



**अटल बिहारी वाजपेयी विश्वविद्यालय, बिलासपुर (छ.ग.)**

कोनी पुलिस थाना के सामने, बिलासपुर-रतनपुरमार्ग, कोनी, बिलासपुर (छ.ग.) 495009

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## **OUTCOME-BASEDD SYLLABUS AND SCHEME OF EXAMINATION**

**FOR**

**PROGRAMME -M.COM**

**PROGRAMME CODE- CFSMCOM1002**

Courses Effective from Academic Session 2023-24

Department of Commerce and Financial Studies

Atal Bihari Vajpayee Vishwavidyalaya, Bilaspur

(A Govt. State University)



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## **Programme learning Outcomes (PO) for M.COM**

The aim of this Programme is to develop Commerce professionals with specialised skills and applied competencies in theoretical and practical knowledge of Finance and Marketing that will cater the contemporary needs of industry and academia by providing a student-centric learning ambience backed with critical thinking and problem solving capabilities. The main objective of this Programme is to train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to financial management, security market transactions, corporate governance practices, and marketing management of a business. This programme aims:

- To provide a systematic and rigorous learning and exposure to Banking and Finance related disciplines.
- To train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to financial management and Banking Transactions of a business.
- To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.
- To enable a student well versed in national as well as international trends.
- To facilitate the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.
- To provide in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology and Tax planning



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Semester	Course Code	Subject Name	Credit			Total Credit	Marks				
			L	T	P		ESE	IA	Total		
									Max	Min	
First	MCOMCFS101	Managerial Economics	3	1	-	4	75	25	100	40	
	MCOMCFS102	Business Environment	3	1	-	4	75	25	100	40	
	MCOMCFS103	Accounting for managerial Decisions	3	1	-	4	75	25	100	40	
	MCOMCFS104	Corporate Legal Framework	3	1	-	4	75	25	100	40	
	MCOMCFS105	Banking & Financial Institution	3	1	-	4	75	25	100	40	
	MCOMCFS106	MOOC / Workshop /Conference etc	Non Credit but mandatory Course								
	<b>Subtotal</b>			<b>15</b>	<b>5</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>
Second	MCOMCFS201	Marketing Management	3	1	-	4	75	25	100	40	
	MCOMCFS202	Organizational Behavior	3	1	-	4	75	25	100	40	
	MCOMCFS203	Human Resource Management	3	1	-	4	75	25	100	40	
	MCOMCFS205	Financial management	3	1	-	4	75	25	100	40	
	MCOMCFS206	Business Statistics and Research Methods	3	1	-	4	75	25	100	40	
	MCOMCFS207	MOOC/ Workshop / Conference etc	Non Credit but mandatory Course								
	<b>Subtotal</b>			<b>15</b>	<b>5</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>
Third	MCOMCFS301	Corporate Tax Planning	3	1	-	4	75	25	100	40	
	MCOMCFS302	International Business	3	1	-	4	75	25	100	40	
	<b>Elective-I: (Marketing)</b>										
	MCOMCFS303	Consumer Behaviour	3	1	-	4	75	25	100	40	
	MCOMCFS304	Service Marketing	3	1	-	4	75	25	100	40	
	MCOMCFS305	Sales Promotion & Advertising Management	3	1	-	4	75	25	100	40	
	<b>Elective-I: (Finance)</b>										
	MCOMCFS306	Security Analysis & Portfolio Management	3	1	-	4	75	25	100	40	
	MCOMCFS307	Fund Based Financial Services	3	1	-	4	75	25	100	40	
	MCOMCFS308	Risk Management & Derivatives	3	1	-	4	75	25	100	40	
<b>Subtotal</b>			<b>15</b>	<b>5</b>	<b>-</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>	
Fourth	MCOMCFS401	Auditing	3	1	-	4	75	25	100	40	
	MCOMCFS402	Project/ Dissertation Report	-	-	-	4	-	-	100	40	
	<b>Elective-I: (Marketing)</b>										
	MCOMCFS403	Retail Management	3	1	-	4	75	25	100	40	
	MCOMCFS404	Industrial Marketing	3	1	-	4	75	25	100	40	
	MCOMCFS405	Rural Marketing	3	1	-	4	75	25	100	40	
	<b>Elective-I: (Finance)</b>										
	MCOMCFS406	Working Capital Management	3	1	-	4	75	25	100	40	
MCOMCFS407	Strategic Financial	3	1	-	4	75	25	100	40		



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	Management								
MCOMCFS408	Project Management	3	1	-	4	75	25	100	40
	<b>Subtotal</b>	<b>15</b>	<b>5</b>	<b>-</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>500</b>	

<b>Part A: Introduction</b>			
Program: <b>M.COM</b>	<b>Year – I</b>	Semester: <b>I</b>	w.e.f. Academic Session: <b>2023-24</b>
Course Code	<b>MCOMCFS101</b>		
Course Title	<b>Managerial Economics</b>		
Course Type	<b>THEORY</b>		
Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: <ul style="list-style-type: none"> <li>• Apply economic principles to management decisions.</li> <li>• Understand the Nature, Scope, and Significance of Managerial Economics and its Relationship with other Disciplines.</li> <li>• Understand the Role of Managerial Economics in Decision Making.</li> <li>• Understand the cardinal and ordinal approaches to consumer behaviour.</li> <li>• Estimate demand and forecast demand in the markets.</li> </ul>		
<b>Credit Value</b>	<b>4</b>		
<b>Total Marks</b>	<b>Internal Marks: 25</b> <b>External Marks: 75</b>	<b>Min. Marks: 40</b>	
<b>Part B: Content of the Course</b>			
Total Lectures: 40 /Total Hours:40			
<p><b><u>UNIT-I-Nature and Scope of Managerial Economics:</u></b> Managerial Economist's Roles and Responsibilities; Relation with Economics and other Disciplines; Business Objective Models – Profit Maximization, Sales Maximization, Managerial Discretion and Behavioral Models; Fundamental Economic Concepts – Incremental, Opportunity Cost, Discounting and Equi-Marginal or Substitution Concepts.</p> <p><b><u>UNIT-II Theory of Consumer Demand:</u></b> Cardinal Utility Analysis of Demand; Ordinal Utility Analysis of Demand; Revealed Preference and Logical Ordering Analyses of Demand; Consumer's Choice; Individual and Market Demand Function, Indifferent Curve Analysis, Law of Demand – Price, Income and Substitution Effects, Bandwagon Effects and Giffen's Paradox.</p> <p><b><u>UNIT-III- Demand Elasticity and Forecasting:</u></b> Elasticity of Demand – Determinants and Distinctions, Degrees and Measurements of Price, Income, Decisions, Demand Forecasting, need for and Steps in Demand Forecasting and Demand Forecasting Techniques for Established as well as New Products.</p> <p><b><u>UNIT-IV-Production and Cost Theories:</u></b> Production Functions; Laws of Variable Proportions; Producer's Equilibrium – Traditional Analysis, Isoquant, Isocost and Ridge Lines and Modern Analysis of Producer's Equilibrium-Expansion Path and Returns to Scale as per Isoquants;</p> <p><b>Implication of Costs:</b> Real, Alternative, and Money Costs; Cost Distinctions and Functions, Short run and Long run cost curves, Modern Analysis of Costs – Average Fixed and Average Variable Costs and Reserve Capacity;</p> <p><b><u>UNIT-V-Price determination:</u></b> under different market forms: Perfect competition; Monopolistic competition; Oligopoly-price leadership model; Monopoly; Price discrimination Pricing strategies: Price skimming; Price penetration; Peak-load pricing.</p>			
<b>Part C - Learning Resources</b>			



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Text Books, Reference Books, E-Resources

## **TEXT/ REFERENCE BOOKS:**

- Varshney & Maheswari: Managerial Economics, Sultan Chand, 2009.
- S.A. Siddiqui & A.S. Siddiqui, Managerial Economics and Financial Analysis, New Age international Publishers, Hyderabad 2013.
- M. Kasi Reddy & Saraswathi, Managerial Economics and Financial Analysis, PHI New Delhi, 2012.



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Program: <b>M.COM</b>	Class: <b>Year I</b>	Semester: <b>I</b>	w.e.f. Academic Session: <b>2023-24</b>
Course Code	<b>MCOMCFS102</b>		
Course Title	<b>Business Environment</b>		
Course Type	<b>THEORY</b>		
Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: <ul style="list-style-type: none"><li>• Understand the different environments in the business climate</li><li>• Know the minor and major factors affecting the business in various streams</li><li>• Know the different environments like the political, technological, and economic environments in the business</li><li>• Acquire in-depth knowledge about the legal environment etc.</li><li>• Examine and evaluate business in the International Environment.</li></ul>		
Credit Value	<b>4</b>		
Total Marks	<b>Internal Marks: 25</b> <b>External Marks: 75</b>	<b>Min. Marks: 40</b>	
<b>Part B: Content of the Course</b>			
Total Lectures: 40 /Total Hours:40			
<b>UNIT I Introduction: Business Environment:</b> Concept, Nature and scope of Business Environment, Global Business Environment, and Business Environment in the Indian context.			
<b>UNIT II-Economic Development:</b> Economic Environment: Types of economic policies, economic liberalization, fiscal and monetary policies, and budget; WTO, and international economy Industrial policy– Trade Policy –Economic Development and role of government–Privatization & Public Systems Management. Various Summits: ASEAN, BRICS, G20, G7, APEC, OPEC, NATO			
<b>UNIT III-Political and Legal Environment:</b> Political & Legal environment: Political institutions – Legislature – executive –Judiciary interaction between political institutions and business firms, the legal framework of business, Company laws, Labor legislations: Consumer Protection Act, 1986.			
<b>UNIT IV-Technological Environment:</b> Technological Environment, Impact of Technology, Technology and Society; Trends in Technology Management, Issues & Challenges.			
<b>UNIT-V-Social Environment:</b> Social Environment: Business and Society, Social responsibility of Business, Social pressures, groups and dimensions. Natural Environment: Environmental aspects in business, Environmental hazards: Government role and interventions.			
<b>Part C - Learning Resources</b>			
Text Books, Reference Books and E-Resources			
<b>TEXT/ REFERENCE BOOKS:</b> <ul style="list-style-type: none"><li>• Rangarajan, C.A.; Perspective in Economics, S.Chand &amp; Sons, New Delhi</li><li>• Cherunilam, Francis; Business Environment - Text and Cases, Himalaya Publishing House.</li><li>• Aswathappa, K.; Essentials of Business Environment, Himalaya Publishing House, New Delhi</li></ul>			



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<b>Part A: Introduction</b>			
Program: <b>M.COM</b>	<b>Year – I</b>	<b>Semester: I</b>	w.e.f. Academic Session: <b>2023-24</b>
Course Code	<b>MCOMCFS103</b>		
Course Title	<b>Accounting for Managerial Decisions</b>		
Course Type	<b>THEORY</b>		
Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: <ul style="list-style-type: none"><li>• Understand Accounting Standards and International Accounting Standards.</li><li>• Learn, prepare, analyse, and interpret financial statements, and make different business decisions in contemporary environments.</li><li>• Learn about accounting fundamentals and prepare Vertical Financial Statements as per the Indian Companies Act 2013.</li><li>• Analyse financial data and prepare Cash Flow Statements, Estimated Working Capital, and Receivables management.</li><li>• Analyse ratios and core concepts of business finance and their importance in managing a business.</li></ul>		
<b>Credit Value</b>	<b>4</b>		
<b>Total Marks</b>	<b>Internal Marks: 25</b> <b>External Marks: 75</b>	<b>Min. Marks: 40</b>	
<b>Part B: Content of the Course</b>			
Total Lectures: 40 /Total Hours:40			
<b>UNIT-1 Introduction:</b> Generally Accepted Accounting Principles, Managerial Accounting–Concept and Distinction with Financial Accounting, Controllership Functions.			
<b>Unit–II: Inflation Accounting:</b> Statement of the Problem, Methods of Inflation Accounting, Practical Difficulties in Inflation Accounting, and Merits and Demerits.			
<b>UNIT III. Financial Analysis:</b> Reclassification of Balance Sheet and Profit and Loss Account, Ratio Analysis – Limitations and Types of Accounting Ratios and Preparation of Pro-forma of Balance Sheet on the Basis of Accounting Ratios.			
<b>UNIT IV. Fund Flow and Cash Flow Statement:</b> Concept of the Term Fund and Preparation of Fund Flow Statement under Working Capital Concept, Preparation of Cash Flow Statement.			
<b>Unit –V: Reporting to Management:</b> Significance and Essentials of a Good Reports, Types of Accounting Reports, Levels of Management and Report.			
<b>Part C - Learning Resources</b>			
Text Books, Reference Books, E-Resources			
<b>TEXT/ REFERENCE BOOKS</b>			
<ul style="list-style-type: none"><li>• Horngren T Charles 2012, Introduction to Financial Accounting,9th Ed, Pearsons Education</li><li>• Narayanaswamy R 2014, Financial Accounting – A Managerial Perspective, 5th Ed,Prentice Hall of India.</li><li>• Maheshwari S N and S K Maheshwari 2013, Accounting for Management, 3rd Ed,Vikas Pub. House.</li><li>• Tulsian, P.C 2013, Financial Accounting, Tata McGraw Hill.</li></ul>			



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<b>Part A: Introduction</b>			
Program: <b>MCOM</b>	Class: <b>Year I</b>	Semester: <b>I</b>	w.e.f. Academic Session: <b>2023-24</b>
Course Code	<b>MCOMCFS104</b>		
Course Title	<b>Corporate Legal Framework</b>		
Course Type	<b>THEORY</b>		
Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: <ul style="list-style-type: none"><li>• Understand the rights and duties under various legal Acts.</li><li>• Understand the consequences of the applicability of various laws on business situations.</li><li>• Develop critical thinking through the use of law cases.</li><li>• Explain the concepts in the formation and incorporation of the company under Company Law 2013</li><li>• Gain Basic Knowledge about the Administration of Company Laws (including NCLT).</li></ul>		
Credit Value	<b>4</b>		
Total Marks	<b>Internal Marks: 25</b> <b>External Marks: 75</b>	<b>Min. Marks: 40</b>	
<b>Part B: Content of the Course</b>			
Total Lectures: 40 /Total Hours:40			
<b>UNIT I-Indian Contract Act, 1872:</b> Elements of a valid contract; Capacity of parties; Free consent; Discharge of a contract; Breach of contract and remedies against breach; Quasi contracts;			
<b>UNIT-II Special contracts:</b> Contracts of indemnity and guarantee; contracts of bailment and pledge; Contracts of Agency. Sale of Goods Act, 1930: Sale and agreement to sell; Doctrine of Caveat Emptor; Rights of unpaid seller and rights of buyer.			
<b>UNIT-III-The Companies Act, 2013:</b> Nature and kinds of companies; Company formation; Management, meetings and winding up of a joint stock company. Limited Liability Partnership: Structure and procedure of formation of LLP in India			
<b>UNIT-IV-The Competition Act, 2002:</b> Objectives and main provisions, The Information Technology Act, 2000: Objectives and main provisions; Cybercrimes and penalties.			
<b>UNIT-V-The RTI Act, 2005:</b> Objectives and main provisions, Intellectual Property Rights (IPRs): Patents, Trademarks and copyrights; Emerging issues in intellectual property.			
<b>Part C - Learning Resources</b>			
Text Books, Reference Books and E-Resources			
<b>TEXT/ REFERENCE BOOKS:</b> <ul style="list-style-type: none"><li>• N.D Kapoor, Elements of Mercantile Law, Sultan Chand &amp; Company, India, 2006.</li><li>• Akhileshwar Pathak, Legal Aspects of Business, Tata Mc Graw Hill, India, 2009.</li><li>• P.K Goel, Business Law for Managers, Biztantra Publishers, India, 2008.</li><li>• P. P. S. Gogna, Mercantile Law, S. Chand &amp; Co. Ltd., India, Fourth Edition, 2008.</li><li>• Dr. Vinod, K. Singhania, Direct Taxes Planning and Management, 2008.</li></ul>			





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Part A: Introduction			
Program: <b>MCOM</b>	Class: <b>Year I</b>	Semester: <b>I</b>	w.e.f. Academic Session: <b>2023-24</b>

Course Code	<b>MCOMCFS105</b>		
Course Title	<b>Banking and Financial Institutions</b>		
Course Type	<b>THEORY</b>		
Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: <ul style="list-style-type: none"><li>• Recognize the topics related to banking and monetary policies, financial institutions, and financial risks.</li><li>• Identify the different financial institutions and their instruments.</li><li>• Assess the impact of financial intermediaries on the economy</li><li>• Summarize the influence of interest rates on the economy</li><li>• Construct their professional and analytical skill with respect to the banking and financial operations and monetary tools.</li></ul>		
Credit Value	<b>4</b>		
Total Marks	<b>Internal Marks: 25</b> <b>External Marks: 75</b>	<b>Min. Marks: 40</b>	

## Part B: Content of the Course

Total Lectures: 40 /Total Hours:40

**UNIT-I Overview of Indian financial system:** Types of banks: Commercial banks; Regional Rural Banks (RRBs); Foreign Banks; Cooperative banks.

**UNIT II Reserve Bank of India:** Functions; Role and monetary policy management  
Banking sector reforms in India: Basel norms; Risk management; NPA management

**UNIT III Financial markets:** Money market; Capital market; Government securities market  
Financial Institutions: Development Finance Institutions (DFIs), Non-Banking Financial Companies(NBFCs); Mutual Funds; Pension Funds

**UNIT IV Financial Regulators in India:** Financial sector reforms including financial inclusion Digitization of banking and other financial services: Internet banking; mobile banking; Digital payments systems

**UNIT-V Insurance:** Types of insurance- Life and Non-life insurance; Risk classification and management; Factors limiting the insurability of risk; Reinsurance; Regulatory framework of insurance- IRDA and its role.

## Part C - Learning Resources

Text Books, Reference Books and E-Resources

### TEXT/ REFERENCE BOOKS:

- P.N.Varshney Banking Law & Practice (Sultan Chand Publishers)
- A.R.Aryasri, V.V.Ramana Murthy Banking & Financial Systems
- Mithani, Gordon Banking & Financial Systems
- M L Tannan Banking Law & Practice in India Publisher: LexisNexis India; Twenty-Fifth edition (1 January 2014)



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## Semester: II

Part A: Introduction			
Program: <b>M.COM</b>	Year – I	Semester: <b>II</b>	w.e.f. Academic Session: <b>2023-24</b>
Course Code	<b>MCOMCFS201</b>		
Course Title	<b>Marketing Management</b>		
Course Type	<b>THEORY</b>		
Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: <ul style="list-style-type: none"><li>• Describe the basic concepts of marketing.</li><li>• Discuss the marketing environment, marketing research process, and customer value</li><li>• Employ the concepts of consumer behaviour to choose the relevant STP strategy</li><li>• Apply the concepts of Product Mix in Marketing Decision Making</li><li>• Differentiate the Indian marketing practices and emerging marketing conditions.</li></ul>		
Credit Value	<b>4</b>		
Total Marks	<b>Internal Marks: 25</b> <b>External Marks: 75</b>	<b>Min. Marks: 40</b>	
Part B: Content of the Course			
Total Lectures: 40 /Total Hours:40			
<b>UNIT-I Introduction:</b> Concept, nature, scope, and importance of marketing, Marketing concept and its evolution, Marketing mix, Strategic marketing planning –an overview. Market Analysis and Selection Marketing environment – macro and micro components and their impact on marketing decisions, Market segmentation and positioning, Buyer behavior, consumer versus organizational buyers, and Consumer decision-making process.			
<b>UNIT-II: Product Decisions:</b> Concept of a product, Classification of products, Major product decisions Product line and product mix, Branding, Packaging and labeling, Product life cycle–strategic implications New product development, and consumer adoption process. Pricing Decisions: Factors affecting price determination, Pricing policies and strategies, Discounts and rebates.			
<b>UNIT-III: Distribution Channels and Physical Distribution Decisions:</b> Nature, functions, and types of distribution channels, Distribution channel intermediaries, Channel management decisions, Retail and wholesaling. Promotion Decisions: Communication Process, Promotion mix – advertising, personal selling sales promotion, publicity, and public relations, determining advertising budget, Copy designing and testing Media selection, Advertising effectiveness, Sales promotion–tools and techniques.			
<b>UNIT-IV Marketing Research:</b> Meaning and scope of marketing research, Marketing research process. Marketing Organisation and Control: Organising and controlling marketing operations.			
<b>UNIT-V Issues and Developments in Marketing:</b> Social, ethical, and legal aspects of marketing Marketing of services; International marketing, Green marketing, Cyber marketing, Relationship marketing, and other developments of marketing.			
Part C - Learning Resources			
Text Books, Reference Books, E-Resources			



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## TEXT/ REFERENCE BOOKS:

- **Kotlar, Philip**, Marketing Management, Prentice Hall, New Delhi.
- **Stanton, Etzel**, Walker, Fundamentals of Marketing, Tata-McGraw Hill, New Delhi.
- **Saxena, Rajan**, Marketing Management, Tata-McGraw Hill, New Delhi.
- **McCarthy, E.J.**, Basic Marketing: A managerial approach, Irwin, New York.



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<b>Part A: Introduction</b>			
Program: <b>M.COM</b>	Class: <b>Year I</b>	Semester: <b>II</b>	w.e.f. Academic Session: <b>2023-24</b>
Course Code	<b>MCOMCFS202</b>		
Course Title	<b>Organizational Behaviour</b>		
Course Type	<b>THEORY</b>		
Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: <ul style="list-style-type: none"><li>• Understand and use organizational weaknesses and strengths.</li><li>• Gain knowledge in sustainability, and crisis management.</li><li>• Understand the idea behind making, implementing, and improving a cross-functional business strategy to drive business growth in the long and short term.</li><li>• Describe the attitude, its sources and how it forms also what are its effects on individual behaviour and organizational behaviour as well.</li><li>• Discuss on the perception, process of perception, group and group dynamics in context with organizational behaviour.</li></ul>		
Credit Value	<b>4</b>		
Total Marks	<b>Internal Marks: 25</b> <b>External Marks: 75</b>	<b>Min. Marks: 40</b>	
<b>Part B: Content of the Course</b>			
Total Lectures: 40 /Total Hours:40			
<b>Unit-I: Introduction:</b> Organisational Behaviour-Concept; Contributing Disciplines; Foundation; Challenges and Opportunities; Human Behaviour-Nature, Process and Models.			
<b>Unit-II: Individual Behaviour:</b> Personality-Determinants; Theories; Organisational Implications; Perception – Process; Factors Influencing; Managerial Utility; Sensation Vs. Perception; Learning-Nature, Process, Factors Affecting, Importance for Managers; Motivation-Need, Theories and Types of Incentives and Precautions in their Use; Special Issues in Motivation-Employees Recognition Programmes and Employees Involvement Programmes; Skill-based Pay Plans; Flexible Benefits, etc.			
<b>Unit-III: Group Behaviour:</b> Transactional Analysis-Levels of Self Awareness; Ego States; Life Positions Transactions; Stroking; Uses of T.A.; Group Dynamics-Meaning and Nature of Group; Formal Groups – Committee, Task Force and Quality Circle; Informal Groups-Causes of Formation; Managing Informal Groups; Individual Vs. Group Decision Making.			
<b>Unit-IV: Leadership, Power, and Authority:</b> Leadership-Nature, Significance, and Styles; Theories Providing Effective Leadership; Power and Authority Bases of Power and Sources of Authority; Authority Limits; Increasing Power.			
<b>Unit-V: Morale and Stress Management:</b> Morale- Nature, Factors Influencing and Methods of Measurement; Morale Building; Productivity and Morale; Stress Management-Sources, Consequences and Coping Strategies			
<b>Part C - Learning Resources</b>			
Text Books, Reference Books and E-Resources			



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## **TEXT/ REFERENCE BOOKS:**

- Robbins, SP Stephen P, Timothy Judge and Nehasika Vohra, Organisational Behaviour, 12th or 16th edition, Pearson Education, 2011.
- Fred Luthans, Organisational Behaviour, 11th edition, Mc Graw Hill, 2009.
- W. Newstrom, John, Organisational Behaviour, 10th edition, Tata Mc Graw –Hill 2009.
- Paul Heresy, Kenneth H. Blanchard, and Dewey E. Johnson, Management of Organisational Behaviour: Leading Human Resources, 2008



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<b>Part A: Introduction</b>			
Program: <b>M.COM</b>	<b>Year – I</b>	Semester: <b>II</b>	w.e.f. Academic Session: <b>2023-24</b>
Course Code	<b>MCOMCFS203</b>		
Course Title	<b>Human Resource Management</b>		
Course Type	<b>THEORY</b>		
Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: <ul style="list-style-type: none"><li>Effectively manage and plan key human resource functions within organizations</li><li>Examine current issues, trends, practices, and processes in HRM</li><li>Contribute to employee performance management and organizational effectiveness</li><li>Analyze the key issues related to administering the human elements such as motivation, compensation, appraisal, career planning, diversity, ethics, and training</li><li>Demonstrate a basic understanding of different tools used in forecasting and planning human resource needs</li></ul>		
Credit Value	<b>4</b>		
Total Marks	<b>Internal Marks: 25</b> <b>External Marks: 75</b>	<b>Min. Marks: 40</b>	
<b>Part B: Content of the Course</b>			
Total Lectures: 40 /Total Hours:40			
<b>UNIT-I: Human Resource Management:</b> Concept, objectives, scope, functions, importance, Human Resource Planning: Meaning, Objectives, process, limitations, importance, responsibility for human resource planning.			
<b>UNIT-II: Recruitment and Selection:</b> Meaning, sources of recruitment, selection process, induction. <b>UNIT-III: Training and Development:</b> Meaning, identification of training and development needs, methods of training and development, evaluation of training and development programmes, significance of training and development, career development.			
<b>UNIT-IV: Performance appraisal:</b> Meaning, process, methods, limitations, importance, internal mobility employee separation.			
<b>UNIT-V Wage and Salary Administration:</b> Concept, objectives, factors influencing wage and salary administration. Job evaluation: meaning, principles, methods, limitations, importance, Systems of payment: Time rate system, piece rate system, and Incentive payments. Fringe benefits, Executive compensation			
<b>Part C - Learning Resources</b>			
Text Books, Reference Books, E-Resources			
<b>TEXT/ REFERENCE BOOKS:</b> <ul style="list-style-type: none"><li>David A. DeCenzo &amp; Stephen P. Robbins: Personnel/Human Resource Management</li><li>Rudrabasavaraj, M.N.: Dynamic Personnel Administration: management of Human Resource</li><li>P. Subbarao : Essentials of Human Resource Management &amp; Industrial Relations</li><li>B. Mamorai: Personnel Management</li></ul>			



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<b>Part A: Introduction</b>			
Program: <b>MCOM</b>	Class: <b>Year I</b>	Semester: <b>II</b>	w.e.f. Academic Session: <b>2023-24</b>
Course Code	<b>MCOMCFS205</b>		
Course Title	<b>FINANCIAL MANAGEMENT</b>		
Course Type	<b>THEORY</b>		
Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: <ul style="list-style-type: none"><li>• Demonstrate the applicability of the concept of Financial Management to understand the managerial Decisions and Corporate Capital Structure</li><li>• Apply the Leverage and EBIT EPS Analysis associated with Financial Data in the corporate.</li><li>• Analyze the complexities associated with management of cost offunds in the capital Structure</li><li>• Analyze the capital structure decisions through relevant models</li><li>• Discuss the dividend policy of a firm</li></ul>		
Credit Value	<b>4</b>		
Total Marks	<b>Internal Marks: 25</b> <b>External Marks: 75</b>	<b>Min. Marks: 40</b>	
<b>Part B: Content of the Course</b>			
Total Lectures: 40 /Total Hours:40			
<b><u>Unit-I Introductory:</u></b> Nature of the concept of finance function, Distinction between Accounting and Finance function. Objectives of Financial Management – Profitability vs wealth Maximisation Organisation for finance function, Time valuation concept, compound value concept. Present value concept, Financial planning, and financial forecasting.			
<b><u>Unit-II Capital Structure planning:</u></b> Patterns of financial requirement, objectives of an optimum capital structure, security Mix, Capitalisation concept, causes. Consequences and Remedies of over capitalisation and Under capitalisation. Capital structure theories (with numerical problems). Sources of long term finance share and Debentures. New Financial Instruments and Institutions Leverage Analysis.			
<b><u>Unit-III Management of fixed capital:</u></b> Concept relevance and computation of cost of capital nature and scope of capital Budgeting, Capital Budgeting, Analysis of risk and uncertainty (numerical problems).			
<b><u>Unit-IV Management of working capital:</u></b> Concepts of working capital, Nature and scope of working capital management, Approaches to the financing of current Assets determining the financing mix Financing of working capital in India. Estimation of working capital.			
<b><u>Unit-V Management of Earnings:</u></b> Nature and scope of management of earning. Dividend Policy and Dividend Models, Walter’s Model. Gordon’s Model. Pattern of dividend policies. Determinants of Dividend policy.			
<b>Part C - Learning Resources</b>			
Text Books, Reference Books and E-Resources			



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Website : [www.bilaspuruniversity.ac.in](http://www.bilaspuruniversity.ac.in)

## **TEXT/ REFERENCE BOOKS:**

- Brigham- Financial Management Theory And Practice
- Home.WachowiczIn- Fundamentals of financial Management.
- Westorn and Brigham- Management Finance.
- Van-Home-Financial Management And Policy





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Part A: Introduction			
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Course Code	<b>MCOMCFS206</b>		
Course Title	<b>Business Statistics and Research Methods</b>		
Course Type	<b>THEORY</b>		
Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: <ul style="list-style-type: none"><li>● Develop a strong foundation in statistical concepts and methods.</li><li>● Acquire skills to design and conduct research effectively.</li><li>● Master the art of data analysis and meaningful interpretation.</li><li>● Understand techniques of analysis of variance.</li><li>● Know the association of attributes and consistency of data</li></ul>		
Credit Value	<b>4</b>		
Total Marks	<b>Internal Marks: 25</b>	<b>Min. Marks: 40</b>	
	<b>External Marks: 75</b>		

## Part B: Content of the Course

Total Lectures: 40 /Total Hours:40

**Unit I: Introduction to Business Statistics and Research Methods Research:** Concept and types, Research designs, Data collection and classification of data, Sampling, and estimation: Concepts, Methods of sampling - probability and nonprobability methods, Sampling distribution, Central limit theorem, Standard error, Statistical estimation, Report writing,  
**Unit II: Measures of Central Tendency and Dispersion:** Measures of central tendency, Measures of dispersion, Measures of Skewness,  
**Unit III: Probability and Probability Distributions:** Approaches to probability, Bayes' theorem, and Probability distributions: Binomial, Poisson, and normal distributions.  
**Unit IV: Correlation, Regression, and Hypothesis Testing:** Correlation and regression of two variables, Hypothesis testing, z-test, t-test, ANOVA, Chi-square test, Mann-Whitney test (U-test), Kruskal-Wallis test (H-test), Rank correlation test.  
**Unit V: Research Methods and Conclusion:** Concepts of research, Data analysis, and interpretation, Drawing conclusions and making inferences, and Practical applications of research methods.

## Part C - Learning Resources

Text Books, Reference Books and E-Resources

### TEXT/ REFERENCE BOOKS:

- "Business Statistics" by J.K. Sharma
- "Business Research Methods" by C.R. Kothari
- "Research Methodology: Methods and Techniques" by C.R. Kothari
- "Statistics for Business and Economics" by P.N. Arora and S.C. Sharma
- "Research Methodology: A Step-by-Step Guide for Beginners" by Ranjit Kumar
- "Research Methodology: Methods and Applications" by S.K. Kulkarni
- "Fundamentals of Research Methodology and Statistics" by Y.K. Singh



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Course Code	<b>MCOMCFS301</b>		
Course Title	<b>Corporate Tax Planning</b>		
Course Type	<b>THEORY</b>		
Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: <ul style="list-style-type: none"><li>● Gain knowledge about the latest provisions of the Income Tax Act</li><li>● Develop application and analytical skills in the provisions of Income Tax Law for Income Tax Planning and Management.</li><li>● Gain basic knowledge and understanding of the fundamental concepts and computation of tax and Assessment procedures.</li><li>● Develop an idea of various approaches to tax planning and ways to minimize tax liability within the legal framework.</li><li>● Gain expert knowledge regarding the legitimate way of Tax Planning and Management under different Financial and managerial decisions after considering the impact of Direct Tax Law</li></ul>		
Credit Value	<b>4</b>		
Total Marks	<b>Internal Marks: 25</b> <b>External Marks: 75</b>	<b>Min. Marks: 40</b>	
<b>Part B: Content of the Course</b>			
Total Lectures: 40 /Total Hours:40			
<b>Unit- I: Income-tax:</b> Basic concepts; Residential status and tax incidence; Exempted incomes Agricultural income; Computation of taxable income under various heads; Deductions from Gross total income; Assessment of Individuals; Clubbing of incomes			
<b>Unit- II: International Taxation:</b> Double taxation and its avoidance mechanism; Transfer pricing			
<b>Unit- III: Corporate Tax Planning:</b> Concepts and significance of corporate tax planning; Tax avoidance versus tax evasion; Techniques of corporate tax planning;			
<b>Unit- IV: Tax considerations in specific business situations:</b> Make or buy decisions; Own or lease an asset; Retain; Renewal or replacement of asset; Shut down or continue operations			
<b>Unit- V: Deduction</b> and collection of tax at source; Advance payment of tax; E-filing of income-tax Returns			
<b>Part C - Learning Resources</b>			
Text Books, Reference Books, E-Resources			



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## **Text Books/Reference Books:**

- E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
- Vinod K. Singhanian, Taxmann's Direct Taxes Planning and Management.
- V.S. Sundaram, Commentaries on the Law of Income- Tax in India, Law Publishers, Allahabad
- A.C. Sampath Iyengar, Law of Income Tax, Bharat Publishing House, Allahabad.
- Taxman, The Tax and Corporate Law Weekly.
- Bhagwati Prasad, Direct Taxes Laws Practice, Wishwa Prakashan



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Program: <b>M.COM</b>	Year – <b>II</b>	Semester: <b>III</b>	w.e.f. Academic Session: <b>2023-24</b>
Course Code	<b>MCOMCFS302</b>		
Course Title	<b>International Business</b>		
Course Type	<b>THEORY</b>		
Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: <ul style="list-style-type: none"><li>• Understand the most widely used international business terms and concepts.</li><li>• Identify the role and impact of political, economic, social, and cultural variables in international business.</li><li>• Analyze international business from a multi-centric perspective, avoiding ethnocentrism.</li><li>• Explain business expansion abroad and key issues related to their operations in other countries.</li><li>• Develop an entry strategy into other markets recognizing the nature of Institutions and forces governing the process of globalization.</li></ul>		
Credit Value	<b>4</b>		
Total Marks	<b>Internal Marks: 25</b> <b>External Marks: 75</b>	<b>Min. Marks: 40</b>	
<b>Part B: Content of the Course</b>			
Total Lectures: 40 /Total Hours:40			
<b>Unit- I: Introduction-</b> Scope and importance of international business; Globalization and its drivers; Modes of entry into international business. Theories of international trade; Government intervention in international trade; Tariff and non-tariff barriers; India's foreign trade policy			
<b>Unit- II: Foreign direct investment (FDI)</b> and Foreign portfolio investment (FPI); Types of FDI, Costs and benefits of FDI to home and host countries; Trends in FDI; India's FDI policy			
<b>Unit- III: Balance of payments (BOP):</b> Importance and components of BOP			
<b>Unit- IV: Regional Economic Integration:</b> Levels of Regional Economic Integration; Trade creation and diversion effects; Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA			
<b>Unit- V: International Economic Institutions:</b> IMF, World Bank, UNCTAD, World Trade Organisation (WTO): Functions and objectives of WTO; Agriculture Agreement; GATS; TRIPS; TRIMS,			
<b>Part C - Learning Resources</b>			
Text Books, Reference Books, E-Resources			
<b>Text Books/Reference Books:</b> <ul style="list-style-type: none"><li>• T.S.Reddy&amp;A.Murthy, "Financial Accounting", Margham Publications, Sixth Revision Edition, 2011.</li><li>• P.C. Tulsian, "Financial Accounting", Tata MC Graw Hill Ltd, 2003.</li><li>• Assish K. Bhattacharyya, "Financial Accounting", Prentice of hall of India, 2002.</li><li>• N. Vinayagam and B. Charumaki, "Financial Accounting", S.Chand&amp; Company Ltd., 2002, Reprint – 2008.</li></ul>			



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Course Code	<b>MCOMCFS303</b>		
Course Title	<b>Consumer Behaviour</b>		
Course Type	<b>THEORY</b>		
Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: <ul style="list-style-type: none"><li>● Explain the concept of Consumer Behaviour &amp; describe the Consumer research process in detail.</li><li>● Evaluate the factors affecting consumer behavior in detail.</li><li>● Analyze the consumer decision process.</li><li>● Assess the impact of a consumer's motivation, and Personality on buying behavior.</li><li>● Impart the basic knowledge of consumer protection rights.</li></ul>		
<b>Credit Value</b>	<b>4</b>		
<b>Total Marks</b>	<b>Internal Marks: 25</b> <b>External Marks: 75</b>	<b>Min. Marks: 40</b>	
<b>Part B: Content of the Course</b>			
Total Lectures: 40 /Total Hours:40			
<p><b><u>Unit-I: Introduction:</u></b> Concept and Need for Study of Consumer Behaviour. Application of Consumer Behaviour; Factors Affecting Consumer Behavior; Individual Consumer – Features of Individual Consumers; Consumer Decision-making Process; Organizational Consumer–Concept, Characteristics, and Types of Organizational Consumer; Organizational Consumer Decision-making Process; Consumer Research.</p> <p><b><u>Unit-II: Consumer Behaviour Models:</u></b> Economic, Learning, Psychoanalytic and Sociological Models; Howard Sheth Model; Nicosia Model; Engel-Kollat-Blackwell Model; Sheth Model of Industrial Buying.</p> <p><b><u>Unit-III: Consumer Motivation and Personality:</u></b> Motivation –Concept of Motivation, Needs and Goals; Dynamic Nature of Motivation; Hierarchy of Needs; A Trio of Needs; Major Aspects of Motivation Research; Personality – Concept and Characteristics; Stages in the Development of Personality; Self and Self-image.</p> <p><b><u>Unit-IV: Consumer Perception, Learning and Attitude:</u></b> Concept and Elements of Perception; Factors Influencing Perception; Dynamics of Perception; Consumer Imagery; Concept, Process, and Theories of Learning; Concept and Characteristics of Attitude; Factors Involved in Attitude Formation; Models of Attitude; Cognitive Dissonance and Attribution Theories.</p> <p><b><u>Unit-V: Consumer in Socio-Cultural Settings</u></b> : Reference Groups; Family Influences and Life Cycle Social Class and its Measurement; Cultural Influence on Consumer Behaviour; Subcultures and Consumer Behaviour; Diffusion Process; Adoption Process.</p>			
<b>Part C - Learning Resources</b>			
Text Books, Reference Books, E-Resources			



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Website : [www.bilaspuruniversity.ac.in](http://www.bilaspuruniversity.ac.in)

## **TEXT/ REFERENCE BOOKS:**

- Del I. Hawkins, David L. Mothersbaugh, and Amit Mukerjee, Consumer Behavior, McGraw Hill.
- Michael R. Solomon, Consumer Behavior, Pearson Education.
- David L. Loudon and Albert j. Della Bitta, Consumer Behavior, McGraw Hill.



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Course Code	<b>MCOMCFS304</b>		
Course Title	<b>Service Marketing</b>		
Course Type	<b>THEORY</b>		
Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: <ul style="list-style-type: none"><li>• Understand the basic concepts of Service Marketing and identify the required major elements.</li><li>• To improve the marketing of services Distinguish different service types and draw implications for marketing strategy development.</li><li>• Equips the students with the ServQual Gap analysis and evaluation.</li><li>• Appraise the nature and development of a services marketing strategy</li><li>• Develop and justify alternative marketing approaches that can be used by service man</li></ul>		
<b>Credit Value</b>	<b>4</b>		
<b>Total Marks</b>	<b>Internal Marks: 25</b> <b>External Marks: 75</b>	<b>Min. Marks: 40</b>	
<b>Part B: Content of the Course</b>			
Total Lectures: 40 /Total Hours:40			
<b>Unit-I: Introduction:</b> Concept, Characteristics and Importance of Services; Development of Services Marketing; Concept of Services Marketing; Role of Marketing in Services Organisation; Services Marketing Mix; Technological Developments in Services Marketing; International Services Marketing – A Brief Discussion Only.			
<b>Unit-II: Services Market and Marketing:</b> Application of Marketing Research in Services Marketing; Services Marketing Research Process; Collection of Services Marketing Information; Strategic Marketing Process for Services; Services Marketing Planning; Internal Marketing – Concept and Components and Marketing Planning and Implementation.			
<b>Unit-III: Services Product and Pricing:</b> Service Product Concept; Service Attributes; Life Cycle Concept of Services; New Service Development; Positioning the Services; Service Pricing – Factors Influencing Service Pricing; Services Pricing Policies; Steps in Pricing Strategy for Services.			
<b>Unit-IV: Services Distribution and Promotion:</b> Accessibility and Availability; Location–Factors Considered; Promotion–Goals of Internal and External Communication; Promotion Mix – Advertising, Personal Selling, Sales Promotion and Publicity; Media Choice and Selection; Managing Promotional Efforts; Role of Employees in Services Marketing; Process and Physical Evidence.			
<b>Unit-V : Special Aspects of Services Marketing :</b> Tourism Marketing; Financial Services Marketing; Not-for-Profit Services Marketing; Charities Marketing; Internationalizations of Services; Professional Services and Marketing; Importance of After Sales Services.			
<b>Part C - Learning Resources</b>			
Text Books, Reference Books, E-Resources			
<b>Text Books/ Reference Books:</b> <ul style="list-style-type: none"><li>• Services Marketing - Valarie A Zeithmal&amp; Mary Jo Bitner, 5/e, TMH, 2011.</li></ul>			



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- Services Marketing-Christopher Lovelock, Pearson Education.
- Services Marketing – RajendraNargundkar, 3/e, TMH, 2010.
- Services Marketing - Hoffman & Bateson, 4/e, Cengage Learning 2007.
- Services Marketing: Operation, Management and Strategy-Kenneth E Clow & David L. Kurtz, 2/e, Biztantra, 2007.

<b>Part A: Introduction</b>			
Program: <b>M.COM</b>	Year – <b>II</b>	Semester: <b>III</b>	w.e.f. Academic Session: <b>2023-24</b>
Course Code	<b>MCOMCFS305</b>		
Course Title	<b>Sales Promotion &amp; Advertising Management</b>		
Course Type	<b>THEORY</b>		
Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: <ul style="list-style-type: none"><li>• Explain the use of advertising and sales promotion as a marketing tool.</li><li>• Describe advertising and sales promotional appeals.</li><li>• Explain the appropriate selection of media.</li><li>• Discuss means of testing the effectiveness of advertising and salespromotion.</li><li>• Develop creative strategies for advertising.</li></ul>		
<b>Credit Value</b>	<b>4</b>		
<b>Total Marks</b>	<b>Internal Marks: 25</b> <b>External Marks: 75</b>	<b>Min. Marks: 40</b>	
<b>Part B: Content of the Course</b>			
Total Lectures: 40 /Total Hours:40			





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Website : [www.bilaspuruniversity.ac.in](http://www.bilaspuruniversity.ac.in)

**Unit-I : 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.

**Unit-II : Introduction of Advertising** : Concept, Functions and Significance of Advertising; Advertising Communication System and Perception Process; Setting Advertising Objectives; The DAGMAR Approach

**Unit-III: Advertising Strategy Planning**: Need for Advertising Strategy Planning; Steps Involved in Developing Advertising Strategy; Considerations in Developing Advertising Strategy; Advertising Organisation – Factors Considered and Organizational Approaches; Advertising Agency – Role and Functions; Organization of Agency; Advertiser and Agency Relationship; Agency Compensation.

**Unit-IV: Creation of Advertisements**: Advertising Appeals – Concept, Classification and Essentials; Advertising Copy – Copywriting and Structure of Copy; Advertising Layout – Concept, Functions and Principles.

**Unit-V : 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.



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## Part C - Learning Resources

Text Books, Reference Books, E-Resources

### TEXT/ REFERENCE BOOKS:

- Belch George and Michael Belch, *Advertising and Promotion*, Tata McGraw Hill.
- William Wells, John Burnet, and Sandra Moriarty, *Adverting Principles and Practice*, Prentice Hall of India.
- JaishriJethwaney and Shruti Jain, *Advertising Management*, Oxford University Press.



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<b>Part A: Introduction</b>			
Program: <b>M.COM</b>	Year – <b>II</b>	Semester: <b>III</b>	w.e.f. Academic Session: <b>2023-24</b>
Course Code	<b>MCOMCFS306</b>		
Course Title	<b>Security Analysis &amp; Portfolio Management</b>		
Course Type	<b>THEORY</b>		
Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: <ul style="list-style-type: none"><li>● Identify the investment opportunities and the nature of investment decisions.</li><li>● Interpret the investment environment and assess the procedural issues of the security markets.</li><li>● Choose from a framework of risk and return for enabling an understanding of the theoretical tenets of investment analysis.</li><li>● Discuss and explore the relational and exploratory methods and influences considered by technical analysts.</li><li>● Organize the various instruments and their regulatory systems on the Portfolio analysis.</li></ul>		
<b>Credit Value</b>	<b>4</b>		
<b>Total Marks</b>	<b>Internal Marks: 25</b> <b>External Marks: 75</b>	<b>Min. Marks: 40</b>	
<b>Part B: Content of the Course</b>			
Total Lectures: 40 /Total Hours:40			
<b><u>Unit-I: Introduction:</u></b> Meaning, Nature and Scope of Security Investment; Various Approaches for Investment Decisions; Investment Process; Various Attributes of Investment; Investment Environment -Instruments, Markets, Regulations etc.			
<b><u>Unit-II: Fundamental Security Analysis:</u></b> Meaning and Scope of Fundamental Analysis; Features and Impact of Economic Indicators and Industry Level Factors; Company Analysis – Financial Performance and Forecasting; Intrinsic Value of Shares.			
<b><u>Unit-III: Technical Security Analysis:</u></b> Meaning and Significance of Technical Analysis; Technical Analysis Vs. Fundamental Analysis; Traditional and Modern Tools of Technical Analysis; Various Forms of Efficient Market Hypothesis.			
<b><u>Unit-IV : Portfolio Analysis</u></b> : Security Risk and Return Vs. Portfolio Risk and Return; Various Components of Risks-Market Risk, Inflation Risk, Management Risk, Liquidity Risk, Business Risk Financing Risk etc.; Systematic Vs. Unsystematic Risks.			
<b><u>Unit-V : Portfolio Management</u></b> : Selection and Management of Optimum Portfolio Under Markowitz Model; Sharpe Model, Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Model; Portfolio Selection Under Risk-free Lending and Borrowing Assumptions; Portfolio Appraisal and Revision.			



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Website : [www.bilaspuruniversity.ac.in](http://www.bilaspuruniversity.ac.in)

## Part C - Learning Resources

Text Books, Reference Books, E-Resources

### TEXT/ REFERENCE BOOKS:

- Copeland and Weston, Financial Theory and Corporate Policy, 3Ed, Addison Wesley.
- Prasanna Chandra, Financial Management Theory and Practice, TMH, New Delhi.
- Weston J.F., Chung K.S. &Hoge , Mergers, Restructuring and Corporate Control, PHI.
- William H. Beaver & George Parker, Risk Management, Problems and Solutions, McGraw-ill.



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<b>Part A: Introduction</b>			
Program: <b>M.COM</b>	Year – <b>II</b>	Semester: <b>III</b>	w.e.f. Academic Session: <b>2023-24</b>
Course Code	<b>MCOMCFS307</b>		
Course Title	<b>Fund-Based Financial Services</b>		
Course Type	<b>THEORY</b>		
Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: <ul style="list-style-type: none"><li>• Understand the marketing environment and theoretical background related to the marketing of financial products and services.</li><li>• Appreciate the different marketing strategies used by the financial institutions and their marketing mix.</li><li>• Gain knowledge about the different promotional strategies used by financial institutions.</li><li>• Gain knowledge about the ethical issues in service marketing and how banks market their products and services.</li><li>• Gain insight into different marketing strategies adopted by the banks to market</li></ul>		
<b>Credit Value</b>	<b>4</b>		
<b>Total Marks</b>	<b>Internal Marks: 25</b> <b>External Marks: 75</b>	<b>Min. Marks: 40</b>	
<b>Part B: Content of the Course</b>			
Total Lectures: 40 /Total Hours:40			
<b><u>Unit I- Introduction to Financial Services</u></b> – concept – objectives – characteristics – classification of Financial Services-Scope-Causes- constituents - growth of Financial Services in India – new financial products and services, Innovative Financial Instruments- Financial Service sector in India - problems faced Regulatory framework.			
<b><u>Unit II: Merchant Banking</u></b> - meaning - definition - scope- functions - merchant banker's code of conduct – qualities for merchant bankers- SEBI Guidelines-Merchant banker's commission Merchant bankers in market making Process-Progress of merchant banking in India-Scope - Problems of merchant bankers Securitization- features-need-process of securitization Securitization in India.			
<b><u>Unit III: Factoring:</u></b> Meaning-Functions-Benefits-Cost of factoring-types of factoring- Discounting Difference between factoring and discounting – Advantages and Disadvantages of factoring.			
<b><u>Unit IV: Lease Financing</u></b> - characteristics, types of lease, financial lease vs. operating lease- leasing process - services of the lessor - advantages and limitations of lease financing. Hire purchasing - Definition and features - Rights of hirer– Bank credit for hire purchase- the difference between Hire Purchasing and Lease Finance.			
<b><u>Unit V: Venture capital</u></b> -features-scope of venture capital- Importance-Venture capital guidelines stages of Venture capital financing- The Indian Scenario: methods of venture financing. Credit Rating – Functions-origin – credit rating in India – benefits - credit rating Agencies in India: CRISIL - ICRA – CARE.			



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## Part C - Learning Resources

Text Books, Reference Books, E-Resources

### **TEXT/ REFERENCE BOOKS:**

- E.GordonK.Natarajan Financial Markets and Services Himalaya publishing House
- JelenaMandirFintech law and Regulation Edward Elgar Publishing ltd,
- Narayanan, Joseph Bonneau, Edward Felten, Andrew Miller, Steven Gold feder, Bit coin and Crypto currency Technologies: A Comprehensive Introduction Princeton University Press
- Dr.JosephAnbarasu, Boominathan. V.K, Manoharan. P and Gnanaraj.G Financial Services Sultan Chand & Sons



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<b>Part A: Introduction</b>			
Program: <b>M.COM</b>	Year - <b>II</b>	Semester: <b>III</b>	w.e.f. Academic Session: <b>2023-24</b>
Course Code	<b>MCOMCFS308</b>		
Course Title	<b>Risk Management &amp; Derivatives</b>		
Course Type	<b>THEORY</b>		
Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: <ul style="list-style-type: none"><li>• Understand derivatives in detail such as forward, futures, options, Greeks, swaps, etc.</li><li>• Understanding of option pricing models.</li><li>• Understand the concept of hedging, speculation, and arbitrage.</li><li>• Understand the principles and techniques of Derivatives</li><li>• Understand its Greeks, and Risk Management through the stock market.</li></ul>		
<b>Credit Value</b>	<b>4</b>		
<b>Total Marks</b>	<b>Internal Marks: 25</b> <b>External Marks: 75</b>	<b>Min. Marks: 40</b>	
<b>Part B: Content of the Course</b>			
Total Lectures: 40 /Total Hours:40			
<b>Unit-I: Conceptual Framework of Risk:</b> Concept of Uncertainty and Risk; Operating Risk and Financial Risk; Systematic Vs. Non-Systematic Risks; Component of Risks – Market Risk, Foreign Exchange Risk, Interest Rate Risk, Liquidity Risk and Purchasing Risk.			
<b>Unit-II: Conceptual Framework of Derivatives:</b> Concept and Types of Derivatives; Exchange Traded Markets; Over-The-Counter Markets; Forward Contracts; Forward Prices and Spot Prices; Futures Contracts; Options; Swaps; Types of Traders: Hedgers, Speculators and Arbitrageurs; Derivatives Market in India; Security Exchange Board of India-Guideline with Regard to Derivatives Trading in India.			
<b>Unit-III: Futures:</b> Mechanics of Futures Markets-Convergence of Futures Price to Spot Price; Delivery; Types of Traders and Types of Orders; Forward Vs. Futures Contracts; Hedging Strategies Using Futures.			
<b>Unit-IV: Options:</b> Types of Options; Option Positions; Underlying Assets-Stock Options, Foreign Currency Options, Index Options and Futures Options; Trading Factors Affecting Stock Option Prices; Put-Call Parity; Trading Strategies Involving Options.			
<b>Unit-V: Swaps:</b> Concept of Swaps; Mechanics of Interest Rate Swaps; Valuation of Interest Rate Swaps; Currency Swaps; Valuation of Currency Swaps.			
<b>Part C - Learning Resources</b>			
Text Books, Reference Books, E-Resources			
<b>TEXT/ REFERENCE BOOKS:</b> <ul style="list-style-type: none"><li>• Futures and Option Markets, John C. Hull, Pearson Education</li><li>• Management &amp; Derivative, Rene M. Stulz, Cengage</li><li>• Everett E. Adam and Ronald J Ebert, Production and Operation Management: Concepts, Models &amp; Behaviour, PHI New Delhi</li><li>• Derivatives &amp; Risk Management, Rajiv Srivastava, 4th Edition, Oxford Publication House</li></ul>			



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कोनी पुलिस थाना के सामने, बिलासपुर-रतनपुरमार्ग, कोनी, बिलासपुर (छ.ग.) 495009

Website : [www.bilaspuruniversity.ac.in](http://www.bilaspuruniversity.ac.in)

## SEMESTER-IV

<b>Part A: Introduction</b>			
Program: <b>M.COM</b>	Year - <b>II</b>	Semester: <b>IV</b>	w.e.f. Academic Session: <b>2023-24</b>
Course Code	<b>MCOMCFS401</b>		
Course Title	<b>Auditing</b>		
Course Type	<b>THEORY</b>		
Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: <ul style="list-style-type: none"><li>• Develop a conceptual understanding of the fundamentals of Auditing.</li><li>• Define Audit Environment.</li><li>• Explain the need for an independent audit.</li><li>• Define Auditing Standards.</li><li>• Define Audit Planning, Audit evidence, and audit reports.</li></ul>		
Credit Value	<b>4</b>		
Total Marks	<b>Internal Marks: 25</b> <b>External Marks: 75</b>	<b>Min. Marks: 40</b>	
<b>Part B: Content of the Course</b>			
Total Lectures: 40 /Total Hours:40			
<b>UNIT I Introduction:</b> Meaning and Objectives of Auditing. Types of Audit, Internal Audit. Audit Process Audit Programme, Audit and book, working papers and evidence, Preparation before commencing of Audit			
<b>UNIT II Internal Check System:</b> Routine Checking, Internal Check and Test Checking Internal Control and Audit Procedure.			
<b>UNIT III Independent financial audit:</b> Vouching; Verification and valuation of assets and liabilities; Audit of financial statements and audit report; Cost audit.			
<b>UNIT IV Company audit:</b> Appointment of auditor, Powers, Duties and Liabilities. Divisible Profits and Dividend. Auditor's report: Cleaned and Qualified report.			
<b>UNIT V Investigation:</b> Objectives, Difference between audit and investigations, Process of Investigation. Special audit of Banking Companies, Educational, Non-Profit Institutions, and Insurance Companies. Recent Trends in Auditing: Management audit; Energy audit; Environment audit; Systems audit; Safety audit			
<b>Part C - Learning Resources</b>			
Text Books, Reference Books, E-Resources			
<b>Text Books/Reference Books:</b> <ul style="list-style-type: none"><li>• L. N. Chopde, D.H. Choudhari, Dr. Baban Taywade. Auditing – Sheth Publishers Private Limited, Mumbai.</li><li>• Dr. K. R. Dixit, Auditing – Vishwa Publishers &amp; Distributors, Nagpur</li><li>• B. N. Tandon, S. Sudharsanam, S. Sundharabahu. Practical Auditing – S. Chand &amp; Company Ltd.</li><li>• S. K. Mehta, Auditing, Diamond Publication Pune.</li></ul>			





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Part A: Introduction			
Program: <b>M.COM</b>	Year - <b>II</b>	Semester: <b>IV</b>	w.e.f. Academic Session: <b>2023-24</b>
Course Code	<b>MCOMCFS403</b>		
Course Title	<b>Retail Marketing</b>		
Course Type	<b>THEORY</b>		
Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: <ul style="list-style-type: none"><li>• Clarify the concept and related terms in retailing.</li><li>• Comprehend the ways retailers use marketing tools and techniques to interact with their customers.</li><li>• Understand various formats of retail in the industry.</li><li>• Recognize and understand the operations-oriented policies, methods, and procedures used by the successful retailer in today's global economy.</li><li>• Understand the most valuable skills for a retail manager to possess</li></ul>		
Credit Value	<b>4</b>		
Total Marks	<b>Internal Marks: 25</b> <b>External Marks: 75</b>	<b>Min. Marks: 40</b>	
Part B: Content of the Course			
Total Lectures: 40 /Total Hours:40			
<p><b>Unit-I</b> An overview of Retailing – Trends in Retail Marketing – Scope of Retail Marketing – Retail formats – organized and unorganized formats – different types of organized formats –product retailing vs. service retailing – Globalization and retail formats.</p> <p><b>Unit-II:</b> Retail store location and layout – location strategy – location criteria – interior and exterior design layout –store design -internal and external atmospherics retail store Management planning – visual merchandising – space management – inventory management – vendor relationship – retail advertising and promotions.</p> <p><b>Unit-III:</b> Retail organization structure – recruitment, selection, and training of retail personnel – retail sales force management – legal process to establish a retail store in India – license requirement – regulatory compliances – issues and challenges in India.</p> <p><b>Unit-IV:</b> Information Technology (IT) application in retailing - Point of sale – back end IT applications – retail database – basic concepts, scope and role of Supply Chain Management (SCM) in retailing – planning and sourcing of supply chain operations – EDI – ERP – logistics planning – major drivers and problems regarding supply chain management.</p> <p><b>Unit-V:</b> The internationalization process and reasons – Retail Internationalization Theory International Retailers – regulation and economy – market selection and entry methods – future trends – contemporary issues and relevant case studies.</p>			
Part C - Learning Resources			
Text Books, Reference Books, E-Resources			



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Website : [www.bilaspuruniversity.ac.in](http://www.bilaspuruniversity.ac.in)

## **Text Books/Reference Books:**

- Swapna Pradhan (2013), “Retailing Management-Text and Cases”, 4th edition, TMH
- Nicholas Alexander and Anne Marie Doherty (2010), “International Retailing”, Oxford University Press.
- Bajaj C, TuliRajnish, Srivastava N V, (2017), Retail Management, Oxford University Press, New Delhi, 3rd Edition.
- Valarie Zeithaml and Mary Jo Bitner , (2018), Services Marketing, Tata McGraw Hill, 7th Edition



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<b>Part A: Introduction</b>			
Program: <b>M.COM</b>	Year - II	Semester: <b>IV</b>	w.e.f. Academic Session: <b>2023-24</b>
Course Code	<b>MCOMCFS404</b>		
Course Title	<b>Industrial Marketing</b>		
Course Type	<b>THEORY</b>		
Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: <ul style="list-style-type: none"><li>● Gain knowledge of industrial marketing as a theoretical field</li><li>● Understand and analyze how companies create and deliver value to suppliers, intermediaries, and new and existing customers.</li><li>● Explain and analyze buying- and selling processes between firms.</li><li>● Understand and analyze how companies can establish and develop cooperative relationships with customers.</li><li>● Understand the significance of CSR and sustainability for B2B Strategic decision making.</li></ul>		
<b>Credit Value</b>	<b>4</b>		
<b>Total Marks</b>	<b>Internal Marks: 25</b> <b>External Marks: 75</b>	<b>Min. Marks: 40</b>	
<b>Part B: Content of the Course</b>			
Total Lectures: 40 /Total Hours:40			
<b>Unit-I: Introduction:</b> Nature, Scope, Characteristics, and Significance of Industrial Marketing; Environmental Forces Affecting Industrial Marketing; Industrial Marketing Vs. Consumer Marketing <b>Unit-II: Industrial Buyer and Market Segmentation:</b> Types and Characteristics of Industrial Buyers; Stages in Industrial Buying Process; Participants in Industrial Buying Process; Industrial Market Segmentation – Concept and Bases; Two-Stage Market Segmentation (Wind & Cardozo Model) <b>Unit-III: Industrial Product and Pricing:</b> Concept and Types of Industrial Products; Product Life Cycle; Product Portfolio Analysis; Hofer's Product-Market Evolution Matrix, Boston Consulting Group (BCG) Matrix, New Product Development Process; Causes of New Industrial Product Failures; Pricing in industrial marketing: Pricing Environment, The Pricing Process in Industrial Marketing, Factors affecting industrial pricing decision, Pricing Strategy <b>Unit-IV: Industrial Distribution Channels and Promotion:</b> Structure of Industrial Channel, Types of Industrial Middlemen/Intermediaries, Push and Pull Strategy; Developing Industrial Marketing Communication Programme; Industrial Marketing Promotion Mix – Personal Selling, Sales Promotion, Advertising and Publicity. <b>Unit-V: Industrial marketing logistics and the marketing of industrial products:</b> logistics system / physical distribution, just-in-time (JIT) system, tasks of physical distribution, elements of customer Service, Marketing of Natural Raw Materials; and Marketing of Operating Supplies.			



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## Part C - Learning Resources

Text Books, Reference Books, E-Resources

### Text Books/Reference Books:

- Industrial Marketing – P K Ghosh
- Industrial Marketing – Hawaldar
- Alexander, R.S. Cross, J.S. & Hill, M.: Industrial Marketing, Richard Irwin, Homewood, Illincies.
- Reeder & Reeder: Industrial Marketing, Prentike Hall, India.
- Cox. F. (Jr.): Industrial Marketing Research, John-Wiley & Sons, New York, 1971.
- Fisher, L. : Industrial Marketing, Business Books, 1969.



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<b>Part A: Introduction</b>			
Program: <b>M.COM</b>	Year - <b>II</b>	Semester: <b>IV</b>	w.e.f. Academic Session: <b>2023-24</b>
Course Code	<b>MCOMCFS405</b>		
Course Title	<b>Rural Marketing</b>		
Course Type	<b>THEORY</b>		
Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: <ul style="list-style-type: none"><li>• Understand the concept of Rural Market &amp; rural customer</li><li>• Identify the process of Rural Marketing</li><li>• Understand the marketing mix in rural markets</li><li>• Understand the innovations being done for rural markets</li><li>• Familiarize concepts of Rural Marketing, the nature of the Rural Consumer, and marketing of agricultural inputs and produce.</li></ul>		
<b>Credit Value</b>	<b>4</b>		
<b>Total Marks</b>	<b>Internal Marks: 25</b> <b>External Marks: 75</b>	<b>Min. Marks: 40</b>	
<b>Part B: Content of the Course</b>			
Total Lectures: 40 /Total Hours:40			
<b><u>UNIT I Introduction to Rural Marketing:</u></b> Rural Marketing: Concept, Scope, Nature and Evolution of Rural Marketing, Rural Marketing Strategies-4P's, Rural Infrastructural Facilities – Warehousing, Cold Storage, Logistics.			
<b><u>UNIT II Indian Rural Market:</u></b> Profile, Rural vs. Urban Market, Importance of Branding, Scope and Importance of Transportation Networking in Rural Markets. • Problems of Rural Consumers: Adulteration, Short Weight and Measures, Unfair Warranties and Guarantees, Unreasonable Pricing, Challenges and Future of Rural Marketing.			
<b><u>UNIT III Consumer Behaviour and Rural Marketing:</u></b> Consumer Behaviour: Characteristics of Buying Behaviour- Awareness, Understanding, Consumer Purchase Decision, Importance of Rural Marketing Communication, Salesmen Influence.			
<b><u>UNIT IV</u></b>			
<b><u>Agricultural Marketing:</u></b> Agricultural Marketing- Importance, Prospects and Issues, Role of Cooperatives and Self Help Groups (SHG) in Rural Marketing			
<b><u>Commodity Boards:</u></b> Role and Contribution of Commodity Boards in Generating Revenue to Government and Employment in Rural India., Agricultural Exports: Composition and Contribution of Agricultural Exports in Generating Revenue for India- Food Grains, Organic products, Role of Agricultural & Processed Food Products Export Development Authority (APEDA)			
<b><u>UNIT V</u></b>			
Recent Trends in Rural Marketing			
<b><u>E-Commerce:</u></b> Importance of E-Commerce and Impact of E-Marketing on rural consumers, Concept of Digital Village, Role of Social Media in rural marketing. Information Technology: Impact of IT in Agricultural Marketing, Online Marketers: Role of Online Marketers, Growth and Challenges			



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## Part C - Learning Resources

Text Books, Reference Books, E-Resources

### Text Books/Reference Books:

- Rama Bijapurkar (2007), We are Like That Only, the logic of Consumer India, Penguin Books
- Prahalad C.K (2008), Fortune at the Bottom of the Pyramid, Pearson Publication
- R V Badi, N V Badi, Rural Marketing, 2008, Himalaya Publishing House.
- U C Mathur, Rural marketing, Text and Cases, 2008, excel books
- CSG Krishnamacharyulu, Lalitha Ramakrishnan, Cases in Rural marketing, An Integrated Approach, 2006, Pearson Publication



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Part A: Introduction			
Program: M.COM	Year - II	Semester: IV	w.e.f. Academic Session: 2023-24
Course Code	MCOMCFS406		
Course Title	Working Capital Management		
Course Type	THEORY		
Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: <ul style="list-style-type: none"><li>• Understand the meaning, need, and importance of working capital for the smooth functioning of an entity.</li><li>• Understand the factors that determine the working capital.</li><li>• Understand the various components of working capital with its management.</li><li>• Learn the methods of estimating working capital.</li><li>• Learn the importance and management of treasury (cash) in an entity.</li></ul>		
Credit Value	4		
Total Marks	Internal Marks: 25 External Marks: 75	Min. Marks: 40	
Part B: Content of the Course			
Total Lectures: 40 /Total Hours:40			
<b>Unit-I: Introduction:</b> Concept of Working Capital; Components of Working Capital; Interdependence among Components of Working Capital; Estimating Working Capital Needs; Factors Affecting the Need for Working Capital; Managing Working Capital; Objectives of Working Capital Management; Working Capital Analysis – Fund Flow.			
<b>Unit-II: Financing Working Capital:</b> Sources of Working Capital Finance – A Brief Overview of Long-term and Short-term Sources of Finance; Long-term Vs. Short-term Sources-Speed, Flexibility, Cost, Risk Liquidity, and Profitability; Alternative Current Assets and Financing Policies— Maturity Matching Self Liquidating Policy, Aggressive Policy, Conservative Policy; The Concept of Zero Working Capital.			
<b>Unit-III: Management of Cash:</b> Motives for Holding Cash; Need for and Objectives of Cash Management Cash Forecasting and Cash Budgets; Cash Cycle; Cash Float; Control of Float – Managing Collections and Disbursements; Near-Cash-Marketable Securities – Concepts, Types, Need For and Investment Strategy.			
<b>Unit-IV: Management of Receivables:</b> Concept and Nature of Receivables; Purpose of Receivables; Costs and Benefits of Receivables; Factors Affecting Size of Receivables; Managing Receivables – The Profit Decision and Optimum Size Determination; Sound Credit Policy – Credit Standard and Credit Limit, Credit Period, Cash Discounts and Collections.			
<b>Unit-V: Management of Inventory:</b> Concept, Nature, and Components of Inventory; Benefits of Holding Inventory; Risks and Costs of Inventory; Managing Inventory – Minimizing Costs and Optimum Size Determination; Inventory Management System- Economic Order Quantity Subsystem, Reorder-Point Subsystem, Stock-Level Subsystem, and Tying Together the Subsystems into a Total Inventory Management System; ABC Analysis of Stock; Just in Time Concept of Inventory Management.			
Part C - Learning Resources			
Text Books, Reference Books, E-Resources			



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Text Books/Reference Books को भवन के सामने, बिलासपुर-रतनपुरमार्ग, कोनी, बिलासपुर (छ.ग.) 495009

- Hrishikes Bhattacharya Working Capital Management strategies and Techniques present hall of India 2001.
- Joshi R.N. Cash Management, New Age International Publishers 1999.
- Chitnis, K.M. Working Capital Management of large Industrial units, Dastane Ramachandra and company Poona





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<b>Part A: Introduction</b>			
Program: <b>M.COM</b>	Year - <b>II</b>	Semester: <b>IV</b>	w.e.f. Academic Session: <b>2023-24</b>
Course Code	<b>MCOMCFS407</b>		
Course Title	<b>Strategic Financial Management</b>		
Course Type	<b>THEORY</b>		
Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: <ul style="list-style-type: none"><li>● Recognize the current market scenario and upgrade the skills and knowledge of long-term sustainability.</li><li>● Absorb changing scenarios in the Banking Sector and provide guidance towards choosing banking as a career option and also study made on financial management in the banking sector.</li><li>● Learn the contemporary issues related to financial management.</li><li>● Understand various Techniques and Models of Strategic Financial Management.</li></ul>		
Credit Value	<b>4</b>		
Total Marks	<b>Internal Marks: 25</b> <b>External Marks: 75</b>	<b>Min. Marks: 40</b>	
<b>Part B: Content of the Course</b>			
Total Lectures: 40 /Total Hours:40			
<b><u>Unit-I: Introduction:</u></b> Strategic Management, Mission, Scope, Objectives, Strategies and Operating Plans Process of Strategic Management; Strategic Financial Management; Changing Environment of Business Finance – Recent Trends and Financial Strategies; Financial Fundamental Analysis – Economy Analysis Industry and Competition Analysis, and Company Analysis.			
<b><u>Unit-II: Corporate Valuation:</u></b> Concept of Value; Value Creation through Required Rate of Return – NPV and IRR Approach; Book Value of the Corporate Entity – Intrinsic Value; Adjusted Book Value of the Corporate Unit; Current Market Valuation Model; Cost Theory of Valuation; Earnings Theory of Valuation The Gordon Model of Valuation; Discounted Cash Flow Model.			
<b><u>Unit-III: Business Growth and Corporate Reorganisation:</u></b> Reorganisation for Growth – A Brief Overview of Expansion, Diversification, Alliances and Cooperation, and Mergers and Acquisitions Corporate Growth and Financial Structure Redesigning – Leveraged Recapitalisation, Leveraged Buyouts and Share Buyback; Growth Companies- Dividend Policy and Cash Dividends Vs Share Buyback.			
<b><u>Unit-IV : Corporate Merger and Takeover:</u></b> Mergers-Concept and Types; Reasons for Merger; Legal Aspects of Merger; Merger Exchange Ratio; Evaluating a Merger-Capital Budgeting Framework; Corporate Takeover-Concept of Friendly and Hostile Takeover; Takeover Regulations in India; Takeover Defense Mechanism.			
<b><u>Unit-V : Managing Corporate Sickness and Corporate Restructuring:</u></b> Concept of Corporate Sickness Sickness Scenario in India; Causes of Sickness; Symptoms of Sickness; Predicting Sickness- Financial Ratios and Altman Model; Reorganisation for Growth-Stifled Corporate Entity – Share Buyback Divestiture, Sell-Offs, Spin-Offs and Equity Carve-Outs; Distressed Restructuring-Voluntary Settlements and DIP Financing for Reconstruction; Formulating Revival Plan.			



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## Part C - Learning Resources

Text Books, Reference Books, E-Resources

### **Text Books/Reference Books:**

- Rajni Sofat & Preeti Hiro, Strategic Financial Management, Phi, Delhi, 2011.
- Weaver & Weston, Strategic Corporate Finance, Cengage Learning, Delhi, 2001.
- Chandra, Prasanna, Financial Management, Tata McGraw Hill, Delhi, 2007.
- Financial Markets and Institutions, S Gurusamy, Thomson.



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<b>Part A: Introduction</b>			
Program: <b>M.COM</b>	Year - <b>II</b>	Semester: <b>IV</b>	w.e.f. Academic Session: <b>2023-24</b>
Course Code	<b>MCOMCFS404-C</b>		
Course Title	<b>Project Management</b>		
Course Type	<b>THEORY</b>		
Course Learning Outcomes (CLO)	At the end of this course, the students will be able to: <ul style="list-style-type: none"><li>● Evaluate and select the most desirable projects.</li><li>● Apply appropriate approaches to plan a new project and develop a project</li><li>● Identify the important risks facing a new project.</li><li>● Outline the need for Project Management</li><li>● Highlight different techniques of activity planning</li></ul>		
<b>Credit Value</b>	<b>4</b>		
<b>Total Marks</b>	<b>Internal Marks: 25</b> <b>External Marks: 75</b>	<b>Min. Marks: 40</b>	
<b>Part B: Content of the Course</b>			
Total Lectures: 40 /Total Hours:40			
<b>Unit-I:</b> Conceptual Framework to Project and Project Management; Topologies of Projects, Phases of a Project Life-cycle; Stages of a Project; Project Management Team.			
<b>Unit-II:</b> Project Ideas; Screening of Ideas; Pre-feasibility Study; Support Study; Feasibility Study; Detailed Project Report; Project Appraisal.			
<b>Unit-III:</b> Major Cost Components of the Project; Sources of Project Financing; Planning Capital Structure; Cost of Production and Profitability Estimate; Cash Flow Estimates; Projected Balance Sheet; Break-even Analysis.			
<b>Unit-IV:</b> Investment Evaluation under Certainty; Risk and Uncertainty; Project Evaluation Techniques- Pay-Back Period, Profitability Index, Net Present Value, Internal Rate of Return, Certainty Equivalent Approach, and Sensitivity Analysis.			
<b>Unit-V:</b> Project Organisation; Project Planning and Scheduling; GANTT Charts; Critical Path Method; Programme Evaluation Review Technique.			
<b>Part C - Learning Resources</b>			
Text Books, Reference Books, E-Resources			
<b>Text Books/Reference Books:</b> <ul style="list-style-type: none"><li>● PMP - Project Management Professional - “Study Guide” - By KimiHeldman</li><li>● Project Management - By S. Choudhary</li><li>● Text Book of Project Management - By P Gopalakrishnan, V. E. Ramamoorthy</li><li>● Project Management - By Prasanna Chandra</li></ul>			