance and Techniques, Dow Theory, Characteristics. Basic Principles, Chart Patterns, Eliot Wave Theory.

**Module IV**

**12 Hours**

CAPM Assumption, CAPM analysis, Uses and limitations, Diversification-Measurement of Risk, Markowitz Diversification-Assets Pricing-Implication of SML Principle of arbitrage, CML, SML, Market efficiency. Arbitrage portfolios, Multi factor models, Efficient frontier.

**Module V**

**12 Hours**

Portfolio construction, Revision, Evaluation, Objective of Investors, Motives for Investment, Time Horizon of Strategy, -Efficient portfolio, Execution of strategy, Monitoring, Building of the portfolio, Portfolio revision, Security pricing and portfolio management, Evaluation of portfolio performance, Criteria for evaluation of portfolio, Sharpe, Treynor, Jensen's, Evaluation criteria for portfolio, Jensen's performance measure JP, performance evaluation.

**Text Books:**

1. Bhalla, V.K., "Investment Management", S. Chand & Co.
2. Singh, Preeti., "Investment Management", Himalaya Publications.
3. Prasanna, Chandra., "Investment Analysis and Portfolio Management", Tata McGraw Hill.

**Reference Books:**

1. Security Analysis and Portfolio Management, V.A. Avadhani, Himalaya Publishing House
2. Investment Analysis and management: Clark, James Francis
3. Investment management: Fabozzi, Frank.J
4. Security Analysis and Portfolio Management: Fisher. D.E. and Jordan. R.J.  
Portfolio Construction: Management and Protection: Strong, Robert

<b>Name of the Programme/Semester: M. Com - II</b>	<b>Branch: Business Studies</b>
<b>Subject: Rural Marketing</b>	<b>Subject Code: MCM205</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** To create awareness about the applicability of the concepts, techniques and processes of marketing in rural context.

**Course Outcomes:**

On successful completion of the course, the students will be able to: -

- CO1: Describe the importance and application of various concepts of rural marketing.
- CO2: Demonstrate the appropriate selection of the segmentation, targeting and positioning strategies along with the environmental factors that influence rural consumers' buying behavior.
- CO3: Design a Pricing Strategy that suits the characteristics of rural products and the stage in the product life cycle.
- CO4: Formulate the appropriate marketing communication and rural distribution channel plans to promote and deliver the rural products.
- CO5: Appraise the recent trends in Rural marketing and the application of digital technology in rural marketing.

**COURSE CONTENTS**

**Module I**

**12 Hours**

Rural Marketing: Nature Definition, Scope, Significance, Structure and size of rural markets, Factors effecting rural markets, Socio-cultural factors, population, profession, level of education, distribution in rural markets, Rural market index, Thompson index, Rural development programmes, Infrastructure, Communication media, Credit availability for rural marketing. Case Studies.

**Module II**

**12 Hours**

Marketing Strategies for rural marketing: tactics with reference to rural marketing, Product and services marketing in rural places, Product planning, Means of communication, Distribution channels, market research for rural areas, Marketing of Farming products in rural places (Fertilizers, seeds, pesticides, farming equipment etc.) -Case Studies

**Module III**

**12 Hours**

Marketing of Agricultural products: regulation of rural markets, cooperative marketing, Rural societies for processing marketing, Rural Industry, Marketing for rural industry, cottage industry, small scale industry, artisan products, Problems and remedial measures in rural industry, Education & revolution movements for rural marketing in India, Role of Government and NGOs. Case Studies.

**Module IV**

**12 Hours**

Managing Rural Business in India: Developing rural business, Human Resources in Rural Marketing, Supply chain in Rural Business, Pricing strategies for rural outputs, Rural promotion Mix, Rural Institutions, Types and Characteristics, Financial Management for Rural Industry.

**Module V**

**12 Hours**



Agricultural Marketing in Indian Context: Importance & Structure of Agricultural Marketing, Dimensions of Agricultural Business, Green Marketing and its scope, Controlling and Evaluation of Rural Marketing. Rural Consumerism. Case Studies

**Text Books:**

1. Sukhpal Singh, "Rural Marketing Management" Vikas Publishing House.
2. T. P. Gopalswamy, Rural Marketing, Vikas Publishing House
3. A. K. Singh, S. Pandey, Rural Marketing, New Age International Publishers

**References Books:**

1. Badi, R. V., & Badi, N. V. (2004). Rural Marketing 1st Edition. Himalaya Publishing House. Batra, R., Myers, J. G., & Aaker, D. A.
2. Dogra, B., & Ghuman, K. (2008). Rural Marketing Concept and Practices. New Delhi: Tata McGraw-Hill Education Private Limited

<b>Name of the Programme/Semester: M. Com - II</b>	<b>Branch: Business Studies</b>
<b>Subject: Logistic And Supply Chain Management</b>	<b>Subject Code: MCM206</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:**

To understand the strategic role of logistics management and study the important modes of logistics operations to apply supply chain techniques in an international perspective

**Course Outcomes:**

On successful completion of the course, the students will be able to: -

- CO1: Demonstrate a sound understanding of the important role of supply chain management in today's business environment.
- CO2: Contrast current supply chain management trends Understand and apply the current supply chain theories.
- CO3: Categories to use and apply computer-based supply chain optimization tools including the use of selected state of the art supply chain software suites currently used in business.

**COURSE CONTENTS****Module I****12 Hours**

Logistics management and Supply Chain management - Definition, Evolution, Importance. The concepts of logistics and Supply Chain Management, Key Drivers of Supply Chain Management and Logistics relationships.

**Module II****12 Hours**

Basics of Transportation, Transportation Functionality and Principles; Multimodal Transport: Modal Characteristics; Modal Comparisons; International Air Cargo Transport; Coastal and Ocean transportation, Characteristics of shipping transport- Types of Ships

**Module III****12 Hours**

Containerization: Genesis, Concept, Classification, Benefits and Constraints; Inland Container Depot (ICD): Roles and Functions, CFS, Export Clearance at ICD; CONCOR; ICDs under CONCOR;

**Module IV****12 Hours**

Packing and Packaging: Meaning, Functions and Essentials of Packing and Packaging, Packing for Storage- Overseas Shipment Nil and-Transportation- Product content Protection, Packaging Types: Primary, Secondary and Tertiary- Requirements of Consumer Packaging, Channel Member Packaging and Transport Packaging - Shrink packaging –Identification codes, bar codes, and electronic data interchange (EDI)- Universal Product Code- GS1 Standards- package labels- Symbols used on packages and labels.

**Module V****12 Hours**

Special Aspects of Export logistics: Picking, Packing, Vessel Booking [Less-than Container Load (LCL) / Full Container Load (FCL)], Customs, Documentation, Shipment, Delivery to distribution

centers, distributors and lastly the retail outlets- Import Logistics: Documents Collection- Valuing- Bonded Warehousing Customs Formalities- Clearing, Distribution to Units.

**Text Books:**

- 1) Bowersox, Closs, Cooper, Supply Chain Logistics Management, McGraw Hill.
- 2) Burt, Dobbler, Starling, World Class Supply Management, TMH.
- 3) Donald J Bowersox, David J Closs, Logistical Management, TMH

**Reference Books:**

- 1) Pierre David, "International Logistics", Biztantra.
- 2) Sunil Chopra, Peter Meindl, Supply Chain Management, Pearson Education, India.

# **SEMESTER - III**

<b>Name of the Programme/Semester: M. Com - III</b>	<b>Branch: Business Studies</b>
<b>Subject: Statistical Analysis</b>	<b>Subject Code: MCM301</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** The objective of this paper is to equip students with some of the important statistical techniques for managerial decision making and to provide ground for learning advanced analytical tools used in research.

### **Course Outcome:**

After completion of this course, the students will be able to: -

- CO1: to make statistical comparisons of means (paired and unpaired samples), proportions and variances.
- CO2: understand correlation and regression and their limitations and predictions.
- CO3: Understand the concept of sample preparation error within a geo statistical sampling context.
- CO4: understand the concepts of confidence intervals and hypothesis tests.
- CO5: Understand the concepts of ANOVA and be familiar with one -way, two-way, and two-way with interaction ANOVA.

## **COURSE CONTENTS**

### **Module I**

**12 Hours**

Definitions, Characteristics, Scope and Nature, Functions, limitations, Distrust and misuse, Importance & Statistical Investigations., Classification & Tabulation.

**Data Sources:** Primary and Secondary, Primary data collection techniques, Schedule, Questionnaire and interview Sources of Secondary data.

**Analysis of time series and forecasting;** components of time series analysis, decomposition models, trend projection methods, measurement of seasonal variation.

### **Module II**

**12 Hours**

Multiple and partial correlation and multiple regression analysis.

### **Module III**

**12 Hours**

**Sampling and statistical inference-**census vs sampling, principles and methods of sampling, sampling distribution, standard error, point estimation.

**Statistical Decision Theory:** Decision-making process. Payoff and Regret tables. Decision rules under risk and uncertainty. Expected value approach and EVPI. Marginal analysis. Decision-tree analysis.

### **Module IV**

**12 Hours**

**Hypothesis Testing:** One and Two-sample Tests: General methodology of hypothesis testing. One and two- tailed tests. Type I and type II Errors. Power of a test. Calculation and use of p-value. One Sample Tests: Hypothesis testing of means when the population standard deviation is known and when it is not known. Hypothesis tests concerning proportions. Two-sample Tests: Tests for difference between means – when population standard deviations are known, and when they are not known. Inferences about difference between two means for matched samples. Testing of difference between two proportions.

**Module V**

**12 Hours**

**Statistical Quality Control:** Causes of Variations in quality characteristics, Quality Control charts-purpose and logic, Process under control and out of control, warning limits, control charts for attributes-fraction defectives and number of defects, Acceptance sampling.

**Analysis of Variance and Non-parametric Tests:** F-test of equality of variances. One-factor ANOVA (Completely Randomized Model) and Two-factor ANOVA)

**Text Books**

1. "Statistics for Business and Economics" by Paul Newbold, William L. Carlson, and Betty Thorne (with an Indian edition that may include Indian author contributions).
2. "Fundamentals of Statistics" by S.C. Gupta and V.K. Kapoor.
3. "Statistical Methods" by S.P. Gupta and V.K. Kapoor.
4. "Business Statistics" by N.P. Suhalka and J.K. Goyal.
5. "Statistics for Management" by Richard I. Levin and David S. Rubin (with Indian adaptations by Indian authors).

**Reference Books**

1. Goon AM, Gupta MK, Das Gupta B: Fundamentals of Statistics, Vol-I, the World Press Pvt.Ltd., Kolakota
2. Miller, Irwin and Miller, Marylees (2006): John E. Freund's Mathematical Statistics with Applications, (7th Edn.), Pearson Education, Asia.
3. V.K.Kapoor and S.C.Gupta(2010): Fundamentals of Mathematical Statistics, Sultan Chand & Sons, New Delhi

<b>Name of the Programme/Semester: M. Com - III</b>	<b>Branch: Business Studies</b>
<b>Subject: Project Management</b>	<b>Subject Code: MCM302</b>
<b>Total Marks for Evaluation: 35</b>	<b>Credit: 02</b>

**Course Objective:** To familiarize the students to the conceptual framework of project management.

**Course Outcome:**

After completion of this course, the students will be able to: -

- CO1: Describe the concepts of the project management profession.
- CO2: Explain the market demand framework for evaluation of capital expenditure proposals.
- CO3: Analyze the viability of project finance and scheduling.

**COURSE CONTENTS**

**Module I**

**12 Hours**

Concept of a Project, Characteristics, Project Life Cycle, Attributes of an Effective Project Manager, Taxonomy of Projects, Project Identification and Formulation, Tax Incentives and Tax Planning for Project Investment Decisions.

**Module II**

**12 Hours**

Market Demand and Situational Analysis, Technical Analysis: Project Appraisal Technical Appraisal, Commercial Appraisal, Economic Appraisal, Financial Appraisal, Management Appraisal, Social Cost Benefit Analysis, Project Risk Analysis.

**Module III**

**12 Hours**

Project Planning and Scheduling, Project Financing: Cost of Project, Components of Capital Cost of a Project, Sources of Financing, Role of Financial Institutions in Project Financing, Network Techniques for Project Management.

**Text Books**

1. Clifford F Gray, Erik W Larson, "Project Management-The Managerial Process" McGraw-Hill
2. Prasanna Chandra, Projects Planning Analysis selection, financing, Implementation, McGraw Hill
3. Vasanth Desai, Project Management, Himalaya Publishing House

**Reference Books**

1. Goel B.B. Project Management, Deep & Deep Publications Pvt. Ltd
2. Bhavesh M Patel. Project Management: Strategic Financial Planning, Evaluation, and Control, Vikas Publishing House
3. S. Choudhury, Project Management Tata McGraw Hill publishing.,

<b>Name of the Programme/Semester: M. Com - III</b>	<b>Branch: Business Studies</b>
<b>Subject: Corporate Tax Planning and Management</b>	<b>Subject Code: MCM303</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** The course is designed to cover key concepts related to corporate tax planning and their management, especially to cover the all-tax structure related to corporate level and with reference to all various business restructuring.

**Course Outcomes:**

After completion of this course, the students will be able to: -

- CO1: To Understand tax management concepts.
- CO2: Giving expert advice in corporate tax planning.
- CO3: Able to independently handle corporate tax planning.
- CO4: Due diligence and compliance of tax laws.
- CO5: Impart basic knowledge on tax planning for corporates.

**COURSE CONTENTS**

**Module I**

**Hours:12**

Tax planning, tax management, tax evasion, tax avoidance, corporate tax in India, Types of companies, Residential status of companies and tax incidence, Tax liability and minimum alternate tax, Tax on distributed profits.

**Module II**

**Hours:12**

Tax planning with reference to setting up of a new business; Locational aspect, nature of business, form of organization; Tax planning with reference to financial management decision; Capital structure, dividend including deemed dividend and bonus shares; Tax planning with reference to sale of scientific research assets.

**Module III**

**Hours:12**

Tax planning with reference to specific management decisions; Make or buy; own or lease; repair or replace; Tax planning with reference to employees' remuneration; Tax planning with reference to receipt of insurance compensation; Tax planning with reference to distribution of assets at the time of liquidation

**Module IV**

**Hours:12**

Special provisions relating to non-residents; double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement.

**Module V**

**Hours:12**

Tax planning with reference to business restructuring: - Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies.



**Text Books:**

- 1) Ahuja G K and Ravi Gupta: Systematic Approach to Income Tax And Central. Sales Tax, Bharat Law House, New Delhi.
- 2) Circulars issued by C.B.D.T.
- 3) Income Tax Act, 1961.
- 4) Income Tax Rules, 1962
- 5) Lakhotia, R. N.: Corporate Tax Planning, Vision Publications, Delhi.

**Reference Books:**

- 1) Singhanian, V. K.: Direct Taxes: Law and Practice, Taxman's Publication, Delhi.
- 2) Sighania Vinod K: Corporate Tax Planning & Business Tax Procedures, Taxman Publication, Delhi.
- 3) Dr. H.C. Mehrotra & Dr. S.P Goyal: Corporate Tax Planning & Management, Sahitya Bhawan Publication.

<b>Name of the Programme/Semester: M. Com - III</b>	<b>Branch: Business Studies</b>
<b>Subject: Yoga and Meditation</b>	<b>Subject Code: MCM308</b>
<b>Total Marks for Evaluation: 35</b>	<b>Credit: 02</b>

**Course Objective:**

1. To create awareness amongst students to have good health.
2. To practice mental health and hygiene.
3. To imbibe moral values.

**Course Outcome:**

After successfully completion of this course, the students will be able to: -

- CO1: Understand the need and significance of Yoga and managing-self.  
CO2: Experience ways of wellbeing and intervention for managing self and career.  
CO3: Apply pranayama and yogic intervention for making mind a friend.

**COURSE CONTENTS**

**Module I**

**Hours 10**

Need for the Course on Managing Self; Why Positive Psychology and Yoga in this Course? Positive Psychology: First and Second Wave; Yoga from the Lens of Positive Psychology; Yogic Perspective of Positive Events and Positive Institutions; Yogic Perspective of Governance and Micro Macro Integration of Life; Health and Wellbeing: Perspectives from Positive Psychology, Yoga and Ayurveda; Human Self and Ladder of Joy: Yogic, Sankhya and Vedantic Perspective

**Module II**

**Hours 10**

Tattva Bodha and Indra Jaya: Ways of Attaining Wellbeing; Dharma Kriya and Sukhayu-Hitayu: Ways of Attaining Wellbeing; Kleshas: The Obstacles on the Way of Attaining Wellbeing; Shat Sampatti: The Means to Surpass the Obstacles on the Way of Attaining Wellbeing; Realms and Types of Interventions for Managing Self and Career; Food as the First Intervention for Managing Self; Asanas as the Intervention for Managing Self and Career

**Module III**

**Hours 10**

Prana and Types of Pranayama; Pranayama as the Intervention for Managing Self and Career; Pratyahara as the Intervention for Managing Self and Career; Yogic Intervention for Managing Emotions; Yogic Intervention for Making Mind a Friend

**Text books:**

1. Lopez, S. J., Pedrotti, J. T., & Snyder, C. R. (2021). Positive psychology: The scientific and practical explorations of human strengths. Sage publications.

**Reference Books:**

1. Rao, K. R., & Paranjape, A. C. (2016). Psychology in the Indian tradition. Springer India.
2. Parker, S. (2015). Clearing the Path: The Yoga Way to Clear and Pleasant Mind. Lotus Press.

3. Cornelissen, M. (2011). Foundations of Indian Psychology, vol. 2, Practical Applications. Pearson Education India.

<b>Name of the Programme/Semester: M. Com - III</b>	<b>Branch: Business Studies</b>
<b>Subject: Corporate Finance</b>	<b>Subject Code: MCM304</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** The course is designed to provide students with a comprehensive understanding of the principles and practices of corporate finance. The course aims to develop the student's ability to analyze and evaluate financial decisions in a corporate setting

**Course Outcomes:** After completion of this course, the students will be able to: -

- CO1: Understand the concept of corporate finance and time value of money.
- CO2: Understand the functions of finance management.
- CO3: Analyze investment decisions.
- CO4: Estimating Financial Requirements for corporate.
- CO5: Assess the financial health of the corporate sector.

## **COURSE CONTENTS**

### **Module I**

**Hours: 12**

#### **Financial Goals of the Firm**

Corporate Financial Management—Introduction to Finance, objectives of financial management—Firm Value and equity value— profit maximization and wealth maximization - Changing role of finance managers-Organization Of finance function.

#### **Time Value of Money**

Present Future Value of Single Payments, annuities, annuities due, and perpetuities –Growth in annuities and perpetuities-Compound Interest and Continuous Compounding-Annual Percentage Rates and effective annual rates - Mathematics of loans: Discount, Interest only, Full and partial amortization.

### **Module II**

**Hours: 12**

#### **Financing Decision**

Sources of long-term funds Cost of capital – basic concepts. Cost of debenture capital, cost of preferential capital, cost of term loans, cost of equity capital (Dividend discounting and CAPM model). Cost of retained earnings. Determination of Weighted average cost of capital (WACC) and Marginal cost of capital.

### **Module III**

**Hours: 12**

#### **Risk & Return**

Concepts of Risk and Return – Diversifiable and Non-Diversifiable risk - Risk & return of single asset, risk and Return of a portfolio, Measurement of market risk for single asset and portfolio.

### **Module IV**

**Hours: 12**

#### **Credit Management**

Receivables, Credit Management Through Credit Policy Variables, marginal analysis, Credit Evaluation: Numerical credit scoring and Discriminant analysis. Control of accounts receivables, Factoring.

Cash And Liquidity Management: Forecasting cash flows– Cash budgets, long-term cash forecasting, monitoring collections and receivables, optimal cash balance–Baumol Model,

Miller-Orr Model Stone Model. Strategies for managing surplus fund.

**Module V**

**Hours: 12**

Determinations of inventory control levels: ordering, reordering, danger level. EOQ model. Pricing of raw material. Monitoring And Control of inventories, ABC Analysis.

**Text Books**

1. Prasanna Chandra; Financial Management Theory and Practice; Tata McGraw Hill; 7<sup>th</sup> Edition
2. M.Y.Khan & P.K.Jain –Financial Management,(TMH),5/e,2004
3. Aswath Damodaran–Corporate Finance-Theory and Practice–John Wiley & Sons
4. I.M.Pandey– Financial Management (Vikas), 9/e,2005

**Reference books:**

1. Brigham & Earnhardt, Financial Management–Theory & Practice, Thomson Learning,10/e– 2004
2. Ross, Westerfield Jaffe, Corporate Finance– TMH– 7/e,2005

<b>Name of the Programme/Semester: M. Com - III</b>	<b>Branch: Business Studies</b>
<b>Subject: International Financial Management</b>	<b>Subject Code: MCM305</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** To understand the basic concept of International Financing, global market and risk management.

**Course Outcomes:**

After successfully completion of this course, the students will be able to: -

- CO1: Describe a comprehensive understanding of international financial management, including its objectives, functions, principles, and the complexities of the global financial market.
- CO2: To understand the degree of global financial system and an analysis of countries based on the financial indicators.
- CO3: To learn about Financial Globalization and changes in International Markets.
- CO4: Classifying the techniques and instruments for effective foreign exchange risk management, including futures, options, swaps, and currency forecasting.
- CO5: Developing proficiency in international capital budgeting decisions by understanding the objectives, nature, and application of relevant techniques, and staying abreast of recent trends.

**COURSE CONTENTS**

**Module I**

**Hours: 12**

**Introduction to International Financial Management**

Introduction, Meaning & Definition, Objectives, Functions, Evolution, Principles, Goals, Significance of International Financial Management; World Monetary System; Challenges in Global Financial Market; Multinational Finance System; International and Multinational Banking.

**Module II**

**Hours: 12**

**International Finance & Banking**

Exchange Rate Regime: A historical Perspective; International Monetary Fund: Modus Operandi; Fundamental of Monetary and Economic Unit; The Global Financial Market; Domestic and Offshore Market. Structure of Foreign Market; Forward Quotation and Contracts; Exchange Rate Regime and the status of Foreign Exchange Market; International Trade in Foreign Market International Trade in Banking Service; Monetization of Banking Operations.

**Module III**

**Hours: 12**

**International Finance & Global Markets**

Importance of International Finance, Driving Forces of Financial Globalization, Changes in Capital Markets, SWOC - Financing Globally, Financial Stability, Recent Trends in International Finance.

**Module IV**

**Hours: 12**

**Foreign Exchange Risk Management**

Classification of Foreign Exchange and Exposure Unit; Management of Exchange Rate Risk Exposure, Currency and Interest Rates Futures; Currency Options; Financial Swap; Theories of Exchange rates, Movement: Arbitrage and Law of One price' Inflation Risk and Currency Forecasting.

**Module V**

**Hours: 12**

**International Capital Budgeting Decision**

Introduction, Objectives, Nature. Importance of Capital Budgeting Decisions, Techniques used in Capital Budgeting Decision (simple problems), Recent trends in Capital Budgeting Decisions.

**Text Books:**

- 1) P.G. Apte and Sanjeevan Kapshe, International Financial Management, Tata Mcgraw Hill (8th edition)
- 2) Shapiro, A.C., Multinational Financial Management, Prentice Hall of India.
- 3) Buckley, A, International Capital Budgeting, Tata Mcgraw Hill.
- 4) Bhattacharya, B., Going International: Response Strategies of The Indian Sector, Wheeler Publishing, New Delhi.
- 5) Joseph Anbarasu, Global Financial Management, Ane, Delhi, 2010
- 6) Kevin S, Fundamentals of International Financial Management, Phi, Delhi, 2010

**Reference books**

- 1) Apte. P.G. International Financial Management, Tata McGraw Hill, New Delhi.
- 2) C Jeevanandham, Exchange Rate Arithmetic, Sultan Chand.

<b>Name of the Programme/Semester: M. Com - III</b>	<b>Branch: Business Studies</b>
<b>Subject: Service Marketing</b>	<b>Subject Code: MCM306</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** The aim of this paper is to develop insights into emerging trends in the service sector in a developing economy and tackle issues involved in the management of services on the national basis

**Course Outcome:**

After completion of this course, the students will be able to: -

- CO1: Summarize the concepts and techniques that help in taking decisions relating to various services marketing situations.
- CO2: Illustrate the relevance of the services Industry to Industry.
- CO3: Explain the characteristics of the services industry and the modus operandi.
- CO4: Appraise future changes in the services Industry.
- CO5: Analyze the role and relevance of Quality in Service.

**COURSE CONTENTS**

**Module I**

**12 Hours**

INTRODUCTION TO SERVICE MARKETING-Meaning, Definition, Characteristics, Components, Classification of Service Marketing, Factors Leading to a Service Economy.

**Module II**

**12 Hours**

SERVICE CONSUMER BEHAVIOUR- Understanding the Service Customer as a Decision Maker, Customer purchase is Associated with Risk, How Service Customers Evaluate the Service, The Service Consumer Decision Process, and The Decision-Making Process in the Service Sector, Components of Customer Expectations, Service Satisfaction, Service Quality Dimensions.

**Module III**

**12 Hours**

THE SERVICE DELIVERY PROCESS-Managing Service Encounters, Common Encounter Situations, Managing Service Encounters for Satisfactory Outcomes, Service Failure, Service Recovery, Process of Service Recovery, Customer Retention and Benefits.

**Module IV**

**12 Hours**

STRATEGIC ISSUES IN SERVICE MARKETING-Market Segmentation in the Marketing of Services, Target Marketing, Positioning of Services-How to Create a positioning Strategy, Developing and maintaining Demand and Capacity. CHALLENGES OF SERVICE MARKETING-Marketing Planning for Services, developing and Managing the Customer Service Function, Developing and Maintaining Quality of Services,



**Module V**

**12 Hours**

**RELATIONSHIP MARKETING**-The levels of Customer Relationships, Dimensions of a Relationship, Goal of relationship marketing.

**TEXT BOOKS**

1. C. Lovelock, J. Chatterjee, "Service Marketing", Pearson Education
2. Zeithmal, Valarie; A Services Marketing, Tata McGraw Hill
3. K. Rama Mohana Rao, "Service Marketing", Pearson Education

**REFERENCE BOOKS**

1. Payne A; The Essence of Service Marketing Prentice Hall
2. Govind Apte; Services Marketing, Oxford Press
3. Glynn & Barner, Understanding Service marketing, PHI
4. Service Operations Management: Improving Service Delivery. Robert Johnston & Graham Clark. 2nd Edition. Pearson Education, 2005
5. Service Management and Operations, 2/E Haksever, Render, Russell, Murdick Pearson Education, 2000.

<b>Name of the Programme/Semester: M. Com - III</b>	<b>Branch: Business Studies</b>
<b>Subject: Customer Relationship Management</b>	<b>Subject Code: MCM307</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:**

To provide the understanding about the concept and techniques of customer relationship management. This will also enlighten the ethical issues in order to develop customer relations.

**Course Outcomes:**

After completion of this course, the students will be able to: -

- CO1: Describe the key concepts of customer relationship.
- CO2: Explain customer retention and loyalty for business.
- CO3: Prepare different plans for CRM activities.
- CO4: Evaluate the different CRM models in the service industry.
- CO5: Analyze the different issues in CRM.

**COURSE CONTENTS****Module I****12 Hours**

**Introduction of Customer Relationship CRM-** Definition, Emergence of CRM Practice, Factors responsible for CRM growth, CRM process, framework of CRM, Benefits of CRM, Types of CRM, Scope of CRM, Features Trends in CRM, CRM and Cost-Benefit Analysis, CRM and Relationship Marketing.

**Module II****12 Hours**

**Building Customer Relationship** – Loyalty Ladder, Bonding with Customers, Customer Service/Sales Profile Models, Customer Acquisition Strategies, Customer Retention, Customer Equity and Customer Metrics, Calculating Customer Lifetime Value and Customer Equity, Customer Loyalty, Loyalty Ladder and Lifetime Value.

**Module III****12 Hours**

**Planning for CRM Steps in Planning-**Building Customer Centricity, Setting CRM Objectives, Defining Data Requirements, Planning Desired Outputs, Relevant issues while planning the Outputs, Elements of CRM plan, CRM Strategy: The Strategy Development Process, Customer Strategy Grid.

**Module IV****12 Hours**

**CRM and Marketing Strategy-** CRM Marketing Initiatives, Sales Force Automation, Campaign Management, Call Centres. Practice of CRM: CRM in Consumer Markets, CRM in Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector.

**Module V****12 Hours**

**CRM Planning and Implementation-** Issues and Problems in implementing CRM, Information Technology tools in CRM, Challenges of CRM Implementation. CRM Implementation Roadmap, Road Map (RM) Performance: Measuring CRM performance, CRM Metrics.

**Text Books:**

- 1) Francis Buttle, Stan Maklan, Customer Relationship Management: Concepts and Technologies, 3rd edition, Routledge Publishers, 2015
- 2) Kumar, V., Reinartz, Werner Customer Relationship Management Concept, Strategy and Tools, 1st edition, Springer Texts, 2014.
- 3) Jagdish N.Sheth, Atul Parvatiyar & G.Shainesh, “Customer Relationship Management”, Emerging Concepts, Tools and Application”, 2010, TMH.
- 4) Dilip Soman & Sara N-Marandi,” Managing Customer Value” 1st edition, 2014, Cambridge.

**Reference Books:**

1. Ken Burnett, the Handbook of Key “Customer Relationship Management”, 2010, Pearson Education.
2. Mukesh Chaturvedi, Abinav Chaturvedi, “Customer Relationship Management- An Indian Perspective”, 2010 Excel Books, 2nd edition

# **SEMESTER - IV**

<b>Name of the Programme/Semester: M. Com - IV</b>	<b>Branch: Business Studies</b>
<b>Subject: Quantitative Techniques</b>	<b>Subject Code: MCM401</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** On successful completion of the paper students will be able to understand about organization structure and its process. Develop knowledge and skills regarding management principles and functions required to run an organization.

### **COURSE OUTCOME:**

Students will be able to learn: -

- CO1: Demonstrate a solid understanding of the fundamental concepts and principles of quantitative analysis.
- CO2: Interpret and explain data sets relating to reimportation model used in quantitative analysis.
- CO3: Analyze and solve assignment problems using mathematical tools techniques to solve real-world problems in various domains.
- CO4: Analyze and evaluate network analysis in quantitative analysis methods.
- CO5: Optimize various systems that involve queues, cost behavior and decision tree.

### **COURSE CONTENTS**

#### **Module I**

**12 Hours**

Statistical decision theory: Introduction, Quantitative techniques to decision making OR/MS, elements in decision-making, decision-making situation: maximin, Maximax, minimax Bayesian decision theory.

LPP: Introduction, Meaning of LP, Assumption of LP, Application of LP, Advantages and Disadvantages of LP formulation of LP problems, Graphical solution, Simplex method.

#### **Module II**

**12 Hours**

Transportation model: Introduction, mathematical formulation Existence of Feasible solution; Basic feasible solution, and optimum solution, Methods for initial feasible solution: North-west corner rule, Row minima method, Column minima method, Low-cost entry method, Vogel's approximation method moving toward optimum solution.

#### **Module III**

**12 Hours**

Assignment Models: Mathematical formulation of assignment problem, Hungarian Method for assignment Problem, Simulation: Introduction, Process of Simulation, Advantage and Limitations of Simulation, Generation of Random Numbers, Monte Carlo Method.

#### **Module IV**

**12 Hours**

Network Analysis Introduction, Network Analysis PERT and CPM, Objectives of Network Analysis, Managerial Application of Network Analysis, CPM/PERT Network Components, Rules of Network Construction, Critical Path Method (CPM), Methodology of CPM, Critical Path Analysis, Advantages and Disadvantages of CPM, Programme Evaluation and Review Technique (PERT), Three Time Estimates for PERT, Estimate of Probabilities, Advantage and Limitations of PERT, Distinction Between PERT and CPM, Practical Problems. (12 Hour)

**Module V**

**12 Hours**

Queuing (or Waiting Line) Theory, Introduction, Elements of The Queuing System, Types of Queuing Models. Advantages and Disadvantages of Queuing Model, Single Channel Queuing Model, Multiple Channel Queuing Model, Cost behavior analysis, Decision Tree.

**Text Books:**

- |                            |                             |
|----------------------------|-----------------------------|
| 1. Quantitative Methods    | : S. Saha and S. mukherji   |
| 2. Quantitative Methods    | : D.R.Agrawal               |
| 3. Quantitative Techniques | : C. Tulsian, Vishal Pandey |

**References:**

Operations Research	: V K Kapoor
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<b>Name of the Programme/Semester: M. Com - IV</b>	<b>Branch: Business Studies</b>
<b>Subject: Production Management</b>	<b>Subject Code: MCM402</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** To understand the basic concept of production and operation of a plant. Along with-it understanding production planning and quality control.

**Course Outcomes:**

After successfully completion of this course, the students will be able to: -

- CO1: Understand the meaning of production.
- CO2: Analyze the importance of plant location and layout.
- CO3: Understand all about material handling, inventory management and supply chain.
- CO4: Critical examine the quality control measures.
- CO5: Understand the management of waste and maintenance in the plant.

**COURSE CONTENTS**

**Module I**

**Hours: 12**

**Introduction to Production and Operations Management**

Introduction - Meaning & Definition – Classification - Objectives and Scope of Production and operation Management -Automation: Introduction – Meaning and Definition – Need – Types - Advantages and Disadvantages.

**Module II**

**Hours: 12**

**Plant Location and Layout**

Introduction – Meaning & Definition - Factors affecting location, theory and practices, cost factor in location - Plant layout principles - space requirement- Different types of facilities, Organization of physical facilities – building, sanitation, lighting, air conditioning and safety.

**Module III**

**Hours: 12**

**Materials Management**

Introduction – Meaning & Definition - Purchasing, Selection of Suppliers, Inventory Management, Material Handling Principles and Practices, Economic Consideration, Criteria for Selection of Materials Handling Equipment, Standardization, Codification, Simplification, Inventory Control Techniques

**Module IV**

**Hours: 12**

**Production Planning and Quality Control**

Objectives and Concepts, capacity planning, corresponding production planning, controlling, scheduling routing – Quality Control - Statistical Quality Control, Quality Management, Control charts and operating characteristic curves, acceptance sampling procedures, Quality Circle, Meaning of ISO and TQM.

Productivity – factors influencing productivity - Concept of Standard Time, Method study, Time and Motion Study, Charts and Diagrams, Work Measurements

**Module V**

**Hours: 12**

**Maintenance and Waste Management**

Introduction – Meaning – Objectives - Types of maintenance, break down, spares planning and control, preventive routine, relative advantages, maintenance scheduling, equipment reliability and modern scientific maintenance methods - Waste Management - Scrap and surplus disposal, salvage and recovery.

**Text Books:**

1. Alan Muhlemann, John Oaclank and Keith Lockyn, Production & Operations Management, PHI
2. Thomas E. Morton, Production Operations Management, South Western College.
3. Everett E Adam Jr., and Ronald J Ebert, Production & Operations Management, Sage Publishers.
4. Ghousia Khaloan, Production & Operation Management, VBH.
5. Ashwathappa. K & Sridhar Bhatt: Production & Operations Management, HPH.
6. Gondhalekar & Salunkhe: Productivity Techniques, HPH.
7. SN Chary, Production & Operations Management, McGraw Hill.
8. K KAhuja, Production Management, CBS Publishers.

**Reference books:**

1. Dr. L. N. Agarwal and Dr. K.C. Jain, Production Management



<b>Name of the Programme/Semester: M. Com - IV</b>	<b>Branch: Business Studies</b>
<b>Subject: Financial Derivatives</b>	<b>Subject Code: MCM403</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** The objective of this paper is to equip students with some of the important statistical techniques for managerial decision making and to provide ground for learning advanced analytical tools used in research.

### **Course Outcomes:**

After Completion of this course, the students will be able to: -

- CO1: Outline various types of derivatives including options, futures, and swaps etc.
- CO2: Explain the trading mechanism of Futures & Options and derivatives.
- CO3: Differentiate between various trade pricing strategies using options and futures.
- CO4: Conclude about trading and settlement mechanism of securities.
- CO5: Generalize the concept of hedging in risk management.

## **COURSE CONTENTS**

### **Module I**

**12 Hours**

#### **Introduction to Derivatives**

Definition – Types- Participants and Functions- Development of Exchange traded derivatives- Global derivatives markets- Exchange traded vs OTC derivatives markets- Derivatives trading in India- L.C.Gupta committee- J.C. varma committee- Requirements for a successful derivatives markets

### **Module II**

**12 Hours**

#### **Futures and options- introduction**

Futures: Introduction- Future terminology- Key features of futures contracts- Future vs. Forwards- Pay off for futures- Equity futures- Equity futures in India-Index futures- Stock futures- Future trading strategies Hedging- Speculation- Arbitrage- Spread trading. □ Options: Introduction- Option terminology- Types- Options pay off- Equity options contracts in India-Index Options – Stock options- Options trading strategies- Hedging- Speculation- Arbitrage- Straddle- Strangles- Strips and Straps – Spread trading.

### **Module III**

**12 Hours**

#### **Pricing of Future Options**

The cost of carry models for stock and index futures- cash price and future price, arbitrage opportunity. Factors affecting options pricing- Option pricing models- Binominal pricing model- The black and Scholes model –Pricing of Index options. □ Sensitivity of option premia (Delta, Gamma, Lambda, Theta, Rho)

### **Module IV**

**12 Hours**

#### **Trading Clearing and Settlement of Options and Futures**

Futures and Options trading system- Trader workstations- contract specification- specification for stock and index eligibility for trading charges □ Clearing entities and their role- clearing mechanism –adjustment for corporate actions- open position calculation □ Margining and

settlement mechanism- Risk management- SPAN – Mechanics of SPAN- Overall portfolio margin requirements.

**Module V**

**12 Hours**

**Hedging**

Concepts-Model-Basic Long and Short Hedges-Corss Hedging-Basis Risk and Hedging-Basis Risk Vs Price Risk-Hedging Effectiveness-Devising a Hedging Strategy-Hedging Objectives-Management of Hedge.

**Text Books & Reference books:**

1. Financial Derivatives Theory, Concepts and Problems Gupta S.L., Phi, Delhi
2. Financial Derivatives: S S S Kumar:
3. Derivatives And Risk Management Basics, Cengage Learning, Delhi. Stulz M. Rene,
4. Risk Management & Derivatives, Cengage Learning, New Delhi.
5. Fundamentals Of Financial Derivatives: Prafulla Kumar Swain: Himalaya Publishing

<b>Name of the Programme/Semester: M. Com - IV</b>	<b>Branch: Business Studies</b>
<b>Subject: Insurance And Risk Management</b>	<b>Subject Code: MCM404</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** The course aims to give students an in-depth knowledge about risk management and insurance

**Course Outcomes:**

After Completion of this course, the students will be able to: -

- CO1: Recognize the high degree of ethical responsibility which accompanies insurance management.
- CO2: Understand the working and functioning of the Insurance Sector.
- CO3: Demonstrate a working knowledge of the procedure associated with risk management.
- CO4: Analyze the Role of Insurance Business Intermediaries.
- CO5: Evaluate the growth and Development of Insurance Business.

**COURSE CONTENTS**

**Module I**

**12 Hours**

**Concept of Risk and Risk Management**

Risk- Meaning, Types of Risk, Sources and Measurement of Risk, Risk Retention and Transfer. Objectives of risk management, Risk management process, Identifying and evaluating potential losses, selecting appropriate technique for treating loss exposure, Risk financing, Implementing and administering risk management program, Personal risk management. Concept of Disaster Risk Management. Meaning of Actuary and Actuarial Science

**Module II**

**12 Hours**

**Introduction to Insurance**

Concept and Nature of Insurance Contract, law of large numbers, Characteristics of insurance Principles of insurance contract: utmost good faith, insurable interest, proximity cause, contribution & subrogation, and indemnity. Legal Aspects of Insurance Contract. Globalization of Insurance Sector, Reinsurance, Co-insurance, Assignment, Endowment, Types of Insurance: Life insurance, General Insurance.

**Module III**

**Hours:12**

**Life Insurance**

Meaning of Life Insurance, Features-classification of policies, Types of life insurance policies: Term insurance, Whole life insurance and its variants, Endowment insurance and its variants, Annuities. Surrender value. Policy Process: Application, and acceptance, prospectus, proposal forms and other related documents, Age proof, Special reports, Assignments, Nomination. Claim Settlements: Loans, surrender, Foreclosure Policy, Maturity claims survival benefit, Payment's death claims,

Waiver of evidence of title-Early claims, Claim concession, Presumption of death, Accident and disability benefits.

**Module IV**

**Hours:12**

**General Insurance**

Types of general insurance: Fire and Motor Insurance, Health Insurance, Marine Insurance, Automobile Insurance, Burglary and personal accident Insurance in India, Liability insurance, Miscellaneous insurance, Claims settlement.

**Module V**

**Hours:12**

**Regulation of Insurance in India**

Control of Malpractices, Negligence, Loss Assessment and Loss Control, Exclusion of perils, Regulatory Framework of Insurance: Role, Power, and Functions of IRDA, Composition of IRDA, IRDA Act 1999.

**Text Books:**

1. Dorfman, M. S. (2015). Introduction to Risk Management and Insurance. (10th ed.) Pearson.
2. Rejda, G.E. (2014). Principles of Risk Management and Insurance. Essex, United Kingdom: Pearson Education.
3. Gupta. P.K. (2020). Insurance and Risk Management. Delhi, India: Himalaya Publishing House.
4. Kumar, S. (2019). Essentials of Insurance and Risk Management. Delhi, India: JSR Publishers.
5. Mishra, M. N. (2020). Principles and Practices of Insurance. Delhi, India: Sultan Chand and Sons.
6. Farooqui, A. (2019). Principles and Practices of Insurance. Wisdom Publications.

**Reference Books:**

1. Black, K., & Skipper, H.D. (2012). Life and Health insurance. Pearson Education.
2. Crane, F. (2014). Insurance Principles and Practices. New York, United States: John Wiley and Sons.
3. Vaughan, E. J., & T. Vaughan. (2016). Fundamentals of Risk and Insurance. Hoboken, United States: Wiley & Sons

<b>Name of the Programme/Semester: M. Com - IV</b>	<b>Branch: Business Studies</b>
<b>Subject: Consumer Behavior</b>	<b>Subject Code: MCM405</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** The purpose of this course is to introduce students to consumers, consumer behavior in the marketplace and their impact on marketing strategy.

**Course Outcomes:**

After successfully completion of this course, the students will be able to: -

- CO1: Understand concepts, models and applications of consumers.
- CO2: Discover consumer perception, and its elements and study learning theories attitudes and motivation.
- CO3: Subdivide the influence of culture, subculture, and cross-culture on consumer behavior.
- CO4: Contrast the process of opinion leadership, adoption and levels, models of consumer decision making.
- CO5: Calculate difficulties, and challenges of consumer behavior in the Indian context and issues emerging.

**COURSE CONTENTS**

**Module I**

**Hours: 12**

**Introduction:**

**Consumer Behavior:** Meaning, Concept, Importance, Evolution, Factors Influencing Consumer Behavior; Consumer Research Process: Ethics in Consumer Research, Models of Consumer Behavior, applications of consumer Behavior in Marketing Decisions.

**Module II**

**Hours: 12**

**Consumer as an Individual:**

Consumer perception: elements of perception, Dynamics of perception, Consumer imagery, perceived risk. Consumer Learning, Cognitive Learning theory. Attitude, Structural Models of attitude, Cognitive Dissonance Theory and Attribution theory, Motivation as a psychological force, Types and System of needs

**Module III**

**Hours: 12**

Consumers in Their Social and Cultural Settings Reference Groups and Family Influences, Social Class and Consumer Behaviour, the Influence of Culture on Consumer Behaviour, Subcultures and Consumer Behaviour, Cross Cultural Consumer Behavior, Changing Indian Core Values.

**Module IV**

**Hours: 12**

Consumer decision process and post-purchase behaviour Opinion Leadership, Dynamics of opinion Leadership Process, the Motivation behind Opinion Leadership, the Diffusion Process, the Adoption Process, Levels of consumer decision making, Models of Consumer Decision Making.

**Module V**

**Hours: 12**

Additional Dimensions Consumerism & consumer protection & difficulties and challenges in predicting consumer behaviour & online consumer behavior & organizational and industrial buyer behavior & consumer behaviour in Indian context & emerging issues.

**Text Books:**

1. Consumer Behaviour - Atish Singh – Himalaya Publishing House, 2016.

**Reference books:**

1. Ramanuj Majumdar, Consumer Behaviour, Prentice Hall of India, New Delhi, 2011.
2. Consumer Behavior, Raju M.S, Vikas Publishing House Pvt. Ltd., New Delhi, 2015.
3. Leon G. Schiffman, Kanuk Leslie Lazar, Consumer Behavior, PHI Learning, New Delhi, 2016

<b>Name of the Programme/Semester: M. Com - IV</b>	<b>Branch: Business Studies</b>
<b>Subject: Marketing Research</b>	<b>Subject Code: MCM406</b>
<b>Total Marks for Evaluation: 70</b>	<b>Credit: 04</b>

**Course Objective:** The objective of this paper is to equip students with the fundamentals of research and to provide ground for learning advanced analytical tools used in research.

**Course Outcomes:**

After successfully completion of this course, the students will be able

- CO1: Describe the meaning of research.
- CO2: Understand different types of market research and their functions.
- CO3: Understand various market research tools and measurement scale.
- CO4: Describe sampling in market research and its report formation.
- CO5: Explain the professional standards of Professional Marketing research agencies

**COURSE CONTENTS**

**Module I**

**Hours: 12**

**Marketing Research-Basic understanding.**

Meaning of Market Research & Marketing Research, Role of Marketing Research in Marketing Management, process of Marketing Research, Ethical Issues in Marketing Research, Nature & contents of Ethical Issues.

**Module II**

**Hours: 12**

**Branches of Marketing Research.**

Consumer Research - Meaning & Scope, Need, Functions. Product Research - Meaning & Scope, Importance. Advertising Research - What to Test, When to Test. Media Research - Functions of Media Research. Motivational Research - Meaning uses & Limitations. Techniques - Marketing Research in India.

**Module III**

**Hours: 12**

**Marketing Research Proposal & Design & Scales of Measurement**

Marketing Research Proposal – Meaning, Elements of Research Proposal. Marketing Research Design – Its Meaning, Its Importance, Types of Research Design, Criteria of good Research Design. Scales of Measurement – Meaning of Measurement in Marketing Research, criteria of sound Measurement of Marketing Research.

**Module IV**

**Hours: 12**

**Sampling in Marketing Research & Marketing Research Report**

Meaning of sampling, steps of sampling process, Types of sampling plans, Meaning of Marketing Research Report, writing criteria of Marketing Research Report, Proforma / Format of a Market Research Report, Types of Research Report

**Module V**

**Hours: 12**

**Managing Marketing Research**

Organizing Marketing Research activity- factors involved in organizing Marketing Research activity, methods of organizing Marketing Research activity, In house marketing department,-- structure, merits , demerits b. Professional Marketing Research agencies- structure, merits, demerits, professional standards c. Prominent Marketing Research agencies- HTA, ORG, IMRB, NCAER, Nielson.

**Text Books:**

1. Essentials of Marketing Research by S.A. Chunawala – Himalaya Publishing House.
2. Marketing Research By B.S.Goel - Pragati Prakashan, Meerut (UP)

**Reference books**

1. Marketing Management by Kotler, Keller, Koshy, Jha, (13th Edition Pearson.)