

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY AURANGABAD-431004

**DEPARTMENT OF COMMERCE
M.COM. III SEMESTER SYLLABUS
RESEARCH METHODOLOGY**

COURSE CODE:COM-501			NO. OF CREDITS: 04			SEMESTER: III		
COURSE TITLE: <u>Research Methodology</u>								
COURSE OBJECTIVES: to expose the students with research process, data collection and analysis, sampling, report writing etc.								
UNIT	COURSE CONTENT						PERIODS	
I	Introduction: Definition- Meaning and nature- scope – objectives of Research – Merits and demerits.						10	
II	Planning Research Project: Identification, selection and formulation , of a problem – Research design – types of research.						10	
III	The process of Research: Hypothesis – objectives- Primary synopsis- Method of investigation – survey method, case study method, experimental method and scientific method.						10	
IV	Method of collection Data:- Primary data – Observation, Interview, Telephonic , and mail survey. Secondary Data : tests, cumulative record cards, schedules, questionnaires an pilot study.						10	
V	Sampling: Classification tabulation & scaling of data , Advertising & limitation of sampling- theoretical basis of sampling- probability and Non- Probability sampling errors. Objectives & determinants of classification- Tabulation of data – Analysis & interpretation of data.						10	
VI	Report Writing: Nature, Types and Contents of Reports- Steps in drafting the reports						10	

Recommended Books:

- 1 Micheal V.P. Research methodology in Management Himalaya Publishing House Pvt. Ltd. 2009
- 2 Nakkiram, Selvaraju, . Research methodology in Social Science, Himalaya Publishing House Pvt. Ltd. 2009.
- 3 Thanulingam, N. Research methodology Himalaya Publishing House.
- 4 Nandgopal R. Research methodology Himalaya Publishing House .
- 5 Gupta S. P. Statistical Methods, in Business, Himalaya Publishing House.
- 6 Golden, Bddle, Koren and koren D. Locke: Composing qualitative Research, Sage Pub. 1997.
- 7 Fox. J.A. an P. E. Tracy: Randomized Response : A method of sensitive survey , sage pub. 1986.

HUMAN RESOURCE PLANNING AND DEVELOPMENT

COURSE CODE. : COM-502			No. of Credits : 04			Semester : III		
Subject Title : Human Resource Planning and Development								
Course Objectives : The objective of this course is to expose students to the Human Resource Planning methodologies and the various aspects of HR Practices.								
Unit	Course Content						Periods	
I	Fundamentals of Human Resource Planning : Introduction, Definition, Needs, Objectives, Scope and Benefits of H.R. Planning Factors affecting HR Planning, Tools of HR Planning.						12	
II	Job Analysis : Introduction, Job Content Factors, Characteristics, of Job Design, Methods, Techniques and Steps in Job Design, Job Analysis, Methods of Analysis – Job Evaluation, Steps and Types, Limitations of Analysis – Concept of Work Measurement.						12	

III	Training and Development : Need, Classification and Steps for Designing the Training Programmes, Training Methods – Training Evaluation models, Career Development, Its Meaning, Needs, Types and issues, Succession Planning.	12
IV	Performance Management : Meaning and Definition, Standards of Performance, Performance Metric, Types and Methods of Performance Appraisal.	12
V	Strategic Human Resource Development : Concept and Definition of Strategy, Strategic HRD and Strategic HRM, different Levels of HRD Strategy, HRD Vision and mission, HRD Goals and Objectives.	12

Suggested Readings :

Shirrudrappa and Others : Human Resource Management, Himalaya Publishing House.

Subba Rao : Human Resource Management, Himalaya Publishing House.

D. Kumar : Human Resource Management, Excell Books.

Bhattacharya D.K. : Human Resource Planning, Excell Books.

Tripathy P.C. : Human Resource Development, S.Chand & Co.

Holloway, J. : Performance Measurement and Evaluation, New Delhi, Sage.

SUBJECT: BUSINESS LEGISLATION

COURSE CODE: COM-503 NO OF CREDITS: 4 SEMESTER: III		
COURSE TITLE: Master of Commerce		
COURSE OBJECTIVES: Update knowledge about different Business Legislation in Practice.		
UNIT	COURSE CONTENTS	LECTURES
I	<u>The Companies Act 1956</u> Definition, Types of Companies, Memorandum of Association, Articles of Association, Prospectus (Relevant Provisions)	12
II	<u>Share Capital</u> , Membership, Meetings and Resolutions (Relevant Provisions)	12
III	<u>Company Management</u> , Managerial Remuneration., Winding up and Dissolution of Companies. (Relevant Provisions.)	12
IV	<u>Security Markets:</u> SEBI Act 1992, Organisation and Objectives of SEBI, Powers under Securities Contract Regulations Act 1956 transferred to SEBI (powers are to be studied in brief) role of SEBI in controlling the Security Markets.	12
V	<u>Consumer Protection Act 1986:</u> Salient Features, Definition of Consumer, Grievance Redressal Machinery.	12

Recommended Books:

1. Amarchand, D.' Government and Business', Tata McGraw Hill, New Delhi.

2. Avadhani V.A. 'SEBI Guidelines and Listing of Companies', Himalya Publishing House, Delhi.

3. Ramaiya, A: Guide to Companies Act', Wadhwa Co., 1996.
4. Sebi, Act 1992, Nabhi Publication, Delhi.
5. Securities (Contract and Regulation) Act, 1956.

INTERNATIONAL MARKETING(ELECTIVE)

COURSE CODE: COM-521		NO. OF CREDITS: 04	SEMESTER: III
COURSE TITLE: INTERNATIONAL MARKETING			
COURSE OBJECTIVES: To make the students understand the importance of international marketing, entry strategies, foreign market selection, product development and distribution.			
UNIT	COURSE CONTENT		PERIODS
I	Introduction to International Marketing: Nature and Significance; complexities in International Marketing' transaction from domestic to International Marketing; international Market orientation – EPRG Framework; International Market entry strategies.		10
II	International Marketing environment; Internal environment; External environment geographical. Domestic, economics socio-cultural, political and legal environment, impact of environment on International Marketing decision.		10
III	Foreign Market Selection: Global marketing segmentation: selection of foreign markets; International positioning.		10
IV	Product decision: product planning for global markets: Standardization Vs product adaptation; new product development; Management of international brands: packaging and labeling; provision of sales related services.		10
V	Pricing & Promotion Decision: Environmental influences on pricing decisions; international pricing policies and strategies. Complexities and issues: international advertising, personal selling. Sales promotion and public relation.		10
VI	Distribution Channel and Logistics: Function and types of Channel. Channel selection decision selection of foreign distributions agents and managing relations with them: International logistics decisions.		10

Suggested Readings:

- 1.Czinkota.M.R.: International Marketing. Dryden press, Bosten.
- 2.Fayrweather, john; International Marketing. Prentice Hall, New Delhi.
- 3.Jain S.C. International Marketing.
- 4.Onkvisit, Sak and John J. Shaw: International Marketing: analysis and Strategy, Prentice Hall New Delhi.
- 5.Paliwoda.. (E.D.): International Marketing.
- 6.Paliwoda Stanley J: The Essence of International Marketing, Prentice Hall New Delhi.

Additional Readings:

- 1.Cherunilam, Francis, "International Marketing", Himalaya Publishing House.
- 2.Rathore, Rathore & Jani, "International Marketing", Himalaya Publishing House.
- 3.Nargundkar R., "International Marketing", Himalaya Publishing House.

SUBJECT: ACCOUNTING FOR MANAGERIAL DECISIONS

COURSE CODE: COM-522		NO OF CREDITS: 04	SEMESTER: III
COURSE TITLE: MASTER OF COMMERCE			
COURSE OBJECTIVES: To acquaint the Students with the accounting concepts ,tools,and techniques for managerial decisions.			
UNIT	COURSE CONTENTS		PERIODS
I	Introduction to Accounting: Management accounting as a area of accounting; objectives, nature and scope of financial accounting, cost accounting and management accounting; Management accountants position, role, and responsibilities.		10

II	Accounting Plan and Responsibility centers: Meaning and significance of responsibility accounting; Responsibility Centers- cost centre, profit centre and investment centre, Problems in transfer pricing, objectives and determinants of responsibility centers.	10
III	Budgeting: Definition of budget, essentials of budgeting, Types of budgets- functional, master; Fixed and Flexible budget; Budgetary control; Zero-base budgeting; Performance budgeting.	10
IV	Standard Costing & Variance Analysis: Standard costing as a control technique; advantages & limitations of standard costing, Variance Analysis-meaning & importance, kinds of variances & their Uses- Material, labour and overhead variances; Disposal of variances, Relevance of Variances to budgeting and standard costing.	10
V	Marginal Costing & Break-even Analysis: Concept of marginal cost; Marginal cost & absorption costing; Marginal costing versus direct costing; Cost-Volume-Profit analysis, Break-even analysis, Margin of safety, Break –Even Analysis; Assumptions and Practical applications of break-even analysis; Decisions regarding sales-mix, make or buy decisions and decisions and discontinuation of a product Line etc.	10
VI	Reporting to Management: Objectives of Reporting, Reporting needs at different managerial levels; Types of Reports, modes of reporting, reporting at different levels of management.	10

REFERENCE BOOKS:

- 1) 'Cost Accountancy' by S.P.Jain and K.L. Naranmg.
- 2) 'Cost Accounting' by Nigam and Sharma
- 3) 'Cost Accountancy' by Arora.
- 4) 'Cost Accounting Problems and Solutions S.N. Maheswari.
- 5) 'Cost Accounting Problems and Solutions by Khanna, Pande and Ahuja.
- 6) 'Management Accounting', Manmohan Goyal.
- 7) 'Management Accounting', by Dr.S.P.Gupta.

M.COM. IV SEMESTER SYLLABUS
QUANTITATIVE TECHNIQUES

COURSE CODE: COM-504 NO. OF CREDITS: 04 SEMESTER: IV		
COURSE TITLE: Quantitative Techniques		
COURSE OBJECTIVES:		
UNIT	COURSE CONTENT	PERIODS
I	Operational Research Basics, application in business decision making , linesr programming , model formulation, solution of LP problem, simplex method.	12
II	Transportaion Problems, Method of solving Transportation Problem, assignment problems, method of solving assignment problems.	12
III	Inventory management Techniques	12
IV	Decision Analysis & Dicision Tree	12
V	Sequencing / Scheduling Method , PERT/ CPM Techniques Concept, (Notes:- Numerical Problems on Simplex Method, Transaction, Assignment, Inventory Management Techniques)	12

Recommended Books:

- 1 Bhat S.K., Operation Research & Quantitative Techniques, Himalaya Publishing House;
- 2 Sharma Anand Operation Resear, Himalaya Publishing House;

- 3 Budnik, Frank S. Dennis Melavey, Richard Mojenda Principle of Operations Research, 2nd ed. Richard Irwin, Illinois – All India Travelling Books seller , new Delhi, 1995.
- 4 Goud, F.J. etc. Introduction to Management Science, Englewood Cliffs, New Jersey, Printice hall inc. 1993.
- 5 Mathur, K and solow , D. Management Management Science, Englewood Cliffs, New Jersey, Printice hall inc. 1994.
- 6 Narag A.S. Linear Programming and Decision Making , New Delhi, Sultan Chand, 1995
- 7 Sharma J.K. Operations Research: Theory and Applications, New Delhi, Macmillan India Ltd., 1997.

SUBJECT: SECURITIES ANALYSIS

COURSE CODE: COM-505 NO OF CREDITS: 4 SEMESTER: IV		
COURSE TITLE: Master of Commerce		
COURSE OBJECTIVES: Update the subject knowledge among the students at corporate level about Securities and Portfolio Management.		
UNIT	COURSE CONTENTS	LECTURES
I	<u>Meaning and Definition of Investment, Security</u> , - Portfolios, Investments Alternatives and their evaluation, Qualities of Successful Investing. Capital Market Theory, Arbitrage Pricing Theory.	12
II	<u>Security Pricing</u> – Factors influencing Valuation, Constant growth model, Security pricing models, Dividend discounting methods, P/E ratio model and Graham’s Approach,	12
III	<u>Trading in Securities:</u> Meaning and characteristics of options, Types of derivatives, Growth and advantage of derivative markets, Speculation and hedging. <u>Future Trading:</u> Futures contracts, Financial futures, Equity and Commodity futures in India.	12
IV	<u>Analysis of Securities:</u> Technical Analysis, Strategy Analysis, Accounting Analysis, Financial Analysis.	12
V	<u>Portfolio management:</u> What is a portfolio, risk and return in portfolio theory. Expected Return , Portfolio Selection Models ,Modern Portfolio Theory , Portfolio Management in Mutual Fund.	12

Recommended Books:

1. Avadhani V.A. “Securities Analysis & Portfolio Managment”, Himalaya Pub. House, Mumbai.
2. Singhi Preeti, “Investment Management”, Himalaya Pub. House, Mumbai.
3. Sudhindra Bhatt, “Security Analysis and Portfolio Management”, Excel Books Mumbai.
4. Prasanna Chandra, “Investment Analysis & Portfolio Management”, Tata Mcgraw Hill, India.
5. Fischer, “Security Analysis & Management”, Pearson Publication New Delhi.

3) SUBJECT: RESEARCH PROJECT

COURSE CODE:- COM-506

The candidate must undertake the project work based on practical training in a business firm for the period of Six Weeks. The student will be guided by the Teacher (Guide). The student shall submit research project to the Head of Department before theory examination. The project will be evaluated by the external examiner and the internal examiner jointly. The assessment of the project shall be made as follows.

Project contents- 50 marks,

Project Presentation- 30 marks,

Project Via-voce- 20 marks

SUBJECT : ADVERTISEMENT(ELLECTIVE)

COURSE CODE: COM-523			No. of Credits : 04	Semester : IV
Subject Title : Advertisement				
Course Objectives : The objective of this course is to expose students to the Advertising Basics and the various Methodologies to Develop, Implement and Measure the Effect of Advertisement.				
Unit	Course Content			Periods
I	Advertising : Definition, Advertising as a tool of Marketing, Advertising Effects, Economic and Economic Behaviour, Advertising Scene in India, Advertising Objectives, Advertising Budget.			15
II	Advertising Media : Print Media, Broadcasting Media, Non Media Advertising, Planning and			15

	Scheduling, Advertising on Internet, Media Selection Decision, Message Design and Development, E-Channels of Advertising,	
III	Determination of Target Audience : Building of Advertising Programme, Message, Headlines, Copy, Logo, Illustration, Appeal, Layout, Campaign Planning, Campaign Budgeting.	15
IV	Measuring Advertising Effectiveness : Managing Advertising Agency, Client Relationship, Promotional Scene in India, Techniques for Testing Advertising Effectiveness.	15

Suggested Readings :

Aaker, David : Advertising Management, Prentice Hall, New Delhi.
 Anderson, Hair, Bush : Professional Sales Management, McGraw Hill, Singapore.
 Batr, Rajeev, John G. Mayer and David Aaker : Advertising Management, Prentice Hall, New Delhi.
 Ford Churchill, Walker : Management of Sales Force, McGraw Hill, Singapore.
 Gupta, Vaswer Das : Sales Management in the Indian Perspective, Prentice Hall, New Delhi.
 Krik C.A. : Salesmanship, Tarapore Wala, Bombay.
 Norris, James S. : Advertising, Prentice Hall, New Delhi.

SUBJECT: INTERNATIONAL BUSINESS (ELLECTIVE)

COURSE CODE: COM-524 No. of Credits : 04 Semester : IV		
Subject Title : International Business		
Course Objectives : The objective of this course is to expose students about international business, its significance and basic knowledge		
Unit	Course Content	Periods
I	International Business: Nature, Importance & Scope, types of International Business, International Business Approaches. Theory of Competitive Approaches, modern approach to International Business, problem of trade & aid to developing Country.	12
II	International Business Decision: Mode of Entry, Marketing Mix, Factors affecting in International Business. The legal, Technological, Political, Sociological environment.	12
III	Role of International Institutions. GATT, WTO, ECM, IME, IDRD, IFC, UNCTAD. Recent trends in world trade Multinational Corporation.	12
IV	International Business promotion in India. EXIM policy, Export promotion board of India. Recent trends in India's Foreign Trade, International Marketing Mix. Logistics-Distribution Channels barriers in Trade-Trade & Non-trade Barriers.	12
V	Ethics & Social Responsibilities in International Business, Nature of ethics and Social Responsibilities in International Business- ethics in cross channel and distribution context. Social responsibility in cross cultural and International context. Regulation in International ethics and social responsibility.	12

Recommended Books:

- 1) Subha Rao P. "International Business (Text & Cases), Himalaya Publication house.
- 2) Avadhani V.A, "Global Business" Himalaya Publication house.
- 3) Oded Shenkar & Yadong Luo, "International Business" Wiley India.
- 4) Hyun-Sook Le., "International Business-Country Culture", Excel Books.
- 5) Jeevanandan C., "International Business", S. Chand & Co.

