



M. Com.
SEMESTER – III

COMPULSORY PAPERS:

Paper No. 301: Financial Decisions

Credits: 04

Total Marks:	100 Marks
Semester End Examination:	70 Marks
Internal Evaluation :	30 Marks

Objective: The objectives of this course is to facilitate understand of the conceptual framework of financial management and its applications under various environmental constraints.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Financial Management: Meaning, nature and scope of finance; Financial goal - profit vs. wealth maximisation; Finance functions - investment, financing and dividend decisions. Capital Budgeting: Nature of investment decisions; Investment evaluation criteria - net present value, internal rate of return, profitability index, payback period, accounting rate of return; NPV and IRR comparison; Capital rationing; Risk analysis in capital budgeting.	12	14 + 06 =20
Unit-2	Cost of Capital: Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital (weighted); Cost of equity and CAPM. Operating and Financial Leverage: Measurement of leverages; Effects of operating and financial leverage on profit; Analysing alternate financial plans; Combined financial and operating leverage.	12	14 + 06 =20
Unit-3	Capital Structure Theories: Traditional and M.M. hypotheses - without taxes and with taxes; Determining capital structure in practice. Dividend Policies: Issues in dividend decisions, Walter's model, Gordon's model, M-M hypothesis, dividend and uncertainty, relevance of dividend; Dividend policy in practice; Forms of dividends; Stability in dividend policy; Corporate dividend behaviour.	12	14 + 06 =20
Unit-4	Management of Working Capital: Meaning, significance and types of working capital; Calculating operating cycle period and estimation of working capital requirements; Financing of working capital and norms of bank finance; Sources of working capital; Factoring services; Various committee reports on bank finance; Dimensions of working capital management.	12	14 + 06 =20
Unit-5	Management of cash, receivables and inventory.	12	14 + 06 =20

Internal Evaluation:	
Assignment	10 Marks
Presentation / Seminar	10 Marks
Test	<u>10 Marks</u>
Total:	30 Marks



Reference / Text- Books/ Additional Reading:

1. Bhattacharya, Hrishikas: Working Capital Management: Strategies and Techniques, Prentice Hall, New Delhi.
2. Brealey, Richard A and Steward C. Myers: Corporate Finance, McGraw Hill, Int. Ed., New York.
3. Chandra, Prasanna: Financial Management, Tala Me Graw Hill, Delhi.
4. Hampton, John: Financial Decision Making, Prentice Hall, Delhi.,
5. Pandey, I.M: Financial Management, Vikas Publishing House, Delhi.
6. Van Home, J.C. and J.M Wachowicz Jr.: Fundamentals of Financial Management, Prentice-Hall, Delhi.
7. Van Home, James C: Financial Management and Policy, Prentice Hall, Delhi.
8. Pinches, George E: Essentials of Financial Management; Harper and Row, New York.
9. Khan MY, Jain PK: Financial Management; Tata McGraw Hill, New Delhi.
10. Archer, Stephen, H., Choate G Marc, Racette, George; Financial Management; John Wiley, New York.
11. Block, Stanley B, Geoffrey A Hilt: Foundations of Financial Management; Richard D. Irwin, Homewood, Illinois.



COMPULSORY PAPERS:

Paper No.302: (Organisational Behaviour)

Credits: 04

Total Marks: 100 Marks

Semester End Examination: **70 Marks**

Internal Evaluation: **30 Marks**

Objective: The objective of this course is to help students understand the conceptual framework of management and organisational behavior.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	<p>Schools of Management Thought: Scientific, process, human behavior and social system school; Decision theory school; Quantitative and system school; Contingency theory of management; Functions of a manager.</p> <p>Managerial Functions : Planning- concept, significance, types, organizing concept, principles, theories, types of organizations, authority, responsibility, power, delegation, decentralization, staffing, directing, coordinating, control nature, process and techniques.</p>	12	14 + 06 =20
Unit-2	<p>Organisational Behavior : Organisational behavior concept and significance, relationship between management and organisational behavior, emergence and ethical perspective, attitude, perception, learning, personality, transactional analysis.</p> <p>Group Dynamic and Term Development: Group dynamic-definition and importance, types of groups, group formation, group development, group composition, group performance factors, principle-centered approach to team development.</p>	12	14 + 06 =20
Unit-3	<p>Motivation: Process of motivation, theories of motivation need hierarchy theory, theory X and theory Y, two factor theory, Alderfer's ERG theory, McClelland's learned need theory Victor Vroom's expectancy theory, Stacy Adams equity theory.</p> <p>Leadership: Concept, Leadership styles, Theories trait theory, behavioral theory, Fielder's contingency theory, Harsey and Blanchard's situational theory, Managerial grid, Likert's four systems of leadership.</p>	12	14 + 06 =20
Unit-4	<p>Organisational Conflict: Dynamic and management, Sources, patterns, levels and types of conflict, Traditional and modern approaches to conflict, Functional and dysfunctional organisational conflict, Resolution of conflict.</p> <p>Interpersonal and Organisational Communication: Concept of two-way communication, Communication process, Barriers to effective communication, Types of organisational communication, Improving communication, Transactional analysis in communication.</p>	12	14 + 06 =20
Unit-5	<p>Organisational Development: Concept, Need for change, resistance to change, Theories of planned change, Organisational diagnosis, OD intervention.</p>	12	14 + 06 =20



Internal Evaluation:

Assignment	10 Marks
Presentation / Seminar	10 Marks
Test	<u>10 Marks</u>
Total:	30 Marks

Reference / Text- Books/ Additional Reading:

1. Griffin, Ricky W: Organisational Behavior, Houghton Mifflin Co., Boston.
2. He'reigel, Don, John W. Slocum, Jr., and Richard W. Woodman: Organizational Behavior, South Western College Publishing, Ohio.
3. Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson: Management of Organisational Behaviour: Utilising Human Resources, Prentice Hall, New Delhi.
4. Ivancevich; John and Micheol T.Matheson: Organisational Behaviour and Management, Business Publication Inc., Texas.
5. Koontz, Harold, Cyril O'Donnell, and Heinz Wehrich: Essentials of Management, Tata McGraw-Hill, New Delhi.
6. Luthans, Fred: Organizational Behaviour, McGraw-Hill, NewYork.
7. Newstrom, John W. and Keith Davis: Organizational Behavior: Human Behavior at Work, Tata McGraw-Hill, New Delhi.
8. Robbins, Stephen P, and Mary Coulter: Management, Prentice Hall, New Delhi.
9. Robbins, Stephen P: Organizational Behavior, Prentice Hall, New Delhi.
10. Steers, Richard M. and J. Stewart Black: Organizational Behavior, Harper Collins College Publishers, NewYork.
11. Sukla, Madhukar: Understanding Organisations: Organisation Theory and Practice in India, Prentice Hall, Now Delhi.



ELECTIVE GROUP: (A) FINANCE & ACCOUNTS:

Paper No. 303 Finance & Accounts Paper No. V (Financial and Cost Accounting-I)

Credits: 04

Total Marks: 100 Marks

Semester End Examination: **70 Marks**

Internal Evaluation: **30 Marks**

Objective: The objective of this course is to enable students understand accounting concepts, tools, and techniques used for taking managerial decisions.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Capital Budgeting 1. Meaning and Concept-process 2. Decision on capital expenditures. Tactical V/s. Strategic investment. 3. Methods of appraising Expenditure 4. Control of capital Expenditure 5. Capital Rationing – Examples.	12	14 + 06 = 20
Unit-2	Capital Structure 1. Meaning and Concept. 2. Optimum Capital Structure 3. Point of indifference – Example 4. Capital Structure theories with Examples.	12	14 + 06 = 20
Unit-3	Return on Capital Employed 1. Meaning and Capital employed, Profit and return. 2. Computation of return on capital employed-Examples. 3. Dupont control chart 4. Significance and use of return on capital employed techniques. 5. Return on capital employed and long-term price- Examples. 6. Variables affecting on return on capital employed.	12	14 + 06 = 20
Unit-4	Cash Budgeting 1. Meaning, Concept, Objective, form and preparation of cash budgeting 2. Methods of cash budgets a. Budgeted balance sheet methods. b. Profit cash forecasting c. Receipt and payment method. 3. Importance of cash budgeting	12	14 + 06 = 20
Unit-5	Uniform costing – Inter-firm comparison 1. Uniform costing a. Meaning b. Component for standardization c. Advantages - Disadvantage 2. Inter-firm Comparisons. a. Meaning procedure b. Problems – purpose c. Benefit - Limitations d. Types of comparisons e. Significance of ratios in inter-firm comparisons.	12	14 + 06 = 20

Internal Evaluation:

Assignment **10 Marks**

Presentation / Seminar **10 Marks**

Test **10 Marks**

Total: **30 Marks**



Reference / Text- Books/ Additional Reading:

1. Beams, F.A. Advanced accounting, Prentice Hall, New Jersey
2. Dearden, J. and S.K. Bhattacharya, Accounting for management, Vikas Publishing House, New Delhi
3. Engler, C., L.A. Bernstein, and K.R. Lambert, Advanced accounting, Irwin, Chicago
4. Fischer, P.M., w.J. Taylor and J.A. Leer, Advanced accounting, South-Western, Ohio
5. Gupta, R.L. Advanced financial accounting, S. Chand & co., New Delhi
6. Horngren, Charles, T. George foster and Srikant M. Datar, Cost accounting, A managerial emphasis, prentice hall, India, Delhi
7. Kesio D.E. and J.J. Weygandt, Intermediate accounting, John Wiley and Sons, NY
8. Monga, J.R. Advanced financial accounting, Mayoor paperbacks, Nodia
9. Narayanswamy, R., Financial accounting, A managerial perspective, Prentice Hall, Delhi
10. Needles Jr. B.E., H.R. Anderson and J.C. caldwell, Financial and managerial accounting, Houghton mifflin Co., Boston
11. Shukla, M.C. and T.S. Grewal, Advanced accountancy, S. Chand & Co., New Delhi
12. Warren, C.S. and P.E. Fees, Principles of financial and managerail accounting, South-western, Ohio
13. Neigs, R.F. financial accounting, Tata MacGraw Hill, New Delhi



ELECTIVE GROUP: (A) FINANCE & ACCOUNTS:

Paper No. 304 Finance & Accounts Paper No. VI (Financials and Cost Accounting-II)

Credits: 04

Total Marks: 100 Marks

Semester End Examination: **70 Marks**

Internal Evaluation: **30 Marks**

Objective: The objective of this course is to enable students understand in details about the accounting concepts, tools, and techniques used for taking managerial decisions.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Human Resources accounting 1. Meaning-definitions 2. Basic premises of H.R.A. 3. Objectives of H.R.A. 4. Significance of H.R.A. 5. H.R.A. Models a. Cost Models b. Present Value Models 6. H.R.A. models and Human resources developing	12	14 + 06 =20
Unit-2	Cost Control and Cost Reduction 1. Meaning – concepts 2. Importance 3. Cost control V/s. Cost reduction 4. Cost control process 5. Cost reduction process 6. Precautions in Implementation of cost reduction programme 7. Role of management account	12	14 + 06 =20
Unit-3	Valuation of shares 1. Need of valuation 2. Factor affecting valuation 3. Methods of valuation a. Net assets method (Intrinsic Value) b. Dividend yield method c. Earning yield method d. Price / Earning ratio method e. Accounting rate of return valuation method f. Gordon growth model g. Walter's model h. Fair value of shares	12	14 + 06 =20
Unit-4	Product pricing 1. Theories of pricing 2. Pricing policy 3. Aims and Objectives of pricing 4. Role of costs in pricing 5. Pricing methods a. Cost based method b. Standard cost pricing c. Target rate of return	12	14 + 06 =20



	<ul style="list-style-type: none"> d. Marginal cost pricing e. Added value of pricing f. Opportunity cost pricing g. Going rate pricing h. Administered pricing i. Customary pricing <ul style="list-style-type: none"> 6. Strategies in product pricing 7. Pricing for established product 8. Price discrimination 9. Limiting factors in product pricing 10. Role of management accountant in product pricing 		
Unit-5	<p>Social cost benefit analysis</p> <ul style="list-style-type: none"> 1. Definition 2. C B A and investment decisions 3. C B A procedure 4. Techniques of C B A 5. Discounted cash flow techniques 6. Benefit / cost comparisons 7. Benefit / cost ratio 8. Benefits of C B A 9. C B A limitations. 	12	14 + 06 =20

Internal Evaluation:

Assignment	10 Marks
Presentation / Seminar	10 Marks
Test	10 Marks
Total:	30 Marks

Reference / Text- Books/ Additional Reading:

1. Beams, F.A. Advanced accounting, Prentice Hall, New Jersey
2. Dearden, J. and S.K. Bhattacharya, Accounting for management, Vikas Publishing House, New Delhi
3. Engler, C., L.A. Bernstein, and K.R. Lambert, Advanced accounting, Irwin, Chicago
4. Fischer, P.M., w.J. Taylor and J.A. Leer, Advanced accounting, South-Western, Ohio
5. Gupta, R.L. Advanced financial accounting, S. Chand & co., New Delhi
6. Horngren, Charles, T. George foster and Srikant M. Datar, Cost accounting, A managerial emphasis, prentice hall, India, Delhi
7. Kesio D.E. and J.J. Weygandt, Intermediate accounting, John Wiley and Sons, NY
8. Monga, J.R. Advanced financial accounting, Mayoor paperbacks, Nodia
9. Narayanswamy, R., Financial accounting, A managerial perspective, Prentice Hall, Delhi
10. Needles Jr. B.E., H.R. Anderson and J.C. caldwell, Financial and managerial accounting, Houghton mifflin Co., Boston
11. Shukla, M.C. and T.S. Grewal, Advanced accountancy, S. Chand & Co., New Delhi
12. Warren, C.S. and P.E. Fees, Principles of financial and managerial accounting, South- western, Ohio
13. Neigs, R.F. financial accounting, Tata MacGraw Hill, New Delhi



ELECTIVE GROUP: (B) MARKETING:

Paper No. 303: MARKETING Paper No. V (Sales Management)

Credits: 04

Total Marks: 100 Marks

Semester End Examination: **70 Marks**

Internal Evaluation: **30 Marks**

Objective: The basic objective of this course is to acquaint with the fundamentals of personal selling and expose them to other issues reposing to management of sales force.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Sales Management: Concept objectives functions, nature and scope theories of selling Buyer sellers Dyads sells) Organization.	12	14 + 06 =20
Unit-2	Sales Planning: Importance and types of sales planning sales planning process sales forecasting methods, sales territory, sales quota.	12	14 + 06 =20
Unit-3	Sales Budget: Concept objective importance and approach, sales budget as a control device.	12	14 + 06 =20
Unit-4	Sales force Motivation and compensation: Problems of motivating sales personnel process of motivating sales personnel Features of a good sales compensation, plan, nature, objectives and principles Features of a good sales compensation plan Factors influencing their design classification of sales compensation plans and types non- financial incentive.	12	14 + 06 =20
Unit-5	Sales Audit and sales Analysis: Importance of control mechanism in sales management sales Audit The concept and characteristics, sales analysis the objectives and principles sales Analysis methods.	12	14 + 06 =20

Internal Evaluation:

Assignment 10 Marks

Presentation / Seminar 10 Marks

Test 10 Marks

Total: 30 Marks

Reference / Text- Books/ Additional Reading:

1. Nair, N.G. and Nair latha, Sales and distribution Management Himalaya Publishing House, Mumbai.
2. AcharGovekar, Krishanan, Ravindranathya, Field sales Management, Himalaya Publishing House, Mumbai.
3. Johnson, Kurt, Schewing, Sales management MGravhill, Singapore.
4. Gupta, Vaswer Das; sales management the Indian perspective, prentice hall, Delhi.



ELECTIVE GROUP: (B) MARKETING:

Paper No. 304: MARKETING Paper No. VI (Advertising Management)

Credits: 04

Total Marks:	100 Marks
Semester End Examination:	70 Marks
Internal Evaluation:	30 Marks

Objective: This course acquaints students with the theory and practice of advertising.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction to advertising: Advertising its nature and important, advertising objectives, types of Advertising	12	14 + 06 =20
Unit-2	Advertising and communication: Advertising and communication, communication process, advertising process.	12	14 + 06 =20
Unit-3	Advertising budget: Nature of advertising budget, advertising appropriation, Allocating advertising budget, Retail advertising budget.	12	14 + 06 =20
Unit-4	Media Planning: Print media, Broadcasting Media, media Planning, Media selection, Media testing.	12	14 + 06 =20
Unit-5	Organisation and control of advertising effect: Role of advertising agencies, advertising agency and client relationship, evaluating advertising effectiveness, pre and post tests.	12	14 + 06 =20

Internal Evaluation:

Assignment	10 Marks
Presentation / Seminar	10 Marks
Test	<u>10 Marks</u>
Total:	30 Marks

Reference / Text- Books/ Additional Reading:

1. Aakar, David et al, 'Advertising management;', prentice hall, New Delhi.
2. Mishra, M.N., Sales promotion and advertising management, Himalaya Publishing House, Mumbai.
3. Tyagi, C.L. and Arunkumar, Advertising management, Atlantic Publishers and Distributors, New Delhi.
4. Mohan Manendra, Advertising Management, Concepts and cases, Tata McgrawHill publishing co. ltd., New Delhi.
5. Rathor, B.S. Advertising Management, Himalaya Publishing House, Mumbai.
6. Batra, Rajveer, John G. Myers and David A. Aakar, Advertising management, Prentice Hall, New Delhi.



ELECTIVE GROUP: (C) BANKING & INSURANCE:

Paper No. 303: Banking & Insurance Paper No. V (Principles of Life Insurance)

Credits: 04

Total Marks: 100 Marks

Semester End Examination: **70 Marks**

Internal Evaluation: **30 Marks**

Objective: To provide an understanding of the principles of life insurance and their relevance.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction: Need for security against economic difficulties, risk and uncertainty; Individual life insurance -nature and uses of life insurance; Life insurance as a collateral, as a measure of financing business continuation, as protection of property, and as a measure of investment.	12	14 + 06 =20
Unit-2	Life Insurance Contract: Distinguishing characteristics; Utmost good faith; Insurable interest; Caveat emptor; Unilateral and allegory nature of contract; Proposal and application form; Warranties; Medical examination; Policy construction and delivery; Policy provision; Lapse; Revival; Surrender value; Paid-up policies; Maturity, nomination, and assignment; Suicide and payment of insured amount; Loan to policy holders.	12	14 + 06 =20
Unit-3	Life Insurance Risk: Factors governing sum assured; Methods of calculating economic risk in life insurance proposal; Measurement of risk and mortality tables. Calculation of premium; Treatment of sub-standard risks; Life insurance fund; Valuation and investment of surplus; Payment of bonus.	12	14 + 06 =20
Unit-4	Life Insurance Policies: Applications in different situations; Important life insurance polices; Life insurance annuities; Important legal provisions and judicial pronouncements in India.	12	14 + 06 =20
Unit-5	Life Insurance Salesmanship: Rules of agency; Essential qualities of an ideal insurance salesman; Rules to canvas business from prospective customers; After-sale service to policy holders.	12	14 + 06 =20

Internal Evaluation:

Assignment 10 Marks

Presentation / Seminar 10 Marks

Test 10 Marks

Total: 30 Marks

Reference / Text- Books/ Additional Reading:

1. Mishra, M.N.: Insurance - Principles and Practice, S. Chand & Co, Ltd., New Delhi.
2. Life Insurance Corporation Act, 1956, G.O.I.
3. Gupta, O.S.: Life Insurance, Frank Brothers, New Delhi.
4. Balachandran, S.: Customer-Driven Services Management, Response Books (A division of Sage Publications), New Delhi.
5. Vinayakam, N.M. Radhasamy and S.V. Vasudevan: Insurance -Principles and Practice, S.Chand & Co. Ltd., New Delhi.
6. Mishra, M.N.: Life Insurance Corporation of India, I, II, III Vol., Raj Books & Subscription, Jaipur.

**ELECTIVE GROUP: (C) BANKING & INSURANCE:****Paper No. 304: Banking & Insurance Paper No. VI (Property and Liability Insurance)****Credits: 04****Total Marks: 100 Marks**Semester End Examination: **70 Marks**Internal Evaluation: **30 Marks****Objective:** To provide an understanding of the principles of life

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction: Risk and insurance; Insurable and non-insurable risks; Nature of property and liability insurance, Crop and cattle insurance; Types of liability insurance; Reinsurance.	12	14 + 06 =20
Unit-2	Basic Concepts of Liability Insurance: a) Basic concepts -Specific and all risk insurance; Valuation of risk; Indemnity contracts and specific value contracts; Average and contribution; Excess and short insurance careers, b) Liability insurance - Procedure for obtaining liability insurance; Legal position of insurance agent; Construction and issue of policy; Records of liability insurance; Policy conditions.	12	14 + 06 =20
Unit-3	Types of Liability Insurance Policy: Dwelling property losses; Business interruption and related losses; Theft insurance contracts; Budgetary covers; Auto insurance; Medical benefit insurance; Dishonesty, disappearance, and destruction insurance; Personal and residential insurance; Boiler machinery insurance; Commercial enterprises and industrial property insurance.	12	14 + 06 =20
Unit-4	Insurance Problems of Institutions: Insurance problems of educational and religious institutions -hospitals, clubs, and associations; Professional package contracts; Errors and omissions insurance; Professional liability insurance; Accounts liability insurance; Limits on amount of insurance. Marketing and underwriting of liability insurance; Finance of liability insurance.	12	14 + 06 =20
Unit-5	Adjustment of Losses and Claims Compensation: Nature of losses and their adjustment; Procedure of adjustment; Functions of adjuster; Responsibilities of adjusters; Survey of losses; Procedure for preparing claims statements; Documents in use in claim settlement; Requirements of the insured in the event of loss; Apportionment and loss valuation; Statutory control over liability insurance in India; Liability policies issued by the insurers.	12	14 + 06 =20

Internal Evaluation:Assignment **10 Marks**Presentation / Seminar **10 Marks**Test **10 Marks**Total: **30 Marks****Reference / Text- Books/ Additional Reading:**

1. Mishra, M.N.: Insurance - Principles & Practice, S. Chand & Co. Ltd., New Delhi. The General Insurance Business (Nationalisation) Act, 1972.
2. Vinayakam, N., M. Radhasamy and S.V. Vasudevan: Insurance -Principles and Practice, S.Chand & Co. Ltd., New Delhi.

M. Com.
SEMESTER – IV

COMPULSORY PAPER

Paper No. 401: Strategic Management

Credits: 04

Total Marks:	100 Marks
Semester End Examination:	70 Marks
Internal Evaluation:	30 Marks

Objective: The objective of this course is to enhance the decision making abilities of students in situations of uncertainty in a dynamic business environment.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Concept of Strategy: Defining strategy, levels at which strategy operates; Approaches to strategic decision making; Mission and purpose, objectives and goals; Strategic business unit (SBU); Functional level strategies. Environmental Analysis and Diagnosis: Concept of environment and its components; Environment scanning and appraisal; Organisational appraisal; Strategic advantage analysis and diagnosis; SWOT analysis.	12	14 + 06 =20
Unit-2	Strategy Formulation and Choice of Alternatives: Strategies , modernisation, diversification, integration; Merger, take-over and joint strategies; Turnaround, divestment and liquidation strategies; Process of strategic choice- industry, competitor and SWOT analysis; Factors affecting strategic choice; Generic competitive strategies- cost leadership, differentiation, focus, value chain analysis, bench marking, service blue printing.	12	14 + 06 =20
Unit-3	Functional Strategies: Marketing, production/ operations and R&D plans and policies. Functional Strategies: Personnel and financial plans and policies.	12	14 + 06 =20
Unit-4	Strategy Implementation: Inter-relationship between formulation and implementation; Issues in strategy implementation; Resource allocation. Strategy and Structure: Structural considerations, structures for strategies; Organisational design and change. Strategy Evaluation: Overview of strategic evaluation; Strategic control; Techniques of strategic evaluation and control.	12	14 + 06 =20
Unit-5	Global Issues in Strategic Management	12	14 + 06 =20

Internal Evaluation:

Assignment	10 Marks
Presentation / Seminar	10 Marks
Test	<u>10 Marks</u>
Total:	30 Marks

Reference / Text- Books/ Additional Reading:

1. Bhattachary, S.K. and N. Venkataramin: Managing Business Enterprises: Strategies, Structures and Systems, Vikas Publishing House, New Delhi.
2. Budhiraja, S.B. and M.B.Athreya: Cases in Strategic Management, Tata McGraw Hill, New Delhi.

**COMPULSORY PAPER****Paper No. 402: Research Methodology in Commerce****Credits: 04**

Total Marks:	100 Marks
Semester End Examination:	70 Marks
Internal Evaluation:	30 Marks

Objective: The purpose of this course is to enable students learn the process and techniques of research.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Research Methodology: Introduction, Meaning, Importance, Types, Research methods and methodology, Research process.	12	14 + 06 =20
Unit-2	Research Problem: Defining the research problems, what as research problem? Selecting the problem, Necessity of Defining the Research Design, Technique involved in detaining a problem.	12	14 + 06 =20
Unit-3	Research Design: Meaning, Needs, Features, Different research design exploratory, descriptive and experimental design.	12	14 + 06 =20
Unit-4	Measurement and Scaling Techniques: Measurement in research Measurement Scale, Sources of error in measurement, test of Sound measurement, scaling, meaning of scaling, scale classification, Bases, Important Scaling Techniques.	12	14 + 06 =20
Unit-5	Interpretation and Report Writing: Meaning of Interpretation, Why interpretation? Precaution Interpretation, Report Writing, Different Steps in Writing reports; Types of Report, Oral Presentation, Precaution for Writing Research Report.	12	14 + 06 =20

Internal Evaluation:

Assignment	10 Marks
Presentation / Seminar	10 Marks
Test	<u>10 Marks</u>
Total:	30 Marks

Reference / Text- Books/ Additional Reading:

1. Kothari, C.R.: Research Methodology; Methods and Techniques, Wiley Eastern Limited, New Delhi.
2. Thanulingom N.: Research Methodology; Himalaya Publishing Hours, New Delhi.
3. Michael, V.P.: Research Methodology; Himalaya Publishing Hours, New Delhi.
4. Sadhu A.N. & Singh Amarjit Research Methodology in Social Sciences, Himalaya Publishing Hours, New Delhi.
5. Krishna swami, O.R., Methodology and Research in Social Sciences, Himalaya Publishing Hours, New Delhi.

**ELECTIVE GROUP: (A) FINANCE & ACCOUNTS:****Paper No. 403: Finance & Accounts Paper No.VII (Accounting Information System)****Credits: 04****Total Marks: 100 Marks**Semester End Examination: **70 Marks**Internal Evaluation: **30 Marks****Objective:** To acquaint students with the use of computers in the area of financial and cost accounting.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Financial Accounting System: Financial transactions; Books of original entry –ledger, trial balance; Financial statements -profit and loss accounts and balance sheet. Practical knowledge on Wings Accounting and Wings Trade (Software).	12	14 + 06 =20
Unit-2	Use of software packages of various types of obtain financial accounting output for the following: 1. Day books 5. Trial Balance 2. Journals 6. Balance Sheet 3. General Ledger 7. Profit and Loss Account 4. Subsidiary Ledger 8. Other statements	12	14 + 06 =20
Unit-3	Cost Accounting System: Elements of cost; Classification; Cost sheet; Cost accounting methods and techniques.	12	14 + 06 =20
Unit-4	Use of Software Packages of various types to obtain cost accounting outputs like the following: 1. Analysis of cost -cost centers wise 2. Analysis of cost -cost elements wise 3. Allocation of overheads 4. Apportionment of overheads 5. Preparation of cost sheet 6. Variable and fixed costs -BEP, P/V analysis 7. Standard cost and variance analysis 8. Differential cost	12	14 + 06 =20
Unit-5	Synergy (2+2= 5 effect) Meaning, Characteristics of Synergy, Negative Synergy (2+2=5 effect), Synergy as a part of Management, Type of Synergy & Start up and operating Synergy.	12	14 + 06 =20

Internal Evaluation:**Assignment 10 Marks****Presentation / Seminar 10 Marks****Test 10 Marks****Total: 30 Marks****Reference / Text- Books/ Additional Reading:**

1. Kishore, Ravi M.: Cost Accounting, Taxmann Publications Ltd., New Delhi.
2. Iyenger, S.P.: Cost Accounting -Principles and Practice, Sultan Chand & Sons, New Delhi.,
3. Gupta R.L and Radhaswamy, M.: Advanced Accountancy, Sultan Chand & Sons, New Delhi.
4. Software manuals.
5. Accounting Softwares: Tally, Miracle, Tata EXE, etc.



ELECTIVE GROUP: (A) FINANCE & ACCOUNTS:

Paper No. 404: Finance & Accounts Paper No.VIII (Financial Institutions & Markets)

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation: **30 Marks**

Objective: This course aims at providing students with an understanding of the structure, organization and working of financial markets and institutions in India.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction: Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system - an overview. Financial Markets: Money and capital markets; Money market - meaning, constituents, functions of money market; Money market instruments - call money, treasury bills, certificates of deposits, commercial bills, trade bills etc; Recent trends in Indian money market; Capital market- primary and secondary markets; Depository system; Government securities market; Role of SEBI - an overview; Recent developments.	12	14 + 06 =20
Unit-2	Reserve Bank of India: Organisation, management and functions; Credit creation and credit control; Monetary policy. Commercial Banks: Meaning, functions, management and investment policies of commercial banks; Present structure; E-banking and e-trading; Recent developments in commercial banking.	12	14 + 06 =20
Unit-3	Insurance Sector: Objectives, role, investment practices of LIC and QIC; Insurance Regulatory and Development Authority- role and functions. Non-Banking Financial Institutions: Concept and role of non-banking financial institutions; Sources of finance; Functions of non-banking financial institutions; investment policies of non banking financial institutions in India.	12	14 + 06 =20
Unit-4	Mutual Funds: Concept, performance appraisal, and regulation of mutual funds (with special reference to SEBI guidelines); Designing and marketing of mutual funds schemes; I Latest mutual fund schemes in India - an overview. Merchant Banking: Concept, functions and growth; Government policy on merchant banking services; SEBI guidelines; Future of merchant banking in India.	12	14 + 06 =20
Unit-5	Interest Rate Structure: Determinants of interest rate structure; Differential interest Recent changes in interest rate structure. Foreign Investments: Types, trends and implications; Regulatory framework for foreign investments in India.	12	14 + 06 =20



Internal Evaluation:

Assignment	10 Marks
Presentation / Seminar	10 Marks
Test	<u>10 Marks</u>
Total:	30 Marks

Reference / Text- Books/ Additional Reading:

1. Avdhani: Investment and Securities Markets in India, Himalaya Publications, Delhi.
2. Bhole, L.M.: Financial Markets and Institutions, Tata McGraw Hill, Delhi.
3. Ghosh, D: Banking Policy in India, Allied Publications, Delhi.
4. Giddy.I.H: Global Financial Markets, A.I.T.B.S., Delhi.
5. Khan, M.Y: Indian Financial System, Tata McGraw Hill, Delhi.
6. Reserve Bank of India, Various Reports, RBI Publication, Mumbai.
7. Varshney.P.N: Indian Financial System, Sultan Chand & Sons, New Delhi.
8. Averbach, Robert D: Money, Banking and Financial Markets; MacMillan, London.
9. Srivastava R.M.: Management of Indian Financial Institution; Himalaya Publishing House, Mumbai.
10. Verma JC: Guide to Mutual Funds and Investment Portfolio, Bharat Publishing House, New Delhi.



ELECTIVE GROUP: (B) MARKETING

Paper No. 403: Marketing Paper No. VII (Marketing of Services)

Credits: 04

Total Marks: 100 Marks
 Semester End Examination: **70 Marks**
 Internal Evaluation: **30 Marks**

Objective: This Course acquaints students with the basic issues in Services marketing.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction to Service Marketing: Introduction Role of services in an economy- nature of services Types of Services Different between goods and services marketing.	12	14 + 06 =20
Unit-2	Services Marketing Management: Introduction marketing management process for services Organizing marketing planning, Analyzing marketing opportunities, Selecting target market, Developing the service marketing mix, managing and controlling marketing efforts.	12	14 + 06 =20
Unit-3	Consumers in Services Industry: Introduction Buyer characteristics: cultural factors, Social factors, personal factors, psychological factors, Buyer decision-making process: problem recognition, information search evaluation of alternatives purchase of services, post purchase decision comparison of individual consumer and organizational buyer behavior for services.	12	14 + 06 =20
Unit-4	Service Marketing Mix: Introduction Elements of Service marketing mix; service product, price, place, promotion, people, process, physical evidence.	12	14 + 06 =20
Unit-5	Service marketing Applications: Introduction Bank marketing, Tourism Marketing, Hospital marketing, Air line marketing.	12	14 + 06 =20

Internal Evaluation:

Assignment 10 Marks
Presentation / Seminar 10 Marks
Test 10 Marks
Total: 30 Marks

Reference / Text- Books/ Additional Reading:

1. Venugopal Vasanti, Raghu V.N. Services marketing Himalaya Publishing Hours, Mumbai.
2. Christopher, H. Lovelock: Services marketing, Prentice hall, New Jersey.
3. Zeithaml, V.A., and Bitner, M.J., services marketing, McGraw Hill, Inc, New York.

**ELECTIVE GROUP: (B) MARKETING****Paper No. 404: Marketing Paper No. VIII (International Marketing)****Credits: 04**

Total Marks:	100 Marks
Semester End Examination:	70 Marks
Internal Evaluation:	30 Marks

Objective: The objective of this course is to expose students to the conceptual framework of international marketing management.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction to International Marketing: Nature and significance, complexities in international marketing, Transition from domestic to transnational marketing International marketing Environment.	12	14 + 06 =20
Unit-2	Product Decisions: product planning for global markets; Standardization Vs. product adaptation; New product development; management of international brands;	12	14 + 06 =20
Unit-3	Pricing Decisions: Environments in fluencies on pricing decisions; International pricing policies and strategies.	12	14 + 06 =20
Unit-4	Promoting decisions: Complexities and issue; International advertising personal selling; sales promotion and public relations.	12	14 + 06 =20
Unit-5	Distribution Channels and Logistics: Functions and types of channels; channel selection decisions; selection of foreign distributors / agents and managing relations with them international logistics decisions.	12	14 + 06 =20

Internal Evaluation:

Assignment	10 Marks
Presentation / Seminar	10 Marks
Test	<u>10 Marks</u>
Total:	30 Marks

Reference / Text- Books/ Additional Reading:

1. Varshney, R.L. and Vhattacharyya B., International marketing management. An Indian perspective. sultan chand & sons, New Delhi.
2. Saravanavel p. International marketing marketing Himalaya Publishing Hours, Mumbai.
3. Dewan, J.M. and sudarsham, K.N., International marketing management, Discovery Publishing Hours, New Delhi.
4. Czinkota M.R. International marketing, Dryden press, Boston.
5. Jain, S.C., International marketing,, CBS Publishing Hours, New Delhi.
6. Sarathy, R. and V. Terpstra, International marketing, Dryden press, Boston.



ELECTIVE GROUP: (C) BANKING & INSURANCE:

Paper No. 403: Banking & Insurance Paper No.VII (Insurance Finance and Administration)

Credits: 04

Total Marks: 100 Marks

Semester End Examination: **70 Marks**

Internal Evaluation: **30 Marks**

Objective: To provide an understanding of the process of administering insurance finance.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction: Law of probability; Forecast of future events; Construction of mortality tables; Mortality tables for annuities.	12	14 + 06 =20
Unit-2	Premium Determination: Basic factors; Use of mortality tables in premium determination; Interest, compound interest functions; Net and gross premium; Mode of periodical premium payment; Mode of claim payment; Benefit to be provided; Mode of loading for expenses; Gross premium -general considerations, insurer's expenses; Margin adjusting; Premium for term insurance; Temporary insurance; Endowment insurance; Level and natural premium plan; Premium calculation for annuities, life and other policies; Elementary study of actuarial valuation.	12	14 + 06 =20
Unit-3	Reserves and Surplus: Nature, origin, and importance of reserves and funds in life and property insurance; Retrospective and prospective reserve computation; Statutory regulation of reserves; Nature of surrender value; Concept and calculation of surrender value; Standard non-forfeiture law; Non-forfeiture value; Reduced paid up values; Settlement options; Automatic premium loan; Nature and source of insurance surplus; Special form of surplus; Distribution of surpluses -extra dividend, residuary dividend; Investment of surplus and reserves -basic principles. Investment policy of LIC and GIC in India as specific cases.	12	14 + 06 =20
Unit-4	Administration: Present administrative set up of General Insurance Corporation of India, Life Insurance Corporation of India, Provident Fund Societies, and other organizations doing insurance business; Establishment and control of branches; Machinery for decision making used by insurance organizations; Statutory administrative provisions,	12	14 + 06 =20
Unit-5	Legislation: Detailed study of Life Insurance Corporation of India Act, 1956, General Insurance Corporation of India Act, 1976, Export Credit' and Guarantee Corporation Act -with particular reference to Life fund, other insurance funds, annual and periodical valuation of surplus bonus to anticipating policies; Investment regulations; Agency rules; Performance evaluation; A brief study' of Indian Insurance Act, 1938; Role of Insurance Development and Regulatory Authority (IRDA) of India.	12	14 + 06 =20



Internal Evaluation:

Assignment	10 Marks
Presentation / Seminar	10 Marks
Test	<u>10 Marks</u>
Total:	30 Marks

Reference / Text- Books/ Additional Reading:

1. Mishra, M.N.: Insurance - Principles & Practice, S. Chand & Co. Ltd., New Delhi.
2. Study of LIC Act and other relevant Acts & IRDA
3. Vinayakam N. M. Radhasamy & S.V. Vasudevan: Insurance-Principles and Practice, S.Chand & Co. Ltd., New Delhi
4. Singh, S.P.: Investment Pattern of the Life Insurance Corporation of India, Sahitya Bhavan, Agra.



ELECTIVE GROUP: (C) BANKING & INSURANCE:

Paper No. 404: Banking & Insurance Paper No.VIII (Fire and Marine Insurance)

Credits: 04

Total Marks: 100 Marks

Semester End Examination: **70 Marks**

Internal Evaluation: **30 Marks**

Objective: To give exposure to the provisions of fire and marine insurance and their increasing importance.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Fire Insurance Contract: Origin of fire insurance; Its nature, risks, hazards, and indemnity; Legal basis, stipulation, and conditions; Contracts; Full disclosure of material facts; Inspection and termination of coverage.	12	14 + 06 =20
Unit-2	Fire Insurance Policies: Issue and renewal of policies; Different kinds; Risks covered; Recovery of claims; Insurer's option; Ex-gratia payment and subrogation; Policy conditions; Hazards not covered; Contribution and average; Re-insurance, double insurance, and excess insurance. Types of fire protection policies.	12	14 + 06 =20
Unit-3	Marine Insurance Contract: Origin and growth; History of Lloyds;. Evaluation of marine insurance business in India; Basic elements -insurable interest, utmost good faith, implied warranties; Policy document; Types of marine insurance contract -freight, cargo and vessel; Procedure for obtaining marine protection policy; Marine policies and conditions; Nature of coastal marine	12	14 + 06 =20
Unit-4	Marine Losses: Total loss, partial loss, particular average loss, and general average loss; Preparation of loss statement; Payment of marine losses -requirement of the insured, documents needed, procedure for presentation of claim; Valuation of loss salvage; Limits of liability; Attachment and termination of risk.	12	14 + 06 =20
Unit-5	General Insurance Corporation and Other Insurance Institutions: Working of QIC in India, Types of risks assumed and specific policies issued by ECGC and private sector insurers.	12	14 + 06 =20

Internal Evaluation:

Assignment 10 Marks

Presentation / Seminar 10 Marks

Test 10 Marks

Total: 30 Marks

Reference / Text- Books/ Additional Reading:

1. Mishra, M.N.: Insurance - Principles & Practice, S. Chand & Co. Ltd., New Delhi.
2. The Marine Insurance Act, 1063. G.O.I.
3. Vinayakam, N.M. Radhasamy and S.V. Vasudevan: Insurance -Principles and Practice, S.Chand & Co. Ltd. New Delhi.