

# PATNA UNIVERSITY

DEPARTEMENT OF APPLIED ECONOMICS AND COMMERCE

REVISED AND UP-DATED COURSE STRUCTURE TO BE  
IMPLEMENTED FROM THE SESSION: 2015-2016

|                     |  |           |
|---------------------|--|-----------|
| MC 101              | Management Concept and organisational Behavior | 100 Marks |
| MC 102              | Human Resource Management                      | 100 Marks |
| MC 103              | Managerial Economics                           | 100 Marks |
| MC 104              | Corporate Financial Accounting                 | 100 Marks |
| <b>Semester - 2</b> |  |           |
| MC 201              | Accounting for Managerial Decisions            | 100 Marks |
| MC 202              | Marketing Management                           | 100 Marks |
| MC 203              | Financial Management                           | 100 Marks |
| MC 204              | Statistical Discussion                         | 100 Marks |

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**PATINA UNIVERSITY**

**DEPARTMENT OF APPLIED ECONOMICS AND COMMERCE**

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**Semester-III**

|   |  |  |
|---|--|--|
| MC301   | Corporate Legal Framework                          |  |
| MC 302  | Corporate Tax Planning and Management              |  |
| MC 303  | Strategic Management                               |  |
| MC304   | Research Methodology                               |  |
| <b>OPTIONAL GROUP-I FINANCE AREA SEMJESTE1MV</b>      |  |  |
| MCF 401   | Financial Institutions and Markets                 |  |
| MCF 402   | Derivatives and Risk Management                    |  |
| MCF 403   | Security Analysis and Portfolio Management         |  |
| MCF 404   | Working Capital Management                         |  |
| <b>OPTIONAL GROUP-II MARKETING AREA</b>               |  |  |
| MCM401  | Advertising and Sales Management                   |  |
| MCM 402   | Marketing Research                                 |  |
| MCM 403   | International Marketing                            |  |
| MCM 404   | Strategic Management                               |  |
| <b>OPTIONAL QKOHIP-ni INTERNATIONAL BUSINESS AREA</b> |  |  |
| MCIB401   | International Business Environment                 |  |
| MCIB 402  | International Marketing                            |  |
| MCIB 403  | Foreign Trade Policy, Procedures and Documentation |  |
| MCIB 404  | International Accounting                           |  |

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**MASTER OF COMMERCE (M. COM.)**

**SEMESTER-I**

**COURSE INPUT DETAILS**

**MC 101. MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOR**

**Objective**

The objective of this Course is to help students understand the conceptual framework of management and organisational behavior.

**Course Inputs**

- Unit I.** **Schools of Management Thought:** Human behavior and social system school; Function of Modern Management.
- Unit II.** **Organisational Behavior:** Organisational behavior – concept and significance; Relationship between Management and organisational behavior; Basis of emotional intelligence and Management of stress.
- Unit III.** **MOTIVATION AND LEADERSHIP:** Process of motivation; Theories of motivation -need hierarchy theory, theory X and theory Y, two factor theory. Leadership; Concept; Leadership styles; Theories –trait theory, behavioral theory.
- Unit IV.** **Organisational Conflict:** Dynamics and management; Sources, levels and types of conflict; Resolution of conflicts.
- Unit V.** **Organisational Development:** Concept; Need for change, resistance to change.

**References**

Griffin, Ricky W: Organizational Behavior, Houghton Mifflin co., Boston.

Hellreigei, Don, JoJin W. Slocum, Jr., and Richard W. Woodman: Organisational Behavior, South Western College.

Publishing, Ohio;

Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson: Management of Organisational Behavior: Utilising Human Resources, Prentice Hall, New Delhi.

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Ivachevich; John and Michael. T. Malheson; Organizational Behavior and Management, Business Publication Inc., Texas.

Koontz, Harold, Cyril O'Donnell, and Heinz Weilmqb: Essential of Management, Tata McGraw-Hill, New York.

Luthans, Fred: Organisational Behavior, McGraw-Hill, New York.

Nevvstrom, John W. and Keith Davis: Organisational Behavior: Human Behavior at Work, Tata McGraw-Hill, New Delhi.

Robbins, Stephin P, and Mary! Coulter: Management, Prentice Hall New Delhi;  
Robbins, Stepliin P: Organisational Behavior, Prentice Hall New Delhi.

Steers, Richard M. and!. Stewart Black: organisational Behavior, Harper, Collins College Publishers, New York.

Sukia, Madhukar: Understanding Organisations; Organisaion Theory and Practice in India, Prentice Hall, New Delhi.

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## **MC 102. HUMAN RESOURCE MANAGEMENT**

### **Objective**

**This Course is Developed keeping in view (lie understanding in depth of role of Human Resource Management in the Corporate World.**

### **Unit I. HUMAN RESOURCE MANAGEMENT AND PLANNING**

Concept, Objectives, Nature and Scope of the Human Resource Management. HR Functions. Meaning, Objectives and Importance of Human Resource Planning. Problems in HR Planning.

### **Unit II. HUMAN RESOURCE ACQUISITION AND DEVELOPMENT**

Meaning of Recruitment. Various Sources. Definition of Selection and Selection Process. Placement, Induction, Training and Management Development Programme. Meaning and Importance. Methods and Procedures of Training.

### **Unit III. JOB EVALUATION AND PERFORMANCE APPRAISAL**

Meaning Importance and Methods of Job Evaluation Concept, Objectives and Importance of Performance Appraisal, Methods of Performance Appraisal. Problems of Performance Appraisal.

### **Unit IV. COMPENSATION AND GRIEVANCE MANAGEMET**

Elements of Compensation. Factors Affecting Compensation. Cause of Employees Grievance. Grievance Procedure, Management of Employees Grievance.

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**Unit V. HUMAN RESOURCE AUDITING**

Meaning and Objectives of HR Audit. Need for HR Audit. Methods of HR Audit.

| <b>AUTHOR</b>                 | <b>BOOK</b>                                  |
|-------------------------------|--|
| Arun Monappa and S.S. Mirza   | Personal Management                          |
| Aswathappa K.                 | Human Resource and Personal Management.      |
| Blum and Naylor               | Social Foundation and Industrial Psychology. |
| Dale Yodder                   | Personal Management and Industrial Relation  |
| De Cenzop D.A. & Robbins S.P. | Human Resource Management                    |
| E.B. Flippe                   | Principal of Personal Management             |
| Guy, V. and Mattock, J.       | The New International Manager                |
| Holloway, J. Ed.              | Performance Measurement and Evaluation.      |
| Monappa, A. & Saiyadain, M.   | Personal Management                          |
| Stone Lioyed & Leslie W. Rue  | Human Resource and Personal Management       |
| Strause and Sayles            | Personal: The Human Problems of Management   |
| Tiffin and Mc Cormic          | Industrial Psychology                        |

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## **MC 103. MANAGERIAL ECONOMICS**

### **Objective**

This course develops managerial perspective to economic fundamentals as aids to decision making under given environmental constraints.

### **Course Inputs.**

- Unit I. Nature and Scope of Managerial Economics:** Objective of a firm; Distinction from Traditional economics.
- Unit II. Theory of Consumer Choice:** Cardinal Utility approach, indifference approach, Demand estimation for major consumer durable and non- durable products; Demand forecasting techniques.
- Unit III. Production Theory:** Production function- Production with one and two variable inputs; stages of production; Economies of scale; Cost theory and estimation; Short and long run; cost function- their nature, shape and inter- relationship; Law of variable proportions; Law of returns to scale.
- Unit IV. Pricing Practices:** Method of price determination in practice; Pricing of multiple products; Price discrimination; International price discrimination and dumping.
- Unit V. Business Cycles and Inflation:** Nature and phases of business cycle; Definition, Characteristics and types of inflation, inflation in term of demand-pull and cost- push factors; Effects of inflation.

### **References**

- Baurnol, William J: Economic Theory and Operations Analysis, Prentice Hall, London.
- Baya, Michael R: Managerial Economics and Business Strategy, McGraw Hill (nc. New York.
- Chopra, O.P: Managerial Economics, .Tata McGraw Hall, Delhi.
- Dean, Joel: Managerial Economics, Prentice Hall, Delhi.
- Dholakia, R.H. and A.L. Oza: Micro Economics for Management Students, Oxford University Press, New Delhi.
- Eaton, B.Curtis and Diane Faton: Micro Economics, Prentice Hall, New Jersey.

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Haynes, W.W., V. L. Mote and S. Paul: Managerial Economics Analysis cases, Prentice Hall India, Delhi.

Peterson, H. Craig and W. Cris Lewis: Managerial Economics, Prentice Hall, Delhi.


Salvatore, Dominick: Managerial Economics in a. Global Economy, McGraw Hill, New York.

Varian, H.R: International Microeconomics; A Modern Approach, East West Press, New Delhi.

Varshney RL and Maheshwari KL: Managerial Economics; Sultan Chand Sons, New Delhi.

Dwivedi DN: Managerial Economics, Vikas Publishing House, New Delhi.

Adhkary M. Business Economics, Excel Books, New Delhi.

  
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## **MC 104. CORPORATE FINANCIAL ACCOUNTING**

### **Objective**


The objective of this is to aware the students towards advanced accounting issues and practices such as maintenance of company accounts, valuation of goodwill and shares, and handling accounting adjustments.

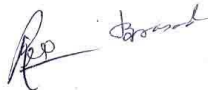
### **Course Inputs**

- Unit I. Introduction to international financial reporting system (IFRS), problems of convergence of IAS into IFRS. Brief introduction about IAS and AS of India
- Unit II. Valuation of goodwill and shares.
- Unit III. Accounting issues relating to amalgamation, and reconstruction of companies.
- Unit IV. Accounting for holding and subsidiary companies.
- Unit V. Voyage accounts, Investments accounts and accounting for underwriting of shares.

### **References**

- Beams, F. A.: Advanced Accounting, Prentice Hall, New Jersey.
- Deareen, J, and S.K Bhatlacharya: Accounting for Management, Vikas Publishing House, New Delhi.
- Engler, C., L.A Bernstein; and K.R Lambert; Advanced Accounting, Irwni, Chicago.
- Fischer, P.M.. W.J. Taylor and J.A: Leer: Advanced Accounting, South Western, yho.
- Gupta R.L.: Advanced Financial Accounting, S.Chand & Co., New Delhi.
- Keiso D.E. and J.J Weygandt: Intermediate Accounting, John Wiley and sons, NY.
- Maheshwari, S.N: Advanced Accountancy - Vol. 11, Vikas Publishing House, New Delhi
- Monga, J.R; Advanced Financial Accounting Mayoer Paperbacks, Noida.
- Narayanaswami, R: Financial: A Managerial prospective, Prentice Hall of India, Delhi.
- Neigs, R. F. : Financial Accounting, Tata McGraw Hill, New Delhi. Shukla, M.C. and T.S.
- Grewal: Advanced Accountancy, Sultan Chand & Co., New Delhi. Warren, C. S. and P.E.
- Fees: Principles of Financial and Managerial Accounting, South-Western, Ohio.

  
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## SEMESTER-II

### **MC 201. ACCOUNTING FOR MANAGERIAL DECISION**

#### **Objective**

The objective of this course is to acquaint students with the accounting concepts, tools and techniques for managerial decisions.

**Fifty percent questions must be asked from practical problems.**

#### **Course Inputs**

- Unit I. Introduction of Accounting:** Management accounting as a area of accounting; objective, nature, and scope of management accounting. Responsibility accounting-Meaning and significance; Responsibility centres-cost centre, profit centre, revenue centre and investment centre, problems in transfer pricing
- Unit II. Budgeting: Definition of budget;** Essentials of Budgeting; types of budget functional, Muster, etc.; Fixed and flexible budget; Budgetary control; Zero-base budgeting; Performance budgeting.
- Unit III. Standard Costing and Variance Analysis:** Standard costing as a control technique; setting of standards and their revision; Variance analysis-meaning and importance, kinds of variances and their uses – material, labour and overhead variances.
- Unit IV. Marginal Costing and Break- even analysis:** Concept of marginal cost; marginal costing and absorption costing; Marginal costing versus direct costing; Cost- volume- profit analysis; Break-even analysis; Assumptions and practical applications of break -even analysis; Decisions regarding sales-mix, make or buy decisions and discontinuation of a product line etc.

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**Unit V. Reporting to Management:** Objective of reporting, Types of reports, modes of reporting, reporting at different levels of management."

**References**

Anthony, Robert: Management Accounting, Tarapore-waJa, Mumbai.

Barileld, Jessie, Ceily A. Raiborn and Michael R. Kenney: Cost Accounting: Traditions and Innovations, South;- Western College Publishing, Cincinnati, Ohio.  
Decoster, Don T. and Elden: L.; Schafer Management Accounting; A Decision Emphasis, John Wiley and sons Inc., New York.

Garrison, Ray H. and Eric W, Noreen: Management Accounting, Richard D. Irwin, Chicago.

Hansen, Don R, and MaryannelM.. Moreen; Management Accounting, South western,College Publishing, Cincinnati.

Ohio. Horngren, C. T., Gary L. Sundem, and William O. Stratton: Introduction of Management Accounting, Prentice Hall, Delhi

.Horngren, C.T., George Foster and Srikant M. Daliar: Cost Accounting: A Managerial Emphasis, Prentice Hall Delhi.

Lall, B.M., and I.C. Jain: Cost Accounting, Vani Publishing, Delhi.

Welsch Glenn A., Ronald W. Hilton, and Paul N. Gordon: Budgeting, Profit Planning and Control, Prentice Hall, Delhi.

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**MC 202. MARKETING MANAGEMENT**

**Objective**

The objective of this course is to facilitate understanding of the conceptual framework of marketing and its application in decision making under various environmental constraints.

**Course Inputs**

**Unit I. BASIC CONCEPT OF MARKETING, ITS ANALYSIS AND SELECTION:** Concept, nature, scope and importance of marketing; Marketing environment —macro and micro components and their impact on marketing decisions. Market segmentation and positioning.

**Unit II. PRODUCT AND PRICING DECISIONS:** Concept of a product; Classification of ' products; Major product decisions; Product lines and product mix Branding; Packaging and labeling; Product life cycle. Factors affecting price determination; Pricing Policies and strategies.

**Unit-III. Distribution Channels and Physical Distribution Decisions:** Nature, Function and types of distribution Channels; Channel management decisions: Retailing and wholesaling.

**Unit IV. Promotion Decisions and Marketing:** Communication process; Promotion mix- advertising, personal selling, sales promotion, publicity and public relation; determining advertising budget.

**Unit V. Issue and Developments in Marketing:** Social, ethical and legal aspects of marketing; Marketing of services; International Marketing; Green marketing; Cyber marketing.

**References:**

Philip Kotler and Gary Armstrong: Principal of Marketing, Prentice Hall, New Delhi.

Kotler, Philip; Marketing Management-Analysis, Planning, Implementation and Control, Prentice Hall, New Delhi.

Majumdar, Ramanuj: Product management in India, Prentice Hall, New Delhi.

Mc Carthy, E. Jenome and William D., Perreault Jr. Basic Marketing : Managerial Approach, Richard D. Irwin.

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Ramaswami , V. S. and Namakumari, S : Marketing Management MacMillan India, New Delhi.

Srinivasan. R: Case Studies in Marketing : The Indian Context Prentice Hall, New Delhi.

Stanton, William J., and Charles Futrell: Fundamental of Marketing: McGraw Hill Publishing Co., New York.

Still, Richard R, Edward W, Cundiff and Norman A.P. Govoni: Sales Management:

Decision, Strategic and Cases, Prentice Hall, New Delhi.

  
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## MC 203. FINANCIAL MANAGEMENT

### Objective

The objective of this course is to help students to understand the conceptual framework of Financial Management, and its application under various environmental constraints.

**Fifty percent questions must be asked from practical problems.**

### Coarse Inputs

**Unit I. Financial Management:** Meaning, Nature and Scope of finance; Financial goal- profit vs. wealth maximization.

**Unit II. Capital Budgeting:** Mature of Investment decisions; Investment evaluation criteria-net present value, Internal rate of return, profitability index, Payback period, accounting rate of return; NPV and IRR comparison.

**Unit III. Cost of Capital:** Meaning and significance of cost of Capital; Calculation of cost of debt, preference capital, equity capital and retained earning; Combined cost of capital (weighted).

**Unit IV. Leverage and Capital Structure theories:** Measurement of leverage; Effects of operating and financial .leverage on profit; Concept and factors affecting Capital structure, Capital structure theories; Net Income and net operating income Approach.

**Unit V. Dividend Policies:** Issues in dividend decision, Walter's model, Gordon's model, M-M hypothesis. Forms and types of dividend.

### References:

Bhattacharya, Hrishikesh, Working Capital Management: Strategic and Techniques, Prentice Hall, New Delhi.

Brealey, Richard A and Steward C. Myers: Corporate Finance, McGraw Hill, Int. Ed., New York.

Chandra, Prasanna: Financial Management, Tata McGraw Hill, Delhi.

Hampton, John: Financial Decision Making, Prentice Hall, Delhi.

Pandey, I.M : Financial Management, Vikas Publishing House, Delhi.

Van Home, J. C. and J.M Waehowicz Jr.: Fundamentals of Financial

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Management, Prentice Hall, Now Delhi.

Pinches, George E: Essentials of Financial Management; Harper and Row, New York.

Khan MY, Jain PK: Financial Management: Tata McGraw Hill, New Delhi.

Archer, Stephin, H., Choate G Marc, Racette, George: Financial Management;  
John Wiley, New York.

Block, Stanley B, Geoffrey A Hilt: Foundations of Financial Management;  
Richard D.

Irwin, Homewood, Illinois.

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**MC 204. STATISTICAL METHODS**

**Objective**

The objective of this course is to make the students learn the application of Statistical tools and technique for decision making.

**Course Inputs**

**Unit I. Univariate Analysis:** An overview of Central Tendency Dispersion and skewness.

**Unit II. Correlation and Regression Analysis;** Two variable cases.

**Unit III. Statistical Testing:** Point and interval estimation of population mean, proportion, and variance; Statistical testing- hypotheses and errors; sample size; Large and small sampling tests-Z Test, T test, and F tests, chi- square tests.

**Unit IV. Probability theory and Distribution:** Probability- Classical, relative, and subjective probability; Addition and multiplication probability models; Conditional probability and Bayer's theorem.

Binomial, Poisson/and normal distribution;' their! characteristics and Application

**Unit V. Statistical Quality Control:** Causes of variations in quality characteristics; Quality control charts-; purpose and logic; Constructing a control chart- computing the control limits (X. and R Chart). Process under control and out of control; Warning limits; Control charts for attributes fraction defectives and number of defects; Acceptance sampling-CASE STUDY.

**Reference:**

Hooda, R.P: Statistics for Business and Economics, Macmillan, New Delhi.

Heinz, Kohler: Statistics for Business & Economics, Harper Collins, New York,

Hien, L.W: Quantitative Approach to Managerial Decisions, Prentice Hall, New Jersey,

Lawrence B. Morse: Statistical for Business and Economics, Harper Collins, NY.

Levin, Richard I. and David S Rubbin: Statistics for Management, Prentice Hall, New Delhi.

Watsnam Terry J. and Keith Parramor: Quantitative Methods in Finance,

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## Semester-III

### **MC 301. CORPORATE LEGAL FRAMEWORK**

#### **Objective**

The objective of this course is to provide knowledge of relevant provisions of various laws influencing business operations.

#### **Course Inputs**

- UNIT I. The Companies Act, 1956 (Relevant Provisions):** Definition, Types of companies; Memorandum of Association; Articles of Association; Prospectus; Share Capital and Membership; Meetings and Resolutions; Winding up and Dissolution of Companies.
- UNIT II. The Negotiable Instruments Act, 1881:** Definition, Types of Negotiable Instruments; Essential Features; Negotiation; Holder and Holder in Due Course; Different Types of Cheques; Endorsement and Crossings of Cheque;
- UNIT III. Legal Environment for Security Markets:** SEBI Act, 1992- Organisation and Objectives of SEBI; Role of SEBI in controlling the security markets.
- UNIT IV. Restrictive and Unfair Trade Practices, Consumer Protection Act:** Restrictive Trade Practices; Unfair Trade Practices. The Consumer Protection Act, 1986-Salient features;
- UNIT V. Regulatory Environment for International Business:** FEMA Act, 1999, WTO: Regulatory framework of WTO, Basic Principles and its Charter; WTO-provisions relating to preferential treatment to developing countries; TRIPS and TRQMS

#### **References**

Taxmann's Company Law, A Comprehensive Text Book on Companies Act, 2013.

A Text Book of Company Law (Corporate Law); P.P.S. Gogna; S, Chand & Company Ltd.

Avadhaani V.A.: SEBI Guidelines; and Listing of Companies, Himalaya Publishing House, Delhi.

SEBI Act, 1992; Nabhi Publications, Delhi.

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Sen, A. K. and Mitra, J. K.: Commercial Law, Including Company Law and Industrial Law; The World Press Private Limited, Kolkata.

Securities and Exchange Board of India Act, 1992.

The Securities Contract (Regulation) Act, 1956.

Singh, Avtar: Introduction to Company Law. Eastern Book Co., Lucknow.

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**MC 302. CORPORATE TAX PLANNING AND MANAGEMENT**

**Objective**

This course aims at making students conversant with the concept of corporate tax planning and Indian Tax laws, as also their implications for corporate management.

**Course Inputs**

- UNIT I. Introduction to Tax Management:** Concept of tax planning; Tax avoidance and tax evasions;
- UNIT II. Tax Planning for New Business:** Tax planning with reference to location, nature and form of organization of new business.
- UNIT III. Tax Planning and Financial Management Decisions:** Tax planning relating to capital structure decision & dividend policy.
- UNIT IV. Tax Planning and Managerial Decisions:** Tax planning in respect of own or lease, shutdown or continue decisions.
- UNIT V. Special Tax Provisions:** Tax provisions & relating to infrastructure sector and backward areas; Tax incentives for exporters, Tax deductions and collection at source; Advance payment of tax

**References**

Ahuja G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi.

Circulars issued by C.B.D.T.

Income Tax Act, 1961.

Income Tax Rules, 1962.

Lakhotia, R. N: Corporate Tax Planning, Vision Publications, Delhi.

Singhania, V. K: Direct Taxes; Law and Practice, Taxman's Publication, Delhi.

Singhania, Vinod K: Direct Tax Planning and Management, Taxmann Publication, Delhi.

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**MC 303. STRATEGIC MANAGEMENT**

**Objective**

The objective of this course is to enhance decision making abilities of students in situations of uncertainty in a dynamic business environment.

**Course Inputs**

- UNIT I. Concept of Strategy:** Defining strategy, levels at which strategy operates; Approaches to strategic decision-making; Mission and purpose, objectives and goals.
- UNIT II. Environmental Analysis and Diagnosis:** Concept of environment and its components;
- UNIT III. Strategy Formulation and Choice of Alternatives:** Strategies-modernisation, diversification, integration; Merger, take-over and joint strategies; Turnaround, divestment and liquidation strategies competitive strategies-cost leadership, differentiation focus, value chain analysis.
- UNIT IV. Functional Strategies:** Marketing, production/operations and R&D plans and policies. Personnel and financial plans and policies.
- UNIT V. Strategy Implementation:** Evaluation and Control: Strategy Evaluation: Overview of strategic evaluation; Strategic control; Techniques of strategic evaluation and control.

**Reference:**

Bhattachary, S. K. and N. Venkataramin: Managing Business Enterprises; Strategies, Structures and Sstems, Vikas Publishing House, New Delhi

Budhiraja, S.B, and M.B. Athreya: Cases in Strategic Management, Tata McGraw Hill, New Delhi.

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Christenses, C. Roland, Kenneth R. Andrews, Joseph L. Bower, Rechar G. Hamermesh, Michael E. Porter: Business Policy: Text and Cases, Richard D. Irwin, Inc, Homewood, Illinois. Coulter, Mary K: Strategic Management in Action, Prentice Hall, New Jersey.

Glueck, William F. and Lawrence R. Jauch: Business Policy and Strategic Management, Me Graw-Hill, International Edition.

H. Igor, Ansoff: Implanting Strategic Management, Prentice Hall, New Jersey.

Kazmi, Azhar: Business Policy, Tata McGraw Hill, Delhi.

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Mintzber, Henry and James Brian Quinn: The Strategy Process, Prentice Hall, New Jersey.

Newman, William H. and James P. Logan: Strategy, Policy and Central Management, South Western Publishing Co., Cincinnati, Ohio.

Sharma, R.A: Strategic Management in Indian Companies, Deep and Deep Publications, New Delhi.

NAG, A: Strategic Management Analysis-Implementation and control-Vikas Publishing House Pvt. Ltd, NOIDA-201301

Srinivasan, R. Strategic Management: The Indian Context Eastern Economy Edition, Prentice Hall of India, New Delhi-110001.

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**MC 304. RESEARCH METHODOLOGY**

**Objective**

The objective of this course is to enhance the knowledge in research methodology to carry on research diligently,

**UNIT I. Meaning and nature of Research:** Objectives and significance, Types, Components of Research, Research Process, Research Condition in India, Scientific Knowledge and Scientific Method.

**UNIT II. Problems and Methods of Research:** Meaning of Problem, Selection of Problem / Formulation, Features of Problem, Identification and Interpretation of Problem, Sources of Research Problem, Considerations for Selecting a Problem.

**UNIT III. Research Design and Hypothesis :** Meaning of Research Design, Need of Research Design, Features of Research Design, Historical Research and Experimental Research. Hypothesis—meaning, features, base of hypothesis, significance, types, precautions while formulating.

**UNIT IV. Methods of Statistical Investigation:** Data—collection, processing, testing, interpretation and analysis, schedule and questionnaire, universe, sample, interview, observation—meaning, types & demerits.

**UNIT V. Thesis and Synopsis Writing:** Synopsis—meaning, content. Thesis writing—meaning, quality of good thesis / report, features of good report, results, interpretation and conclusion, limitation, thesis evaluation.

**Book Recommended:**

M.H, Gopal: Introduction to Research Procedure in Social Science.

Q. H. Farooque: Technique of Thesis Writing

S.S. Shrivastava: Survey Research Technology

A.K. Dasgupta: Research Methodology

Good & Other: Research Methodology

Md. Suleman & Dinesh Kumar : Research methods in psychology, sociology and education, General Book Agency, Patna.

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## Semester-IV

### OPTIONAL GROUP 1: FINANCE

#### MCF 401. FINANCIAL INSTITUTIONS AND MARKETS

##### Objective

This course aims at providing students with an understanding of the structure, organization, and working of financial markets and institutions in India.

##### Course Inputs

- UNIT I. Introduction:** Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system-an overview.
- UNIT II. Financial Markets:** Money and capital markets; Money market-meaning, constituents, functions of money market; Money market instruments-call money, treasury bills, certificates of deposits, commercial bills, trade bills etc; Recent trends in Indian money market; Capital market-primary and secondary markets; Depository system; Government securities market; Role of SEBI-an overview; Recent developments.
- UNIT III. Development Banks & Insurance Sector:** Concept, objectives, and functions of development banks; Operational and promotional activities of development banks; IFCI, ICICI, IDBI, IRBI, SIDBI; State development banks, state financial corporations. Insurance Sector: Objectives, role, investment practices of LIC and GIC; Insurance Regulatory and Development Authority-role and functions, CASE STUDY.
- UNIT IV. Non-Banking Financial Institutions & Mutual Funds:** Concept and role of non-banking financial institutions; Sources of finance; Functions of non-banking financial institutions; Investment policies of non banking financial institutions in India. Mutual Funds: Concept, performance appraisal, and regulation of mutual funds (with special reference to SEBI guidelines); Designing and marketing of mutual funds schemes; Latest mutual fund schemes in India-an overview, CASE STUDY.
- UNIT V. Merchant Banking & foreign Investments:** Concept, functions and growth; Government policy on merchant banking services; SEBI guidelines; Future of merchant banking in India.

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## **MCF 402. DERIVATIVES AND RISK MANAGEMENT**

### **Objective**

This course introduces students to the application of various tools and techniques of financial risk management.

### **Course Inputs**

- UNIT I. Introduction:** Meaning and purpose of derivatives; Forward contracts, future contracts, options, swaps and other derivatives; Type of traders; Trading future contracts; Specification of the future contracts; Operation of margins; Settlement and regulations. Present position, working and regulation of derivatives market in India,
- UNIT II Options:** Types of options; Optional trading; Margins; Valuation of options; Binomial Option Pricing Model; Black-Scholes model for Call Options; Valuation of put options; Index options; Option markets-exchange traded options, over-the-counter options, quotes, trading, margins, clearing, regulation and taxation; Warrants and convertibles, CASE STUDY.
- UNIT III. Futures:** Hedgers and speculators; Future contracts; Future markets-dealing house, margins, trading, future positions and taxation; Future prices and spot prices; Forward prices vs future prices; Futures vs options, CASE STUDY.
- UNIT IV. Swaps:** Mechanics of interest rate swaps, valuation of interest rate swaps; Currency swaps and its valuation; Credit risk and swaps.
- UNIT V. Risk And Risk Management:** Credit vs market risk, default risk, Foreign Exchange Risk, Interest-rate risk, Purchasing Power Risk, Systematic non-systematic risk, Hedging Schemes-delta, theta, gamma, Vegas rho, CASE STUDY

### **References**

- Chance, Don M: An Introduction to Derivatives, Dryden Press, International Edition.
- Chew, Lilian: Managing Derivative Risk, John Wiley, New Jersey.
- Das, Satyajit: Swap & Derivative Financing, Probus.
- Hull, J., Options: Futures and other Derivatives, Prentice Hall, New Delhi.
- Kolb, Robert W: Understanding Futures Markets, Prentice Hall Inc., New Delhi.

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**MCF 403. SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**Objective**

The objective of this course is to help students understand various issues in security analysis & portfolio management.

**Course Inputs**

**UNIT I. Investments:** Nature and scope of investment analysis, elements of investment, 'avenues of investment, approaches to investment analysis; Concept of return and 'risk; Security return and risk analysis, measurement of return and risk, CASE STUDY.

**UNIT II. Security Markets:** Primary Secondary Market and their role. Allotment procedures in the primary market and trading mechanisms in secondary market-listing of securities-Movement of shares-Calculation of Sensex- sale and purchase of shares-Types of brokers-screen based trading-role mid need of Depository and Depository Act, 1996.

**UNIT III. Valuation of securities:** bonds, debentures, preference shares, equity shares.

**UNIT IV. Fundamental Analysis. Economic analysis, Industry analysis and Company analysis.**

**Technical Analysis:** Trends, indicators, indices and moving averages applied in technical analyses.

**Efficient Market Hypothesis:** Weak, semi-strong and strong market and its testing techniques.

**UNIT V Portfolio Performance Evaluation:** Measure of return, risk adjusted measures of return, market timing, evaluation criteria and procedures, Mutual Funds.

**References**

Amling: Fundamentals of Investment Analysis, Prentice Hall, International Edition.

Bhalla: Investment Analysis, S. Chand & Co. Delhi.

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Fabozzi, Frank J: Investment Management, Prentice Hall, International Edition Gupta, L.C: Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi.

Machi Raju, H.R; Merchant Banking: Wiley Eastern Ltd., New Delhi. Machi Raju, H.R: Working of Stock Exchanges in India; Willey Eastern Ltd., New Delhi .Sharpe, William F. Gordon J Alexander and J.V. Bailly: Investments, Prentice Hall of India, New Delhi.

Shapre, William F: Portfolio Theory and Capital Markets; McGraw Hill, New York. Francis J. Clark: Management of Investments; McGraw Hill, New York.

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## **MCF 404. WORKING CAPITAL MANAGEMENT**

### **Objective**

The basic objective of the course to develop the practical skill and knowledge among the students in the subject.

- UNIT I. INTRODUCTION :** Concept of Working Capital, Importance of Working Capital, Determinants of Working Capital, Components of Working Capital Management of Working Capital.
- UNIT II WORKING CAPITAL DETERMINATION:** Estimating Working Capital Requirements. Optimal Working Capital.
- UNIT III WORKING CAPITAL POLICY:** Types of Working Capital Policy, Conservative, Aggressive and Moderate Working Capital Policy.
- UNIT IV MANAGEMENT OF COMPONENTS OF WORKING CAPITAL:** Management of Cash-Motives for Holding Cash and Marketable Securities. Forecasting Cash Flows, Measures of Liquidity.; Determining Optimum Level of Cash Balances-Baumol Model. Miller-Orn Model.. Stone Model. Receivable Management-Determining the Appropriate, Receivable Policy, Marginal Analysis. Credit Analysis and Decision.
- UNIT V Inventory Management :** Kinds of Inventories. Benefits and Costs of Holding Inventories. Inventory Management and Valuation. Inventory Control Models.

Short-Term Financing, Programming Working Capital Management, Integrating Working Capital and Capital Investment Processes (Financing Current Assets Excluded).

### **References**

Bhalla, V.K. Working Capital Management: Text and Cases

Hampton JJ & Wagner CL Working Capital Management

Scherr, F.E. Modern Working Capital Management

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## OPTIONAL GROUP II: MARKETING

### **MCM 401. ADVERTISING AND SALES MANAGEMENT**

#### **Objective**

The basic objective of this course is to acquaint students with the theory and practice of advertising, as well also management of a firm's sales operations.

#### **Course Inputs**

- UNIT I. Advertising:** Defined, advertising as a tool 'of marketing; Advertising effects-economic and social; Advertising and consumer behaviour; Advertising scene in India, Advertising objectives.
- UNIT II. Advertising Media:** Print media, broadcasting media; Non-media advertising; Media planning and scheduling; Advertising on Internet; Media selection decisions. Copy development, types; of appeal, copy testing.
- UNIT III. Measuring Advertising Effectiveness:** Managing advertising agency-client relationship; Promotional scene in India; Techniques for testing advertising effectiveness.
- UNIT IV. Selling and Sales Planning :** Concept, objectives, and functions of sales management; Fundamentals of selling; Selling process; Salesmanship; Product and customer knowledge. Sales Planning: Importance and types of sales, planning sales planning process; Sales forecasting; Determining sales territories, sales quotas, and sales budget, CASE STUDY.
- UNIT V. Sales Force Management And Control :** Estimating manpower requirements for sales department; Planning for manpower-recruitment and selection, training and development, placement and induction; Motivating sales force; Leading the sales force; Compensation and promotion policies; Sales meetings and contests,. Analysis of sales volume, Cost and profitability;!Managing expenses of Sales Personnel; Evaluating Sales force Performance.

#### **References**

Aaker, David, et.al.: Advertising Management, Prentice Hall, New Delhi,

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Anderson, Hair, Bush: Professional Sales Management, McGraw Hill, Singapore.

Batra, Rajeev, John G. Myers and! David A. Aaker; Advertising Management, Prentice Hall, New Delhi.

Ford, Churchill, Walker: Management of sales force, McGraw Hill, Singapore.

Gupta, Vaswar Das: Sales Management, In the Indian Perspective, Prentice Hall; Delhi.

Johnson, Kurtz, Schewing: Sales Management, McGraw Hill, Singapore.

Krik C.A.: Salesmanship, Tarapore wala, Bombay.

Norris, James S.; Advertising Prentice Hall, New Delhi.

Patrick, Forsyth: Sales Management Handbook, Jaico Publications, Bombay.

Sandage C.H. and Fry Burger: Advertising-Theory and Practice, Richard D Irwin, Illinois.

Sengupta, Subroto: Brand Positioning, Tata McGraw Hill Co., New Delhi.

Stanton, WJ and Spiro. R: Management of Sales Force, McGraw Hill, Singapore.

Still, Richard R., Edward W. Cundiff, and Nonnan A.P. Govoni: Sales Management, Prentice Hall of India, Delhi.

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**MCM 402. MARKETING RESEARCH**

**Objective**

The purpose of this course is to enable students learn *the* process, tools and techniques of marketing research.

**Course Inputs**

**UNIT I. Introduction to Marketing Research:** Importance, nature and scope of marketing research; Marketing information system and marketing research; Marketing research process and organization.

**UNIT II. Problem Identification and Research Design:** Problem identification and definition; Developing a research proposal: Determining research type-exploratory, descriptive and conclusive research; Experimental designs,

**UNIT III. Data Resources and Collection:** Secondary data sources and usage; Online data sources; Primary data collection methods-questioning techniques, online surveys, observation method; Questionnaire preparation, organization of field work and survey errors-sampling and non-sampling errors.

**UNIT IV. Sampling Plan and Data Analysis:** Universe, sample frame and sampling unit; Sampling techniques; Sample size determination.

Data Analysis: Univariate, bivariate and multivariate data analysis; Report preparation and presentation.

**UNIT V. Market Research Applications:** Product research; Advertising research; Sales and market research; International marketing research; Marketing research in India.

**References:**

Beri, G.C: Marketing Research, Tata McGraw Mill, New Delhi.

Body, II. W., Ralph Weslfall and S.F. Starsh: Marketing Research: Text and Cases,

Richard D. Irwin, Boston.

Chisnall, Peter M.: The Essence of Marketing Research, Prentice Hall, New Delhi.

Churchill, Gilbert A.: Basic Marketing Research, Dryden Press, Boston.

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Prentice Hall, New Delhi.

Hooda, R.P: Statistics for Business and Economics, Macmillan India, New Delhi.

Luck DJ: Marketing Research, Pi-entice Hall; New Delhi.

Tull, Donald and Hawkin, Del I: Marketing Research; Measurement and Method,  
Prentice Hall, New Delhi.

Zaltman and Burger: Marketing Research; Dryden Press, Illinois.

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## **MCM 403. INTERNATIONAL MARKETING**

### **Objective**

The Objective of this course is to expose students to the conceptual framework of , international marketing management.

### **Course Inputs**

**UNIT I. Introduction to International Marketing:** Nature and significance; Complexities in international marketing; Transition from domestic to transnational marketing; International market orientation-EPRG framework; International market entry strategies.

**UNIT II. Emerging Issues and developments in International marketing:** Ethical and social issues; International marketing of services; Information technology and international marketing; Impact of globalization; WTO..

**UNIT III. Foreign Market Selection:** Global market segmentation; Selection of foreign markets; International positioning.

**UNIT IV. Product and Pricing Decisions:** Product planning' for global markets; Standardisation vs. product adaptation; New product development; Management of international brands; Packaging and labeling; Provision of sales related services.

Pricing Decisions Environmental influences on pricing decisions; International pricing policies and strategies.

**UNIT V. Distribution Channels and Logistics:** Functions and types of channels; Channel selection decisions; Selection of foreign distributors/agents and managing relations with them; International logistics decisions.

### **References**

Czinkota, MR: International Marketing, Dryden Press, Boston.

Fayerweather, John: International Marketing Prentice Hall, New Delhi.

Jain, S.C: International Meeting CBS Publications, New Delhi.

Keegan, Warren J.: Global Marketing Management, Prentice Hall, New Delhi.

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Paliwoda, Stanley J.: The Essence of International Marketing Prentice Hall, New Delhi.

Sarathy, R and V Terpstra: International Marketing, Dryden Press, Boston.

Vsudeva P.K., International Marketing; Excel Books, New Delhi.

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## **MCM 404. STRATEGIC MARKETING**

### **Objective**

The objective of this course is to develop knowledge and skill in the implementation of business strategic for multinational corporation (MNCs).

- UNIT I. STRATEGIC MARKETING:** Concept and Importance, Market Situation Analysis, Analysis of Competitions Strategies and Estimating their Reaction pattern and competitive position.
- UNIT II. MARKET LEADER STRATEGIES:** Expanding the total market Protecting Market Share. Expanding Market Share.
- UNIT III. DIFFERENTIATION STRATEGIES:** Concept-Factors affecting successful differentiation strategies-Price Quality option-Building Strong Brands.
- UNIT IV. BALANCING CUSTOMER AND COMPETITOR ORIENTATION:** Concept- True scope of customer Analysis-Customer Motivation-Identifying Competitors-Potential Competitors-Competitor Strengths and Weaknesses.
- UNIT V. GLOBAL STRATEGIES:** Motivations underlying global strategies-Standardisation vrs. Customization- Strategic Alliances.

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### OPTIONAL GROUP III

#### MCIB 401. INTERNATIONAL BUSINESS ENVIRONMENT

##### Objective

This course exposes the student to the environmental dynamics of international business and their impact on international business operations of a firm.

##### Course Inputs

**UNIT I. International Business:** Nature, importance and scope; Framework for analyzing international business environment-geographical, economic, socio-cultural, political and legal environment.

**UNIT II. Economic institutions, agreements and Regional Economic Co-operation:** WTO, UNCTAD, IMF, World Bank; Generalised system of preferences, GSTP; International commodity agreements.

**Regional Economic Co-operation:** Types and rationale of regional economic groups; Theory of customs union; EU, NAFTA, ASEAN, SAFTA and other groupings.

**UNIT III. Multinational Corporations:** conceptual framework of MNCs; MNCs and host and home country relations; Technology transfers-Importance and types.

**UNIT IV. Foreign Exchange Markets :** Determining exchange' rates; Fixed and flexible exchange rate system; Participants in the foreign exchange markets; Foreign exchange market-cash and spot exchange; market; Exchange rate quotes; LERMS; Factors affecting exchange rates-spot rates, forward exchange rates, forward exchange contracts; Foreign exchange and currency futures;; Exchange rate arrangement in India; Overview of FEMA; Exchange dealings and currency possession; Information and communication.

**UNIT V. Foreign Exchange Risk and Investment:** Transaction, exposure, translation exposure and economic exposure; Management of exposures-internal techniques, netting, marketing, leading and lagging, pricing policy, asset and liability management, and external techniques.

**Foreign Investment:** Capital flows-types and theories of foreign investment; Foreign investment flows and barriers.

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Bhattacharya, B: Going International-Response Strategies, for Indian Sector, Wheeler Publishing Co., New Delhi.

Black and. Sundaram: International Business Environment, Prentice Hall of India, New Delhi.

Buckley, Ardin: The Essence of International Money, Prentice Hall of India, New Delhi.

Ghosh, Biswanath, Economic Environment of Business, South Asia Book, New Delhi.

Letiche, John M: International Economics Policies and Theoretical Foundations, Academic Press, New York.

Sodersten, B.O; International Economics, MacMillan, London.

Tayeb, Moms H: The Global Business Environment-An Introduction, Sage Publication, New Delhi.

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## **MCIB 402. INTERNATIONAL MARKETING**

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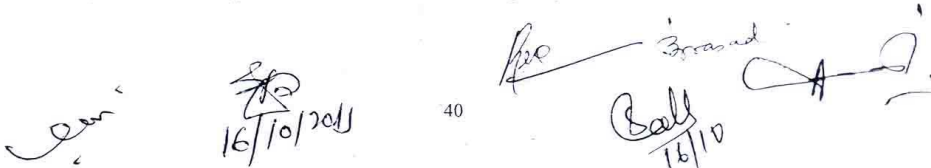
The objective of this course is to acquaint students with the conceptual framework of international marketing management.

### **Course Inputs**

- UNIT I. Introduction to International Marketing:** Nature and significance; Complexities in international marketing; Transition from domestic to transnational marketing; International market orientation-EPRG framework; International market entry strategies.
- UNIT II. Emerging Issues and developments in International Marketing:** Ethical and social issues; International marketing of services; Information technology and international marketing; Impact of globalisation; WTO.
- UNIT III. Foreign Market Selection:** Global market segmentation; Selection of foreign markets; International positioning.
- UNIT IV. Product and Pricing Decisions:** Product planning for global markets; Standardisation vs. product adaptation; New product development; Management of international brands; Packaging and labeling; Provision of sales related services. Pricing Decisions Environmental Influences on pricing decisions; International pricing policies and strategies.
- UNIT V. Distribution Channels and Logistics:** Functions and types of channels; Channel selection decisions; Selection of foreign distributors/agents and managing relations with them; International logistics decisions.

### **References**

- Czinkota, M.R: International Marketing Dryden Press, Boston.
- Fayerweather, John: International Marketing, Prentice Hall, New Delhi.
- Jain, S.C: International Marketing, GBS Publications, New Delhi.
- Keegan, Warren J.: Global Marketing Management, Prentice Hall, New Delhi
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- Paliwoda, Stanley J. : The Essence of International Marketing, Prentice Hall, New Delhi.
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**MCIB 403. FOREIGN TRADE POLICY, PROCEDURES AND DOCUMENTATION**

**Objective**

The objective of the course is to familiarise students with the policies, procedures, and documentation relating to export-import transactions.

**Course Inputs**

**UNIT I International Trade & Policy:** Theories of International trade-absolute and comparative advantage theories; Modern theory of trade-Hecksher-Ohlin theory; Terms of trade; Theory of International trade in services; Balance of payments and adjustment mechanism.

**Commercial Policy Instruments:** Tariffs, quotas, anti-dumping/counter valling duties; Technical standards; Exchange controls and other non-tariff measures.

**UNIT II India's Foreign Trade and Policy:** Composition and direction of foreign trade: India's foreign .trade policy; Export promotion infrastructure and the institutional set up; Deemed exports and rupee convertibility; Policy on foreign collaborations and counter trade arrangements; Indian joint ventures abroad; Project and consultancy exports.

Export assistance and promotion measures; EPCG scheme; Import facilities, duty drawback, duty exemption scheme, tax concessions, marketing assistance: Role of state trading houses, 100% Export Oriented Units; Export Houses and Trading houses; EPZs, SEZs.

**UNIT III: Documentation Framework:** Types and characteristics of documents; Export - contract and Inco terms;; Processing of an export order.

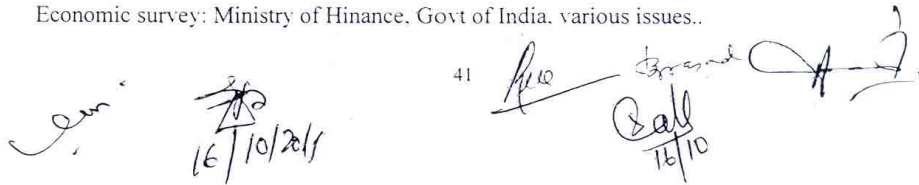
**UNIT IV Export Financing Methods and Terms of Payment:** Methods of payment, Negotiations of export bills; Documentary .credit and collection; Pre and post shipment export credit; Bank guarantees; Expert Credit Insurance, Foreign exchange regulations.

**UNIT V: Cargo, credit and exchange risks:** Marine Insurance-procedures and documentation for cargo loss claims; ECGC schemes for risk coverage and procedure for filling claims; Institutions for credit-pre and post shipment.

**References**

Customs and Excise Law Times: various issues.

Economic survey: Ministry of Hinance, Govt of India. various issues..

41  The bottom of the page contains several handwritten signatures and dates. On the left, there is a signature and the date '16/10/2011'. In the center, the number '41' is written. To the right of '41', there are two more signatures, one of which is dated '16/10'.



Verma, M.L: International Trade, Vikas Publishing House, New Delhi.

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Handbook of Export Import Procedures: Ministry of Commerce, Government of India.

Ram, Paras: Exports: What, Where and How? Anupam Publications, New Delhi.

Report of Working Group on Export Houses: Ministry of Commerce.

Sodersten, B.O: International Economics, MacMillan, London. ;

Varshney and Bhattacharya: International Marketing Management, Sultan Chand & Sons, New Delhi.

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Mahajan VS: India's Foreign Trade and Balance of Payments; Deep &.Deep Publication, New Delhi.

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## **MCIB 404. INTERNATIONAL ACCOUNTING**

### **Objective:**

The objective of this course is to increase knowledge & skill in the field of International Accounting coined with International Accounting standard.

- UNIT I. International Dimension of Accounting:** Conceptual Development and Comparative Development Patterns.
- UNIT II. Currency Transaction:** Managing International Informatics System, International Perspective on Inflation Accounting.
- UNIT III. Financial Reporting & Disclosure:** Analysing Foreign Financial Statements.
- UNIT IV. Transfer Pricing and International Accounting:** International and Multination Corporation.
- UNIT V. International Accounting:** Its impact on the growth and mechanism of International Business with reference to International Accounting Standard.

### **References**

1. Arpon Jeffrey S and Radebaugh, Lee H. International Accounting and Multinational Enterprises, New York, John Wiley, 1985.
2. Ghoi, Fredrick D.S. and Mueller Gerhard G. International Accounting, Englewood Cliffs. New Jersey, Prentice Hall Inc, 1984.
3. J-vans, Thomas G. International Accounting Reporting Macmillan, 1985.
4. Gray, S.J. International Accounting and Transnational London, Butterworth., 1983.
5. Rathore, Shirin, International Accounting Englewood New Jersey, Prentice, Hall Inc., 1996.

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