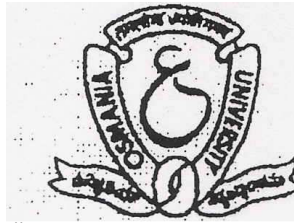


M.COM (SEMESTER SYSTEM)
(Applicable to all the colleges under the jurisdiction of
Osmania University, w.e.f. the batch of students
Admitted to during 2003-2004)

SYLLABUS



FACULTY OF COMMERCE
OSMANIA UNIVERSITY
HYDERABAD – 500007, A.P

STRUCTURE OF M.COM SEMESTER SYLLABUS COMMON FOR ALL COLLEGES
w.e.f FROM 2003-04 academic year

Code	Name of the Subject	PPW	Exam Duration	Max Marks
FIRST SEMESTER				
101	Managerial Accounting	5	3 hours	100
102	Managerial Economics	5	3 hours	100
103	Principles of Marketing	5	3 hours	100
104	Financial Management	5	3 hours	100
105	Organization Theory	5	3 hours	100
	SEMINAR	2*		
SECOND SEMESTER				
201	Advanced Managerial Accounting	5	3 hours	100
202	Business Environment and Policy	5	3 hours	100
203	Marketing Management	5	3 hours	100
204	Investment Management	5	3 hours	100
205	Organizational Behavior	5	3 hours	100
	SEMINAR	2*		
THIRD SEMESTER				
301	Research Methodology and Statistical Analysis	5	3 hours	100
302	Cost Accounting	5	3 hours	100
303	Information Technology	3T + 2P	3 hours	70T + 30P
304	Specialization Paper I	5	3 hours	100
305	Specialization Paper II	5	3 hours	100
	SEMINAR			
FOURTH SEMESTER				
		2*		
401	Quantitative Techniques for Business Decisions	5	3 hours	100
402	Human Resource Management	5	3 hours	100
403	E-Commerce	3T + 2P	3 hours	70T + 30P
404	Specialization Paper I	5	3 hours	100
405	Specialization Paper II	5	3 hours	100
	SEMINAR			
	PROJECT WORK		PR + VIVA	Grades"

During I Semester seminar periods be used to develop communication skills

During II Semester seminar periods be used to make students present subject seminars of their choice

During III Semester seminar periods be used to make students to present literature survey in their proposed project selected

During IV Semester seminar periods be used to make students to present research methodology in their project selected

-Refer Project work guidelines for details

Paper Code: 101
PPW: 5

Exam duration: 3 hours
Max. Marks: 100

M.COM SEMESTER-I
MANAGERIAL ACCOUNTING

Objectives: 1) To familiarise the student with the basics of Managerial Accounting; and
2) To acquaint the student with application of managerial accounting techniques

UNIT I: ACCOUNTING BASICS AND MANAGEMENT ACCOUNTING

Introduction to Accounting - Concept of Accounting Theory - Classifications of Accounting Theory - Accounting Concepts and Conventions (Theory only).

Management Accounting - Meaning - Management Accounting its relationship with Financial Accounting and Cost Accounting - Installation of Management Accounting System - Limitations of Management Accounting (Theory only).

UNIT II: ACCOUNTING STANDARDS

Concepts of Accounting Principle and Standard - Types of Accounting Standards Standard setting bodies - Standard Setting process and problems - International Accounting Standards Committee - Accounting Standards Board in India - An over view of Accounting Standards in India (Theory only).

UNIT III: HUMAN RESOURCES ACCOUNTING AND RESPONSIBILITY ACCOUNTING

Human Resource Accounting - Meaning - Need - Objectives - Approaches - Merits and Limitations (Theory only).

Responsibility Accounting - Meaning - Significance - Responsibility Center - Types of Responsibility Centers: Cost Center, Revenue Center, Profit Center and Investment Center - Preparation of Responsibility Accounting Reports (including simple problems)

UNIT IV: INCOME MEASUREMENT & ACCOUNTING FOR PRICE LEVEL CHANGES

Income Concepts for financial reporting - Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) - Analysis of Changes in Income (Including Problems).

Accounting for Price level changes - Meaning - Limitations of Historical Cost-based financial statements - Methods of Inflation Accounting: Current Purchasing Power Method - Current Cost Accounting Method (Including Problems).

UNIT V: VALUATION OF ASSETS AND LIABILITIES

Valuation of Fixed Assets, Current Assets and intangible assets - Valuation of liabilities - Valuation of Inventory - Depreciation Accounting and Policy and their effects on Income (Theory only). and output determination in the short run and long run; Oligopoly - Characteristics Price Rigidity - Kinked demand model. (Theory only)

SUGGESTED READINGS:

- 1) R.K. Sharma and Shashi K Gupta: "Management Accountancy", Kalyani Publishers, New Delhi. 2000.
- 2) S.P. Gupta: "Management Accounting", Sahitya Bhavan Publications, Agra.
- 3) Robert S. Kaplan and Anthony A. Atkinson : "Advanced Management Accounting", Third Edition, Pearson Education - Addison Wesley Longman (Singapore) Pvt. Ltd.
- 4) R.K. Lele & Jawaharlal : "Accounting Theory", Himalaya Publishing Co., New Delhi. 1999.
- 5) L.S. Porwal: "Accounting Theory", Tata Mc GraHill Publishing Co. New Delhi.
- 6) Khan & Join: "Management Accounting", Tata Mc GraHill Publishing Co. New Delhi.
- 7) Hingorani, Ramanathan & Grewal: "Management Accounting " - Sulthan Chand and sons, New Delhi. 2000.
- 8) S.P. Jain & KL Narang: "Accounting Theory & Management Accounting", Kalyani Publishers, New Delhi. 6th Edition. 2000. '
- 9) S.N. Maheswari : "Management Accounting & Financial Control", Sultan Chand & Sons, New Delhi. 2002.
- 10) V.K. Saxena & C.D. Vashista : "Cost & Management (Methods, Techniques, Applications) Accounting", Sultan Chand & Sons, New Delhi.
- 11) Manmohan & Goyal: "Principles of Management Accounting", Sahitya Bhavan Publications, Agra.
- 12) T.P. Ghosh: "Accounting standards and Corporate Accounting Practices" Taxmann Allied Services Pvt. Ltd. - New Delhi. 2000.
- 13) Richard M. Lynch, Robert W. Williamson, "Accounting for Management (Planning & Control), Tata Mc Gra Hill Publishing Co.. New Delhi.
- 14) R.L. Gupta & Radhaswami : "Advanced Accountancy Sultan Chand & Sons, New Delhi.
- 15) Charles T. Horngren: "Cost Accounting". Tata Mc GraHill Co., New Delhi.
- 16) Christopher Nobles & Robert Parker "Comparative International Accounting", Pearson Education. Asia (Singapore). New Delhi, 6th Edition. 2002.
- 17) Lyn M. Fraser & Aileen Ormiston "Understanding Financial Statements", Prentice - Hall of India Pvt. Ltd. New Delhi. 6th Edition, 2002.
- 18) Belverd E. Needles. Jr. "Financial Accounting" Houghton Mifflin Company USA. 3rd Edition, 1989.

Semester I
MANAGERIAL ECONOMICS

Paper Code: 102
PPW5

Exam. Duration: 3 hrs
Max. Marks: 100

Objectives:

1. To understand the role of economic analysis in formulating policies at the firm level.
2. To apply basic economic theories to managerial decision-making.

UNIT I: INTRODUCTION TO MANAGERIAL ECONOMICS:

The firm: objectives and constraints. Role of Managerial Economics in Decision Making. Concepts of Economic Profit and Accounting Profit (including problems) Functional relationship between Marginal revenue, Total revenue, Marginal cost and Total cost function. (Simple problems requiring application of first and second. Order derivatives)

Concepts of Economic Optimization- unconstrained optimization including profit Maximization(Simple problems using derivatives)

UNIT II: DEMAND ANALYSIS: Demand Theory and Analysis — Individual demand and Market demand - Price Elasticity - Income Elasticity - Cross Elasticity and Decision-making (including problems).

Demand estimation - Meaning, significance and methods (Theory only)

UNIT III: PRODUCTION FUNCTION: Meaning of Production function - Cobb Douglas Production Function - Production with one variable input - Diminishing marginal returns - optimal employment to a factor of production. Production with two variable inputs - The production iso-quant - The production iso-costs – Optimal employment of two inputs - Expansion path - economies of scale and scope (including problems)

UNIT IV: COST FUNCTION: Economic concept of cost - short run cost functions - finding minimum average variable cost through equations - Long run cost function - linear and non-linear break-even analysis. Profit contribution analysis (including problems)

UNIT V: MARKET STRUCTURE: Perfect and Imperfect market condition - Perfect competition - Characteristics - Equilibrium price - Profit maximization, in short run and long run - Shut down decision; Monopoly - characteristics - Profit Maximization in short run and long run - Allocative inefficiency, Income Transfer and Rent seeking. Monopolistic competition - Characteristics - Profit Maximization – Price and output determination in the short run and long run; Oligopoly-Characteristics Price Rigidity-Kinked demand model (Theory Only)

Suggested Reading:.

- 1) H. Craig Petersen and W. Criss Lewis - Managerial Economics, Prentice Hall India, New Delhi, 2000.
- 2) Maurice - Managerial Economics, Prentice Hall India, New Delhi, 2000.
- 3) Joel Dean- Managerial Economics, Prentice Hall India, New Delhi, 2000.
- 4) Baumol. W.J. - Economic Theory and Operation Analysis.
- 5) J.L.Pappers, E.F.Bighan, M.Hirsch - Managerial Economics, Prentice Hall India, New Delhi, 2000.
- 6) G.S.Gupta - Managerial Economics, Tata McGraw Hill, New Delhi, 2000.
- 7) Anand Sharma - Quantitative Techniques for Decision-Making, Himalaya Publishing House, New Delhi, 2002.
- 8) Mithani.D.M. - Managerial Economics, Himalaya Publishing House2002
- 9) Vidyanath.G. - Managerial Economics and Accountancy, Sai Vani Academic and Industrial Services Hyderabad - 500044.

M. COM I Semester
Principles of Marketing

Objective: This paper is intended to familiarize the students with the Concepts of Marketing

Unit-I: Introduction

Meaning and Definition of Marketing - Scope of Marketing - Evolution of Marketing Concepts - Production - Concept - Product Concept - Marketing Myopia - Selling Concept - Marketing Concept - Societal Marketing Concept - Objectives of Marketing - Role of Marketing in Economic Development - Rural Marketing - Rural Markets Vs Urban Markets - Marketing Management Tasks - Marketing Mix-Direct Marketing - Online Marketing - Marketing in the New Millennium.

Unit-II: Marketing and Its Environment

Micro Environment (Company-Suppliers-Marketing Intermediaries- Customers- Connectors-Publics) Macro Environment (Demographic-Economic-Natural- Technological-Political-Legal and Regulatory Cultural-Social) -International Marketing (Global Markets-GA IT and WTO).

Unit-III: Marketing Strategy and Planning

Corporate Strategic Planning (Vision-Mission. - Objectives) - Business Strategic Planning (SWOT Analysis - Goal Formulation-Strategy Formulation-Program Formulation – implementation – Feedback and Control) - The Marketing Process-The Nature and Contents of a Marketing Plan.

Unit-IV: Market Segmentation

Concept of Target Market - Diffused Market - Concentrated Market - Clustered Market - Market Segmentation (Concept-Types-Patterns-Bases-Benefits-Requirements for Effective Segmentation) –Market Segmentation Analysis for given Products - Product Positioning (Types of Positioning).

Unit- V: Consumer and Organisational Buying Behaviour

Consumer Behavior (Nature-Scope-Importance) - Factors influencing Consumer Behavior (Economic psychological-Cultural-Social and Personal) - Models of Consumer Behavior (Marshallian-Maslow Freudian-Howard-Sheth) - Steps in Consumer Decision Process - Post Purchase Behavior - Cognitive Dissonance. Organizational Buyer (Industrial Markets-Resellers Market-Government Market) Characteristics of Organizational Buyer - Participants in Organizational Buying Process - Organizational Buyer Behavior Vs Consumer Behavior.

(Students shall learn to apply the concepts in day to day experiences. Small case would be given to test the concept application in all chapters, which form part of 15 mark questions. For each case, 5 marks are likely to be allocated)

Suggested Readings

1. Philip Kotler: Marketing Management Analysis, Planning & Control
2. Philip Kotler. Principles of Marketing
3. Stanton WJ: Fundamental of Marketing
4. Philip Kotler & Gary Armstrong: Principles of Marketing
5. Me Carthy EJ & Others: Basic Marketing
6. Gandhi JC : Marketing Management
7. Ramaswamy & Namakumari: Marketing Management
8. Majare: The Essence of Marketing
9. Ian Chasten: New Marketing Strategies
10. Rajan Saxena: Marketing Management
11. Lovdon & Della Bitta: Consumer Behavior Concepts and Applications
12. Schiffman: Consumer Behavior

M.COM I SEMESTER

FINANCIAL MANAGEMENT

- Objectives: 1) To introduce the subject of Financial management; and
2) To acquaint the student with various techniques of Financial Management

UNIT -I: INTRODUCTION TO FINANCIAL MANAGEMENT

Financial Management — Meaning, Goals and Objectives - Time Value of Money - Present Value - Compound Value.

UNIT II: INVESTMENT DECISIONS:

Nature of Investment decision - Capital budgeting - Meaning and importance - Types of Capital budgeting decisions - Capital budgeting process - Cash flows estimation and measurement Investment criteria - Methods of appraisal -Traditional techniques - Payback period method Accounting Rate of Return (ARR) method - Discounted Cash Flows (DCF) method - Net Present Value (NPV) method - Internal Rate of Return (IRR) method - Reciprocal Rate of return method - Profitability Index - Evaluation and Interpretation of all the methods of appraisal (including problems)

UNIT - III: RISK ANALYSIS IN CAPITAL BUDGETING AND COST OF CAPITAL

a) Risk - meaning and nature - Risk adjusted discount rate - Certainty Equivalent (including problems) - Statistical Techniques to handle risk - Probability Assignments - Standard Deviation and Coefficient of Variation - Probability Distribution approaches - Independent and Dependent Cash Flows over time - Decision Tree Analysis (theory only)
b) Cost of Capital: Concepts - Importance - Specific cost of capital for various sources of finance - Cost of Debt - Cost of Preference Capital - Cost of Equity Capital - Cost of External Equity - Cost of Retained Earnings - Weighted Average Cost of Capital - Book Value and Market Value Weights and Marginal Cost of Capital (including problems)

UNIT – IV: FINANCING DECISIONS

a) Leverage - Concept of Leverage - Operating Leverage - Meaning and measurement - Financial leverage - meaning and measurement - Earnings Before Interest and Taxes (EBIT) - Earnings Per Share (EPS) Analysis - Degree of Financial and Operating Leverages- Combined Leverage - Meaning, measurement and importance (including problems).
b) Capital structure - meaning - Determinants of Capital Structure' - Optimum Capital Structure Capital Structure Theories - Net Income Approach. Net Operating Income approach — Traditional view - M.M.Hypothesis (theory only)

UNIT - V: WORKING CAPITAL MANAGEMENT

a) Concepts of Working Capital - Determinants of Working Capital -Optimum level of current assets - Liquidity vs. Profitability - Risk Return Trade off . Estimating Working Capital needs (including problems).b) Objectives and importance of Cash Management - Receivables Management and Inventory Management (including problems).

suggested Readings:

1. Van Horn, James C: Financial Management, Prentice Hall India (P) Ltd. New Delhi.
2. Hampton John, J. Financial decision Making, Prentice Hall India (P) Ltd. New Delhi.
3. Solemen Ezra & Pringle John. J: An Introduction to Financial Management, Prentice Hall India (P)Ltd. New Delhi
4. Khan M.Y. & Jain PK: Financial management, Tata Mcgraw Hill Publishing Co.Ltd, New Delhi.
5. Pandey I.M.: Financial Management ,Vikas Publishing House (P) Ltd.

6. Chandra Prasanna: Financial management, Tata Mcgraw Hill Publishing co. Ltd. New Delhi.
7. Kulkarni P.V.: Financial Management, Himalaya Publishing House, Bombay.
8. Maheshwari S.N.: Principles of Financial management. Sultan Chand & Sons, Delhi.
9. Srivatsava R.M.: Essential of Business Finances, Himalaya Publishing House, Bombay,
10. Upadhyaya K.M.: Financial Management, Kalyani Publishing House, Ludhiana

M.COM I SEMESTER

Organization Theory

Objective: To familiarize the students with the concepts of Organization Theory.

Unit I: Introduction:

Organization - Concept - Properties of Modern Organizations-- Significance - Types of organizations (Talcott Parson Scheme, Blau and Scott Scheme, Samuel Deep Scheme), Formal and Informal organizations.

Organization goals - Importance of Goals- Types of Goals- Goal Setting process - Traditional method Management by Objectives - Goal Changes - Goal displacement - Goal succession and Goal Distortion. Organizational Stakeholders - Inside stakeholders - Outside stakeholders. Environmental influence on organization .- Strategies to deal with environment.

Unit II: Organization Theories:

Organization theory - nature- Types of organization theory - Classical Organization Theory - features limitations - Neo-classical theory (including human relations and behavioral) features - limitations Modern Organization theory - Systems Approach - Organization as a open system - contingency approach..

Unit III: Organization Structure:

Organization structure - concept - Significance of organization structure- Determinants of organization structure-Determining the kind of structure -Components (work specialization, departmentation, chain of command, span of control. centralization and decentralization, and formalization), Organization structures -The simple structure, Line structure, Functional structure, Line and Staff structure, The Bureaucracy, The Project Structure, The Matrix structure, Mechanistic and Organic structure., The Team Structure, The Virtual Organization, The Boundryless Organization.

Unit IV. Authority and Power

Authority- Concept - Theories of Authority- Formal authority - Acceptance theory of authority- The competence theory of authority - Zone of indifference - Limits of authority . Delegation of authority - Advantages and Barriers. Power - Concept - Sources of Power - Distinction between authority and power.

Unit V. Communication and Organizational Effectiveness:

Communication - Concept - Significance - Process - Types - Communication Net work - Barriers Getting over barriers - Technology and Communication.

Organizational Effectiveness- Concept - Factors determining effectiveness - Approaches to organizational effectiveness - Goal attainment approach - Systems approach - Behavioral approach - Strategic Constituent approach.

Suggested Readings:

- 1 Robins P.Stephen: Organizational Behavior, PHI, New Delhi.
- 2.Fred Luthans: Organizational Behavior, Me Graw Hill, New Delhi.
- 3.Rao and Narayana: Organizational Theory and Behavior, Konark publishers, New Delhi.
- 4.Aswhappa: Organizational Behavior, Himalaya Publisher.
- 5.Herseyand Blanchard and Jimson: Managing of Organizational Behavior, Pearson.
- 6.Davis K Human Behavior at work, Tata Mc Graw Hill, New Delhi
- 7.Jones G R :Organizational Theory, Pearson Education, New Delhi
8. Shashi Gupta & Rosy: Organization Behavior—Kalyani Publications.

M.COM SEMESTER-II

ADVANCED MANAGERIAL ACCOUNTING

Objectives:

- 1) To familiarize the student with the principles and practice of Advanced Managerial Accounting; and
- 2) To acquaint the student with advanced accounting techniques

UNIT I: ANALYSIS OF FINANCIAL STATEMENTS

Financial Statements - Meaning - Types - Objectives - Uses -- Limitations Redrafting Financial Statements - Single Step and Multi Step Financial Statements (Theory and problems on Single Step and Multi Step Financial Statements) - Methods of Analysis of Financial Statements: Comparative Statements - Common Size Statements - Trend Analysis - Ratio Analysis - Inter-Firm and Intra-Firm Comparisons (Including Problems).

UNIT II : FINANCIAL MEASURES OF PERFORMANCE

Return on Investment (ROI) - Limitations - Economic Value Added (EVA) Concept - Measurement of EVA - Significance of EVA - Distortions of ROI and EVA (Including Problems).

The Balance Score 'Card (BSC) : Measuring Total Business Unit Performance Concept - Objective - Perspectives of BSC - Significance - Analyzing. the total business performance on the basis of SSC (Theory Only).

UNIT III: FUNDS FLOW AND CASH FLOW ANALYSIS

Funds Flow Analysis - Meaning - Uses - Preparation of Funds Flow Statement - Cash Flow Statement - Meaning - Preparation of Cash Flow Statement as per Accounting Standard No.3 (Including Advanced Problems).

UNIT IV: MANAGERIAL DECISION MAKING

Marginal and relevant costs for decision making - Cost - Volume - Profit Analysis
Break Even Analysis (Theory only).

Managerial Decision Making - Pricing decisions - Product decisions: Profit planning, Level of Activity, Dropping a product line, Introducing a new product line, Domestic or Export sales, Product/Sales mix decisions - Make or Buy decisions Key/Limiting Factors (Including Problems)

UNIT V : REPORTING OF FINANCIAL DATA

Concept of Financial Reporting - Objectives Financial Reporting - Developments *in* Financial Reporting - True Blood Report - The Corporate Report (UK) - Qualities of Financial Reporting - Specific issues in corporate reporting: Social Reporting Segment Reporting - Interim Reporting - Harmonization in Financial Reporting Obstacles in Harmonization - Recent trends in Corporate Reporting in India. (Theory Only).

SUGGESTED READINGS:

1. R.K. Sharma and Shashi K Gupta : "Management Accountancy", Kalyani Publishers, New Delhi. 2000.
2. S.P. Gupta: "Management Accounting", Sahitya Bhavan Publications. Agra.
3. Robert S. Kaplan and Anthony A. Atkinson : Advanced Management Accounting", Third Edition. Pearson Education - Addison Wesley Longman (Singapore) Pvt. Ltd. Christopher Nobes & Robert Parker "Comparative International Accounting", Pearson Education. Asia (Singapore), New. Deihl, 6th Edition. 2002.
4. Lyn M. Fraser & Aileen Ormiston "Understanding Financial Statements", Prentice - Hall of India Pvt. Ltd., New Delhi. 6th Edition. 2002.
5. Belverd E. Needles, Jr. Financial Accounting- Houghton Mifflin Company USA, 3rd Edition, 1989.

M.COM II SEMESTER

Business Environment and Policy

Objective: To acquaint the student with the national and global environment pertaining to business

Unit- I: Components of Business Environment

- a) Business environment - micro-environment macro environment.
- b) Policy environment - industrial policy - industrial policy resolution 1956 - new industrial policy 1991 - shift in focus.

Unit - II: Liberalization and Globalization

- a) New economic policy - economic reforms - liberalization.
- b) Globalization - meaning - stages - factors facilitating and impeding globalization in India consequences of globalization for India.

Unit - III: Public Sector and Privatization

- a) Public sector - changing role of public sector - relevance of public sector - public sector reforms.
- b) Privatization and disinvestments - concepts - forms.
Regulatory framework with reference to insurance, power and telecom sectors.

Unit - IV: Foreign Capital

- a) Foreign direct investment - policy - trends - problems - consequences - FEMA.
Multinational corporations - entry strategies - role - growth - problems consequences.
- b) Mergers and acquisitions - reasons - trends - advantages and disadvantages competition law.

Unit -- V: WTO and Trade Policy

- a) WTO agreements - Agreement on Agriculture (AOA) - Multi-fibre Agreement (MFA) - Trade Related Intellectual Property Rights (TRIPS) - Trade Related Investment Measures (TRIMS) - General Agreement on Trade *in* Services (GATS) - Barriers to trade.
- b) Trade policy changes consequent to WTO - recent ex-im policy - consequences of WTO for India.

References:

Books:

1. Globalization, liberalization and privatization of public enterprises - Prof. Laxmi Narain - Sultan Chand & Co.
2. Economic Environment of Business - S.K.Misra & V.K.Puri - Himalaya Publishing House
3. Indian Economy - S.K.Misra & V.K.Puri - Himalaya Publishing House
4. Global Economy and Business Environment - Francis Cherunilam - Himalaya Publishing House
5. Business Environment - Text and Cases - Francis Cherunilam - Himalaya Publishing House
6. Business Environment: Aswathappa-Himalaya Publishing House
7. Indian Economy – Dutt and Sundharam

Reports:

1. World Development Report
2. Human Development Report
3. India Development Report
4. Pre-budget economic survey

Periodicals

Economic and Political weekly
Business India
Business World
Business Today
Finance India
Business Standard

News papers:

Economic Times
Financial Express
The Hindu Business Line

Paper Code: 203 PPW:5

Paper Code: 203
PPW:

Exam duration. 3 hrs
Max. Marks. 100

M.COM II SEMESTER
MARKETING MANAGEMENT

Unit-I: Product Management

Concept of Product - Classification of Products -Levels of Product Classification — Need for Product Innovation and Development - Product Line & Product Mix Decisions - New Product Development Process - Reasons for the Success or Failure of a Product - Product Life Cycle Stages & Implications for Marketers - Branding - Packaging & Labeling Strategies (Case Studies) .

Unit II: Price Management

Role of Price in Marketing Mix - Pricing Concept - Objectives of Pricing - Factors Influencing Price Determination - Pricing under different Competitive conditions - New Product Pricing (Skimming and Penetration Pricing) - Pricing for Export Marketing -Pricing of Products & Services — Pricing Approaches (Cost based-Value based-Competition based pricing).

Unit III: Promotion Management

Role of Promotion in Marketing - Promotion Mix - Communication Process — Advertising (Need Objectives-Types) - Major. Decisions in Advertising (Objectives-Budget-Strategy-Evaluation) Advertising and Social Marketing - Sales Promotion (Objectives & Tools) - Personal Selling (Nature – Role of Sales Force-Steps in Personal Selling) - Publicity - Public Relations.

Unit-IV: Channel Management

Nature of Marketing Channels - Channel Structure & Participants - Types of Marketing Intermediaries - Importance of Channel Management - Channel Design Decisions - Channel Conflict and Resolutions - Contemporary Marketing Channels in India - Online Marketing - Online Marketing channels – Promise and Challenges of Online Marketing.

Unit-V: Marketing Information System (MKIS) &; Control

Concept of MkIS - Components of a Marketing Information System (Internal Records Systems-Marketing Intelligence System-Marketing Research System-Marketing Decision Support System) Marketing Research Process - Marketing Research Vs MkIS - Marketing Research in India - Annual Plan Control - Profitability Control- Efficiency Control- Strategic Control - The Marketing Controller

(Students shall learn to apply the concepts in day to day experiences. Small case would be given to test the concept application In all chapters, which form part of 15 mark questions. For each case, 5 marks are likely to be allocated)

Suggested Readings

1. Philip Kotler: Marketing Management Analysis, Planning & Control
2. Philip Kotler: Principles of Marketing
3. Stanton WJ: Fundamental of Marketing
4. Philip Kotler &. Gary Annstrong: Principles of Marketing
5. Gandhi JC: Marketing Management
6. Mc Carthy E1 &. Others: Basic Marketing
7. Ramaswamy &. Namakumari: Marketing Management
8. Majare: The Essence of Marketing
9. Ian Chasten: New Marketing Strategies
10. Rajan Saxena: Marketing Management

M.COM II SEMESTER
INVESTMENT MANAGEMENT

Objective: 1) To familiarize the student with the principles and practice of Investment Management; and 2) To acquaint the students with the functioning of the Indian Financial System and Markets

Unit-I: Financial Markets

- a) Nature and Scope of Investment Management
- b) Indian Capital Market - Constituents of Indian Financial Systems -Emerging trends in the Indian Capital market- Innovative market instruments.
- c) Indian Primary Market - Intermediaries. Primary Market Instruments. Private Placement Book Building - Employees Stock Options - Pricing of Capital issues – Recent developments in Primary Markets,

Unit -II: Secondary Markets

- a) secondary Market – Intermediaries – Recent developments in the secondary Markets –Buy Back of Securities - Insider Trading - Electronic Data Gathering And Retrieval (EDGAR) – Capital Adequacy Ratio (CAR) - Demutualisation.
- b) Listing and Trading of Securities - Settlement Procedure and Rolling Settlement - NSE and BSE - Construction of index - Derivatives Trading – Demat Trading.

Unit - III : SEBI

- a) Functions of SEBI - Regulatory Role of SEBI in protecting Investors' interests.
- b) Depository system - Need - Advantages and Disadvantages - Multi-Depository System.

Unit -IV: Risk Management

- a) Risk management - Risk of Securities -. Systematic Risk ..Interest Rate Risk – Market Risk - Purchasing Power Risk - Unsystematic Risk - Business Risk – Financial Risk – Efficient Market Theory.
- b) Measurement of Risk and Return, Expected Return, Standard Deviation and Variance of Securities.
- c) Portfolio Analysis - Traditional Vs Modern - Rationale of Diversification – Markowitz Theory - Effect of Combining two securities - Measurement of Expected Return of Portfolio - Portfolio Risk (including simple Problems).

Unit -V : Portfolio Management

- a) Measurement of Interactive Risk through covariance- correlation Coefficient between securities - Reduction of Portfolio Risk through diversification (with two securities only).
- b) Portfolio Selection . efficient set of Portfolios - Optimal portfolio (including Simple Problems).

SUGGESTED READINGS:

1. Sulochana, M: "Investment Management", Kalyani Publishers, Ludhiana.
2. Sulochana, M: Depository System - Problems & Prospects, Kalyani Publishers, Ludhiana.
3. Avadhani, V.A: Indian Capital Markets, Himalaya Publishing House, Mumbai
4. Bhalla, V.K: Investment Management, S.Chand & Company, New Delhi.
5. Cheney. J. and E. Muses: Fundamentals of Investments, ..New York.
6. Clark, James Fransis: Investment - Analysis and Management, McGraw Hill International Edition.
7. Devin, S: Portfolio Management, Prentice Hall, New Delhi.
8. Fabozzi, Frank J: Investment Management, Prentice Hall, Intetnational Editor
9. Fischer, Donald, E. and Ronald, J. Jordan: Security Analysis and Portfolio Management, Prentice Hall, Delhi.
10. French, Don: Security and Portfolio Analysis, Marril Publishing Co.
11. Gordon J. Alexander, William F. Sharpe and Feffery V. Bailey: Fundamentals of Investments, Prentice Hall of India Private Limited, New Delhi.
12. Machi Raju, H.R., Working of Stock Exchanges in India: Wiley Estern Ltd., New Delhi.
13. Preeti Singh: Investment Management. Himalaya Publications, Mumbai.
14. Agarwal: A Guide to Indian market. New Delhi
15. Sharpe, William F., Gordon J.Alexander and Jeffery J. Bailey: Investments, Prentice, New Delhi.

Paper Code: 205

PPW:5

100

Exam. duration: 3 hrs

Max. Marks:

**M.COM II SEMESTER
Organizational Behavior**

Objective: To make the students to Understand the Concepts relating to individuals, groups and organization and their impact on organizational behavior.

Unit-I: Introduction to Organizational Behavior (OB):

Meaning- Features of OB - Scope of OB -Fundamental Concepts of OB- Determinants of OB Challenges and Opportunities for OB- Approaches to the study of OB (Human Resource approach, Contingency approach, Productivity approach, Systems approach)- Models of Organizational behavior (Autocratic, Custodial, Supportive and Collegial) -Contributing disciplines to the OB field (Psychology, Sociology, Social psychology, Anthropology, and Political Science) -OB and the similar fields of studies - OB and Behavioral science - OB and Human relations - OB and Organization theory - OB and Human Resource Management - Hawthorne Experiments,

Unit II: Individual and Group Behaviour:

Personality- Determinants of personality - Major personality attributes influencing OB (Locus of control, Machiavellianism, Self-esteem, Self-monitoring, Type A and Type B personality)- Models of man - Learning - Classical, Operant Conditioning and Social learning - Learning and OB Perception - Perceptual Process - Factors influencing perception -Perceptual distortion Perceptions and OB - Attitude- Components of attitudes -Types of attitudes-Attitude formation Functions of attitudes -Attitudes and consistency - cognitive dissonance theory - Attitude Change - Attitude and OB.

Groups: Concept - Features of Groups- Stages of Group development - Theories of Group formation -Types of Groups in Organization - Characteristics of Groups - Groups Cohesiveness Factors influencing - Group norms - Group think - Social loafing - Group decision making process - brainstorming, nominal group technique and electronic meeting

Unit III: Motivation and Morale:

Concept - importance - Defense Mechanism - Theories - Maslow - Herzberg theory - McClelland's theory - Chris Argyris theory - JS Adams theory - Vrooms theory - Porter and Lawler theory Theory "X" and "Y" - Role of money as a motivator Application of motivation to OB - Concept of Morale -Significance -Distinction between motivation and morale - Factors affecting morale measurement of morale - Building of High morale -Quality of worklife.

Unit IV: Leadership and Organization Culture:

Leadership Concept - Importance - Trait theories - Behavioral theories - Tannenbaum and Schmidt -Ohio State University Studies - Managerial Grid Theory - Situational Theories - TriDimensional theories- Path-Goal theory - Life Cycle theory _ Neocharismatic theories- Charismatic leadership. Transformational leadership and visionary leadership- Contemporary Issues in Leadership - Emotional Intelligence and leadership, Team leadership, Moral leadership and cross cultural leadership.

Culture: Meaning - nature and importance - Dimensions of Organizational Culture-(Strong ~d Weak, positive and negative cultures -- Impact of culture of organization-Emergence of culture

Sustaining culture - Changing culture - Matching people with cultures - Theory Z' - Multiculturalism - Organizational Climate - meaning - factors affecting - measurement.

Unit V: Organizational Change and Conflict

Meaning - Importance - Process- Factors contributing to Organizational Change - Resistance to Change - Overcoming resistance to change- Approaches to organizational change-Lewin's three step model, Action research, and organizational development-contemporary issues in managing change- innovation and learning organization.

Conflict - Meaning - Features - Transitions in Conflict thought –Causes –Stages of Conflict episode - Types of conflict - Goal Conflict - Role Conflict – Inter Personal conflict -Line -Staff Conflict - Inter..Organization conflict- Managing conflict – Conflict resolution_ methods.

Suggested Readings:

1. Robbins P.Stephen: Organizational Behaviour, PHI, New Delhi.
- 2.Fred Luthans: Organizational Behaviour, Mc Graw Hill, New Delhi
- 3.Rao and Narayana. Organizational Theory and Behaviour, Konark publishers, New Delhi.
- 4.Aswathappa: Organizational Behaviour, Himalaya Publisher.
5. Hersey and Blanchard and Johnson Managing of Organizational Behavior, Pearson.
- .6.Davis K; Human Behavior at work, Tata Mc Graw Hill, New Delhi.

PAPER CODE: 301
PPW: 5

EXAM DURATION: 3 HOURS
MAXIMUM MARKS: 100

RESEARCH METHODOLOGY AND STATISTICAL ANALYSIS

OBJECTIVE: The Objective of this course is to develop research orientation among the students and develop analytical skills.

Unit I-INTRODUCTION TO QUANTITATIVE TECHNIQUES AND BUSINESS RESEARCH
Meaning of Quantitative Techniques: Need and Importance - Classification of Quantitative techniques Statistical Techniques - Operations Research techniques - Role of Quantitative Techniques in Business and Industry - Quantitative Techniques in Decision making - Limitations of Quantitative Techniques.

Meaning of Research - Purpose, Characteristics and Types of Research - Process of Research Formulation of objectives - Formulation of Hypotheses - Types of Hypotheses - Methods of testing Hypotheses - Research plan and its components - Methods of Research (Survey, Observation, case study, experimental, historical and comparative methods) - Difficulties in Business research.

Unit II - COLLECTION, PRESENTATION ANALYSIS OF DATA

Sources of Data - Primary and Secondary Sources -Methods of collecting Primary Data - Designing Questionnaires/Schedules in functional areas like Marketing, Finance, Industrial Economics, Organizational Behavioral and Entrepreneurship (Practically students should be able to design questionnaires for given problem/cases in these areas). Census vs. Sampling - Methods of Sampling Random and Non-Random Sampling methods - Measurement and scaling techniques - Processing and Presentation of Data - Editing, coding classification, and tabulation - Graphic and diagrammatic presentation. (Theory only)

Statistical analysis of Data- Types of analysis - (Descriptive analysis and inferential analysis) Descriptive analysis Measures of Central Tendency, Measures of Variation, Skew ness, Time series, Index numbers, Correlation and Regression. (Theory only)

Unit III -INTERPRETATION AND REPORT WRITING

INTERPRETATION: - Introduction - Essentials for Interpretation, Precautions in interpretation - Conclusions and generalization - Methods of generalization. Statistical fallacies: bias, inconsistency in definitions, inappropriate comparisons, faulty generalizations, drawing wrong inferences, misuse of statistical tools, failure to comprehend the data. (Including small cases)

REPORT WRITING - Meaning and types of reports - Stages in preparation of Report - Characteristics of a good report - Structure of the report-Documentation: Footnotes and Bibliography - Checklist for the report.

Unit IV - PROBABILITY AND PROBABILITY DISTRIBUTIONS

PROBABILITY:- Meaning - Fundamental Concepts - Approaches to measurement of Probability - Classical, Relative frequency, subjective and axiomatic approaches - Addition theorem - Multiplication theorems- Bayesian theorem and its simple applications - Mathematical expectation (including problems).

PROBABILITY DISTRIBUTIONS: - Meaning and importance of theoretical frequency distributions Binomial, Poisson and Normal distributions - Properties and uses - fitting Binomial, Poisson and Normal. (areas method only) Distributions (including problems)

Unit V - ASSOCIATION OF ATTRIBUTES & CHI SQUARE TEST

ASSOCIATION OF ATTRIBUTES: - Meaning - Distinction between correlation and association
Methods of studying Association - interpretation of results. .

CHI SQUARE TEST- definition - conditions for applying Chi square test, Yates's correction - Uses and limitations of Chi square test - Chi square test for testing the independence of Attributes - Chi square test for goodness of fit (including problems)

SUGGESTED READINGS:

- | | |
|-------------------------|--|
| O.R. Krishna Swamy | Methodology of Research in Social Sciences,
Himalaya Publishing House |
| C.R. Kothari | Research Methodology, Wiley Eastern. |
| K.V. Rao: | Research Methodology in Commerce & Management,
Sterling Distributors. |
| S.C.Gupta: | Fundamentals of Statistics, Himalaya Publishing House. |
| S.P.Gupta: | Statistical Methods, Sultan Chand & Sons. |
| Levin & David S Rubin: | Statistics for Management, Prentice Han |
| B.N.Gupta | Statistics: Theory & Practice, Sahitya Bhavan. |
| Sanchetty & VK Kapoor : | Business Statistics, Sultan Chand & Sons. |
| Achalapathi K. V: | Reading in Research Methodology in Commerce and Business
Management, University Press & Publications, OU, marketed by Himalaya
Publishing House. |

COST ACCOUNTING

OBJECTIVE: To Develop Working Knowledge in Techniques of Costing.

Unit I: INTRODUCTION

Cost Accounting - Objectives - Importance - Limitations - Installation of Cost Accounting System - Cost Concepts _ Cost Classification - Cost Accounting Department and its relationship with other Departments. Books of Accounts - Non-integrated and Integrated Accounting - Ledger Accounts (including problems)

Unit II: PROCESS COSTING

Process Costing - Features - Process Costing Vs. Job Costing - Treatment of losses, waste, scrap, spoilage, defectives - By-products and Joint Products - Inter-process profits - Work-in-progress (including problems)

Unit III: MARGINAL COSTING

Absorption Costing and Variable Costing - Comparison - Preparation of income statements - CVP analysis - Multi product BEP - Differential Costing - Decision making under Marginal and Differential Costing (including problems)

Unit IV: BUDGETARY CONTROL

Traditional Budgeting and Control - Preliminaries for adoption - Organization - Different types of Budgets Limitations (including problems) Zero Based Budgeting - Features - Traditional Budgeting vs. ZBB - Advantages - Criticism (theory only)

Unit V: STANDARD COSTING

Limitations of Historical Costing - Standard Costing Vs. Budgetary Control- Establishment of standards for Material, Labor and Overheads - Computation of Variances - Control and Efficiency Ratios (including problems)

Suggested Readings:

Horngren & Datar & Foster :	Cost Accounting, Managerial Emphasis, Pearson Education
Manash Datta	Cost Accounting, Principles and Practice, Pearson Education.
H.s. Mahabaleshwara Bhatt:	Cost Accounting, Himalaya Publishing House.
N.K. Prasad .	Cost Accounting
Jain & Narang	Advanced Cost Accounting, Kalyani Publishers.
P.V. Rathnam &	Cost Accounting theory, Problems & Solutions, Himalaya Pub.
D. Hanumanth Raju	House,
S.P. Iyengar	Cost Accounting
M.N. Arora	Costing Accounting Principles and Practice, Vikas PH Pvt Ltd.
B.M. Lall Nigam &	Cost Accounting Principles and Practice, Prentice Hall.
IC Jain	
J.Made Gowda	Advance Cost Accounting, Himalaya Publishing House.

PAPER CODE: 303
PPW: 5 (3T+2P)

EXAM DURATION: 3 HOURS
MAXIMUM MARKS :(70T + 30P)

INFORMATION TECHNOLOGY

Objective: Information Technology is to make students to know and learn about Information Technology) through its applications

Out of 5 hours of teaching in a week three hours would be (or Theory and two for hours would be Practicals.

UNIT I: COMPUTER DISK OPERATING SYSTEMS

MS - DOS - DOS Commands - Wild Cards; Windows 2000 - Linux - MS-DOS Vs Windows, Features, Install, Uninstall Programmes, Add Remove Windows Components, Modems, Mouse, Mouse Pointers, Multimedia, Printers, Regional Settings, Sounds, Calculator, Paint, Network Explorer; Windows 3.11 - Accessories, Programme Manager, File Manager, Control Panel, Print Manager, MS Office Applications.

UNIT II: DATA ACQUISITION AND ORGANISATION

Acquisition of Textual Data - Acquisition of Pictures - Storage Formats for Pictures, Image Compressor Fundamentals, Image Acquisition with Digital Camera, Lab Exercises; Acquisition of Audio Data - Basics of Audio Signals and their acquisition and storage, Compression of Audio Signals, Lab Exercises; Acquisition of Video .

Capturing a moving image with a Video Camera, Compression of Video data, MPEG Compression, Lab Exercises Processing Multimedia Data - Graphics Processing, Audio Signal Processing, Lab Exercises.

UNIT III: INTERNET APPLICATIONS AND SOCIETAL IMPACT

Internet - Intranet - Extranet; Important features of Internet; Setting up an Internet connection - Dial-up connection Configuring a TCP I IP connection; Internet Applications - E-mail, Information browsing service, World Wide Wet (WWW), Information retrieval from WWW Other information through browsers Audio Graphics Animation and Video on the Internet; Societal impact of Information Technology - Change in daily life, Privacy, security and integrity of information; Change in work environment, Intellectual Property Rights. Careers in Information Technology.

UNIT IV: MS OFFICE PROGRAMMES -Word, Excel, and PowerPoint :

Importance of MS Office; MS Word - Parts of window, Mouse operations. Key board operations. Important keys Formatting features, Toolbars and their icons. Creating a document Template, Mail merge, Macros – Lab Exercises. MS Excel - Entering and Editing text, Entering formulae, Centering across cells. Entering dates, Menus commands. toolbars and their icons. Currency format, Data sorting, Data filters Functions. Round, SQRT, Average MAX, MIN, COUNT, SUM, IF, SUMIF, ABS, CELL, TODAY; Standard Deviation, Correlation –Finance functions - SLN, SYD, PV, NPV, IRR, IPMT, FY, DB, DDB, VDB, CUMPRINC, CUMIPMT, AMORDEGRC Lab Exercises. MS PowerPoint - Uses, Toolbars and their icons & commands. Navigating, Preparing a presentation AutoContent Wizard, Lab Exercises.

UNIT V: MS OFFICE PROGRAMMES- Publisher, Outlook and Front Page

MS Publisher - Importance, Toolbars and Commands and their icons, Standard, Formatting and Drawing toolbars creating a letterhead, changing appearance of Published material, Adding objects. Banners. MS FrontPage Importance, Toolbars and Commands and their icons, Standard and Formatting toolbars, Creation of web page with and without a wizard, Home page creation, Adding your company logo, Inserting Links, Inserting pictures Following Hyperlinks. MS Outlook - Importance, Parts of Window, Menus, Commands and their icons, Outlook today, Inbox, Calendar, Contacts, Tasks and Standard toolbars - Address Book, Adding contacts, changing view finding a contact, Filtering and sorting, Receiving e-mails.

SUGGESTED BOOKS:

V.Rajaraman:: "Introduction to Information Technology - Prentice Hall of India Private Limited.

Sanjay Saxena: A First Course in Computers - Vikas Publishing House Pvt. Ltd.

QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

OBJECTIVE: The purpose is to impart inferential skills to the student by using quantitative Techniques for business decisions.

UNIT- I: STATISTICAL ESTIMATION AND HYPOTHESIS TESTING

Introduction to Hypothesis testing: Meaning of Population, sample and sampling distribution - parameters and statistics - Central limit theorem - Concept of Standard Error - Confidential limits - Estimation of population parameters - properties of a good estimator - Point and interval estimation - Hypothesis Formulation and testing procedure - Type I and Type II errors - one tail and two tail tests (Theory only) Sampling of Attributes -: Estimation and testing Number and Proportions of Successes, Difference between two proportions (including problems).

UNIT- II : SAMPLING OF VARIABLES

LARGE SAMPLES: - Difference between large and small samples - Estimating population mean Testing the significance of Mean - Significance of the difference between means of two samples Significance between the standard deviations of two samples (Including problems).

SMALL SAMPLES: - The't' test - fixing fiducial limits to population mean - testing the significance of the mean - testing the significance of the difference between two independent means - testing the significance of the difference between two dependent means (Including problems). .

UNIT- III : ANALYSIS OF VARIANCE AND STATISTICAL QUALITY CONTROL

F test - meaning - Applications of F test - ANOVA - Assumptions - Procedure - one way and two way analysis of variance (including problems)

STATISTICAL QUALITY CONTROL:- Introduction - Chance and Assignable Causes of Variation Uses of SQC - Process Control and Product Control- Control Charts - Control Charts for Variables -X: Chart - Range chart - Standard deviation chart - Control charts for attributes - C chart -p chart - np chart.

UNIT IV - STATISTICAL DECISION THEORY AND GAMES THEORY

Statistical Decision Theory: Nature of decisions - state of nature - pay off tables - expected pay off expected opportunity loss - value of perfect information - types of decision situations - choice of decision criteria - decision tree analysis - Decision making under uncertainties (including simple problems)

GAMES THEORY: - Characteristics of Game theory - two persons zero sum game - maximin and minimax strategies - saddle point - Dominating strategy - mixed strategy - limitations of games theory (including simple problems with analytical formula and graphical methods)

UNIT V - LINEAR PROGRAMMING:

Linear Programming Meaning - Requirements for application of linear programming - assumptions advantages - application of LP - Formulation of LP problems (including simple problems)

Graphical solutions of Linear Programming problems with two variables only (including simple problems).

SUGGESTED READINGS:

- Levin and Rubin : Quantitative Approaches in Management, Pearson Education
- S.C.Gupta : Fundamentals of Statistics, Himalaya Publishing House
- Barry Render,
Ralph M. Stair Jr.,
Michael E.Hanna: Quantitative Analysis for Management, Pearson Education
- G. Gopikuttan: Quantitative Methods and Operational Research Himalaya Publishing House.
- D.C.Sancheti &
V.K.Kapoor Statistics, Sultan Chand & Sons
- Anand Sharma: Quantitative Techniques for Decision Making Himalaya Publishing House.
- Yalun-Chou:
Srivastava. U.K.. Statistical Analysis
- Shenoy .G.V.,: Quantitative Techniques for Managerial Decisions. New Age International (P) Ltd Publishers, New Delhi.
- Sharma. S.C

HUMAN RESOURCE MANAGEMENT (HRM)

Objectives: I. To understand various facets of Human Resource Management.
2. To comprehend emerging developments in HRM.

Unit I: Introduction:

A .Concept of HRM- Distinction between Personnel Management and Human Resource Management _ Significance-Objectives - Scope - Functions-Policies -Role of Human Resource Manager .- Impact of Environment on Human Resource Management.

b. Human Resource Development - Concept - Scope - Objectives- Brief introduction of Techniques of HRD.

Unit II: Acquisition of Human Resource

a. Job design - approaches - Job rotation - Job enlargement - Job enrichment - Job bandwidth - Job Analysis - concepts - benefits - Components (Job Description and Job Specification)- methods.

B .Human Resource Planning- Concept - Objectives -Benefits -Factors affecting HR planning - Process of HR Planning - Problems in HR Planning .

B .Recruitment - objectives - Recruitment Strategies - factors affecting recruitment policy - Sources of recruitment. Selection - Concept -Selection procedure -Tests - Placement - Induction - Promotion Demotion - Transfer.

Unit III: Developing and Motivating Human Resource

a. Training-: Concept - Importance - Assessing training needs - methods of training -Development Concept - Distinction between training and Development - Techniques of Management Development Evaluating the effectiveness. .

b. Performance Management: Concept - Performance Appraisal - Concept- Appraisal methods (Traditional and Modern) - Problems in performance appraisal - potential appraisal -Career planning and Development- Assessment and Development Centers. c. Participative

Management - Concept - Types and Degree of Participation - Quality Circles-Concept Benefits of Quality Circles-Workers participation in management-Concept - Objectives-Brief introduction of forms of workers participation in management -Essential conditions for the success of Workers participation- Concept of Empowerment.

Unit IV: Maintenance of Human Resource

a. Employee relations- Objectives- Discipline-Concept - objectives- Grievance - Concept-Causes Grievance procedure- Trade Unions- Concept- objectives -Role of trade union in new economy- Collective Bargaining-Concept- Types-Essential conditions for the success of collective bargaining - HR approach to employee relations.

b. Compensation Management - Objectives - Major Phases - Job Evaluation - Concept - methods Essentials of Sound Wage Structure -Wage Concepts - Minimum Wage - Living Wage - Fair Wage- Wage Differentials - Wage fixation in India - Bonus.

Unit V: HRM in the Knowledge Era

- a. Knowledge Management - Concept - KM Architecture - Knowledge Conversion - Current knowledge deficits - Critical importance of Knowledge Management - Knowledge Management Process.
- b. Virtual Organizations - Concept - characteristics - Features -Types - HR Issues.
- c. Learning Organization - Concept - Need -Antecedents of Organizational learning – HR

Suggested Readings:

1. David A. De Cenzo and Stephen P. Robbins: Personnel/ Human Resource Management, PHI
2. Biswajeet Pattanayak : Human Resource Management, PHI
3. Srinivas K. R: Human Resource Management in Practice, PHI.
4. Sadri, Jayasree, Ajgaonkar, Geometry of HR, Himalaya
5. Subba Rao P. Personnel and Human Resource Management, Himalaya.
6. VSP Rao, Human Resource Management, Vikas
7. Gupta CB, Human Resource Management, Sultan Chand & Sons.

E-COMMERCE

Objectives: (1)To provide the students with an overview of E-Commerce fundamentals.
(2) To expose the students to the functional areas of E-Commerce.

Note: Three hours of Theory and two of Practical classes in a week

UNIT I: INTRODUCTION

E-commerce-Definition of E-commerce-E-Business- Internet, Intranet, Extranet - Benefits of E-commerce - Draw backs of E-commerce - Essential requirements of E-commerce - E-commerce Procedure - E-Services in India - Mobile Commerce (M-Commerce) -Impact of E-commerce on business models-E-commerce applications- E-commerce opportunities in India - Cyber laws for E-commerce.

UNIT II: ELECTRONIC DATA INTERCHANGE (EDI), E-COMMERCE & INTERNET

Introduction-Traditional EDI systems -Benefits and Drawbacks-Data transfer and standards. Financial EDI-EDI systems and the Internet-Legal security and private concerns- Authentication-Internet trading relationships - Business to Consumers (B2C), Business to Business (B2B), Consumer to Business(C2B), Government to Consumer(G2C), Features and benefits-Portal Vs Website - Supply Chain Management.

UNIT III: CRYPTOGRAPHY AND AUTHENTICATION

Introduction-Messaging security issues-Confidentiality-Integrity-Authentication. Encryption Techniques Integrity check values and digital signatures-Good encryption practices-Key management-Key management tasks-Additional authentication methods. Fire walls-definition-component-functionality securing the fire wall - factors considered in securing the fire wall-limitations.

UNIT IV: ELECTRONIC PAYMENT MECHANISMS

Introduction-the SET protocol-SET Vs SSL-Payment gateway-Certificate Issuance -Certificate trust chain-Cryptography methods -Dual signatures-SET Logo-Compliance testing-Status of software Magnetic strip cards-Smart cards-Electronic cheques-Electronic cash-Third party processors and Credit Cards-Risk and electronic system-Designing electronic payment systems.

UNIT V: E-MARKETING AND WEB PAGES DESIGNING

E-marketing - Benefits - E-marketing mix - Relationship marketing -Risks of going online - E-mail marketing - Customer Database Management and Marketing – Web Page Designing-Issues-Using HTML Tags.

Lab work: Web Page Designing using Front Page and HTML.

Suggested Readings:

1. Electronic Commerce-security, Risk Management and Control, Greenstein and McGraw-hill, 2000.
2. E-Commerce- A Managerial Perspective II. Michael Changiac lee, David King, Epiram Turban, Mc Graw-Hill.,2001.
3. E-Business(R) EVOLUTION Daniel Arnor, Hewlett-Packard Professional books, 2000.