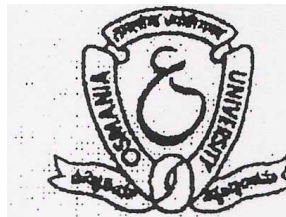


# M.Com. (CBCS)

*(Applicable to the batch of students admitted in the academic year 2019-'20 and onwards)*

## SYLLABUS



**FACULTY OF COMMERCE,  
OSMANIA UNIVERSITY,  
HYDERABAD- 500 007, T.S.**

**2019**

## M.COM

## CBCS COURSE STRUCTURE

FIRST SEMESTER									
Sl. No.	Code	Title of the Paper	THPW	Credits	DESE	Marks			
						IA	A	ESE	Total
1.	Com 1 : Core – I	Managerial Economics	5	4	3 Hrs	15	5	80	100
2.	Com 2 : Core – II	Principles of Marketing	5	4	3 Hrs	15	5	80	100
3.	Com 3 : Core – III	OT & OB	5	4	3 Hrs	15	5	80	100
4.	Com 4 : Elective-I :	Specialization **	5	5	3 Hrs	15	5	80	100
5.	Com 5 : Elective-II :	Specialization **	5	5	3 Hrs	15	5	80	100
	Seminar		2	1	-	-	-	25*	25
<b>Total</b>			<b>27</b>	<b>23</b>		<b>75</b>	<b>25</b>	<b>425</b>	<b>525</b>

SECOND SEMESTER									
6.	Com 6 : Core – I	International Business and Business Environment	5	4	3 Hrs	15	5	80	100
7.	Com 7 : Core –II	Marketing Management	5	4	3 Hrs	15	5	80	100
8.	Com 8 : Core – III	Human Resource Management	5	4	3 Hrs	15	5	80	100
9.	Com 9 : Elective-I:	Specialization **	5	5	3 Hrs	15	5	80	100
10.	Com 10 : Elective-II:	Specialization **	5	5	3 Hrs	15	5	80	100
	Seminar		2	1	-	-	-	25*	25
<b>Total</b>			<b>27</b>	<b>23</b>		<b>75</b>	<b>25</b>	<b>425</b>	<b>525</b>

THIRD SEMESTER									
11	Com: 11 Core – I	Research Methodology & Statistical Analysis	5	4	3 Hrs	15	5	80	100
12	Com: 12 Core – II	E-Commerce	5 (4T+2P)	4	3 Hrs	15	35 LPE	50	100
13	Com: 13 Core – III	Cost Accounting and Control	5	4	3 Hrs	15	5	80	100
14	Com: 14 Elective-I:	Specialization **	5	5	3 Hrs	15	5	80	100
15	Com: 15 Elective - II	Specialization **	5	5	3 Hrs	15	5	80	100
16	ID Paper: Business Organization & Management		4	4	3 Hrs	15	5	80	100
	Seminar		2	1	-	-	-	25*	25
<b>Total</b>			<b>31</b>	<b>27</b>		<b>90</b>	<b>60</b>	<b>475</b>	<b>625</b>

FOURTH SEMESTER									
17	Com:16 Core – I	Quantitative Techniques for Business Decisions	5	4	3 Hrs	15	5	80	100
18	Com:17 Core – II	Corporate Taxation and Planning	5	4	3 Hrs	15	5	80	100
19	Com:18 Core – III	Strategic Management	5	4	3 Hrs	15	5	80	100
20	Com:19 Elective-1:	Specialization **	5	5	3 Hrs	15	5	80	100
21	Com:20 Elective-II:	Specialization **	5	5	3 Hrs	15	5	80	100
22	Com: 21	Project Work	8	4		-	-	50VV+ 50D	100
	Seminar		2	1		-	-	25*	25
		<b>Total</b>	<b>35</b>	<b>27</b>	<b>-</b>	<b>75</b>	<b>25</b>	<b>525</b>	<b>625</b>
		<b>GRAND TOTAL</b>	<b>120</b>	<b>100</b>	<b>-</b>	<b>315</b>	<b>135</b>	<b>1850</b>	<b>2300</b>

\*25=15W+10PR

Inter Disciplinary (ID) Paper in Third Semester is offered to the Non-Commerce PG Students.

THWP= Teaching Hours Per Week; ESED=End-Semester Examination Duration; VV=Viva-Voce;

LPE=Lab Practical Examinations; D=Dissertation; T=Theory; P=Practical; W=Write-up;

PR=Presentation; DESE = Duration of End-Semester Examination.

### \*\*AREA OF SPECIALISATION

Sl. No.	Specialization	Semester-I	Semester-II	Semester-III	Semester-IV
<b>I</b>	<b>Finance (F)</b>	<b>(1) FM:</b> Financial Management <b>(2) IAS:</b> Indian Accounting Standards	<b>(3) IM:</b> Investment Management <b>(4) AMA:</b> Advanced Managerial Accounting	<b>(5) IFM:</b> International Financial Management <b>(6) SAPM:</b> Security Analysis and Portfolio Management	<b>(7) FS:</b> Financial Services <b>(8) FD:</b> Financial Derivatives
<b>II</b>	<b>Accounting (A)</b>	<b>(1) FM:</b> Financial Management <b>(2) AS:</b> Indian Accounting Standards	<b>(3) IM:</b> Investment Management <b>(4) AMA:</b> Advanced Managerial Accounting	<b>(5) ACA:</b> Advanced Corporate Accounting <b>(6) FSA:</b> Financial Statement Analysis	<b>(7) ACAC:</b> Advanced Cost Accounting and Control <b>(8) M&amp;A:</b> Mergers & Acquisitions
<b>III</b>	<b>Marketing (M)</b>	<b>(1) RM:</b> Retail Marketing <b>(2) ASM:</b> Advertising & Sales Management	<b>(3) CRE:</b> Consumer Rights & Education <b>(4) MR:</b> Marketing Research	<b>(5) SM:</b> Services Marketing <b>(6) CB:</b> Consumer Behavior	<b>(7) SCM&amp;CRM:</b> Supply Chain Management & Customer Relationship Management <b>(8) IM:</b> International Marketing

IV	<b>Taxation (T)</b>	(1) <b>FM:</b> Financial Management (2) <b>AS:</b> Indian Accounting Standards	(3) <b>IM:</b> Investment Management (4) <b>AMA:</b> Advanced Managerial Accounting	(5) <b>DT:</b> Direct Taxation (6) <b>IDT:</b> Indirect Taxation	(7) <b>Tax :</b> Business Taxation (8) <b>IT:</b> International Taxation
V	<b>International Business (IB)</b>	(1) <b>FM:</b> Financial Management (2) <b>AS:</b> Indian Accounting Standards	(3) <b>IM:</b> Investment Management (4) <b>AMA:</b> Advanced Managerial Accounting	(5) <b>IFM:</b> International Financial Management (6) <b>ITTP:</b> International Trade – Theory and Practice	(7) <b>IBE:</b> International Business Environment (8) <b>IM:</b> International Marketing
VI	<b>Insurance (I)</b>	(1) <b>FM:</b> Financial Management (2) <b>AS:</b> Indian Accounting Standards	(3) <b>IM:</b> Investment Management (4) <b>AMA:</b> Advanced Managerial Accounting	(5) <b>PPLHI:</b> Principles and Practice of Life and Health Insurance (6) <b>PPGI:</b> Principles and Practice of General Insurance	(7) <b>AS:</b> Actuarial Science (8) <b>RP:</b> Retirement Planning
VII	<b>Banking (B)</b>	(1) <b>FM:</b> Financial Management (2) <b>AS:</b> Indian Accounting Standards	(3) <b>IM:</b> Investment Management (4) <b>AMA:</b> Advanced Managerial Accounting	(5) <b>EB&amp;FS:</b> E-Banking and Financial Services (6) <b>BT:</b> Banking Technology	(7) <b>IB:</b> International Banking (8) <b>CB:</b> Central Banking
VIII	<b>E-Commerce (E-Com)</b>	(1) <b>RM:</b> Retail Marketing (2) <b>ASM:</b> Advertising & Sales Management	(3) <b>CRE:</b> Consumer Rights & Education (4) <b>MR:</b> Marketing Research	(5) <b>NCS:</b> Netiquettes and Cyber Security (6) <b>NIPS:</b> Network Infrastructure and Payment System	(7) <b>BME:</b> Business Models for E-Commerce (8) <b>LSOIE:</b> Legal Security in E-Commerce
IX	<b>Computer Applications (CA)</b>	(1) <b>FM:</b> Financial Management (2) <b>AS:</b> Indian Accounting Standards	(3) <b>DCN:</b> Data Communications and Networks (4) <b>OOP:</b> Object Oriented Programming with C++	(5) <b>RDBMS:</b> Relational Data Base Management Systems (6) <b>CL:</b> Cyber Laws	(7) <b>AE:</b> Advanced Excel (8) <b>WD:</b> Web Designing
			The allotment of THP 4T +2P; IA=15; LPE=35; EE=50; Total =100 Marks.		

**Note:**

- 1) O, A, B, C, D, E and F grades are awarded on the basis of marks secured as per the directive given by the University.
- 2) For each paper there will be semester examination for 80 marks and 20 marks for internal assessment [15 marks for tests (average of the two tests) and 5 marks for assignment in the subject].
- 3) Business Organization Management (BOM) is an Inter-Disciplinary (ID) paper which is offered for non-commerce students.

**PROJECT GUIDELINES**

The aim of the Project is to give an opportunity to students to learn independently and show that they can identify, define and analyze problems or issues and integrate knowledge in a business context. It reflects the ability of a student to understand and apply the theory, the concepts and the tools of analysis to a specific situation.

- 1) The project is a practical, in-depth study of a problem, issue, opportunity, technique or procedure or a combination of these aspects of business. The students are required to define an area of investigation, carve out research design, gather relevant data, analyze the data, draw conclusions and make recommendations. The project must be an original piece of work that will be undertaken in post-graduate study, over a period of two semesters.
- 2) The topic is to be selected carefully with the help of supervisor.
- 3) All the material that relates to your project, including completed questionnaires or tapes from interviews, should be shown to your supervisor and be kept until the examination board has confirmed your results. Do not throw this material away once your project is submitted, as you might be asked to present it as part of the Viva Voce Examination, before your project results are confirmed.
- 4) The supervisor's role is to appraise ideas and work of the student. Student must take overall responsibility for both the content of project and its management. This includes selection of an appropriate subject area (with the approval of the supervisor), setting up meetings with the supervisor, devising and keeping to a work schedule (to include contingency planning), and providing the supervisor with samples of your work.
- 5) The project reports would be examined by the external examiner and based on the report and Viva Voce examination conducted at the end of IV semester, a student will be awarded marks.
- 6) The External Examiners will examine the following in Project Report:
  - a) Literature Survey on the Topic Chosen.
  - b) Method of Data Collection.
  - c) Presentation – Style, Comprehensiveness, Table presentation, Graphs, Charts.
  - d) Analysis and inference and implication of the study.
  - e) Overall linkage between objectives, methodology, findings and suggestions.
  - f) Bibliography and References.

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**SEMESTER-I***PAPER CODE: COM 1: Core-I***MANAGERIAL ECONOMICS**

*Objective: to impart conceptual and practical knowledge of managerial economics.*

**UNIT-I: NATURE AND SCOPE OF MANAGERIAL ECONOMICS:**

Meaning of Managerial Economics - Managerial Economics and Economic Theory - Managerial Economics and Decision Sciences - Nature of managerial decision making - Types of business decisions - Managerial decision making process - Firm-meaning-Objectives - Nature of profits (economic vs. accounting profit) Optimization-functions-slope of functions-optimization techniques- Concept of derivative - Simple rules of derivation - Application of derivatives to optimization problems—Role of marginal analysis in decision making - Total, average and marginal relationship (including problems).

**UNIT-II: DEMAND ANALYSIS:**

Demand Theory and Analysis – Individual demand and Market demand – Factors determining demand – Relationship between AR and MR-Consumer Behaviour –utility analysis – indifference curve analysis - Elasticity of demand – Price Elasticity - Income Elasticity – Cross Elasticity – Elasticity and Decision making (including problems). Demand estimation and demand forecasting: Meaning, significance and methods (Theory only).

**UNIT-III: PRODUCTION ANALYSIS:**

Meaning of Production function – Cobb Douglas Production Function – Production with one variable input – Law of Diminishing marginal returns – Optimal employment to a factor of production - Production with two variable inputs – Production iso-quant – Production iso-cost – Optimal employment of two inputs – Expansion path – Returns to scale and economies of scope (including problems).

**UNIT-IV: COST ANALYSIS:**

Concepts of cost – Short run cost functions - Finding minimum average variable cost through equations – Long run cost function – Linear and nonlinear 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 – price discrimination-Monopolistic competition: Characteristics – Profit Maximization – Price and output determination in the short run and long run, Oligopoly: Characteristics – Price Rigidity – price leadership - Kinked demand model (including problems).

**SUGGESTED READINGS:**

1. Petersen and Lewis : Managerial Economics, 4/e, Pearson/PHI, 2002.
2. Managerial Economics, Ahuja. H.L, S. Chand, New Delhi.
3. M.L. Trivedi: Managerial Economics, Tata Mc-Graw Hill, New Delhi 2004.

**PRINCIPLES OF MARKETING**

*Objective: to familiarize the Students with basic 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 Challenges and Opportunities. - Marketing of Services

**UNIT-II: MARKETING ENVIRONMENT:**

Micro Environment (Company-Suppliers-Marketing Intermediaries- Customers- Competitors-Publics) - Macro Environment (Demographic-Economic-Natural- Technological-Political-Legal (Consumer Protection Act 1986) and Regulatory Cultural-Social) - International Marketing-GATT & WTO

**UNIT-III: SEGMENTING, TARGETING & POSITIONING:**

Concept of Target Market - Diffused Market - Concentrated Market - Clustered Market - Market Segmentation: Bases-Benefits-Requirements for Effective Segmentation - Market Segmentation Analysis for Consumer and Service - Product Positioning: Concepts – Bases

**UNIT- IV: CONSUMER BEHAVIOUR:**

Consumer Behaviour - Nature-Scope-Importance - Factors influencing Consumer Behaviour - Economic - Psychological-Cultural-Social and Personal - Models of Consumer Behaviour - Marshallian-Maslow Freudian-Howard-Sheth - Steps in consumer Decision Process - Post Purchase Behaviour - Cognitive Dissonance - Organizational Buyer - Industrial Markets-Reseller Market-Government Market. Characteristics of Organizational Buyer - Organizational Buying Process - Organizational Buyer Vs Consumer Behaviour – Factors influencing organizational Consumer Behaviour

**UNIT-V: MARKETING PLANNING AND STRATEGY:**

Corporate Strategic Planning - Vision-Mission – Strategic Business Units – Planning new businesses - Business Strategic Planning - SWOT Analysis - Goal Formulation-Strategy Formulation-Program Formulation – Implementation - Feedback and Control - Marketing Process - Nature and Contents of a Marketing Plan – Marketing Control - Annual Plan Control – Profitability Control – Efficiency Control – Strategic Control

**SUGGESTED READINGS:**

1. Marketing Management - Philip Kotler - Pearson Education/PHI
2. Marketing Management - Rajan Saxena - Tata McGraw Hill
3. Marketing Management: Planning, Implementation and Control: Global Perspective Indian Context – VS Ramasamy & S. Namakumari - SAGE
4. Marketing Management: A South Asian Perspective – Philip Kotler and Kevin Lane Kotler, Pearson Education
5. Basic Marketing - Perreault and McGarthy - Tata McGraw Hill
6. Case and Simulations in Marketing - Ramphal and Gupta - Golgatia, Delhi.
7. Case Studies in Marketing - R.Srinivasan - PHI.
8. Marketing concepts and cases – Michael J Etzel, Bruce J Walker, William J Stanton and Ajay Pandit, TMH 13th Edition, New Delhi
9. Marketing Management – S.Jayachandran - TMH
10. Rajan Saxena: Marketing Management
11. Stanton WJ: Fundamental of Marketing,
12. Assael: Consumer Behaviour, Thomson.

PAPER CODE: COM 3: Core-III

**ORGANISATION THEORY AND BEHAVIOUR**

*Objective: to familiarize the students with the concepts and dimensions of Organization Theory & Behaviour.*

**UNIT 1: INTRODUCTION:**

**Organization:** Definition – Organisation Theories: Classical Theory- Features – limitations. Neoclassical Theory – features – limitations. Contemporary Organisation Theory – features- limitations - Systems Approach – Contingency Approach.

**Organisational Behaviour:** (OB) – Features – Scope – Fundamentals - Concepts of OB – Challenges and opportunities for OB – Contributing disciplines to the OB-Concept of Positive Organizational behavior.

**Organizational Effectiveness:** Approaches – Factors affecting Organizational Effectiveness

**UNITII: UNDERSTANDING INDIVIDUAL AND GROUP BEHAVIOUR:**

**Individual Behaviour :** Factors Influencing Individual Behaviour -Personality Determinants – Big five Personality factors – Learning Theories. The Perceptual Process – Factors influencing perception – Internal and External; Attitudes and Behaviour- Attitude Formation and Attitude Change.

**Group Behaviour :-** Fundamentals of Groups – Stages of Development- Important Factors influencing Team Effectiveness – Cohesiveness – Norms – Decision Making

**UNIT III: MOTIVATION, MORALE AND CULTURE:**

**Motivation:** Theories of Motivation – Motivational Processes - Content Theories ( Maslow, Herzberg, McClelland) – Process Theories (Adam, Victor, Vroom and Lawler and Porter) – Learning and Reinforcement Theory.

**Morale:** Factors influencing Morale

**Organisational Culture:** – Characteristics - Dimensions – Forming a Culture – Sustaining a Culture – Changing a Culture

**UNIT IV: ORGANISATIONAL POWER , POLITICS, CONFLICT & STRESS MANAGEMENT:**

**Power and Politics:** Power Bases – Dependency – Individual Versus Organisational Power – Political process in Organisation – Factors contributing – Techniques of Organisational Politics – Managing Political Behaviour.

**Conflict** – Transition in Conflict Thought – Functional and Dysfunctional Conflict – Process of Conflict – Managing Conflict.

**Concept of Stress** - Potential Sources of Stress - Individual Differences - Cultural Differences - Consequences of Stress - Managing Stress

**UNIT V: LEADERSHIP, COMMUNICATION AND CHANGE:**

**Leadership :** Leadership and Management – Leadership Styles - Theories of Leadership – Traits – Behavioral Model (Managerial Grid) – Contingency ( Feilder, Path goal, Tri-dimensional – Inspirational approaches

**Communication:** Significance –Process- Formal and Informal Communication - Barriers to communication- Improving Communication Skills – Introduction to Transactional Analytics – The Human impact of computer Mediated Communication.

**Change** – Challenges contributing to Change – Types of Change Approaches – Contemporary Issues in Change.

**SUGGESTED READINGS:**

1. Robins P.Stephen & Judge: Organizational Behavior, Pearson, New De1hi.2007
2. Greenberg and Baron: Behaviour in Organisation
3. Daft: Organisation Theory and Design, Thomson 2005
4. Fred Luthans: Organizational Behavior, Me Graw Hill, New Delhi.
5. Nahavandi: Organizational Behaviour, sage.
6. Nelson: Organisational Behaviour, 3e, Thomson 2006
7. Aswathappa: Organizational Behavior, Himalaya Publisher.
8. Jones G R :Organizational Theory, Pearson Education, New Delhi
9. Shashi Gupta & Rosy: Organisation Behaviour—Kalyani Publication
10. Hellriegel: Organisational Behaviour, 10e, Thomson 2006.
11. SharmaVVS: Organisational Behaviour,Jaico Publication



**FINANCIAL MANAGEMENT**

**Objective:** to introduce the subject of Financial Management; and to acquaint the student with various techniques of Financial Management.

**UNIT-I: INTRODUCTION TO FINANCIAL MANAGEMENT:**

**Financial Management:** Meaning- Evolution – Organization of Finance Function – Financial Decisions – Goals of Financial Management – Agency Problem – Changing Role of Finance Manager (Theory).

**Time Value of Money:** Meaning – Rationale of Time Preference for Money – Future Value – Present Value (Including Problems)

**UNIT-II: CAPITAL BUDGETING:**

**Capital Budgeting:** Meaning – Importance – Process – Kinds of Decisions – Cash Flow Estimation – Techniques of Capital Budgeting – Traditional Techniques: Payback Period – Accounting / Average Rate of Return – Discounted Techniques – Discounted Payback Period – Net Present Value – Internal Rate of Return – Profitability Index – NPV Vs. IRR – Capital Rationing (Including Problems)

**Risk Analysis in Capital Budgeting Decisions:** Sources and Perspectives of Risk – Traditional Tools – Payback Period – Risk Adjusted Discount Rate – Certainty Equivalent Coefficient of Variation – and Decision Tree Analysis (Including Problems)

**UNIT-III: WORKING CAPITAL MANAGEMENT:**

**Working Capital:** Meaning – Kinds – Determinants – Sources and Levels – Estimation of Working Capital Requirements (Including Problems)

**Cash Management:** Nature of Cash – Motives of Holding Cash – Objectives of Cash Management – Factors Determining Cash Need – Cash Cycle – Facets of Cash Management – Cash Forecasting and Budgeting – Management of Cash Flows – Determination of Optimum Cash Balance (Including Problems)

**Accounts Receivable Management:** Meaning – Objectives – Cost Benefit Analysis – Credit Standards – Credit Terms – Collection of Receivables (Including Problems)

**Inventory Management:** Meaning – Components of Inventory – Motives of Holding Inventory – Objectives of Inventory Management – Tools and Techniques of Inventory Control (Including Problems)

**UNIT-IV: FINANCING DECISIONS:**

**Cost of Capital:** Meaning – Significance – Classification of Costs – Computation of Specific Cost of Capital – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital and Cost of Retained Earnings – Computation of Weighted Average and Marginal Cost of Capital (Including Problems)

**Leverages:** Meaning – Types – EBIT-EPS Analysis – Degree of Operating Leverage – Degree of Financial Leverage

– Degree of Combined Leverage – Indifference Point (Including Problems)

**Capital Structure Theories:** Meaning – Determinants – Theories – Net Income Approach – Net Operating Income Approach – Traditional Approach – MM Approach (Theory)

**UNIT-V: DIVIDEND DECISIONS:**

**Dividend Policy:** Meaning – Types of Dividend Policies – Factors Influencing Dividend Policy – Forms of Dividends (Theory)

**Dividend Theories:** Relevance Theories – Walter's Model – Gordon's Model – Irrelevance Theory – MM Hypothesis (Including Problems).

**SUGGESTED READINGS:** 1.Prasanna Chandra: Financial management, TMH, 2.Erhardt & Brigham: Corporate Finance: A Focused Approach, Thomson, 3.Eugene Brigham & Erhardt: Fundamental of Financial Management, Thomson, 4.Khan M.Y.&Jain PK: Financial management, TMH, 5.Kulkarni PV.: Financial Management, Himalaya., 6.Lasher: Practical Financial Management, Thomson,7.Pandey I.M.: Financial Management, Vikas, 8.Rustagi, R.P. Financial Management, Sultan Chand., 9.Shashi K Gupta and RK Sharma: Financial Management, Kalyani, 10.Solemen Ezra & Pringle John J:An Introduction to Financial Management, PH, 11.Srivatsava R.M: Essential of Business Finances, Himalaya, 12.Sudarsan Reddy G:Financial Management, Himalaya, 13.Van Horn, James C:Finl Management, PH.

**INDIAN ACCOUNTING STANDARDS**

*Objective: to familiarize the student with accounting standards and financial reporting practices.*

**UNIT-I: INTRODUCTION:**

Accounting: Meaning – Evolution – Accounting as an information system – Accounting Principles - Accounting standard: Concept -Evolution - Difficulties in standard setting process – IASB - FASB- ASB India: Constitution - Functions – Procedure for setting standards - Need for Uniform Global Financial Reporting - Significant differences between IAS, US GAAP and Indian GAAP (AS) - IFRS Concept – Convergence of Accounting Standards - Ind AS Concept – Applicability/Adoption of Ind AS (Road Map). (Theory only)

**UNIT-II: INDIAN ACCOUNTING STANDARDS (IND AS-1 to 21):**

**Overview of Indian Accounting Standards: (Ind AS-1 to Ind AS-21):** Ind AS-1: Presentation of financial statements – Ind AS-2: Inventories – Ind AS-7: Cash flow statements - Ind AS-8: Accounting policies, changes in accounting estimates and errors – Ind AS-10: Events after the Balance Sheet Date – Ind AS-11: Construction contracts – Ind AS -12: Income taxes – Ind AS-16: Property, Plant and Equipment – Ind AS-17: Leases – Ind AS-18: Revenue – Ind AS-19: Employee benefits – Ind AS-20: Accounting for Govt. Grants and Disclosure of Govt. Assistance – Ind AS-21: The effects of changes in foreign exchange rates. (Theory only)

**UNIT-III: INDIAN ACCOUNTING STANDARDS (IND AS-23 to 41):**

**Overview of Indian Accounting Standards: (Ind AS-23 to Ind AS-41):** Ind AS- 23: Borrowing costs – Ind AS-24: Related party disclosure – Ind AS-27: Separate financial statements – Ind AS-28: Investments in associates and Joint ventures – Ind AS-29: Financial Reporting in Hyper Inflationary economies – Ind AS-32: Financial instruments: Presentation – Ind AS-33: Earnings Per Share – Ind AS-34: Interim financial reporting – Ind AS-36: Impairment of assets – Ind AS-37: Provisions, contingent liabilities and contingent assets – Ind AS-38: Intangible assets – Ind AS-40: Investment property – Ind AS-41: Agriculture. (Theory only)

**UNIT-IV: INDIAN ACCOUNTING STANDARDS (IND AS-101 to 106) :**

**Overview of Indian Accounting Standards: (Ind AS 101 to Ind AS 106):** Ind AS-101: First time adoption of Indian Accounting Standards – Ind AS-102: Share based payments – Ind AS-103: Business Combinations – Ind AS -104: Insurance contracts – Ind AS-105: Non-current assets held for sale and discontinued operations – Ind As-106: Exploration for and evaluation of mineral resources. (Theory only)

**UNIT-V: INDIAN ACCOUNTING STANDARDS (IND AS-107 to 115) :**

**Overview of Indian Accounting Standards: (Ind AS 107 to Ind AS 115):** Ind AS-107: Financial instrument: disclosure – Ind AS-108: Operating segments – Ind AS-109: Financial instruments – Ind AS-110: Consolidated financial statements – Ind AS-111: Joint arrangement - Ind AS – 112: Disclosure of interest in other entities – Ind AS-113: Fair Value Measurement –Ind AS-114: Regulatory Deferral Accounts – Ind AS-115: Revenue from Contracts with customers. (Theory only)

**SUGGESTED READINGS:**

1. Jawaharlal “Accounting Theory and Practice” Himalya Publishing Company, New Delhi.
2. Porwal L.S. “Accounting Theory” Tata McGraw-hill Publishing Company, New Delhi.
3. Rawat D.S. “Accounting Standards” Taxmann Allied Services Private Limited, New Delhi.
4. Rawat D.S. “Ind ASs Converged IFRS” Taxmann Allied Services Private Limited, New Delhi.
5. Kamal Garg “Ind AS & IFRS” KG Management Advisors LLP, New Delhi, 2017
6. Kamal Garg “IFRS Concepts and Applications” Bharat Law House Pvt. Linted, New Delhi.
7. Ghosh T.P. “IFRSs for Finance Executives”, Taxmann Allied Services Private Limited, New Delhi.
8. Gupta R.L & Radhaswamy “Advanced Accountancy” Sultan Chand & Sons, New Delhi.

**JOURNALS & NEWS PAPERS:**

- 1) Chartered Accountant, Journal, ICAI.
- 2) Management Accountant, Journal, ICWAI
- 3) Economic Times, News Paper, Times of India,
- 4) Business Line, News Paper, The Hindu.

## RETAIL MARKETING

*Objective: is to enable the students to understand the finer nuances of Retail marketing.*

### **UNIT –I: INTRODUCTION TO RETAIL MARKETING:**

Introduction Retail definitions. Retailing and marketing. Importance of retailing in an Economy. Retailer- functions of a retailer. Place of retailing in a distribution channel. Classification of Retailers- Types of retailers based on operational structure- non-store retailing- service retailing.

### **UNIT II : RETAILING CONCEPTS AND CONSUMER BEHAVIOR:**

Introduction – customers, competition, environmental trends. Retail Mix- Place, Product, Price, Promotion. Theories of Retail change: theory of natural section in retailing(environmental theory), cyclical theories (wheel of retailing, retail accordion theory, retail life cycle theory) Consumer Behavior – Introduction – major factors influencing buyers behavior ( cultural, social, personal, psychological factors) purchase decisions- forms of customer buying behavior, Buyer Decision Process.

**UNIT III :RETAILING MARKETING MIX:** retailing marketing mix, retail product, retail pricing. Marketing mix, marketing mix for services. Target markets- retail product- break down of the retail product (service, quality, merchandise, brand name, features and benefits, atmospherics) Retail pricing : factors affecting the pricing decisions, setting prices- cost oriented, demand oriented pricing- price adjustments and price tactics.

### **UNIT IV: RETAIL PROMOTION AND RETAIL DISTRIBUTION:**

Retail Promotion: communication, stages in communication, advertising, sales promotion, publicity. Store Atmosphere. Retail distribution: channels and channel flows( physical flow, manufacturer/producer, intermediary/ wholesaler, retailer, service flow, information, payments, promotion flows) Inventory- merchandise turnover, Book Inventory and Periodic Inventory, Perpetual Inventory, Physical Inventory.

### **UNIT V: RETAIL RESEARCH:**

Application of Information Technology, Introduction – MkIS- Components of Marketing Information system \*( internal records, Marketing Intelligence, Marketing research) Application of IT – areas where IT impacts ( inventory control, point of sale, sales analysis, Planning & forecasting, collaborative planning, forecasting and replenishment – CPFRR, Essentials requirements of an information system. Enterprise Resource Planning (EPR) Future trends in IT applications in retailing.

### **SUGGESTED READINGS:**

1. Retail Management by Michael Levy, Barton Weitz, Ajay Pandit by Mc Graw Hill
2. Retail Management by Barry Berman/ JoelEvans/ Mini Mathur – Pearson Publications
3. Retail Marketing Management by David Gilbert – Pearson Publications
4. Retail Management by Arif Shiekh & Kaneez Fatima- Himalaya Publications
5. Retail Management by Pradhan , Tata Mc Graw Hill
6. Retail Management , Sahni & Parti, Kalyani Publishers

PAPER CODE: COM 5 : E II  
(Specialisation: Marketing /E-Commerce)

**ADVERTISING AND SALES MANAGEMENT**

*Objective: to develop an understanding of the decision processes in advertising from a marketer's point of view and to understand the concept, methods and strategies of sales management.*

**UNIT I: INTRODUCTION TO ADVERTISING:**

Advertising- an element in Marketing Mix- Role and Importance - Difference between advertisement and publicity - Advertising as a means of communication - Setting Advertising Objectives - DAGMAR approach to setting objectives- Media selection - measurement of effectiveness of Media - Preparing advertising plan, Developing message, writing copy, advertising appeals and per-testing and post teaching copy Media decisions, media strategy and scheduling decisions, Planning and managing advertising campaigns.

**UNIT II: INTEGRATED MARKETING COMMUNICATIONS:**

Different types of advertising, public relations, advertising budget and relevant decisions, Advertising agencies, their role and importance, management problems of agencies, client-agency relations, advertising in India, Problems and Prospects. Role of Integrated Marketing Communications (IMC), Designing, Objectives Setting and Budgeting for IMC programs, Developing effective communications, Managing Mass Communications: Events, Experiences and public relations, Measuring media.

**UNIT III: EVALUATION OF ADVERTISING EFFECTIVENESS:**

-objectives of evaluations, difficulties of evaluation and various methods of evaluating advertising effectiveness. Advertising Research. Advertising agencies and their business in India, functions of advertising agencies, factors affecting in selection of advertising agency. A brief profile of the major advertising agencies like MARG, O & M, HTA, LINTAS, MUDRA etc. Advertising Ethics and Government control in India. Criticism of advertising on socio-economic ground. Role of a advertising standards councils of India in governing business.

**UNIT IV: SALES MANAGEMENT:**

Sales organization, Sales Functions and its relationship with other marketing functions, External relationship of the Sales Department e.g. with distributors, Government and Public, Functions and qualities of a Sales Executive, Environment Routing and Scheduling, International Sales Management.

**UNIT V: SALESMANSHIP:**

Theoretical aspects of Salesmanship, the process of selling, Sales forecasting methods, Sales budget, Sales force management, Recruitment, Selection, Training, Motivation and Compensation of the fields sales force and sales executive, Evaluation and control of sales force, Sales Territories, Sales Quotas.

**SUGGESTED READINGS:**

1. Rajeev Batra, John G.Myers, David A. Aaker: Advertising Management, Pearson Education.
2. Raghuvir Singh: Advertising-Planning and Implementation, Prentice Hall India.
3. Richard R Still, Cundiff W Edward and Govoni A P Norman: Sales Management, Decisions, policies and Cases, Pearson Education.
4. K. K. Havaladar : Sales and Distribution Management, Tata Mc-Graw Hill.
5. G.E. Belch and M.A. Belch: Introduction to Advertising and Promotion, Irwin Publishers.
6. C.H. Sandage, V. Fryberger and K. Rotzoll: Advertising, AITBS.

**SEMESTER-II***PAPER CODE: COM 6: Core-I***INTERNATIONAL BUSINESS AND BUSINESS ENVIRONMENT**

**Objective:** to familiarize and acquaint the students with the knowledge of business environment and latest development in business environment.

**UNIT - I: INTRODUCTION:**

**Business environment**—concept-elements-Economic environment-economic systems-Policy Environment-Fiscal Policy-Monetary Policy—Political environment-Role of government in business-Legal Environment-Consumer protection Act-Competition Act-Socio-Cultural Environment -corporate social responsibility.

**UNIT - II: LIBERALIZATION:**

Industrial Policy 1991 and its implementation—Industrial growth and structural changes-Economic Planning—NITI Aayog—Economic reforms – liberalization—Second Generation reforms-Balance of Payments-importance-components.

**UNIT - III: PRIVATIZATION AND GLOBALISATION:**

Privatization-concepts – nature – objectives – forms—Theories of International Trade-Government intervention in International Trade-tariff and non-tariff barriers—Scope and importance of international business—Globalization-meaning-drivers – Modes of Entry.

**UNIT - IV: FOREIGN CAPITAL:**

**Foreign Direct Investment:** types-trends-costs and benefits to home and host countries-policy of Government-Foreign Portfolio Investment – FEMA- Objectives – Provisions—International Economic Institutions-IMF-World Bank-UNCTAD.

**UNIT - V: WTO AND TRADE POLICY:**

World Trade Organisation – functions – objectives – AOA – GATS – TRIPS – TRIMS - Regional Economic Integration-levels-trade creation and diversion effects-Regional Trade Agreements-EU-ASEAN-SAARC-NAFTA-BRICS—India's Trade Policy.

**SUGGESTED READINGS:****Books:**

1. Francis Cherunilam: Global Economy and Business Environment – Himalaya
2. Francis Cherunilam: Business Environment - Text and Cases - Himalaya
3. S.K.Misra & V.K.Puri: Economic Environment of Business - Himalaya
4. Menipaz: International Business: sage.
4. Prof. Laxmi Narain: Globalization – Liberalization and Privatization of Public enterprises – Sultan Chand & Co.
5. S.K.Misra & V.K.Puri: Indian Economy - Himalaya
6. Aswathappa: Business Environment - Himalaya
7. Dutt and Sundharam: Indian Economy
8. Ray: Indian Economy, PHI

**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.

PAPER CODE: COM 7: Core-II

## MARKETING MANAGEMENT

*Objectives: To understand the components of Marketing mix in detail.*

### UNIT-I: PRODUCT MANAGEMENT:

Concept of Product - Classification of Products - Product Levels- Product Mix - Product Mix Decisions - New Product – New Product Development Stages – Reasons for New Product Failure - Product Life Cycle Stages and Marketing Implications - Branding - Packaging & Labeling.

### UNIT-II: PRICE MANAGEMENT:

Pricing – Objectives of Pricing – Role of Price in Marketing Mix – Factors Influencing Price – Pricing under different competitive conditions – New Product Pricing - Skimming and Penetration Pricing – Pricing Methods – Cost based – Demand based – Competition based- Product line Pricing – Pricing strategies.

### UNIT-III: PROMOTION MANAGEMENT:

Promotion – Significance – Promotion Mix – Advertising – Objectives – Media – Media selection – Budget -- Types of Advertising – Advertising Effectiveness, Personal Selling – Nature – Steps in Personal Selling. Sales Promotion – Objectives – Tools, Public Relations – Direct Marketing – Forms of Direct Marketing.

### UNIT-IV: CHANNEL MANAGEMENT & RETAILING:

Marketing Channels: Nature – Channel Levels - Channel Structure & Participants – Functions of Marketing Intermediaries - Channel Design Decisions - Channel Conflict and Resolution - Online Marketing - Online Marketing Channels – objectives – Merits – demerits –Retailing: Meaning – Significance – Emerging trends – forms of retailing – formats of retail stores.

### UNIT-V: DIGITAL MARKETING, MARKETING INFORMATION SYSTEM AND MARKETING RESEARCH:

**Digital Marketing:** The new digital world - trends that are driving shifts from traditional marketing practices to digital marketing practices, the modern digital consumer and new consumer's digital journey. Marketing strategies for the digital world – latest practices.– Understanding the relationship between content and branding and its impact on sales, search marketing, mobile marketing, video marketing, and social-media marketing. Online campaign management; overview of search engine optimization (SEO)

Concept of MKIS - Components of a Marketing Information System - Internal Records System-Marketing Intelligence System-Marketing Research System-Marketing Decision Support System - Marketing Research Process - Marketing Research Vs MKIS - Marketing Research in India.

### SUGGESTED READINGS:

1. Marketing Management - Philip Kotler - Pearson Education/PHI
2. Marketing Management - Rajan Saxena - Tata McGraw Hill
3. Marketing Management: Planning, Implementation and Control: Global Perspective Indian Context – VS Ramasamy & S. Namakumari - sage
4. Marketing Management: A South Asian Perspective – Philip Kotler and Kevin Lane Kotler, Pearson Education
5. Basic Marketing - Perreault and McGarthy - Tata McGraw Hill
6. Case and Simulations in Marketing - Ramphal and Gupta - Golgatia, Delhi.
7. Case Studies in Marketing - R.Srinivasan - PHI.
8. Marketing concepts and cases – Michael J Etzel, Bruce J Walker, William J Stanton and Ajay Pandit, TMH 13th Edition, New Delhi
9. Marketing Management – S.Jayachandran - TMH
10. Rajan Saxena: Marketing Management
11. Stanton WJ: Fundamental of Marketing,
12. Assael: Consumer Behaviour, Thomson



**HUMAN RESOURCE MANAGEMENT**

**Objective:** to understand various facets of human resource management & comprehend emerging developments in HRM.

**UNIT-I: INTRODUCTION:**

**Human Resources Management (HRM):** Concepts – Significance – Objectives – Scope – Functions - Changing role of Human Resource Manager

HRM Policies - Impact of Environment on HRM- Concepts of Talent Management- Concept of Human Capital-Social Capital.

**Human Resource Development (HRD):** Concept - Scope - Objectives- Brief introduction of Techniques of HRD

**UNIT-II: ACQUISITION OF HUMAN RESOURCE:**

**Job Design** - Approaches - Job Rotation - Job Enlargement - Job Enrichment - Job Bandwidth - Job Analysis: Objectives - Components (Job Description and Job Specification) - Methods of Job Analysis

**Human Resource Planning:** Concept - Objectives - Factors affecting HR planning - Process of HR Planning - Problems in HR Planning

**Recruitment:** Objectives - Sources of recruitment – Selection: Selection - Procedure – Tests and Interview - Placement - Induction - Promotion - Transfer

**UNIT-III: DEVELOPING AND MOTIVATING HUMAN RESOURCE:**

**Training** - Assessing training needs - Methods and Evaluation of Training.

**Development:** Techniques of Management Development – Evaluating Effectiveness.

**Performance Management:** Concept - Performance Appraisal - Concept - Traditional and Modern Methods of Appraisal – Concepts of Potential Appraisal, Assessment Centers - Career Planning and Development

**Concept of Empowerment** – Participative Management: Objectives – Types – Quality Circles – Brief Introduction to forms of Workers Participation in Management in India – Work committee – Joint management council – Worker Shareholder – Worker Director

**UNIT-IV: MAINTENANCE OF HUMAN RESOURCE:**

**Compensation Management:** Objectives – Job Evaluation:– Methods - Essentials of Sound Wage Structure – of Minimum Wage, Living Wage and Fair Wage – Wage Differentials.

**Employee Relations:** Concept of Employee Engagement – Discipline: Objectives – Grievance: Causes – Procedure;

**Industrial Relations Systems-** Concept of Industrial Conflict- Causes- Trade Unions: Objectives - Role of Trade Union in New economy - Collective Bargaining: Types – Essential conditions for the success of Collective Bargaining.

**UNIT-V: RECENT TRENDS IN HUMAN RESOURCES MANAGEMENT:**

**Knowledge Management:** KM Architecture - Knowledge Conversion - Knowledge Management Process.

**Virtual Organizations:** Features -Types - HR Issues. **Learning Organization:** Characteristics – Role of Leader in Learning Organizations.

**Managing Diversity** – Benefits- Strategies. **Worklife Balance**-Significance-Steps.

**SUGGESTED READINGS:**

1. Bohlander: Human Resource Management, Thomson
2. David A.De Cenzo and Stephen P.Robins: Personnel/ Human Resource Management, PHI
3. Biswajeet Pattanayak: Human Resource Management, PHI
4. Srinivas K. R: Human Resource Management in Practice, PHI.
5. Sharma: Human Resource Management sage
5. Mathis: Human Resource Management, 10e Thomson
6. Sadri, Jayasree, Ajsaonkar: Geometry of HR, Himalaya
7. Subba Rao P: Personnel and Human Resource Management, Himalaya.
8. VSP Rao:, Human Resource Management, Vikas
9. Mello: Strategic Human Resource Management, 2e Thomson
10. Gupta CB, Human Resource Management, Sultan Chand & Sons.

**INVESTMENT MANAGEMENT**

**Objective:** To familiarize the student with the principles and practice of Investment Management and acquaint the students with the functioning of the Indian Capital Market.

**UNIT-I: INTRODUCTION TO INVESTMENT MANAGEMENT:**

**Investment:** Meaning – Characteristics – Importance – Objectives – Factors of Sound Investment – Investment Environment – Investment Media – Principles of Investment – Speculation – Gambling – Investment Process (Theory).

**Financial Assets:** Meaning – Classification – Shares – Debentures – Bonds – Innovative Financial Assets- Properties of Financial Assets (Theory).

**UNIT-II: INDIAN CAPITAL MARKETS - AN OVERVIEW:**

**Primary Market:** Meaning – Growth and Development – Role of NIM – Methods of Issues – Parties Involved – Allotment Process – Investor Protection – Recent Trends (Theory).

**Secondary Market:** Meaning – History – Functions – Regulatory Framework – Listing and Delisting of Securities – Trading Procedure – Stock Exchanges in India – Growth of Stock Exchanges in India – SEBI – Its Functions and Role (Theory).

**Security Market Index:** Meaning – Different Averages and Indices – The Construction of Indices – Maintenance Problems with Security Market Indices – Stock Market Index Revision (Including Problems)

**UNIT-III: RISK AND RETURN ANALYSIS:**

**Return:** Meaning – Holding Period Return – Equivalent Annual Return – Expected Value of Return – Measuring Returns from Historical Data – Measuring Average Returns over Multiple Period – Arithmetic Average – Geometric Average – Rupee Weighted Average Return (Including Problems).

**Risk:** Meaning – Sources of Risk – Market Risk – Interest Risk – Interest Rate Risk – Purchasing Power Risk – Business Risk – Financial Risk – Types of Risk – Systematic Risk – Unsystematic Risk – Risk Aversion and Risk Premium – Measurement of Risk – Range as a Measure of Risk – Standard Deviation as a Measure of Risk –  $\beta$  as a Measure of Risk (Including Problems).

**UNIT-IV: PORTFOLIO ANALYSIS:**

**Portfolio Analysis:** Meaning – Traditional Vs Modern Portfolio Analysis – Return on Portfolio – Risk on Portfolio – Diversification of Investments – Reduction of Portfolio Risk through Diversification – Security Returns Perfectly Positively Correlated – Security Returns Perfectly Negatively Correlated – Security Returns Uncorrelated (Including Problems)

**Markowitz Model:** Assumptions – Parameters – Effect of Combining Two Securities – Interactive Risk Through Covariance – Coefficient of Correlation – Change in Portfolio Proportions – Concept of Dominance – Limitations of Markowitz Model (Including Problems).

**UNIT-V: PORTFOLIO SELECTION:**

**Portfolio Selection:** Meaning – Feasible Set of Portfolios – Efficient Set of Portfolios Selection of Optimal Portfolios (Including problems).

**Sharpe Single Index Model:** Measuring Security Return and Risk – Measuring Portfolio Return and Risk – Multi Index Model (Including Problems).

**SUGGESTED READINGS:**

1.Agarwal: A Guide to Indian Capital Market, New Delhi ., 2.Avadhani, V.A: Indian Capital Markets, Himalaya  
3.Mayo: Investments, 7e Thomson., 4.Bhalla, V.K: Investment Management. S. Chand & Co., 5.Reilly: Investment Analysis and Portfolio Management, Thomson.,6.Kevin, S: Security Analysis Portfolio Management, PHI  
7.Fabozzi, Frank J: Investment Management, Prentice Hall., 8.Fischer, Donald, E. and Ronald, J.Jordan: Security Analysis & Portfolio Management, PHI., 9.Strong: Portfolio Construction and Management, PHI., 10.Sharpe etal: Investments, PHI., 11.Machi Raju, H.R: Working of Stock Exchanges in India: Wiley Eastern Ltd 12.Preeti Singh: Investment Management, Himalaya., 13.Sulochana, M: Depository System - Problems & Prospects, Kalyani., 14.Sulochana, M: Investment Management, Kalyani., 15.Shashi K. Gupta and Rosy Joshi: Security Analysis and Portfolio Management, Kalyani.,



**ADVANCED MANAGERIAL ACCOUNTING**

*Objectives: To familiarize and acquaint the student with application of advanced managerial accounting techniques.*

**UNIT-I: ANALYSIS OF FINANCIAL STATEMENTS:**

Financial Statements – Meaning – Objectives – Types – Uses – Limitations -Techniques of analysis of financial statements: Ratio Analysis: Meaning – Types of Ratios- DuPont Analysis. **(Including problems)**

Funds Flow Analysis – Meaning – Preparation of Funds Flow Statement – Cash Flow Analysis – Meaning - Preparation of Cash Flow Statement as per Ind AS-7. **(Including problems)**

**UNIT-II: HUMAN RESOURCES ACCOUNTING AND RESPONSIBILITY ACCOUNTING:**

Human Resources Accounting – Concept – Objectives – Approaches- Limitations (Theory only)

Responsibility Accounting – Concept – Steps – Responsibility Centre – Types of Responsibility Centres: Cost Centre, Revenue Centre, Profit Centre and Investment Centre – Preparation of Responsibility accounting reports (including problems)

**UNIT-III: INFLATION ACCOUNTING AND INCOME MEASUREMENT:**

Inflation Accounting - Concept – Limitations of historical based-cost financial statements – Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method **(Including problems)**

Income Concepts for financial reporting – Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit. **(Including problems)**

**UNIT-IV: FINANCIAL MEASURES OF PERFORMANCE:**

Introduction – Return On Investment (ROI) – Concept – Uses and Limitations – Economic Value Added (EVA) – Concept – Significance of EVA – Measurement of EVA (Theory only)

Balanced Score Card (BSC) – Concept – Objectives – Perspectives of BSC - Multiple Scorecard measures into a single strategy. **(Including Simple Problems)**

**UNIT-V: CONTEMPORARY ISSUES IN MANAGEMENT ACCOUNTING:**

**i) Management Control Systems** – Characteristics (Technical Considerations & Behavioural Considerations) – Problems in implementing an effective Management Control System – Anticipating and avoiding the problems – Indirect costs of MCS – Design and Evaluation of MCS- Organizational Ethical code of conduct and Management Accounting and Control System Design. **(Theory only)**

**ii) Mergers and Acquisitions:** Introduction – Forms of Combinations – Reasons for Mergers – Legal and Procedural aspects of merger – Valuation of firms – Forms of financing a merger – Capital structure after merger and consolidation – Financial problems of merger and consolidation – Accounting for Amalgamations – SEBI Regulations. **(Including problems)**

**SUGGESTED READINGS:**

- 1.Sharma RK & Shashi K. Gupta: “Management Accounting- Principles & Practice” Kalyani Publishers, Jawaharlal “Accounting Theory & Practice” Himalya Publishing Company, New Delhi.
- 2.Gupta S.P. “Management Accounting” Sahitya Bhavan Publications, Agra.
- 3.Jain S.P. & Narang K.L. “Accounting Theory & Management Accounting” Kalyani Publishers,
- 4.Robert S. Kaplan & Anthony A. Atkinson “Advanced Management Accounting” PHI.
- 5.Rustagi R.P. “Management Accounting”, Galgotia Publishing Company, New Delhi.
- 6.Ronald W. Hilton, “Managerial Accounting”, Tata McGraw-Hill Publishing Company, New Delhi.
- 7.Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young and G. Arun Kumar, “Management Accounting – Information for Decision Making and Strategy Execution”, Pearson Education, New Delhi.
8. Ambrish Gupta “Financial Accounting for Management An Analytical Perspective”, Pearson Education (Singapore) Pte. Ltd./Dorling Kindersley (India) Pvt. Ltd., 3<sup>rd</sup> Edition.
- 9.Belverd E.Needles, Jr.“Financial Accounting”, Houghton Mifflin Company, USA.

**JOURNALS & NEWS PAPERS:**

- 1) Chartered Accountant, Journal, ICAI, 2) Management Accountant, Journal, ICWAI
- 3) Economic Times, News Paper, Times of India, 4) Business Line, News Paper, The Hindu

*PAPER CODE: COM 9 :E I*  
**(Specialisation: Marketing /E-Commerce)**

### CONSUMER RIGHTS & EDUCATION

***Objective:** to develop the awareness of consumer rights and need role and importance of consumer education, to understand finer nuances of Consumer Protection Act in India in the arena of marketing.*

#### **UNIT I: CONSUMER RIGHTS:**

**Consumer Rights:** Definition, The right to be protected from all kind of hazardous goods and services, The right to be fully informed about the performance and quality of all goods and services, The right to free choice of goods and services, The right to be heard in all decision-making processes related to consumer interests, The right to seek redressal, whenever consumer rights have been infringed and The right to complete consumer education.

**Concept of Consumer :** a) Consumer in India. b) Consumer of goods and services. c) Professional services- Medical, legal, educational and welfare services. Consumer movement and consumer protection in India, historical perspectives, the post independence scenario. Emergence of consumer protection in India, U.S.A. and Britain. Consumerism: Concept of consumerism, consumer justice and consumer sovereignty, and development of public policy and consumer justice.

**UNIT II: CONSUMER BEHAVIOUR IN INDIAN MARKETING SYSTEM:** Countervailing influence: Responsibility of manufacturers, producers organizations. Consumer groups and tools of consumer organizations: Consumer action groups, consumer resistance, consumer boycotts, lobbying, consumer guidance.

**UNIT III: DEVELOPMENT OF CONSUMER PROTECTION MOVEMENT IN INTERNATIONAL SPHERE:** International Convention on Consumer Justice, role of Consumer International (CI), International Activities for Consumers Protection, IOCU, FAO, ILO, WIPO, WHO, UNCTAD, UN guidelines for Consumer Protection. Emergence of new Consumer Movements: Green Consumerism, Cyber Consumerism.

**UNIT IV: CONSUMER EDUCATION:** Consumer awareness of rights and duties, lack of awareness, particularly in rural areas and amongst the farmers, lack of access to information. Role of media in consumer protection, social effect of advertisement, remedies for false and deceptive advertisement, code for commercial advertisements.

**UNIT V: CONSUMER LAW IN INDIA:** Historical and Sociological Background of Consumer Law in India, Rights of Consumer under the Consumer Protection Act 1986, nature and characteristics. Definitions: complainant, consumer dispute, defect, deficiency in service, service, unfair trade practices, restrictive trade practices. Consumer Protection Councils, role, objects, and composition. Structure, composition, power and functions of District Forum, State Commission and National Commission. Law of compensation, approach of Consumer Forum while awarding compensation. Procedure to be followed by consumer redressal agencies, provisions regarding execution of the decision and Appeals. Judgments of Supreme Court and NCDRC.

#### **SUGGESTED READINGS:**

1. Gordon Barrier, The Development of Consumer Law and Policy (1984 )
2. Joel R. Ivans, Consumerism in the United States and Inter- industry Analysis
3. Ram Krishana Bajaj, Consumer view-point
4. Wilson M. Herman, Business Economic Problems
5. M.M. Prasad, Top Consumer Behaviour (Top Publication, Delhi).
6. Robert N. May, Consumer Movement-Guardians of Market Place (1980).
7. Foo Gaik Sim, 10 CU on Record, A Documentary History of the International Organisation of Consumer Unions 1969-90.
8. United Nations Guidelines on Consumer Protection, 9th April 1985.
9. J.N. Barowalia, Commentary on the Consumer Protection Act, 1986 (1996), Universal Publishing Co, Pvt. Ltd.
10. Dr. Gurjeet Singh, Law of Consumer Protection in India (1996).

## MARKETING RESEARCH

*Objective: to develop the skills of marketing research, to understand the importance and role of research in the total marketing concept and to have an understanding about the conceptual issues in applications of marketing research.*

### **UNIT I: INTRODUCTION TO MARKETING RESEARCH:**

Marketing Research – Definition, Scope, Significance, Limitations, Obstacles in acceptance. Ethics in marketing research. Marketing Intelligence system . Research process – Management dilemma (problem) – decision problem – research problem – hypothesis statement – characteristics of a good hypothesis – drafting the research proposal.

### **UNIT II: SOURCE OF MARKET INFORMATION:**

Various sources of market Information – Methods of collecting Market Information - Primary data – Questionnaire design - Administration and analysis considerations in design - Attitude measurement – scaling techniques. Observation method of primary data collection. Web based primary data collection – issues of reach, analysis, accuracy , time and efficiency. Secondary data – sources – problems of fit and accuracy. Syndicated services. Marketing research techniques: Market development research: Demand Estimation research, Test marketing, Segmentation Research. Sales forecasting – objective and subjective methods

### **UNIT III: MARKETING MIX RESEARCH:**

Concept testing, Brand Equity Research, Brand name testing, Commercial eye tracking – package designs, Conjoint analysis, Multidimensional scaling - positioning research, Pricing Research, Shop and retail audits, Advertising Research – Copy Testing, Readership surveys and viewer ship surveys, Ad tracking, viral marketing research.

### **UNIT IV: MARKETING EFFECTIVENESS AND ANALYTICS RESEARCH:**

Customer Satisfaction Measurement, mystery shopping, Market and Sales Analysis Exploratory designs – Descriptive designs - Longitudinal and cross-sectional analysis Qualitative research techniques – a) Based on questioning: Focus groups, Depth interviews, Projective techniques. b) Based on observations: ethnography, grounded theory, participant observation. Causal research – Basic experimental designs – internal and external validity of experiments.

### **UNIT V: DATA ANALYSIS REPORTING:**

Data analysis – Univariate analysis – Bivariate analysis – Multivariate analysis. Simple and cross tabulation, simple and multiple regression, Factor analysis. Cluster analysis, Discriminant analysis. Fallacies of interpretation. Report writing – forms of report – fundamentals of a good report, Footnotes, Bibliography and Referencing.

### **SUGGESTED READINGS:**

1. Marketing Research, Concept & Cases – Cooper Schindler.
2. Research for Marketing Decisions – Paul Green, Donald Tull, Gerald Albaurn
3. Marketing Research – Nargundkar.
4. Marketing Research – Beri
5. Marketing Research – Measurement & Methods – Donald S.Tull, Del I.Hawkins
6. Marketing Research –Aakar, Kumar, Day