



# Bagalkot University, (A State Public University of Govt. of Karnataka) Jamkhandi

The Draft

## THE COURSE STRUCTURE & SYLLABUS OF POST GRADUATE MASTER OF COMMERCE

1<sup>ST</sup> to 2<sup>ND</sup> Semesters

**w.e.f.**

Adapted from RCU Belagavi applicable from the  
Academic Year 2023-24

Under

**CHOICE BASED CREDIT SYSTEM  
(CBCS)**

## Preamble for PG Syllabus of Bagalkot University

Bagalkot University Jamkhandi has been established by the Government of Karnataka and has started functioning from the academic year 2023-24. All the degree colleges other than engineering and medical colleges in the district of Bagalkote, are affiliated to this university as per the Karnataka State Universities Act 2000, as modified by the 26<sup>th</sup> Act of 2022. The students taking admission to any of the colleges in the district of Bagalkote, from the academic year 2023-24 will be students of Bagalkot University. The Chancellor of the university, the honorable Governor of Karnataka, has instructed the Vice chancellor and the university to adapt, the rules and regulations of the parent university, Rani Channamma University, Belagavi for the immediate activities (Vide letter from the office of the Governor GS 01 BGU 2023 dated 17/05/2023).

In this connection, Bagalkot University has adapted the postgraduate syllabus from RCU, Belagavi for all the 2 years degree PG programmes such as M.A.(English), M.A.(Political Science), M.S.W.,M.Com, etc. The syllabus follows the Choice Based Credit System introduced by University and provides flexibility to the students to choose their course from a list of electives and soft-skill courses, which makes teaching-learning student-centric. The higher semester syllabi will be published in due course. The syllabus is being published as one electronic file for each degree and is self-contained. Only the subject codes/ question paper codes are changed, whereas the subject syllabi remains the same. The subject code format is described in the following.

### Subject Code Format for M.A. (History) and M.Sc. (Physics)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Ver	Uni. Code	DEGREE			SEM		DISCIPLINE			SUB. TYPE			SL. NO. IN DISC. & S. TYPE	TH/LAB/B/INT.		
1	2	6	M	S	C	0	1	P	H	Y	C	S	C	0	1	T
1	2	6	M	A	M	0	1	H	I	S	C	S	C	0	1	T

**[1]The Ver information gives the version of the syllabus. It can take values 1,2..9,a,b,...**

**[2-3] The University UUCMS Code**

**[4-6] The PG degree codes to be provided as**

Sl. No	Degree Code	Degree
1	MSC	Master of Science
2	MAM	Master of Arts
3	MCM	Master of Commerce
4	MBA	Master of Business Administration
5	MCA	Master of Computer Applications
6	MSW	Master of Social Work
7	MED	Master of Education
8	MPE	Master of Physical Education

**[7-8]The Semester Information is provided as**

Sl. No	Semester
1	'01
2	'02
3	03
....	

**[9-11]The Discipline Information to be provided as**

Sl No	Degree	Discipline Code
1	MCM-MCOM	XXX
2	MCA	XXX
3	MBA	XXX
4	MSW	XXX
5	MAM	'HIS', 'POL', 'KAN', 'ENG'
6	MSC	'PHY', 'CHE', 'MAT',
7	MED-MEd	XXX
8	MPE-MPEd	XXX

**[12-14]The Subject Type to be provided as**

Sl. No.	SUBJECT TYPE	Description
1	HCC	Hard Core Course

Sl. No.	SUBJECT TYPE	Description
2	CSC	Core Subject Course
3	SCC/SPC/OPC	Soft Core Course /Specialization Course/ Optional Course
4	OEC	Open Elective Course

**[15-16] The Running Serial Number is to be provided for a particular subject type 01 to 99**

**[17] This character specifies the category of the subject namely, T=theory, L-Lab, P-Project, I-Internship, B- Bothe theory and Lab**

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Jamkhandi

**Master of Commerce(CBCS)**  
(With Effect from Academic Year 2023-24)

Subject Type	Course Code	Semester & Course	TeachingHours.	Credits	Maximum Marks			ExaminationDuration Hrs
					Internal Assessment	Semester EndExamination	Total	
<b>Semester – I</b>								
HC-1.1	126MCM01XXXHCC01T	Corporate Strategic Management	4	4	20	80	100	3
HC-1.2	126MCM01XXXHCC02T	Advanced Marketing Management	4	4	20	80	100	3
HC-1.3	126MCM01XXXHCC03T	Financial Management	4	4	20	80	100	3
HC-1.4	126MCM01XXXHCC04T	Applied Economics for Business	4	4	20	80	100	3
HC-1.5	126MCM01XXXHCC05T	Management Accounting	4	4	20	80	100	3
Elective Specializations: Students can select anyone soft core group having one course each								
<b>Group-(AF) Accounting and Finance</b>								
SC-1.6 (AF)	126MCM01XXXSCC01T	Stock Market Operations	4	4	20	80	100	3
<b>Group-(CT) Costing and Taxation</b>								
SC-1.6 (CT)	126MCM01XXXSCC02T	Principles and Practice of Taxation	4	4	20	80	100	3
<b>Group-(HM) Human Resource and Marketing</b>								
SC-1.6 (HM)	126MCM01XXXSCC03T	Human Resource Management	4	4	20	80	100	3
<b>Semester Total</b>			<b>24</b>	<b>24</b>	<b>120</b>	<b>480</b>	<b>600</b>	<b>18</b>
<b>Semester-II</b>								
HC-2.1	126MCM02XXXHCC06T	Corporate Restructuring	4	4	20	80	100	3
HC-2.2	126MCM02XXXHCC07T	Quantitative Techniques	4	4	20	80	100	3
HC-2.3	126MCM02XXXHCC08T	Dynamics of Entrepreneurship Development	4	4	20	80	100	3
HC-2.4	126MCM02XXXHCC09T	Advanced Corporate Accounting	4	4	20	80	100	3
<b>Open Elective Courses offered to the students of other Departments</b>								
OEC-2.5.1	126MCM02XXXOEC01T	Fundamentals of Business	4	4	20	80	100	3
OEC-2.5.2	126MCM02XXXOEC02T	Basics of Income Tax	4	4	20	80	100	3
<b>Group-(AF) Accounting and Finance</b>								
SC-2.6 (AF)	126MCM02XXXSCC04T	Accounting for Specialized Institutions	4	4	20	80	100	3
<b>Group-(CT) Costing and Taxation</b>								

SC-2.6 (CT)	126MCM02XXXSCC05T	Production and Operations Management	4	4	20	80	100	3
<b>Group-(HM) Human Resource and Marketing</b>								
SC-2.6 (HM)	126MCM02XXXSCC06T	Consumer Behaviour	4	4	20	80	100	3
<b>Semester Total</b>			<b>28</b>	<b>24</b>	<b>120</b>	<b>480</b>	<b>600</b>	<b>18</b>

**Note:**

- 1 Hard core papers are compulsory in each semester.
  - 2 Students have to select one soft core group out of three soft core groups, in the first semester and have to complete the M.Com programme in the same group up to fourth semester. They are not permitted to change the soft-core group in between the programme.
  - 3 Students have to select one OEC paper each in II and III semesters offered by the other departments/disciplines of the university.
- \* For project work there shall be one working hour per week per guide for six students.

# **SEMESTER – I**

# Semester - I

**Course Title: Corporate Strategic Management**  
**Course Code:** Course Code: 126MCM01XXXHCC01T  
**Subject Type: HC-1.1**

Weekly Teaching Hours: 4

Credits: 04

Examination Duration: 3 Hours

**Objective:** The basic objective of the course is to educate about the basic inputs in making and implementing corporate strategic decisions.

## **Unit-I: Introduction**

Meaning of Strategy, Reasons for Strategy, Relevance of Strategy in Modern Business, Concept of Strategy, Levels of Strategies, Strategic Intent and Strategic Fit, Vision, Mission and Purpose, Objectives and Goals, Strategic Business Unit and Ethics in Strategic Management.

## **Unit-II: Environmental Analysis and Diagnosis**

Meaning of Business Environment, Types of Business Environment, Environment Scanning, Organizational Appraisal; Analysis of Michael Porter's Five Force Model, SWOT Analysis, ETOP Analysis, Value Chain Analysis, Core and Distinctive Competencies, Resources and Capabilities.

## **Unit-III: Types of Strategies**

Modernization, Diversification & Integration Strategies, Merger, Takeover, Joint Venture and Strategy Alliance; Growth, Stability, Turnaround, Divestment, Liquidation and Reengineering Strategies; Generic Competitive Strategies, Cost Leadership, Differentiation, Bench Marking, Service Blue Print, Process of Strategic Choice; Factors Affecting Strategic Choice.

## **Unit-IV: Functional Strategies**

Plans and Policies; Production/Operations, Marketing, Personnel, Financial, and R&D Strategy. Implementation of Strategy, Issues in Strategy Implementation, Strategy Activation; Organizational Structure, Commitment and Corporate Culture; Strategic Management Process of Indian Companies.

## **Unit-V: Strategic Evaluation and Control**

Overview of Strategic Evaluation; Strategic Control; Techniques of Strategic Evaluation and Control. Evaluation of Strategic Alternatives - Product Portfolio Models, BCG Matrix, GE Matrix, Gap Analysis; Strategic Control System.

## **Reference Books:**

1. Bartlett, C.A., Ghoshal, S. and P. Beamish, Transnational Management: Text, Cases, and Readings in Cross-Border Management, McGraw Hill.
2. Bhattachary S. K. and N. Venkataraman: Managing Business Enterprise: Strategies, Structures and Systems, Vikas Publishing House, New Delhi.
3. Hill and Jones, Strategic Management, All India Publishers, Chennai.
4. Porter, Michael E., The Competitive Advantage of Nations, Macmillan, London.
5. Sharma, R. A Strategic Management in Indian Companies, Deep and Publications, New Delhi.
6. Srivastava, R.M. Management Policy and Strategic Management, Himalaya Publishing.
7. Subba Rao, V., Strategic Management, Himalaya Publishing



**Course Title: Advanced Marketing Management**  
**Course Code:** Course Code: 126MCM01XXXHCC02T  
**Subject Type: HC-1.2**

Weekly Teaching Hours: 4

Credits: 04

Examination Duration: 3 Hours

**Objective:** To provide understanding of the decision variables a marketing manager may use in a marketing environment and to gain experience in developing marketing strategies.

**Unit- I: Introduction:**

Marketing: Meaning, Definition, Elements, Objectives, Importance, Advantages and limitations, Evolution and Scope Approaches to the study of Marketing Environment: Meaning and Definition, Internal and external Environmental factors influencing the marketing environment.

**Unit-II: Product Mix and Price Mix**

Marketing Mix: Meaning, Definition, Elements, Product Mix: Concept of Product, Product Lines, Product line length, depth, width. Product Mix Width, Product Simplification diversification and elimination. Product Management: New product development and Product Life Cycle Brand Management: concept definition and history of brand/branding Brand Creation, Rebranding, Brand Positioning, Brand Equity Brand Contract, Brand Factory; Labeling: Meaning and importance Price Mix: Price— Meaning, Definition and Elements of price mix. Need, importance and objectives of pricing; Factors influencing pricing; various Pricing Strategies

**Unit-III: Place Mix and Promotion Mix**

Place – Types of Distribution Channels , Advantages & Limitations, factors affecting selection channel; Promotion Mix : Meaning, Elements of Promotion Mix, Advertising – Concept, Classification, functions , benefits of advertising, Economic, Social & ethical issues, evaluating advertising effectiveness, Recent trends in advertising, Personal Selling – concept and importance,theories of selling, process of personal selling. Selling Methods, Limitations of personal selling. Publicity: Meaning, difference between advertising and publicity Sales.

**Unit IV: Consumer Behaviour Analysis:** Meaning and Characteristics, Importance, Factors Influencing Consumer Behaviour, Consumer Purchase Decision Process, Buying Roles, Buying Motives, Buyer Behaviour Models

**Unit-V: Trends in Marketing**

Service Marketing, E-Marketing, Green Marketing, Customer Relationship Management, Rural Marketing; Other Emerging Trends- Ethical Issues in Marketing.

**Reference Books:**

1. Czinkota, Michael R. & Kotabe, Masaaki, Marketing Management. Thomson Learning.
2. Etzel, Michael J., Walker, Bruce J., Staton, William J., & Ajay Pandit. Marketing Concepts and Cases. Tata Mcgraw Hill (Special Indian Edition).
3. Kotler, Philip & Keller, Kevin Lane, Marketing Management. Pearson.
4. Kotler, Philip, Keller, Kevin Lane, Koshy, Abraham, & Mithileshwar Jha. Marketing Management: A South Asian Perspective. Pearson.
5. Lamb, Charles W., Hair, Joseph, F. & Mcdaniel, Carl, Marketing. Cengage Learning.
6. Perrault, Willim, D., Cannon, Joseph, P. & Mccarthy, E. Jerome, Essentials of Marketing: A Marketing Strategy Planning Approach, Mcgraw-Hill.
7. Pride, William M. & Ferrell, O.C., Marketing. South-Western Cengage Learning

**Course Title: Financial Management**  
**Course Code:** Course Code: 126MCM01XXXHCC03T  
**Subject Type: HC-1.3**

**Weekly Teaching Hours: 4      Credits: 04      Examination Duration: 3 Hours**

**Objective:** The objective of the course is to acquaint the students with the basic analytical techniques and methods of financial management of business firms.

**Unit-I: Financial Management**

An Overview-Nature, Significance and Scope of Corporate Financial Management, Objectives and Agency Theory, Financial Management and its Relationship with other Disciplines, Business Policies and their Impact on Financial Management, Recent Trends and Contemporary Issues.

**Unit-II: Capital Structure**

Concept of Financial and Capital Structures; Classification, Theories of Capital Structure- NI, NOI, MM and Traditional Approaches, MM Approach and Corporate and Personal Income Taxes, Influence of Leverages on Capital Structure, Cost of Capital - Concept, Importance, Types and Measurement.

**Unit-III: Capital Budgeting**

Concept, Significance, Nature and Classification of Capital Budgeting Decisions, Cash Flow Computation- Incremental Approach; Evaluation Criteria - Pay Back Period, ARR, NPV, IRR and PI Methods; Capital Rationing, Capital Budgeting under Risk and Uncertainty.

**Unit-IV: Dividend Decisions**

Concepts and Classification, Legal Provisions Relating to Dividend in India; Dividend and Market Valuation, Walter's Model, Gordon's Model and MM Approach, Factors affecting Dividend Decision; Dividend Policies in Practice.

**Unit-V: Working Capital Management**

Concepts, Importance, Classification and Factors Determining Working Capital, Computation through Operating Cycle Approach; Walker's Four Part Theory of Working Capital Management; Investment and Financial Policies.

**Reference Books:**

1. Babhtosh Banerjee, Financial Policy & Management Accounting, World Press Pvt. Ltd., Calcutta.
2. I.M. Pandey, Financial Management, Vikas, New Delhi.
3. James C. Van Horne, Financial Management and Policy, Phi, New Delhi.
4. Khan and Jain, Financial Management, TMH, New Delhi.
5. Prasanna Chandra, Financial Management, TMH, New Delhi.
6. Rao R.K.S. Financial Management Mac Milan, New York.
7. Solomon E. Theory of Financial Management, Columbia University Press, New York.

**Course Title: Applied Economics for Business**  
**Course Code:** Course Code: 126MCM01XXXHCC04T  
**Subject Type: HC-1.4**

**Weekly Teaching Hours: 4      Credits: 04      Examination Duration: 3 Hours**

**Objective:** To acquaint students with the concepts of micro economic theory and principles and their application in business decision making.

**Unit-I: Introduction to Economics for Business**

Concept, Nature, Scope, Role with reference to Functional Areas of Business and Economic Analysis, Fundamental Principles, Managerial Economist's Role and Responsibilities, Limitations.

**Unit-II: Elasticity of Demand and Forecasting**

Elasticity; Concept, Types, Degree, Calculation and Application of Price, Cross Income, Advertising Elasticity; Demand Function, Estimation (Simple & Multiple Regression) Basic Mathematical Modules for Managerial Economics and Total Revenue, Total Cost, Total Profit, Marginal Revenue, Marginal Cost.

**Unit-III: Production Analysis**

Production Function – Law of Variable Proportion, Return to Scale and Business Decisions, Cobb Douglas Production Function, Application of Iso-Quant, Iso-Cost, Economic Region, Economies and Diseconomies of Scale.

**Unit-IV: Cost and Revenue Analysis**

Behaviour of Cost and Revenue Curves (Variable, Fixed, Marginal and Average) Short Run and Long Run; Equilibrium of Firm under Perfect Monopoly, Monopolistic and Oligopoly Market Condition – Benefits of Markets with Case Studies.

**Unit-V: Objectives of the Firm & Pricing**

Introduction, Objectives, Maximization of Sales, Growth, Staff, Profit Incremental Principle & Decision – Knowledge Profit – Pricing Practice under Product Life Cycle and Trade Cycle Phases.

**Reference Books:**

1. Adhikary M. Business Economics, Excel Books, New Delhi
2. Baumol, William J: Economic theory and Operations Analysis, Prentice Hall, London.
3. Baya, Michael R: Managerial Economics and Business Strategy, McGraw Hill Inc. New York.
4. Chopra, O.P: Managerial Economics, Tata McGraw Hill, Delhi.
5. Eaton, B.Curtis and Diane Faton; Micro Economics, Prentice Hall, New Jersey.
6. G.S. Gupta Managerial Economics – Tata McGraw Hill Publishing Company, New Delhi.
7. Petersen, H.Carig and W. Cris Lewis: Managerial Economics, Prentice Hall, Delhi.
8. Salvatore, Dominick: Managerial Economics in a Global Economy, McGraw Hill, New York.
9. Varian, H.R. International Microeconomics; A Modern Approach, East West Press, New Delhi.
10. Varsheny RL and Maheshwari KL: Managerial Economics; Sultan Chand and Sons, New Delhi.

**Course Title: Management Accounting**  
**Course Code:** Course Code: 126MCM01XXXHCC05T  
**Subject Type: HC-1.5**

**Weekly Teaching Hours: 4      Credits: 04      Examination Duration: 3 Hours**

**Objective:** To familiarize and acquaint the students with application of advanced managerial accounting techniques.

**Unit-I: Introduction**

Concept, Nature, Scope and Evolution of Management Accounting, Financial Accounting v/s Managerial Accounting, Utility and Limitations; Tools and Techniques of Managerial Accounting.

**Unit-II: Marginal Costing and Break-Even Analysis**

Concept, Nature and Scope of Marginal Costing, Marginal Costing v/s Absorption Costing; Marginal Costing Equation, Contribution Margin Ratio and Application of Marginal Costing in Decision Making. Cost volume Profit Relationship, Break Even Analysis, Preparation of Break-Even Charts and Profit Graphs.

**Unit-III: Analysis and Interpretation of Financial Statements**

Nature, Objectives, Latest Trends in Presenting Financial Data, Types and Tools of Financial analysis; Accounting Ratios – Classification, Advantages and Limitations.

**Unit-IV: Funds Flow and Cash Flow Statements**

Concepts of Funds and Objectives of Preparing Statement of Changes in Financial Position; Funds Flow v/s Income Statement; Procedure Involved in Funds Flow Statement, Advantages and Limitations of Funds Flow Statement; Cash Flow Statement – Classification of Cash Flow, Preparation and Usefulness, Accounting Standard and Cash Flow Preparation Practices in India.

**Unit-V: Uniform and Inter-Firm Costing Methods**

Meaning, Features, Significance, Steps Involved and Techniques of Uniform Costing and Inter-firm Comparison.

**Reference Books:**

1. Babhatosh Banerjee, Financial Policy and Management Accounting, World Press, Calcutta.
2. Charler Brandon, Managerial Accounting, TMH, New Delhi.
3. Horngren, et al., Introduction to Management Accounting, PHI, New Delhi.
4. Jawaharlal, Managerial Accounting, Himalaya, Bombay.
5. Maheswari S.N., Management Accounting and Financial Control, Sultan Chand and Sons, New Delhi.
6. Manmohan and Goyal, Management Accounting, Sahitya Bhavan, Agra.
7. Ravi M.Kishore, Advanced Management Accounting, Taxman, Publications, New Delhi.
8. Ray H.Garrison, Managerial Accounting, TMH, New Delhi.
9. Robert N.Anthony and James Reece, Accounting Principles, AITBS, New Delhi.
10. Sharma and Gupta, Management Accounting, Kalyani, New Delhi

**Group-(AF) Accounting and Finance**  
**Course Title: Stock Market Operations**  
**Course Code:** Course Code: 126MCM01XXXSCC01T  
**Subject Type: SC-1.6 (AF)**

**Weekly Teaching Hours: 4      Credits: 04      Examination Duration: 3 Hours**

**Objective:** To equip the students with conceptual framework and functioning of stock markets.

**Unit-I: Overview of Securities Market**

Organisational Structure of Financial System - Functions of Securities Market - Securities Market and Economic Growth - Profile of Indian Securities Market - Market Regulation: SEBI Act, 1992 - Securities and Contracts Regulation Act 1956 - Reforms to Promote Investor Confidence - Role of IOSCO - International Organisation of Securities Commissions.

**Unit-II: Primary Market**

Primary Market - Its Role and Functions; Issue of Capital - Methods of Issuing Securities in Primary Market, Intermediaries in New Issue Market - Merchant Bankers, Underwriters, Brokers, Registrars and Managers, Bankers; Pricing of Issue - Book Building, Green Shoe Option, Procedure for New Issues and SEBI Guidelines for Issue in Primary Market.

**Unit-III: Secondary Market**

Importance and Functions, Listing of Securities in Stock Exchanges; Players in Stock Exchange - Investors, Speculators, Market Makers, Stock Brokers; Eligibility Criteria; Trading in Stock Exchange, Stock Exchanges - Bombay Stock Exchange, National Stock Exchange, Over-the-Counter Exchange of India; The SEBI Trading Mechanism - BOLT, NEAT System and Screen Based System.

**Unit-VI: Depository Services**

The Depositories Act, 1996; SEBI Depositories and Participants Regulations 1996 and 2012; Types of Depositories - NSDL, CDSL and Depository Participant; - International Securities Identification Number (ISIN) - Settlement of Off- Market Transactions: Insider Trading - Legal Framework for Investor Protection in India; Internet Initiatives at Depository services; Credit Rating- Meaning and Necessity, Methodology of Credit Rating, Credit Rating Agencies in India.

**Unit-V: International Stock Market**

Meaning, Environment, Raising of Finance in International Markets, Euro Issues, GDRs and ADRs Guidelines for Raising Funds in International Markets through various Instruments; Working of International Stock Exchanges with respect to their Size - Listing Requirements, Membership, Clearing and Settlement of New York Stock Exchange, NASDAQ, London Stock Exchange, Tokyo Stock Exchange, Luxembourg Stock Exchange, German and France Stock Exchanges.

**Reference Books:**

1. Cornett M. M and Saunders, Fundamentals of Financial Institutions Management, McGraw Hill
2. Dalton, John, How the Stock Market Works, Prentice Hall, New Delhi
3. E Gordon & K. Natarajan, Capital Market in India, Himalaya Publishing House
4. M.Y. Khan, Indian Financial System, TMH, Asaf Ali Road, New Delhi
5. Mandura Jeff, Financial Markets and Institutions, West Publishing Company
6. Mark Grinblatt, and Sheridan Titman, Financial Market and Corporate Strategy, Tata McGraw Hill
7. Meir Khon, Financial Institutions and Markets, Oxford University Press
8. N R Parasuraman, Fundamentals of Financial Derivatives, Wiley Publications, New Delhi.
9. Sundaram and Das, Derivatives - Principles and Practice, TMH, New Delhi.
10. V A. Avadhani, Financial Services in India, Himalaya Publishing House

## **Group-(CT) Costing and Taxation**

**Course Title: Principles and Practices of Taxation**

**Course Code:** Course Code: 126MCM01XXXSCC02T

**Subject Type: SC-1.6 (CT)**

Weekly Teaching Hours: 4

Credits: 04

Examination Duration: 3 Hours

**Objective:** To acquaint the students with the basic principles of taxation, tax policy, and structure of Indian tax system.

### **Unit-I: Introduction**

Tax Policy and Tax Base; Objectives of Tax Policy; Canons of Taxation; Determinants of Tax Yield; Effects of Taxes on Money and Real burden, Classification of Taxes: Direct and Indirect Taxes; OECD Classification; Progressive, Proportional and Regressive Taxes; Ad Valorem and Specific Taxes.

### **Unit-II: Tax Ratio, Tax Effort and Tax Incidence**

Tax - GDP Ratio: Meaning, Significance and Determinants; Trends in Tax - GDP Ratio in India; Inter- Country Comparisons; Tax Capacity and Tax Effort; Tax Equity- Need and Approaches - Benefit Principle of Taxation and ability to Pay Principle of Taxation; Meaning and Types of Tax Incidence; Factors Determining Extent of Tax Shifting; Efficiency; Excess burden of Taxation; Administrative Costs; Compliance Costs; Distribution of Tax burden.

### **Unit-III: Tax Evasion and Tax Avoidance**

Meaning of Tax Evasion and Tax Avoidance; Causes and Consequences of Tax Evasion, Methods to Curb Tax Evasion; Tax Evasion in India;

### **Unit-IV: Tax Incentives**

Tax Incentives - Rationale, Benefits and Costs of Tax Incentives; Types of Tax Incentives; Tax Holidays, Investment Allowance, Deductions, Reinvestment Incentives.

### **Unit-V: Constitutional Provisions Pertaining to Taxes in India**

Rationale for Constitutional Arrangements; Distribution of Taxation Powers between the Center and States in the Constitution of India; Sharing of Central Taxes; Recommendations of the Fourteenth Finance Commission.

### **Reference Books:**

01. Easson, A., Tax Incentives for Foreign Direct Investment. New York: Kluwer Law International.
02. Musgrave, R. & Musgrave, P., Public Finance in Theory and Practice. McGraw Hill Book Company: New York.
03. Peerzade, S. A., Economics of Taxation. New Delhi: Atlantic Publishers & Distributors Pvt. Ltd.
04. Shome, P., Tax Policy Handbook. Washington, D. C.: International Monetary Fund, MF.
05. Sury, M. M., Tax Systems in India: Evolution and Present Structure. New Century Publications: New Delhi.

## **Group-(HM) Human Resource and Marketing**

**Course Title: Human Resource Management**

**Course Code:** Course Code: 126MCM01XXXSCC03T

**Subject Type: SC-1.6 (HM)**

**Weekly Teaching Hours:** 4

**Credits:** 04

**Examination Duration:** 3 Hours

**Objective:** To acquaint students with the concepts of human resource management and their application to solving HR-related workplace problems.

### **Unit-I: Introduction**

Human Resource Management: Concept, Objectives, Scope, Features of HRM, Role and Importance of HRM, Policies and Practices of HRM, Functions and Challenges of HRM. SHRM: Concept, Importance and Nature.

### **Unit-II: HR Acquisition & Retention**

Human Resource Planning: Definition, Objective, Need and Importance, HRP Process, Barriers to HRP. Job Analysis: Job Description & Job Specification - Job Design: Factors affecting Job Design, Job Enrichment Vs Job Enlargement. Recruitment & Selection: Sources of Recruitment, Selection Process, Difference between Recruitment and Selection - Induction and Orientation, Career Planning: Process of career planning and development, Succession Planning Process, Transfer and Promotion. Retention of Employees: Importance and Strategies of Retention.

### **Unit-III: Managing Employee Performance and Training**

Performance Appraisal & Performance Management: Definition, Objective, Importance, Appraisal Process and Appraisal Methods. Performance Appraisal Vs Performance Management, Potential Management - Training and Development: Definition, Scope, Role and Objectives of Training, Training and Development Process, Types of Training, Evaluation of Training Effectiveness, Difference between Training and Development, E-Learning.

### **Unit-IV: Compensation Management**

Compensation Management: Concept, Objectives, and Importance, Process and Current Trends in Compensation, Factors in the compensation plan, Wage/Salary Differentials, Components of salary. Incentives and Benefits: Financial & Nonfinancial Incentive, Fringe Benefits. Employees Separation: Concepts & Methods of Retirement, Termination, VRS, Golden Handshake, Suspension.

### **Unit-V: Emerging Trends in HRM**

HRIS: Need, Advantages & Uses of HRIS. HR Accounting: Concepts, Objectives, Advantages, Limitations & Methods - HR Audit: Concept, Objective, Scope & Process - HR Shared Services: Concept, Objective, Benefits and Issues of HR Shared Services.

### **Reference Books:**

1. Human Resource Management, Dr S.S. Khanka, Sultan Chanda, Delhi
2. Human Resource Management, Deepak Bhattacharya, Sage Publishing Ltd.
3. Human Resource Management, Dr. P.C.Pardeshi, Niramli Publication
4. Human Resource Management, R.S.Dwiwedi, Vikas Publishing House.
5. Human Resource Management, C.B.Mamoria, Himalaya Publishing House
6. Human Resource Management, Gary Dessler Dorling Kindersley Pvt Ltd.
7. Human Resource Management, Text and Cases, K Aswathappa, Tata McGraw Hill Publishing Company.
8. Human Resource Management, Theory and Practices, R. C. Sharma, Nipun Sharma, Sage Publication
9. Human Resource Management, Arun Monppa, Tata McGraw Hill Publishing Company
10. Human Resource Management, Appasaba L.V and Kadakol A M., College Book House

## **SEMESTER – II**



**Semester – II**  
**Course Title: Corporate Restructuring**  
**Course Code:** Course Code: 126MCM02XXXHCC06T  
**Subject Type: HC-2.1**

Weekly Teaching Hours: 4

Credits: 04

Examination Duration: 3 Hours

**Objective:** The objective of the course is to teach the basic issues and techniques of corporate restructuring and corporate valuation.

**Unit-I: Introduction**

Meaning of Corporate Restructuring, Reasons for Corporate Restructuring, Significance of Corporate Restructuring, Forms of Corporate Restructuring, Sources of Value Creation in Corporate Restructuring, and Effects of Corporate Restructuring.

**Unit-II: Mergers and Acquisitions**

Meaning, Types and Motives for Corporate Mergers, Mergers and Strategic Perspective, Sources of Value Creation in Mergers, Synergy and Types - Theories of Corporate Mergers, Efficiency Theories, Information and Signaling, Agency Problems and Managerialism, Free Cash Flow, Market Power, Taxes and Redistribution, Cost and Benefits of Mergers, Methods of Financing of Mergers.

**Unit-III: Valuation, Exchange Rate and Merger Failures**

Legal Procedure for Mergers in India, Merger Trends in India - Methods of Valuation of Target Firms, Share Exchange Rate - Minimum and Maximum, EPS V/S MPS Methods, Discounted Cash Flow Analysis, Merger Gains and Distribution, Methods of Analysis of Post-Merger Performance.

**Unit-IV: Corporate Control**

Meaning, Objectives and Types of Takeovers, Open Offer V/S Tender Offer, SEBI's Takeover Code, Takeover Defenses - Need, Types and Effect of Takeover Defenses, Takeovers in India and Defenses Employed, Financing of Takeovers.

**Unit-V: Industrial Sickness**

Meaning, Causes, Symptoms of Industrial Sickness, Magnitude of Sickness, Univariate and Multivariate Methods of Sickness Prediction - Magnitude and Reasons for Industrial Sickness of SSI and Non-SSI Units in India, Summary of Tiwari Committee Recommendations, BIFR Establishment, Objectives, Procedure and Working Measures for Control of Industrial Sickness.

**Reference Books**

1. J.F.Weston, K.S.Chung & S.E.Hoag, Mergers Restructuring and Corporate Control, Prentice Hall of India, NewDelhi.
2. Khan and Jain Financial Management TMH, New Delhi.
3. Pandey, I.M. Financial Management, Vikas Publications, New Delhi.
4. Patrick Ganghan Mergers, Acquisitions and Corporate Restructuring John Wiley.
5. Prasanna Chandra Financial Management TMH, New Delhi.
6. Stephen Ross, Wsterfield Jaffee Corporate Finance, 7th Edition TMH, New Delhi.
7. Sudarshan, Creating Value through Mergers and Acquisition, PHI, New Delhi.

**Course Title: Quantitative Techniques**  
**Course Code:** Course Code: 126MCM02XXXHCC07T  
**Subject Type: HC-2.2**

**Weekly Teaching Hours: 4**

**Credits: 04**

**Examination Duration: 3 Hours**

**Objective:** The objective of this course is to acquaint the students with quantitative techniques that play an important role in analysing business issues to take effective managerial decisions.

**Unit-I: Introduction**

Meaning and Definition of Quantitative Techniques, Linkage between Business Decision Making and Quantitative Techniques, Different Quantitative Techniques, Areas for Application of Quantitative Techniques in Business. Types of Decisions; Steps in Decision Making; Quantitative Analysis and Decision Making; Different types of Models and their Uses; Model Building Steps.

**Unit-II: Linear Programming**

Introduction, Importance and Scope of Quantitative Techniques, Optimization Concept, Operations Research Models; Linear Programming - Introduction to Linear Programming, Problem Formulation, Product Mix and Managerial Applications, Graphical Method of Problem Solving, Alternate solution of Linear Programming Problems, Simplex Method, Duality in Linear Programming, Formulation of Dual Problems, Advantages, and Economic Interpretation of Dual Variables.

**Unit-III: Transportation Models**

Introduction, Nature and Scope of Transportation and Allocation Models, Methods of Allocation, Different Methods for Finding Initial Solution; VAM, North West Corner Rule, and other Methods, Degeneracy, Finding Optimal Solution, Test for Optimality, Imbalance in Total Availability and Total Requirement, Impossible Shipments, Alternate Methods of Solutions, and Maximization as Objective Application.

**Unit-IV: Inventory and Queuing Management**

Concepts of Inventory Management; Inventory Models, EOQ with Price Breaks, EOQ Model for Production Runs, Planned Shortage Model - Deciding Optimum Safety Stock and Reorder Level, Probabilistic Model; Techniques of Selective Control. Queuing Models: Elements of a Queuing System; Models with Poisson Arrival and Exponential Services; Cost Behaviour Analysis. Simulation: Monte Carlo Simulation, Application of Simulation in Inventory Management and Queuing Situation.

**Unit-V: Network Models**

Introduction to PERT and CPM Techniques, Determination of Critical Path - PERT, Estimating Activity Times, Network Components, Precedence, Events, Activities, Errors and Dummies, Critical Path Analysis, Float, Probabilities in PERT Analysis, Project Time Calculation, Project Crashing, Time, and Cost Considerations.

**Reference Books:**

1. Anitha H.S, Operations Research for Management, Mangala Deep Publications, Jaipur.
2. Gupta and Khanna, Quantitative Techniques for Decision Making, Prentice Hall of India.
3. J K Sharma, Quantitative Techniques, Macmillan India
4. K. Shridhar Bhat, Operation Research and Quantitative Techniques, Himalaya Publishing House
5. Kalavathy S: Operations Research, New Delhi: Vikas Publishing House
6. Kapoor V.K., Operations Research: Concepts, Problems and Solutions, Sultan Chand & Sons.
7. Kothari C R: Introduction to Operational Research, New Delhi: Vikas
8. N. P Agarwal, Sonia Agarwal, and Himanshu Saxena, Quantitative Techniques, Professional RBD Publications
9. Srivastava and Others, Quantitative Techniques, New Age International
10. Vohra N D: Quantitative Techniques in Management, New Delhi: Tara McGraw-Hill

**Course Title: Dynamics of Entrepreneurship Development**

**Course Code:** Course Code: 126MCM02XXXHCC08T

**Subject Type: HC-2.3**

**Weekly Teaching Hours: 4**

**Credits: 04**

**Examination Duration: 3 Hours**

**Objective:** To enable the students to understand the dynamics of entrepreneurial development and imbibe the qualities to become the entrepreneurs.

**Unit-I: Introduction**

The Concept of Entrepreneur, Entrepreneurial Mindset, Entrepreneur V/S Small Business Owner, Characteristics associated with Entrepreneurship, The Myths of Entrepreneurship, The Schools of Entrepreneurial Thought; Macro (Environmental, Financial, Displacement) Micro (Trait, Venture Opportunity, Strategic formulation), Typology of Entrepreneurial Styles, Entrepreneur and Risk.

**Unit-II: Entrepreneurial Creativity and Innovation**

Opportunity Identification, Sources of Innovative Ideas, Entrepreneurial Creativity, Components, Indicators, Creative Process, Developing Individual's Creativity, Impediments, Creative Climate, Arenas of Creativity, Innovation - Concepts, Myths, Principles.

**Unit-III: Initiating Ventures**

Pathways to New Ventures, New-New and New-Old Approach, Acquiring an Established Venture, Opportunities, Advantages, Do's and Don'ts, Franchising, Features, Advantages and Disadvantages, Types of Franchising in India- Start Ups in India, Concept, Pitfalls in Selection of New Ventures.

**Unit-IV: Business Plan for New Ventures**

Concept of Business Plan, Pitfalls in Planning, Benefits, Developing a Business Plan, Elements of Plan, Hints to Prepare a Plan, Updating a Plan, Preparing a Business Plan, Phases of Starting a Small Scale Industry.

**Unit-V: Entrepreneurship**

The Indian Way; History, Global Indian Entrepreneur, Modern Entrepreneurs, Institutions Facilitating Entrepreneurship; Ministry of MSME, NIESBUD, EDI, Development Commissioner, CREED, ISB, WCED, NEN, SEE, NSTEDB, Ministry of SD & E-Credit Rating by CMERA.

**Reference Books:**

1. N Desai, Entrepreneurship Management, Ashish Publishing House.
2. M. Bamback and J. R. Manscusu, Entrepreneurship and Venture Management, Prentice Hall of India.
3. Chandra Prasanna, Project Preparation, Appraisal and Implementation, Tata Mcgraw Hill.
4. D.F. Kuratko and T.V.Roa, Entrepreneurship-A South Asian Perspective, Cengage Learning India Pvt. Ltd.2016
5. Hall B. L, Pickle and Yance, Small Business Management, John Wiley & Sons, USA.
6. Kenneth R. Van Vloorthis, Entrepreneurship and Small Business Management, Allyn and Bacon.
7. Nicholas, Project Management for Business and Technology: Principles and Practice, Prentice Hall Of India.
8. P. Gopal Krishnan and V. E Rama Moorthy, Project Management, Macmillan India.
9. Prasanna Chandra, Projects: Planning, Analysis, Selection, Implementation and Review, Tata Mcgraw Hill.
10. Vasanth Desai, The Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House.

**Course Title: Advanced Corporate Accounting**  
**Course Code:** Course Code: 126MCM02XXXHCC09T  
**Subject Type: HC-2.4**

**Weekly Teaching Hours: 4      Credits: 04      Examination Duration: 3 Hours**

**Objective:** The objective of this course is to acquaint the students with company accounts and the issues related with accounting practices.

**Unit-I: Company Accounts**

Introduction, Provisions Relating to Maintenance of Accounts, Forms and Contents of Balance Sheet and Statement of Profit and Loss, Schedule III of Companies Act, 2014; Typical Adjustments Related to Company Final Accounts, Managerial Remuneration and Preparation of Final Accounts. (Theory and Problems)

**Unit-II: Accounting for Amalgamation**

Introduction, Forms of Amalgamation, Requisitions of the Companies Act, 2013; Types of Amalgamation, Methods of Accounting for Amalgamation, Intercompany debts and Inventories, Intercompany Investments. (Theory and Problems)

**Unit-III: Accounting for Holding Companies**

Meaning and definition, Requirements of Companies Act, 2013; Consolidation of Financial Statements and Accounting Standards, Accounting Treatment and Disclosures, Single Subsidiary, Chain Holdings and Cross Holdings. (Theory and Problems)

**Unit-IV: Accounting for Buy Back of Shares**

Introduction, Objectives of Buy Back, Conditions of Buy Back, Benefits and Limitations of Buy Back, Sources of Buy Back, Buy Back of Securities under Companies Act, 2013. Securities Premium Account, Proceeds of an Earlier Issue, Rule 17 of the Companies Rules, 2014; Methods of Buy Back (Theory and Problems)

**Unit-V: Accounting for Financial Instruments**

Meaning, Definition, Methods of trading - Margin, Option. Financial Instruments - Recognition, and Measurement - Presentation and Disclosures (Theory and Problems)

**Reference Books:**

1. Gupta and Radhaswami, Advanced Accountancy, Vol. II, Sultan Chand, New Delhi.
2. Hanif and Mukherji, Advanced Accountancy.
3. Jain and Narang, Advanced Accountancy, Vol. II, Kalyani, New Delhi.
4. P.V. Ratnam, Advanced Accountancy, Konark, New Delhi.
5. Rishikesh Chakraborty, Advanced Accounts, Oxford, New Delhi.
6. S.N. Maheshwari, Advanced Accountancy, Vol. II, Vikas, New Delhi.
7. Shukla and Grewal, Advanced Accounts, Vol.II, S. Chand and Co., New Delhi

**Course Title: Fundamentals of Business**

**Course Code: 126MCM02XXXOEC01T**

**Subject Type: OEC 2.5.1**

**Weekly Teaching Hours: 4**

**Credits: 04**

**Examination Duration: 3 Hours**

**Objectives:** The objective of the course is to acquaint the students with the basic business trends, forms of ownership, consumer protection act and business environment.

**Unit-I: Introduction to Business**

Concepts of Business, Need and Importance of Business, Principles and Process of Business, Factors affecting Business, Tools of Business, Financing of Business Planning, Relevance of Business with other Discipline, Ethical Behaviour in Business.

**Unit-II: Forms of Ownership**

Meaning, Definition, Nature, Scope and Importance of Ownership - Public, Private and Joint Sector Enterprise, Sole Proprietorships, Partnerships, Joint Hindu Family Business, Cooperative Society, Joint Stock Company, and Statutory Corporation.

**Unit-III: Business Environment**

Concept of Business Environment, Meaning, Definition, Nature and Importance of Business Environment, Levels of the Business Environment, Types of Business Environment - Internal, External, Micro and Macro.

**Unit-IV: Consumer Protection Act**

Introduction, Definition; Consumer, Defect, Deficiency and Unfair Trade Practices, Manufacturer, Consumer Councils, Consumer Protection Redressal Agencies- Jurisdiction. Penalties for Frivolous Complaints; Consumer Protection Act-2019.

**Unit-V: Recent Trends in Business**

Concept of Start-up India, Make in India; Use of Artificial Intelligence, Role of Leadership, Business Collaboration; Digitalization of Business; E-Business, E-Finance, E-Marketing.

**Reference Books:**

1. Ashwatappa K, Essentials of Business Environment, Himalaya Publishing House.
2. Dr. S. K. Mandal: Fundamental of Business: Principles and Practice.
3. Francis Cherunilam, Business Environment Text & Cases Himalaya Publications.
4. M.C. Kuchhal Business Legislation for Management 2nd ed. Vikas Publishing.
5. Prof. H.D Pithawalla, Consumer Protection Act, C. Jamnadas and Co.
6. R. N. Prasad and Acharya Seema, Fundamentals of Business Analytics, Wiley India Pvt. Ltd.
7. Raj Agrawal and Parag Diwan, Business Environment; Excel Books, New Delhi
8. Tandon B.C: Environment and Entrepreneur; Chugh Publications, Allahabad.
9. V. K. Bhalla and S. Shiva Ramu, International Business-Environment and management, Anmol Publications
10. Harold Koontz, O'Donnell and Heinz Weihrich, "Essentials of Management' New Delhi, Tata McGraw Hill.
11. R.D. Agrawal, "Organization and Management" New Delhi, Tata McGraw Hill.
12. Y.K. Bhushan: Fundamentals of Business Organisation & Management, Sultan Chand & Sons.

**Course Title: Basics of Income Tax**  
**Course Code: 126MCM02XXXOEC02T**  
**Subject Type: OEC 2.5.2**

**Weekly Teaching Hours: 4      Credits: 04      Examination Duration: 3 Hours**

**Objective:** To provide the basic knowledge of income and taxes on income to students in order to manage their tax liability efficiently.

**Unit-I: Introduction to Income Tax**

Brief History of Indian Income Tax - Legal Framework - Types of Taxes - Definitions - Assessment Year - Previous Year - Residential Status - Determination of Residential Status - Income - Scope of Total Income - Exempted Income - Agricultural Income - Capital Income and Expenditure – Revenue Income and Expenditure

**Unit-II: Income from Salary**

Meaning – Definition - Basis of Charge– Advance Salary – Arrears of Salary – Allowances – Perquisites– Provident Funds - Profits in Lieu of Salary – Gratuity -Commutation of Pension - Encashment of Earned leave -Deductions from Salary u/s 16 – Problems on Income from Salary (Only Individual Assessee).

**Unit-III: Income from House Property**

Basis of Charge; Deemed Owners, Exempted Incomes from House Property –Composite Rent - Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy – Deductions from Annual Value – Problems on Income from House Property.

**Unit-IV: Computation of Total Income**

Income from Business or Profession, Capital Gains, Other Sources (Theory only) and deductions u/s 80C, 80D and 80G - Simple Problems on Computation of Total income of an Individual Assessee.

**Unit-V: Tax Management, Administrative Procedure and ICDS**

Tax Deduction at Source (excluding sections relevant to non-residents), Tax Collected at Source, Advance Tax - Administrative Procedures - Return & PAN, Intimation, Brief concepts of Assessment u/s 140A, 143 and 144 – ICDS: Basic Concepts of ICD

**Reference Books:**

1. B. B. Lal and Vashist, Direct Taxes, Konark Publisher (P) ltd.
2. Dinkar Pagare, Income Tax Law and Practice, Sultan Chand & Sons, New Delhi.
3. Dr. Vinod Singhania, Direct Taxes, Taxman publication, New Delhi
4. Gaur V.P & Narang K.L., Income Tax Law and Practice, Kalyani Publishers, New Delhi.
5. Mehrotra and Goyal, Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
6. Income Tax Law and Practice: Gaur and Narang
7. Vinod K. Singhania: Students' Guide to Income Tax, Taxman Publications, New Delhi.
8. Government of India- Income Tax Manual 5. Income Tax Act and Latest Finance Act

## **Group-(AF) Accounting and Finance**

**Course Title: Accounting for Specialized Institutions**

**Course Code: 126MCM02XXXSCC04T**

**Subject Type: SC-2.6 (AF)**

Weekly Teaching Hours: 4

Credits: 04

Examination Duration: 3 Hours

**Objective:** The course objective is to provide a critical understanding of accounting practices of various institutions, which enables students to develop accounting skills that will help them to practice the course in an effective manner.

### **Unit I- Accounting of Insurance Companies:**

Legal provisions as per Insurance Act, 1930, LIC Act 1956 and GIC Act 1972 revenue account and final account of life and non life insurance companies, IRDA Act 1938 and provisions relating to final accounts.

### **Unit II- Double Account System:**

Meaning of double account system, difference between single and double account system, advantage and disadvantages of double account system, preparation of final accounts of electricity companies.

### **Unit III- Accounting of Banking companies:**

Legal provisions as per Banking Regulation Act, Narasimhan Committee recommendations and NPA treatment, classification of banking companies' assets, capital adequacy ratio and preparation of financial statements.

### **Unit IV-Accounting for Hotels:**

Meaning, objectives and significance of hotel accounting: Visitor's ledger: methods of accounting and preparation of final accounts of hotel undertakings.

### **Unit V-Accounting for Hospitals:**

Meaning, Need and significance of hospital accounting; forms of balance sheet, income statement- capital and revenue expenditure, and adjustments.

### **Reference Books:**

1. S.N. Maheshwari, Advanced Accounting, Vol.II, Vikas Delhi.
2. Shukla and Grewal, Advance Accounting, Vol.II, S. Chand and Sons, New Delhi.
3. R.L. Gupta and Radhaswamy Advanced Accounting, Vol.II, Sultan Chand and Sons, New Delhi.
4. Hrishikesh Chakraborty, Advanced Accounting, Vol.II, Oxford Publishing House, New Delhi.
5. Jain and Narang, Advanced Accounting, Vol.II, Kalyani, New Delhi.
6. C.T. Horngren Introduction to Financial Accounting, PHI, New Delhi.
7. Mark, E., Harkins, International Financial Reporting and Analysis, TMH, New Delhi.
8. Thomas, P. Edmonds, Fundamentals of Financial Accounting Concepts, TMH, New Delhi.
9. Robert Libby, Financial Accounting, TMH, New Delhi.

**Note: Latest edition of readings may be used**

## **Group-(CT) Costing and Taxation**

**Course Title: Accounting for Specialized Institutions**

**Course Code: 126MCM02XXXSCC05T**

**Subject Type: SC-2.6 (CT)**

Weekly Teaching Hours: 4

Credits: 04

Examination Duration: 3 Hours

**Objective:** To impart the knowledge regarding production and operations management techniques, process, tools, and acquaint the students with the skills of managing production and operations in organizations.

### **Unit-I: Introduction:**

Historical Evolution of Production and Operations Management, production, production system and its classification, Production Management, Operations and operations management – objectives, Scope of Production and Operations Management, Characteristics of modern productions and operations, Duties and responsibilities of production manager, Recent trends in production and operations management, Managing Global Operations.

### **Unit-II: Plant Location and Layout:**

Meaning, Need for Selecting a Suitable Location, freedom of location, errors in selection of location, Factors Influencing Plant Location, Steps in location selection, plant location models. **Plant Layout-** meaning, objectives and principles, Classification of Layout, Design of product, process and service layout, Methods of selection of layouts.

### **UNIT-III: Purchase Management:**

Meaning, definition, objectives and functions of purchasing, Parameters of Purchasing, purchasing cycle, purchasing policies, Make or buy decisions, Role of Purchase manager, Vendor rating. **Inventory Management-** Meaning of Inventory, Reasons for Keeping Inventories, Objectives of Inventory Control, Benefits of Inventory Control, Techniques of Inventory Control, Inventory Model.

### **Unit -IV: Design of Work Systems:**

**Work Study-** Meaning, definition, objectives, benefits and procedure. **Work measurement-** meaning, definition, benefits and techniques. Productivity and Employees. **Scheduling -** Principles of Scheduling, Scheduling Strategies, Types of Scheduling, Scheduling Methodology.

### **Unit-V: Quality Management:**

Inspection- meaning, objectives and scope, Quality Control, Fundamental Factors Affecting Quality, Seven Tools for Quality Control, Statistical Quality Control- meaning, advantages and techniques, Types of Control Charts, construction of control charts, Total Quality Management.

### **Reference Books:**

1. K Aswathappa K Shridhara. Bhat, Production and Operations Management, Himalaya Bombay.
2. Chary, Production and Operations Management, TMH, New Delhi.
3. Richard B. Chase, Production and Operations Management, TMH, New Delhi.
4. Mahadevan, The New Manufacturing Architecture, TMH, New Delhi. Nair.
5. Adam and others, Productions and Operations Management, PHI, New Delhi.
6. Chunawalla and Patel, Production and Operations Management, Himalaya, Bombay.



## **Group-(HM) Human Resource and Marketing**

**Course Title: Consumer Behaviour**

**Course Code:** Course Code: 126MCM02XXXHCC06T

**Subject Type: HC-2.6 (HM)**

**Weekly Teaching Hours: 4**

**Credits: 04**

**Examination Duration: 3 Hours**

**Objective:** To provide an in-depth understanding of the consumer buying process and their determinants as relevant for marketing decision making.

### **Unit-I: Consumer Behaviour**

Importance and Nature of Consumer Behaviour; Types of Consumers and their Role; Consumer Behaviour and Marketing Concepts; Changing Profile of Indian Consumers and New Consumption Patterns; Conducting Consumer Research - Overview of Process, Complexities and Issues.

### **Unit-II: Consumer Decision Making Process**

Buying Motives; Buying Roles; Consumer Buying Process; Stages and Levels of Consumer Decision Making; Business Buying Behaviour - An Overview; Theories of Motivation and its Application.

### **Unit-III: Personal Factors Affecting Consumer Behaviour**

Demographic Characteristics; Family, Family Life Cycle and Consumer Decision Making; Household Influence on Consumer Buying Behaviour; Needs and Motivation; Perception; Perceptual Mapping and Positioning; Value Perceptions; Attitude and Attitude Change; Attitude Models; Learning and Learning Theories; Consumer involvement- Antecedents and Consequences; Personality- Concept and Personality Theories; Psychographics; Life Style and Applications.

### **Unit-IV: Socio - Cultural Determinants of Consumer Behaviour**

Reference Group Influences- Theories of Reference Group and Applications; WOM Communication and Opinion Leaders; Social Class and Social Class Stratification in India; Understanding Cultural and Sub- Cultural influences on Individual, Norms and their Role, Customs, Traditions and Value System; Consumer Socialization and Inter-Generational Influences; Cross-Cultural Dimensions of Consumer Behaviour.

### **Unit-V: Models of Consumer Behaviour and Business Buying Behaviour**

An Overview of Contemporary Models; Deterministic and Probabilistic Approaches; Contemporary Models of Consumer Behaviour.

### **Reference Books:**

1. Assael, H. Consumer Behaviour and Marketing Action. New Delhi: Cengage Learning.
2. Blackwell, R. D., Miniard, P. D., & Engle, J. F. Consumer Behaviour. USA: Thomson-South Western.
3. Evans, M., Jamal, A., & Foxall, G. Consumer Behaviour, New Jersey: John Wiley & Sons.
4. Hawkins, D. I., Mothersbaugh, D. L. & Mookerjee, A. Consumer Behavior: Building Marketing Strategy. New Delhi: McGraw-Hill.
5. Lindquist, J. D., & Sirgy, J. M. Consumer Behaviour. New Delhi: Cengage Learning.
6. Lindstrom M. Buyology: Truth and Lies About Why We Buy and The New Science of Desire. New York: Business Books.
7. Paul, P. J., & Olson, J. C. Consumer Behaviour and Marketing Strategy. McGraw Hill Education.
8. Schiffman, L. G., & Kanuk, L. L. Consumer Behaviour. Prentice Hall.

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