

M.COM SYLLABUS UNDER NEP CURRICULUM
DEPARTMENT OF COMMERCE
(School of Economics, Management & Information Sciences)
NORTH EASTERN HILL UNIVERSITY
SHILLONG- 22

**Approved by the Academic Council in its 26th & 110th Emergent and the
Adjourn Meetings held on 20th October, 2022 ; 19th May and 2nd June, 2023
respectively.**

Preface to the Syllabus

Changes that are taking place in and around the world at large calls for the education sector to gear itself towards the demands of the 21st Century and prepare student with high order skills, critical thinking and conceptual clarity. Accordingly, this syllabus has been prepared to be in line with National Education Policy (NEP) which envisages the above spirit.

A deviation from the academic-centric education model as envisaged in NEP, Skill impartation is offered for students and prepare them for the market requirement.

A full-fledged semester is devoted in the program to provide students an opportunity to undertake a research study on the topic of their interest and develop a Master Level thesis and, if possible, with publication outcomes. All pre requisite courses are appropriately structured in the earlier semester wherein they are intended to acquire knowledge and skills for such research Endeavour.

Entrepreneurship is offered as a Generic Elective Course (GEC) which will help student from different discipline to get entrepreneurship education in an embedded form.

B. Com Graduates who have completed 3 year (Honours) and 4-year (Honours/Research) can join the program. Besides, the program also allows a student to choose either Accounting & Finance or Marketing Management as Discipline Specific Elective Course (DSEC) from the First Semester onwards.

On successful completion of the First year, students who wish to exit will be awarded Post Graduate Diploma in their Elective Courses.

An annual Educational-cum-Industrial tour will be an integral part of the syllabus so that students will have a practical knowledge and an awareness of the practical industrial and business activities that will motivate them to become entrepreneurs.

Programme Outcomes: Students passing out of this programme will be able to:

- Apply the knowledge of Accounting, Finance, Marketing and Quantitative Methods to generate solution to complex business problems on a local, regional, national and global scale.
- Identify, Formulate and Analyse complex business problems reaching substantial conclusions using multiple analytical tools and techniques and effective business communication skills.
- Understand the interaction of business, society and environment in an integrated form and appreciate the need for sustainable development and ethical business practice.
- Recognize the need for and have ability to prepare/engage in independent and lifelong learning in the broader context of business changes that occur locally, regionally, nationally and globally.

Specific Outcomes: Ability to manage various aspects of functional managements particularly in Finance and Marketing.

Ability to Analyse, Synthesize and Control business operations using Financial, Marketing and Statistical methods to create competitive advantage through business planning, strategy and control concept.

NORTH-EASTERN HILL UNIVERSITY, SHILLONG
STRUCTURE OF POST GRADUATE (PG) PROGRAMME

Paper Code	Paper	Total Credit
FIRST SEMESTER		
COM-CC-500	Business Environment	4
COM-CC-501	Financial Management	4
COM-DSEC-502 (A)	Corporate Accounting	4
COM-DSEC-502 (B)	Marketing Management	
COM-DSEC-503 (A)	Security Analysis	4
COM-DSEC-503 (B)	Retail Management	
COM-GEC-504	Entrepreneurship	4
	Total	20
SECOND SEMESTER		
COM-CC-505	Financial Market & Services	4
COM-CC-506	Managerial Economics	4
COM-DSEC-507 (A)	Management Accounting	4
COM-DSEC-507 (B)	Service Management	
COM-DSEC-508 (A)	Portfolio Management	4
COM-DSEC-508 (B)	Sales & Advertising Management	
COM-RM-509	Research Methodology & Proposal Writing	4
COM-SEC-510	Data Analysis for Business Decision	4
	Total	24
THIRD SEMESTER		
COM-CC-600	Statistics for Decision Making	4
COM-CC-601	Organizational Behaviour	4
COM-CC-602	Strategic Management	4
COM-DSEC-603 (A)	Financial Analysis & Reporting	4
COM-DSEC-603 (B)	Brand Management	
COM-DSEC-604 (A)	Derivatives & Risk Management	4
COM-DSEC-604 (B)	Consumer Behaviour & Customer Relationship Management	
COM-DSEC-605 (A)	Governance & Social Responsibility of Business	4
COM-DSEC-605 (B)	Digital & Social Media Marketing	
	Total	24
FOURTH SEMESTER		
COM-DSEC-606	Synopsis Development: Problem Identification, Review of Literature, Data Collection & Statistical Design.	6
	Dissertation	10
	Viva Voce	4
	Total	20

Note:

- a) 1 Credit Hour is equivalent to 15 hours of teaching for theory papers and 30 hours of practical activities for Practical Papers.
- b) General Elective Course (GEC) for other students excluding the offering Department.
- c) Up to 40% of the total credits of the programme can be achieved through MOOCs (SWAYAM).
- d) A - Accounting and Finance Group
- e) B - Marketing Group

EVALUATION					
Paper Credit	Marks	Type of Evaluation	Per Cent	Marks	Total Marks
4	100	End Semester Evaluation	75%	75	100
		Sessional Evaluation	25%	25	

Note:

- 1) *Sessional Evaluation Marks: The average of the best two tests/seminars/Field Work marks will be considered out of three tests/ seminars/ Field Work. At least, 1 test is compulsory Except for paper 606.*
- 2) *Grade Point: 10 Grade Point*

Grade Letter and Grade Points

The Grade Point Average (GPA) is computed from the grades as a measure of the student's performance. The GPA is based on the grades of the current term, while the Cumulative GPA (CGPA) is based on the grades in all courses taken after joining the programme of study. The contribution of each course to the GPA is the product of the number of credits and the grade point corresponding to the grade obtained. For instance, if it is a 3-credit course, and the student gets a B grade (which corresponds to 6 grade points, then the contribution of the course to the total grade points is equal to 3×6 , or 18. To get the GPA for a semester, one adds the grade point contributions of all the courses taken in the semester, and divides this total by the number of credits. The CGPA is similarly calculated, the only difference being that one considers the grade point contributions of all the courses taken in all the terms. The GPA and CGPA are rounded off to the first decimal place.

Letter Grade	Grade Point
O (Outstanding)	10
A+ (Excellent)	9
A (Very Good)	8
B+ (Good)	7
B (Above average)	6
C (Average)	5
P (Pass)	4
F (Fail)	0
Ab (Absent)	0

Entry and Credit Requirements at Various Levels of Programme of Study

Levels of Programme	Requirements of the Programme	
Levels 9 Master's Degree/Diploma	Entry requirements	A 3- year Bachelor's Degree (Honours) A 4-year Bachelor's Degree (Honours/Research) Admission to a programme of study leading to the Master's Degree is open to those who have met the entrance requirements, including specified levels of attainment, specified in the programme admission regulations.
	Entry	First Semester/Third Semester
	Credit requirements for a Bachelor's Degree	A 1-year/ 2-Semester master's programme builds on a bachelor's degree with Honours/Research and requires 44 credits for individuals who have completed a Bachelor's degree (Honours/Research) A 1-year/2-semester Post-Graduate Diploma builds on a 3-year/6-semester bachelor's degree and requires 44 credits for individuals who have completed a Bachelor's programme. The 2-year/4-semester Master's programme builds on a 3-year/6-semester bachelor's degree and requires 88 credits from the first and second years of the programme, with 44 credits in each year of the programme.
	Exit	Second Semester/Fourth Semester

Note: 1 Credit Hour is equivalent to 15 hours of teaching for theory papers and 30 hours of practical activities for Practical Papers.

COM-CC-500 BUSINESS ENVIRONMENT

Learning Outcomes: On completion of this course, a student will

- a. Have an understanding about the general Business environment in India
- b. Be aware of the international business environment and its intricacies
- c. Know about the policies and legal provisions of the Government with respect to the business environment in India.

Unit -I: Introduction and Socio-Technological Environment:

Meaning, nature and elements of modern business environment.

Institutional Support and Financial Incentives to boost industrialization.

Technological environment in India; Choice of Technology, Level of Technology, Technology Transfer, IPR.

Social Responsibility of Business- Models

Business Ethics- Managing ethics and Ethical dilemmas.

Unit - II: Economic Environment of Business:

Latest Industrial Policy of India and North-East India-NEIDS

PPP and Globalization- WTO, Economic Integrations – free trade area, custom unions, Common markets.

Foreign Trade Policy of India. Policy of Disinvestment, Foreign Investment Trend.

Industrial Estates- meaning, features, objectives and types

Current industrialization trends

Unit -III: Legal Environment of Business:

Industrial Pollution- types of industrial pollution, - Air pollution, Water pollution, soil pollution, Noise pollution, Environmental Impact Assessment (EIA).

Tax laws with Special emphasis on GST Regulatory Legislations in India (features, scope and application)- FEMA, EXIM Policy, Competition Law, The Consumer Protection Act, 2019, Labour Laws, Act East Policy.

Unit -IV: International Business Environment:

Definition, nature, approaches and theories of international business.

International trade policies and relations – tariffs, subsidies, import quota, voluntary export restraints, administrative policies.

Multi-National Corporations.

Factor contributing to growth of multinationals.

Modes of International Business, Market entry strategies

Export policies: export-import procedures and documentations.

Core Readings (All with Latest Editions)

- Cherunilam Francis, Business Environment Text and Cases (27th Revised Edition), (Himalaya Pub. House, N. Delhi)
- Awasthappa, K, Essentials of Business environment, (Himalaya Publishing House, New Delhi, latest edition)
- Ajami et.al: International Business – Theory & Practice, Prentice Hall of India, New Delhi.
- Francies Cherunilam, International Business, Prentice Hall of India, New Delhi.

- Justin Paul International Business, Prentice Hall of India, New Delhi.
- Roger Benneet, International Business (Financial Times Management – Pitman Publishing, London)

Additional Readings

- Adhikary M: Economic Environment of Business, S. Chand & Co., N. Delhi.
- Alternative Survey Group: Structural Adjustment in India – An Assessment, New Age Int. P. Ltd, N. Delhi.
- Arvil Robert: Man & Environment, Penguin Book. Chand Amar: Government & Business, Tata McGraw Hill, N. Delhi.
- Dorfman Robert & Nancy: Economics of Environment, WW Norton & Co.
- Dutt Rudder & Sundaram KPM: Indian Economy, S. Chand & Co., N. Delhi.
- Fisher Antony C: Resource & Environmental Economics, Cambridge University Press.
- NEC Documents: Vision 2020, NEC, Shillong at www.necouncil.nic.in
- Taxman's: Economic Laws, Taxman's Publications, N. Delhi.
- <http://www.neidatabank@hub.nic.in>
- <http://www.nerdatabank@nic.in>
- <https://www.ncog.gov.in/neind/login.php>

Current Readings

- Economic and Political Weekly
- Yojana
- Economic Survey of India
- Financial Dailies
- Journal of Foreign Trade, Harvard Business Review

COM-CC-501 FINANCIAL MANAGEMENT

Learning Outcomes: After going through this course students will

- a. Understand the environment in which a finance manager operates.
- b. Comprehend the different sources of capital with their pros and cons.
- c. Gather detailed idea about the most important functional areas of financial management.

Unit – I: Introduction and Sources of Finance

Goals and Functions of Finance

Legal, Operating and Tax Environment for financial decisions

Short term Finance: Spontaneous sources, Short-term Bank Finance, Commercial Paper, Inter-corporate Deposits, Public Deposits and Factoring

Long term Finance: Retained earnings, Common Stock and Right Issues, Preferred Stock, ADRs and GDRs; Long Term Debt-Bonds and debentures, ECBs and FCCBs, Lease Finance

Unit – II: Working Capital Management

Working Capital- Meaning, Concept and Cycle

Working Capital Management Strategy

Estimation of Working Capital

Management of Cash and Marketable Securities

Management of Accounts Receivables and Inventory

Unit – III: Cost of Capital and Capital Budgeting

Cost of Capital: Concepts and Methods of Computation

Capital Budgeting Techniques and their Applications

Capital Budgeting under conflicting situations

Capital Rationing

Investment Decision under Risk and Uncertainty

Unit – IV: Capital Structure and Dividend Policy

Operating, Financial and Combined Leverage

EBIT-EPS Analysis Capital Structure

Theories Capital Structure Decision Making

Dividend Policy- Theories Mechanics and Practices of Dividend Payment

Core Readings (All with Latest Editions)

- Brigham, E & Ehrhardt, M: Financial Management, Thomson (India), New Delhi
- Chandra, P: Financial Management Theory and Practice, McGraw Hill Higher Education, New Delhi
- Gitman, L J, Principles of Managerial Finance, Pearson Education, New Delhi
- Kapil, S, Financial Management, Pearson, New Delhi
- Keown, AJ, Martin, JD, Petty JW & Scott (jr.), FD: Financial Management & Applications, Prentice Hall of India, New Delhi
- Khan, MY & Jain, PK: Financial Management, Tata McGraw Hill, New Delhi
- Pandey, IM: Financial Management, Vikas Publishing House, New Delhi
- Rustagi, R P, Taxman, New Delhi

- Vanhorne, JC: Financial Management & Policy, Pearson, New Delhi

Additional Readings

- Brealey, RA & Meyers, SC: Principles Corporate Finance, Tata McGraw Hill, N. Delhi
- Jensen MC & Meckling, WH (1976), Theory of the Firm: Managerial Behaviour, Agency Costs and Ownership Structure, Journal of Financial Economics, Vol.3, No. 4, October, Pp- 305-60
- Modigliani, F & Miller, MH (1958), The cost of capital, corporation finance and the theory of investment, American Economic Review, Vol.48, No.3, June, Pp-261-297
- Modigliani, F & Miller, MH (1961), Dividend Policy, Growth and Valuation of Shares, Journal of Business, Vol 34, No.4, October, Pp-411-433

Current Readings

- Decision, Vikalpa and Financial Dailies

COM- DSEC-502 (A) CORPORATE ACCOUNTING

Learning Outcomes: After the completion of this course, a student will

- a. Know the latest accounting standards governing banking and insurance companies
- b. Be able to prepare Corporate Financial Statements for both banking and insurance companies
- c. Have an understanding of advanced corporate operations and emerging dimensions in the local, regional, national and global fields of accounting.

Unit – I: Corporate Final Accounts

Financial Statements of Companies with adjustments including Managerial Remuneration; Contingent Liabilities (Ind AS 37); Interim Financial Reporting (Ind AS 34).

Foreign Currency Transactions; The Effects of Changes in Foreign Exchange Rates (Ind AS 21)

Unit – II: Accounting for Business Combinations

Related Party Disclosures (Ind AS 24); Accounting for Investments (Ind AS 40); Share-Based Payments (Ind AS 102); Accounting for Mergers and Acquisition: Accounting for Group Companies (Ind AS 103, 110); Reporting of Investments in Associates and Joint Ventures (Ind AS 28, 111, 112)

Unit – III: Accounting for Banking Companies and Insurance Companies

Accounting for Banking Companies: Special features, Legal requirements and restrictions of Banking Companies; Principal books of accounts, Preparation of Financial Statements with adjustments

Accounting for Insurance Companies: Types, terms of Insurance, Insurance Business Regulation; Preparation of Financial Statements of Life and General Insurance Companies.

Unit – IV: Emerging Dimensions in Accounting

Operating Segments (Ind AS – 108); Accounting for Government Grants & Disclosure of Government Assistance (Ind AS 20); Transfer Pricing; Fair Value Accounting (Ind AS 113);

Core Readings (All with Latest Editions)

- Gupta, RL: Advanced Financial Accounting, S Chand and Co, New Delhi.
- Jawaharlal: Corporate Financial Reporting-Theory, Practice and Cases, Taxman, New Delhi.
- Maheshwari, SN and Maheshwari, SK: Advanced Accounting (Vol. II), Vikas Publishing House, New Delhi.
- Mukherjee and Haneef: Corporate Accounting, Tata McGraw Hills, New Delhi.
- Rajasekaran and Lalitha: Corporate Accounting, Pearson Education, New Delhi.
- Rawat, D S: Accounting Standards, Taxman, New Delhi
- Sehgal and Sehgal: Corporate Accounting, Taxmann, New Delhi.
- Shukla, MC and Grewal, TS: Advanced Accountancy, Sultan Chand and Co. New Delhi.
- Tulsian, PC: Advanced Accounting (Vol. I), Pearson Education, New Delhi.
- Vijay Kumar, M P: First Lessons in Accounting Standards, Snow White Publications, Mumbai.

Additional Readings

- Beams, FA: Advanced Accounting, Prentice Hall, Jersey.
- Engler C, Bernstein LA, and Labert KR: Advanced Accounting, Irwin.
- Fisher, PM, Taylor, WJ, and Leer, JA: Advanced Accounting, South-western, Ohio.

Current Readings

- Accounting Review
- Chartered Accountant
- Chartered Financial Analyst.
- Chartered Secretary
- International Financial Reporting Standards as issued by The International Accounting Standard Board.
- Accounting Standards as issued by The Institute of Chartered Accountants of India, New Delhi
- RBI publications on Banking Regulation.
- IRDA publication on insurance regulation.
- [Relevant Publications of Ministry of Corporate Affairs, Government of India, New Delhi at www.mca.gov.in/Ministry/accounting_standards.html](http://www.mca.gov.in/Ministry/accounting_standards.html)

COM-DSEC-502 (B) MARKETING MANAGEMENT

Learning Outcomes: After completion of this course, a student will

- a. Have an understanding and knowledge of the various marketing functions
- b. Be able to develop and design appropriate marketing strategies for an enterprise on a local, regional, national and global scale.

Unit – I: Introduction to Marketing Management:

Marketing- orientations and approaches, Analysing the Marketing Environment, Marketing Planning and process, Marketing Mix- 4Ps & beyond, marketing information system and marketing research.

Unit –II: Segmentation, Targeting, Positioning and Consumer Behaviour:

Market Segmentation – Bases for market segmentation of products and services, Market Targeting and positioning strategies, Measuring and Forecasting Market Demand
Consumer Behaviour- Consumer, Business & Industrial buying behavior.

Unit –III: Product management and Pricing:

Product- Meaning, types, classifications; product mix and product line decisions; branding and packaging decision; New Product Decision Process – Test Marketing of a new product, Product Life Cycles Strategies, Consumer Adoption Process, innovation diffusion process
Pricing strategies and programmes - Influencing factors, objective of pricing, pricing policies, and Pricing methods and Strategies.

Unit–IV: Distribution and Promotion:

Channel of Distribution- meaning, types, cost and benefits. Marketing channels arrangement and decisions issues, Channel Relationship- vertical and horizontal integration, Channel conflict management.

Promotion Strategies: Integrated Marketing Communication- Publicity, Sales Promotion, Personal Selling, Advertising –Targets, Types and Objectives of Marketing Promotion, Promotion Choice and Promotion Mix Decision.

Core Readings (All with Latest Editions)

- Kotler, Keller, Koshy & Jha: Marketing Management, Pearson Education, New Delhi.
- Kotler, Philip: Marketing Management Analysis, Planning Implementation and Control, Prentice Hall of India, N. Delhi.
- Kumar & Minakshi: Marketing Management, Vikas Publ. House.
- Kurtz: Principles of Marketing, Cengage Learning India Pvt Ltd, New Delhi.
- Stone, Marilyn A & John Desmond: Fundamentals of Marketing, Routledge,UK.

Additional Readings

- Govindarajan: Marketing Management, Prentice Hall of India, New Delhi, 2008.
- Kelly, EJ & Lazer, William: Managerial Marketing – Perspectives, Richard D. Irwin Inc, Illinois, 1996.
- Markin, Ram: Marketing Strategy and Management, John Willey & Sons, 2000.
- Neelamegham, S: Marketing Management and the Indian Economy, Vikas Publishing House, New Delhi, 1979.
- Stern, Luis W & El-Ansary, Adel I: Marketing Channels, Prentice Hall of India, New Delhi, 2002.

Current Readings - Advertisement and Marketing, Journal of Marketing and 4p Marketing.

COM-DSEC-503 (A) SECURITY ANALYSIS

Learning Outcomes: After completion of this course, a student will

- a. Be able to assess the risk and returns associated with investment decisions.
- b. Understand the fundamentals those drive security price in the market.
- c. Be able to read the market trend through technical analysis.

Unit – I: Introduction and Technical Analysis

Security Analysis: Meaning, scope and application
 Types of return and its computation;
 Risk- Sources of risk and computation
 Technical Analysis: Dow Theory and Elliot Wave Theory, Market Indicators, Charts and Graphs

Unit II: Fundamental Analysis

Economic Analysis- Approaches to forecasting, Factors in economic analysis
 Industry Analysis- Industry characteristics, Tools for analysis
 Company Analysis- Analysis of quantitative information, Analysis of qualitative information-
 Five Force Model, SWOT analysis and others

Unit-III: Valuation of Securities

Valuation of Bonds: Term structure of interest rate, Valuation theorems
 Valuation of equity share: Dividend capitalization approach and Ratio approach
 Valuation of Preferred stock, Warrants and Right Shares

Unit IV: Stock Market Operation and Trading

Stock market in India, Operation of Stock Market, Stock Market Indices, Stocks and Derivatives in stock market, Stock Market intermediaries
 Trading- Types of trading; trading process- Order placing and execution of orders
 Clearing- Clearing houses, their operations; Clearing process
 Settlement- Types of settlement and Settlement procedures

Core Readings (All with Latest Editions)

- Bhalla, VK: Security Analysis & Portfolio Management, S Chand & Sons, New Delhi.
- Elton, Gruber, Brown and Goetzmann, Modern Portfolio Theory and Investment Analysis, Willey, New Delhi
- Fischer, DE & Jordan, RJ: Security Analysis & Portfolio Management, Pearson, New Delhi.
- Fuller, RJ & Farrel JL: Modern Investment & Security Analysis, Tata McGraw Hill Education P Ltd, International Edition.
- Mayo, H B, Investments: An Introduction, Thomson-South Sestern, New Delhi
- Ramaguntham, M & Madhumati, R: Security Analysis & Portfolio Management, Pearson, New Delhi.
- Reilly, K F and Brown, K C, Investment Analysis and Portfolio Management, Thompson, India Edition
- Sharpe, WF, Bailey, JV & Alexander, GJ: Investments, PHI Learning Pvt Ltd, Eastern Economy Edition.
- Strong, Robert A: Portfolio Management Handbook, Jaico Publishing House, New Delhi.

Additional Readings

- Fama, EF & French, KR (2004): Capital asset Pricing Model: Theory & Evidence, The Journal of Economic Perspectives, Vol. 18, No. 3., Summer, Pp. 25-46
- Fama, EF (1970): Efficient Capital Markets – A Review & Empirical Work, Journal of Finance, 25 No. 2 (May), Pp. 383-417
- Francis, JC & Dongcheol Kim: Modern Portfolio Theory – Foundations, Analysis & New Developments, John Wiley & Sons,
- Malkiel, BG (1990): A Random Walk Down Wall Street, W W Norton, New York
- Markowitz, HM (1959): Portfolio Selection – Efficient Diversification of Investments, John Wiley, New York
- Ross, Stephen (1976): The Arbitrage Theory of Capital Asset Pricing, Journal of Economic Theory, 13, Dec. Pp. 341-60
- Sharpe, William (1964): Capital asset Prices – A Theory of Market Equilibrium under Conditions of Risk, Journal of Finance, Vol. 19, No.3., September, Pp.425-42.

Current Readings:

- Journal of Investment Management, Journal of Finance, Vikalpa

COM-DSEC-503 (B) RETAIL MANAGEMENT

Learning Outcomes: After the completion of this course, a student will be

- a. Able to understand the importance of retailing in the emerging market scenario
- b. Equipped with the knowledge regarding the tools and techniques of managing retail business on a local, regional, national and global scale.

Unit – I: Understanding Retail Management and Store Design:

Introduction to Retailing –Definition & Importance, Growth of retailing, Types of Retailing- ownership based, store based, non-store-based retailing, Retail Theories, retail lifecycle, Franchising in retailing

Retail Store Design - store image and store design - Store layout – Types of layouts – Factors affecting store layout- Store image mix – Store Façade – E-Marketing, Retail Atmospherics, Retail Aesthetics, Retail formats -Types of retail formats, visual merchandising, Space Management.

Unit – II: Retail location and Merchandising:

Retail Store Locations – importance, types, steps involving in choosing a location, Factors affecting retail location decision – Site selection – Factors affecting site selection – Steps in selecting site – Location based retail strategies, Trade areas analysis and their evaluation.

Retail Merchandising - Definition, Steps in merchandise planning, Merchandise hierarchy – Range planning – Buying process – Evaluating merchandise performance, Managing Assortments, Private label brands, category management.

Unit –III: Retail Administration and Retail customer:

Retail Store administration – Floor space management, Planogram, managing store inventories, Quick response inventory, managing displays, cashiering process, Managing retail loss and inventory shrinkage, Shoplifting, Employee theft.

Understanding the Retail Customer –Identifying and factors influencing retail shopper, Consumer decision making process, Establishing and maintaining retail image.

Unit – IV: Retail Marketing Management:

Retail Pricing - concept of retail pricing, factors affecting price, elements of retail price, developing a pricing strategy, adjustment to retail price

Retail Promotion mix – Sales promotion, Advertising, Public relation, Personal Selling, word of mouth, Steps in planning retail communication, Managing in-store promotions and events.

Retail Strategies- strategic retail planning process – Differentiation strategies – Growth strategies – Expansion Strategies.

Core Readings (All with Latest Editions)

- Berman, Barry and Joel Evans, Retail Management (Prentice Hall New Jersey)
- Cooper, J. Strategy in Panning Logistics &Transportation, (Kokan Page, London)
- Cox, Roger and Paul Brittain, Retail Management, (Prentice Hall, Harlow)
- Kotler, Philip. Marketing Management, (Prentice Hall, New Delhi)
- Levy, M. and Wetz, B.A. Retail Management, (McGraw hill, Boston)

- Stern, L W; Adell, El-Ansary & Anne, Marketing Channels, (Prentice Hall of India, Delhi)

Additional Readings

- Kamat, G. S, Managing Cooperative Marketing (Himalaya Pub.House,Mumbai)
- Kohal, Richard L, Marketing of Agricultural Products (MacMillan, New York)
- Retail Management – Ron Hasty & James Reardon
- The Art of Retailing – A.J. Lamba
- Retail Management – W. Steward
- Retail Management – Analysis, Planning & Control – David Walters

Current Reading:

- Advertisement and Marketing
- Indian Management
- Harvard Business Review
- Journal of Marketing.

COM-GEC-504 ENTREPRENEURSHIP

Learning Outcomes: After completion of this course, a student will

- a. Understand the concepts and process of Entrepreneurship.
- b. Know the importance of entrepreneurship in different local, regional, national and global context.
- c. To be able to develop and design entrepreneurship development programs at the local, regional, national and global levels.

Unit – I: Introduction

Concepts and Theories- Sociological, Economic, Psychological and Managerial Theories
 Process - Setting, Preparation, Management and Survival, Growth, Transition
 Entrepreneurial Behaviour and Skills
 Entrepreneurial Structure
 Entrepreneurial Culture vs. Administrative Culture
 Entrepreneurship vs. Intrapreneurship
 Ethics and Entrepreneurship

Unit – II: The Entrepreneur

Role of an entrepreneur: different views-Psychological, social, economic and Managerial
 Characteristics and Classification of entrepreneurs
 Entrepreneurial traits and motivation
 Entrepreneur distinguished from manager and leader
 Entrepreneurial function at different stages of enterprise life cycle
 Cases of successful entrepreneurs

Unit – III: Entrepreneurship in Different Context and Forms

Social Entrepreneurship
 Corporate Entrepreneurship
 Indigenous Entrepreneurship
 Women Entrepreneurship
 International Entrepreneurship

Unit – IV: Entrepreneurship Development and Models

Designing Entrepreneurship Awareness Programme,
 Designing Comprehensive EDPs,
 Evaluating an EDP
 EDPs in India and NE India– An evaluation
 Start ups.

Core Readings (All with Latest Editions)

- Coulter: Entrepreneurship in Action, Prentice Hall of India, N. Delhi.
- Roy, Rajeev: Entrepreneurship, Oxford University Press, New Delhi
- Kuratko, Donald F. & Richard M Hodgetts: Entrepreneurship in the New Millennium, South Western Cengage learning
- Desai, Vasant: Entrepreneurial Development, Vol. I, Himalaya Publications, N. Delhi.
- Drucker, Peter: Innovation and Entrepreneurship, Heineman.
- Hisrich, RD & Peter, MP: Entrepreneurship, Tata McGraw Hill.

- Holt Entrepreneurship: New Venture Creation, PHI Learning Pvt Ltd, N. Delhi.
- Kanungo, R: Entrepreneurship and Innovation, Sage Publications, New Delhi.
- Kuratko & Hodgetts: Entrepreneurship: Theory, Process, & Practices, Thomson Learning Inc.

Additional Readings

- Awasthi, D & Sebastian, J: Evaluation of Entrepreneurship Progress, Sage Publications, New Delhi.
- David, Hall: The Hall Marks for Successful Business, Excel Books.
- Jain, G Raj & Gupta, D (Ed): New Initiatives in Entrepreneurship Education & Training, Entrepreneurship Development Institute of India, Ahmedabad.
- Mali, DD: Vision 2001 – Small Industry in North East, Indian Institute of Entrepreneurship, Gauhati,
- McLelland, DC: Motivating Economic Achievement, Free Press, NewYork.
- Sharma, RA: Entrepreneurial Change in Indian Industries, Sterling Publication, N. Delhi.
- Story, DJ: Small Business – Critical Perspective on Business & Management, Routledge, London.
- Vexper, Karl N: New Venture Strategies, PHI Learning Pvt Ltd, New Delhi.
- Westhead, P & Wright, M (Ed): Advances in Entrepreneurship, Vol.III, Elgar Reference Collection, Northampton, USA.

Current Readings

- Journal of Entrepreneurship
- Journal of Small Business Management
- SEDME

COM-CC-505 FINANCIAL MARKET AND SERVICES

Learning Outcomes: After going through this course, a student will be able to

- a. Understand the functioning of different constituents of financial markets.
- b. Understand the local, regional, national and global reforms and regulation of financial markets.
- c. Acquaint themselves with contemporary financial services at the local, regional, national and global level.

Unit – I: Money Market

Financial Market: Its Classification and relationship with economic development
Interest Rate and Financial Market Segments of Money Market and Features: Call Money Market, Bill Market, Repo Market, T Bill, Commercial Paper, Certificate of Deposits, CBLO
Regulation of Money Market: Monetary Policy and Role of RBI in Money market
Reforms in Money Market

Unit-II: Govt. Security Market and Foreign Exchange Market

Govt Security Market: Features, Functioning and Growth
Foreign Exchange market: Features and Functioning and Growth
Regulation of Foreign Exchange market and Govt. Security Market- Role of RBI
Reforms in Govt. Security Market and Foreign Exchange Market

Unit – III: Capital Market

Segments and Features: Primary and Secondary Market, Equity and Debt Market, and Cash / Spot Market and Derivative Market
Industrial Security Market: Methods of Issue, Listing of securities
Regulation: SEBI; Fair market practice and Investor Protection
Reforms, Trends and Developments in Security market

Unit – IV: Financial Services

Mutual Fund, Private Equity and Hedge Fund, Portfolio Management Services, Crowd Funding, Digital financial services: Mobile Banking, Internet banking and UPI based financial services
Venture financing, Angel financing, Securitisation, Mergers and Acquisitions, and Micro Financing

Core Readings (All with Latest Editions),

- Bhole, LM: Financial Institutions and Markets, Tata McGraw Hill, New Delhi
- Fabozzi, FJ & Modigliani, F: Capital Markets – Institutions & Instruments, PHI Learning P Ltd, NDelhi
- Khan, MY: Financial Services, Tata McGraw Hill, New Delhi
- Khan, MY: Indian Financial System, Tata McGraw Hill, New Delhi
- Pathak, B. Indian Financial System, Pearson, New Delhi
- Madura, J: Financial Institutions & Markets, Thomson (India), New Delhi Pathak, B V, The Indian Financial System: Markets, Institutions and Services

Additional Readings

- Dietrich, JK: Financial Services & Financial Institutions, Prentice Hall, New Jersey.
- Marshall, JF & Bansal, VK: Financial Engineering, PHI Learning P Ltd, New Delhi.

Current Readings: - Indian Securities Market Review (NSE), Reserve Bank of India Bulletin and Financial dailies.

COM-CC-506 MANAGERIAL ECONOMICS

Learning Outcomes: After going through this course, a student will

- a. Have an understanding and knowledge of Managerial economics
- b. Be able to apply the various tools and techniques of managerial economics for enterprise decision making

Unit – I: Introduction

Nature and Scope of Managerial Economics
 Relationship with economic theory, decision sciences, and functional areas of business
 Decision Making Process
 Reasons for existence of the firms & their functions, the objective and value of the firm, constraints on the operation of the firms, limitations of the theory of the firm.
 Business cycles: Characteristics of change and movements; Accelerator and multiplier principles and their interactions
 Alternative theories of the Firm
 The International Framework of Managerial Economics

Unit – II: Demand Analysis and its application

Demand Theory
 Demand Estimation
 Demand Forecasting

Unit – III: Production and Cost Analysis and its application

Organisation of Production and the Production Function with one and two variable inputs
 Returns to scale
 The Innovation process
 The nature of costs, short run and long run cost functions
 Empirical estimation of cost functions
 Minimizing costs internationally - The new economies of scale

Unit – IV: Market structure and Pricing practices

Market structure: Types and characteristics
 The Architecture of Ideal firms and creative company
 Price: Concepts and Determinants
 Pricing in practice
 Price discrimination
 Government intervention and pricing

Core Readings (All with Latest Editions)

- Ackley G: *Macroeconomics – Theory & Policy*, Mac Millan, New York.
- Baumol WJ: *Economic Theory & Operations Analysis*, Prentice Hall, New Delhi.
- Branson WH: *Macroeconomic Theory & Policy*, Harper & Row, New York.
- Dobbs I: *Managerial Economics*, Oxford University Press, New Delhi.
- Gupta GS: *Managerial Economics*, Tata McGraw Hill, New Delhi.
- Hirchey M: *Economics for Managers*, Thomson South-Western.
- Koutsyannis A: *Modern Micro Economic Theory*, Mac Milan, New Delhi.
- Maheswari: *Managerial Economics*, Prentice Hall of India, New Delhi.

- McGuigam, James & Charles: Managerial Economics – Private and Public Sector Decision Analysis, the Dryden Press.
- Peterson, C H; Lewis, W C and Jain, S K: Managerial Economics, Pearson, New Delhi.
- Salvatore D: Managerial Economics in a global economy, Thomson South Western, Singapore.
- Samuelson & Nordhas: Economics, Tata McGraw Hills, New Delhi.
- Shapiro E: *Macroeconomic Analysis*, Galgotia Publications, New Delhi.

Additional Readings

- Dean Joel: Managerial Economics, Prentice Hall of India, N. Delhi.
- Lowes Bryan & Sparkes John R: Modern Managerial Economics, Heimemann, London.
- Mehta PL: Managerial Economics – Analysis, Problem & Cases, Sultan Chand & Sons, N. Delhi.
- Poldo Kristian S: Readings in Managerial Economics, Prentice Hall Inc., Englewood Cliff.
- Watson Donald S: Price Theory & its Uses, Scientific Book Agency, New Delhi.

Current Readings

- Economic and Political Weekly
- Financial Dailies

COM-DSEC-507 (A) MANAGEMENT ACCOUNTING

Learning Outcomes: After going through this course, a student will

- a. Have an understanding of the various management tools and techniques
- b. Have the necessary skills to apply in business planning, decision making and control

Unit – I: Introduction:

Management Accounting in Social Context
 Designing Management Accounting System in an Organisation
 Behavioural Aspects of Management Accounting
 Changing world of Management Accounting –
 Management accounting tools to aid Strategic Management: strategic cost analysis (SP, VC, CD)
 Target costing

Unit – II: Cost Analysis for Managerial Decision:

Cost Concepts, Terminology and Classifications
 Cost centres and activities
 Absorption Costing, Variable Costing and Differential Costing
 Cost-Volume- Profit Analysis, Make or Buy Decision
 Pricing Decision for Domestic and Export Order
 Key Factor Utilisation Decision
 Shut Down Decision
 Input Mix Decision

Unit – III: Performance measurement:

Activity Based Costing
 Throughput Accounting
 Economic Value Added
 Balanced Scorecards
 Comparison of ABC, EVA and BSCs

Unit – IV: Cost Analysis for Control:

Standard Costing
 Budgetary Control and profit Planning- preparation of functional budgets
 Zero Base Budgeting- Decision package preparation and priority assignment
 Variance analysis and fixing responsibility

Core Readings (All with Latest Editions):

- Atkinson AA, Kaplan RS, Matsumura EM, Young SM, & Kumar GA: Management Accounting, Pearson India, New Delhi.
- Atkinson et.al: Management Accounting, PHI Learning Pvt Ltd, New Delhi.
- Balakrishnan, Sivaramakrishnan & Sprinkle: Managerial Accounting, Wiley India, New Delhi.
- Banerjee: Cost Accounting – Theory & Practice, PHI Learning Pvt Ltd, New Delhi.
- Bhattacharyya: Principles & Practice of Cost Accounting, PHI Learning Pvt Ltd, New Delhi.
- Dhruvy C: Management & Cost Accounting, Thomson, New Delhi.

- Hilton RW, Ramesh G & Jayader M: Management Accounting, Tata McGraw Hill Education P Ltd, New Delhi.
- Horngren, C.T.: Introduction to Management Accounting, PHI Learning Pvt Ltd, New Delhi.
- Horngren CT, Datar SM, Rajan MV: Cost Accounting, Pearson India, New Delhi.
- Kishore RM: Cost & Management Accounting, Taxmann Publishing Co, New Delhi
- Lal Jawahar.: Cost Accounting (3rdEdn), Tata McGraw Hill Education P Ltd, New Delhi.
- Lal Jawahar.: Managerial Accounting, Tata McGraw Hill Education P Ltd, New Delhi.
- Saxena & Vashist: Advanced Cost & Management Accounting, Sultan Chand & Sons, New Delhi.
- Sharma & Gupta: Management Accounting, Kalyani Publisher, New Delhi.

Additional Readings

- Anthony, RN & Welsh, GA: Fundamentals of Management Accounting, Richard D, Irwin, 1982
- Anthony, RN, Dearden, J & Vancil, RF: Management Control System: Cases & Readings, Richard D, Irwin, 1995.
- Chakraborty, SK: New Perspectives in Management Accounting, McMillan, 1985.
- Copland, RM & Vascher, PV: Managerial Accounting, John Wiley & Sons, 1993.
- ICFAI University: Management Accounting & Control Systems, ICFAI, Hyderabad.
- Reeve, James M: Readings & Issues in Cost Management, South western College Publishing, USA, 2000.
- Shank, J & Govindarajan, V: Strategic Cost Management, The Free Press, 1993.

Current Readings

- Journal of Cost Management
- Management Accountant
- Management Accounting (USA, UK)

COM-DSEC-507 (B) SERVICE MANAGEMENT

Learning Outcomes: After the completion of this course, a student will

- a. Have an understanding of the various concepts related to service/s
- b. Understand customer behaviour towards service
- c. Be able to design strategic decisions for managing services on a local, regional, national and global scale.

Unit – I:

Introduction:

Concepts- Characteristic (Four I's of services),
 Components and tangibility spectrum
 Classifications of services,
 Product-Service Continuum,
 Growth in services
 Service encounters– Nature, Elements, design, Types, Encounter Triad, Service encounter of the third kind

Unit –II:

Consumer Behaviour in Services:

Consumer behaviour and Customer decision model-Search qualities, experienced qualities and Credence qualities
 Measuring satisfaction and value
 Customer Experience Management
 Customer Retention Management
 Handling complaints and Customer feedback
 Service Failure and Recovery

Unit –III:

Operations and Processes Management:

Service process-The service process matrix, service delivery, blue printing
Service Design-Work Measurement, Generic Approaches to Service Design, facility design and layout, layout strategies, service innovation
Service Strategy-strategic service vision, service value model and Dimension
Service Quality- dimensions, Cost, Measurement and Control, Gap model, SERVQUAL
 Waiting lines management (Queuing)

Unit – IV:

Service Marketing Mix:

Going beyond the 4 Ps (7 Ps of Services Marketing) and 3 P's of Service, service culture
Service Product: Meaning, new service development, service life cycles, branding the service product
Service Delivery and system- Service scope Strategies, Service Blueprint, Service mapping, strategies for distribution, Employee and Customer Role in Service Delivery
Pricing Strategies for Services: objectives and methods
Service Promotion and Positioning,
 Managing People. Processes and Physical Evidence.

Core Readings (All with Latest Editions)

- Fitzsimmons & Fitzsimmons: Service Management, Tata McGraw Hill, New Delhi.
- Haksever, Render, Russell & Murdick: Service Management & Operations, Pearson Education, New Delhi.
- Hoffman: Services Marketing – Concepts, Strategies & Cases, Cengage Learning India P Ltd, New Delhi
- Jauhari, V & Dutta, K: Services Marketing – Operations & Management, Oxford University Press, New Delhi.
- Kadampully: Services Management, Pearson Education, New Delhi.

Additional Readings

- Bateson, John EG: Managing Services Marketing, The Dryden Press, USA, 1995.
- Cosic, M & Djuric, MD (2010): Relationship marketing in the tourist services sector, UTMS Journal of Economics, Vol. I, No. I, pp. 53-60.
- Das, Ranjan: Strategic Management of Services – Framework & Cases, Oxford India, 1997.
- Glynn & Barnes (ed): Understanding Services Management, PHI Learning Pvt Ltd, New Delhi, 2008.
- Gronroos, Christian: Service Management & Marketing – Customer Management in Service Competition (3rd Edn), Wiley India Edition, 2010.
- Kotler, Keller, Koshy & Jha: Marketing Management, Pearson Education, New Delhi, 2007.
- Siehl, Caren, et al. (1992): Service encounters as rites of integration: An information processing model, Organisation Science, Vol. 3, No. 4.
- Srinivasan: Services Marketing – Indian Context, PHI Learning Pvt Ltd, New Delhi, 2008.

Current Readings

- Journal of Marketing

COM-DSEC-508 (A) PORTFOLIO MANAGEMENT

Learning Outcomes: After going through this course, a student will be able to

- a. Compute the risk and return associated with the portfolio.
- b. Understand the portfolio construction techniques.
- c. Assess the performance of portfolio.
- d. Understand the management aspects of portfolio.

Unit – I: Market efficiency and Behavioural Finance

Random Walk Theory and Market anomalies
Forms of Market Efficiency: Weak, Semi-strong and Strong
Testing of Market efficiency of all the forms
Behavioural Finance: Nature, scope, objectives and application in investment decisions

Unit – II: Modern Portfolio Theory

Meaning of portfolio, Computation of risk and return of portfolio, Risk diversification
Construction of Portfolio- Markowitz Risk-Return Optimisation, Single Index Model, Sharpe's Optimisation Solution

Unit – III: Capital Market Theory

CMT assumptions and criticism
Capital assets Pricing Model- assumptions and criticism
Arbitrage Pricing Theory- assumptions and criticism
Option Theory

Unit-IV: Portfolio Management

Active and Passive portfolio management
Bond portfolio management strategies-passive, semi-active and active along with immunization strategies: Duration and Convexity
Equity Share Portfolio management strategies- Active and Passive
Performance Evaluation: Sharpe, Treynor, Jensen and M² models
Performance of Managed portfolio
Performance Attribution

Core Readings (All with Latest Editions)

- Bhalla, VK: Security Analysis & Portfolio Management, S Chand & Sons, New Delhi.
- Elton, Gruber, Brown and Goetzmann, Modern Portfolio Theory and Investment Analysis, Wiley, New Delhi
- Fischer, DE & Jordan, RJ: Security Analysis & Portfolio Management, Pearson, New Delhi.
- Fuller, RJ & Farrel JL: Modern Investment & Security Analysis, Tata McGraw Hill Education P Ltd, International Edition.
- Mayo, H B, Investments: An Introduction, Thomson-South Sestern, New Delhi
- Ramaguntham, M & Madhumati, R: Security Analysis & Portfolio Management, Pearson, New Delhi.
- Reilly, K F and Brown, K C, Investment Analysis and Portfolio Management, Thompson, India Edition
- Sharpe, WF, Bailey, JV & Alexander, GJ: Investments, PHI Learning Pvt Ltd, Eastern Economy Edition.
- Strong, Robert A: Portfolio Management Handbook, Jaico Publishing House, New Delhi.

Additional Readings

- Fama, EF & French, KR (2004): Capital asset Pricing Model: Theory & Evidence, The Journal of Economic Perspectives, Vol. 18, No. 3., Summer, Pp. 25-46
- Fama, EF (1970): Efficient Capital Markets – A Review & Empirical Work, Journal of Finance, 25 No. 2 (May), Pp. 383-417
- Francis, JC & Dongcheol Kim: Modern Portfolio Theory – Foundations, Analysis & New Developments, John Wiley & Sons,
- Malkiel, BG (1990): A Random Walk Down Wall Street, W W Norton, New York
- Markowitz, HM (1959): Portfolio Selection – Efficient Diversification of Investments, John Wiley, New York
- Ross, Stephen (1976): The Arbitrage Theory of Capital Asset Pricing, Journal of Economic Theory, 13, Dec. Pp. 341-60
- Sharpe, William (1964): Capital asset Prices – A Theory of Market Equilibrium under Conditions of Risk, Journal of Finance, Vol. 19, No.3., September, Pp.425-42.

Current Readings:

- Journal of Investment Management, Journal of Finance, Vikalpa

COM-DSEC-508 (B) SALES AND ADVERTISING MANAGEMENT

Learning Outcomes: After completion of this course, a student will be able to

- a. Understand the concepts of sales and advertising
- b. Learn the important mechanism to manage and control sales force
- c. Develop effective local, regional, national and global advertising programs.

Unit –I: Fundamentals of Personal Selling:

Types of selling; Personal selling, salesmanship and sales management;
Process of effective selling;
Determining sales territory, sales quota & sales budget
Role of personnel selling in customer relationship

Unit- II: Sales Force Management & Control:

Estimation of sales force management
Manpower- Recruitment, selection, training, development, placement & induction
Motivating the Sales Team: Motivation Programs - Sales Meetings, Sales Contests, Sales Compensation, (Monetary compensation, incentive programs as motivators, non-monetary compensation – fine tuning of compensation package
Evaluation of performance of sales force
Sales Audits
Sales control

Unit- III: Advertising:

Definition, objectives, functions and rationale
Advertisement media – types, planning & selection
Advertising Budgets
Determination of target audience; Building of advertising programme - message, headlines, copy, logo, illustration, appeal, layout; campaign planning;
Media planning and selection - concepts of reach, frequency, continuity, and selectivity

Unit-IV: Measurement of Effectiveness of Advertising:

Measures of media cost efficiency
Media (readership / viewership) research.
Advertisement agency; types, functions and structure of advertising agency
Measuring the effectiveness of the promotional program- Market testing, pre testing, post testing, laboratory tests, field tests.
Advertising scene in India

Core Readings (All with Latest Editions)

- Aaker, David, et.al. Advertising Management (Prentice Hall, New Delhi)
- Batra, Rajeev, Myers, John G. & Aaker, David A; Advertising Management (Prentice Hall, New Delhi)
- Gupta, Vaswar Das: Sales Management in Indian Perspective, (Prentice Hall, New Delhi)
- Johnson, Kurtz & Schewing : Sales Management (McGraw Hill, Singapore)
- 5. Krik, C.A, Salesmanship (Taraporewala, Bombay)
- Norris, James S.: Advertising (Prentice Hall, New Delhi)

Additional Readings (Latest Edition)

- 1. Anderson, Hair, Bush.:
- 2. Stanton, W.J & Spiro, R.:
- 3. Ford, Churchill, Walker:
- 4. Sandage C.H. and Fry, Burger:
- 5. Sengupta, Subroto.:

Professional Sales Management

(McGraw Hill, Singapore)

Management of Sales force

(McGraw Hill, Singapore)

Management of Sales force

(McGraw Hill, Singapore)

Advertising – Theory & Practice

(Richard D Irwin, Illinois)

Brand Positioning

(Tata McGraw Hill, N Delhi)

Current Readings

- Harvard Business Review
- Sloan Management Review
- Advertisement and Marketing
- Journal of Marketing

COM-RM-509 RESEARCH METHODOLOGY AND PROPOSAL WRITING

Learning Outcomes: On completion of this course, a student will

- a. Have an idea about research methodology
- b. Be able to develop and carry out master level research in the subject of their interest
- c. Be able to prepare report outcomes of their research

Unit – I: Introduction:

Concept of Research – objectives, functions, Motivation, Importance & types of research
 Business research – Nature, scope, importance & limitations.
 Different sources of knowledge
 Basic understanding of Concept, construct, conceptual framework, proposition, hypothesis and theory,
 Different approaches to research: positivist vs. interpretative / normative
 Ethical considerations in research

Unit – II: Research Process:

Scientific method – steps involved in a process of research, Process of formulating research problem, defining problem, Hypothesis formation, Qualities of workable hypothesis, Importance of Hypothesis, Sources of data – primary and secondary, Research Design, Criteria of a good research design, Types of research design, Experimental method – Definition, characteristic, and steps involved, Difficulties in experimental method, advantages & limitations. Observation – meaning & characteristics, types, advantages & disadvantages,

Unit – III: Research Design and Analysis of Data:

Sampling – Meaning, Advantages, and disadvantages, Sampling Design, Different types of sampling design used for business research. Measurement in research – Possible sources of error in measurement, Tests of sound measurement, Scaling – Techniques used in social research – classification of scaling- scale contraction techniques, tools used – Schedule & questionnaire – Meaning Types of schedules, Evaluation of schedule, questionnaire – advantages & limitations, construction of questionnaire, layout of questionnaire, essentials of a good questionnaire, validity and reliability, Interview – meaning & role, objectives, types of interviews, the process of interviews advantages & disadvantages of interviews.
 Processing & analysis of data procuring operations, Editing, coding, classification, tabulation, Statistical analysis and hypothesis testing- Descriptive statistics, Z test and t- test

Unit – IV: Reporting:

Research proposal preparation to report research intention and obtain approval/financial assistance: from competent authority in case of academic research degree, from funding agencies in case of fund requirement– formats and contents.
 Report writing, Layout of report, Steps, Report writing: Categories of report, Parts of Report, Presentation of a report, Essential qualities of research report, Use of computers in research. Graphics & diagrammatic presentation in report, types of diagrams – Histogram, Polygon, Bar & pie charts, Pictographs, Statistical Maps;
 Oral presentation of research report – use of Power Point presentation

Core Readings (All with Latest Editions):

- Cooper & Schindler: Business Research Methods, Tata McGraw Hills, New Delhi.
- Gaur & Gaur: Statistical Methods for Practice and Research, Sage Publications.
- Johnson & Clarke: Business and Management Research Methodology, Sage Publications.
- Saunders: Research Methods for Business Students, Pearson India, N Delhi.

Additional Readings:

- Creswell, JW: Research Design, Sage Publications, 2007
- Smith & Album: Fundamental of Marketing Research, Sage Publications, 2007
- Smith, Malcom: Research Methods in Accounting, Sage Publications, 2007
- Smith, Thorpe & Lowe: Management Research, Sage Publications, 2007

COM-SEC-510: DATA ANALYSIS FOR BUSINESS DECISIONS

Learning Outcomes: On completion of this course, a student will

- a. Have knowledge regarding about the various software used by business enterprises.
- b. Have the skill to analyze various business data with the help of the various software.
- c. Be able to generate various reports including financial report.

Unit – I: Introduction:

Functions: Financial, Statistical and Mathematical, Development of Formulas for Business Decisions; Tables including PivotTables, Payroll, Charts and Graphics; Logical Analysis: Conditional Logic, What-If Analysis, If and Select Statements; Descriptive Statistics, Generating Business Reports.

Unit – II: Accounting Software:

Computerized Accounting System; Accounting Packages (Latest): Creation –Vouchers, Account, Ledger, Budget and Price List; Recording of Transaction in Day Book; Outstanding Reports of Customers and Suppliers; Maintenance of Inventory, Bank Reconciliation, Interest Calculation; Payroll Accounting; Generating Reports including Financial Statements, Trial Balance, and Exception Reports; Calculation of Tax Liability.

Unit – III: Goods and Services Tax:

Basics of GST in Accounting Software; Exemption from GST; Supply under GST: Nature, Place and Time of Supply, Value of Supply, Job Work; E-Way Bill, Input Tax Credit (ITC), Entries for GST relating to Purchases and Sales of Goods & Services; Entries relating to - Reverse Charge, Cess, Items ineligible for ITC; Tax Liability on Composite and Mixed Supplies, Payment of Tax, Return.

Unit – IV: Data Analysis:

Data Analysis through Software: Descriptive Statistics, Correlation and Regression Analysis, Student's t-Test, Z-Test, χ^2 (Chi) Square, ANOVA and MANOVA.

Note: All Units consist of Theory as well as Practical in computer laboratory.

Core Readings (All with Latest Editions):

- Affi A & Azen S P (2014): Statistical Analysis: A Computer Oriented Approach, Academic Press.
- Agarwal G (2020): Learn Tally.ERP9 with GST, Digital Muneem Ji.
- Agarwal R (2018): Tally.ERP9 with GST, Puja Editorial Services.
- Bansal M & Sharma A (2019): Computerised Accounting System, Sahitya Bhawan Publications, Agra.
- Bock R K & Kricher W (1998): The Data Analysis Brief Book, Springer Berlin, Heidelberg.
- Deshmukh Ashutosh (2006): Digital Accounting, IGI Global.
- FACT Education: Financial Accounting Tally with GST, DCA Books
- Garg R & Garg S (2020): Handbook of GST in India, Bloomsbury India Professional.
- Gergely Daroczi (2015): Mastering Data Analysis with R, Packt Publishing Ltd.

- Jain P (2018): The Simplified Indian GST Law, White Falcon Publishing.
- Joseph S (2016): Statistical Analysis with Excel for Dummies, John Wiley & Sons.
- Keith M & Jesus S (2017): SPSS Statistics for Data Analysis and Visualisation, John Wiley & Sons.
- Mike McGrath (2018): R for Data Analysis, BPB Publications.
- Nigam M (2020): Advanced Analytics with Excel 2019, BPB Publications.
- Richard B, & Nina E (2021): Digital Transformation in Accounting, Routledge.
- Tally Education (2018): Official Guide to Financial Accounting using Tally ERP9 with GST, BPB Publications
- Ulrich K & Frauke K (2005): Data Analysis using STATA, Stata Press
- Winston W (2021): Microsoft Excel Data Analysis and Business Modelling, Microsoft Press.

Additional Readings:

- Ada Scupola (2009): Emerging E Services in Accounting, IGI Global
- Ade G A, Isma W& Cep U A (2019): Global Competitiveness Business Transformation in the Digital Era, Routledge.
- Bhimani A L (2021): Accounting Disrupted, John Wiley & Sons.
- Earl B, Wagner W E., & Jeanne Z (2022): Adventures in Social Research: Data Analysis using SPSS, SAGE Publications.
- Foster Provost (2013): Data Science for Business: What You Need to Know about Data Mining and Data-Analytic Thinking, O'Reilly Media
- Francois H, Sébastien L & Jérôme P, (2017): Exploratory Multivariate Analysis by Example Using R, Chapman & Hall/CRC/ Routledge.
- Gupta B M (2020): E-Invoice: The Encyclopaedia for Indian GST, Notion Press.
- Joseph S (2017): Statistical Analysis with R for Dummies, John Wiley & Sons
- Othmar M L& Carina K (2022): Artificial Intelligence in Accounting, Taylor & Francis.
- Pat Bazeley (2020): Qualitative Data Analysis: Practical Strategies, Sage Publications
- Tamer A & Umit H (2021): Auditing Ecosystem and Strategic Accounting in the Digital Era, Springer Nature

COM-CC-600: STATISTICS FOR DECISION MAKING

Learning Outcomes: On completion of this course, a student will

- a. Be able to learn the application of statistical tools and
- b. Be able to learn techniques in the area of business decision-making.

Unit-I: Introduction and Probability Theory

Nature and significance of the study of statistics in business
 Probability and different approaches to probability
 Independent and Dependent Events–Mutually Exclusive Events
 Random Variable, Probability Mass Function, Probability Density Function
 Mathematical Expectations
 Probability Distributions–Binomial, Poisson and Normal

Unit-II: Sampling and Hypothesis Testing-I

Population and Samples, Types of Sampling
 Testing of Hypothesis, Statistical Estimation, and Standard Error
 Sampling of Variables–Large and Small samples (Z test and t test)

Unit-III: Sampling and Hypothesis Testing- II

Sampling of Attributes
 Analysis of Variance (F test)
 Non-parametric Statistics-Sign Test, Chi-Square Test, M-W Test, K-W Test

Unit-IV: Forecasting Techniques

Correlation and Regression Analysis.
 Time Series- Measurement of Trend and Seasonal Variation

Core Readings (All with Latest Editions)

- Levin & Rubbin: Statistics for Management, Prentice Hall of India, New Delhi.
- Gupta, SP: Statistical Methods, S. Chand & Sons, New Delhi.
- Elhance, DN: Fundamentals of Statistics, Kitab Mahal, New Delhi.

Additional Reading

- Croxton, Cowden and Klein: Applied General Statistics, Prentice Hall of India, New Delhi, 1971
- Levin D.M, Ramsey, P Mark & L. Berenson: Basic Business Statistics: Concepts and Applications, Prentice Hall of India, New Delhi, 2012
- Mills, Richard L.: Statistics for Applied Economics & Business, Mc Graw Hill, 1995
- Siegal, Sidney: Non Parametric Statistics for Behavioral Science, Mc Graw Hill, 1992

COM-CC-601: ORGANISATIONAL BEHAVIOUR

Learning Outcomes: On completion of this course, a student will

- a. Be able to gain acquaintance with the determinants of Inter-personal and Inter-Group behavior in organizational setting
- b. Be able to equip themselves with behavioral skills in managing people at work.

Unit-I: Introduction

Organizational Behavior and its Contributing Disciplines
Challenges and opportunities
Ethics and Organizational Behavior
International Organisational Behaviour

Unit-II: Individual Behavior

Foundations of Individual Behavior
Personality, Perception, Attitude & Learning
Motivation theories

Unit-III: Group Behavior

Foundations of Group behavior
Group Decision Making Techniques
Groups and Teams, Group Dynamics
Managing Organizational Conflict

Unit-IV: Leadership and Change Management

Leadership – Concepts and Theories
Communication
Contemporary Issues in Leadership
Organizational Change
Stress Management

Core Readings (All with Latest Editions)

- Hellriegel: Organizational Behavior, Thompson Press (Indian Edition).
- Hersey & Blanchard: Management of Organizational Behavior, PHI Learning Pvt. Ltd, N. Delhi
- Luthans, Fred: Organizational Behavior, Mc Graw Hill
- Nelson, Quick & Khandelwal: Organizational Behaviour, Cengage Learning, India.
- Robbins, SP, Timothy, AJ & Neharika V: Organizational Behavior, Pearson, New Delhi.
- Slocum: Fundamentals of Organizational Behavior, Thompson Press (Indian Edition).

Additional Readings

- Atkinson & Raynor (eds): Personality, Motivation & Achievement, John Wiley & Sons, 1978.
- Bruce J Avolio & Gardner, William L (2005): Authentic Leadership Development: Getting to the root of positive forms of leadership, The Leadership Quarterly, 16, 315- 338.
- Dwivedi: Human Relations & Organizational Behavior, Mac Millan India, 2006.

- Greenburg & Baron: Behavior in Organizations, PHI Learning Pvt. Ltd. New Delhi, 2003.
- Herzberg, Frederick (1968): One More Time: How Do You Motivate Employees? *Harvard Business Review*. 46(1), 53-62
- Kalliath, Brough, O' Driscoll, & Manimala: Organizational Behavior. Tata Mc Graw Hill, New Delhi, 2011.
- Mc Clelland, David C & Burnham, David H (1976): Power is the great motivator. *Harvard Business Review*, 54(2), 100-110.
- Mc Gregor, Douglas: The Human Side of Enterprise, Tata Mc Graw-Hill, N. Delhi, 1960.
- Miner: Organizational Behavior – Essential Theories of Motivation & Leadership, PHI Learning Pvt. Ltd, New Delhi. 2008.
- Pareek, Udai: Organizational Behavior, Oxford University Press, 2013.
- Schermerhorn, Hunt & Osborn: Organizational Behavior (6th Edn), Wiley & Sons, New York.
- Stephen P & Raisa Arvinen- Muondo (ed): Organizational Behavior – People, Process, Work & Human Resource Management, Kogan Page, India, 2013.

Current Readings

- Decision
- Harvard Business Review
- IIM(B) Journal of Management
- Indian Management
- Sloan Management Review
- Vikalpa

COM-CC-602: STRATEGIC MANAGEMENT

Learning Outcomes: On completion of this course, a student will

- a. Have an understanding about Strategic Management
- b. Be able to understand the business environment and its impact on decision making
- c. Have the knowledge in formulating, implementing and evaluating local, regional, national and global strategies for Business Enterprises.

Unit– I: **Introduction to Corporate Strategy**

Strategic Management–Concept, Importance and Basic Models
 Strategic Management Process
 Corporate Vision, Mission & Philosophy
 Benefits of Effective Strategic Management
 Ethics and Social Responsibility

Unit– II: **Environmental Analysis**

External Assessment
 Internal Assessment
 Resource Based View
 Value Chain Analysis
 SWOT, SPACE, PESTLE analysis

Unit III: **Strategy Formulation**

Integration Strategies,
 Intensive strategies
 Diversification and Differentiation Strategies, Mergers and Acquisitions
 Indian Case Studies

Unit– IV: **Strategy Implementation & Evaluation**

Organizing Implementation Strategy
 Strategy Evaluation/Audit
 Techniques of Evaluation &Control

Core Readings (All with Latest Editions):

- Fred David: Strategic Management, PHI Learning Pvt. Ltd, New Delhi.
- Ghemawat, Pankaj: Strategy & the business landscape, Pearson, New Delhi.
- Grant, RM: Contemporary Strategic Management (6th Edn), Blackwell Publishing, Wiley India
- Gupta, Golakota & Srinivasan Business Policy and strategic management, PHI Learning Pvt. Ltd, New Delhi
- Thompson, Strickl and Gamble & Jain: Crafting & Executing Strategy, Tata McGraw Hill Education Pvt. Ltd
- Wheelen & David Hunger: Strategic Management & Business Policy, PHI Learning Pvt. Ltd, New Delhi

Additional Readings:

- Ansoff, HI: Implanting Strategic Management, Prentice Hall, New Jersey, 1990.
- Hamel & Prahalad: Strategic Intent, Harvard Business Review, May-June, 1989, 63-76.
- Hamel & Prahalad: Competing for the future, Harvard Business School Press, 1994.
- Hamel, Gary: Leading the Revolution, Harvard University Press, 2000.
- Hoter & Schendel: Strategy Formulation–Analytical Concepts, West Publishing Co, 1996.
- Kay, John: Foundations of Corporate Success, Oxford, UK1995.
- Mintzberg, Quinn & Ghoshal (Eds): TheStrategy Process-Concepts, Contexts & Cases, PHI Learning Pvt. Ltd, 1998.
- Porter, Michael E: Competitive Advantage of Nations, the Free Press, 1990.
- Porter, Michael E: How Competitive Forces Shape Strategy, Harvard Business Review, March-April, 1979, 137-145
- Porter, Michael E: What is Strategy, Harvard Business Review, Nov-Dec, 1996, 61-78
- Steiner & Miner: Management & Strategy–Text, Reading & Cases, McMillan, New York, 1982

Current Readings:

- Advertisement and Marketing
- Harvard Business Review
- Sloan Management Review

COM-DSEC-603 (A): FINANCIAL ANALYSIS AND REPORTING

Learning Objectives: On completion of this course, a student will

- a. Be able to understand Financial Statements.
- b. Be able to extract decision oriented meaningful information.
- c. Comprehend contemporary issues in Accounting.

Unit-I: Reading and Analysis of Financial Statements

Traditional Approaches vs. Modern Approaches to Analysis and Interpretation of FSs
 Du –Pont Analysis; Earning Rates and Growth Rates
 Computation of Earnings per Share (Ind. AS 33)
 Financial Distress Prediction (FDP): Models and Interpretation
 Value Added Statements-Economic Value Added, Market Value Added.

Unit-II: Principles of Disclosure- IAS 1, 8 and 10

Ind. AS- 1 on Presentation of FS; Purpose of FS; General Considerations on the presentation of FSs; Structure and Content of FS: General requirements;
 Ind. AS- 7 on Cash Flow Statement Analysis and Reporting
 Ind. AS- 8 on Accounting Policies, changes in Accounting estimates and errors; Selecting and applying accounting policies; Accounting policies, changes in accounting estimates and Correction of errors; Distinguishing between accounting policies, accounting estimates and errors; Changes in accounting policies.
 Ind. AS- 10 on Events after the Balance Sheet (BS) date; Adjustment of events after the BS date; Non-adjusting events after the BS date and the Statement of Changes in Equity (SCE)

Unit-III: Disclosure Requirements of Indian Accounting Standards

Accounting for Inventory (Ind. AS 2);
 Revenue Recognition including Complex issues and Recurring vs. Non-recurring items;
 Construction Contracts (Ind. AS 18, 115);
 Property, Plant and Equipment (Ind. AS 16);
 Impairment of Assets (Ind. AS 37);
 Accounting for Intangibles, Intellectual Properties and Brands (Ind. AS 38);
 Financial Instruments: Presentation and Disclosures (Ind. AS 32, 107);
 Lease Reporting (Ind. AS 17)

Unit-IV: Contemporary Issues in Reporting

National Financial Reporting Authority (NFRA)
 Issues in International Reporting;
 E-Reporting;
 Intellectual Capital Disclosure;
 Integrated Reporting;
 Reporting for Price Level Changes.

Core Readings (All with Latest Editions):

- Gupta Ambrish: Financial Accounting for Management An Analytical Perspective, Pearson Education, New Delhi.
- Jawaharlal: Accounting Theory and Practice, Himalaya Publishing Co., New Delhi.
- Jawaharlal: Corporate Financial Reporting–Theory, Practice and Cases, Taxmann, New Delhi.
- Narayan Swamy, R: Financial Accounting–A Managerial Perspective, PHI Learning Pvt. Ltd, New Delhi.
- Peddina Mohan Rao : Financial Statement Analysis and Reporting, PHI Learning (P) Ltd, New Delhi.
- Rao, PM: Accounting Theory and Standards, Deep and Deep Publication, New Delhi.
- Rawat, DS: Accounting Standards, Taxman, New Delhi
- Sinha Gokul: Financial Statement Analysis, PHI Learning (P) Ltd, New Delhi.
- Stice and Stice: Financial Accounting–Reporting and Analysis, Thomson South-Western.
- Vasudeva, S: Accounting for Financial Analysis, Himalaya Publishing House, Mumbai.
- Vijay Kumar, MP: First Lessons in Accounting Standards, Snow White Publications, Mumbai.
- White GI, Sondhi AC, and Fried Dov: The Analysis and Use of Financial Statements, Wiley India, New Delhi.

Additional Readings:

- Anthony, Hawkins and Merchant: Accounting: Text and Cases, Tata Mc Graw Hills, New Delhi, 2004.
- Belkaoui Ahmed Raihi: Accounting Theory (5thEdn), Cengage Learning,
- Ghosh, Goyale and Maheshwari: Accounting Theory, Wiley Eastern, 1988.
- Glautier, MWE, and under down B: Accounting Theory and Practice (7thEdn); Harlow: Financial Times Prentice Hall, 2001.
- Glautier, MWE, Morris D, and under down B: Accounting Theory and Practice (8thEdn); Harlow, England; New York: Financial Times Prentice Hall, 2011.
- Heinemann, A: Accounting Theory, Prentice Hall, 1966.
- Koller, Goedhart and Wessels: Valuation – Measuring and Managing the Value of Companies (5thEdn), Mc Kinsey and Company, 2010.
- Lundholm and Sloan: Equity Valuation and Analysis with e-Val, Mc Graw Hill Professional Publishing, 2012.
- Palepu, Bernard and Healy: Business Analysis and Valuation Using Financial Statements, Thomson South western.
- Penman: Financial Statement Analysis and Security Valuation, Mc Graw-Hill, Irwin.
- Revsine, Collins and Johnson: Financial Reporting and Analysis (4thEdn), Mc Graw-Hill, Irwin 2008 (Also published by Pearson, UK).
- Stickney, Brown and Wahlen: Financial Reporting and Statement Analysis: A Strategic Perspective, Thomson South-Western.

Current Readings:

- Accounting Review, Chartered Accountant, Journal of Accounting and Taxation, Vikalpa
- Relevant Publications of Ministry of Corporate Affairs, Government of India (www.mca.gov.in/Ministry/accounting_standards.html) and of ICAI (www.icai.org)

COM-DSEC-603 (B) BRAND MANAGEMENT

Learning Outcomes: On completion of this course, a student will

- a. Develop an understanding of the Branding functions and strategies.
- b. Learn how to identify brand meaning and to measure brand strength for any particular market offering at the local, regional, national and global levels.

Unit – I: Introduction to Brand Management:

Brands: Key Definition, Concept and meaning, challenges and opportunities.

Need for Branding, Relationship of Brands with Customers; Building Successful Brands. Brand Names and Brand Extensions; Co-Branding and Corporate Branding; Brand Associations and Brand Image.

Models: David Aaker’s Model, Kapferer’s Model

Unit –II Brand Positioning:

Brand Positioning: Identifying and implementing brand positioning, Points of Parity, Points of Difference, Defining and establishing brand values.

Brand Positioning vs. Product Positioning

Brand Re-positioning

Brand Audits.

Unit –III: Planning and implementing Brand Marketing Programs:

CBBE Pyramid, Five Tenets of Brand Building

Dimensions of Brand Equity: Brand Loyalty, Brand Awareness, Brand Association, Perceived Quality.

Designing Marketing Programs to build Brand Equity;

Measuring sources of brand equity and consumer mindset

Unit–IV: Brand Strategy:

Designing and Implementing Brand Strategies: Brand Architecture, Brand Stature/ Brand Strength, Brand Sponsorship, Brand Development

Managing Brand Portfolios, Brand Hierarchy Decisions; Brand Extensions; Managing Brands Over Time: Life Stages of a Brand.

Core Readings (All with Latest Editions)

- Strategic Brand Management – Kevin Keller (K.K.), Pearson Education
- Advanced brand management - Paul Temporal, John Wiley & Sons (Asia)
- Brand Building Advertising, Concepts and Cases (Casebook II) – M.G. Parameshwaran, Kinjal Medh, Tata McGraw Hill Education Pvt. Ltd
- Strategic Brand Management, Creating & Sustaining Brand Equity Long term – Jean Noel Kapferer, Kogan Page
- Building Strong Brands – David A. Aaker, Free Press

Additional Readings

- Branding Concepts and Process - Pati D, Publisher: Macmillan
- Creating Powerful Brands by Mc Donald Malcolm and De Chernatony L, Publisher: Amazon.Co.UK
- Brand Positioning - Subroto Sen Gupta, Publisher: Tata Mc Graw-Hill
- Managing Indian Brands by S R Kumar, Publisher: Wharton School Publishing

COM-DSEC– 604 (A): DERIVATIVES AND RISK MANAGEMENT

Learning Outcomes: On completion of this course, a student will understand

- a. The nature and variety of financial risks associated with business decisions,
- b. The techniques of risk management control, and
- c. The concepts and practical applications of derivatives in risk management

Unit – I: Types and Sources of Risk:

Nature of risk - different ways of defining and classifying risk
Types of corporate risk – market, credit, liquidity and operational
Process of Risk Management
Techniques used in identifying sources of risk

Unit – II: Risk Measurement and Control:

Measurement of risk - credit risk, liquidity risk, market risk and operational risk
VaR and its application
Controlling risk - with insurance and without insurance (other than derivatives)

Unit – III: Introduction to Derivatives:

Meaning, types and purpose; Types of derivative contracts: forward contracts, future contracts, options, swaps and other derivatives
Derivatives Trading: Types of traders; trading future contracts, specification of the future contracts, operation of margins; Settlement and Regulations

Unit – IV: Derivatives in Risk management:

Importance of derivatives in risk management
Hedging concepts, Hedging & the basis, Hedge ratio; Application of hedging in managing different financial risks
Credit Derivatives: concept and application

Core Readings (All with Latest Editions)

- Chew Lillian: Managing Derivative Risk, John Wiley, New Jersey.
- Gupta SL: Financial Derivatives – Theory, Concepts & Practice, PHI Learning Pvt. Ltd, New Delhi.
- Hull, J: Fundamentals of Futures & Options Markets, PHI Learning Pvt. Ltd, New Delhi.
- Kolb, Robert W: Understanding Futures Markets, PHI Learning Pvt. Ltd, New Delhi,
- Redja: Principles of Risk management & Insurance, Pearson Education
- Rene M Stulz: Risk Management & Derivatives, Cengage, New Delhi
- Vohra, ND & Baghi, BR: Futures & Options, Tata McGraw-Hill, New Delhi

Additional Readings

- International Journal of Risk Assessment and Management
- IUP Journal of Financial Risk Management
- Journal of Risk Finance
- Review of Derivative Research
- The Journal of Derivatives

COM-DSEC- 604 (B): CONSUMER BEHAVIOUR AND CUSTOMER RELATIONSHIP MANAGEMENT

Learning Outcome: On completion of this course, a student will

- a. be introduced to consumers, consumer behavior in the market place and their impact on marketing strategy and relationship management
- b. understand the principal factors that influence consumers as individuals and decision makers with an application to the buying decision process

Unit-I: Introduction to the Study of Consumer Behavior:

Consumer Behavior-Meaning, Scope, evolution and relationship with marketing Behavioral Dimensions
Market Research and Consumer Behavior
The Consumer Decision Making Process-Models of buying behavior
Buying Motives and Buying Roles.

Unit-II: Analysis of Consumer Decision and Marketing Strategy:

Psychological Influences on Consumer Decision Making
Sociological Influences on Consumer Decision Making
Consumer Communication
Consumer Innovators-Multiplicative innovation adoption (MIA) model
Consumer Behavior Analysis and Strategy- Product, price, Distribution and promotion

Unit-III: Customer Relationship Management Fundamentals:

Theoretical perspectives of relationship- Evolution, purpose, Stages
CRM- Definitions, Emergence of CRM practice: CRM cycle, Stakeholders in CRM,
Types of CRM, Success Factors in CRM, CRM Comprehension
Customer Centric approach - External Layers Vs Internal Layers
Customer Satisfaction: Meaning, Significance.
Components of Customer Satisfaction, Customer Satisfaction, Models
Service Quality, Factors influencing customer expectation and perception
Types of Service Quality, Service Quality Dimensions, Service Quality Gaps, Measuring Service Quality, Service Quality measurement Scales

Unit-IV: CRM- Technology Dimensions and Emerging Perspectives:

CRM – Meaning & Definition, Dimensions of CRM, Nature of CRM, Goals of CRM,
Advantages of CRM
CRM Implementation – A comprehensive model, Developing CRM vision and strategy
Management support
Employee-Organization Relationship, Employee- Customer Linkage
Factors effecting employee’s customer-oriented behavior
Service Failure, Service Recovery Management, Service Recovery Paradox
Customer Life time value, customer profitability, customer recall management
Customer experience management,
CRM practices in retail industry, hospitality industry, banking industry

Core Readings (All with Latest Editions)

- Schiffman, L G and Kanuk, L L Consumer Behaviour New Delhi, Prentice Hall of India, 1994
- Assael, H. Consumer Behaviour and marketing Action, Ohio, South Western, 1995
- Engle, J F etc. Consumer Behaviour, Chicago, Dryden Press, 1993 Electives (Mktg)
- Sheth J N, Parvatiyar A. and Shainesh G. : Customer relationship management: Emerging Concepts, Tools, & Applications, Tata McGraw-Hill Education
- Balasubramanian, K., Essence of Customer Relationship Management, learn Tech press
- Kaushik Mukerjee – Customer Relationship Management, Prentice Hall of India.

Additional Readings

- Hawkins, D I etc. Consumer Behaviour Implications for Marketing Strategy. Texas, Business, 1995
- Mowen, John C. Consumer Behaviour, New York, MacMillan, 1993
- Howard, John A etc. Consumer Behaviour in marketing Englewood Cliffs, New Jersey, Prentice Hall Inc. 1989
- Kristin Anderson, Carol Kerr : Customer relationship management, McGraw- Hill Professional
- Chaturvedi-Customer Relationship Management (Excel Books)

Current Readings

- Harvard Business Review
- IIM(B) Journal of Management
- Indian Management
- Sloan Management Review
- Vikalpa

COM-DSEC-605 (A): GOVERNANCE AND SOCIAL RESPONSIBILITY OF BUSINESS

Learning Outcome: On completion of this course, a student will be able to:

- a. Distinguish between expectations and demands from stakeholders;
- b. Practice appropriate business responses while dealing with social, political, environmental, technological and global issues;
- c. Describe ethical theories and practices and the influence of these on management decision making;
- d. Discuss the legitimacy of business as an institution; and
- e. Evaluate the extent to which social, ethical, public and global issues be considered by organisations from an accountability perspective.

Unit-I: Introduction to Corporate Governance:

Introduction, need, scope, evolution, and Genesis of Corporate Governance, Key features of Corporate Governance in the Companies Act 2013, Corporate Governance in Family Own Business and State Own Business.

Theories of Corporate Governance-Agency, Stewardship, Stakeholder, and Political; the Models of Corporate Governance: Anglo-American, Japanese, German, Indian; Principles of Corporate Governance & OECD Principles

Unit-II: Corporate Governance in India:

I Phase (Before Satyam)–Report of CII, Kumar Manglam Birla Committee, RBI-Report on Advisory group on MCA- Naresh Chandra Committee, Narayan Murthy Committee

II Phase (After Satyam)- Role of CII, NASSCOM, NFRA, Cadbury Committee Report, BASEL-I, II & III

Consequences of poor Corporate Governance. Ways to improve Corporate Governance

Unit III: Understanding corporate Social Responsibility:

Introduction to CSR: meaning, definition, scope and its evolution

Theoretical frameworks for CSR: stakeholder theory, triple bottom line, Shared value creation

Concept of Charity, Corporate philanthropy, Corporate Citizenship, sustainability

Models of CSR in India, Carroll's model; drivers of CSR; major codes on CSR;

CSR Initiatives in India.

Criticism on CSR

Unit IV: Planning, Implementation and Evaluation of CSR:

Planning CSR

Integrating CSR into business strategy and decision-making processes

Identifying key stakeholders of CSR & their roles.

Role of Public Sector in Corporate, government programs that encourage voluntary responsible action of corporations

Addressing ethical dilemmas and managing conflicts between business interests and social and environmental responsibilities.

Evaluating effectiveness of CSR initiatives and their impact on business performance and social and environmental outcomes.

Core Readings (All with Latest Editions)

- CG – IICA Taxmann
- Asish k Bhattacharya CG in India – Change & Continuity, Oxford
- Jayanti Sarkar & Subrat Sarkar- CG & Business Ethics: Text and cases, Macmillan
- Anil Kumar- CG- Theory & Practice, Indian Book House
- Geeta Rani & R K Mishra- CG and Ethics, Excel Books P Ltd
- Corporate Social Responsibility: An Ethical Approach - Mark S. Schwartz
- Corporate Social Responsibility in India - Sanjay K Agarwal
- Handbook of Corporate Sustainability: Frameworks, Strategies and Tools - M. A. Quaddus, Muhammed Abu B. Siddique

Additional Readings

- Sustainable Business: Key Issues- Helen Kopnina, John Blewitt
- The World Guide to CSR - Wayne Visser and Nick Tolhurst
- Corporate Social Responsibility and Governance: Theory and Practice- by Samuel O. Idowu, Claus Strue Frederiksen, Asli Yüksel Mermud, and Morten Ebe Juul Nielsen
- Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization- Andrew Crane, Dirk Matten, Sarah Glozer, Laura J. Spence

COM-DSEC-605 (B): DIGITAL AND SOCIAL MEDIA MARKETING

Learning outcomes: On completion of this course, a student will

- a. Understand the local, regional, national and global components of social media and marketing plans.
- b. Be introduced to various local, regional, national and global strategies involved in Marketing products and Services Digitally.
- c. Be introduced to Digital Marketing Platforms like Facebook, Twitter, Instagram, YouTube, etc, on a local, regional, national and global scale.

Unit – I: Understanding the traditional, (digital), and social media marketing

Evolution of Digital Marketing
Emergence of digital marketing as a tool;
Social Media Marketing (SMM): History, Importance, Benefits & Types
Growth of SMM, Social Media Channels

Unit –II: Understand the major Social Media Platforms:

Introduction to social media platforms, penetration & characteristics
Building a successful social media marketing strategy
Types, uses, benefits of Social Media Platforms: Facebook, Twitter, Instagram, WhatsApp, Snapchat, LinkedIn
Digital marketing strategy; P.O.E.M. framework, Digital landscape, Digital marketing plan, Digital marketing models

Unit –III: Social Media Marketing:

Marketing through: Facebook, Instagram, Twitter, Snapchat, Pinterest, LinkedIn & YouTube
Blogs, Vlogs, Podcasts & Webinars
Social Media Marketing Campaigns
Social Media Influencer (SMI)
Social Media Performance Metrics

Unit–IV: Internet Marketing:

History, Nature, Scope advantages and Limitation
Role of internet in transforming marketing
Internet Marketing Strategy
Interactive V/s Internet Marketing

Core Readings (All with Latest Editions)

- Social Media Marketing, Tracy L. Tuten & Micheal R. Solomon, Sage Publication.
- Digital Marketing: Strategy, Implementation and Practice, Chaffey D., Ellis-Chadwick, 5th Edition, F., Pearson.
- Social Media Marketing: A Strategic Approach Cengage Melissa S. Barker | Donald I. Barker | Nicholas F. Bormann | Debra Zahay | Mary Lou Roberts
- Internet Marketing & e Commerce Cengage Ward Hanson, Kirthi Kalyanam
- Internet Marketing: Integrating Online & Offline Strategies Cengage Roberts and Zahay
- Digital Marketing Dr. Ragavendra K. and Shruthi P. Himalaya Publishing House Pvt. Ltd. Digital Social Media Marketing Prof. Nitin C. Kamat, Mr. Chinmay Nitin Kamat Himalaya Publishing House Pvt. Ltd.

- Internet Marketing, History, Concept, Startegies, Prof. Mukesh Bhatia, Regal Publication.

Additional Readings

- Digital Marketing Seema Gupta Mc-Graw Hill
- The Art of Digital Marketing Ian Dodson Wiley
- Fundamentals of Digital Marketing Puneet Singh Bhatia Pearson
- Digital Marketing Vandana Ahuja Oxford University Press
- Marketing 4.0: – Moving from Traditional to Digital Philip Kotler Wiley

List of Journals / Magazines / Periodicals / Newspapers / e-resources, etc

- <https://digitalskills.fb.com/en-in/>
- <https://www.hubspot.com/digital-marketing>
- <https://www.linkedin.com/learning/>
- Journal of Marketing