Bundelkhand University, Jhansi M.Com. Syllabus

2022-23 onwards

	M.Com. First S	A STATE OF THE PARTY OF THE PAR		
S.No.	Paper Name	Nature	Max.Marks	Credit
1.	Accounting for Managerial Decisions	Major	25+75=100	6
2.	Financial Management	Major	25+75=100	6
3.	Human Resource Management	Major	25+75=100	6
4.	Research Methodology	Major	25+75=100	6
5.	Select any one subject from minor subjects (Arts/Science/Interdisciplinary	Minor (Elective)	25+75=100	4
	M.Com. Second			
	COMPULSORY PAPERS			
1.	Statistical Analysis	Major	25+75=100	6
2.	Project/Survey and Comprehensive Viva	Major .	25+75=100	6
	OPTIONAL PAPERS Select any two papers from the following:			
1.	Organizational Behaviour	Major	25+75=100	6
2.	Corporate Tax Planning & Management	Major	25+75=100	6
3,	Advertising and Promotion Management	Major	25+75=100	6
4.	Management of Income in Banks	Major	25+75=100	6
	M.Com. Third S	Semester		
	COMPULSORY PAPERS			
1.	Managerial Economics	Major	25+75=100	6
2.	Banking & Insurance	Major	25+75=100	6
	OPTIONAL PAPERS Select any two papers from the following:			
3.	Sales Management	Major	25+75=100	6
4.	Industrial Law	Major	25+75=100	6
5.	Management of Financial Services	Major	25+75=100	6
6.	Entrepreneurial Development & Small Business in India	Major	25+75=100	6
	M.Com. Fourth	Semester		
	COMPULSORY PAPERS			
, .	Corporate Legal Framework	Major	25+75=100	6
2.	Project/Survey & Comprehensive Viva	Major	25+75=100	6
	OPTIONAL PAPERS Select any two papers from the following:			
1.	Investment Management	Major	25+75=100	6
2.	Marketing Management	Major	25+75=100	6
3.	Production Management	Major	25+75=100	6
4.	Computer Applications in Business Total Credit = (28+24+24+24) 100 Credit Total Marks = (500+400+400+400) 2100	Major	25+75=100	6

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Detailed Syllabus M.Com. Ist Semester (2022-2023 and Onward)

MASTER OF COMMERCE (M.COM.)

Note: There shall be five papers (four papers shall be major and one paper shall be minor which student have to select from minor subjects – Science, Arts, Interdisciplinary) in M.COM. Ist Semester. All papers shall be compulsory. Each paper carriage 100 (25+75) marks and major papers carriage 6 Credit and minor paper carriage 4 Credit.

COMPULSORY PAPERS:

- 1- ACCOUNTING FOR MANAGERIAL DECISIONS
- 2- FINANCIAL MANAGEMENT
- 3- HUMAN RESOURCE MANAGEMENT
- 4- RESEARCH METHODOLOGY
- 5- SELECT ANY ONE SUBJECT FROM MINOR SUBJECTS (ARTS/SCIENCE/INTERDISCIPLINARY)

COMPULSORY PAPERS PAPER-1 : ACCOUNTING FOR MANAGERIAL DECISIONS

UNIT-I Introduction to accounting: management accounting as area of accounting; objectives, nature and scope of financial accounting. cost accounting and management accounting; management accounting and management decision, management accounting position rule and responsibilities.

Accounting plan and responsibilities centers, meaning and significance of responsibilities accounting. Responsibilities centers - cost center, profit center and investment center, problem in transfer pricing objective and determinant responsibilities center.

UNIT-II Marginal costing and break even analysis concepts of marginal cost marginal costing and absorption costing marginal costing versus direct costing, cost value, profit analysis, break even

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analysis, assumptions and practical application of break even analysis, decision regarding sales make or buy decisions and discontinuation of a product line etc.

- UNIT-III Analysis of financial statement, horizontal, vertical and ratio analysis, cash-flow analysis, fund flow analysis.
- UNIT-IV Reporting to management: objective of reporting needs at different levels, types of reports modes of reporting, reporting at different level of management.

PAPER-2: FINANCIAL MANAGEMENT

- UNIT-I Financial Management: Meaning, Nature and scope of finance; financial goal-Profit vs. Wealth Maximization; Finance Functions-Investment, financing and Dividend Decisions.
- UNIT-II Capital Budgeting: Nature of Investment Decision; Investment Evaluation Criteria - Net present Value, Internal Rate of Return, profitability Index, Payback Period, Accounting Rate of Return; NPV and IRR Comparison; Capital Rationing Risk Analysis in capital budgeting.

Cost of Capital: Meaning and significance of cost of capital, calculation of cost of debt preference capital equity, Capital and retained earnings combined cost of capital (weighted) cost of equity and CAPM.

UNIT-III Operating and financial leverage: Measurement of Leverages; effects of operating and financial leverage on profit; Analyzing alternate financial plans; combined financial and operating leverage.

> Capital structure theories: tradition and M.M. Hypothesis-Without taxes and with taxes; determining capital structure in practice Dividend Policies. Issues in Dividend Decisions Walter's model, Gordon's model, MM Hypothesis, dividend and uncertainty relevance of divided Dividend behavior.

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UNIT-IV Management of working Capital: meaning, significance and types of working capital; calculating operating cycle period and estimation of working capital requirement; financing of working capital and norms of bank finance; source of working capital Factoring services; various committee reports on bank finance; Dimensions of working capital management.

PAPER-3: HUMAN RESOURCE MANAGEMENT

UNIT-I Human Resource Management (HRM) - Basic concepts, scope, objectives, importance and functions of human resources management.

> Personnel polices - Meaning definition, objectives, needs of personnel policies, Basic principal of personnel polices, characteristics of an ideal personnel polices, formation of personal polices.

Man-Power Planning Meaning definition need and importance of UNIT-II man power planning, process of man power planning.

> Recruitment - need of recruitments, recruitment policy, source of recruitment, methods of recruitment. Selection basic principle of selection, Selection process, placement, education.

> Promotion - Causes of promotion, principle of promotion, promotion policy, demotion, causes of demotion, transfer, causes of transfer, dismissal; discharge, suspension.

UNIT-III Training - Objective, need of training, methods of training, principle of training, executive development, importance of executive development, planning of executive development program, method of executive development.

> Job analysis- Meaning, objective of job analysis, aspects of job analysis, job description and job specification. Performance

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appraisal, objectives, process and methods of performance appraisal, utility of performance appraisal. job evaluation.

Special problems - labour turnover, labour absenteeism; discipline accident; fatigue & evaluation.

UNIT-IV Grievance - meaning, causes of grievance handling procedure, principle of grievance handling. incentives & fringe benefits.

> Motivation - elements, importance, types of motivation. of Elements objectives. Communication communication, importance, types, process & barriers of an communication.

PAPER-4: RESEARCH METHODOLOGY

UNIT-I Research, meaning, objectives, types of research approaches, research and scientific method-criterion of scientific methods.

> How research is done, criterion of good research. Defining the research problem, selecting the problem research methods CASE study, features how to do a case study: application of case study method.

> Research design: purpose, feature, different types of research designs formularize research design, descriptive research design, experimental research design, process and step, ex-post facto research design.

Collection of data: Sampling design, cenus and sample survey, UNIT-II steps in sampling design, types of sampling design, random sampling, stratified random sampling, cluster and sampling Multi stage sampling, non- probability sampling measurement and scaling techniques, classification and tabulation.

> Ouestionnaire: Meaning types and application, construction of questionnaire, interviews method, types of interviews, structured and unstructured interviews, interview approaches, Qualities a good interviewer, observation method.

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UNIT-III Processing and Analysis of data: Processing operations: types of analysis; statistics in research measures of asymmetry; simple regression analysis, correlation; theory of attributes and associations; time series analysis canon inon analysis, factor analysis cluster analysis, testing of Hypothesis, parametric non parametric tests.

UNIT-IV Interpretation and report writing Interpretation meaning technique and precautions, report writing steps involved layout of research report, types report, oral, presentation, mechanics' of report writing, precautions for writing research report. How to give reference.

Graphs and Diagrams: Diagrams and Graphs representation.

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Detailed Syllabus M.Com. Hnd Semester (2022-2023 and Onward)

MASTER OF COMMERCE (M.COM.)

Note: There shall be four papers in M.COM. Had Semester. All papers shall be major one paper and one project/survey and comprehensive viva shall be compulsory & two papers which student have to select from four optional papers. Each paper carriage 100 (25+75) marks and 6 Credit.

COMPULSORY PAPERS:

- 1- STATISTICAL ANALYSIS
- 2- PROJECT/SURVEY & COMPREHENSIVE VIVA

OPTIONAL PAPERS:

Select any two paper from the following:

- I- ORGANISATIONAL BEHAVIOUR
- 2- CORPORATE TAX-PLANNING AND MANAGEMENT
- 3- ADVERTING AND PROMOTION MANAGEMENT
- 4- MANAGEMENT OF INCOME IN BANKS

COMPULSORY PAPERS PAPER-1 : STATISTICAL ANALYSIS

- UNIT-I Nature, scope, function and significance of statistics, sampling, data collection, data analysis, measurement of central tendencies.

 Dispersion.
- UNIT-II Correlation and Regression Analysis: meaning, difference between correlation and regression analysis, coefficients of correlation, regression coefficients, regression analysis of two variables.
- UNIT-III Interpolation and Extrapolation; Definition, limitations methods of interpolation and extrapolation-parabolic curve method, Newton's and Lagrange's methods.

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Association of Attributes: Association of two attributes consistency of data in three attributes coefficient of association of attribute and contingency, chi-square test in attributes.

UNIT-IV Elementary Theory in probability: Concept probability simple, compound and mutually exclusive events, addition and multiplication theorems conditional and marginal probabilities. Parameteric and Non-Parametric testing: T-Test, Z-Test, F-Test, Chi-Square test, ANOVA.

OPTIONAL PAPERS

PAPER-1: ORGANISATIONAL BEHAVIOUR

- Significance, Organisational Behaviour- Concept, Nature, UNIT-I Relationship with other fields, Challenges and Opportunities for Organisational Behaviour, Approaches of Organisational Behaviour - Human Behaviour Approach, Social System Approach, System and Contingency Approach.
- Industrial Dimensions of Organisational Behaviour UNIT-II Perception - Concept, Nature, Process, Attitude - Concept, Process, and Measurement, Personality - Concept, Determinants of Personality, Learning- Concept, Components, Factors affecting Learning, Learning Theories.
- UNIT-III Group Dimensions of Organisational Behaviour: Group-Concept, Types of Group, Group Formation, and Group Decision Making, Motivation - Concept, Theories of Motivation, Leadership - Concept, Nature, Determinations and Style, Theories Of Leadership - Trait, Behavioural and Situational Theories.
- UNIT-IV Organisational Power and Politics, Organisational Change -Concept, Nature, Resistance to Change, Management Resistance to Change, Conflict - Concept, Sources & Types, Resolution of Conflict, Organisational Culture - Concept, Elements, Implication & Process.

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PAPER-2: CORPORATE TAX-PLANNING AND MANAGEMENT

- UNIT-I Basic concept of Tax Planning and Tax Management, Tax Avoidance and Tax evasion, Corporate Taxation-Computation of Tax Liability, Tax Planning for new Business, Tax Planning with reference to Location, Nature and form of organisation of New Business.
- UNIT-II Tax Planning for Financial Management decisions, Tax Planning relating to Capital Structure decision, divided Policy, Intercorporate dividend and bonus shares.
- UNIT-III Tax Planning for Managerial decision: Tax Planning in respect of own or lease. Sale of Assets used for Scientific research, make or Buy decisions, Repair, Replace, Renewal or Renovation, Shutdown or Continue decisioins.
- UNIT-IV Special Tax Provisions: Tax Provisions relating to free Trade Zones, Infrastructure Sector and backward areas, Tax Planning with reference to amalgamation of companies.

PAPER-3: ADVERTING AND PROMOTION MANAGEMENT

Introduction: Concept, Functions and Significance Advertising; Advertising Communication System and Perception Process; Setting Advertising Objectives; The DAGMAR Approach.

> Advertising Strategy Planning: Need for Advertising Strategy Planning; Steps Involved in Developing Advertising Strategy; Considerations in Developing Advertising Strategy; Advertising Organisation - Factors Considered and Organisational Approaches: Advertising Agency - Role and Functions; Organization of Agency Relationship; Agency Agency; Advertiser and Compensation.

UNIT-II Creation of Advertisements: Advertising Appeals - Concept, Classification and Essentials; Advertising Copy - Copywriting and

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Structure of Copy; Advertising Layout – Concept, Functions and Principles.

- UNIT-III Advertising Media and Budget: Advertising Media Principal Media; Media Selection Problems; Considerations in Media Selection; Media Scheduling; Advertising Budget Approaches to Advertising Budget and Factors Influencing Budget; Measuring Advertising Effectiveness Rationale and Techniques of Measurement.
- UNIT-IV Sales Promotion and Public Relations: Concept and Types of Sales Promotion; Concept and Tools of Public Relations; Social and Economic Effects of Advertising; Advertising and Competition; Advertising Regulations in India.

PAPER-4: MANAGEMENT OF INCOME IN BANKS

- UNIT-I Determinants of Bank Income: Earning and Expenditure of

 Commercial banks and Development Banks; Non-operating

 Income and Expenses; Profitability; Allocation of Bank's Income.
- UNIT-II Pattern of Dividend Policy: Factors Influencing Dividend Policy and Retained Earnings; Deployment of Retained Earnings and Reserves.
- UNIT-III Resource Planning in Development Bank: Need, Policy
 Structure and Procedures of Resource Planning; Mobilization of
 Resources; Method, Problems and Prospects.
- UNIT-IV Investment Management : Policy of Investment; Pattern of
 Investment in India by Development Banks; Socio-Economic
 Objectives; Channelising of Funds.

Appraisal of Working of Development Banks: Objectives;
Planning; Promotional Role; Sector-wise Distribution of
Assistance; Industry-wise Distribution.

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Detailed Syllabus M.Com. HIrd Semester (2023-2024 and Onward)

MASTER OF COMMERCE (M.COM.)

Note: There shall be four papers in M.COM. IIIrd Semester. All papers shall be major two papers shall be compulsory & two papers which student have to select from four optional papers. Each paper carriage 100 (25+75) marks and 6 Credit.

COMPULSORY PAPERS:

- 1- MANAGERIAL ECONOMICS
- 2- BANKING AND INSURANCE

OPTIONAL PAPERS:

Select any two papers from the following:

- 1- SALES MANAGEMENT
- 2- INDUSTRIAL LAW
- 3- MANAGEMENT OF FINANCIAL SERVICES
- 4- ENTREPRENEURIAL DEVELOPMENT & SMALL BUSINESS IN INDIA

COMPULSORY PAPERS

PAPER-1: MANAGERIAL ECONOMICS

- Nature and Scope of Managerial Economics: Objective of a UNIT-I firm; economic, Theory: Managerial Economist's role and responsibilities; fundamental economic concepts-Incremental principle, Opportunity cost principle, discounting principle, Equimarginal Principle.
- Demand Analysis: Individual and market demand functions; Law UNIT-II of Demand, determinates of demand; elasticity of demand-its nature, meaning and importance; Price Elasticity, Income Elasticity and cross Elasticity: Using elasticity in managerial decisions.

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UNIT-III Theory of Consumer Choice: cardinal utility approach,
Indifference Approach, revealed Preference and theory of
consumer choice under risk; demand estimation for major
consumer durable and non-durable products demand forecasting
techniques.

Production theory: production function-production with one and two variable inputs; stages of production; economics of scale; Estimation of production function; cost theory and estimation; economic value analysis and long run cost function their nature, shape and inter-relationships; law of variable proportions; law of returns to scale.

UNIT-IV Price Determination under different Market conditions:

characteristics of different market structures; price determination and firm's equilibrium in short-run and long-run under perfect competition, monopolistic competition, oligopoly and monopoly.

Pricing Practices: Methods of price determination in practice; pricing of multiple products, price discrimination; international price discrimination.

PAPER-2: BANKING AND INSURANCE

UNIT-I Commercial Banking In India: Knowledge of Indian Banking
System; Functions and Problems of Commercial Banks; Different
Types of Bank Customers; Different Types of Deposit Accounts
and their Main Features; Bank Credit-its Creation and Pattern of
Distribution; Credit-Deposit Ratio of Banks.

UNIT-II Bank-Customer Relationship: Banker as Debtor, Creditor,
Trustee and Advisor; Rights and Obligations of a Banker;
Nomination Facility; Deposit Insurance Scheme; Termination of

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Banker - Customer Relationship; Innovative Customer Services -Debit and Credit Cards; Anywhere Banking; E-Banking etc.

Central Banking Regulation and Recent Changes: Salient Features of Banking Regulation Act, 1949; Recent Reforms in Banking Sector in India and its Impact; Credit Control.

- UNIT-III Life Insurance: Principles of Life Insurance Contract; Insurance Policies and Annuities; Calculation of Premium; Reserve and Investment Pattern; Selection of Risk; Treatment of Sub-standard Risk.
- UNIT-IV General Insurance : Marine Insurance Subject Matter; Nature of Contract; Important Policy Clauses; Marine Perils and Losses; Fire Insurance-Scope; Nature of Contract; Hazards; Important Policy; Conditions; Motor Insurance-Concept; Nature of Contract; Types of Policies; Re-insurance-Concept, Methods, Advantages and Legal Position.

OPTIONAL PAPERS:

PAPER-1: SALES MANAGEMENT

- Introduction: Concept and Significance of Sales Management; UNIT-I Setting Personal Selling Objectives; Determining Sales Related Marketing Policies; Formulating Personal Selling Strategy; Steps Involved in Effective Selling Theories of Selling.
- UNIT-II Organising Sales Department: Goals of Sales Organisation; Factors Influencing the Structure of Sales Organisation, Steps in Setting up Sales Organisation; Types of Sales Organisation Structure; Role and Functions of Sales Executives.
- Sales Force Management: Recruitment, Selection and Training **UNIT-III** of Sales Personnel; Motivating Sales Personnel; Compensating Sales Personnel; Types of Salesman; Personal Qualities of a

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Successful Salesman; Sales Meetings and Sales Contests; Controlling Sales Personnel.

UNIT-IV Controlling Sales Efforts: Sales Budget-Purposes, Form and
Contents of Sales Budget and Budgetary Procedure; Quotas and
Sales Territories; Sales Control - Sales Audit, Sales Analysis and
Marketing Cost Analysis.

International Sales Management: Need for International Sales Management; Head Office Influence on Overseas Selling Activities; Formulating Sales Strategies at National Level; Recruitment, Selection and Training of International Sales Personnel; Sales Compensation; Sales Presentation; Salesperson's Evaluation and Control.

PAPER-2: INDUSTRIAL LAW

UNIT-I The factories act: Importance, Definition, Provisions of the Factories Act relating to health, Safety and Welfare of the workers.

Working hours of Adults and Young persons.

UNIT-II Industrial Disputes Act: Meaning of Industrial Disputes,

Authorities under the Industrial Disputes Act, their duties and rights, strikes and lockouts, Lay off and Retrenchment.

Indian Trade Union Act: Definition and Registration of Trade Unions. Rights and Liabilities of Registered Trade Unions

UNIT-III Employees State Insurance Act: Constitution and Functions

Employees, State Insurance Corporation, Standing Committee and

Medical Benefit Council, Provisions Relating to Contribution and

Benefits.

Workman compensation Act: A brief study of the provisions to compensation of workman.

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Minimum wages Act: A brief study of Minimum Wages Act. UNIT-IV Payment of Wages Act: A brief study of Payment of Wages Act.

PAPER-3: MANAGEMENT OF FINANCIAL SERVICES

- UNIT-I Financial Services:- Concept, Nature, Types and Scope Financial Services, Fund based and Non-fund based Financial Services.
- UNIT-II Origin of Merchant Banking in India:- Nature, Characteristics, Functions and Importance, Services rendered by Merchant Bankers, Underwriting, Concept, Nature, Features, Importance, Functions and Evolution of Underwriting business, SEBI Guidelines with regard to Underwriting.
- UNIT-III Nature, Objective and Features of Credit Rating, Credit rating Agencies in India, Depositories.
- UNIT-IV Other Financial Services:- Lease Financing, Hire Purchase, Venture Capital, Mutual Funds Housing Finance, E-Banking.

PAPER-4: ENTREPRENEURIAL DEVELOPMENT & SMALL BUSINESS IN INDIA

- UNIT-I Entrepreneurship: Nature, Scope and Importance, Emergence of Entrepreneurial class in India. Theories of Entrepreneurship, Entrepreneurship and Environment, Creativity And Innovation.
- UNIT-II Entrepreneurship Development Programme (EDP) Nature Scope And importance, Institutions Established by the Government For EDP Government Assistance and incentives.

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Women Social Entrepreneurship, Entrepreneurship: Entrepreneurship.

- UNIT-III Promotion of a venture; Project Management. Management; Raising of funds, Private Equity And venture capital, Production, Human Resource Management And Marketing Management Practices is Small Scale Sector.
- UNIT-IV Small Business: Nature, Scope and Importance of Small Business, Government Support System, Infrastructural facilities. Latest Government policy with regard to Small Scale Sector. SME Ratings, Strategies for Growth.

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Detailed Syllabus M.Com. IVth Semester (2023-2024 and Onward)

MASTER OF COMMERCE (M.COM.)

Note:- There shall be four papers in M.COM. IVth Semester. All papers shall be major one paper and one project/survey and comprehensive viva shall be compulsory & two papers which student have to select from four optional papers. Each paper carriage 100 (25+75) marks and 6 Credit.

COMPULSORY PAPERS

- 1. CORPORATE LEGAL FRAMEWORK
- 2. PROJECT/SURVEY & COMPREHENSIVE VIVA

OPTIONAL PAPERS

Select any two paper from the following:

- 1. INVESTMENT MANAGEMENT
- 2. MARKETING MANAGEMENT
- 3. PRODUCTION MANAGEMENT
- 4. COMPUTER APPLICATIONS IN BUSINESS

COMPULSORY PAPERS

PAPER-1: CORPORATE LEGAL FRAMEWORK

- UNIT-I The Companies Act, 2013. Meaning, Definitions, Characteristics, Formation of Company and types of companies, Memorandum of association: Articles of association.
- UNIT-II Prospectus; Share capital and membership of a company, board of directors- its committees and managerial remuneration, borrowing powers of the company.
- UNIT-III Dividend, company meetings and resolutions, winding up and dissolution of companies.

The Negotiable Instruments Act, 1881: Definitions, types of negotiable instruments.

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UNIT-IV The Consumer Protection Act, 2018

Legal Environment for Security Markets: Securities and Exchange

Board of India (SEBI) Act, 1992.

OPTIONAL PAPERS

PAPER-1: INVESTMENT MANAGEMENT

- UNIT-I Introduction: Meaning of Investment; Nature and Scope of Investment Analysis; Elements of Investment Return, Risk and Time Elements; Objectives of Investment; Approaches to Investment Analysis; Security, Return and Risk Analysis; Measurement of Return and Risk
- UNIT-II Types of Investments: Financial Investments Securities and

 Derivatives, Deposits and Tax-sheltered Investment; NonFinancial Investment Real Estate, Gold and other Types and their
 Characteristics; Sources of Financial Information.
- UNIT-III Fundamental and Technical Analysis: Fundamental Analysis-Economic Analysis, Industry Analysis and Company Analysis; Technical Analysis-Various Prices and Volume Indicators, Indices and Moving Averages; Interpretation of Various Types of Trends and Indices.
- UNIT-IV Valuation of Investable Securities: Bonds, Debentures,
 Preference Shares, Convertible Securities and Equity Shares;
 Valuation of Options and Futures.

Efficient Market Hypothesis and Portfolio Selections: Weak, Semi-strong and Strong Market; Testing of Different Forms of Market Efficiency and their Significance; Portfolio Selection-Traditional and Modern Approaches; Portfolio Revision and Appraisal.

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PAPER-2: MARKETING MANAGEMENT

UNIT-I Introduction: Nature and Scope of Marketing; Core Marketing

Concepts; Evolution of modern marketing concept; Modern

marketing concepts; Marketing Mix; Marketing management

process-a strategic perspective; Customer quality, value and

satisfaction; Planning and control. Marketing Environment:

Significance of scanning marketing environment; Analyzing macro

environment of marketing-economic, demographic, socio-cultural,

technological, political and legal segments; Impact of micro and

macro environment on marketing decisions.

Buyer behaviour: Need for studying buyer behaviour; Consumer vs. business buying behaviour; Consumer buying decision process and influences; Industrial buying process.

Market Segmentation, Targeting and Positioning: Bases for segmenting a consumer market; Levels of market segmentation; Factors influencing selection of market segments; Criteria for effective market segmentation; Target market selection and strategies; Positioning - concept, bases and process.

UNIT-II Product and Pricing Decisions: Product - concept and classification; Major product decisions; New product development; Packaging and labelling; Product support services; Branding decisions; Product life cycle - concept and appropriate strategies adopted at different stages.

Pricing- Objectives, Factors affecting price of a product, Pricing policies and strategies. Ethical issues in product and pricing decisions.

UNIT-III Distribution Decisions: Channels of distribution - concept and importance; Different types of distribution middlemen and their functions; Channel management, selection, motivation and

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performance appraisal of distribution middlemen; Distribution logistics – concept, importance and major logistics decisions; Channel integration and systems. Ethical issues in distribution decisions.

Retailing and Wholesaling: Types of retail formats; Retail theories; Retailing strategies; Non-Store retailing; Wholesaling-nature and importance, types of wholesalers; Developments in retailing and wholesaling in Indian perspective.

UNIT-IV Promotion Decisions: Role of promotion in marketing;

Promotion methods; Integrated Marketing - Communication
Concept; Communication process and promotion; Determining promotion mix; Factors influencing promotion mix; Developing advertising campaigns. Ethical issues in promotion decisions.

Trends in Marketing: Service Marketing, Social Media Marketing, Green Marketing, Customer Relationship Management, Rural marketing, other emerging trends.

PAPER-3: PRODUCTION MANAGEMENT

UNIT-I Introduction: Meaning of production and production management function, Organization of production Department.

Production Decisions: Planning of New product, Product Development, principles, Diversification, Simplification, Standardization and specialization.

UNIT-II Factory Planning: Plant location, Layout, Maintenance and Work Environment.

Production Planning and Control: Meaning, Objectives and techniques – Routing, scheduling, Dispatching and Follow-up.

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- UNIT-III Production Economics: Determining Optimum size of plant, Multishift working, Product mix, capacity utilization and economics of substitutability make or buy decisions.
- UNIT-IV Production system and machines: Continuous and intermittent system, Simplification of mechanization, consideration in selection of machines and tools, general purpose and special purpose machine and tools.

PAPER-4: COMPUTER APPLICATIONS IN BUSINESS

UNIT-I Computer hardware : computer system information as processing system; different-types of computer system, hardware options-CPU input devices, output devices, storage devices, communication devices, configuration of hardware devices and their applications

> Personal Computer: PC and its main components, hardware configuration, CPU and clock speed, RAM and secondary storage devices other peripherals used with personal computer; factors influencing PC performance; PC as a virtual office

UNIT-II Modern information technology: Basic idea of local area network (LAN) and wide area network (WAN); E-mail internet browsing; multimedia

> Introduction to Operation System: Software needs, Operating system application software, programming languages; DOS Windows - Window explorer, print manager control panel, paintbrush, calculator desktop my computer, setting, find, run; UNIX.

UNIT-III Word processing: Introduction And Working with MS-Word, MS-Office, word basic commands; formatting-test and documents; sorting and table; working with graphics; introduction to mailmerge.

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Spread Sheets: Working with EXCEL-Formatting functions, chart features; working with graphics in excel; using worksheets as database in accounting, marketing, finance and personnel areas.

Presentation with PowerPoint: Power-point basics, creating presentation, the easy way working with graphics in power-point show time, sound effects and animation effects.

UNIT-IV Introduction to lotus smart data sheet analysis: Structure of spreadsheet and its application to accounting finance and marketing function of business: creating a dynamic/sensitive worksheet, concept mathematical, statistical logical and financial function, Goal seeking and back solver tools using graphics and formatting of worksheet sharing data with other desktop applications strategies of creating error free worksheet.

> Introduction to accounting packages: preparation of vouchers invoice and salary statement; maintenance of inventory records. Maintenance of accounting books and final accounts financial reports generation practical knowledge on wings accounting and wings and wings trade (Software) Tally etc.

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