



CENTRE FOR DISTANCE EDUCATION

SNDT Women's University Juhu

Tara Road, Santacruz (W),

Mumbai - 400 049

**Phone : 26607758, 26608193, 26609829, 26608493,
26608462- Ext- 223, Fax : 26604759**

Email : cde@sndt.ac.in website: www.sndt.ac.in

**Syllabus for Distance Education Students
(w. e. f. Year-2013-14)**

M.Com. Part I/II – (80 credits)

M. Com. w.e.f. 2013-2014

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M. Com. w.e.f. 2015-2016 (Revised)			
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SEM – I
Financial Management
Computer Code- 100001

Objective:

The objective of this course is

1. To help students to understand the conceptual framework of financial management
2. To understand the applications of Financial Management under various environmental constraints.
3. To understand the management of cash, receivables and inventory.

Unit	Topic	Weightage %
1.	Concept of Financial Management – Meaning & scope – Capital Structure theories: traditional & M.M hypothesis – without taxes & with taxes– determining capital structure in practice.	25
2.	Cost of capital: Meaning & significance of cost of capital; Calculation of cost of debt, preference capital, equity capital & retained earnings, combined cost of capital (weighted); cost of equity & CAPM.	25
3.	Dividend Policies; Issues in dividend decisions – Walter’s model – Gordon’s model – M.M Hypothesis – dividend & uncertainty – relevance of dividend – dividend policy in practice - forms of dividends – stability in dividend policy – Corporate dividend behaviour.	25
4.	Management of cash – receivables & inventory.	25
	Total	100

References:

1. Bhattacharya, Hrishikas (2010), Working Capital Management; Strategies & techniques, Prentice Hall, New Delhi.
2. Brealey Richard A & Steward C, Meyers (2008): Corporate Finance, Tata Mcgraw Hill, New Delhi.
3. Hill, New Delhi.
4. Hampton, John (2010): Financial decision making, Prentice Hall, New Delhi.
5. Pandey, I M(2010), Financial Management, Vikas Publishing House, New Delhi.
6. Khan M Y, Jain P K(2009), Financial Management, Tata Mcgraw Hill, New Delhi

Strategic Management

Computer Code -100002

Objective:

The objective of this course is

1. To enhance the ability of students to understand business strategies, strategy formulation.
2. To enhance decision making abilities of students in situations of uncertainty in a dynamic business environment.

Unit	Topic	Weightage %
1.	Concept of strategy – defining strategy – levels at which strategy operates – approaches to strategic decision making – mission & purpose – objectives & goals – strategic business unit (SBU) – functional level strategies.	25
2.	Environmental analysis & diagnosis – concept of Environment and its components – environment scanning & appraisal – organizational appraisal – strategic advantage analysis & diagnosis – SWOT analysis.	25
3.	Strategy formulation & choice of alternative strategies – modernization – diversification – integration – merger – takeover & joint strategies –turnaround – disinvestment & liquidation strategies – process of strategic choice – industry – competitor & SWOT analysis – factors affecting strategic choice – generic competitive strategies – cost leadership – differentiation – focus – value chain analysis – bench marking – service blue printing.	25
4.	Functional strategies – marketing – production /operations & R & D plans and policies.	25
Total		100

References:

1. Bhattacharya, S K & Venkataramini N(2009)- Managing Business Enterprises: Strategies,
2. Structures & Systems, Vikas Publishing House, New Delhi
3. Bhudhiraja S B & Athreya M B(2009): Cases in Strategic Management, McGraw Hill, New Delhi.
4. Coulter, Mary K (2008)– Strategic Management in Action, Prentice Hall, New Jersey.
5. Kazmi, Azhar(2006) – Business Policy, Tata McGraw Hill, New Delhi.

Corporate Accounting- I
Computer Code- 100003

Objectives:

1. Analysis of financial statements with accounting ratios.
2. Cash Flow statements as per AS 3
3. International Financial Reporting Standards

Unit	Topic	Weightage %
1.	Holding & Subsidiary Companies (Practical) Problems with consolidation of Balance sheets including profit prior and post acquisition, revaluation of assets, intercompany transactions and unrealized profit	25
2.	Accounting Ratios – Preparation of balance Sheet and Trading, profit & Loss A/C on the basis of data provided.	25
3.	Cash Flow Statement as per AS 3 issued by ICAI (Practical)	25
4.	(IFRS) International Financial Reporting Standards 1-20	25
	Total	100

References:

1. Arora M. N. (2010) Cost Accountancy, , Himalaya Publication, Mumbai.
2. Dr. Maheshwari S. N (2008) , S. Chand Publication, New Delhi.
3. Ravi Kishore(2010), Students Guide to Cost Accounting, Taxman Publication, New Delhi.
4. Gupta R. L. (2007), Advanced Accountancy Vol. 2, S. Chand & Sons, New Delhi.
5. Vij Madhu (2007), Management Accounting, MacMillan Publishers, New Delhi.
6. Arora M. N. (2010), Accounting for managers, Himalaya Publication, Mumbai.
7. Arora M. N. (2010), Cost and management Accounting, Himalaya Publication, Mumbai.
8. Haniff and Mukherjee(2006), Corporate Accounting, Tata McGraw Hill Publication, New Delhi.

Economic and Business Environment
Computer Code- 100004

Objective:

1. To understand economic System in India.
2. To understand the changing environment of business in India.

Unit	Topic	Weightage %
1.	Economic Systems and Business: a. Overview of Economic Systems- Capitalism, Socialism and Mixed Economy- Meaning and basic features. b. Changing Economic Systems in the Context of Globalization. c. Changes in Indian business in the post liberalization period. d. Gandhiji's Trusteeship Concept	25
2.	Macro Policy Environment: a. Objectives of Monetary Policy and Fiscal Policy b. Recent Changes in Monetary Policy and Fiscal Policy. c. Fiscal Responsibility d. Analysis of union Government Budget	25
3.	Regulatory Framework of Business: a. Role of SEBI as a Regulator of the Capital Markets. b. Role of IRDA as a Regulator of the Insurance Sector. c. Role of Competition commission. d. Role of TRAI	25
4.	Social Responsibility of Business: a. Meaning and Importance of Social Responsibility of Business. b. Code of Business Ethics. c. Corporate Governance. d. CSR in Indian Business	25
Total		100

References:

1. Dewett K.K. (2008), "Modern Economic Theory", S.Chand, New Delhi (refer Part 6),
2. Desai Vasant (2006), "Banks & Institutional Management", Himalaya Publishing House, Mumbai. (refer IRDA)
3. Bhole L.M. (2007), "Financial Investments & Markets", Tata McGraw Hill Publishing Co. Ltd, N Delhi.
4. Sarkar A.N (2005), "Strategic Business Management & Banking", Deep & Deep Publication Pvt Ltd, New Delhi.
5. Dr. Guruswamy S (2004), "Financial Investments & Markets", Thomson Business Information India Pvt Ltd, (refer Chp 46).
6. Bhatia S.K (2003), "Business Ethics & Managerial Values", Deep & Deep Publication, New Delhi

Basics of Finance and Accounts

Computer Code– 100005

Objective:

1. To provide basic knowledge of finance and accounts disciplines to the students.
2. To make the students to understand principles of finance and accounts.
3. To make the students to understand the cost of finance

Unit	Topic	Weightage %
1.	Introduction to Financial Accounting, its importance, Accounting principles-concepts and conventions , journal, ledger, Trial balance, preparation of final accounts and balance Sheet, Financial Vs management Accounting.	25
2.	Adjustments valuation of stock & depreciation. Other Adjustments, provisions & preparation of final accounts with adjustment. Corporate financial statements vertical form.	25
3.	Basic of cost accounting, introduction, types of cost, cost Statement. Valuation of work in progress, finished goods stock, Concepts of normal loss, abnormal loss. Materials-Organizations,. Labour- Labour Cost control, Methods of remuneration, Overheads-Classification allocation, appointment & absorption. Activity Based Costing (ABC).	25
4.	Cost of capital: calculation of cost of debt, preference capital, equity capital & retained earnings, combined cost of capital (weighted)(practical problems)	25
Total		100

References:

1. Khan M Y, Jain P k, Financial Management, Tata Mcgraw Hill, New Delhi
2. M. N. Arora (2010) Cost Accountancy, Himalaya Publication, Mumbai.
3. Dr. Maheshwari S. N. (2008), Advanced Accountancy, S. Chand Publication, New a. Delhi.
4. Ravi Kishore(2010), Students Guide to Cost AccountingTaxman Publication, New b. Delhi.
5. Gupta R. L. (2007), Advanced Accountancy Vol. 2, S. Chand & Sons, New Delhi.
6. Arora M. N. (2010), Accounting for managers, Himalaya Publication, Navi Mumbai.
7. Arora M. N. (2010), Cost and management Accounting, M. N. Arora, Himalaya Publication,Mumbai.

SEM- II
Economic and Business Policies
Computer Code– 200001

Objective:

1. To Understand the Policy changes introduced by the government of the India in recent years
2. To prepare the Indian economy to face challenges of the globalizing world

Unit	Topic	Weightage %
1.	Sectoral Policies 1-Agriculture Introduction to food crisis –Policy Measures Agri-Business- Importance-Trends and Government Measures. Agricultural Price Policy	25
2.	Sectoral Policies 2 - Industry Overview of Industrial Policy for period 1948-1991- Broad policy Trends post 1991 with respect to small Scale Industries, FDI, Mergers & Acquisitions Location and Environment	25
3.	3-Trade a-Overview of trade Policy For Period 1951-1991 b-Trade Policy post1991 c-SEZs	25
4.	4-Infrastructure Infrastructure Policy a-Energy Policy b-Transport Policy-Road Rail, Water and air c-Telecommunication Policy	25
	Total	100

References:

1. Misra S K & Puri V K " Indian Economy" Himalaya Publishing House, 2008.
2. Dutt Rudra & Sundaram K P M,"Indian Economy",S Chand & Co N Delhi 2008.
3. "India Infrastructure Report",2007 & 2008,Oxford University Press.
4. K Narinder Jetli & Vishal Sethi,"Infrastructure Development in India:Post Liberlisation initiatives and challenges", New Century Publication N Delhi.

Accounting for Managerial Decisions
Computer Code– 200002

Unit	Topic	Weightage %
1.	Capital Budgeting (Practical)	25
2.	Marginal Costing and Break Even Analysis (Practical)	25
3.	Standard Costing – Material and Labour Variances (Practical)	25
4.	Theory- A) Responsibility Accounting B) Price level Accounting i) Inflation Accounting ii) Current Cost Accounting iii) Methods of Accounting of Changing Prices	25
	Total	100

References:

1. Arora M. N. (2010), Cost Accountancy, Himalaya Publication, Mumbai.
2. Dr Maheshwari. S. N. (2008), Cost Accountancy, S. Chand Publication, New Delhi.
3. Ravi Kishore (2009), Students Guide to Cost Accounting , Taxman Publication, New Delhi.
4. Madhu Vij, Management Accounting, MacMillan Publishers, New Delhi.
5. Arora M. N. (2010), Accounting for managers, Himalaya Publication, Mumbai.
6. Arora M. N. (2010), Cost and management Accounting, Himalaya Publication, Mumbai.

Financial Services
Computer Code– 200003

Objectives:

1. To introduce students to concept and importance of financial services.
2. To acquaint students about working of factoring, forfeiting.
3. To make students of credit rating in India.

Unit	Topic	Weightage %
1.	Financial services: need for financial services – various types of financial services –fund based & non-fund based– characteristics and role of financial intermediaries.	25
2.	International Capital Flows A. FDI – Meaning, Role & Determinants of FDI. B. MNCs – Motives for MNCs, Problems of MNCs for host & Home country. C. FII - Meaning, Role & Determinants of FII. Trends in FDI & FII.	25
3.	International Capital Flows A. Factoring - Meaning, origin & types of factoring –factoring mechanism & benefits. B. International Financial Institutions - IMF, IBRD, IFC – Objectives & Performance.	25
4.	Credit rating – meaning – origin and importance of credit rating – rating methodology & rating symbols – credit rating agencies in India.	25
Total		100

References:

1. Bhole L. M (2009), Financial Institutions & markets, , Tata McGraw Hill Publications, New Delhi.
2. Avadhani V A. (2008),Marketing of Financial Services & Markets: Investment Management by V A Avadhani, Himalaya Publications, Mumbai.
3. Avadhani V A. (2008), Investment & Securities Market in India: Investment Management, Himalaya Publications, and Mumbai.
4. Avadhani V A. (2009), Studies in Indian Financial System, by V A Avadhani, Himalaya Publications, Mumbai.
5. Salvatore Dominick (2005); International Economics, Macmillan Publishing Company, New York.
6. Rao, Subba P (2009); International Business, Himalaya Publishing House, Mumbai.
7. Jain Arun Kumar & Charles W L Hill (2008); International Business, Tata McGraw Hill Publishing Co.
8. Cherunilum Francis; Global Economy & Business Environment, Himalaya Publishing House

A. Optional Group: HRM
Organizational Behaviour
Computer Code – 210301

Objectives:

1. Understand the context of Organizational Behaviour and its role within the business world.
2. Understand how individual attributes contribute to Organizational Behaviour.
3. Understand how group attributes and organizational contribute to Organizational Behaviour.
4. Forecast the future of Organization Development.

Unit	Topic	Weightage %
1.	<p>Fundamentals of Organizational Behavior</p> <ul style="list-style-type: none"> <input type="checkbox"/> Understanding Organizational Behavior: Definition of Organizational Behaviour, Challenges and Opportunities for Organizational Behaviour; Environmental Challenges- Globalization, Information Technology, Total Quality and Diversity and Ethics; Models of Organizational Behavior. <input type="checkbox"/> Understanding People and Organization: Uniqueness of Human Beings; Influence of Internal and External Factors of Human Behaviour; Understanding Behavior; the Social Aspect of Organizations. <input type="checkbox"/> Diversity and Ethics: Concept and Nature of Diversity; Managing Diversity of Organizations; Developing the Multicultural organization; Ethics and Ethical Behaviour in Organizations. <input type="checkbox"/> International Organizational Behaviour: Conditions Affecting Multinational Operations, How Culture Influences International OB; Differences in Managerial Leadership Across Cultures; Cultural Contingencies and Productivity. 	25
2.	<p>Dynamics of Organizational Behaviour:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Empowerment and Participation: Empowerment, Participation; Programs for Participation; Limitations of Participation. <input type="checkbox"/> Conflict, Negotiations and Intergroup Behavior: Sources of Conflict, Classification of Conflict, Conflict Process; Negotiations – Process & Issues; Intergroup Relations. <input type="checkbox"/> Foundations of Group Behavior: Nature and Types of Groups; Stages of Group Development; Group Structure; Group Tasks and Processes. 	25
3.	<p>The Organization System:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Foundations of Organization Structure: Key Elements in Designing an Organizational Structure; Types of Organizational Designs, Organizational Designs and Employee Behaviour. 	25

	<input type="checkbox"/> Decision Making: Nature and Types of Decisions, Behaviorally Oriented Decision-Making Techniques; Group Decision Making. <input type="checkbox"/> Power and Politics: Definition and Bases of Power; Contingency Approaches to Power; Power in Groups Coalitions; Organizational Politics; the Ethics of Power and Politics. <input type="checkbox"/> Organizational Culture: Definition and Characteristics of Organizational Culture; Types of Culture; Learning Culture; Changing Organizational Culture.	
4.	Organizational Change and Organizational Development: <input type="checkbox"/> Organizational Change: Forces of Change; the Change Process; Innovation; the Learning Organization. <input type="checkbox"/> Fundamentals of Organization Development: Definition and History of Organizational Development; Nature and Organizational Development; Client-Consultant Relationship. <input type="checkbox"/> Organization Development Interventions: Meaning and Types of Organization Development Interventions. <input type="checkbox"/> Future of Organizational Development: Strengths of Organizational Development (OD); The Future of OD; Possible Changes in OD Processes and Practices.	25
	Total	100

References:

1. Nelson, Debra L & James C. (2010), Organizational Behavior Inver. 1st ed. Ceneage Learning India Pvt Ltd.
2. Parrek, Udai. (2010), Understanding Organizational Behaviour. 2nd ed. Oxford University Press.
3. Luthans, Fred. (2011). Organizational Behavior - 12th Edition. Mcgraw Hill.
4. Hellriegel, D & J.W.Slocam. (1997), Organizational Behavior. 8th rev.ed. South-Western, Division of Thomson Learning.
5. Singh B. P. & Chhabra T. N. (2012), Organisation Theory and Behaviour. Dhanpat Rai & Co. (p) Ltd.

A. Optional Group: HRM
Talent Management & Reward System
Computer Code – 210302

Objectives:

1. Understanding need and importance of talent management and its relationship with compensation practices, strategies and reward.
2. Being able to institute talent management system that ensures identification, management and development of talent portfolio that accelerates performance improvements.

Unit	Topic	Weightage %
1.	Talent Management a) Meaning and process of human resource planning b) Concept and importance of talent management, factors creating need for vast talent. c) Interrelation between talent management and reward system d) Return on talent, talent measurement, developing talent management information system	25
2.	Building Blocks Of Talent Management a) Meaning and methods of competency mapping b) Concept and importance of assessment centre, Assessment centre activities- psychometric testing, interviews, group discussions, presentation, management games, in basket activities. c) Training and development- objectives and process of training programmes (need analysis, instruction design, validation through sample testing, implementation of programme, evaluation.)	25
3.	Reward System a) Strategies of reward system-employee incentives and recognition programs b) Elements of compensation structure-fixed, cash benefits, retrials and social security, valuable pay/ incentives/ stock options. c) Designing salary template with understanding of provident fund, ESIC, gratuity, annuation, bonus etc.	25
4.	Compensation of Various Groups a) CEO and corporate directors b) Chief executives c) Professional managers, Skilled employees (blue collared job employees)	25
	Total	100

References:

1. Berger, Lance A and Dorothy Berger (2010), 'The talent management handover', 2nd nd Tata Mc Graw Hill, New Delhi.
2. Bhatia S.K.,(2008) 'Emerging Human Resource Management', Deep and Deep Publication Pvt. Ltd.
3. Dr. Deolekar, (2008) 'The Strategic competency management Indian Perspective', Labour Law Agency, Mumbai.
4. Singh B.D. Avinash,(2009) 'Compensation Reward Management', Excel Books, New Delhi.

B. Optional group: Finance
Financial Institutions & Markets
Computer Code - 210101
4 credits

Objectives:

This course aims at providing students

1. To provide an understanding of the structure, organizations and working of financial markets and institutions in India.
2. To provide knowledge about working of financial markets and institutions in India.

Unit	Topic	Weightage %
1.	Commercial Banking – meaning – functions – management and investment policies of commercial banks – present structure – E-banking and E-trading – recent developments in commercial banking.	25
2.	Non-banking institutions and development of banks – concept and role of no-banking financial institutions – Money market mutual funds – Assassination of mutual funds in India	25
3.	Merchant Banking – concept – functions and growth – government policy on merchant banking services – SEBI guidelines – future of merchant banking in India.	25
4.	Interest rate structure – determinants of interest rate structure – differential interest rate – recent changes in interest rate structure.	25
	Total	100

References:

1. Avdhani(2008)Investment and Security Markets in India, Himalaya Publications, Mumbai
2. Bhole, L.M.(2009): Financial markets and Institutions, Tata McGraw Hill, Delhi.
3. Ghosh, D(2008): Banking Policy in India Allied Publications, Delhi.
4. Giddy, H(2007): Global Financial Market, A.I.T.B.S., Delhi.
5. Khan M.Y.(2009): Indian Financial System, Tata McGraw Hill, Delhi.
6. Srivastava R.M. (2010): Management of Indian Financial Institutions, Himalaya Publications, Mumbai.

B. Optional group: FINANCE
Security Analysis and Portfolio Management
Computer Code - 210102

Objectives:

1. The objective of this course is to help students understand various issues in security analysis and portfolio management.

Unit	Topic	Weightage %
1.	Investment – Nature and scope of investments – analysis – elements of investment – avenues of investment – approaches to investment analysis.	25
2.	Concept of return and risk – security return and risk analysis – measurement of return and risk – financial assets – types and their characteristics – sources of financial information.	25
3.	a. Fundamental Analysis: economic analysis – industry analysis – company analysis. Technical analysis: trends – indicators and moving averages applied in technical analysis. b. Efficient marketing hypothesis: weak – semi strong and strong market and its testing techniques.	25
4.	Portfolio analysis: estimating rate of return and standard deviation of portfolio – effect of combining the securities – markowitz risk – return optimization – ingle index model or market model – portfolio total risk – portfolio market risk and unique risk, simple Sharpe’s optimization solution.	25
	Total	100

References:

1. Bhalla: (2008), Investment Analysis, S. Chand & Co. Delhi.
2. Chandrala, K.R.(2008).: Capital Issue, SEBI & Listing, Bharat Publishing, New Delhi.
3. Clark, James Francis(2007), Investment Analysis and Management, McGraw Hill, International Edition , New Delh, N.
4. Fabozzi, Frank J(2008): Investment Management, Prentice Hall, New Delhi.
5. Gupta, L.C(2008).: Stork Exchange Trading in India: Society for Capital Market Research and Development, Delhi.

C. Optional group: Marketing
Introduction to Marketing Management
Computer Code - 210201

Objectives:

1. The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making.
2. To impart knowledge about the significance of market segmentation, elements of marketing and marketing strategy.
3. To provide a deep insights into the significance of Pricing and distribution concepts.

Unit	Topic	Weightage %
1.	Introduction: Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Marketing in the Indian Economy and its implications. Market Environment and Selection: Marketing environment – macro and micro components and their impact on marketing decisions; Market segmentation; Buyer behaviour; Consumer decision making process.	25
2.	Product Decisions: Concept of a product; Classification of products; Major product decisions; Packaging and labeling; Product life cycle – strategic implications. Pricing Decisions: Factors affecting price determination; Pricing policies and strategies.	25
3.	Distribution Channels and Physical Distribution Decisions: Nature, functions, and types of distribution channels; Distribution channel intermediaries; Distribution system and Logistic Management. Promotion Decisions: Promotion mix – advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget.	25
4.	Issues and Developments in Marketing: Social, ethical and legal aspects of marketing; International marketing; Green marketing; Cyber marketing; Guerrilla Marketing, Online Marketing, Database marketing. B2C, B2B and C2C.	25
Total		100

References:

1. Kotlar, Philip (2008), Marketing Management, Prentice Hall Publications, New Delhi.
2. Stanton, Etzel, Walker (2006), Fundamentals of Marketing, Tata-McGraw Hill Publishers, New Delhi.
3. Saxena, Rajan (2006), Marketing Management, Tata-McGraw Hill, New Delhi.
4. McCarthy, E.J. (2008), Basic Marketing: A managerial approach, Irwin Publishers, New York.
5. Philip Kotler and Gary Armstrong (2009), Principles of Marketing, Pearson Education Inc., 10th edition.
6. Stanton William J. (2010), Fundamentals of Marketing Pearson Education, 11th Edition.
7. Ramaswamy V.S. and Namakumari S. (2009), Marketing Management: Planning, Implementation and Control, Macmillian Publishers, 3rd Edition.
8. Etzel M.J., Walker B.J. and Stanton William J.(2008) Marketing concept & Cases-special Indian Edition ,Tata McGraw Hill, 13th Edition.
9. Kotler & Koshy, (2007), Marketing Management – A South Asian Perspective, Pearson Education.

C. Optional group: Marketing **Integrated Marketing Communication** **Computer Code – 210202**

Objectives:

1. With severe competition, it has become necessary for every Company to undertake effective Marketing Communication. This syllabus will provide a deep insight to the students on various tools and techniques of effective integrated marketing communication.
2. Media play an important role in making or breaking a product. Hence this syllabus stresses on the various aspects of media planning and scheduling.
3. The later half of the syllabus gives a deep insight into PR and its significance in the corporate world.

Unit	Topic	Weightage %
1.	Role of IMC- in marketing process, IMC planning model, Communication process, Elements of IMC & steps involved in developing IMC programme, Effectiveness of marketing communications Concept.	25
2.	Marketing Communications (IMC): 1. Advertising – Classification of advertising, types, advertising campaigns. 2. Sales Promotion – Different types of Sales Promotion, relationship between Sales promotion and advertising.	25

	<p>3. Publicity – Types of Publicity, relationship between advertising and publicity.</p> <p>4. Personal Selling.</p> <p>5. Direct marketing and direct response methods.</p> <p>6. Event Management.</p> <p>7. E-Commerce.</p> <p>8. Corporate Communication.</p> <p>9. Public Relations – Types of PR.</p> <p>10. Media relations.</p> <p>11. Government relations.</p> <p>12. Employee relations (House Journals / Newsletter)</p>	
3.	<p>Integrated Advertising, Promotion, and Marketing: Media Management - Media Selection - Media Speed - Media Effectiveness, Developing an effective media plan, media scheduling strategies and media objectives – Reach, frequency and GRP Media planning.</p> <p>Media in advertising Comparative analysis of Media options for advertising – Television (cable / satellite / DD), Radio (special reference to FM), Internet, Print, Film (Product Placement) and Outdoor advertising.</p>	25
4.	<p>Public relations:- Meaning, Objectives, tools of public relations, Public relation strategies, Corporate Advertising – Role, Types, Limitations, PR Vs Publicity.</p>	25

References:

1. Belch and Belch, (2003), Advertising and Promotions IMC Perspectives, Tata Mc Graw Hill.
2. S. N. Murthy, U.Bhojanna, (2007), Advertising 'An IMC Perspective', Excel Books.
3. O'Guinn, Allen, Semenik, Thomson,(2007), Advertising & Integrated Brand Promotion, Pearson Education.
4. Clow, Baack,(2007), Integrated Advertising, Promotion & Marketing Communications,Pearson Education.
5. Singh Sanjaya, (2003), Event marketing and management, Vikas Publication, New Delhi.
6. Vilanilam, Varghese, (2007), Advertising Basics, Response Books, New Delhi.
7. Kenneth Clown& Donald Bach, (2006), Integrated Marketing Communications, Pearson Education, New Delhi.
8. Rajeev Batra, John G.Myers & David A Aaker, (2007) Advertising Management, Tata McGraw Hill, New Delhi.
9. S.A.Chunawalla & K.C.Sethia, (2007), Foundations of Advertising Theory & Practice-Himalaya Publishing

D. Optional group: Advanced Management Accounting and Auditing
Advanced Accountancy: Paper I
Computer Code – 210601

Objectives:

1. To lay a theoretical foundation of IFRSs.
2. To understand Accounting in computerized Environment.
3. To gain ability to solve problems relating to accounts of Insurance companies and special types of situations.

Unit	Topic	Weightage %
1.	Final Accounts of Insurance Companies: (Practical problems)	25
2.	Service Sector Accounting: Practical problems on Hospital Accounting and Hotel Accounting	25
3.	Foreign Currency Transactions (as per AS-11): Practical problems	25
4.	A] International Financial Reporting Standards (Theory) Meaning of IFRSs, Concepts under IFRSs, Structure of IASC Foundation and IASB, Process of IFRSs, IFRSs Based Financial Statements, Evolution of IFRSs, Global Developments in IFRSs Adoption – Organisational Frame work for IFRSs Adoption and Continuation with IFRSs, List of IFRSs – IFRS-1, IFRS-2, IFRS-4, IFRS-8, IFRS-9. B] Accounting in Computerised Environment and Software (Theory) Meaning and features of Computerised Environment, Difference between Computerised and Manual Accounting, Advantages and Disadvantages of Computerised Accounting, Computerisation-Scope and Experiences in Banking, Functions performed by Computerised Accounting Software available in the market: Tally Versions 4, 4.5, 5, 5.4, 6.3, 7.2, 8.2 and 9 Ex Accounting Software Bank 2000 for Accounting needs of banks B@NKS – 24 – core banking solution A.U.D.I.T.O.R. & A.U.D.I.T.I.M.E. Cash basis software for professionals and their accounts MEFCOMP accounting software for professionals. Quick FA	25
Total		100

References:

1. Haniff and Mukherjee(2010),Corporate Accounting, Tata McGraw Hill Publication, New Delhi.
2. Shukla and Grewal(2008), Advanced Accountancy-Vol. 1 & 2, S. Chand Publication, New Delhi.
3. Maheshwari. S. N. (2009),Corporate Accounting,
4. Gupta R. L. (2008), Advanced Accountancy, S. Chand, New Delhi
5. Vijay Kumar M. P., (2010, 2nd Edition), IFRS-Beginners Guide, Prime Knowledge Series, New Delhi.

6. Ghose T. P. (2010),IFRSs for Finance Executives, Taxman Publication, New Delhi.
7. A Complete Guide for International Financial Reporting Standards, Snow White Publication, New Delhi..
8. MacMillan (2010),Accounting and Finance for Bankers, Indian Institute of Banking and Finance.

D. Optional group: Advanced Management Accounting and Auditing

Advanced Cost Accounting and Auditing Paper I

Computer Code – 210602

Objectives:

1. To provide adequate knowledge on methods of Financial Analysis.
2. To provide knowledge on Cost and Audit practices.

Unit	Topic	Weightage %
1.	Financial Analysis – Comparative and Common size Statements: (Practical Problems)	25
2.	Reconciliation between Cost and Financial Records	25
3.	Government System of Audit (Theory) and Corporate Social Responsibility- Case Studies.	25
4.	<p>A] Activity Based Costing (ABC) (Theory): Meaning and Importance, Characteristics of ABC, Elements involved in ABC, Steps involved in ABC, ABC v/s Traditional Costing, Requirements of ABC System, Uses of AB Information, Problems with the ABC Approach.</p> <p>B] Auditing in Computerized Environment (Theory): Approach to Computer Auditing – Types of Computer Systems, Characteristics of a CIS Environment, Internal Controls in a CIS Environment, Computer Assisted Audit Technique Approaches to Auditing in a CIS Environment, Special Consideration in case of Audit of E-Commerce Transactions.</p>	25
	Total	100

References:

1. Arora M. N. (2010), Accounting for managers, Himalaya Publication, Mumbai.
2. Management Accounting, Manmohan Goel (Unit 1).
3. Arora M. N. (2010), Cost Accountancy, Himalaya Publication, Mumbai.
4. Maheshwari S. N. (2009), Cost Accountancy, , S. Chand Publication, New Delhi.
5. Ravi Kishore(2010), Students Guide to Cost Accounting, Taxman Publication ,New Delhi.

SEM III
Research Methodology
Computer Code – 300001

Objectives:

1. To develop the awareness of research in social sciences among M. Com. Students.
2. To make the students to understand various components of Research Methodology.

Unit	Topic	Weightage %
1.	Introduction to Research Methodology Meaning, Definition, Research Methods and Methodology, Social Science Research, Types of Research, Ethics in Social Science Research.	25
2.	Planning of Research Selection of problem of research, essentials of good research problem, review of literature, research design, meaning, definition, types, contents.	25
3.	Census survey and sample survey Meaning and of nature Census survey and sample survey , Sampling methods – probability and non probability methods	25
4.	Methods of data collection Types of Data – Primary and Secondary data, Observation method, Experimentation, Simulation, Interview and Questionnaire Method	25
	Total	100

References:

1. Rajendra Kumar C. (2008), Research Methodology, APH Publisher, New Delhi.
2. Krishnaswamy O. R (2010), Methodology of Research in Social Science, Himalaya Publication, Mumbai.
3. Kothari C. R. (2012), Research Methodology: Methods and Techniques, New Age International, New Delhi.

Consumer Behaviour
Computer code - 300002

Objectives:

1. To make the students aware about the basic concepts of consumer behaviour.
2. To develop understanding about various concepts related to consumerism.
3. To acquaint the students about the various marketing strategies affecting consumer behavior.

Unit	Topic	Weightage %
1.	Consumer Behaviour and its need:- Concept – need –buying motives (types)- factors influencing Maslow’s need hierarchy theory – buying decision process.	20
2.	Market segmentation:- Implementing segment strategies – scope and need – benefits – bases of effective segmentation – geographic – demographic – economic – psychographic – socio – cultural segmentation	25
3.	Internal factors affecting consumer behaviour:- Perception – meaning – perceived risk – attitudes –functions and models lifestyle – changing lifestyle trends.	25
4.	External factors affecting consumer behaviour: - Group influences – when do reference groups exert influence? Types of reference groups. Household consumption behaviour: Husband-wife influences – Parent-child influences – Children’s socialization – Sub- cultural influences: Characteristic of Indian culture – Influence of culture on consumer behaviour.	25
Total		100

References:

1. C.L. Tyagi, Arun Kumar, (2008), Consumer Behaviour, Atlantic Publishers & Distributors, New Delhi.
2. P.C. Jain, Monika Bhatt, (2006), Consumer Behaviour in India context, S.Chand & Co.Ltd., New Delhi.
3. Leon G.Schiffman, Leslie Lazar Kanuk, (2000), Consumer Behaviour, Prentice Hall of India Pvt.Ltd., New Delhi, 6th Edition.
4. Hawkins, Best, Coney, (2008), Consumer Behaviour,-Applications for Marketing Strategy, Pearson Education, 6th Edition.
5. Raju M.S., Xardel Dominique, (2005), Consumer Behaviour-Concepts, Applications & Cases, Vikas Publishing House, New Delhi.
6. Chunawalla S.A., (2000), Commentary on Consumer Behaviour, Himalaya Publishing House, New Delhi.

International Business

Computer Code – 300003

Objectives:

To enable students to understand and to get an insight into:

1. International Marketing and the environment
2. Market selection process and market strategies
3. International market promotion and quality control.

Unit	Topic	Weightage %
1.	International marketing: Introduction, Meaning and concept, Motives of international marketing, Factors affecting international marketing, International marketing environment, Economic, social and cultural, political and government, technological Issues of international marketing, Dominance of MNC's.	25
2.	Developing international marketing strategy: International marketing intelligence, Market selection process, Market entry strategies, Organizational structure, Market coverage and niche marketing.	25
3.	Product strategy and promotion: Product strategy, Product mix, Packaging and labeling, Marketing of services, Factors affecting international pricing, International marketing promotion, Promotion mix and communication mix.	25
4.	International Distribution and quality control: Distribution strategies, International channel system, International logistics, Trade procedure and documentation, International retailing: Quality control and inspection, Indian international marketing: control and regulation.	25
	Total	100

References:

1. Francis Cherunilam, (2007), International Marketing, Himalaya publishing house.
2. Hari Govind Mishra, (2008), International Marketing Management, RBSA publishers, Jaipur.
3. Czinkota Michael R. Ronkainen IIKKA A., (2007), International Marketing 8e, New Delhi, Cengage Learning India. Pvt.Ltd.
4. Onkvisit Sak., Shaw John J., (2009), International Marketing: Strategy and Theory, New York: Routledge Taylor & Francis Group, 5th edition.
5. Joshi Rakesh Mohan, (2010), International Marketing, New Delhi, Oxford University Press.

A. Optional group: HRM
Leadership Skill and Change Management
Computer Code – 310303

Objectives:

1. Define and compare the differences between leadership and management.
2. Access, analyze and discuss one's own leadership abilities, attributes and foundation for leading.
3. Examine the leader's role as it relates to bringing about constructive change to an organization.
4. Evaluate the learner's own leadership style.
5. Evaluate and discuss change management efforts related to one's own organization and/ or team.

Unit	Topic	Weightage %
1.	<p>Concept of Leadership</p> <ul style="list-style-type: none"> <input type="checkbox"/> Understanding Leadership: The difference between Leadership and Management; Evolution of Leadership Theories; Attributes of Effective Leaders. <input type="checkbox"/> Leadership Styles: Leadership Styles; Likert's Four Styles; Tannenbaum & Schmidt Continuum of Leader's Behaviour; the impact of Leadership Styles on Work Climate. <input type="checkbox"/> Leadership Skills and Tactics: Persuasion Skills; Motivational Skills; Conflict Resolution Skills; Leadership Tactics. <input type="checkbox"/> The Making of a Leader: Making of a leader, Developing Next Generation Leaders, Tying Leadership Development to Organizational Goals. 	25
2.	<p>Role of a Leader</p> <ul style="list-style-type: none"> <input type="checkbox"/> Leading a Learning Organization: Learning; The Learning Organizations; Leading a Learning Organization. <input type="checkbox"/> Coaching Leaders: Demystifying Coaching; The Leader as a Coach; Improving as a Coach. <input type="checkbox"/> Developing Performing Teams: Moving from Command and Controls of Team works, Understanding Teams and Teamwork; Principles of Great Teams; Team Size and Skills; Leadership Approaches that Foster Team Performance; Team Learning. 	25

3.	<p>Leadership Succession:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Leadership Succession: An overview; Importance of the Right CEO; Insider V/s. Outsider for CEO Job; Choosing The Right CEO; Women CEOs. <input type="checkbox"/> Level 5 Leadership: Classification of leaders; Characteristics of Level 5 Leaders; Operating Style of Level 5 Leaders. <input type="checkbox"/> Narcissistic Leaders: Understanding Narcissism; Characteristics of Narcissistic Leaders; Balancing a Narcissistic Leader. 	25
4.	<p>Change Management:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Leadership Challenges: Challenges of Knowledge Work; Realities of E-Commerce Environment; Men Diversity. <input type="checkbox"/> Understanding Change: Factors that Inhibit Change; Classification of Change; Mode of Change. <input type="checkbox"/> Implementing Change: Transforming an Organization; Understanding Organizational Culture; The Need to Change Culture; Changing the Culture. <input type="checkbox"/> Change Agents: CEOs as Change Agents; Middle – Level Managers as Change Agents; HR Personnel as Change Agents; Consultant as Change Agents. 	25
Total		100

References:

1. Beerel, Annabel, (2009), Leadership and Change Management, 1st ed, New Delhi: Sage Publication.
2. Friendman, Stewart D. (2011), Leadership Succession.1st ed, Transaction Publishers.
3. Herold, David M. & Fedor, Donald B. (2009), Leading Change Management: Leadership Strategies That Really Work.1st ed, Kogan Page Special Priced Titles.
4. Lussier, Robert N. & Christopher F. Achua. (2009), Leadership: Theory, Application, & Skill Development.4th ed, South-Western Division of Thomson Learning.
5. Northouse, Peter, (2009), Leadership theory and practice.5th ed, New Delhi: Sage Publication.
6. Townsend, Patrick L. & Gebhardt, Joan E. (1999), Five-Star Leadership: The Art Strategy of Creating Leaders at Every Level. John Wiley & Sons

A. Optional group HRM
Key People Management Retention and HR Audit
Computer Code – 310304

Objectives:

1. Learning to identify key people and developing them for organizational growth.
2. Understanding the importance of retention and developing the ability of creating retention strategies for stability and growth.
3. To study the concept and methodology of HR audit in the organization and determine the excellence.

Unit	Topic	Weightage %
1.	Career planning, succession planning and Key people identification a. Concept and Importance of career planning b. Concept and objectives of succession planning c. Definition of key people, categories of key people (high potential employees, critical skill employee) d. Process of identification of key people:	25
2.	Key people management a. Assessment and review for grooming (to explore potential, interest of employee through assessment center, interviews, feedback) b. Compensation and career development to key people c. Retention strategy (periodic review, one to one coaching/mentoring,) d. Individual development plan(IDP) and communication to employee e. Recognition and motivation program to avoid volatility of individuality f. Case studies of Toyota and GE	25
3.	Retention a. Employee Engagement-meaning, elements and benefits b. Importance/benefits of retention c. Strategies/plans /tips of retention	25
4.	HR Audit a. Organizational HR strategies, goals, plans and issues related to HR audit b. Concept, objectives and broad view about various areas of HR audit. c. HR audit methodology -Interviews, observation, questionnaires, HRD score cards	25
	Total	100

References:

1. Rao T.V., Verma K.K., Khandelwal A.K, E. Abraham, S.J. (1997), Alternatives Approaches and Strategies of Human Resource Development, Rawat Publication, Jaipur.
2. Rao T.V., 'HRD Audit' ,Response Books, (2000), A division of sage publications, New Delhi/Thousand Oaks/London.
3. Subha, Rao P. (1990), 'Personnel and Human Resource Management', New Century, New Delhi

B. Optional group: Finance
Treasury and Risk Management
Computer Code – 310103

Objectives:

1. To make the students to understand about instruments in money market and capital market.
2. To get the students acquainted with risk management in financial markets.

Unit	Topic	Weightage %
1.	Concept of treasury – objectives of treasury structure and organization – functions of treasury – liquidity management – objectives – sources and development.	25
2.	Regulation – supervision and compliance of treasury functions – integrated treasury – role of IT in treasury management.	25
3.	Definition of risk – risk process – risk organization – creditors liquidity risk – legal and operational risk – risk measurement and control.	25
4.	Risk hedging – instruments and mechanism – significance of system audit in risk management	25
	Total	100

References:

1. Bhalla(2008) : Investment Analysis, S. Chand & Co. Delhi.
2. Chandrale(2008), K.R.: Capital Issue, SEBI & Listing, Bharat Publishing, New Delhi.
3. Bhole L. M. (2009), Financial institutions and markets, Tata McGraw hill, fourth Edition.
4. Fabozzi, Frank J(2008): Investment Management, Prentice Hall, New Delhi.
5. Gupta, L.C(2008).: Stork Exchange Trading in India: Society for Capital Market Research and Development, Delhi.

B. Optional group: Finance
Financial Instruments and Derivatives
Computer Code – 310104

Objectives:

1. To acquaint students about financial instruments.
2. To introduce students with working of Mutual Funds and Derivative markets.
3. To make students aware of financial regulations in India.

Unit	Topic	Weightage %
1.	Financial instruments – Meaning – types – financial instruments of capital market – financial instrument of money market – new financial instrument.	25
2.	Futures and options, types of options, hedging contracts	25
3.	Derivatives – meaning – economic benefits – history of derivatives trading – types of financial derivatives – derivatives markets in India.	25
4.	Financial regulation – regulation of capital market – role and functions of SEBI – role and functions of RBI.	25
	Total	100

References:

1. Pathak Bharti (2009), The Indian Financial system market, institutions and services Bharti Pathak. Pearson publications, New Delhi.
2. Bhole L.M. (2009), Financial institutions and markets, Tata McGraw Hill Publications, New Delhi.
3. Avadhani V.A. (2009), V.A. Avadhani, Marketing of financial services & markets Himalaya Publications, Mumbai.
4. Avadhani V.A. (2009), Investment and securities markets in India ; investment management, Himalaya publications, Mumbai.
5. Pandey I. M. (2009), Financial Management, Vikas publication, Mumbai .

C. Optional group: Marketing
Product and Brand Management
Computer Code – 310203

Objectives:

1. The objective is to give in-depth knowledge about managing a product and creating a dependable brand.
2. To increase the understanding of important issues in planning and evaluating branding strategies across goods and services.
3. To give a deep insight into important concepts like reinforcing and revitalizing of brands.
4. To acquaint the students with brand building strategies and celebrity endorsements.

Unit	Topic	Weightage %
1.	<p>Product Concepts: Product concepts, Product Classification, Role of product in Marketing and Communication, Market Potential, Product Market Strategies. Product Life Cycle: Product Life Cycle Stages and corresponding Strategies.</p> <p>Product Mix - A strategic choice. Product Mix decisions, Product Line decisions - strategic decision involving adding or pruning product lines.</p>	25
3.	<p>Product Positioning: Concept, Positioning Strategies, New Product Categories, Product Innovation, prototyping, New Product Development Process, test marketing Developing Product Strategy: Setting objectives & alternatives.</p> <p>Market Potential & Sales Forecasting: Forecasting target market potential and sales, Methods of sales forecasting.</p>	25
3.	<p>Understanding Brands: Brands Vs Products, Benefits of branding; Brand attributes, Significance of branding to consumers & firms, selecting brand names. Brand extensions, merits and demerits, line extensions, co- branding and licensing brands.</p> <p>Reinforcing and revitalization of brands-need, methods, line, range, umbrella brands. Brand portfolio management. Concept of a Brand-Evolution.</p>	25
4.	<p>Brand Awareness-Types of Brand Awareness, Brand Identity, Brand Personality, Brand Positioning, Creating Core Brand Values; sustaining Brand equity- Customer Based Brand Equity, Managing Brands: Building Branding Strategies, Brand Extensions. Celebrity endorsement.</p>	25
	Total	100

References:

1. Sengupta, Subroto, (2004), Brand Positioning, Tata McGraw-Hill Co., New Delhi.
2. Donald Lehmann, (2008), Product Management, Tata Mac Graw Hill., New Delhi.
3. Keller, Kevin Lane, (2004), Strategic Brand Management: Building, Measuring and Managing Brand Equity, Pearson Education.

4. Urban, Hauser, and Dholakia, N., (2004), Essentials of New Product Management, Prentice Hill Publications, New Delhi.
5. Donal R. Lehmann, Russel S. Winer, (2004), Product Management, Tata Mc-Graw Hill Co., New Delhi.
6. Kevin Lane Keller, (2004), Strategic Brand Management, Sultan Chand & Sons, New Delhi.
7. Phillips Kotler, (1991), Marketing Management, Prentice of India, New Delhi.
8. Ramaswamy V.S., Namakumari S., (2004), Marketing Management-Planning, Implementation & Control, Macmillan, 3rd Edition.
9. Rajan Saxena, (2004), Marketing Management, Tata McGraw Hill Publishing Co., New Delhi,

C. Optional group: Marketing

Service Marketing and Customer Relationship Management

Computer Code- 310204

Objectives:

1. Since Services have emerged to be as important as Products, it is important to acquaint the students with the Marketing of Services.
2. As we all know Customers are called as a king, Companies have realized that it is important to value Long Term Relationships with Individual Customers and therefore the need for CRM. The Course aims at providing tools and techniques of CRM.
3. To get the students acquainted with CRM in service sector.
4. To provide knowledge about various steps that can be taken to sustain customer loyalty.

Unit	Topic	Weightage %
1.	Marketing of Services - Introduction - Growth of the Service Sector -The Concept of Service - Characteristics of Services-Classification of Services - Designing the Service-Blueprinting, Using Technology, Developing Human Resources, Building Service Aspirations. Distinctive Characteristics of Service - Four I's of services - Intangibility, Inconsistency, Inseparability and Inventory.	25
3.	Marketing Mix In Services Marketing - The Seven Ps - Product Decisions, Pricing Strategies and Tactics, Promotion of Services and Placing or Distribution Methods for Services - Additional Dimensions in Services Marketing - People, Physical Evidence and Process. Marketing of Services with especial reference to Health Services, Travel & Tourism, Airlines, Educational Institutes.	25
3.	CRM- Emerging Concepts; Significance, Growing Need for CRM; winning over customers-need, methods, Types of business requiring CRM.	25
4.	Sustaining Customer Loyalty -Need and significance of sustaining customers, Relationship building with customers-need, retaining customers.	25
	Total	100

References:

1. Valerie Zeithaml & Mary Jo Bitner, (2008), *Services Marketing*, Mcgraw Hill, New Delhi.
2. Christopher H. Lovelock, (2009), *Services Marketing: People, Technology, Strategy*, Pearson Education Asia.
3. Zeithaml, Parasuraman & Berry, (2009), *Delivering Quality Service; the Free Press*, Macmillan.
4. Audrey Gilmore, (2008), *Services Marketing and Management*, Response Books, Sage Publications.
5. Ron Zemke & Dick Schaaf, (2008), *Services Marketing, The Service Edge*, New Delhi.
6. Raghu & Vasanthi Venugopal, 920080, *Services Marketing*, Vikas Publishing House, New Delhi.
7. Valerie Zeithaml. *Services Marketing: Integrating Customer Focus across the Firm*, Sage Publications.
8. Mohammed, H. Peeru and A. Sagadevan (2004), *CRM*, Vikas Publishing House, Delhi.
9. Paul Greenberg (2005). *CRM-Essential Customer Strategies for the 21st Century*. Tata Mcgraw Hill.
10. William, G. Zikmund, Raymond Mcleod Jr.; Faye W. Gilbert (2003). *Customer Relationships Management*. Wiley.

D. Optional group: Advanced management Accounting auditing

Advanced Accountancy: Paper II

Computer Code –310603

Objectives:

1. To lay a theoretical foundation of Indian and Global Accounting Standards.
2. To gain ability to solve problems relating to accounts of Nonprofit organizations and special types of situations

Unit	Topic	Weightage %	
1.	Accounts of Non-Profit Organization-Educational Institution: (Practical problems)	25	
2.	Profit prior to and after Incorporation: (Practical problems)	25	
3.	Buyback of Shares: (Practical problems)	25	
4.	Comparative study of Global Accounting Standards and Converged Indian Accounting Standards (Theory)	25	
	Title	IAS	Converged AS
	Accounting policies, Changes in Accounting Estimates and Errors	IAS-8	AS-5
	Accounting for Government Grants and Disclosure of Government Assistance	IAS-20	AS-12
	Accounting and Reporting by Retirement Benefit Plans	IAS-26	AS-36
	Financial Instruments - Presentation	IAS-32	AS-31
	Agriculture	IAS-41	AS-38
	Total		100

References:

1. Haniff and Mukherjee(2010),Corporate Accounting, Tata McGraw Hill Publication, New Delhi.
2. Shukla and Grewal(2008), Advanced Accountancy-Vol. 1 & 2, S. Chand Publication, New Delhi.
3. Maheshwari. S. N. (2009),Corporate Accounting,
4. Gupta R. L. (2008), Advanced Accountancy, S. Chand, New Delhi
5. Vijay Kumar M. P., (2010, 2nd Edition), IFRS-Beginners Guide, Prime Knowledge Series, New Delhi.
6. Ghose T. P. (2010), IFRSs for Finance Executives, Taxman Publication, New Delhi.

D. Optional group: Advanced management Accounting auditing
Advanced Cost Accounting and Auditing: Paper II
Computer Code – 310604

Objectives:

1. To provide knowledge on cost accounting practices at advanced level.
2. To equip the students with the knowledge of special areas of Accounting and Auditing

Unit	Topic	Weightage %
1.	Operating Costing: Practical problems on Transport and Hotel Costing	25
2.	Contract Costing: (Practical problems)	25
3.	Audit of Limited Companies (Theory) Qualification – Disqualification of an Auditor of a Ltd. Company Classes of Auditor, Powers, Duties, Appointment of an Auditor. Audit Report: Contents of Audit Report. Basic elements of Auditor’s Report – Types of Opinion/Reporting Requirements under section 227(IA) 227(4A), Reasons to be stated for unfavorable or qualified opinion, Events occurring after Balance Sheet date.	25
4.	A] Human Resource Accounting and Inflation Accounting (Theory) Meaning of Human Resource Accounting, Methods of Accounting Human Resource, Determination of Human Value, Importance of Human Resource Accounting. Meaning of Inflation Accounting, Methods of Accounting for Inflation. B] Environmental Accounting (Theory) Concept of Environmental Accounting Forms of Environmental Accounting, Scope and Limitations of Environmental Accounting, Legal Framework for Environmental Accounting in India, Practice of Environmental Accounting in India.	25
Total		100

References:

1. Arora M. N. (2010), Cost Accountancy Himalaya Publication, Mumbai.
2. Maheshwari S. N. (2009), Cost Accountancy, S. Chand Publication, New Delhi.
3. Ravi Kishore (2010), Students Guide to Cost Accounting, Taxman Publication, New Delhi.
4. Tondon B. N. (2008), Practical Auditing, S. Chand Publication, New Delhi.
5. Sharma S. D. (2009), Auditing: Principles and Practice, Taxman Publication, New Delhi.
6. Gupta Kamal, Contemporary Auditing, Tata McGraw Hill Publication, New Delhi.
7. Gupta R. L. (2009), Advanced Accountancy Vol. 2, , S. Chand & Sons , New Delhi.
8. Vij Madhu, Management Accounting, MacMillan Publishers, New Delhi.
9. Kundu Amitabh (2008), Environmental Accounting, Manak Publication, New Delhi.
10. Pramanik, Kumar Alok (2011), Contemporary Environmental Accounting: Issues and Practices, New Indian Books, New Delhi.

SEM- IV
Retail Banking
Computer Code: 400001

Objective:

1. To provide an introduction to retail banking services
2. To enable the students to study trends in present day Retail Banking.

Unit	Topic	Weightage %
1.	History, Definition, Role within the banking operation, Distinction between Retail and Corporate/Wholesale Banking Deposits and types of accounts, Payments services, Bill Pay, EFT, VISA, Smart Payment etc Remittance Services Collection and Clearance services.	25
2.	Loans- Personal, Home, Vehicle, Education, Farm Equipment etc., Documentary Billing Collection Inter banking settlement for multiple accounts customers.	25
3.	Forex and Trade Services- Travelers Cheques, Foreign Currency Cash/Drafts NRI Bank Accounts Distribution channels DEMAT operations	25
4.	Trends in Retailing ATMs, Internet Banking, Mobile banking Credit Cards, Debit Cards, Prepaid Cards Private Banking and Wealth Management, Reverse Mortgage	25
	Total	100

References:

1. Joseph A. DiVanna(2004), The Future of Retail Banking: Delivering Value to Global Customer (Hardcover), Palgrave Macmillan.
2. Hugh Croxford , Frank Abramson, Alex Jablonowski(2005), The Art of Better Retail Banking: Supportable Predictions on the Future of Retail Banking (Hardcover), Wiley.
3. Shelagh Heffernan(, 2005), Modern Banking (Paperback) Wiley).
4. Retail Banking(2010), Institute of banking and Finance (IIBF), McMillan Publishers, India,

Dynamics of Entrepreneurial Development

Computer Code- 420001

Objectives:

1. To give rationale behind developing entrepreneurial business in the country.
2. To facilitate understanding of what a prospective entrepreneur must know.
3. To provide various dimensions of sustaining competitiveness in Entrepreneurship.
4. To help students learn about project development process.
5. To identify challenges and prospects faced by women entrepreneurs.
6. To impart deeper understand of the subject through case studies.
7. To acquaint the students about various central and state government policies towards developing and promoting various business enterprises in the country.
8. To introduce the concept of social entrepreneurship.
9. Entrepreneurship Development – Role of Government
10. Role of Central Government in promoting Entrepreneurship- with especial reference to export oriented units.

Unit	Topic	Weightage %
1	The Entrepreneurial Development Perspective - Evolution and concept of Entrepreneurship Development - Entrepreneurship as a creative & dynamics process (Creativity & Innovation).- Traits / Characteristics and Myths of Successful Entrepreneur. - Entrepreneurial Development Programme (EDP), Managing the problems faced by entrepreneurs.	25
2	Sustaining Competitiveness – Maintaining Competitive Advantage - Concept of Entrepreneurial Competencies – Knowledge, skills, achievement motivation. - External Influence on Entrepreneurship Development (Socio-cultural, Political, Economical & Personal). - Theories of Entrepreneurship (Innovation theory by Schumpeter, Theory of High Achievement by Mc Clelland, Theory of Profit by Knight, Theory of Social Change by Everett Hagen). - Creating Entrepreneurial Venture (Idea Generation, Environmental Scanning & SWOT Analysis, Project Report Preparation, Project Appraisal).	25
3	Women Entrepreneurs -Reasons for Law / No Women Entrepreneurs (Challenges)-Why do women entrepreneurs fail (The FOUR Entrepreneurial Pitfalls (Peter Drucker).-Development of Women Entrepreneurs – with reference to SHGs. -Case Studies of Successful / Failed Women Entrepreneurial Ventures and Turn around Ventures.	25

4	<ul style="list-style-type: none"> - Role of State Government in promoting Entrepreneurship – various incentives, subsidies and grants. - Role of the following agencies in the Entrepreneurship Development – District Industries Centres (DIC), Small Industries Service Institutes (SISI-DI), National Institute of Entrepreneurship Development (EDII), National Institute of Entrepreneurship and Small Business Development (NIESBUD), National Entrepreneurship Development Board (NEDB). - Social Entrepreneurship – Definition, importance and social responsibilities. 	25
	Total	100

References:

1. Desai,Vasant : The Dynamics Of Entrepreneurship Development Management, Himalaya Publishing House.(2010)
2. Ducker Peter: Innovation and Entrepreneurship, Butterworth-Heinemann, rev.ed (2007)
3. Holt, David: Entrepreneurship: New Venture Creation. Phi Learning, 1st ed (2009)
4. Khanka,S. S Enterprenereural Development, S. Chand Publication, 9 th Ed (2007)
5. Nalinaksha Mutsuddi: You too can become an entrepreneur, A H Wheeler Publishing Co Ltd, (2000)
6. Shepherd Dean, Peter Michael & Hisrich Robert: Entrepreneurship, Tata McGraw- Hill Education, 6th Ed (2006).
7. Thornberry Neal: Lead like an Entrepreneur, McGraw-Hill Education,. 1st ed.(2006)

Recent Trends in Commerce and Business

Computer code- 420002

Objectives

1. Students will develop knowledge and understanding about emerging trends in E- Commerce.
2. Students will develop ability to understand the concepts, technologies and future of Mobile Commerce in India.
3. Students will develop skill to analysis the current trend in SCM and how green SCM and how it helps to save environment

4. Students will learn the selection process used in planning for global work force and how collaborative talent mobility practices can be a key driver for economic growth.

Unit	Topic	Weightage %
1	Trends in E-Commerce E-Business strategy Business to Business E-Commerce and EDI (Electronic Data Interchange) Data warehousing and data mining	25
2	Trends in M-Commerce Growth of Mobile Commerce Technologies for Mobile Commerce Mobile Commerce and banking sector Future of Mobile Commerce in India	25
3	Trends in SCM (Supply Chain Management) Role of SCM in business SCM in emerging market Green Supply Chain Management and its opportunities	25
4	Globalisation and Human Resource Management Global workforce planning Human Resource outsourcing Collaborative talent mobility practices	25
	Total	100

References:

1. Shree Charam Agarwal and Sakshi Aora (2011), Ecommerce, RBSA publishers, Jaipur.
2. S. Jaiswal, Doing Business on the Internet and E-Commerce (Electronic Commerce for Business), Galgotia Publications.
3. P. T. Joseph and S. J. PHI, E-Commerce – An Indian Perspective.
4. Kenneth C. Laudon and Carol Guerico Traver, E-Commerce Business, Technology, Society, Pearson Education.
5. Schneider, E-Commerce, Thomson Publication
6. Prof. Mukesh Bhatia and N. J. Kumar (2012), Supply Chain Management, Regal Publications, New Delhi
7. S. C. Gupta (2011), International Human Resource Management - Text and Cases, Macmillan Publishers India Ltd., Delhi
8. Dennis R. Briscoe and Randall S. Schuler, International Human Resource Management, Atlantic Publishers and Distributors.
9. S. K. Bhatia (2005), International Human Resource Management – A Global Perspective, Deep and Deep Publications pvt ltd., New

Advanced Research Methodology and Statistical Techniques

Computer Code - 420003

Objectives:

1. To know how important research is hypothesis for conducting research on a particular topic and to learn the sources from where it can be derived.
2. To know how important is sampling design and research design for conducting research in social sciences.
3. To understand concepts of random and non-random sampling and to know the methods for the selection of a random sample.
4. To know calculation of various measures of central tendency and dispersion and to study their relative importance.
5. To learn various steps in the hypothesis testing.
6. To make application of chi-square test, Z-test and t-test for large and small sample sizes.

Unit	Topic	Weightage %
1	Research Hypothesis: Meaning of hypothesis, criteria for constructing research hypothesis, types of hypothesis, difficulties in its formulation, sources for deriving hypothesis, characteristics of a useful hypothesis and its importance	25
2	Research and Sampling design: Research design: Importance and features of a good design, concepts relating research design, difference in designing qualitative and quantitative research, Stages for outlining research proposal, pilot study. Sampling Design: importance and steps in sampling design, characteristics of a good sample design, types of sample design, Simple random sampling, non-random sampling, methods for selection of a random sample	25
3	Measures of central tendency and dispersion: Calculation of Mean, Median and Mode in discrete and continuous series, their relative merits and demerits: Absolute and relative measures of dispersion: Quartile deviation, Mean deviation, Standard Deviation, Variance and Coefficient of Variation.	25
4	Hypothesis Testing: Steps in testing of research hypothesis, null and alternative hypothesis, level of significance and confidence interval. Hypothesis testing using Z-test for large sample sizes and students t- test for small sample sizes. Chi-square as a test of independence and goodness of fit, solving illustrative examples.	25
	Total	100

References:

1. Kothari, C.R., Research Methodology, New Age International Pvt. Ltd, Publishers, New Delhi, 2011
2. Ahuja, Ram., Research Methods, Rawat publications, New Delhi, 2010
3. Krishnaswamy O R., Methodology of Research in Social Sciences, Himalaya Publication, Mumbai (2010)
5. Levin I Richard & Rubin S David., Statistics for Management, Pearson Prentice Hall, New Delhi, 2006

Digitalization of Business and E-Commerce**Computer Code: 420004****Objectives:**

1. To know what is E-business and how action plans are prepared to boost E-commerce in our country
2. To have a deep insight into technology trends that have enabled IT based innovations in business
3. To know understand the nature & organization of E-business
4. To have knowledge of threats, challenges & impediments of E-business
5. To know how various business transactions are carried out through internet
6. To understand various business strategies which help in evolving challenges to meet international standards.
7. To enable students to have basic knowledge of cyber laws
8. To make them understand about cyber crimes, how they are detected and application of security measures to prevent such crimes

Unit	Topic	Weightage (%)
1	Moving towards E-business Definations and concepts of E-business, action plans which boosts E-commerce in the country Themes of E-business (work system, information systems & E- business systems) E-business models Obstacles while applying IT in business world	25

2	<p>E-business : E-business Enterprise Nature of E-business, organization of business in digital form (E-business, E-commerce, E-communication & E- collaboration) Real time E-enterprise – Technology aspects for becoming a real time enterprise Challenges, threats faced by E-enterprises Management of challenges in E-Enterprise</p>	25
3	<p>E-business Applications E-business transactions : E-marketing, E-purchasing, E-HR, E-trade documents Online trading & stock market/ buying & selling using online platform Internet banking & electronic funds transfer system (EFT) & (NEFT), E-filing of Returns Elements of IT opportunity segments (corporate websites, corporate portals & kiosk transactions (like ATM)</p>	25
4	<p>Cyber-Laws in India Need for legal framework Issues under Indian law affecting E-commerce Computer crime – Essentials of computer crime, digital signature & how it works (process) IT Act 2000 – issues need to be dealt, various clauses of IT Act 2000</p>	25
	Total	100

References:

1. Aswathappa.K :International Business, Tata McGraw Hill publication, 4th Edition (2010)
2. Bartels, Andrew :The differences between E-business and E-commerce, computer world publication, 2nd Edition (2000)
3. Landon, Kenneth C.,: Essentials of management information system : organization & technology, and Jane, P.Landon : in the networked enterprised, Upper Sadle River, NJ : Prentice Hall, 4th Edition (2001)
4. Kalakota, Ravi and:E-business : Road map for success, Reading MA : Addison – Wesley Edition Maria Robison 1999.
5. Dr. Srivastava P.K. : Banking Theory and practice, Himalaya publication house, 7th Edition (2003)
6. Mr.Toor N.S. :Hand Book of Banking Information, Sky Lark publication, 18th Edition (2009)
7. Mr. Agarwar O.P. :Basics of Banking & finance, Himalaya publications, 1st Edition (2006)
8. Mr. Mehta Dewang : E-commerce & E-business/ Background & reference Resource. (NASS Com’s Hand Book),
9. E-mail : nasscom@nasscom.org Internet : www.nasscom.org