



Krantiguru Shyamji Krishna Verma
Kachchh University
Mundra Road, Bhuj - KACHCHH.

MASTER OF COMMERE.
Semester Course of Studies

Proposed new Course under CBCS
DEPARTMENT OF COMMERCE & MANAGEMENT
K.S.K.V. KACHCHH UNIVERSITY - BHUJ
KACHCHH - 370 001.

W.E.F. June 2010.

Department of Commerce & Management

(Proposed Syllabus for M.Com.- w.e.f. June- 2010)

Proposed M.Com. Program Structure

M.Com. Programme is divided into two parts as under. Each Part will consist of two Semesters.

		Semester	Semester
Part – I	First Year	Semester – I	Semester – II
Part – II	Second Year	Semester – III	Semester – IV

The schedule of papers prescribed for various semesters shall be as follows;

Papers	Marks		Total Marks	Contact Hrs/Week	Credit
	External Ass.	Internal Ass.			

Semester – I

Paper 101	: Fundamentals of Marketing & Research (Paper – I)	70	30	100	4	4
Paper 102	: Financial Management (Paper – I)	70	30	100	4	4
Paper 103	: Cost Accounting (Paper – I)	70	30	100	4	4
Paper 104	: Elective (Paper –I)	70	30	100	4	4
Paper 105	: Interdisciplinary (Paper – I)	70	30	100	4	4
Total :		350	150	500		20

Semester – II

Paper 201	: Fundamentals of Marketing & Research (Paper – II)	70	30	100	4	4
Paper 202	: Financial Management (Paper – II)	70	30	100	4	4
Paper 203	: Cost Accounting (Paper – II)	70	30	100	4	4
Paper 204	: Elective (Paper –II)	70	30	100	4	4
Paper 205	: Interdisciplinary (Paper – II)	70	30	100	4	4
Total :		350	150	500		20

Semester –III

Paper 301	: Business Environment (Paper – I)	70	30	100	4	4
Paper 302	: Strategic Management (Paper – I)	70	30	100	4	4
Paper 303	: Statistical Analysis (Paper – I)	70	30	100	4	4
Paper304	: Elective (Paper – III)	70	30	100	4	4
Paper305	: Elective (Paper – IV)	70	30	100	4	4
Total :		350	150	500		20

Semester –IV

Paper 401	: Business Environment (Paper – II)	70	30	100	4	4
Paper 402	: Strategic Management (Paper- II)	70	30	100	4	4
Paper 403	: Statistical Analysis (Paper –II)	70	30	100	4	4
Paper404	: Elective (Paper –V)	70	30	100	4	4
Paper405	: Elective (Paper – VI)	70	30	100	4	4
Total :		350	150	500		20
Paper	: Foundation Course					4
Paper	: Foundation Course					4
Grand Total		1400	600	2000		88

Core Groups :**Semester - I**

Paper Code No.	Paper Name
Paper 101	: Fundamentals of Marketing & Research (Paper – I)
Paper 102	: Financial Management (Paper – I)
Paper 103	: Cost Accounting (Paper – I)

Semester - II

Paper Code No.	Paper Name
Paper 201	: Fundamentals of Marketing & Research (Paper – II)
Paper 202	: Financial Management (Paper – II)
Paper 203	: Cost Accounting (Paper – II)

Semester - III

Paper Code No.	Paper Name
Paper 301	: Business Environment (Paper – I)
Paper 302	: Strategic Management (Paper – I)
Paper 303	: Statistical Analysis (Paper – I)

Semester – IV

Paper Code No.	Paper Name
Paper 401	: Business Environment (Paper – II)
Paper 402	: Strategic Management (Paper – II)
Paper 403	: Statistical Analysis (Paper –II)

Elective Groups:

Any one group from the available electives to be selected at the commencement of M.Com.

List of Elective Groups

The Department will announce in the beginning of the respective semester, the list of elective groups which will be offered during the semester depending upon the faculty members and the demand of electives.

- **Group A: Financial and Management Account**

Semester-I

Paper Code No.	Paper Name
Paper – 104-A	: Financial and Management Account (Paper- I)

Semester-II

Paper Code No.	Paper Name
Paper – 204-A	: Financial and Management Account (Paper- II)

Semester-III**Paper Code No.**

Paper – 304-A	:	Financial and Management Account (Paper- III)
Paper – 305-A	:	Financial and Management Account (Paper- IV)

Semester-IV**Paper Code No.**

Paper – 404-A	:	Financial and Management Account (Paper- V)
Paper – 405-A	:	Financial and Management Account (Paper- VI)

- **Group B: Advanced Marketing Management**

Semester-I**Paper Code No.**

Paper – 104-B	:	Advanced Marketing Management (Paper – I)
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Semester-II**Paper Code No.**

Paper – 204-B	:	Advanced Marketing Management (Paper – II)
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Semester-III**Paper Code No.**

Paper – 304-B	:	Advanced Marketing Management (Paper – III)
Paper – 305-B	:	Advanced Marketing Management (Paper – IV)

Semester-IV**Paper Code No.**

Paper – 404-B	:	Advanced Marketing Management (Paper – V)
Paper – 405-B	:	Advanced Marketing Management (Paper – VI)

- **Group C: Human Resource Management**

Semester-I

Paper Code No.	Paper Name
Paper – 104-C	: Human Resource Management (Paper – I)

Semester-II

Paper Code No.	Paper Name
Paper – 204-C	: Human Resource Management (Paper – II)

Semester-III

Paper Code No.	Paper Name
Paper – 304-C	: Human Resource Management (Paper – III)
Paper – 305-C	: Human Resource Management (Paper – IV)

Semester-IV

Paper Code No.	Paper Name
Paper – 404-C	: Human Resource Management (Paper – V)
Paper – 405-C	: Human Resource Management (Paper – VI)

Interdisciplinary Groups :**Semester-III**

Paper Code No.	Paper Name
Paper – 105-A	: Quantitative Techniques in Business Management (Paper – I)
Paper – 105-A	: Money Banking in Finance (Paper – I)

Semester-IV

Paper Code No.	Paper Name
Paper – 205-B	: Quantitative Techniques in Business Management (Paper – II)
Paper – 205-B	: Money Banking in Finance (Paper – II)

Foundation Course :

Paper Code No.	Paper Name
Paper –	:
Paper –	:

Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

- Q-1(A) Two objective questions carrying one mark each. (2)
(It can include: definitions, FIBs, True or false, one line answers, MCQs etc)
- Q-1 (B) Answer two short questions carrying 6 marks each OR Any one (12)
question which could be a long question, case study, application of
concepts, practical problem etc carrying 12 marks
OR
- Q-1 (B) Answer two short questions carrying 6 marks each OR Any one (12)
question which could be a long question, case study, application of
concepts, practical problem etc carrying 12 marks
- Q-2 (A) Two objective questions carrying one mark each. (2)
(It can include: definitions, FIBs, True or false, one line answers,
MCQs etc)
- Q-2 (B) Answer two short questions carrying 6 marks each OR Any one (12)
question which could be a long question, case study, application of
concepts, practical problem etc carrying 12 marks
OR
- Q-2 (B) Answer two short questions carrying 6 marks each OR Any one (12)
question which could be a long question, case study, application of
concepts, practical problem etc carrying 12 marks
- Q-3 (A) Two objective questions carrying one mark each. (2)
(It can include: definitions, FIBs, True or false, one line answers,
MCQs etc)
- Q-3 (B) Answer two short questions carrying 6 marks each OR Any one (12)
question which could be a long question, case study, application of
concepts, practical problem etc carrying 12 marks
OR
- Q-3 (B) Answer two short questions carrying 6 marks each OR Any one (12)
question which could be a long question, case study, application of
concepts, practical problem etc carrying 12 marks

- Q-4 (A) Two objective questions carrying one mark each. (2)
(It can include: definitions, FIBs, True or false, one line answers, MCQs etc)
- Q-4 (B) Answer two short questions carrying 6 marks each OR Any one (12)
question which could be a long question, case study, application of concepts, practical problem etc carrying 12 marks
OR
- Q-4 (B) Answer two short questions carrying 6 marks each OR Any one (12)
question which could be a long question, case study, application of concepts, practical problem etc carrying 12 marks
- Q-5 (A) Two objective questions carrying one mark each. (2)
(It can include: definitions, FIBs, True or false, one line answers, MCQs etc)
- Q-5 (B) Answer two short questions carrying 6 marks each OR Any one (12)
question which could be a long question, case study, application of concepts, practical problem etc carrying 12 marks
OR
- Q-5 (B) Answer two short questions carrying 6 marks each OR Any one (12)
question which could be a long question, case study, application of concepts, practical problem etc carrying 12 marks

Notes:-

- This structure is to be followed strictly for all courses.
- If the paper Setter wants to ask case study he can ask only one case study in the whole paper.

K.S.K.V. Kachchh University
Department of Commerce & Management
Master of Commerce
Semester-I

101 : Fundamentals of Marketing & Research (Paper – I)

1. **Objective:** The aim of this subject is to familiarize students about marketing and its concepts and develop their conceptual abilities, it will also focus on the fundamentals of market research. This course is designed with the intention to help the students who seek to do further work in marketing.
2. **Key features:** Participative class and case studies.
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. Course Contents :

Module No.	Modules/ Sub Modules	Session	Marks
1	Introduction and Evolution : Nature and scope of Marketing Management, marketing plan and its contents, Marketing process in detail	12	14
2	Marketing research Role of marketing research, Identification of market problems, research process, research design as a plan of action and types of research design, demand measurement and forecasting	12	14
3	Measurement and Interpretation of Research : Scales of measurement, scaling of psychological attributes, psychological measurement, classification and assessment of error, sampling its steps and types, formation and presentation of results and reports	12	14
4	Competition analysis : Identifying the competitors, Determining their objectives, strategies, strength and weakness analysis of competitors, estimating competitors reaction pattern, designing competitive intelligence system, selecting the competitors to attack and avoid- Balancing customer and competitor orientation	12	14

5 New product development and Launching :
 New product development concept, and managing developmental process, Idea generation- idea screening, concept development and testing, strategy development analysis, product development-market testing-commercialization- The consumer adoption processes **12 14**

6. Teaching methodology: The methodology includes conceptual knowledge and case studies giving real life experience

7. Recommended Text Books & Suggested reference Books :

- Marketing Management: Kotler, Keller, Koshy & Jha
- Marketing Management: K.Karunakaran
- Marketing Management: V S. Ramaswamy & S namakumari

8. Session Plan :

Session	Topics
1	Introduction
2	Nature, scope and importance
3	Evolution of marketing
4	Needs, wants and demands
5	Marketing orientations- production concept, product concept
6	Selling concept. Marketing concept
7-8	Holistic concept
9	The Marketing process- analyzing market oppurtunities
10	Selecting Target markets, market segmentation
11	Developing marketing mix
12	Managing the marketing effort
13	Introduction to market research
14	Objectives and importance
15	Scope of marketing research
16-19	Marketing research process
20	Exploratory research
21	Descriptive research
22	Casual research
23-24	Demand measurement and forecasting
25	Scales of measurement
26	Scaling of psy chological attributes
27	Psychological measurements
28	Variations in measured scores
29	Classification and assessment of errors
30	Developing measures
31	Steps in planning
32	Types of sampling plans, non probability sample, stratified sample
33	Quota sample, cluster sample
34	Research report criteria, writing criteria
35	Forms of report, Preparing the oral report
36	Graphical presentations of the results

37	Introduction and basis of competition
38	Competitive forces
39	Identifying the competitors
40	Analyzing competitors
41	Determining competitors objectives
42	Assessing the competitors strength and weakness
43-44	Designing competitive strategies
45	Reaction patterns of competitors
46	Designing competitive intelligence system
47	Selecting competitors to attack and avoid
48	Balancing customer and competitor orientation
49	NPD concept and dilemma
50	Idea generation
51	Idea screening
52	Concept Development
53	Marketing strategy
54	Business analysis
55	Product development
56	Test marketing
57	Commercialization
58-60	Consumer adoption process

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Master of Commerce
Semester-I

102: Financial Management (Paper – I)

1. **Objective:** The aim of this subject is to familiarize students about finance and its concepts and develop their conceptual abilities. This course is designed with the intention to help the students who seek to do further work in finance.
2. **Key features:** To do the synchronization of theory and Practice
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	Financial Management – Finance Function Introduction, Meaning of Financial Management, Objectives of Financial Management, Importance of Financial Management, Scope of Financial Management, Traditional Approach and Modern Approach – Comparison, Classification of Finance Functions: (i) Executive Finance Function, (ii) Incidental Finance; Function, Meaning of Agency Theory, Problem of Agency Theory, Ways to Overcome Agency Problem, Organization of Finance Functions: (i) Functions of Controller (ii) Functions of Treasurer	12	14
2	Cost of Capital Introduction, Meaning of Cost of Capital, Significance of the Cost of Capital, Various Concepts of Cost of Capital, Specific Cost of Capital for Various Sources of Finance: (i) Cost of Debts (ii) Cost of Preference Share Capital (iii) Cost of Equity Capital (iv) Capital Asset Pricing Model (v) Cost of Retained Earnings (vi) Weighted Average Cost of Capital, Cases to be discussed and Solved (including Practical Problems)	12	14

3	Capital Structure Introduction, Definition of Capital Structure, Features of an appropriate Capital Structure, Factors affecting Capital Structure, Types of Capital Structure, Planning the initial Capital Structure, Net Income Approach, Net Operating Income Approach, Traditional Approach, Modigliani – Miller Approach, Cases to be discussed and Solved (including Practical Problems)	12	14
4	Leverage Analysis Introduction, Operating Leverage, Financial Leverage, Combined Effect of Operating and Financial Leverage, Earning Per Share, EBIT-EPS Analysis, Effect of Leverage on Share holders Risk, Cases to be discussed and Solved (including Practical Problems)	12	14
5	Lease Financing Introduction, Meaning of Lease, Characteristics of Lease, Types of Lease, Hire Purchase and Lease, Factors Affecting Leasing Decisions, Financing through Leasing Vs Buying, Advantages and Limitations of Lease, Lease Accounting, Development of Leasing in India, Institutions in the field of Leasing, Difficulties faced by Lease Companies in India	12	14

6. Teaching methodology: The methodology includes conceptual knowledge and case studies giving real life experience

7. Recommended Text & Suggested reference Books:

- Business Finance – PRIN. T. J. Rana, Sudhir Prakashan
- Financial Management - I.M.Pandey, 9E
- Financial Management – Prasanna Chandra, 7E Published by Tata McGraw Hill
- Financial Management, Text, Problems and Cases – Khan & Jain, 5E Published by Tata McGraw Hill

8. Session Plan :

Session	Topics
1	Financial Management – Finance Function Introduction, Meaning of Financial Management, Objectives of Financial Management
2	Importance of Financial Management
3-4	Scope of Financial Management
5	Traditional Approach and Modern Approach – Comparison
6-7	Classification of Finance Functions: (i) Executive Finance Function, (ii) Incidental Finance Function
8-9	Meaning of Agency Theory, Problem of Agency Theory, Ways to Overcome Agency Problem
10-11	Organization of Finance Functions: (i) Functions of Controller (ii)

	Functions of Treasurer
12	Group Discussion and Guidance for Assignment
13	Cost of Capital
	Introduction, Meaning of Cost of Capital, Significance of the Cost of Capital
14	Various Concepts of Cost of Capital
15-24	Specific Cost of Capital for Various Sources of Finance: (i) Cost of Debts (ii) Cost of Preference Share Capital (iii) Cost of Equity Capital (iv) Capital Asset Pricing Model (v) Cost of Retained Earnings (vi) Weighted Average Cost of Capital (Understanding the terms theoretically and by discussing and solving Cases)
25	Capital Structure
	Introduction, Definition of Capital Structure, Features of an appropriate Capital Structure
26	Factors affecting Capital Structure
27-28	Types of Capital Structure
29-30	Planning the initial Capital Structure
31	Net Income Approach
32	Net Operating Income Approach
33	Traditional Approach
34	Modigliani – Miller Approach
35-36	Discussing and Solving Cases
37	Leverage Analysis
	Introduction, Operating Leverage, Financial Leverage, Combined Effect of Operating and Financial Leverage
38-48	Operating Leverage, Financial Leverage, Combined Effect of Operating and Financial Leverage, Earning Per Share, EBIT-EPS Analysis, Effect of Leverage on Share holders Risk (Understanding the terms theoretically and by discussing and solving Cases)
49	Lease Financing
	Introduction, Meaning of Lease, Characteristics of Lease
50-51	Types of Lease
52	Hire Purchase and Lease
53	Factors Affecting Leasing Decisions
54-55	Financing through Leasing Vs Buying, Advantages and Limitations of Lease
56	Lease Accounting, Development of Leasing in India
57	Institutions in the field of Leasing
58	Difficulties faced by Lease Companies in India
59-60	Group Discussion and Guidance for Assignment

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Master of Commerce
Semester-I

103: Cost Accounting (Paper-1)

1. **Objective:** Studying Cost Accounting is one of the best business investments a student can make. Why? Because success in any organization-form the smallest corner store to the largest multinational corporation-requires the use of cost accounting concepts and practices. Cost accounting provides key data to managers for planning and controlling, as well as costing products, services and customers. The course is designed to serve the above purpose.
2. **Key features:** Practical application of the theoretical concepts.
3. **Course duration:** 60 sessions, 4 sessions a week.

4. **Evaluation :**

Evaluation pattern

End Semester Examination	70%
Mid-Semester Examination	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	Cost Classification and Analysis : Introduction, Classification of Costs: According to Elements, Functions or Operations, Nature or Behavior, Controllability or Accountability, Normality, Time Period and Product or Period. For Managerial Decision-making: Marginal Cost, Relevant Cost, Differential Cost, Sunk Cost and Opportunity Cost, Practical Problems. Cost Control : (A) Inventory Control : Introduction, Meaning of inventory Control, Importance of Inventory Control & Advantages, Objectives of Inventory Control, Functions of Inventory, Techniques of Inventory Control : (i) Fixing various quantity levels of inventory (ii) Classifying and identifying inventory, (iii) Controlling storage of Inventory (iv) Stock taking and Record keeping (v) ABC System of Inventory Control., Determining Economic Order Quantity, Determining Various Levels of Inventories, ABC Analysis of Inventory, Classification and Identification of Inventory, Organization of Inventory Control and Stock Taking and Keeping Records, Practical Problems.	12	14

2	<p>Cost Control :</p> <p>(B) Labour Cost Control : Introduction, Control of Labour Cost, Personnel Department, Labor Turnover, Engineer and Job Study Department : (i) Method Study (ii) Motion study (iii) Time Study (iv) Job Evaluation (v) Job Analysis (vi) Job Description (vii) Job Specification (viii) Merit Rating., Timekeeping Department : (i) Time-keeping (ii) Time booking., Pay Roll Department : (i) Calculation of Wages (ii) Payment of Wages., Cost Accounting Department, Time Study, Motion Study, Some Problems relating to Labor Cost : (i) Idle Time (ii) Over Time (iii) Outworkers (iv) Casual Workers (v) Direct Expenses. Practical Problems.</p> <p>(C)Overheads : Introduction, Overhead Absorption Rates: (i) Actual Rate, (ii) Pre-determined Rate., Types of Absorption Rates : (i) Flat or Single Rate (ii) Departmental or Multiple Rates., Estimate of Production for absorption of Overheads., Causes of Over-Absorption and Under-Absorption of Overheads., Accounting of Under and Over-absorbed Overheads, Practical Problems.</p>	12	14
3	<p>Learning Curve Introduction, Learning Rate, 80% Learning Curve, What Cost are affected by the Learning Curve?, The Relevance of Learning Curve effects in Management Accounting, Importance of Learning Curve, Limitations of Learning Curve, Illustrations, The Equation Approach, Deferred Learning Curve Costs, Practical Problems.</p> <p>Variance Analysis:</p> <p>(A) Standard Costing</p>		
	<p>Introduction, Definition, Characteristics of Standard Costing, Advantages of Standard Costing, Limitations of Standard Costing, Setting Standards : (i) Standards for Direct Materials (ii) Standards for Direct Labor (iii) Standards for Variable Overheads (iv) Standards for fixed Overheads., Types of Standards (i) Basic Standard (ii) Current Standard, Normal Standard, Estimated Standard, Historical Standard, Ideal Standard., Standard Absorption Costing and Standard Marginal Costing, Standard Costing and Budgetary Control, Standard Cost Card</p>		14
4	<p>(B) Material & Labor Variances (i) Material Variances (ii) Labor Variances, Practical Problems.</p>	12	14
5	<p>(C) Variable & Fixed O.H. & Sales Variances (iii) Variable Overhead Variances (iv) Fixed Overhead Variances (v) Sales Variances: (i) Sales Value Variances (ii) Sales Margin Variances, Practical Problems.</p>	12	14

6. Teaching methodology:

The following pedagogical tools will be used to teach this course:

- (1) Lectures and Discussions
- (2) Assignments and Presentations
- (3) Case Analysis

7. Recommended Text Books & Suggested reference Books:

- Cost Accounting- A Managerial Emphasis (Thirteen Edition) by Charles T. Horngren, Srikant M.Datar, George Foster, Madhav V. Rajan and Christopher Ittner.
- Cost Accounting - Paresh Shah
- Cost Accounting – I (Sudhir Prakashan)
- Cost Accounting (Text & Problem) by M.C.Shukla, T.S.Grewal, M.P.Gupta
- Cost Accounting by P.C.Tulsian, S.Chand Publication
- Cost Accounting 3e by Lal, published by Tata Mcgraw Hill
- Cost Accounting by P.V.Rathnam, Kitab Mahal

8. Session Plan :

Session	Topics
1	Cost Classification and Analysis : Introduction, Classification of Costs: According to Elements, Functions or Operations
2	Classification of Costs: According to Nature or Behavior, Controllability or Accountability
3	Classification of Costs: According to Normality, Time Period and Product or Period
4	For Managerial Decision-making: Marginal Cost, Relevant Cost, Differential Cost, Sunk Cost and Opportunity Cost
5	Practical Problems to be Discussed and Solved
6	Cost Control : (A) Inventory Control : Introduction, Meaning of inventory Control, Importance of Inventory Control
7	Advantages, Objectives of Inventory Control
8	Functions of Inventory
9	Techniques of Inventory Control : (i) Fixing various quantity levels of inventory (ii) Classifying and identifying inventory, (iii) Controlling storage of Inventory (iv) Stock taking and Record keeping (v) ABC System of Inventory Control
10	Determining Economic Order Quantity, Determining Various Levels of Inventories, ABC Analysis of Inventory
11	Classification and Identification of Inventory, Organization of Inventory Control and Stock Taking and Keeping Records
12	Practical Problems to be Discussed and Solved

- 13 **Cost Control :**
(B) Labour Cost Control :
Introduction, Control of Labour Cost, Personnel Department
- 14-15 Labor Turnover
- 15-16 **Engineer and Job Study Department :** (i) Method Study (ii) Motion study (iii) Time Study (iv) Job Evaluation (v) Job Analysis (vi) Job Description (vii) Job Specification (viii) Merit Rating
- 17 **Timekeeping Department :** (i) Time-keeping (ii) Time booking., Pay Roll Department : (i) Calculation of Wages (ii) Payment of Wages., Cost Accounting Department, Time Study, Motion Study
- 18-19 **Some Problems relating to Labor Cost :** (i) Idle Time (ii) Over Time (iii) Outworkers (iv) Casual Workers (v) Direct Expenses
- 20 Practical Problems to be Discussed and Solved
- 21 Introduction, **Overhead Absorption Rates:** (i) Actual Rate, (ii) Pre-determined Rate
- 22 **Types of Absorption Rates :** (i) Flat or Single Rate (ii) Departmental or Multiple Rates, Estimate of Production for absorption of Overheads
- 23 Causes of Over-Absorption and Under-Absorption of Overheads, Accounting of Under and Over-absorbed Overheads
- 24 Practical Problems to be Discussed and Solved
- 25 **Learning Curve**
Introduction, Learning Rate, 80% Learning Curve
- 26 What Cost are affected by the Learning Curve?, The Relevance of Learning Curve effects in Management Accounting
- 27 Importance of Learning Curve
- 28 Limitations of Learning Curve
- 29 Illustrations, The Equation Approach, Deferred Learning Curve Costs
- 30 Practical Problems to be Discussed and Solved
- 31 **Variance Analysis**
(A) Standard Costing
Introduction, Definition, Characteristics of Standard Costing, Advantages of Standard Costing
- 32 Limitations of Standard Costing, Setting Standards : (i) Standards for Direct Materials (ii) Standards for Direct Labor (iii) Standards for Variable Overheads (iv) Standards for fixed Overheads
- 33 Types of Standards (i) Basic Standard (ii) Current Standard, Normal Standard, Estimated Standard, Historical Standard, Ideal Standard
- 34 Standard Absorption Costing and Standard Marginal Costing
- 35 Standard Costing and Budgetary Control
- 36 Standard Cost Card
- 37-42 **(B) Material & Labor Variances**
Variance Analysis (Material)
- 43-48 Variance Analysis (Labor)
- 49-50 **(C) Variable & Fixed O.H. & Sales Variances**
Variance Analysis (Variable Overhead)
- 51-55 Variance Analysis (Fixed Overhead)
- 56-58 Variance Analysis (Sales)
- 59-60 Variance Analysis (Sales Margin)

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Master of Commerce
Semester-I

104-A: Financial & Management Accounting (Paper-I)

1. **Objective:** The objective of this course is to equip the students with conceptual understanding of finance and its practical application. It is expected that the students possess a sound base in accounting principles and practices including financial analysis. The course intends to equip students with the ability to apply concepts in managerial decision making. At the end of the course, they are expected to have learnt the methodology and techniques for application of financial and managerial accounting and information in the formation of policies and in the planning and control of the operations of the organization.
2. **Key features:** Practical application of the theoretical concepts.
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation:**

Evaluation pattern

End Semester Examination	70%
Mid-Semester Examination	20%
Projects, assignments, quizzes, class participation	10%

5. Course Contents :

Module No.	Modules/ Sub Modules	Session	Marks
1	<p>(A) Accounting Concepts, Conventions and Principles Introduction, What is Accounting Concepts, Conventions, and Principles: Concepts (i) Money Measurement Concept (ii) Business Entity Concept (iii) Going Concern Concept (iv) Cost Concept (v) Dual Aspect Concept (vi) Accounting Period Concept (vii) Matching Concept (viii) Realisation Concept (ix) Accrual Concept (x) Objectivity Concept., Conventions (i) Convention of full Disclosure (ii) Convention of Consistency (iii) Convention of Conservatism (iv) Convention of Materiality</p> <p>(B) Recent Trends in Presentation of Financial Statements</p>	12	14

2	<p>(A) Accounting Theory & Approaches Accounting Theory, Need for Accounting Theory, Approaches to the formulation of the accounting theory: Traditional Approaches: (i) Practical Approach: Pragmatic Approach, Authoritarian Approach. (ii) Non- Theoretical Approach: Deductive Approach, Inductive Approach, Ethical Approach, Sociological Approach, Economic Approach, Eclectic Approach., New Approaches: Events Approach, Decision Model Approach, Behavioral Approach, Predictive Approach & Information Economic Approach.</p> <p>(B) Accounting Standards Introduction, Concept of Accounting Standard, History of Accounting Standard, Utility of Accounting Standard, Preface to the Statements of Accounting Standards, Nature of Accounting Standards, Harmonization of Accounting Standards, and Comparison of Indian Accounting Standard (AS) and International Accounting Standard (IAS).</p>	12	14
3	<p>Final Account of Company (Vertical Form) Introduction, Preparation of Profit & Loss A/c, Items on Income side of Profit and Loss A/c, Items on Expense side of Profit and Loss A/c, Managerial Remuneration in Profit and Loss A/c, Profit and Loss Appropriation Account, Specimen of Profit and Loss A/c, Requirement as to Profit and Loss A/c, Explanation of various items of P&L A/c, Provision for Taxation Dividend, Provisions of Companies Act Regarding Depreciation, The form of Balance Sheet, General Instructions for preparation of Balance Sheet, Recommendations for preparing Balance Sheet, Vertical Presentation of Balance Sheet, Vertical Balance Sheet by Notification issued in 1979, Restriction on Total Managerial Remuneration, Calculation of Net Profit: (i) Director's Remuneration (ii) Managing Director's Remuneration, Points to remember for computing Net Profit, Practical Problems.</p>	12	14
4	<p>Accounts of Holding Companies Introduction, Definition of Holding Company, Legal Provisions Relating to Accounts (Sec. 212), Final Account of Subsidiary Company, Methods of Presenting Annual Accounts of Subsidiary by Holding Company, Advantages and Disadvantages of Holding Company, Definition of Subsidiary Company, Legal Provisions relating to Accounts of Holding Company, Methods of Presenting Annual Accounts,</p>	12	14

Preparing Consolidated Balance Sheet: (i) Profit or Loss of Subsidiary Company (ii) Calculation of Goodwill or Capital Reserve (iii) Minority Interest (iv) Share of Holding Company in Revenue Profit of Subsidiary Company (v) Purchasing Shares of Subsidiary Company in middle of the year (vi) Inter Company Transactions (vii) Dividend (viii) Loss in the Books of Subsidiary Company (ix) Unrealised Profit (x) Revaluation of Assets and Liabilities (xi) Effect of a change on depreciation (xii) When Bonus Shares are issued by Subsidiary Company (xiii) Preference Shares of Subsidiary Company (xiv) Debenture of Subsidiary Company (xv) Sales and Purchase of Shares by Holding Company, Practical Problems

5 Accounts of Insurance Company (Vertical Form)
Introduction, Types of Insurance, Nationalization of General Insurance Business, Procedure for taking General Insurance Business, Legal Provisions, Code of Conduct, Re-Insurance, Form of Revenue Account (Form F), Items of Revenue Accounts Explained, Form of Profit and Loss Account (Form B), Form of Profit and Loss Appropriation Account (Form C), Form of Balance Sheet (Form A), Practical Problems.

12 14

6. Teaching Pedagogy:

- (a) Case discussion covering a cross section of decision situations.
- (b) Discussions on issues and techniques
- (c) Projects/ Assignments/ Quizzes/ Class participation etc.

7. Recommended Text Books & Suggested reference Books:

- Cost Accounting – 2 by Sudhir Prakashan
- Fischer, P.M., W.J.Taylor and J.A. Leer: Advanced Accounting, South-Western, Ohio.
- Gupta, R.L: Advanced Financial Accounting. S. Chand & Co., New Delhi.
- Horngern, Charles, T., George Foster and Srikant M. Dalar: Cost Accounting: A Managerial emphasis, Prentice Hall India, Delhi.
- Keiso D.E. and J.J Weygandt: Intermediate Accounting, John Wiley and Sons, NY.
- Monga, J.R: Advanced Financial Accounting, Mayoor Paperbacks, Noida.
- Narayanaswamy, R: Financial Accounting: A managerial Perspective, Prentice Hall, Delhi.
- Needles Jr. B.E., H.R.Anderson and J.C.Caldwell: Financial and Managerial Accounting, Houghton Millin Co., Boston
- Shukla, M.C and T.S.Grewal: Advanced Accountancy, S.Chand & Co., New Delhi.

- Warren, C.S. and P.E. Fess: Principles of Financial and Managerial Accounting. South-Western, Ohio.
- Neigs, R.F: Financial Accounting, Tata McGraw Hill, New Delhi.
- Fundamentals of Advanced Accounting – R.S.N.Pillai, Bagavathi, S.Uma., Vol-II, S.Chand Publication

8. Session Plan :

Session	Topics
1-5	(A) Accounting Concepts, Conventions and Principles
6	Discussing and Solving Cases
7-11	(B) Recent Trends in Presentation of Financial Statements
12	Discussing and Solving Cases
13	(A) Accounting Theory & Approaches
	Accounting Theory, Need for Accounting Theory
14-16	Approaches to the formulation of the accounting theory - Traditional Approaches
17-18	Approaches to the formulation of the accounting theory - New Approaches
19	(B) Accounting Standard
	Introduction, Concept of Accounting Standard, History of Accounting Standard, Utility of Accounting Standard
20-21	Preface to the Statements of Accounting Standards
22-23	Nature of Accounting Standards, Harmonization of Accounting Standards
24	Comparison of Indian Accounting Standard (AS) and International Accounting Standard (IAS)
25-36	Final Account of Company (Vertical Form)
	Discussing and Solving Cases
37-48	Accounts of Holding Companies
	Discussing and Solving Cases
48-60	Accounts of Insurance Company (Vertical Form)
	Discussing and Solving Cases

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104-B : Advanced Marketing Management (Paper – I)
(Consumer Behaviour)

1. **Objective:** Behavioral pattern always gets changed in relation to status and role of an individual. It is in this respect that this course is designed to understand and examine the traits of individual as consumer in the society. The purpose is to have impact assessment over the changing marketing technology
2. **Key features:** Participative class and case studies.
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	Consumer behavior: Its origin and strategic applications Marketing concept, segmentation, targeting, positioning, customer value, satisfaction and retention, impact of digital technologies, marketing ethics and social responsibility, decision making	12	14
2	Consumer research and segmentation: Quantitative and qualitative research, consumer research process, ethics in consumer behavior Market Segmentation: Introduction, bases of segmentation, criteria for effective targeting of market segments, implementing strategies	12	14
3	Consumer motivation & Personality: Motivation as a psychological force, dynamics of motivation, types and system of needs, measurement of motives, Theories of personality, brand personality	12	14
4	Consumer perception and learning: Elements of perception, dynamics of perception, consumer imagery, perceived risk and ethics in consumer perception, elements of consumer learning, behavioral learning theories, cognitive learning theories, measures of consumer learning	12	14

5 Consumer attitude and communication: Attitudes and its structural models, attitude formation and strategies of attitude change, components of communication, communication process, designing persuasive communications, communication ethics 12 14

6. **Teaching methodology:** The methodology includes conceptual knowledge and case studies giving real life experience

7. **Recommended Text Books & Suggested reference Books:**

- Consumer Behavior by Leon G. Schiffman & Leslie Lazar Kanuk (Ninth edition)
- Consumer Behavior by Rama Bijapurkar
- Consumer Behavior by J Paul.Peter
- Consumer Behavior by Olson & Olson

8. **Session Plan :**

Session	Topics
1	Introduction to consumer behavior
2	Importance
3	Marketing concept and its implementation
4	STP and marketing mix
5	Providing customer value
6	Customer satisfaction
7	Customer retention
8	Challenges faced by marketers
9	Marketing ethics and social responsibility
10	Model of consumer decision making
11	Qualitative and quantitative research
12-15	Consumer research process
16	Ethics in consumer research
17	Introduction to segmentation and its uses
18	Bases of segmentation: Geographic, demographic, psychological
16	Psychographic, socio cultural, use related segmentation
17	Usage-situation, benefit and hybrid segmentation
18-19	Criteria for effective targeting of market segmentation
20	Concentrated Vs differentiated marketing
21	Counter segmentation
22-23	Case study
24	Consumer motivation: need and goals
26	Positive and negative motivation
27	Rational Vs emotional motives
28-30	Dynamics of motivation
31	Hierarchy of needs
32	Need hierarchy and its applications
33	Motivational research
34	Evaluation of motivational research
35	Freudian and neo-Freudian theory, Trait theory

36	Brand personality: Brand personification, personality, gender, geography and color
37	Elements of perception: sensation
38	Absolute and differential threshold, perceptual interpretation
39	Product positioning and repositioning
40	Positioning of services
41	Perceived price quality
42	Perceived risk
43	Consumer learning: motivation, cues, response and reinforcement
44	Classical conditioning
45	Instrumental conditioning
46	Observational learning
47-48	Cognitive learning theory
49	Attitudes and its features
50	Tricomponent attitude model
51	Multiattribute attitude model
52	Attitude formation
53	Sources of influence on attitude formation
54	Attitude changes strategies: changing the basic motivational function
55	Associating the product with special group, event or cause
56	Resolving conflicts between two attitudes
57	Changing beliefs about competitors brands
58	Elaboration likelihood model
59	Cognitive dissonance and attribution theory
60	Case study

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104-C: Human Resource Management (Paper – I)
ORGANIZATION BEHAVIOUR

1. Objective:

- Help the student understand how the 'people' side of the organizations affects effectiveness through concepts
- Develop the student's ability to observe, understand and analyze the behaviour within the organizational context
- Help the student develop basic skills to deal with the ongoing behavioural dynamics and contribute to organizational effectiveness

2. Key features: Conceptual framework, understanding dynamics of individual behaviour, understanding dynamics of group behavior, organizational dynamics, managing change towards organizational effectiveness.

3. Course duration: 60 sessions, 4 sessions a week.

4. Evaluation :

Evaluation pattern

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

5. Course Contents :

Module No.	Modules/ Sub Modules	Session	Marks
1	Basic Understanding of the context of OB: What is Organizational Behaviour Understanding the national culture and the Indian setting Changes occurring in the Context and their impact on Organizational Behaviour	12	14
2	Understanding dynamics of Individual behaviour: Understanding Personality, Values, Attitude and their Impact on behaviour at work Understanding Motivation at work.	12	14
3	Understanding Dynamics of Group behaviour Understanding the process of Perception: How we make sense of Our environment Understanding Interpersonal Communication and Transactions Understanding Groups and Teams	12	14

4	Understanding Organizational dynamics of behaviour: Managing Conflict, Stress and Negotiation Understanding Decision-making Understanding Power and Organizational Politics	12	14
5	Using Leadership for managing change towards organizational effectiveness Understanding Organizational Culture and changing it for effectiveness Basic Theories of Leadership Contemporary Issues in Leadership Practice	12	14
6.	Teaching methodology: The methodology includes conceptual knowledge and case studies giving real life experience		
7.	Recommended Text Books & Suggested reference Books:		
	<ul style="list-style-type: none"> • Understanding Organizational Behavior (2nd edition), Udai Pareek, Oxford University. • Organizational Behavior (latest edition) Mcshane & Radha Sharma, McGraw hill • Organizational Behavior (latest edition) Stephen Robbins, Pearson Education 		

8. Session Plan :

Session	Topics
1	Meaning and evolution of OB
2	Basic model of OB
3	National culture-meaning
4	Features of culture in India and differences abroad
5	Implication of national culture for OB & its impacts
6	Globalization
7	Global financial crisis & slowdown in India
8	Impact on OB
9	Leveraging cultural characteristics for effectiveness
10	Impact of changes occurring on OB
11	Major changes in the environment
12	How OB can help managers to respond changes
13	Understanding Personality
14	Functions, determinants & theories of personality
15	Understanding Values
16	Types and importance of values
17	Link between values and behavior
18	Understanding Attitudes
19	Job satisfaction, commitment, involvement, engagement
20	Understanding Motivation at work
21	Theories of motivation
22	Theories of motivation
23	Theories of motivation
24	Evaluation of theories and their application
25	Understanding Perception

26	Factors affecting perception and social perception
27	Understanding Attributes
28	Errors in perception and attribution
29	Consequences of errors and ways to reduce errors
30	Interpersonal communication and transaction
31	Johari Window and Transactional Analysis
32	Approaches to effective communication
33	Understanding groups and teams
34	Factors affecting group and teams
35	Measures for improving effectiveness
36	Team based design of organizations
37	Conflict-meaning, levels, process
38	Approaches towards management of conflict
39	Meaning of Stress
40	Conflict and stress
41	Sources and consequences of stress
42	Measures for eliminating stress
43	Importance of Negotiation manage conflict and stress
44	Approaches towards effective negotiation and bargaining
45	Understanding Decision Making
46	Individual and group decision making
47	Factors affecting decision and measures to improve
48	Understanding power and politics
49	Understanding Organisational Culture
50	Types and levels of culture
51	Level of manifestation of culture
52	Advantages and limitationsa of strong and weak culture
53	Development of subculture
54	Creating culture of empowerment and ethical conduct
55	Innovation, customer responsiveness and spirituality
56	Meaning and importance of leadership
57	Theories of leadership
58	Difference between managers and leaders
59	Leadership skills
60	Contemporary issues in leadership

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105-A: Quantitative Techniques in Business Management

1. **Objective:** To help students develop skills in structuring and analyzing various operations research problems for managerial decision making by using OR tools and techniques. To learn to implement various management science.
2. **Key features:** To make them aware about Quantitative Techniques application in the practical real life
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

Evaluation pattern

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	Linear Programming : Introduction, Linear Programming, Formulation of Linear Programming Problems, General Statement of Linear Programming Problems, Assumptions Underlying Linear Programming , Solution to Linear Programming Problems—Simplex method without derivation (Only three variable and three equations) Conversion of L.P.P. into duality.	12	14
2	Introduction to other types of programming: Goal, Integer, Dynamic and non linear programming (only theory).	12	14
3	Replacement Theory: Introduction , Replacement Policy for Equipment which Deteriorates Gradually, Replacement of Items that Fail Suddenly, Staff Replacement	12	14
4	Transportation Problem: Introduction, Initial Basic Feasible Solution, and Optimum Solution	12	14

5	Queuing Theory Sequencing: Basic Concept for a Queuing system1, Study of (M/M/1: 00/00/FIFO) AND (M/M/M : 90 FIFO) (without Prof) queues with simple properties application of queuing theory without any mathematical derivation, Problems of sequencing, Sequencing of n jobs on two and three mallines	12	14
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6. Teaching methodology:

The course will use the following pedagogical tools:

- Case discussion covering across section of decision situation
- Discussion on issue and case studies
- Projects/ Assignments/ Quizzes/ Class Participation etc.

7. Recommended Text Books cum Reference Books :

- Operation Research Statistical Analysis – Gupta P.K., Man Mohan, Sultan Chand & Sons, New Delhi
- Introduction to Operation Research by Kanti Swroop and Man Mohan, Sultan Chand & Sons, New Delhi
- Operation Research – 8th Edition or Later Edition, Hardy Taha, Pearson
- Operation Research by J.K.Sharma, 3rd Edition, MACMILLAN
- Operation Research by G.Srinivasan, Prentice-Hall India

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105-B: Money Banking in Finance (Paper – I)

1. **Objective:** This course is designed to make students aware of the existing mechanism Money Banking Finance. It is aimed at understanding and examining the theoretical accept related to Finance and its application in National Economy.
2. **Key features:** This course refers to the current issues exploited in the Financial Market . It enables one to have conceptual clarity regarding applied financial issues in Indian market.
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

Evaluation pattern

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

5. Course Contents :

Module No.	Modules/ Sub Modules	Session	Marks
1	Introduction to Money and Finance : Money and finance, money and near market assets, financial assets and tangible assets, the role of finance in economic activities, developments in theory of finance , finance and credit and real development and financial development	12	14
2	Money and Capital Market : Meaning and significance Distinction between money and capital market role of capital market stock market new issue market national stock exchange equity culture precautions in equity preference sanities and exchange board of India (SEBI) Valuation of securities investors protection correct trends imposts on economy	12	14
3	Financial System : Financial system :- Basic Function rudimentary, direct and indirect finance , financial market ,function, financial intermediaries types, the economic significance of financial intermediaries in saving , investment process and economic development, criteria to evaluate financial sector, financial structure and development.	12	14

4	Non Banking Financial Company : Non bank financial intermediaries structure of non bank financial inter me diaries, commercial banks and NBFIS uniqueness of commercial banks vis a vis NBFIS functions and role of NBFIS and monetary policy.	12	14
5	Central Bank : Central bank emergence, Basic functions, changing role of RBI under financial sector reforms, Monetary management in India , monetary policy ,the important tool , RBI's quantitative and Qualitative approach, impacts of monetary policy on saving, investment inflation, current scenario.	12	14
6.	Teaching methodology: Lectures , Projects.		
7.	Recommended Text Books:		
	<ul style="list-style-type: none"> • Indian Economy by Sundramm and Datt- Himalaya Publication • Indian Economy by Mishra and Puri - Himalaya Publication • Indian Economy Development and Planning by A.N. Agrawal – New Age International 		
8.	Suggested reference Books:		
	<ul style="list-style-type: none"> • Bhatt V.V. “structure of financial institutions.” • Chandier L.V. “the Economics of money and Banking.” • Canter H. and Partington. I Applied economics in banking and finance • Ghosh alak: financial intermediateries and monetary policy in adeveloping economy. • Gurly J.G. and Shaw; money in theory of finance. • Khan M. Y.; - financial system theory and practical. • Narasinhham M. The financial system Report. • Narasinhham M. the banking sector reforms report. • Bhattacharya B.B. financial reforms and financial development. 		

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201: Fundamentals of Marketing & Research (Paper – II)

1. **Objective:** The aim of this subject is to provide an extension of the fundamentals of marketing and develop the analytical skills and unleash the skills to harness the potential of marketing in the corporate world
2. **Key features:** Participative class and case studies
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. Course Contents :

Module No.	Modules/ Sub Modules	Session	Marks
1	International marketing : International marketing, causes of growth and benefits, international market price, participants, nation state and labour resources, International trading companies, state owned enterprises, export management companies, Implications of International marketing management	12	14
2	Cultural Environment & Product Policy Culture, international environment, cultural attitudes and international marketing, cultural facets and selected business practices, Product positioning, product standardization Vs adoption, Branch, trademarks, warranties, services, packaging, labeling, international marketing of products, services and technology	12	14
3	Promotion Policy: Promotion and product positioning, advertising, international advertising, developing international advertisement research, other forms of promotion, points of parity and points of differentiation, international sales force and management	12	14

- 4 **Service Marketing:**
 Definition and characteristics of service, difference between goods and service, service as a process and as a system, core and supplementary services, positioning of service, steps in developing positioning strategy **12 14**
- 5 **Consumer Behavior:**
 Introduction to consumer behavior, characteristics influencing consuming behavior, Steps in buying decision process, managing demand and strategies, Strategic management of consumer service, creating and delivering service **12 14**
6. **Teaching methodology:** The methodology includes conceptual knowledge and case studies giving real life experience
7. **Recommended Text Books & Suggested reference Books:**

- Marketing Management: Kotler, Keller, Koshy & Jha
- Marketing Management: K.Karunakaran
- Marketing Management: V S.Ramaswamy & S namakumari

8. **Session Plan :**

Session	Topics
1	Introduction to International marketing
2- 4	Causes of growth and benefits
5	International market price
6	Participants: private sectors, MNCD
7	Multinational banks and insurers
8	MNC's
9	Nation state and labour resources,
10	International trading companies, state owned enterprises
11	Export management companies
12	Implications of International marketing management
13	Concept of Culture
14	International environment
15	Cultural attitudes and international marketing
16	Cultural facets and selected business practices
17-18	Product positioning
19	Product standardization Vs adoption
20	Branch, trademarks, warranties,
21	Services, packaging, labeling,
22-24	International marketing of products, services and technology
25-27	Promotion and product positioning
28	Advertising
29	International advertising
30-32	Developing international advertisement research
33	Other forms of promotion
34	Other forms of promotion
35	Points of parity and points of differentiation,

36	International sales force and management
37	Definition and characteristics of service
38	Difference between goods and service
39-40	Service as a process
41-42	Service as a system
43	Core and supplementary services,
44-46	Positioning of service
47-48	Steps in developing positioning strategy
49	Introduction to consumer behavior
50	Characteristics influencing consuming behavior
51	Cultural
52	Social
53	Personal
54	Psychological
55-57	Steps in buying decision process
58	Managing demand and strategies,
59	Strategic management of consumer service
60	Creating and delivering service

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202: Financial Management (Paper – II)

1. **Objective:** The aim of this subject is to familiarize students about finance and its concepts and develop their conceptual abilities. This course is designed with the intention to help the students who seek to do further work in finance.
2. **Key features:** To do the synchronization of theory and Practice
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. Course Contents:

Module No.	Modules/ Sub Modules	Session	Marks
1	Working Capital Management Introduction, Types of Working Capital, Measures of Working Capital, Characteristics of Working Capital, Factors determining Working Capital Requirements, Management of Working Capital, Adequacy of Working Capital, Financial Working Capital (Sources), Procurement of Working Capital, Sources of Working Capital, Estimation of Working Capital Requirement, Discussing and Solving Cases (including Practical Problems)	12	14
2	Management of Cash Introduction, Controlling the Levels of Cash, Controlling of Cash Inflows, controlling of Cash Outflows, Optimum Investment of Surplus Fund, Motives for Holding Cash, Factors determining Cash Needs, Determining the Optimum Cash Balance, Cash Budgets – Meaning, Advantages, Disadvantages, Methods of Preparing Cash Budget; Marketable Securities, Discussing and Solving Cases (including Practical Problems)	12	14

3	Management of Receivables Introduction, Meaning of Receivables, Cost of Maintaining Receivables, Optimum Credit Policy, Difference between Liberal and Strict Credit Policy, Credit Policy Variables, Objectives of Maintaining Receivables, Determinants of Size of Receivables, Forecasting of Receivables, Aging of Receivables, Discussing and Solving Cases (including Practical Problems)	12	14
4	Management of Inventories Introduction, Meaning and Importance of Inventory Control, Types of Inventory, Motives of Holding Inventory, Function of Inventory Control, Costs of Holding Inventory, Benefits and Objectives of Inventory Control, Determining Various Inventory Levels: (i) Determining EOQ (ii) Determining Various Inventory Levels (iii) ABC Analysis (iv) Perpetual Inventory System; Discussing and Solving Cases (including Practical Problems)	12	14
5	Dividend Policies and Dividend Theories Introduction, Factors to be considered in Dividend Policy, Factors affecting Dividend Policy, Forms in which Dividend is distributed, Types of Dividend Policy, Stable Dividend Policy, Irregular or Flexible Dividend Policy, Legal Restrictions on Dividend, Dividend Theories: (i) Relevance of Dividend (ii) Irrelevance of Dividend; Walter's Model of Dividend Relevance, Gordon's Model of Dividend Relevance, Modigliani and Miler Hypothesis	12	14

6. Teaching methodology: The methodology includes conceptual knowledge and case studies giving real life experience

7. Recommended Text Books & Suggested reference Books:

- Business Finance – PRIN. T. J. Rana, Sudhir Prakashan
- Financial Management - I.M.Pandey, 9E
- Financial Management – Prasanna Chandra, 7E Published by Tata McGraw Hill
- Financial Management, Text, Problems and Cases – Khan & Jain, 5E Published by Tata McGraw Hill

8. Session Plan :

Session	Topics
1	Working Capital Management Introduction, Types of Working Capital, Measures of Working Capital
2	Characteristics of Working Capital, Factors determining Working Capital Requirements
3	Management of Working Capital, Adequacy of Working Capital
4	Financial Working Capital (Sources), Procurement of Working Capital

5	Sources of Working Capital, Estimation of Working Capital Requirement
6-12	Discussing and Solving Cases
10-11	Organization of Finance Functions: (i) Functions of Controller (ii) Functions of Treasurer
12	Discussing and Solving Cases
13	Management of Cash
	Introduction, Controlling the Levels of Cash, Controlling of Cash Inflows, controlling of Cash Outflows
14	Optimum Investment of Surplus Fund, Motives for Holding Cash
15	Factors determining Cash Needs, Determining the Optimum Cash Balance
16-17	Cash Budgets – Meaning, Advantages, Disadvantages, Methods of Preparing Cash Budget; Marketable Securities
18-24	Discussing and Solving Cases
25	Management of Receivables
	Introduction, Meaning of Receivables, Cost of Maintaining Receivables
26	Optimum Credit Policy, Difference between Liberal and Strict Credit Policy
27-28	Credit Policy Variables, Objectives of Maintaining Receivables, Determinants of Size of Receivables
29-32	Forecasting of Receivables, Aging of Receivables (Understanding the terms theoretically and by discussing and solving Cases)
33-36	Discussing and Solving Cases
37	Management of Inventories
	Introduction, Meaning and Importance of Inventory Control, Types of Inventory, Motives of Holding Inventory
38	Function of Inventory Control, Costs of Holding Inventory
39	Benefits and Objectives of Inventory Control
38-48	Determining Various Inventory Levels: (i) Determining EOQ (ii) Determining Various Inventory Levels (iii) ABC Analysis (iv) Perpetual Inventory System (Understanding the terms theoretically and by discussing and solving Cases)
49	Dividend Policies and Dividend Theories
	Introduction, Factors to be considered in Dividend Policy
50	Factors affecting Dividend Policy
51-52	Forms in which Dividend is distributed
53	Types of Dividend Policy
54	Stable Dividend Policy
55	Irregular or Flexible Dividend Policy
56	Legal Restrictions on Dividend
57	Dividend Theories: (i) Relevance of Dividend (ii) Irrelevance of Dividend
58	Walter's Model of Dividend Relevance
59	Gordon's Model of Dividend Relevance
60	Modigliani and Miler Hypothesis

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203: Cost Accounting (Paper – II)

1. **Objective:** Studying Cost Accounting is one of the best business investments a student can make. Why? Because success in any organization-form the smallest corner store to the largest multinational corporation-requires the use of cost accounting concepts (Traditional and Modern) and its practices. Cost accounting provides key data to managers for planning and controlling, as well as costing products, services and customers. The course is designed to serve the above purpose.
2. **Key features:** Practical application of the theoretical concepts.
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

Evaluation pattern

End Semester Examination	70%
Mid-Semester Examination	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Marks
1	Variable Costing : Introduction, Variable Costing, Development of Variable Costing, Variable Costing & Absorption Costing, Income Distortion, Comparison of Variable Costing and Absorption Costing, Advantages of Variable Costing, Dangers or Limitations of Variable Costing, Evaluation of Variable Costing, Stock Valuation and Measurement of Profit, Practical Problems.	12	14
2	Value Analysis : Introduction, Definition and Characteristics, Types of Value, Organizing for Value Analysis, Various Stages of Value Analysis, Techniques of Value Analysis, Advantages of Value Analysis, Other Techniques of Value Analysis,	12	14

Non Integrated Accounts

Introduction of Non Integrated Accounts, **Books of Original Entry:** (i) Cost Journal (ii) Store Inwards Book (iii) Stores Issued Book (iv) Stores Returned Book (v) Materials Transfer Journal (vi) Material Abstract (vii) Direct Wages Abstract (viii) On cost Summaries (ix) Job Summaries; **Ledger:** (i) Cost Ledger (ii) Stores Ledger (iii) Work-in-Progress Ledger (iv) Finished Stock Ledger; Control Accounts, Accounting Entries, Practical Problems

3 Integrated Accounts

Introduction, Advantages of Integrated Accounts, Limitations of Integrated Accounts, Books, Coding, Accounting Note, Third Entry System, Practical Problems.

12 14

4 Activity Based Costing :

Introduction, Definition, Characteristics of Activity Based Costing, Concept of ABC, Difference between Traditional and ABC System, Cost Drivers, Advantages of ABC, Stages of implementing ABC, Use of ABC (Where and When), Apportionment of Overheads to Products on the basis of ABC, Practical Problems.

12 14

5 Just-In-Time Approach :

Introduction, Definition of JIT, Characteristics of JIT, Objectives of JIT, Wastes and their Sources, Methodology in implementation of JIT, Benefits or Advantages of JIT, Impact of JIT on Management Accounting System, Purchases under JIT and Conventional Purchases (differences between them), Material Requirement Planning – MRP-I, Mfg. Resource Planning – MRP-II, Practical Problems.

12 14

6. Teaching methodology:

The following pedagogical tools will be used to teach this course:

- (1) Lectures and Discussions
- (2) Assignments and Presentations
- (3) Case Analysis

7. Recommended Text Books & Suggested reference Books:

- Cost Accounting- A Managerial Emphasis (13th Edition) by Charles T. Horngren, Srikant M.Datar, George Foster, Madhav V. Rajan and Christopher Ittner.
- Cost Accounting- Paresh Shah
- Cost Accounting – I (Sudhir Prakashan)
- Cost Accounting (Text & Problem) by M.C.Shukla, T.S.Grewal, M.P.Gupta
- Cost Accounting by P.C.Tulsian, S.Chand Publication
- Cost Accounting 3e by Lal, published by Tata Mcgraw Hill
- Cost Accounting by P.V.Rathnam, Kitab Mahal

8. Session Plan :

Session	Topics
1	Variable Costing :Introduction, Variable Costing, Development of Variable Costing, Variable Costing & Absorption Costing
2	Income Distortion, Comparison of Variable Costing and Absorption Costing
3	Advantages of Variable Costing, Dangers or Limitations of Variable Costing
4	Evaluation of Variable Costing, Stock Valuation and Measurement of Profit
5-12	Discussing and Solving Cases
13	Value Analysis :Introduction, Definition and Characteristics of Value Analysis
14	Types of Value, Organizing for Value Analysis
15	Various Stages of Value Analysis
16-17	Techniques of Value Analysis, Other Techniques of Value Analysis
18	Other Techniques of Value Analysis, Advantages of Value Analysis
19	Non Integrated Accounts : Introduction of Non Integral Accounts, Books of Original Entry: (i) Cost Journal (ii) Store Inwards Book (iii) Stores Issued Book (iv) Stores Returned Book (v) Materials Transfer Journal (vi) Material Abstract (vii) Direct Wages Abstract (viii) On cost Summaries (ix) Job Summaries
20	Ledger: (i) Cost Ledger (ii) Stores Ledger (iii) Work-in-Progress Ledger (iv) Finished Stock Ledger
21-22	Control Accounts
23-24	Accounting Entries
25	Integrated Accounts : Introduction of Integrated Accounts, Advantages & Limitations of Integrated Accounts
26	Books, Coding, Accounting Note, Third Entry System
27-36	Discussing and Solving Cases
37	Activity Based Costing ;Introduction, Definition, Characteristics of Activity Based Costing, Concept of ABC
38	Difference between Traditional and ABC System
39	Cost Drivers
40	Advantages of ABC
41	Stages of implementing ABC
42	Use of ABC (Where and When), Apportionment of Overheads to Products on the basis of ABC
43-48	Discussing and Solving Cases
49-50	Just in Time Approach :Introduction, Definition of JIT, Characteristics of JIT
51	Objectives of JIT, Wastes and their Sources
52-54	Methodology in implementation of JIT
55-56	Benefits or Advantages of JIT & Impact of JIT on Management Accounting System
57	Purchases under JIT and Conventional Purchases (differences between them)
58	Material Requirement Planning – MRP-I
59	Mfg. Resource Planning – MRP-II
60	Guidance for Assignments and Project work

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204-A: Financial & Management Accounting (Paper – II)

1. **Objective:** The objective of this course is to equip the students with conceptual understanding of finance and its practical application. It is expected that the students possess a sound base in accounting principles and practices including financial analysis. The course intends to equip students with the ability to apply concepts in managerial decision making. At the end of the course, they are expected to have learnt the methodology and techniques for application of financial and managerial accounting and information in the formation of policies and in the planning and control of the operations of the organization.
2. **Key features:** Practical application of the theoretical concepts.
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation:**

Evaluation pattern

End Semester Examination	70%
Mid-Semester Examination	20%
Projects, assignments, quizzes, class participation	10%

5. Course Contents :

Module No.	Modules/ Sub Modules	Session	Marks
1	Accounts of Hire Purchase System Introduction, Hire Purchase and Installment Method, Details of Agreement under Hire Purchase System, Accounting Records under Hire Purchase System, Hire Purchase Trading Account, Finding out Missing Items, Stock-Debtor's Method or Hire Purchase Adjustment Account Method, Practical Problems.	12	14
2	Packages and Containers Accounts Introduction, Non-Returnable Containers (Separate Charge is not made), Non-Returnable Containers (Separate Chare is made), Returnable Containers (Separate Charge is not made), Returnable Containers (Separate Charge is made), Methods of Accounting: (i) First Method (Stock A/c and Trading A/c), (ii) Second Method (Trading A/c and Provision A/c), Third Method (Stock Method and Suspense A/c), Practical Problems.	12	14

3	Inflation Accounting Introduction, Methods of Adjusting Accounts for Inflation: (i) Only Putting a Note in Accounts (ii) Replacement Reserve Method (iii) Partial Adjustments., Current Purchasing Power (CPP) Accounting Method, Current Cost Accounting (CCA) Method: (i) Replacement Cost or Current Entry Price Method (ii) Realizable Value Accounting or Current Exit Price Method, Replacement Cost Method, Realizable Value Accounting, Discounted Cash Flow Method, Development of Inflation Accounting in Britain, Development of Inflation Accounting in the USA, Opposition to a system of Inflation Accounting, Practical Problems.	12	14
4	(A) Human Resource Accounting Definition, Human Resource as an asset, Advantages and limitations of HRA, Capital Expenditure or Revenue Expenditure, Methods of Valuing Human Resources, Utility of HRA, Presentation of Barry Corporation, and Presentation of BHEL (B) Value Added Accounting Introduction, Definition of Value Added, Presentation of Value Added Statement, How to Increase Value-added, Utility of Value Added, Diversities and Disclosures Range in Preparation of VAS, Constituents of VAS as Indicators of Performance Measurement, Difference between Value Added and Profit & Loss A/c, Practical Problems.	12	14
5	(A) Social Accounting Introduction, Development of Idea of Social Responsibility, Hurdles in Social Accounting, Internal and External Responsibility, Scope of Social Responsibility Accounting, A Model of Social Responsibility Accounting System, & Models of Presentation of Social Accounting. (B) Environmental Accounting Introduction, Meaning of Environmental Accounting, Scope of Environmental Accounting, Utility of Environmental Accounting, Procedure of Environmental Accounting, and Development of Environmental Accounting in Different Countries.	12	14
6.	Teaching Pedagogy: (d) Case discussion covering a cross section of decision situations. (e) Discussions on issues and techniques (f) Projects/ Assignments/ Quizzes/ Class participation etc.		

7. Recommended Text Books & Suggested reference Books:

- Cost Accounting – 2 by Sudhir Prakashan
- Fischer, P.M., W.J.Taylor and J.A. Leer: Advanced Accounting, South-Western, Ohio.
- Gupta, R.L: Advanced Financial Accounting. S. Chand & Co., New Delhi.
- Horngern, Charles, T., George Foster and Srikant M. Dalar: Cost Accounting: A Managerial emphasis, Prentice Hall India, Delhi.
- Keiso D.E. and J.J Weygandt: Intermediate Accounting, John Wiley and Sons, NY.
- Monga, J.R: Advanced Financial Accounting, Mayoor Paperbacks, Noida.
- Narayanaswamy, R: Financial Accounting: A managerial Pespective, Prentice Hall, Delhi.
- Needles Jr. B.E., H.R.Anderson and J.C.Caldwell: Financial and Managerial Accounting, Houghton Millin Co., Boston
- Shukla, M.C and T.S.Grewal: Advanced Accountancy, S.Chand & Co., New Delhi.
- Warren, C.S. and P.E. Fess: Principles of Financial and Managerial Accounting. South-Western, Ohio.
- Neigs, R.F: Financial Accounting, Tata McGraw Hill, New Delhi.

8. Session Plan :

Session	Topics
1	Accounts of Hire Purchase System Introduction, Hire Purchase and Installment Method, Details of Agreement under Hire Purchase System
2-12	Discussing and Solving Cases
13-24	Packages and Containers Accounts Discussing and Solving Cases
25	Inflation Accounting Introduction, Methods of Adjusting Accounts for Inflation: (i) Only Putting a Note in Accounts (ii) Replacement Reserve Method (iii) Partial Adjustments., Current Purchasing Power (CPP) Accounting Method (Theoretical View)
26	Current Cost Accounting (CCA) Method: (i) Replacement Cost or Current Entry Price Method (ii) Realizable Value Accounting or Current Exit Price Method
27	Overview of Replacement Cost Method, Realizable Value Accounting, Discounted Cash Flow Method, Development of Inflation Accounting in Britain
28	Development of Inflation Accounting in the USA, Opposition to a system of Inflation Accounting
29-36	Discussing and Solving Cases
37	Human Resource Accounting: Definition, Human Resource as an asset, Advantages of HRA

38	Limitations of HRA, Capital Expenditure or Revenue Expenditure
39-41	Methods of Valuing Human Resources
42	Utility of HRA, Presentation of Barry Corporation, and Presentation of BHEL
43	(B) Value Added Accounting Introduction, Definition of Value Added, Presentation of Value Added Statement
44	How to Increase Value-added, Utility of Value Added
45-46	Diversities and Disclosures Range in Preparation of VAS, Constituents of VAS as Indicators of Performance Measurement, Difference between Value Added and Profit & Loss A/c
47-48	Discussing and Solving Cases
49-50	Social Accounting Introduction, Development of Idea of Social Responsibility, Hurdles in Social Accounting
51-52	Internal and External Responsibility, Scope of Social Responsibility Accounting
53-54	A Model of Social Responsibility Accounting System, & Models of Presentation of Social Accounting
55-56	(B) Environmental Accounting Introduction, Meaning of Environmental Accounting, Scope of Environmental Accounting
57	Utility of Environmental Accounting
58-59	Procedure of Environmental Accounting, and Development of Environmental Accounting in Different Countries
60	Guidance for Assignments and Project work

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204-B Advanced Marketing Management (Paper – II)
(Consumer Behavior)

1. **Objective:** Behavioral pattern always gets changed in relation to status and role of an individual. It is in this respect that this course is designed to understand and examine the traits of individual as consumer in the society. The purpose is to have impact assessment over the changing marketing technology
2. **Key features:** Participative class and case studies
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. Course Contents :

Module No.	Modules/ Sub Modules	Session	Marks
1	Culture, subcultures and consumer behavior: Introduction, culture is dynamic, measurement of culture, core values, subcultures, nationality, religious, geographic, racial, age and sex as a subculture	12	14
2	Reference group, family and consumer behavior: what is group, power of reference groups, consumer related reference groups, celebrity and other reference group appeals, family decision making and consumption related roles, family life cycle,	12	14
3	Social class and consumer behavior: social class and its measurements, life styles profiles and social class mobility, affluent, non affluent, working class and middle class consumers, selected consumer behavior applications of social class	12	14
4	Consumer's decision making: Opinion leadership and its dynamics, motivation behind opinion leadership, measurement, profile of a opinion leader, frequency and overlap of opinion leadership, process of opinion leadership, diffusion process, adoption process, profile of consumer innovator	12	14

5 Consumer decision making and beyond: Decision and its levels, views and models of consumer decision making, consume gifting behavior, consuming and processing, relationship marketing 12 14

6. **Teaching methodology:** The methodology includes conceptual knowledge and case studies giving real life experience

7. **Recommended Text Books:**

- Consumer Behavior by Leon G. Schiffman & Leslie Lazar Kanuk (Ninth edition)

8. **Suggested reference Books:**

- Consumer Behavior by Rama Bijapurkar
- Consumer Behavior by J Paul.Peter
- Consumer Behavior by Olson & Olson

9. **Session Plan :**

Session	Topics
1	Introduction to culture
2	How culture is learned
3	Language and symbols, rituals
4	Culture is dynamic
5	Measurement of culture: Content analysis, consumer fieldwork, value measurement survey
6-7	Core values
8	Subcultures
9	Nationality subcultures
10	Religious subcultures
11	Geographic and racial subculture
12	Age & sex subcultures
13	Introduction to group and power of reference groups
14	Friendship, shopping, work, virtual groups
15	Consumer action groups
16	Celebrities and their appeal
17	Common man
18	Executive and trade characters
19	Functions of family
20	Family consumption roles
21	Traditional family life cycle
22	Non Traditional family life cycle
23	Case Study
24	Social class and social status
25	Dynamics of status consumption
26	Social class categories
27	Subjective measures
28	Reputational and objective measures
29	Life style profile of social class
30	Social class mobility

31	Affluent consumer
32	Media exposure of the affluent consumer and segmenting the affluent market
33	Middle class consumers
34	Non affluent consumers
35-36	Selected consumer behavior applications of social class: clothing, fashion, shopping, saving, spending, credit
37	Opinion leadership
38	Dynamics of opinion leadership process
39	Motivation behind opinion leadership
40	Measurement of opinion leadership
41	Profile of opinion leader, frequency and overlap of opinion leadership
42	Creating products with potential and strategy to stimulate buzz
43-44	Diffusion process
45	Adoption process
46	Profile of consumer innovator
47	Personality traits, social and demographic characteristics
48	Case study
49	What is decision
50	Levels of consumer decision making
51	Four views of consumer decision making
52	Model of consumer decision making
53-54	Consumer gifting behavior
55	Consuming and possessing
56-57	Relationship marketing
58-60	Module wise summary and key highlights of the entire subject

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204-C: Human Resource Management (Paper – II)
(HUMAN RESOURCE DEVELOPMENT)

1. **Objective:** The objective of the course is to make student aware of the concepts, techniques and practices of human resource development. This course is intended to make students capable of applying the principles and techniques as professionals in organizations they work for.
2. **Key features:** HRD and management, HRD activities & emerging issues in HRD.
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

Evaluation pattern

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

5. Course Contents

Module No.	Modules/ Sub Modules	Session	Marks
1	Human Resource Development : Concept & evolution, HR mobilizations, strategic interventions in HRD sector and target groups, HRD mechanisms, processes and outcomes, HRD instruments.	12	14
2	HRD and Management : Attitude of top management towards HRD, Motivational aspects of HRD, Trends and practices, Line Manager and HRD.	12	14
3	HRD Activities : HRD culture and climate, Elements of HRD climate, measurement of HRD climate, factors to HRD climate, Determinant needs, Developmental supervisor, HRD for Workers: HRD mechanisms for workers, Role of Trade Unions.	12	14
4	HRD in Organisations : Government organisations, educational institutions, armed forces, police and industry, private sectors & public sectors units.	12	14

5 Emerging Issues in HRD :
 Creating awareness and commitment to HRD,
 Industrial relations and HRD, Utilization of HRD efforts, Future of HRD, International comparison of HRD (commonalities & differences). **12 14**

6. Teaching methodology: The methodology includes conceptual knowledge and case studies giving real life experience

7. Recommended Text Books:

- Werner, Jon M. and Randy L. Desimone, Human Resource Development, South Western Educational Publishing, 6th Edition, 2009.
- Nadler, L (ed), Corporate Human Resource Development, South-Western Educational Publishing, 6th edition, 2009

8. Session Plan :

Session	Topics
1	Concept of HRD
2	Evolution of HRD
3-4	HR mobilizations
5-7	Strategic interventions
8	HRD mechanisms
9	HRD processes
10	HRD outcomes
11-12	HRD instruments
13-15	Attitude of top management
16-18	Motivational aspects
19-21	Trends & practices
22-24	Line manager and HRD
25	HRD culture & climate
26	Elements of HRD climate
27-28	Measurement of HRD climate
29	Factors to HRD climate
30	Determinant needs
31-32	Developmental supervisor
33-34	HRD for workers
35-36	Role of trade unions
37-38	Government organization
39-40	Educational institutions
41-42	Armed forces
43-44	Police and industry
45-48	Private sector units
49	Creating awareness to HRD
50	Commitment to HRD
51-54	Industrial relations
55-56	Utilization of HRD efforts
57-58	Future of HRD
59-60	International comparison of HRD

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205-A: Quantitative Techniques in Business Management(Paper – II)

1. **Objective:** To help students develop skills in structuring and analyzing various operations research problems for managerial decision making by using OR tools and techniques. To learn to implement various management science.
2. **Key features:** To make them aware about Quantitative Techniques application in the practical real life
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

Evaluation pattern

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	Theory of Games Study of two person, Zero sum game problem. Games with and without saddle point dominance in games conversion of game problem into an LPP	12	14
2	Inventory Control: Meaning, Merits and Demerit, Cost associated with inventory classification of inventory model (deterministic and probabilistic models) Simple illustration. ABC and VED analysis of inventory.	12	14
3	Simulation Introduction, Process of Simulation, Monte Carlo Simulation, Simple examples.	12	14
4	Assignment Problem (Solution by Hungarian method), Travelling Salesman Problem and Transshipment problem.	12	14
5	Network analysis: Introduction to PERT and CPM application areas of PERT and CPM (With examples)	12	14

6. Teaching methodology:

The course will use the following pedagogical tools:

- Case discussion covering across section of decision situation
- Discussion on issue and case studies
- Projects/ Assignments/ Quizzes/ Class Participation etc.

7. Recommended Text Books cum Reference Books :

- Operation Research Statistical Analysis – Gupta P.K., Man Mohan, Sultan Chand & Sons, New Delhi
- Introduction to Operation Research by Kanti Swroop and Man Mohan, Sultan Chand & Sons, New Delhi
- Operation Research – 8th Edition or Later Edition, Hardy Taha, Pearson
- Operation Research by J.K.Sharma, 3rd Edition, MACMILLAN
- Operation Research by G.Srinivasan, Prentice-Hall India

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205-B: Money Banking in Finance (Paper – II)

1. **Objective:** This course is designed to make students aware of the existing mechanism Money Banking Finance. It is aimed at understanding and examining the theoretical accept related to Finance and its application in National Economy.
2. **Key features:** This course refers to the current issues exploited in the Financial Market . It enables one to have conceptual clarity regarding applied financial issues in Indian market.
3. **Course duration:** 60 sessions, 4 sessions a week.

4. **Evaluation :**

Evaluation pattern

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	Banking in India : Structure of Banking, Commercial Bank- its role contribution, advantages, limitations; Private and Foreign Banks in India NABARD- its critical role; Recent reforms in Banking Sector.	12	14
2	Industrial Financial Intuitions : Need for industrial finance institutions for industrial finance- functions of institutions- ICICI, IDBI, SIDBI- contributions and limitations.	12	14
3	Insurance Sector : Insurance Emerging financial sector concept of Insurance Types of Insurance markets recent trends in insurance market current approaches problems in insurance markets Role of IRDA Insurance Regulating Development Authority Prospects in Indian economy.	12	14

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|---|--|----|----|
| 4 | Micro Finance :
Micro finance concept need Relevance of concept in context of financial inclusion banking sector's approach towards microfinance intervention of NGO's Analysis of current trends Governments policy. | 12 | 14 |
| 5 | Federal Finance :
Assignment : Responsibilities and Resource – Division of functions; Divisions of resource- raising power; Eleventh Finance Commission- Vertical transfers; Horizontal Transfer; Critical evaluation; Suggestions for a sound system. | 12 | 14 |
6. **Teaching methodology:** Lectures , Projects.
7. **Recommended Text Books:**
- Indian Economy by Sundramm and Datt- Himalaya Publication
 - Indian Economy by Mishra and Puri - Himalaya Publication
 - Indian Economy Development and Planning by A.N. Agrawal – New Age International
8. **Suggested reference Books:**
- Bhatt V.V. “structure of financial institutions.”
 - Chandier L.V. “the Economics of money and Banking.”
 - Canter H. and Partington. I Applied economics in banking and finance
 - Ghosh alak: financial intermediateries and monetary policy in adeveloping economy.
 - Gurly J.G. and Shaw; money in theory of finance.
 - Khan M. Y.; - financial system theory and practical.
 - Narasinhham M. The financial system Report.
 - Narasinhham M. the banking sector reforms report.
 - Bhattacharya B.B. financial reforms and financial development.

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301: Business Environment (Paper – I)

1. **Objective:** This paper is designed to provide an overview of factorial compositions affecting business environment. It aims at cultivating flexible mindset for looking towards business
2. **Key features:** This course covers all basic components affecting business. This requires to be studied in context of changes taking place over the period of time
3. **Course duration:** 60 sessions, 4 sessions a week.

4. **Evaluation :**

Evaluation pattern

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	Introduction to the Subject Meaning of Business Environment Nature and scope of Business Environment, scanning of business environment.	12	14
2	(A) Economic Environment of Business Economic environment of business – Meaning of the concept – Type of Economic systems and business environment National income and economic environment – Five year Planning and economic environment. (B) Economic Policies and business environment Monetary Policy, Fiscal Policy, Exim Policy, Industrial Policy, Competition Policy.	12	14
3	Social environment of business Introduction, Interdependence of business and Society – Technological Development and Social Change. Business Ethics corporate Social responsibility – Trusteeship and business management population and business environment.	12	14

4	Natural environment of business Pollution and development, current scenario, Government's role, Environment Policy, Climate change and development, sustainable development concept needs green Audit.	12	14
5	Government and Business Government as initiator, Government as promoter Government entrepreneurial, Government as regular.	12	14
6.	Teaching methodology: • Lectures, Seminars, and Project Work		
7.	Recommended Text Books & Reference Books: • "Business Environment" by Francis Cherunilam • "Business Environment" by Vivek Mittal		

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302: Strategic Management (Paper – I)

1. **Objective:** This course is designed to have an introductory approach towards the strategic management and compassing various strategic tools. It aims at understanding and examining the approaches which are of crucial importance in the changing corporate world.
2. **Key features:** Case studies of top management
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	Overview of Strategic Management The Nature and Value of strategic Management: Dimensions of strategic Decisions: Three levels of Strategy. Characteristics of Strategic management Decisions. Formality in Strategic Management: The Strategy Markets. The Interactive and Iterative Flow of the Strategic. Process. Value of strategic Management Financial Benefits. Benefits of Strategic Management, Risks of Strategic. Management Summary. (The Cohesion Case 24, The Cohesion Case : Holiday Inns, Cohesion Illustration Strategic Management and Holiday. Inns, Inc. 48) The Strategic management process: Components of the strategic management models: company mission. Company profile external environment. Strategic analyst and choice. Long term objectives. Grand strategy. Control and evaluation. Strategic management as a process. Practical limitations of the model. Holistic analytic versus prescriptive. Non political. Evolutionary summary.	12	14
2	Strategy Formulation Defining the Company Mission:. What is a Company Mission The Need for an Explicit Mission.	12	14

	Formulating a Mission: Basic Product of Service; Primary Market; Principal Technology. Company Goals Survival, Growth, profitability Company Philosophy. Public Image Company Self - Concept. The Claimant Approach to Company Responsibility Social Responsibility : Guidelines' for a Socially Responsible Firm Summary.		
3	Assessing the External. Environment : Remote Environment: Economic Consideration. Social Considerations Political Consideration Technological Consideration Operating Environment Competitive Position. Customer Profiles. Suppliers and Creditors: Sources of Resources Personnel: Nature of the Labour Market Emphasis on Environment Factors. Designing Opportunistic Strategies: 'Issue Selection. Data Selection Impact Studies Flexibility' Summary.	12	14
4	Industry Analysis : Foreword Overview. How Competitive Forces Shape Strategy Contending Forces : Threat of Entry Powerful Suppliers and Buyers Substitute Products Jockeying for position. Formulation of Strategy : Positioning the Company Influencing the Balance Exploiting Industry Changes multifaceted Rivalry Summary	12	14
5	Evaluating the Multinational Environment : Strategic Considerations of Multinational Firms: Development of an MN. Why Companies Internationalize Consideration s Prior to Nationalization Complexity of the Multinational Environment Control Problems for the Multinational Firm Multi – National Strategic Planning Multi domestic Industries and Global Industries. The Multinational challenges multi nationalization of the corporate Mission: The MNC mission Statement Components of the Corporate decision Relisted Summary Appendix: Components of the multinational Environment. Environmental Forecasting: Importance of Forecasting: Select Critical Environment Variables Select Sources of Significant Environmental Information Evaluate Forecasting Techniques Integrate Forecast Results into the Strategic Management Process Monitor the Critical Aspects of Managing Forecasts. Summary Appendix : Sources for Remote Environment and Operating Forecasts	12	14

6. **Teaching methodology:** The methodology includes conceptual knowledge and case studies giving real life experience
7. **Recommended Text Books & Suggested reference Books:**
- Strategic management by John A Pearce, Richard b Robinson
 - Business policy and strategic management by William F Guleck
 - Management policy by Malvin Stanford Prentice Hall India, New Delhi.

8. **Session Plan :**

Session	Topics
1	The Nature and Value of strategic Management
2	Dimensions of strategic decisions
3	Three levels of Strategy
4	Characteristics of Strategic management Decisions
5	Formality in Strategic Management
6	The Interactive and Iterative Flow of the Strategic process
7	Benefits and risks of Strategic Management
8	The Strategic management process
9	Components of the strategic management models
10	Company mission, Company profile external environment. Strategic analyst and choice
11	Long term objectives and evaluation Strategic management as a process
12	Practical limitations of the model, Holistic analytic versus prescriptive. Non political. Evolutionary summary
13	Defining the Company Mission
14	The Need for an Explicit Mission
15	Formulating a Mission
16	Basic Product of Service
17	Primary Market
18	Principal Technology
19	Company Goals
20	Survival, Growth & profitability
21	Company Philosophy
22	The Climate Approach to Company Responsibility
23	The Climate Approach to Company Responsibility
24	Guidelines' for a Socially Responsible Firm
25	Remote Environment
26	Economic Consideration
27	Social Considerations
28	Political Consideration
29	Technological Consideration
30	Operating Environment Competitive Position
31	Customer Profiles, Suppliers and Creditors
32	Nature of the Labour Market Emphasis on Environment Factors
33	Designing Opportunistic Strategies
34	Issue Selection
35	Data Selection

36	Impact Studies Flexibility
37	Overview
38	How Competitive Forces Shape Strategy
39	How Competitive Forces Shape Strategy
40	Contending Forces
41	Threat of Entry
42	Powerful Suppliers and Buyers
43	Substitute Products
44	Jockeying for position
45	Formulation of Strategy
46	Positioning the Company
47	Influencing the Balance
48	Exploiting Industry Changes, multifaceted Rivalry
49	Strategic Considerations of Multinational Firms
50	Development of a MN.
51	Consideration s Prior to Nationalization
52	Complexity of the Multinational Environment Control Problems for the Multinational Firm
53	Multi – National Strategic Planning :
54	Multi domestic Industries and Global Industries.
55	The Multinational challenges
56	multi nationalization of the corporate Mission : The MNC mission Statement Components of the Corporate decision
57	Components of the multinational Environment, Environmental Forecasting, Importance of Forecasting
58	Select Critical Environment Variables Select Sources of Significant Environmental Information
59	Evaluate Forecasting Techniques Integrate Forecast Results into the Strategic Management Process
60	Monitor the Critical Aspects of Managing Forecasts. Summary Appendix : Sources for Remote Environment and Operating Forecasts

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303: Statistical Analysis (Paper – I)

1. **Objective:** The course aims to provide an understanding of application of statistics to business and industries while focusing to develop effective business communication skills among the students
2. **Key features:** To make them aware about statistical application in the practical real life
3. **Course duration:** 60 sessions, 4 sessions a week.

4. **Evaluation :**

Evaluation pattern

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	Permutations and Combination : Basic idea of permutation and combination with simple illustrations – Formulae for nPr and nCr and their relationships of (i) ${}^nC_1 + {}^nC_{r-1} = n+1C_r$ (ii) $r[{}^nC_r] = n[n-1C_{r-1}]$ (without proof)	12	14
2	Probability Theory Random experiments, Sample Space, generation of a Sample space with tossing of coins, dice and drawing of cards, balls etc. – Events, Probability and its classical, mathematical and Set theoretic definitions – laws of probability – Addition and Multiplication theorems – conditional probability – Independence of two events – Bayes theorem (without proof) – its application upto three events.	12	14
3	Mathematical Expectation : Concept of a discrete random variable. Probability mass function of a discrete random variable and its properties – Definition of mathematical expectation of a discrete random variable – Definition of raw and discrete central moments of a discrete random variable upto order four – their relationships (without proof)	12	14

and numerical examples only. Mathematical expectation of sum and product of two independent random variables – Mean and Variance – Independence and Dependence of two random variables.

4	Probability Distributions : Hyper geometric, Binomial, Poisson and Normal distribution- Properties (without derivative) and simple examples – Applications of these distributions.	12	14
5	Sampling Techniques : Concept of Population and Sample – Advantages of Sampling – Estimation of Sample Size – Simple Random Sampling – Stratified Random Sampling – Systematic Sampling – Simple results – only (without proof) – Numerical illustrations – Framework for a sample survey.	12	14

6. Teaching methodology:

The course will use the following pedagogical tools:

- Case discussion covering across section of decision situation
- Discussion on issue and case studies
- Projects/ Assignments/ Quizzes/ Class Participation etc.

7. Recommended Text Books & Reference Books

- Statistics of Business and Economics by Ken Black
- Business Statistics by Levine, Krebhiel and Brenson
- Statistical Methods by S.P. Gupta
- Problems and Solutions in Statistics by V.K.Kapoor
- Business Statistics by Sancheti and Kapoor

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304-A: Financial & Management Accounting (Paper – III)

1. **Objective:** The objective of this course is to equip the students with conceptual understanding of finance and its practical application. It is expected that the students possess a sound base in accounting principles and practices including financial analysis. The course intends to equip students with the ability to apply concepts in managerial decision making. At the end of the course, they are expected to have learnt the methodology and techniques for application of financial and managerial accounting and information in the formation of policies and in the planning and control of the operations of the organization.
2. **Key features:** Practical application of the theoretical concepts.
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation:**

Evaluation pattern

End Semester Examination	70%
Mid-Semester Examination	20%
Projects, assignments, quizzes, class participation	10%

5. Course Contents :

Module No.	Modules/ Sub Modules	Session	Marks
1	<p>(A) Management Accountancy Introduction, Limitation of financial accounting, Definition of management accountancy, Characteristics of management accountancy, Functions of management accountancy, Methods of management accountancy, Difference between management accounting and financial accounting, Limitation of management accountancy, Management accountant-His status, Difference between management accountancy and cost accountancy.</p> <p>(B) Management accountancy and Human Behavior Introduction, Important of Behavior Aspects, Controls and human behavior, Accounting system and motivation, Budget and human behavior, Accounting data and performance evaluation, Accounting information and decision process.</p>	12	14

	(C) Budgets and Budgetary control		
	Introduction, Definition and characteristics of Budgets, Meaning and definition of Budgetary control, Objectives of Budgetary control, Essential of Budgeting, Advantage of Budgetary control, Limitations Budgetary control, Budgets administration, Procedure for setting up budget.		
2	(A) Types of Budgets		
	Introduction, Classification of budget according to purpose: (i) Product budget (ii) Control budget (iii) Forecast budget, Classification of budget according to time factor: (i) Short term (ii) Long term, Classification of budget according to Flexibility (i) Fixed Budget (ii) Flexible budget, Functional Classification of budgets, Sales Budget, Production Budget, Administration costs Budget, Selling and distribution Budget, Research and development Budget, Capital Budget, Financial or cash Budget, Master Budget, Key factor	12	14
	(B) Cash Budget		
	Introduction, Advantages of Cash budget, Difficulties or Limitation of Cash Budget, Methods of preparing cash Budget: (i) Cash Receipt and Disbursement Method (ii) Adjust Earning Methods (iii) Balance Sheet Projection Method (iv) Working Capital Differential Method, Practical Problems.		
3	Fund flow statement		
	Introduction, Meaning of Fund, Sources of Funds and usages of funds, Preparation of Fund flow statement, Utility of fund flow statement, Statement of changes in working capital, Some important points for preparing fund flow statement: (i) Trading Profit (ii) Dividend (iii) Dividend received (iv) Provision of taxation (v) Provision against current assets, Adjusted profit and loss account, Practical Problems.	12	14
4	Cash flow statement		
	Introduction, Sources of cash inflow and out flow, Effect of non-cash items on profit, Cash inflow and outflow from fixed assets and liabilities, Specimen of cash flow statement, Difference between cash flow and fund flow analysis, Utility of cash flow statement, Limitation of cash flow analysis, Practical Problems, Accounting standard of Cash Flow Statement	12	14
5	Ratio Analysis		
	Introduction, Meaning of Ratio analysis and objects, Interpretation through Ratio, Classification of accounting ratios: (i) Traditional classification (as per financial statement) (ii) Functional Classification: Liquidity Ratios, Probability ratios, Leverage Ratios or	12	14

structural ratios, Activity ratios or efficiency ratios.,
Liquidity ratios, Probability ratios, Structural ratios,
Activity Ratios, Utility of Ratios, Limitation of Ratios,
Practical Problems.

6. Teaching Pedagogy:

- (a) Case discussion covering a cross section of decision situations.
- (b) Discussions on issues and techniques
- (c) Projects/ Assignments/ Quizzes/ Class participation etc.

7. Recommended Text Books & Suggested reference Books:

- Management Accounting – II by Sudhir Prakashan
- Cost Accounting- A Managerial Emphasis (13th Edition) by Charles T. Horngren, Srikant M.Datar, George Foster, Madhav V. Rajan and Christopher Ittner
- Fundamentals of Advanced Accounting – R.S.N.Pillai, Bagavathi, S.Uma
- Cost Accounting- A Managerial Emphasis (Thirteen Edition) by Charles T. Horngren, Srikant M.Datar, George Foster, Madhav V. Rajan and Christopher Ittner
- Managerial Accounting – Louder Back, Holman, 10E South Western Edition
- Advanced Management Accounting – Jawaharlal, S. Chand Publication
- Management Accounting – M.Y.Khan, P.K.Jain, 4E Tata McGraw Hill
- Advanced Accounts – M.C.Shukla, T.S.Grewal, S.C.Gupta, Vol-II S.Chand Publication

8. Session Plan :

Session	Topics
1	(A) Management Accountancy Introduction, Limitation of financial accounting, Definition of management accountancy
2-3	Characteristics of management accountancy, Functions of management accountancy, Methods of management accountancy
4	Difference between management accounting and financial accounting, Limitation of management accountancy
5	Management accountant- His status, Difference between management accountancy and cost accountancy
6	(B) Management Accountancy & Human Behavior Introduction, Important of Behavior Aspects, Controls and human behavior, Accounting system and motivation
7	(C) Budgets and Budgetary Control Budget and human behavior, Accounting data and performance evaluation, Accounting information and decision process
10	Introduction, Definition and characteristics of Budgets, Meaning and definition of Budgetary control, Objectives of Budgetary control
11	Essential of Budgeting, Advantage of Budgetary control

12	Limitations Budgetary control, Budgets administration, Procedure for setting up budget
13-14	(A) Types of Budget Introduction, Classification of budget according to purpose: (i) Product budget (ii) Control budget (iii) Forecast budget, Classification of budget according to time factor: (i) Short term (ii) Long term
15-18	Classification of budget according to Flexibility (i) Fixed Budget (ii) Flexible budget, Functional Classification of budgets, Sales Budget, Production Budget, Administration costs Budget, Selling and distribution Budget, Research and development Budget, Capital Budget, Financial or cash Budget, Master Budget, Key factor
19-20	(B) Cash Budget Introduction, Advantages of Cash budget, Difficulties or Limitation of Cash Budget Methods of preparing cash Budget: (i) Cash Receipt and Disbursement Method (ii) Adjust Earning Methods (iii) Balance Sheet Projection Method (iv) Working Capital Differential Method,
21-24	Discussing and Solving Cases
25-26	Fund Flow Statement Introduction, Meaning of Fund, Sources of Funds and usages of funds, Preparation of Fund flow statement, Utility of fund flow statement,
27-28	Statement of changes in working capital, Some important points for preparing fund flow statement: (i) Trading Profit (ii) Dividend (iii) Dividend received (iv) Provision of taxation (v) Provision against current assets, Adjusted profit and loss account
29-36	Discussing and Solving Cases
37	Cash Flow Statement Introduction, Sources of cash inflow and out flow, Effect of non-cash items on profit, Cash inflow and outflow from fixed assets and liabilities, Specimen of cash flow statement
38	Difference between cash flow and fund flow analysis, Utility of cash flow statement, Limitation of cash flow analysis
39	Overview of Accounting standard of Cash Flow Statement
40-48	Discussing and Solving Cases
49	Ratio Analysis Introduction, Meaning of Ratio analysis and objects, Interpretation through Ratio
50	Overview on Classified Accounting Ratios
51	Utility of Ratios, Limitation of Ratios
52-60	Discussing and Solving Cases

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304-B: Advanced Marketing Management (Paper – III)
(Marketing Strategy)

1. **Objective:** The objective of this course is to pull together and integrate what they had in previous marketing subjects which will ultimately help in making marketing decisions and bring alive real marketing situations
2. **Key features:** Decision making process through role play and case studies.
3. **Course duration:** 60 sessions, 4 sessions a week.

4. **Evaluation :**

Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	Introduction to strategy: Market oriented perspectives, corporate, business and marketing strategies, three levels of strategy, marketing's role in formulating and implementing strategies and overviews of process	12	14
2	Corporate strategy decisions and their marketing implications: corporate scope and objectives, growth strategies, allocation corporate resources, sources of synergy	12	14
3	Business strategies and their marketing implications: Strategic decisions at business unit level, how do business compete? How do competitive strategies differ, fit between business strategies and environment, business strategies influencing marketing decisions	12	14
4	Opportunity analysis: Swimming upstream or downstream, macro trend analysis, environmental analysis and marketing decision making	12	14
5	Industry analysis and Competitive advantage: Difference between market and industry, industry analysis, rate of diffusion of innovation, sustaining competitive advantage and PLC	12	14
6.	Teaching methodology: The methodology includes role play and case studies		

7. Recommended Text Books & Suggested reference Books:

- Marketing strategy by Walker, Boyd, Mullins, Larreche
- Marketing Strategy by O C. Ferrel

8. Session Plan:

Session	Topics
1	Introduction to strategy and its components
2	Hierarchy of strategies and corporate strategy
3	Business level strategy
4	Marketing strategy
5	Market oriented management
6	Factors mediating marketing's strategic role
7	Recent development
8	Future role of marketing
9	Decision making focus
10	Integrating marketing strategy with other strategies and resources
11	Market opportunity analysis & formulating strategies for specific situations
12	Implementation and control
13	Corporate mission and Market influence
14	Criteria for defining corporate mission
15	Values and principles
16	Enhancing shareholders value
17-19	Growth strategies: Expansion
20	Portfolio models
21	Value based planning
22	Knowledge based synergies
23	Corporate identity and brand as a source of synergy
24	Synergy from shared resources
25	Strategic decision at business unit level: designing business units
26	Objectives
27	Allocation of resources
28-30	Business level competitive strategies
31-32	Difference in competitive strategies
33-34	Appropriate conditions for prospector, analyzer and defender
35-36	4Ps policies
37	Swimming upstream or downstream
38-43	Macro trend analysis: Assessing market attractiveness: Demographic, socio cultural, economic, political/legal, technological and physical
44	Prioritizing trend categories
45	Information sources and output of macro trend analysis
46-47	Anticipating and responding to environmental change
48-50	Defining markets and industries, Challenge, Driving forces
51-52	Porter's five force model and analysis
53	Changing competition and industry evolution
54	Success factors
55	Adoption process, rate of adoption, categories
56	Theory of forecasting sales of new products and new firms
57-59	PLC its implications and limitations
60	Strategic value of product market evolution

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304-C: Human Resource Management (Paper – III)

Organizational Development

1. **Objective:** The main objective of this subject is to provide basic concepts of organization development its various techniques and interventions.
2. **Key features:** Introduction to organization development, Practice or organization development, Personal, interpersonal & Group process interventions in OD, Team & structural interventions in OD, Some key considerations & issues.
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

Evaluation pattern

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

5. Course Contents :

Module No.	Modules/ Sub Modules	Session	Marks
1	Introduction to Organization Development : Definition, meaning and nature of organization development, basic components of organization development, assumption, conditions for success and failure of organization development programme.	12	14
2	Practice of organization development : A definition of organization development, History & underlying values in organization development, Theory & Practice of organization development, Process of organization development.	12	14
3	Personal, Interpersonal & Group Process interventions in OD : Process consultation interventions, Sensitivity training, Transactional analysis, Life & career planning intervention., Third party peacemaking intervention	12	14
4	Team and structural interventions in OD : Team building interventions, Role analysis technique interventions, A role negotiation technique, Survey feedback, Quality circles, MBO.	12	14

5	Some key Consideration & Issues : Conditions for optimal success, System ramification and new demands, Research on OD, Power politics & OD, Power Politics & OD, Future of OD.	12	14
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6. Teaching methodology: The methodology includes conceptual knowledge and case studies giving real life experience

7. Suggested reference Books:

- Organization development- behavioral science interventions for organizational development: Wendell French, Cecil Bell Jr. , Prentice Hall of India
- HRD skills for organizational excellence: Satish Pai, S.Ravishankar, U.Dhar, B.Pattanayak, Himalaya Publishing House.

8. Session Plan :

Session	Topics
1-6	Definition, meaning and nature of organization development, basic components of organization development
6-12	assumption, conditions for success and failure of organization development programme
13-18	A definition of organization development, History & underlying values in organization development
19-24	Theory & Practice of organization development, Process of organization development
25-26	Process consultation interventions
27-28	Sensitivity Training
29-30	Transactional Analysis
31-33	Life & Career planning intervention
34-36	Third party peacemaking intervention
37-48	Team building interventions, Role analysis technique interventions, A role negotiation technique, Survey feedback, Quality circles, MBO
49-54	Conditions for optimal success, System ramification and new demands, Research on OD
55-60	Power politics & OD, Power Politics & OD, Future of OD

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305-A: Financial & Management Accounting (Paper – IV)

1. **Objective:** The objective of this course is to equip the students with conceptual understanding of finance and its practical application. It is expected that the students possess a sound base in accounting principles and practices including financial analysis. The course intends to equip students with the ability to apply concepts in managerial decision making. At the end of the course, they are expected to have learnt the methodology and techniques for application of financial and managerial accounting and information in the formation of policies and in the planning and control of the operations of the organization.
2. **Key features:** Practical application of the theoretical concepts.
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation:**

Evaluation pattern

End Semester Examination	70%
Mid-Semester Examination	20%
Projects, assignments, quizzes, class participation	10%

5. Course Contents :

Module No.	Modules/ Sub Modules	Session	Marks
1	(A) Flexible Budget Introduction, Classification of costs, Methods of Constructing a Flexible Budget, Utility of Flexible Budgeting, Practical Problems (B) Zero-Base Budgeting (ZBB) Introduction, Meaning and definition of ZBB, Development Concept Relating to ZBB, The procedure of ZBB, Difference between Traditional Budgeting and ZBB, Advantage of ZBB, Limitation of ZBB	12	14
2	(A) Capital Budgeting Introduction, Meaning of Capital Budgeting, Objective of Capital Investment, Types of Capital Investment, Importance of capital Budgeting, Stages of capital Budgeting, Approaches to capital Budgeting decision, Types of Projects, Capital Rationing, Capital Expenditure Control Program, Effect of Tax on Capital Projects, Factors Involved in Measuring Profitability,	12	14

	Technique of evaluating capital Investment Projects: (i) Pay - back Period (ii) Accounting Rate of Return Discounted cash flow methods: (i) Net present valued method (ii) Internal rate of return method (iii) Profitability index, Practical Problems.		
3	(B) Capital Budgeting Decision Under Uncertainty Introduction, Meaning of risk and uncertainty, Techniques of Dealing Risks: (i) Risk adjusted discount rate (ii) Certainty Equivalent coefficient (iii) Sensitivity Analysis (iv) Probability Assignment (v) Standard Deviation (vi) Co-Efficient Variation (vii) Decision Tree Approach, Sensitivity Analysis in Economic Life Estimates, Cost of Estimation Errors in cash Flow, Cost of Estimation Errors in Process, Inflation in capital Budgeting Process, Assets constructed for own use.	12	14
	Return on capital Employed Introduction, Meaning of capital Employed, Assets to be Included, How to Compute Profit, Du-Pont chart, Advantages or Significance of return on capital employed, Various Variable Affecting Return on capital: (i) Desired Rate of Return (ii) Earning (iii) Economic Life of the proposed Project, Effect of inflation on return of capital, Limitations of ROCE, Practical Problems.		
4	Cost of Capital Introduction, Meaning of cost of capital, Significance of the cost of capital, Various Costs of capital for various Sources of Finance, Specific costs of capital for Various Sources of finance, Cost of Debts, Cost of Preference Capital, Cost of Equity Capital, Cost of retained Earnings, Weighted Average cost of Capital, Practical Problems.	12	14
5	Working Capital Introduction, Types of Working Capital, Measures of Working Capital, Characteristics of Working Capital, Factors determining working capital Requirement, Management & Principal of working capital, Adequacy of working Capital, Financing Working Capital(sources), Procurement of working capital, Sources Of working Capital, Estimation of Working Capital Requirements; Practical Problems.	12	14
6.	Teaching Pedagogy: (a) Case discussion covering a cross section of decision situations. (b) Discussions on issues and techniques (c) Projects/ Assignments/ Quizzes/ Class participation etc.		

7. Recommended Text Books & Suggested reference Books:

- Management Accounting – II by Sudhir Prakashan
- Cost Accounting- A Managerial Emphasis (Thirteen Edition) by Charles T. Horngren, Srikant M.Datar, George Foster, Madhav V. Rajan and Christopher Ittner
- Managerial Accounting – Louder Back, Holman, 10E South Western Edition
- Advanced Management Accounting – Jawaharlal, S. Chand Publication
- Management Accounting – M.Y.Khan, P.K.Jain, 4E Tata McGraw Hill
- Advanced Accounts – M.C.Shukla, T.S.Grewal, S.C.Gupta, Vol-II S.Chand Publication
- Cost Accounting- A Managerial Emphasis (Thirteen Edition) by Charles T. Horngren, Srikant M.Datar, George Foster, Madhav V. Rajan and Christopher Ittner.

8. Session Plan :

Session	Topics
1-2	(A) Flexible Budget Introduction, Classification of costs, Methods of Constructing a Flexible Budget, Utility of Flexible Budgeting
2-8	Discussing and Solving Cases
9-10	(B) Zero Base Budgeting Introduction, Meaning and definition of ZBB, Development Concept Relating to ZBB, The procedure of ZBB
11-12	Difference between Traditional Budgeting and ZBB, Advantage of ZBB, Limitation of ZBB
13	(A) Capital Budgeting Introduction, Meaning of Capital Budgeting, Objective of Capital Investment
14	Types of Capital Investment, Importance of capital Budgeting, Stages of capital Budgeting, Approaches to capital Budgeting decision
15	Types of Projects, Capital Rationing, Capital Expenditure Control Program, Effect of Tax on Capital Projects, Factors Involved in Measuring Profitability
16	Technique of evaluating capital Investment Projects: (i) Pay - back Period (ii) Accounting Rate of Return Discounted cash flow methods: (i) Net present valued method (ii) Internal rate of return method (iii) Profitability index
17-24	Discussing and Solving Cases
25-26	(B) Capital Budgeting Decision under Uncertainty Introduction, Meaning of risk and uncertainty, Techniques of Dealing Risks: (i) Risk adjusted discount rate (ii) Certainty Equivalent coefficient (iii) Sensitivity Analysis (iv) Probability Assignment (v) Standard Deviation (vi) Co-Efficient Variation (vii) Decision Tree Approach

- 27 Sensitivity Analysis in Economic Life Estimates, Cost of Estimation Errors in cash Flow, Cost of Estimation Errors in Process, Inflation in capital Budgeting Process, Assets constructed for own use
- 28-30 Discussing and Solving Cases
- 31-32 **Return on Capital Employed**
Introduction, Meaning of capital Employed, Assets to be Included, How to Compute Profit, Du-Pont chart, Advantages or Significance of return on capital employed
- 33 Advantages or Significance of return on capital employed, **Various Variable Affecting Return on capital:** (i) Desired Rate of Return (ii) Earning (iii) Economic Life of the proposed Project, Effect of inflation on return of capital, Limitations of ROCE,
- 34-36 Discussing and Solving Cases
- 37-38 **Cost of Capital**
Introduction, Meaning of cost of capital, Significance of the cost of capital, Various Costs of capital for various Sources of Finance
- 39-40 Specific costs of capital for Various Sources of finance, Cost of Debts, Cost of Preference Capital, Cost of Equity Capital, Cost of retained Earnings, Weighted Average cost of Capital
- 41-48 Discussing and Solving Cases
- 49-50 **Working Capital**
Introduction, Types of Working Capital, Measures of Working Capital, Characteristics of Working Capital
- 51-52 Factors determining working capital Requirement, Management & Principal of working capital, Adequacy of working Capital, Financing Working Capital(sources)
- 53 Procurement of working capital, Sources Of working Capital, Estimation of Working Capital Requirements
- 54-60 Discussing and Solving Cases

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305-B: Advanced Marketing Management (Paper – IV)
(Marketing Strategy)

1. **Objective:** The objective of this course is to pull together and integrate what they had in previous marketing subjects which will ultimately help in making marketing decisions and bring alive real marketing situations
2. **Key features:** Participative class and case studies
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. Course Contents :

Module No.	Modules/ Sub Modules	Session	Marks
1	Measuring market opportunities: Forecaster's toolkit, cautions and caveats in forecasting, market knowledge systems, marketing research	12	14
2	Targeting attractive market segments: Importance, defining market segments, choosing attractive markets, targeting strategies, International scope	12	14
3	Differentiation and Positioning: Differentiation in strategies, goods and services, positioning and its process	12	14
4	Formulating marketing strategies: Strategies for new market entries, strategies for growth market, strategies for mature and declining markets	12	14
5	Implementation and control: Implementation of different competitive strategies, organizational structure and process for implementation, marketing plans, Measuring and delivering marketing performance	12	14

6. **Teaching methodology:** The methodology includes role play and case studies

7. Recommended Text Books & Suggested reference Books:

- Marketing strategy by Walker, Boyd, Mullins, Larreche
- Marketing Strategy by O C. Ferrel

8. Session Plan :

Session	Topics
1	Introduction to forecasting
2	Statistical and quantitative methods
3	Observation and surveys
4	Analogy and judgment
5	Market tests and mathematics
6	Keys to good forecasting and biases
7	Market knowledge systems: internal records systems
8	Marketing databases
9	Competitive intelligence systems
10	Client contact and other knowledge systems
11-12	Marketing research
13	Importance of market segmentation and targeting
14-16	Defining market segments: Demographic, geodemographic, behavioral, global and innovative
17-19	Five step process
20-21	Targeting strategies
22	Differentiation and its importance
23	Differentiation in business strategies
24	Differentiation among goods and services
25	Introduction to positioning
26	Limitations and perceptual positioning
27	Levelers used for positioning
28-32	Positioning process
33-37	Marketing strategies for new market entries
38-42	Marketing strategies for growth markets
43-48	Marketing strategies for mature and declining markets
49	Implementation and Business unit autonomy
50	Shared programs and facilities
51	Evaluation and reward system
52	Functional competencies and resource allocation
53-54	Organizational structures
55	Recent trends in organizational design
56-57	Marketing plans
58	Designing control system
59	Design decisions for strategic control system
60	Design decisions for marketing performance measurements

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305-C: Human Resource Management (Paper – IV)
TRAINING AND DEVELOPMENT

1. **Objective:** The objective of the course is to familiarize the students with basic concepts and principles of training and development of human resource. The knowledge so obtained will make them capable of providing training to HR of a business firm.
2. **Key features:** Conceptual framework, training & learning, need assessment, training methods and evaluation of training.
3. **Course duration:** 60 sessions, 4 sessions a week.

4. **Evaluation :**

Evaluation pattern

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

5. **Course Contents**

Module No.	Modules/ Sub Modules	Session	Marks
1	Conceptual framework : Functions of training, relationship of training to organizational individual goals, factors affecting successful training process, skills of successful trainer-internal & external trainer.	12	14
2	Training and Learning : Learning process, learning curve, principles of learning, training guidelines, experience versus training, kinds of training, system approach to training, programmed instruction, transfer of training.	12	14
3	Training needs assessment curriculum development : Identification of training & development needs, training needs assessment-various approaches, advantages and disadvantages of basic needs assessment techniques, assessing the curriculum needs, curriculum standards, matching organizational training needs, developing training materials.	12	14

4	Training methods : Three stages of training (preparatory, implementation & follow up stage), on the job and off the methods , experimental versus non-experimental methods.	12	14
5	Evaluation of training and development : Reasons of evaluating, criteria for evaluation, problems of evaluation, steps involved in evaluation, methods for evaluation, analysis & costing for training, Emerging pattern of training & development in India.	12	14

6. Recommended Text Books & Suggested reference Books:

- Prior John, Handbook of Training and Development, Jaico publishing house, Bombay, 1997.
- Donald F. Michalak and Edwin G. Yager, Making the training process work, Harper and Row, New York.
- Jack J. Philips, Handbook of training evaluation and measurement methods, 3rd edition, Gulf publishing Co., 1997.
- Lynton R. Pareek, Training and Development, Vistaar, New Delhi.

7. Session Plan :

Session	Topics
1-2	Concept of training
3-4	Individual goals
5-6	Organizational goals
7-8	Factors affecting
9-10	Skills of internal trainer
11-12	Skills of external trainer
13-14	Learning process
15	Learning curve
16-17	Principles of learning
18	Training guidelines
19	Experience vs. training
20-21	System approach
22	Programmed instruction
23-24	Transfer of training
25	Identification of training needs
26	Identification of development needs
27-28	Assessment of training needs
29	Advantages of basic needs assessment technique
30	Disadvantages of basic needs assessment technique
31-32	Assessing curriculum needs
33-34	Curriculum standards
35	Matching the organizational needs
36	Training materials
37	Introduction of training methods
38-40	Stages of training
41-43	On the job methods

44-46	Off the job methods
47	Experimental methods
48	Non-experimental methods
49	Evaluation of training
50	Reasons of evaluation
51	Criteria for evaluation
52-53	Problems of evaluation
54-55	Steps involved in evaluation
56-57	Methods for evaluation
58	Analysis of training
59	Costing of training
60	Emerging pattern of training & development in India

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401: Business Environment (Paper – II)

1. **Objective:** This paper is designed to provide an overview of factorial compositions affecting business environment. It aims at cultivating flexible mindset for looking towards business
2. **Key features:** This course covers all basic components affecting business. This requires to be studied in context of changes taking place over the period of time
3. **Course duration:** 60 sessions, 4 sessions a week.

4. **Evaluation :**

Evaluation pattern

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	Technological environment : Role of Information Technology, Research and Development in industries – current scenario, Government’s technological Policy, ISO standards, Patents.	12	14
2	Financial Sector and business environment : Money market – current scenario, Capital Market - current scenario issues, Banking sector References. Insurance sector- opportunities – problems. Role of IRDA.	12	14
3	Labour environment of business: Characteristics of labour- labour issues – child labour- National labour commission Industrial relations.	12	14
4	International environment of business: An over view – Balance of Trade – Balance of Payment – Foreign Exchange Direct investment	12	14
5	Globalization WTO formation. Characteristics, Components, Impact on Indian business environment world bank and Indian business economy. SAARC- Trade relations.	12	14
6.	Teaching methodology:		
	<ul style="list-style-type: none"> • Lectures, Seminars, and Project Work 		
7.	Recommended Text Books & Reference Books:		
	<ul style="list-style-type: none"> • “Business Environment” by Francis Cherunilam • “Business Environment” by Vivek Mittal 		

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402: Strategic Management (Paper – II)

1. **Objective:** The main objective of this subject is to provide the basic understanding about the formulation of long term objectives & grand strategies considering the various models. This will help in understanding the implementation & control of strategies.
2. **Key features:** Case studies of top management
3. **Course duration:** 60 sessions, 4 sessions a week.

4. **Evaluation :**

Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	The Company Profile: Internal Analysis of the Firm : The Value of Systematic Internal Assessment Developing the Company Profile : Identification of Strategic Internal Factors. Evaluation of Strategic Internal Factors .Quantitative Versus. Qualitative Approaches in Evaluating Internal Factors Summary Viewing Internal Analysis as a. Process Appendix Using Financial Analysis. Formulating Long - Term Objectives and Grand Strategies Long- Term Objectives, Qualities of Long-Term Objectives. Grand Strategies: Concentration. Market Development, Product Development Innovation. Horizontal Integration. Vertical Integration. Joint Venture Concentric Diversification. Retrenchment1 Turnaround. investiture Liquidation. Selection of Long-Term Objectives and Grand Strategy Sets. Sequence of Objectives and Strategy selection. Summary	12	14
2	Strategic Analysis. and choice : strategic Analysis at the Corporate Level: The BCG Growth/share Matrix. The GE Nine: Cell Planning Grid. Grand Strategy. Selection at the Business Level: SWOT Analysis.	12	14

Grand Strategy selection Matrix. Model of Grand Strategy Clusters. Behavioral Consideration Affecting Strategic choice: Role of Past Strategy. Degree of the firms External Dependent Attitudes toward risk. Internal Political Considerations. Consideration. Competitive Reaction. Contingency approach to Strategic Choice. Summary.

3	<p>Strategy Implementation : operationalizing the Strategy : annual objectives,. Functional Strategic and Business Policies: Annual Objectives: Qualities of Effective Annual Objectives, Contingency in Annual Objectives. Benefits of Annual Objectives: Developing Functional Strategies, Differences between Business and Functional Strategies. Functional Strategies in the Marketing Area. Functional Strategies in Finance/Accounting. Functional Strategies in Research and Development; Functional Strategies in Production operators. Functional Strategies in Personnel. Developing and communicating Concise policies: The Purpose of Policies. Summary.</p>	12	14
4	<p>Institutionalizing the Strategy: structure, Leadership and Culture Structural Considerations Simple and Functional Organizational Structures. Divisional organizational Structure. Strategic Business Units. Matrix Organization. The Role of Structure Linking Structure of Strategy. Organizational Leadership: Role of CEO Assignment of Key managers. Organizational Life. The Strategy-Culture Connection. Factors that Shape Culture. Managing the Strategy-Culture Relationship Summary.</p>	12	14
5	<p>Strategic Control\): Guiding and Evaluating the Strategy Establishing Strategic Controls. Premise Control. implementation Control. Strategic Surveillance, Special Alert Control. Operational Control Systems Budgeting System. Scheduling. Key Success Factors, using Operational Control Systems Monitoring Performance and valuating Deviations. Reward Systems Motivating Execution and Control. Summary</p>	12	14

6. **Teaching methodology:** The methodology includes conceptual knowledge and case studies giving real life experience

7. Recommended Text Books & Suggested reference Books :

- Strategic management by John A Pearce, Richard b Robinson
- Business policy and strategic management by William F Guleck
- Management policy by Malvin Stanford
- Management policy by John A. Pearce, Richard B. Robinson

8. Session Plan :

Session	Topics
1	The Company Profile
2	Internal Analysis of the Firm The Value of Systematic Internal Assessment
3	Developing the Company Profile Identification of Strategic Internal Factors.
4	Evaluation of Strategic Internal Factors .
5	Quantitative Versus. Qualitative Approaches in Evaluating Internal Factors
6	Summary Viewing Internal Analysis as a. Process Appendix Using Financial Analysis.
7	Formulating Long - Term Objectives and Grand Strategies :
8	Qualities of Long-Term Objectives.
9	Grand Strategies: Concentration. Market Development, Product Development Innovation.
10	Horizontal Integration. Vertical Integration. Joint Venture Concentric Diversification. Retrenchment I
11	Turnaround. Divestiture. Liquidation. Selection of Long-Term Objectives and Grand Strategy Sets.
12	Sequence of Objectives and Strategy selection. Summary
13	Strategic Analysis and choice
14	strategic Analysis at the Corporate Level :
15	The BCG Growth/share Matrix.
16	The GE Nine: Cell Planning Grid.
17	Grand Strategy. Selection at the Business Level :
18	SWOT Analysis.
19	Grand Strategy selection Matrix.
20	Model of Grand Strategy Clusters. .
21	Behavioral Consideration Affecting Strategic choice: Role of Past Strategy. Degree of the firms
22	External Dependent, Attitudes toward risk .
23	Internal Political Considerations. Competitive Reaction.
24	Contingency approach to Strategic Choice. Summary.
25	Operationalizing the Strategy
26	Annual objectives
27	Functional Strategic and Business Policies
28	Annual Objectives : Qualities of Effective Annual Objectives,
29	Contingency in Annual Objectives. Benefits of Annual Objectives:
30	Developing Functional Strategies, Differences between Business and Functional Strategies.
31	Functional Strategies in the Marketing Area.

32	Functional Strategies in Finance/Accounting.
33	Functional Strategies in Research and .Development;
34	Functional Strategies in Production operators.
35	Functional Strategies in Personnel.
36	Developing and communicating Concise policies : The Purpose of Policies. Summary.
37	Institutionalizing the Strategy :
38	structure, Leadership and Culture
39	Structural Considerations Simple and Functional Organizational Structures.
40	Divisional organizational Structure.
41	Strategic Business Units. Matrix Organization.
42	The Role of Structure, Linking Structure of Strategy.
43	Organizational Leadership : Role of CEO
44	Assignment of Key managers.
45	Organizational Life.
46	The Strategy-Culture Connection.
47	Factors that Shape Culture.
48	Managing the Strategy-Culture Relationship Summary.
49	Strategic Control
50	Guiding and Evaluating the Strategy
51	Establishing Strategic Controls.
52	Premise Control. implementation Control.
53	Strategic Surveillance, Special Alert Control.
54	Operational Control Systems : Budgeting System.
55	Scheduling. Key Success Factors.
56	using Operational Control Systems :
57	Monitoring Performance and valuating Deviations.
58	Reward Systems:
59	Motivating
60	Execution and Control. Summary

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403: Statistical Analysis (Paper - II)

1. **Objective:** The course aims to provide an understanding of application of statistics to business and industries while focusing to develop effective business communication skills among the students
2. **Key features:** To make them aware about statistical application in the practical real life
3. **Course duration:** 60 sessions, 4 sessions a week.

4. **Evaluation :**

Evaluation pattern

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	Statistical Quality Control (SQC) : Concepts of quality, quality Control and Statistical Quality Control, Causes of Variation in Quality, Meaning, uses and advantage of SQC, Theory of Control Charts, Theory of Runs 3σ Control limits and Revised Control Limits, Types of Control Charts, Control Charts for Variable (\bar{X} and R Charts) and their interpretations, Control Charts for Attributes (p, np, and C Charts) and their interpretation	12	14
2	Acceptance Sampling: Acceptance Sampling: Meaning and advantages; Single Sampling Plan (SSP): Concept, Advantages and disadvantage, AQL, LTPD, Producer's risk, Consumer's risk, OC function and OC curve, AOQ, ATI, ASN, Applications, Double Sampling Plan : Meaning only	12	14
3	Testing of Hypothesis : Large Sample Tests (A) Basic concepts: Hypothesis, Null Hypothesis, Alternative Hypothesis, Statistic, Parameter, Sampling Distribution, Standard Error, Type I and II error, Level of significance, Degree of Freedom, Acceptance Region, Critical Region	12	14

(B) Testing of Hypothesis

Testing Procedure

(C) Large Sample Tests

Large Sample Tests: (i) Test for Variable: Test of mean, Test of difference between two means, Test of difference between two standard deviations, (ii) Test for Attributes : Test of proportion, Test of difference between two proportions

(D) Estimation and Determination

Estimation of Confidence Interval and Determination of optimum sample size

4 Testing of Hypothesis : Small Sample Tests :

(A) t Test:

Test of Mean, Test of difference between two means, Paired t test

(B) f Test:

Test of difference between two variances

12 14

(C) Chi Square (X^2) Tests

1. Test of Independence
2. Test of Goodness of Fit
3. Test for Population Variance

5 Analysis of Variance :

Introduction, Variance Analysis in one way classification with example, Variance Analysis in two way classification with example

12 14

6. Teaching methodology:

The course will use the following pedagogical tools:

- Case discussion covering across section of decision situation
- Discussion on issue and case studies
- Projects/ Assignments/ Quizzes/ Class Participation etc.

7. Recommended Text Books & Reference Books

- Statistics of Business and Economics by Ken Black
- Business Statistics by Levine, Krebhiel and Brenson
- Statistical Methods by S.P. Gupta
- Problems and Solutions in Statistics by V.K.Kapoor
- Business Statistics by Sancheti and Kapoor

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404-A: Financial & Management Accounting (Paper-V)

1. **Objective:** The objective of this course is to equip the students with conceptual understanding of finance and its practical application. It is expected that the students possess a sound base in accounting principles and practices including financial analysis. The course intends to equip students with the ability to apply concepts in managerial decision making. At the end of the course, they are expected to have learnt the methodology and techniques for application of financial and managerial accounting and information in the formation of policies and in the planning and control of the operations of the organization.
2. **Key features:** Practical application of the theoretical concepts.
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation:**

Evaluation pattern

End Semester Examination	70%
Mid-Semester Examination	20%
Projects, assignments, quizzes, class participation	10%

5. Course Contents :

Module No.	Modules/ Sub Modules	Session	Marks
1	Cost- Volume –Profit Analysis Introduction, Objectives of CVP Analysis, Limitation of CVP Analysis, Break Even Analysis, Certain Terms: (i) Profit Volume Ratio (ii) Variable Cost Ratio (iii) Marginal Income (iv) Margin Of Safety, Cash-Flow Break Even Point, Break-Even Chart, Assumption and Limitation of Break even Analysis, Sales mix effect on break point, Desired income level effect of tax, Sensitivity analysis, P.V Chart, Some Additional Break even chart, Practical Problems	12	14
2	The use of Costs in pricing Decision Introduction, Influence of Various Parties, Determinates of Pricing or factors Affecting Pricing Policies, Relationship among demand, supply and cost, Cost and price, Return on assets employed, Gross margin pricing, Cost plus pricing methods: (i) Full	12	14

cost pricing (ii) Variable cost pricing (iii) Conversion cost pricing (iv) Differential cost pricing (v) Direct cost pricing, Evaluation of all cost based pricing methods, Social responsibility and pricing, Principle budget factor and pricing, Pricing for various types of products, Stuarts freeman's concept of industrial family, Practical Problems

3	Accounting for Decision Making Introduction, Steps in decision making, Different types of Costs, Limiting Factor, Make or Buy Decision, Lease or Buy Decision, Product-Mix Decision, Equipment Replacement, Shut –Down Decision, Practical Problems.	12	14
4	Decision Making by use of Cost and CVP Analysis Technique Practical Problems.	12	14
5	(A) Responsibility Accounting Introduction, Definition of Responsibility Accounting, The requirement of Responsibility Accounting, Essential of Effective Responsibility Accounting, Controllable and Non-Controllable Items, Advantages and Limitation of Responsibility Accounting, Responsibility Centers, Expense Centers or Cost Centers, Profit Center, Transfer Pricing, Investment Centers, Return on Investments, Concept of Residual Income. (B) Performance Measurement Techniques Introduction, Techniques of Goal-setting, Profit as an Objective, Profit Maximization Model, Techniques for Measuring performance, Ratio analysis for total performance measurement, Technique of measuring Growth, Factors Affecting Growth and success, Accounting Analysis for Identifying Sickness (C) Strategic Management Accounting Introduction, Definition of Strategic Management Accounting, Information to be provided by SMA, Factors affecting strategic decision making, Competitive Advantage, Strategic Cost Analysis, SMA and Competitive Position Analysis, Sales and Market share, Cash flow, Liquidity and resources, Analysis of the future	12	14

6. Teaching Pedagogy:

- (a) Case discussion covering a cross section of decision situations.
- (b) Discussions on issues and techniques
- (c) Projects/ Assignments/ Quizzes/ Class participation etc.

7. Recommended Text Books & Suggested reference Books:

- Management Accounting – I by Sudhir Prakashan
- Cost Accounting- A Managerial Emphasis (Thirteen Edition) by Charles T. Horngren, Srikant M.Datar, George Foster, Madhav V. Rajan and Christopher Ittner
- Managerial Accounting – Louder Back, Holman, 10E South Western Edition
- Advanced Management Accounting – Jawaharlal, S. Chand Publication
- Management Accounting – M.Y.Khan, P.K.Jain, 4E Tata McGraw Hill
- Advanced Accounts – M.C.Shukla, T.S.Grewal, S.C.Gupta, Vol-II S.Chand Publication

8. Session Plan :

Session	Topics
1	Cost Volume Profit Analysis Introduction, Objectives of CVP Analysis, Limitation of CVP Analysis, Break Even Analysis
2-12	Certain Terms: (i) Profit Volume Ratio (ii) Variable Cost Ratio (iii) Marginal Income (iv) Margin Of Safety, Cash-Flow Break Even Point, Break-Even Chart, Assumption and Limitation of Break even Analysis, Sales mix effect on break point, Desired income level effect of tax, Sensitivity analysis, P.V Chart, Some Additional Break even chart, (Understanding the terms theoretically and discussing and Solving Cases of the same)
13-14	Use of Cost in Pricing Decisions Introduction, Influence of Various Parties, Determinates of Pricing or factors Affecting Pricing Policies, Relationship among demand, supply and cost, Cost and price
15-17	Return on assets employed, Gross margin pricing, Cost plus pricing methods: (i) Full cost pricing (ii) Variable cost pricing (iii) Conversion cost pricing (iv) Differential cost pricing (v) Direct cost pricing (understanding the methods theoretically and discussing and solving cases)
18-19	Evaluation of all cost based pricing methods, Social responsibility and pricing, Principle budget factor and pricing, Pricing for various types of products, Stuarts freeman's concept of industrial family
20-24	Discussing and Solving Cases
25	Accounting for Decision Making Introduction, Steps in decision making
26-36	Different types of Costs, Limiting Factor, Make or Buy Decision, Lease or Buy Decision, Product-Mix Decision, Equipment Replacement, Shut–Down Decision (understanding the terms theoretically and discussing and solving cases of the same)
37-48	Decision Making by use of Cost and CVP Analysis Technique Discussing and Solving Cases

- 49 **(A) Responsibility Accounting**
Introduction, Definition of Responsibility Accounting, The requirement of Responsibility Accounting, Essential of Effective Responsibility Accounting
- 50-51 Controllable and Non-Controllable Items, Advantages and Limitation of Responsibility Accounting, Responsibility Centers, Expense Centers or Cost Centers, Profit Center, Transfer Pricing, Investment Centers, Return on Investments, Concept of Residual Income
- 53 **(B) Performance Measurement Techniques**
Introduction, Techniques of Goal-setting, Profit as an Objective, Profit Maximization Model
- 54-55 Techniques for Measuring performance, Ratio analysis for total performance measurement
- 56 Technique of measuring Growth, Factors Affecting Growth and success, Accounting Analysis for Identifying Sickness
- 57 **(C) Strategic Management Accounting**
Introduction, Definition of Strategic Management Accounting, Information to be provided by SMA
- 58-59 Factors affecting strategic decision making
- 60 Competitive Advantage, Strategic Cost Analysis, SMA and Competitive Position Analysis, Sales and Market share, Cash flow, Liquidity and resources, Analysis of the future

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404-B: Advance Marketing Management (Paper - V)
(Retail Management)

1. **Objective:** This course is designed to meet the needs students for a comprehensive knowledge on retail management. It provides an in depth coverage of retail theory based on original research and designed to understand the minute details of retail industry.
2. **Key features:** Usage of examples, exhibits, figures and tables based on original research.
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	Retail domain and retail Industry: Defining retail, history and utilities of retailing, theories of retail development and retail management process, Indian retail industry and global retail scenario	12	14
2	Understanding shopping and shoppers and value delivery: Concept of shopping, shopping process and behavior, Demographics, psychographic, value and life style profile of Indian shoppers, Shopping patterns in India, Different retailing formats	12	14
3	Deciding location and Supply chain management: Process for deciding location, methods for estimating demand, factors for successful SCM, drivers of SCM, framework of SCM and its competitive advantage	12	14
4	Store layout and design and retail buying: Objectives of buying, organizational and retail buying, merchandising, objectives and elements of store layout, factors affecting store layout.	12	14

5 Point of purchase communication, pricing strategy and store loyalty: Internal communication, packaging, designing PoP communication, pricing strategies and building store loyalty 12 14

6. Teaching methodology: The methodology includes conceptual knowledge and case studies giving real life experience.

7. Recommended Text Books & Suggested reference Books:

- Managing Retail by Piyush Kumar Sinha and Dwarika Prasad uniyal
- Retail Management by Chetan Bajaj

8. Session Plan :

Session	Topics
1	Defining retail and its development
2	Utilities and history of retailing
3-4	Theories of retail management
5	Retail management process
6-7	Indian retail industry and its structure
8	Drivers of growth
9-10	Retailing in other countries
11	Summary of 1 st module
12	Case Study
13	Concept of shopping
14	Shopping process and behavior
15	Demographics of Indian shoppers
16	Psychographic profile of Indian shoppers
17	Value and Life style profile of Indian shoppers
18	Behavior based segmentation
19	Attitude based segmentation
20-21	Classification of formats
22	Other retailing formats
23	Summary of 2 nd module
24	Case Study
25-27	Process of deciding location
28-29	Methods of estimating demand (only basic understanding)
30-31	Introduction and factors for successful SCM
32	Drivers of SCM and its competitive advantage
33-34	Framework of SCM
35	Summary of 3 rd module
36	Case Study
37	Introduction and objectives of buying
38	Organizational Vs retail buying
39	Merchandising plans
40	Assortment plans
41	Objectives and importance of layout and design
42	Elements of store layout

43	Planning and circulation
44	Storefronts and entrances
45	Merchandise display
46	Materials, finishes, lighting and music
47	Summary of 4 th module
48	Case Study
49	Introduction and importance of PoP communication
50	Internal communication
51	Role of packaging
52	Designing PoP communication
53	Factors affecting pricing decisions
54-55	Pricing strategy and its methods (only basic concept)
56	Store choice behavior of shoppers and Indian consumers
57-58	Store loyalty and patronage
59	Summary of 5 th module
60	Case Study

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404-C: Human Resource Management (Paper – V)
(MANAGEMENT OF TRANSFORMATION)

1. **Objective:** The objective of the course is to make the students develop the art for thinking afresh to provide new solutions to the problems which can act as benchmarks for others to follow.
2. **Key features:** Conceptual framework, leadership from within, turnaround management, business process reengineering, new technology and innovations.
3. **Course duration:** 60 sessions, 4 sessions a week.

4. **Evaluation :**

Evaluation pattern

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

5. **Course Contents**

Module No.	Modules/ Sub Modules	Session	Marks
1	Introduction: Concept, nature and process of planned change. Resistance to change. Emerging Horizons of management in changing Environment. Concepts of transformation vs. change. Transformational Leadership. Charismatic vs. Non-charismatic Leadership.	12	14
2	Leadership from Within: Concept, need and importance of developing leadership from, within. Distinction between leadership from without and leadership from within. Steps for developing leadership from within.	12	14
3	Turnaround Management: Definition of sickness. Causes and Symptoms of Sickness. Prediction of sickness. Revival of sick unit - Role of BIFR, SICA, Financial Institutions. Behavioral, economic and technical issues in Turnaround Management Learning from the success stories of organisations where turnaround management strategies have been adopted and sick or potentially sick companies have been turned around.	12	14

4	Business Process Reengineering as a tool of managing transformation: BPR – An imperative for survival. The reengineering g imperative in USA, the re-engineering scenario in Europe, the re-engineering imperative in India, Instances of re - engineering in Indian organisations (Case studies). Five steps methodology to implement BPR.	12	14
5	Management of Transformation through New Technology and Innovations: Technological revolution - adoption and adaptation of technology (problems of technology transfer). Innovative Technology - autonomous vs. induced inventions. Management of New Technology in relation to organisational productivity and quality of work life. Learning experiences from real life case studies.	12	14
6. Teaching methodology: The methodology includes conceptual knowledge and case studies giving real life experience			

7. Recommended Text Books & Suggested reference Books::

- Sawhney, Mohan and Jeff Zabin, The Seven Steps to NIRVANA: Strategic Insights into e –Business Transformation, Tata McGraw Hill, New Delhi, 2001.
- Bender, Peter Urs, Leadership from Within, Macmillan India Ltd., Delhi, 1997.
- Hammer, M. and J. Champy, Reengineering the Corporation, Harper Business, 2004.
- Khandwalla Pradip, Turnaround excellence: Insights from 120 cases, Response Book (A Division of Sage Publication, New, 2001
- Noori, H. and Radford, Readings and Cases in Management of New Technology, Prentice Hall, New York, 1990.
- Whittaker, D.H., Managing Innovations, Cambridge University Press, Cambridge, 2008.

8. Session Plan :

Session	Topics
1	Meaning of planned change
2	Nature of planned change
3	Process of planned change
4	Resistance to change
5	Emerging horizons
6-7	Transformation vs. change
8-9	Transformational leadership
10-12	Charismatic vs. non-charismatic leadership
13-14	Concept of developing leadership from within
15	Need of developing leadership
16	Importance
17-18	Developing leadership from without

19-20	Difference between leadership from within and without
21-24	Steps for developing leadership from within
25	Meaning of turnaround management
26	Circumstances of turnaround
27	Definition of sickness
28	Causes of sickness
29	Symptoms of sickness
30	Prediction of sickness
31	Revival of sick unit
32	Role of BIFR in revival
33	Role of SICA in revival
34	Role of financial institutions in revival
35	Behavioral, economic & technical issues in turnaround
36	Learning from the success stories
37	Introduction to business process reengineering
38	BPR-basic concepts
39	BPR-imperative for survival
40-41	BPR in USA
42-43	BPR in Europe
44-45	BPR in India
46	Indian case studies of re-engineering
47-48	Methodology to implement BPR
49	Technological revolutions
50	Problems of technology transfer
51	Adoption and adaption of technology transfer
52-53	Innovative technology
54	Autonomous inventions
55	Induced inventions
56	Autonomous vs. Induced inventions
57	Managing new technology in relation to productivity
58	Managing new technology in relation to quality of worklife
59-60	Learning experiences from real life cases

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405-A: Financial & Management Accounting (Paper-VI)

1. **Objective:** The objective of this course is to equip the students with conceptual understanding of finance and its practical application. It is expected that the students possess a sound base in accounting principles and practices including financial analysis. The course intends to equip students with the ability to apply concepts in managerial decision making. At the end of the course, they are expected to have learnt the methodology and techniques for application of financial and managerial accounting and information in the formation of policies and in the planning and control of the operations of the organization.
2. **Key features:** Practical application of the theoretical concepts.
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation:**

Evaluation pattern

End Semester Examination	70%
Mid-Semester Examination	20%
Projects, assignments, quizzes, class participation	10%

5. Course Contents :

Module No.	Modules/ Sub Modules	Session	Marks
1	Financial Statement Analysis Introduction, Financial Statement Analysis using the Tool kit of Multi-Step Income Statement, Horizontal Analysis, Common Size Analysis, Trend Analysis, Earning Per Share Analysis, Ratio Analysis, Analysis of Cash Flow Statement, Examples	12	14
2	(A) Variance Analysis-Reconciliation of Budgeted & Actual Profit Introduction, Variances Formula, Reconciliation of the Standard profit and the Actual Profit (B) Accounting For Variances Introduction, Single Plan Method, Partial Plan Method, Dual Plan Method, Journal Entries for Variances (single Plan Method), Journal entries for variances (partial Plan Method), Practical Problems.	12	14
3	(A) Variance Analysis: Opportunity Cost Approach Introduction, Opportunity cost of capacity Variances, Opportunity cost of Efficiency Variances, Planning	12	14

and Operating Variances

(B) Interpretation and Investigation of variances

Introduction, Problems Arising in Interpreting Variances, Cost variances Models: (i) Materiality Significance model (ii) Statistical Significance model (iii) Control Chart model (iv) Cost benefit decision models

4 Cost Estimation

Introduction, Cost Estimation, Limitation of Traditional Classification, Classification Methods: (i) Engineering Methods (ii) Account Classification Methods (iii) High low methods (iv) Linear Regression analysis methods (vi) Multiple Regression Analysis Methods, Correlation and Co-efficient of Correlation, Co-Efficient Determination, Standard error of Fixed Cost and Variable Cost, Conditions Suited to the use of linear regression Analysis, Multiple Regression Analysis, Practical Problems

12 14

5 Linear Programming And the cost Accounts

Introduction, Meaning and Definition Of L.P, Effects of Constrains , Graph Methods, Objective Function Lines, Minimizing Cost, Simplex Method, Basic Requirements of Linear Programming, Utility of L.P, Limitation Of L.P, Practical Problems

12 14

6. Teaching Pedagogy:

- (a) Case discussion covering a cross section of decision situations.
- (b) Discussions on issues and techniques
- (c) Projects/ Assignments/ Quizzes/ Class participation etc.

7. Recommended Text Books:

- Management Accounting I by Sudhir Prakashan

8. Suggested reference Books:

- Cost Accounting- A Managerial Emphasis (Thirteen Edition) by Charles T. Horngren, Srikant M.Datar, George Foster, Madhav V. Rajan and Christopher Ittner
- Managerial Accounting – Louder Back, Holman, 10E South Western Edition
- Advanced Management Accounting – Jawaharlal, S. Chand Publication
- Management Accounting – M.Y.Khan, P.K.Jain, 4E Tata McGraw Hill
- Advanced Accounts – M.C.Shukla, T.S.Grewal, S.C.Gupta, Vol-II S.Chand Publication

9. Session Plan :

Session	Topics
1-12	Financial Statement Analysis Introduction, Financial Statement Analysis using the Tool kit of Multi-Step Income Statement, Horizontal Analysis, Common Size Analysis, Trend Analysis, Earning Per Share Analysis, Ratio Analysis, Analysis of Cash Flow Statement (Understanding the terms theoretically and discussing and Solving Cases of the same)
13-18	(A) Variance Analysis-Reconciliation of Budgeted & Actual Profit Introduction, Variances Formula, Reconciliation of the Standard profit and the Actual Profit (Understanding the terms theoretically and discussing and Solving Cases of the same)
19	(B) Interpretation and Investigation of variances Introduction, Single Plan Method, Partial Plan Method, Dual Plan Method
20	Journal Entries for Variances (single Plan Method)
21	Journal entries for variances (partial Plan Method)
22-24	Discussing and Solving Cases
25-30	(A) Variance Analysis: Opportunity Cost Approach Introduction, Opportunity cost of capacity Variances, Opportunity cost of Efficiency Variances, Planning and Operating Variances (Understanding the terms theoretically and discussing and Solving Cases of the same)
31	(B) Interpretation and Investigation of variances Introduction, Problems Arising in Interpreting Variances
32-33	Cost variances Models: (i) Materiality Significance model (ii) Statistical Significance model (iii) Control Chart model (iv) Cost benefit decision models
34-36	Discussing and Solving Cases
37	Cost Estimation Introduction, Cost Estimation, Limitation of Traditional Classification
38-48	Classification Methods: (i) Engineering Methods (ii) Account Classification Methods (iii) High low methods (iv) Linear Regression analysis methods (vi) Multiple Regression Analysis Methods, Correlation and Co-efficient of Correlation, Co-Efficient Determination, Standard error of Fixed Cost and Variable Cost, Conditions Suited to the use of linear regression Analysis, Multiple Regression Analysis (Understanding the terms theoretically and discussing and Solving Cases of the same)
49	Linear Programming And the cost Accounts Introduction, Meaning and Definition Of L.P, Effects of Constraints
50-59	Graph Methods, Objective Function Lines, Minimizing Cost, Simplex Method (Understanding the terms theoretically and discussing and Solving Cases of the same)
60	Basic Requirements of Linear Programming, Utility of L.P, Limitation Of L.P.

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405-B: Advanced Marketing Management (Paper VI)
(Integrated Marketing Communication)

1. **Objective:** Nearly everyone in the modern world is influenced to some degree of advertising and other forms of promotion. The objective of this course is to make the students understand major marketing communication functions such as advertisement, sales promotion, direct marketing, internet marketing etc which will give a holistic view of the fascinating world of marketing.
2. **Key features:** Multimedia sessions to explain various communication functions
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. Course Contents :

Module No.	Modules/ Sub Modules	Session	Marks
1	Introduction to IMC: Basic concept of IMC, evolution need and Role of IMC, promotional mix, IMC planning process	12	14
2	Organizing for advertisements and promotions: Participants of IMC, advertising agencies, agency compensation, evaluating agencies	12	14
3	Objectives and Budgeting: Value of objectives, determining of objectives, sales Vs communicating objectives, DAGMAR, Problems in objective setting, establishing and allocating budget	12	14
4	Developing IMC programme: Creative strategy, advertising creativity, advertisements campaigns, media planning, developing media plan, problems, implementing media plan	12	14
5	Monitoring, Evaluation and Control: Measuring the effectiveness of promotional programme, conducting research to measure advertising effectiveness, testing process, establishing programme for measuring advertisement effects	12	14

6. **Teaching methodology:** The methodology includes conceptual knowledge and case studies giving real life experience
7. **Recommended Text Books & Suggested reference Books:**
- Advertising and promotion An Integrated Marketing Communication Perspective by Belch & Belch
 - IMC by Don Schultz

8. **Session Plan :**

Session	Topics
1	Concept of IMC
2	Evolution of IMC
3	Importance of IMC
4	Role of IMC
5-7	Promotional Mix: Advertisement, direct marketing, interactive marketing, sales promotion, publicity and public relations, personal selling
8-10	IMC planning process
11	Summary of 1 st module
12	Discussion lecture
13-14	Participants in IMC
15	Centralized system
16	Decentralized system
17	In house agencies
18-19	Types and role of ad agencies
20-21	Agency compensation
22	Evaluating agencies
23	Summary of 2 nd module
24	Discussion lecture
25	Objective establishment and budgeting for promotional program
26	Value of objectives
27	Determining promotional objectives
28	Sales Vs communication objectives
29	DAGMAR
30	Problems in objective setting
31-34	Establishing and allocating budget
35	Summary of 3 rd module
36	Discussion lecture
37	Creative strategy: Importance
38-39	Advertising creativity
40	Planning creative strategy
41	Advertisement campaign
42	Overview of media planning
43	Media plan and problems in media planning
44-45	Developing the media plan
46-47	Implementing the plan

48	Summary of 4 th module
49	Discussion lecture
50-51	Measuring the effectiveness of promotional programme
52-53	Conducting research to measure effectiveness
54-55	Testing process
56-7	Market testing of ads
58	Summary of 5 th module
59-60	Case study with discussion of the entire course in a nut shell

K.S.K.V. Kachchh University
Department of Commerce & Management
Master of Commerce
Semester-IV

405-C: Human Resource Management (Paper – VI)
(INDUSTRIAL RELATION)

- 1) **Objective:** The objective of the course is to familiarize the students with basic concept of industrial relations. The course will make them understand the importance of industrial relations for an organization and how these relations provide dynamics to organizations.
- 2) **Key features:** Conceptual framework, development, Trade union, union management relations, industrial democracy, managing relations, labour welfare.
- 3) **Course duration:** 60 sessions, 4 sessions a week.

4) **Evaluation :**

Evaluation pattern

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

5) **Course Contents**

Module No.	Modules/ Sub Modules	Session	Marks
1	Industrial Relations: Concepts and scope, Historical development, Unilateralist, Pluralist and Marxist perspective of IR. Trade Unionism: role of trade unions, trade union in India, national level Federations, Goals and objectives of unions and union leadership, weaknesses in trade unions, trade unions, politics and government. Theories of trade unionism. Cross cultural aspects of union management relations. Trade Union Act 1926: an overview. Union recognition; de-unionization strategies.	12	14
2	Union Management Relations: Conceptual framework, union management perspectives, organizational factors affecting union management relations. Public policies and union management relations, role of state, constitution and labour policies, ILO, Major events and international issues, changes affecting HRIIR perspectives, perspectives in India.	12	14

3	<p>Industrial Democracy: Concepts and scopes of industrial democracy, Worker's participation: Strategy, practices, behavioral science input/contribution and models.</p>	12	14
4	<p>Rationale for participation, Issues in participation, strategies for making participation work and making participation more effective.</p> <p>Methods of industrial relation machinery in India; Statutory and non -statutory methods of industrial dispute resolution; Conciliation, mediation, arbitration and adjudication. Comparative industrial Relations: principles of comparative analysis, variables of comparative analysis (culture, values, ideologies, and politico -economic structure) Experience of UK, Yugoslavia, West Germany, Scandinavian countries and Japan.</p>	12	14
5	<p>Managing industrial Relations: Regulatory mechanisms, Employee discipline, suspension, dismissal and retrenchment, employee grievance handling, Collective bargaining, negotiation skills, industrial conflict resolution.</p>	12	14

Labour Welfare: Rationale need and requirements.

- 6) **Teaching methodology:** The methodology includes conceptual knowledge and case studies giving real life experience

7) **Recommended Text Books & Reference Book:**

- Katz, Harry, Thomas A. Kochan, & A. J.S. Colvin, *An Introduction to Collective Bargaining and*
- *Industrial Relations*, 4^h Edition, The McGraw Hill Companies.
- Farnham and Limlott, J., *Understanding Industrial Relations* (2nd ed) Cassell, 1983.
- C.S. Venkat Ratnam, *Industrial Relations: Text and Cases*, Oxford University Press, Delhi, 2006.
- Michael Salamon, *Inc'ustrial Relations: Theory & practice*, 4th edition, Peqsonltigher Education, 2001

8) **Session Plan :**

Session	Topics
1	Concept & scope of IR
2	Historical development
3	Unilateralist, pluralist & Marxist perspectives
4	Role of trade unions
5	Trade union in India
6	National level federations
7	Goals of union & union leadership
8	Weaknesses in trade union
9	Union, politics & government
10	Trade union Act 1926

11	Union recognition
12	De-unionisation strategies
13	Concept of union management relations
14	Perspectives
15	Factors affecting
16	Public policies
17	Role of state
18	Role of constitution
19	Role of labour policies
20-21	ILO
22	Major events & international issues
23	Changes affecting IR perspectives
24	Perspectives in India
25	Concept and scope of industrial democracy
26	Workers participation-meaning
27	Strategy
28	Practices and contribution
29	Models
30-31	Rationale for participation
32-33	Issues in participation
34-36	Strategies for making participation more effective
37	Industrial disputes-meaning
38	Statutory methods of dispute resolution
39	Non-statutory methods of resolution
40	Conciliation
41	Mediation
42	Arbitration
43	Adjudication
44	Comparative industrial relations
45	Principles of comparative analysis
46	Variables of comparative analysis
47-48	Experience of other countries
49	Managing industrial relations
50	Regulatory mechanisms
51	Employee discipline
52	Employee suspension
53	Employee dismissal
54	Employee retrenchment
55	Employee grievance handling
56	Collective bargaining
57	Negotiation skills
58	Industrial conflict resolution
59	Labour welfare-need
60	Labour welfare-requirements