



w.e.f: July 2018

# DR. C.V.RAMAN UNIVERSITY

KARGI ROAD, KOTA, BILASPUR (C.G.)

## MASTER OF COMMERCE (M.COM)

Duration - 24 Months(2 Years)

Eligibility - Graduation in B.Com

### SCHEME OF EXAMINATION

Course Code	Nature of the Course	Name of the Course	Credits			Total Credits	Total Marks	Theory		Practical/ Project Marks		Assignment	
			L	P	T			Max	Min	Max	Min	Max	Min
<b>Semester-I</b>													
4010112901	Core	Management Process & Organizational Behaviour	3	-	1	4	100	70	28	-	-	30	15
4010112902	Core	Managerial Economics	3	-	1	4	100	70	28	-	-	30	15
4010112903	Core	Environment Analysis and Management	3	-	1	4	100	70	28	-	-	30	15
4010112904	Core	Entrepreneurial Skill Development	3	-	1	4	100	70	28	-	-	30	15
4010112905	Core	Corporate Financial Accounting	3	-	1	4	100	70	28	-	-	30	15
<b>Total</b>			<b>15</b>	<b>-</b>	<b>5</b>	<b>20</b>	<b>500</b>	<b>350</b>	<b>140</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>75</b>
<b>Semester-II</b>													
4010212901	Core	Computer Application for Managers	3	-	1	4	100	70	28	-	-	30	15
4010212902	Core	Corporate Legal Framework	3	-	1	4	100	70	28	-	-	30	15
4010212903	Core	Marketing Management	3	-	1	4	100	70	28	-	-	30	15
4010212904	Core	Human Resource Management	3	-	1	4	100	70	28	-	-	30	15
4010212905	Core	Advanced Statistical Analysis	3	-	1	4	100	70	28	-	-	30	15
<b>Total</b>			<b>15</b>	<b>-</b>	<b>5</b>	<b>20</b>	<b>500</b>	<b>350</b>	<b>140</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>75</b>
<b>SEMSTER-III (With Group Electives)</b>													
4010312901	Core	Research Methodology	3	-	1	4	100	70	28	-	-	30	15
4010312902	Core	International Business	3	-	1	4	100	70	28	-	-	30	15
4010312903	Core	Strategic Management	3	-	1	4	100	70	28	-	-	30	15
	Discipline Specific Elective	Group Elective- I	3	-	1	4	100	70	28	-	-	30	15
	Discipline Specific Elective	Group Elective - II	3	-	1	4	100	70	28	-	-	30	15
<b>Total</b>			<b>15</b>	<b>-</b>	<b>5</b>	<b>20</b>	<b>500</b>	<b>350</b>	<b>140</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>75</b>
<b>SEMSTER-IV (With Group Electives)</b>													
4010412901	Core	Corporate Tax Planning & Management	3	-	1	4	100	70	28	-	-	30	15
	Discipline Specific Elective	Group Elective- III	3	-	1	4	100	70	28	-	-	30	15
	Discipline Specific Elective	Group Elective - IV	3	-	1	4	100	70	28	-	-	30	15
4010432901	Research Component	Project Work	-	8	-	8	200	-	-	200	100	-	-
<b>Total</b>			<b>9</b>	<b>8</b>	<b>3</b>	<b>20</b>	<b>500</b>	<b>210</b>	<b>84</b>	<b>200</b>	<b>100</b>	<b>90</b>	<b>45</b>

**Evaluation Scheme**

- The minimum Marks required to pass any theory paper in a Semester shall be 40 %.
- The minimum Marks required to pass in each Project works/ Practical/ Assignments/Dissertation shall be 50%.

**SPECIALIZATION WITH ELECTIVES**

**\*Note** – Student can opt any one specializations and select any two papers for third and fourth semester.

Electives for Third Semester			Electives for Fourth Semester		
Course Code	Nature of the Course	List Of Electives	Course Code	Nature of the Course	List Of Electives
<b>1. Finance Group</b>					
4010342901	Discipline Specific	Security Analysis and Portfolio Management	4010442901	Discipline Specific	Working Capital Management
4010342902	Discipline Specific	Financial Institution & Services	4010442902	Discipline Specific	Financial Derivatives
4010342903	Discipline Specific	Tax Management & Planning	4010442903	Discipline Specific	Banking & Finance
4010342904	Discipline Specific	Management Control System	4010442904	Discipline Specific	Risk Management
<b>2. Marketing Group</b>					
4010342905	Discipline Specific	Consumer Behaviour	4010442905	Discipline Specific	Service Marketing
4010342906	Discipline Specific	Advertising and Sales Promotion	4010442906	Discipline Specific	International Marketing
4010342907	Discipline Specific	Marketing of Non-profit Organization	4010442907	Discipline Specific	Retail Management
4010342908	Discipline Specific	Product & Brand Management	4010442908	Discipline Specific	Agricultural & Rural Marketing
<b>3. Banking Group</b>					
4010342909	Discipline Specific	Principles & Practice of Banking	4010442909	Discipline Specific	Central Banking
4010342910	Discipline Specific	Treasury & Risk Management	4010442910	Discipline Specific	Marketing of Banking Services
4010342911	Discipline Specific	Funds Management In Banks	4010442911	Discipline Specific	Modern Banking Theory, Law & Practice
4010342912	Discipline Specific	Commercial Bank Management	4010442912	Discipline Specific	International Banking
<b>4. Computer Applications Group</b>					
4010342105	Generic	Enterprise Resource Planning	4010442105	Generic	Intellectual Property Rights
4010342106	Generic	Technology Assessment & Forecasting	4010442106	Generic	Managing Technological Innovation
4010342107	Generic	Technology Commercialization & Transfer	4010442107	Generic	E-Business Management
4010342108	Generic	Research & Development Management	4020442105	Generic	Software Project & Quality Management



## Dr. C.V. RAMANA UNIVERSITY

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- First Semester**

**Course Code: 4010112901**

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

**THEORY MAX. MARKS: 70**

**COURSE: MANAGEMENT PROCESS & ORGANIZATIONAL BEHAVIOUR**

**THEORY MIN. MARKS: 28**

**OBJECTIVE:** To focus attention on basic management concepts of management and Organizational Behaviour.

### UNIT I

Basic concepts of management: Definition – Need and Scope – Different schools of management thought – Behavioural, Scientific, Systems, and Contingency, Contributions of Taylor, Gantt, Gilbreth, Fayol, Maslow, Herzberg, Likert and McGergor,

### UNIT II

Functions of Management –Planning – Concept, Nature, Importance, Steps, Limitations, Management by Objectives, Organizing - Concept, Nature, Importance, Principles, Centralization, Decentralization, Organization Structures- Line and Staff Authority, Functional, Matrix, Geographical, New Forms of Organization, Staffing - Concept, Nature, Importance, Steps, Directing– Concept, Nature, Importance, Controlling - Concept, Nature, Importance, Process of controlling, Control Techniques, Leadership: Concept, Nature, Importance, Attributes of a leader, developing leaders across the organization, Leadership Grid, Decision making: Concept, Nature, Importance, and Process, Types of decisions, Problems in decision making.

### UNIT III

OB :-Introduction, Definition, Importance, Scope, Fundamental Concepts of OB, Different models of OB, Personality & Attitudes: Meaning of personality, attitude - Development of personality – Attributes of personality- to Organizational Behaviour Transactional Analysis – Ego states –Johari window - Nature and dimensions of attitude – Developing the right attitude,

### UNIT IV

Motivation: Definition, Importance, Motives – Characteristics, Classification of motives - Primary & Secondary motives. Theories of Motivation - Maslow's Theory of need hierarchy - Herzberg's theory, Morale - Definition and relationship with productivity - Morale Indicators, Group Dynamics and Team building: Concept of Group & Team. Theories of Group Formation - Formal and Informal Groups, Importance of Team building,

### UNIT V

Conflict Management: Definition. Traditional Vs Modern view of conflict – Types of conflict – Intrapersonal, Interpersonal, Organizational, Constructive and Destructive conflict, Stress management: Definition, Causes, Managing stress, Stress as a motivator, Work life balance, Change management: Concept of change, change as a natural process, Importance & Causes of change, Learning – unlearning, Concept of learning organizations

**OUTCOME:** After learning this Course student will get familiarize with the fundamentals of management concepts and behavior of human beings within the organization.

#### *Text Book –*

1. izca/kdh; vo/kkj.kk,a ,oa laxBukRed O;ogkj]lat; xq|lrk] lkfgR; Hkou izdk'ku
2. izca/kdh; vo/kkj.kk,a ,oa laxBukRed O;ogkj ]'kkg ,ao rkrsM+] lkfgR; Hkou izdk'ku

#### **REFERENCE BOOKS:**

1. Business Organizational & Management Dr. Satish Kumar Saha, SahityaBhawan Publication

2. Principles and Practices of Management - Shejwalkar and Ghanekar
3. Management Concepts & Practices - Hannagan



## Dr. C.V. RAMAN UNIVERSITY

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- First Semester**

**Course Code: 4010112902**

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

**THEORY MAX. MARKS: 70**

**COURSE: MANAGERIAL ECONOMIC**

**THEORY MIN. MARKS: 28**

**OBJECTIVE :** The course is meant to acquaint the students with the principal of Business Economics as applicable in business.

### Unit-I

Meaning of Managerial economics : Nature and Scope of Managerial economics, Managerial Economist : Role and Responsibilities, fundamental economic concepts Profit Maximization Theory.

### Unit-II

Demand Analysis : Theory of Demand, Law & Nature of Demand, Demand Determinants, Elasticity of Demand, Introduction Explanation Theory of Consumer Choice, Indifference Approach, Revealed Preference Theory.

### Unit-III

Production Function : Law of Variable Proportions, Law of Returns to Scale, Cost analysis – Incremental cost, opportunity cost and marginal cost, short and Long run costs function. Empirical cost functions- Break-even analysis, learning curve and cost volume profit analysis.

### Unit-IV

Price-output decisions under different market conditions - Perfect and Imperfect market,. Market structure- Monopoly, Oligopoly and Duopoly, Monopolistic Competition, Non-Price Competition, Price Discrimination, Product Differentiation.

### Unit-V

Business Cycles : Nature and Phases, Theories of Business Cycles, economic forecasting for business, Concept of GNP, GDP, Gross Domestic Savings, Gross Domestic Capital Formation. Profit Management : Measurement of Profit, Concept of Risk and Uncertainty.

**OUTCOME:** After learning this Course student will get familiarize with the concepts and tools of economics as applicable to decisions making in the business organization.

### Text Book :-

1. izca/kdh; vFkZ'kkL= MkW- 'kekZ- dstjhoky ,oa vxzoky lkfgR; Hkou ifCyds'ku

### REFERENCE BOOKS:-

1. Managerial Economics – Analysis, Problems and Cases, P.L. Mehta, Sultan Chand Sons, New Delhi
2. Managerial Economics- D.N. Dwivedi, Vikas Publication New Delhi.
3. Managerial Economics – Varshney and Maheshwari, Sultan Chand and Sons, New Delhi
4. Managerial Economics – D. Salvatore, McGraw Hill, New Delhi

5. Managerial Economics – Pearson and Lewis, Prentice Hall, New Delhi
6. Managerial Economics – G.S. Gupta, T M H, New Delhi
7. Managerial Economics – Mote, Paul and Gupta, T M H, New Delhi
8. Managerial Economics –Joel Dean, Prentice Hall, USA
9. Managerial Economics –H LAhuja, S Chand & Co. New Delhi



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- First Semester**

**Course Code: 4010112903**

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

**THEORY MAX. MARKS: 70**

**COURSE: ENVIRONMENT ANALYSIS AND MANAGEMENT**

**THEORY MIN. MARKS: 28**

**OBJECTIVE-** The course aims at acquainting the students with emerging issues in business at the national and international level in the light of the policies of liberalization and globalization.

### **UNIT I**

Business Environment: nature, significance and scope, and its relevance in Management decision making, The Interaction Matrix of different Environmental Factors, The process of Environmental Scanning, Basic philosophies of capitalism and socialism with their variants.

### **UNIT II**

The Politico- Legal Environment: The relationship between business and government in India, the constitutional provisions affecting business, an introduction to some important business laws like MRTP, Industrial (development and regulation) Act 1951, FEMA, Consumer Protection Act, changing dimension of these laws and their impact on business.

### **UNIT III**

International Business- Overview, International Trade Theories, Barriers of Trade; Multinational Company in India, Foreign collaboration, joint venture, Public Sector Enterprises and Reforms in Public Sector.

### **UNIT IV**

International Business Policy-Export-Import Policy, FDI, Foreign Exchange Rate Mechanism, WTO and its implication on Indian Business, Economic Reforms and New Economic Policy, Democratic Policy.

### **UNIT V**

Industrial Ecology and Recycling Industry, Environmental Management System: EMS Standards, ISO 14000. Environmental Accounting and Auditing, Clearance/Permissions forest abolishing industry, Industrial pollution: Green funding, Deforestation and its impact, Soil and Water conservation, Solid waste management.

**OUTCOME:** After learning this Course student will get the knowledge about all the environmental factors effecting business process and develop so that they could able to take business decisions accordingly.

**Text Book**

1. O;kolkf;d i;kZoj.k] MkW- ,l-ds- flag] lkfgR; Hkou izdk'ku A
2. i;kZoj.k MkW- ,u-,l- HkaMkjH lkfgR; Hkou izdk'ku

**Reference Books:**

1. Sundaram & Black : The International Business Environment Prentice Hall, New Delhi.
2. Agrawal A. N. Indian Economy : Vikas Publishing House, Delhi.
3. Khan Farroq A Business and Society : S Chand Delhi.
4. Dutt R. and Sundaram K. P. M. Indian Economy, Himalya Publishing House, New Delhi.
5. Mishra S. K. and Puri V. K. Indian Economy, Himalya Publishing House, New Delhi.
6. Hdegolan : Environmental Economics : Mac Millan, Hampshire,
7. Dutt Buddar : Economic Reforms in India – A Critique S, chand, New Delhi



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- First Semester**

**Course Code: 4010112904**

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

**THEORY MAX. MARKS: 70**

**COURSE: ENTREPRENEURIAL SKILL DEVELOPMENT**

**THEORY MIN. MARKS: 28**

**OBJECTIVE :** To enable the student to understand the theoretical and practical aspects of entrepreneurship development and small scale industries establishment and other marketing and related other financial issues.

### **Unit I-**

Introduction: Concept and Definitions, Entrepreneur v/s Intrapreneur; Role of entrepreneurship in economic development; Entrepreneurship process; Factors impacting emergence of entrepreneurship; Entrepreneur v/s Investors; Entrepreneurial attributes and characteristics; Entrepreneurs versus inventors; Entrepreneurial Culture; Women Entrepreneurs; Social Entrepreneurship; Classification and Types of Entrepreneurs; EDP Programmes; Entrepreneurial Training; Traits/Qualities of an Entrepreneurs.

### **Unit II-**

Creating Entrepreneurial Venture: Generating Business idea- Sources of Innovation, methods of generating ideas, Creativity and Entrepreneurship; Challenges in managing innovation; Business planning process; Drawing business plan; Business plan failures; Entrepreneurial leadership- components of entrepreneurial leadership; Entrepreneurial Challenges; Legal issues – forming business entity, considerations and Criteria, requirements for formation of a Private/Public Limited Company.

### **Unit III-**

Functional plans: Marketing plan– for the new venture, environmental analysis, steps in preparing marketing plan, marketing mix, contingency planning; Organizational plan – designing organization structure and Systems.

### **Unit IV-**

Entrepreneurial Finance: Debt or equity financing, Sources of Finance- Commercial banks, private placements, venture capital, financial institutions supporting entrepreneurs; Lease Financing; Funding opportunities for Startups in India.

### **Unit V-**

Enterprise Management: Managing growth and sustenance- growth norms; Factors for growth; Time management, Negotiations, Joint ventures, Mergers & acquisitions.

**OUTCOME:** After studying this Course students will be able to understand the theoretical and practical aspects of Entrepreneurship and establishment of a new venture.

**Text Books :-**

- 1- m|ferk ds ewy vk/kkj] MkW- izoh.k dqekj vxzoky ,oa MkW- vouh'k dqekj feJk] lkfgR; Hkou izdk'ku
- 2- Fundamental Of Enterprentureship, Dr.G.K.Varshney, Sahitya Bhawan Publication

**Reference Book :-**

1. Kumar, Arya, Entrepreneurship: Creating and Leading an Entrepreneurial Organization, Pearson, India.
2. Hishrich., Peters, Entrepreneurship: Starting, Developing and Managing a New Enterprise, Irwin
3. Taneja, Entrepreneurship, Galgotia Publishers.





## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- First Semester**

**Course Code: 4010112905**

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

**THEORY MAX. MARKS: 70**

**COURSE: CORPORATE FINANCIAL ACCOUNTING**

**THEORY MIN. MARKS: 28**

**OBJECTIVE:** The objectives of the Course is to give exposure to the students, about fundamental accounting principles, techniques and their application in the business decision making process.

### **Unit- I**

Company Accounts:-Issue, Forfeiture and Reissue of Shares, Buy-Back of Shares and Redemption of Preference Shares, issue and Redemption of Debentures

### **Unit-II**

Final Account of Company, managerial Remunerations, Disposal of Profit: Declaration of Dividend, Appropriation of Profits: Profit and Loss Appropriation account, Profit or loss Prior to Incorporation and Subsequent to Incorporation

### **Unit-III**

Valuation of Goodwill, Valuation of Shares, Accounts of Public Utility Companies, Holding Company

### **Unit- IV**

Accounting for Liquidation of Companies, Internal Reconstruction of Companies, Accounting for amalgamation of Companies (As per A.S. - 14)

### **Unit-V**

Underwriting of Securities, Absorption, Accounts of Insurance Companies, Accounts of Banking Companies, Royalty Accounts, Voyage Accounts, Investment Account.

**OUTCOME:** After learning this Course student will understand the fundamental principles and techniques of financial accounting so as to use these concepts for effective business decisions.

### **Text Book :-**

1. Dr. S. M. Shukla and Dr. S. P. Gupta, Corporate Financial Accounting, Sahitya Bhawan Publication.



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Second Semester**

BRANCH: MASTER OF COMMERCE (M.Com.)

COURSE: **COMPUTER APPLICATION FOR MANAGERS**

**Course Code: 4010212901**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** The objective of this subject is to provide an understanding about Computers, operating system and application of relevant software's in managerial decisions making.

### **UNIT - I**

Computer organization: Introduction, components, classification, capabilities characteristics & limitations, Operating systems; Windows, Unix/Linux, storage devices; application of computer in Business, Computer Languages

### **UNIT - II**

Use of MS-Office: Basics of MS-Word, MS-Excel and MS-Power Point; Applications in documentation preparation and making reports; preparation of questionnaires, presentations, tables and graphs.

### **UNIT - III**

Computer hardware & Software, Main Memory & Secondary Memory, Internet - Features, Advantages & Disadvantages, Use.

### **UNIT - IV**

Introduction to database: Concept, characteristics, objectives, Advantage & limitations, entity, attribute, schema, subschema, SQL and MS-Access Database: Select, insert, create, update and delete commands.

### **UNIT - V**

Application of Computers in Business: E-Commerce (for example e-ticketing, e-billing, e-payments etc.), Accounting and finance, and M-Commerce etc.

**COURSE OUTCOME:** After learning this subject student will become familiar with the fundamentals and working of Computers and Software's so as to use them in Problem solving and decisions making.

### **TEXT BOOK**

- Sinha, P.K., and Sinha, P. (2002). Computer Fundamentals. BPB Publications.

### **REFERENCE BOOKS**

- Balagurusamy, E. (2015), Fundamentals of Computers. McGraw Hill Publishing
- Goel, Anita (2016), Computer Fundamentals. Pearson Education Publishers
- Rajaraman, V. and Adabala, Neeharika (2014), Fundamentals of Computers. PHI Learning



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Second Semester**

BRANCH: MASTER OF COMMERCE (M.Com.)

COURSE: **CORPORATE LEGAL FRAMEWORK**

**Course Code: 4010212902**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVES:** The objective of this subject is to develop an understanding about the various laws and legal framework in the business world.

### **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, Company Management, Managerial Remuneration, Winding up and dissolution of companies.

### **UNIT -II**

The Negotiable Instruments Act, 1881: Definition, Types of Negotiable Instruments, Negotiation Holder and holder in due course, Payment in due course; Endorsement and Crossing of cheque; Presentation of negotiable instruments.

### **UNIT - III**

M RTP Act 1969: Monopolistic trade practices; Restrictive trade practices; Unfair trade practices.

### **UNIT - IV**

The consumer protection Act, 1986: salient features; Definition of Consumer, Right of consumer; Grievance Redressal Machinery.

### **UNIT - V**

Regulatory Environment for International Business: FEMA, WTO: Regulatory framework of WTO, basic principles and its character, WTO provisions relating to preferential treatment to developing countries; regional groupings, technical standard, anti-dumping duties and other Non Tariff Barriers. Custom valuation and dispute settlement, TRIP and TRIMS.

**COURSE OUTCOMES:** After studying this subject student will able to understand the various laws and entire legal framework in which binds today's business world so as to take decision legally .

### **TEXT BOOK**

- Gulshan, S.S. & Kapoor, G.K. (2014), Business Law Including Company Law, New Age International Publishers, 16<sup>th</sup> Edition, 2014
- Varshney, G.K. Corporate Legal Framework , Sahatya Bhawan Publication.

### **REFERENCE BOOKS**

- Kapoor. N.D (2015), An Introduction to Mercantile Laws, . Sultan chand & sons.
- Tulsian P.C. (2017), Business Law, McGraw Hill, 3<sup>rd</sup> edition



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

### **SEMESTER- Second Semester**

BRANCH: MASTER OF COMMERCE (M.Com.)

COURSE: **MARKETING MANAGEMENT**

**Course Code: 4010212903**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** To facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

### **UNIT - I**

Introduction: Concept, nature, scope and importance of marketing; Marketing concept and its evolution Marketing mix, Marketing environment, External forces, Market segmentation, targeting and positioning,

### **UNIT - II**

Buyer behavior: Determinants, Consumer buying process & models, Factors affecting buying behavior, stages of buying process, Organizational buyer behavior.

### **UNIT - III**

Product Decisions: 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.

### **UNIT - IV**

Promotions: Promotion decisions, Promotion mix, Advertising, Sales Promotion, Personal selling, Public Relations, Managing the Sales force, Distribution (Place): Meaning and Objective, Flows, Patterns and Partners, Physical distribution, Key issues.

### **UNIT - V**

Issues and Developments: Social, ethical and legal aspects of marketing, Marketing of services and International marketing, Guerilla Marketing, Green Marketing, Digital marketing and other developments of marketing.

**COURSE OUTCOMES:** After completion of this subject students will able to understand the conceptual framework of marketing and able to manage their job task by understanding their consumer and analytical decision making according to various environmental constraints.

### **TEXT BOOK**

- Sherlekar, S.A. (2010). Marketing Management. *Himalaya Publishing House*, 13<sup>th</sup> Revised Edition, 2010

### **REFERENCE BOOKS**

- Verma, Harsh V. and Duggal, Ekta (2015), Marketing. Oxford Press
- Lal, Rajiv, Quelch, John A. and Rangan, V. Kasturi (2016), Marketing Management – Text & Cases, McGraw Hill Publications



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Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Second Semester**

BRANCH: MASTER OF COMMERCE (M.Com.)

COURSE: **HUMAN RESOURCE MANAGEMENT**

**Course Code: 4010212904**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** The objective of this subject is to develop a basic understanding about the fundamental concepts and techniques of Human Resource management in an organization.

### **UNIT - I**

Introduction: Meaning, scope, objective, functions, policies & roles and importance of Human Resource Management. Interaction with other functional areas, HRM &HRD a comparative analysis, Organizing the Human Resource Management department in the organization, Human Resource Management practices in India,

### **UNIT -II**

Human Resource Planning: Definition, objectives, process and importance Job analysis, Description, specification & job evaluation,

### **UNIT - III**

Recruiting and Selecting Human Resources, Source of recruitment, good recruitment policy, type of test, Placement, and Induction, Human Resource Development: Concept, Employee training & development, Manpower Planning, Career Planning & development

### **UNIT - IV**

Performance management: concept and process, performance appraisal, Potential appraisal, Job Compensation : Wage & salary administration, incentive plans & fringe Benefits, Promotions, demotions, transfers, separation, absenteeism & turnover, Quality of work life (QWL): Meaning, origin, development and various approaches and to QWL, techniques for improving QWL, Quality circles: concept, structure , role of management quality circle in India

### **UNIT - V**

Job satisfaction and morale, Health, Safety & Employee welfare, Counseling for effective Human Resource Development, Human Resource : definition, objectives & approaches to human relations ,Employee grievances and discipline ,participation & empowerment, Introducing to collective bargaining, HR Audit, Industrial relations Trade unions, Dispute resolution & grievance management.

**COURSE OUTCOMES:** After learning this subject student will get familiarize with the fundamentals of management concepts so as to use this concept for effective management process within the organization.

### **TEXT BOOK**

- Rao, V.S.P. (2012), Human Resource Management, Excel Books, 2012

### **REFERENCE BOOKS**

- Aswathappa, K. (2015), Human Resource Management, Tata McGraw Hill Publication, 2015
- Dwivedi R.S. Human Resource Management Vikash Publication.



**Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Second Semester**

BRANCH: MASTER OF COMMERCE (M.Com.)

COURSE: **ADVANCED STATISTICAL ANALYSIS**

**Course Code: 4010212905**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** The purpose of this paper is to includes and analytical ability among the students.

**UNIT - I**

Statistical Decision Theory: - Decision under Risk and Uncertainty, Decision Tree Analysis.

**UNIT -II**

Theory of Sampling and Test of Significance

**UNIT - III**

Interpolation and Extrapolation. Association of Attributes

**UNIT - IV**

Theory of Probability - Probability Distributions, Binomial, Poisson and Normal Distribution

**UNIT - V**

Analysis of Variance (including one way and two way classification), Chi-square Test.

**COURSE OUTCOMES:** After learning this subject students will get the knowledge about various statistical and operations tools used for decision making in business.

**TEXT BOOK**

- Shukla S.M,2018, Advanced Statistical Analysis, Sahitya Bhawan Publication

**REFERENCE BOOKS**

Statistics, Dr.Shukla & Sahai , Sahitya Bhawan Publication



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Third Semester (Common Subject)**

BRANCH: MASTER OF COMMERCE (M.Com.)

COURSE: **RESEARCH METHODOLOGY**

**Course Code: 4010312901**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** This subject gives a brief understanding about the research concepts and process. This subject aims to developing research skills in the field of management as well as their application in the business decision making.

### **UNIT - I**

Research: Types of Research, Characteristics of Good Research; Research Process; Problem Identification, Literature review, Formulation and statement of research problem, Characteristics of good research problem, Hypothesis- Formulation and Errors.

### **UNIT - II**

Research Design: Types of designs, Methods, Sampling Design: Fundamental concept, Probability and Non-probability sampling with applicability of each,

### **UNIT - III**

Methods and Techniques of Data Collection: Types of Data – Primary and Secondary, Various techniques used for collecting data, Pros and cons of each, Research Instruments – Types and use, Validity and reliability, Scaling techniques – Types and usage of each.

### **UNIT - IV**

Fieldwork in Research and Data Processing: Analysis and interpretation of data, Coding, Editing and Tabulation of Data, Analysis of Data: Descriptive, Inferential and Multivariate analysis, Testing of hypothesis, Various Kinds of Charts and Diagrams, Overview and use of statistical software packages.

### **UNIT - V**

Reporting of Research: Types of reports, substance of reports, format of report, Precautions, Writing references, Bibliography and Annexure, Presentation of reports.

**COURSE OUTCOMES:** After learning this subject students will be able to understand the concepts and process of research carried out for effective decision making in all the functional areas of the business.

### **TEXT BOOK**

- Kothari, C.R. (2014), Research Methodology, New Age International Publishers, 3<sup>rd</sup> Edition, 2014

### **REFERENCE BOOKS**

- Chawla, Deepak and Sondhi, Neena (2015), Research Methodology – Concepts & Cases. Vikas Publishing House.
- Pannerselvam, R. (2014), Research Methodology. PHI Learning



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Third Semester (Common Subject)**

BRANCH: MASTER OF COMMERCE (M.Com.)

COURSE: **INTERNATIONAL BUSINESS**

**Course Code: 4010312902**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** This course exposes the student to the environmental dynamics of international business and its impact on international business operations of a firm.

### **UNIT - I**

Meaning, nature and significance of international Business, Recent global trends in international trade and finance; dimensions and modes of IB; structure of IB environment; risk in IB; motives for internalization of firms; organizational structure for IB, MNC-benefits and problems to host country and home country, strategies in globalization, challenges of international business.

### **UNIT - II**

Principles of international trade, benefits of foreign trade, foreign trade policies, Balance of payment, WTO- functions and working, Agreements-TRIPS, TRIMS, GATT, MFA, WTO and Anti-dumping measures, Implications of WTO for India and Trade liberalization.

### **UNIT - III**

Foreign market entry strategies; country evaluation and selection; factors affecting foreign investment decisions; impact of FDI on home and host countries; types and motives for foreign collaboration; control mechanisms in IB.

### **UNIT - IV**

Decisions concerning global manufacturing and material management; outsourcing factors; managing global supply chain; product and branding decisions; managing distribution channels; international promotion.

### **UNIT - V**

Harmonizing accounting difference across countries; currency translation methods for consolidating financial statements; cross cultural challenges in IB; international staffing decisions; compensation and performance appraisal of expatriate staff; ethical dilemmas and social responsibility issues.

**COURSE OUTCOMES:** After learning this subject student will get familiarize the dynamic environment in international business scenario and its impact on business operations so as to take effective decisions for the firm with respect to global challenges and business dealings in the foreign markets.

### **TEXT BOOK**

- Aswathappa, K. (2012), International Business, Tata McGraw Hill Education, 2012.

### **REFERENCE BOOKS**

- Wild L. Kenneth (2011), International Business, Pearson Education,
- Wild, John J. and Wild, Kenneth L. (2017), International Business – The Challenges of Globalization. Pearson Education. 8<sup>th</sup> Edition
- Cavusgil, S. Tamer, Knight, Gary and Riesenberger, John (2017), International Business – The New Realities. Pearson Education, 4<sup>th</sup> Edition





## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Third Semester (Common Subject)**

BRANCH: MASTER OF COMMERCE (M.Com.)

COURSE: **STRATEGIC MANAGEMENT**

**Course Code: 4010312903**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** This subject deals with corporate level policy & strategy formulation areas. This subject aims to developing conceptual skills in this area as well as their application in the corporate.

### **UNIT - I**

Military origins of strategy – Evolution - Concept and Characteristics of strategic management – Defining strategy – Mintzerbg’s 5Ps of strategy – Strategic Management Process, Strategy Formulation: Vision, mission, purpose, objectives and goals.

### **UNIT - II**

Strategic analysis: Analyzing Company’s Resources and Competitive Position: Core Competence – Distinctive competitiveness, Analyzing Company’s External Environment: Environmental scanning techniques- ETOP, QUEST and SWOT (TOWS), Industry Analysis - Porter’s Five Forces Model of competition

### **UNIT - III**

Corporate Portfolio Analysis: Business Portfolio Analysis - BCG Matrix – GE 9 Cell Model - Concept of Stretch, Leverage and fit, Generic Competitive Strategies: Low cost, Differentiation, Focus, Grand Strategies: Stability, Growth, Retrenchment, Outsourcing Strategies

### **UNIT - IV**

Tailoring strategy to fit specific industry – Life Cycle Analysis, New Business Models and strategies for Internet Economy: Shaping characteristics of E-Commerce environment – E-Commerce Business Model and Strategies – Internet Strategies for Traditional Business – Key success factors in E-Commerce – Virtual Value Chain Analysis

### **UNIT - V**

Strategy implementation - Project implementation – Procedural implementation – Resource Allocation, Behavioural issues in implementation – Corporate culture – Mc Kinsey’s 7s Framework, Functional issues – Functional plans and policies, Strategy Evaluation – Operations Control and Strategic Control– Balanced Scorecard.

**COURSE OUTCOME:** After learning this subject students will be able to understand all the aspects of effective strategy and strategic framework and will able to develop strategy for the organizations.

### **TEXT BOOK**

- Rao, V.S.P & Krishna, V. H. (2009), Strategic Management, Excel Books, 5<sup>th</sup> Edition, 2009.
- Kim Warren, “Strategic Management Dynamics’ John Wiley Publication, 2007

### **REFERENCE BOOKS**

- Wheelen L. Thomos and Hunger J. David (2010), Concepts in Strategic Management and Business Policy, PHI publications, New Delhi.



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Fourth Semester (Common Subject)**

BRANCH: MASTER OF COMMERCE (M.Com.)

COURSE: **CORPORATE TAX PLANNING & MANAGEMENT**

**Course Code: 4010412901**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** This subject provides an introduction to an overview of fundamental concepts of income tax include Introduction to Taxation, including income tax, capital gains tax, fringe benefits tax, and goods and services tax.

### **UNIT - I**

Concepts of tax planning, Tax evasion, Tax avoidance, Tax management, features of tax planning, need of tax planning, need for tax planning, precautions in tax planning, limitations of tax planning, difference between tax planning and tax evasion, tax avoidance, tax management

### **UNIT - II**

Computation of taxable income, Carry-forward and set-off of losses for companies, Minimum Alternative Tax (MAT), Set-off and Carry-forward of Losses, Forms, Reports and Returns and Tax Reporting.

### **UNIT - III**

Tax Planning and Financial Management Decisions: Tax Planning relating to Capital structure decision. Tax Planning and Managerial Decisions: Tax planning in respect of own or lease, sale assets used for scientific research, make or buy decisions; Repair, replace, renewal of renovation and shutdown or continue decisions.

### **UNIT - IV**

Special Tax Provisions: Tax provisions relation to free trade zones, infrastructure sector and backward areas, Tax issues relating to Amalgamation: Tax planning with reference to amalgamation companies, Tax payment: Tax deductions and collection at source Advance payment of tax.

### **UNIT - V**

Introduction to Goods and Service Tax, Classification of Goods and Services under GST, Pre GST Regime and Constitutional Amendment, Concept of Supply, concept of place of Supply, Input Tax Credit, Computation of Taxable Value Under GST.

**COURSE OUTCOMES:** On successful completion of this subject, students will be able to understand the basic concept of Income tax and the concept of Goods and Services tax.

### **TEXT BOOK**

- Mehrotra H.C., Income Tax Law & Practices, Sahitya Bhawan Publication, 2016.
- Mehrotra H.C and Agrawal V. P Goods and Services Tax (G.S.T.) Sahitya Bhawan publication, Agra

### **REFERENCE BOOKS**

- Goel Sandeep, Financial Markets, Institution and Services, PHI publication
- Gomez Clifford, Financial markets, Institution and Financial services, PHI publication.



## Dr. C.V. RAMAN UNIVERSITY

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Fourth Semester (Common)**  
 BRANCH: MASTER OF COMMERCE (M.Com.)  
 COURSE: **PROJECT WORK**

**Course Code: 4010432902**  
**Maximum Marks: 200**  
**Minimum Marks: 100**

**COURSE OBJECTIVE:** After completing third semester, the Faculty members will be assigned as guides to the students to work on the topic selected from their area of specialization for conducting a field research or research work with reference to their selected organization / firm / company etc. where they learn the actual research process to come up with a solution to the problems identified. After the final semester exams, reports of the research will be submitted in the department which is evaluated by the external examiner followed by viva voce/presentation. The research report should show how students has conducted the research and what solutions will they able to provide based on their analytical capabilities and experience.

**COURSE OUTCOME:** After successful completion of research project, students will able to know the actual research process and its usefulness in the organization as a problem solving technique. They will also able to know the potential opportunities persist in the market for extending the business operations and come up with the ways to tap the opportunities.

### DISSERTATION/ PROJECT FORMAT (SUMMER TRAINING/PROJECT WORK)

Title of the study (Cover Page)  
 Declaration  
 Company Certificate (In case of Summer Training)  
 Guide Certificate (In case of Final Project)  
 Acknowledgement  
 Table of Contents  
 Table of Graphs & Pictures Used

#### 1. Introduction

1.1. Introduction  
 1.2. Purpose for Undertaking the Research  
 1.2. Significance of the study  
 1.3. Scope of the study  
 1.4. Research Problem  
 1.5. Objective of the study  
 1.7. Hypothesis  
 1.8. Limitations of the study

#### 2. Literature Review (Theory related To Company, Product or Topic)

#### 3. Research Methodology

3.1. Introduction  
 3.2. Population of the study  
 3.3. Sampling Design  
     3.3.1. Sampling Technique  
     3.3.2. Sampling Method  
     3.3.3. Sample Size  
 3.4. Research Instrument  
 3.5. Sources of data  
     3.5.1. Primary Data  
     3.5.2. Secondary Data

#### 4. Data analysis & Interpretation

#### 5. Findings & Recommendations & Conclusion

##### Bibliography

- References (From Journals, Books & Websites)
- Annexure (Reprints of Research papers)



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

### **FINANCE GROUP**

**SEMESTER- Third Semester**

BRANCH: MASTER OF COMMERCE (M.Com.)

COURSE: **SECURITY ANALYSIS & PORTFOLIO MANAGEMENT**

Course Code: **4010342901**

Theory Max. Marks: **70**

Theory Min. Marks: **28**

**COURSE OBJECTIVE:** This subject aims in understanding the changing domestic and global investment scenario in general and Indian capital market in particular with reference to availability of various financial products and operations of stock exchanges.

#### **UNIT - I**

**INVESTMENT:** - Meaning of Investment, Characteristics of Investment, Objectives of Investment, Investment vs Speculation, Investment vs Gambling, Types of Investors, Investment Avenues, Meaning of Risk, elements of Risk, Measurement of Risk,

#### **UNIT - II**

**SECURITIES MARKET:-** Financial Market, Segments of Financial Market, Types of Financial Market , Regulatory Environment, Primary Market/New Issues Market, Methods of Floating New Issues, Book Building , Regulation of primary Market, What is a stock Exchange , Functions of Stock Exchanges stock Market in India, Listing of Securities, Regulation of Stock Exchanges.

#### **UNIT - III**

Meaning of Fundamental Analysis, Economy – Industry- Company Analysis Framework, Economic Forecasting, Techniques, Industry Analysis , Concept of Industry , Industry Life cycles, Industry Characteristics, company Analysis, Default Risk , Interest Rate Risk, Meaning of Technical Analysis, Dow Theory , Basic Principles of Technical Analysis

#### **UNIT - IV**

**PORTFOLIO ANALYSIS:** - Expected Return of a portfolio, Risk of a Portfolio, Reduction of Portfolio Risk through Diversification, Feasible set of Portfolios, Efficient set of Portfolios.

#### **UNIT - V**

**PORTFOLIO REVISION:** - Need for Revision, Meaning of Portfolio Revision, constraints in portfolio Revision, Portfolio Revision Strategies, portfolio evaluation, Need for Evaluation, Evaluation perspective, Meaning of portfolio Return.

**COURSE OUTCOMES:** On the successful completion of this subject the student will be able to understand the various alternatives available for investment. Learn to measure risk and return, value of the equities and bonds.

#### **TEXT BOOK**

- Ranganatham, M. & Madhumati, R. (2012), Security Analysis and Portfolio Management, Pearson Education,
- Kevin S. (2013), Security Analysis and Portfolio Management, Prentice Hall of India.

#### **REFERENCE BOOKS**

- Peter S. Rose and Sylvia C. and Hudgins, “Bank Management and Financial Services”, Tata McGraw Hill, New Delhi, 2012.
- Padmalatha Suresh and Justin Paul, “Management of Banking and Financial Services, Pearson, Delhi, 2012.



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

### **SEMESTER- Third Semester**

BRANCH: MASTER OF COMMERCE (M.Com.)

COURSE: **FINANCIAL INSTITUTION & SERVICES**

**Course Code: 4010342902**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** This subject will provide depth knowledge of financial institutions, financial intermediaries, liquidity management; interest rate risk management; market risk; the role of capital; financial institutions regulation.

### **UNIT – I**

Overview of Indian financial systems and markets- constituents and functioning, developments since 1991, recent trends, various financial intermediaries, Reserve bank of India (RBI) - role, functioning, regulation of money and credit. Overview of financial services-Introduction, nature, scope and uses, management of risk in financial services, regulatory framework in financial services. Case Study

### **UNIT – II**

Insurance- concept and significance, classification of insurance, general principles of insurance, insurance application and acceptance procedure, Life insurance-principles, products & types of life insurance, General insurance- principles, products- public liability, third party insurance, Case Study

### **UNIT – III**

Banking industry- Banking structure in India, types of banks-role and significance, capital adequacy norms for banks, SLR, CRR, Recent development-universal banking, E-Banking, mobile banking, Analyzing bank performance-Commercial banks' balance sheet and income statement, relationship between B/S and income statement, return on equity model, , CAMELS rating, credit cards, Merchant banking services, Case Study

### **UNIT – IV**

Introduction to Asset financing services- leasing and hire purchase, Mutual Funds, debt securitization, housing finance and credit rating, project finance, , factoring & forfeiting, , Case Study

### **UNIT – V**

Introduction to Allied finance services- Corporate restructuring: mergers, acquisitions and takeover, venture capital, Management of risk:- Risk and Insurance-Defining risk, nature and types, risk management process, risk and its relation with insurance. Banking risks- credit, liquidity, market, operational, interest rate, solvency, ALM by banks: classification of assets, GAP analysis, asset Reconstruction Company, Case Study

**COURSE OUTCOMES:** On successful completion of this subject students should be able to explain the principles of financial intermediaries; Identify and analyze interest rate risk on the banking book and the trading book for a financial institution; Explain the key elements of liquidity risk for a financial institution, and how this risk is managed

### **TEXT BOOK**

- Bhole, L.M. & Mahakud, J. (2009), Financial Institution & Services, Tata McGraw Hill Education, 5<sup>th</sup> Edition, 2009.

### **REFERENCE BOOKS**

**w.e.f: July 2018**

- Goel Sandeep, Financial Markets, Institution and Services, PHI publication
- Gomez Clifford, Financial markets, Institution and Financial services, PHI publication.



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

### **SEMESTER- Third Semester**

BRANCH: MASTER OF COMMERCE (M.Com.)

COURSE: **TAX MANAGEMENT & PLANNING**

**Course Code: 4010342903**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** This subject provides an introduction to, and overview of, fundamental concepts of income Topics include Introduction to Taxation, including income tax, capital gains tax, fringe benefits tax, and goods and services tax.

### **UNIT - I**

Concepts of tax planning, Tax evasion, Tax avoidance, Tax management, features of tax planning, need of tax planning, need for tax planning, precautions in tax planning, limitations of tax planning, difference between tax planning and tax evasion, tax avoidance, tax management

### **UNIT - II**

Introduction of Income Tax. Residence and Tax liability. Explanation under various heads of income: income from salary (excluding retirement), Income from capital gain. Problems and cases

### **UNIT - III**

Income from House Property. Income under the head profit and gains of business and professions and its computation-Problems and cases

### **UNIT - IV**

Income from other sources. Computation if taxable income of an individual. Setoff and carry forward of losses- permissible deductions -Deductions from Gross Total Income-under sec 80C to 80U. Problems and cases

### **UNIT - V**

Introduction to Goods and Service Tax, Classification of Goods and Services under GST, Pre GST Regime and Constitutional Amendment, Concept of Supply, concept of place of Supply, E - Commerce, Input Tax Credit, Computation of Taxable Value Under GST

**COURSE OUTCOMES:** On successful completion of this subject, students will be able to: Employ a broad understanding of tax law, Conduct tax law research by using research skills to interrogate primary and secondary legal materials, and analyze and synthesize complex legal information

### **TEXT BOOK**

- Mehrotra, H.C., Income Tax Law & Practices, Sahitya Bhawan Publication, 2016.
- Mehrotra H.C and Agrawal. V. P Goods and Services Tax (G.S.T.) Sahitya Bhawan publication, Agra

### **REFERENCE BOOKS**

- Goel Sandeep, Financial Markets, Institution and Services, PHI publication
- Gomez Clifford, Financial markets, Institution and Financial services, PHI publication.



## Dr. C.V. RAMAN UNIVERSITY

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Third Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

COURSE: **MANAGEMENT CONTROL SYSTEM**

**Course Code: 4010342904**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** This course is to appraise the students the about the concepts of management control system as well as its role in efficient management of public system organizations.

### UNIT - I

Management Control - Concept, Nature and Scope; Organization Goals. Strategic Planning and Implementations, Organization Structure. Contingency Theory

### UNIT - II

Organizational Climate. Position of Controller in an Organization; Management Control Process: Programming, Budgetary Planning and Procedures. Budgetary Control: Flexible Budgeting. Zero-base Budgeting, Performance Budgeting

### UNIT - III

Responsibility Accounting: Concept and significance; Organizational structure and Decentralization; cost and benefits of decentralization; Responsibility Centers: Cost Centre, Revenue centre, Profit centre and Investment centre; Transfer Pricing

### UNIT - IV

Performance Evaluation - financial and nonfinancial performance measures, designing an accounting based performance measure, Return on Investment, Residual Income, EVA and Return on Sales; Behavioral Aspects of Management Control: Motivation and Morale, Goal Congruence.

### UNIT - V

Introduction to Just-in-time, material requirement planning, enterprise resource Planning, kaizen budgeting and TQM. Management Control in Specialized Organization: Service organizations, MNCs and management control of projects.

**COURSE OUTCOMES:** From this course students will able to identify relevant issues of the design, implementation and follow-up of an organization's control system.

### TEXT BOOK

- Anthony, R. N., & Govindrajana, V., *Management Control Systems*, New Delhi: Tata McGraw-Hill.
- Cooper, R., & Kaplan, R. S., *Design of Cost Management Systems*, New Jersey: Prentice Hall.

### REFERENCE BOOKS

- Emmanuel, C and Otley, D.. *Accounting for Management Control*. London. : Wostrand Reinhold.
- Ghosh, P K and Gupta, G S.. *Cost Analysis and Control*. New Delhi. Vision





## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Fourth Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

COURSE: **WORKING CAPITAL MANAGEMENT**

**Course Code: 4010442901**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** This course emphasize the management of current assets and current liabilities, it covers planning a firm's overall level of liquidity, stressing cash management and credit policies. And also discuss how to reduce the adverse funding effects caused by working capital.

### **UNIT - I**

Working Capital- Nature, Components, Types, Function, Determinants and Significance, Including Product Life Cycle and Operating Cycle Method, Working Capital Policies,

### **UNIT - II**

Management of Cash, Motives for Holding Cash, Significance, Cash Planning and Budgeting, Management of Cash Collection, Disbursement of Cash, Cash Management Models

### **UNIT - III**

Management of Marketable Securities, Purpose of Holding Securities, Determinants, Receivable Management- Nature, Significance, Credit Standards, Evaluating the Credit Worthiness of a Customer

### **UNIT - IV**

Management of Inventory- Purpose for Holding Inventory, Components, Cost-Benefits Analysis, Inventory Management Techniques Management of Inventory- Purpose for Holding Inventory, Components, Cost-Benefits Analysis, Inventory Management Techniques

### **UNIT - V**

Management of Current Liabilities- Sundry Creditors, Bills Payable, Contingencies, Financing of Working Capital- Short- Term Sources, Long-Term Sources, Inflation and Working Capital, Mechanics Of Working Capital Financing in India, Bank Lending, Control of Working Capital.

**COURSE OUTCOMES:** Evaluate comparative working capital management policies and their impact on the firm's profitability, liquidity, risk and operating flexibility

### **TEXT BOOK**

- Periyasamy, P. (2014), Working capital management, Himalaya Publishing House, 2014
- Gupta, S.P. (2016), Financial Management, Sahitya Bhawan Publication, 2016.

### **REFERENCE BOOKS**

- Kochhar Sudhir, Working Capital Management, Gullybaba Publishing House
- Bhattacharya Hrishikes, Working Capital Management, PHI Publication



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Fourth Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

COURSE: **FINANCIAL DERIVATIVES**

**Course Code: 4010442902**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** To understand issues pertaining to pricing and hedging with options on individual stocks and indexes, to examine forwards and futures contracts for equity indexes, commodities, and currencies.

### **UNIT - I**

Financial Derivatives: Introduction And F.D. Market In India: Definition features, types, basic history, critiques, Other Derivative Securities; Types of Traders

### **UNIT - II**

Future Markets And Contracting, Future Pricing: Introduction financial and future contract, types, evolution operators/ traders in future markets, functions of future market, growth mechanism of trading, clearing house. Forward market : pricing and trading mechanism

### **UNIT -III**

Options- The Basics, Pricing Model, Trading With Options, Currency Options: Swaps; Options Markets; Properties of Stock Option Prices; Trading Strategies Involving ; Options ; Black-Scholes options, Binomials Model; swaps markets

### **UNIT- IV**

Hedging Strategies Using Futures, Hedging With Options, Options On Stock Indices; Currencies, And Futures Contracts; General Approach To Pricing Derivatives Securities; Foreign Currency Futures, Foreign Currency Forward

### **UNIT - V**

Interest Rates Futures: Interest rate Derivatives Securities, Derivative market in India. Stock exchange/ index

**COURSE OUTCOMES:** At the end of this course students should be able to understand the concepts of derivative market and have a discussion and explain in detail financial instruments such as options, futures, swaps and other derivative securities.

### **TEXT BOOK**

- Kumar S.S.S. (2012), Financial Derivatives, PHI Learning, 5<sup>th</sup> Edition, 2012.
- Keith Redhead, 'Financial Derivatives – An Introduction to Futures, Forwards, Options and Swaps' PHI Learning, 2011.

### **REFERENCE BOOKS**

- Stulz, Risk Management and Derivatives, Cengage Learning, 2nd Edition, 2011.
- Varma, Derivatives and Risk Management, 2nd Edition, 2011.
- David Dubofsky – 'Option and Financial Futures – Valuation and Uses, McGraw Hill International Edition.



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Fourth Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

COURSE: **BANKING & FINANCE**

**Course Code: 4010442903**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** It provides students with a basic knowledge of how international financial markets, understanding of exchange rates, currency values fluctuate. It provide an in-depth understanding of the process and techniques used to make international investment decisions

### **UNIT - I**

Banking Regulation Act, 1949 (Definition of Banking, Licensing, opening of branches, types, Functions of Banks, Inspection) – Role of RBI, Objective, organization and their functions , Classification of banks, Marketing of Banking services, Customer Services in Banks, Public relations in banks, Organizations in banks, Subsidiary Services

### **UNIT - II**

Human Capital Management, Manpower planning in banks, Quality Circles in Management, Banking Non-Performing Asset (NPAs), Recovery management, Decision-making in banks

### **UNIT - III**

Investment Policy and the Balance Sheet of banks, credit creation, bank failures and deposit insurance and Credit Guarantees corporation, The Monitoring and follow-up, Conflict resolution in banks, Chain Management, Management Audit in banking, Efficient Audits in banks, Auditing - objectives ,scope of audit, Vouching, Investigation

### **UNIT - IV**

Multinational Financial Management- An overview: Evolution of the international monetary a financial system; Long run investment decision- The foreign investment decision; country risk analysis: long term financing; Politic: Risk management; Dividend policy of the multinational firm.

### **UNIT - V**

Multinational capital budgeting- Application and interpretation; Cost of Capital and capital structure of the multinational firm; taxation of the multinational firm

**COURSE OUTCOMES:** On successful completion of the course students will be able to: Describe the basic concepts and theories that explain the function and evolution of banking and finance, analyze the role of the Bank of International Settlements and the functioning of international banking and financial markets.

### **TEXT BOOK**

- Indian Institution of banking & Finance (2013), Principles & Practices of Banking, Macmillan Publishing, 3<sup>rd</sup> Edition, 2013

### **REFERENCE BOOKS**

- International Banking, Indian Institute of Banking Finance, Schand, 2<sup>nd</sup> edition 2018.
- Dr.Mithani D.M, Money, Banking, International Trade and public finance, Himalaya PublishingHouse17<sup>th</sup> edition.



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Fourth Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

COURSE: **RISK MANAGEMENT**

**Course Code: 4010442904**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** The objective of this course is to impart knowledge to students regarding the techniques of measurement and control of risk.

### **UNIT - I**

Introduction to risk management: The Concept of Risk, Risk v/s Uncertainty, Different types of risk; Risk management v/s Risk avoidance; Risk Management Process; Risk Management Policies; Risk Immunization Strategies

### **UNIT - II**

Measurement and Control of Risk: Identifying Measures and Controlling Risk – Statistical Method, Fixation and Delegation of Limits,

### **UNIT - III**

Asset Position Limits/ Deal Size/Individual Dealers/Stop Loss Limits. Margins: Value at Risk Margin, Extreme Loss Margin, Mark to market Margin

### **UNIT - IV**

Management of Risk: Credit risk, Asset-liability gap risk, Interest rate risk, market risk, currency risk, due-diligence risk, systematic and unsystematic risk.

### **UNIT - V**

Tools of risk management: insurable and non-insurable. Financial Derivatives: meaning, types and uses. Participants in derivatives market. Contract details of financial derivatives in Indian market: an overview.

**COURSE OUTCOMES:** The course aims to provide the students with a broad understanding of risk and as a means to manage it. This forms the foundation to facilitate the students in their further studies on risk management.

### **TEXT BOOK**

- Harrington and Niehaus, 'Risk management and Insurance, Tata Mcgraw Hill Publishing, New Delhi, 3rd Edition, 2010.
- Trieschman, Hoyt, Sommer, 'Risk management and Insurance, Cengage Learning, 3rd Edition, 2011

### **REFERENCE BOOKS**

- Mark S. Dorfman, 'Introduction to Risk management and Insurance, 10th Edition, Prentice Hall of India, 2012.
- Stulz, Risk Management and Derivaties, Cengage Learning, 2nd Edition, 2011



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

### **MARKETING GROUP**

**SEMESTER- Third Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

COURSE: **CONSUMER BEHAVIOUR**

**Course Code: 4010342905**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** The basic objective of this course is to develop an understanding about the consumer decision making process and its applications in marketing function of firms.

#### **UNIT - I**

Introduction: Concept, nature, scope and importance of marketing; Marketing concept and its evolution Marketing mix, Marketing environment, External forces, Market segmentation, targeting and positioning,

#### **UNIT - II**

Buyer behavior: Determinants, Consumer buying process & models, Factors affecting buying behavior, stages of buying process, Organisational buyer behavior.

#### **UNIT - III**

Product Decisions: 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

#### **UNIT - IV**

Promotions: Promotion decisions, Promotion mix, Advertising, Sales Promotion, Personal selling, Public Relations, Managing the Sales force, Distribution (Place): Meaning and Objective, Flows, Patterns and Partners, Physical distribution, Key issues.

#### **UNIT - V**

Issues and Developments: Social, ethical and legal aspects of marketing, Marketing of services and International marketing, Guerilla Marketing, Green Marketing, Digital marketing and other developments of marketing.

**COURSE OUTCOMES:** After studying this subjects students would able to understand the behavior of consumers which helps them to craft effective marketing strategies

#### **TEXT BOOK**

- Nair, Suja R. (2013). Consumer Behaviour in Indian Perspective. *Himalaya Publishing House*

#### **REFERENCE BOOKS**

- Schiffman, Leon G., Wisenblit, Joseph and Kumar, S. Ramesh (2015), Consumer Behaviour. Pearson Education, 11<sup>th</sup> Edition.
- Mukherjee, Srabanti (2013), Consumer Behaviour, Cenage Publications,



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Third Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

COURSE: **ADVERTISING & SALES PROMOTION**

**Course Code: 4010342906**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** To acquaint the students with concepts, techniques and give experience in the formulating of an effective advertising & sales promotion strategy for gaining competitive advantage.

### **UNIT - I**

Advertising: Definition, Nature, Scope, Objectives, Types, Social and Economic Aspect of Advertising, Advertising as a communication Process, AIDA Model, DAGMAR approach, Advertising Campaign: Types, Planning and Managing Advertising campaign, Advertising strategies, Advertising Budget: Budget process,

### **UNIT - II**

Consumer Behavior and Advertising: cognitive psychology, social and cultural influences on consumer behavior, product and brand image, advertising Planning & Decision making: objective setting, segmentation strategy, market structure analysis, reaching markets, competition,

### **UNIT - III**

Media: Types, Media Planning process, Media Selection, and Multi-Media Strategies, Copywriting: Guidelines for copywriting, Advertising layout: Components and its position, Advertising Agencies: Structure, Functions and Client Relationship, Laws and ethics of advertising in India,

### **UNIT - IV**

Sales Promotion: definition, objectives of Sales Promotion: classification of Sales Promotion, Consumer, Trade, Sales Force / Promotion, Types and techniques, merits and demerits: (a) Monetary (b) Non-monetary, Other Techniques: display, trade fair, exhibition, event sponsorship etc.

### **UNIT - V**

Sales Promotion Budget: different methods, viz. percentage of sales, units of sales, competitive parity, profit maximization etc. Sales Promotion vis-à-vis Advertising, Public Relations and Personal Selling,

**COURSE OUTCOMES:** After studying this subject students will able to understand the insights about advertisement techniques and effective sales promotion & management which improves their decision related to marketing communications for achieving competitive advantage

### **TEXT BOOK**

- Chunawala, S.A (2012). Sales & Distribution Management. *Himalaya Publishing House*, 2012

### **REFERENCE BOOKS**

- Jain, J.N and Singh, P.P (2007). Modern Advertising Management – Principles and Techniques. *Regal Publications*, 2007.
- Kazmi, S.H.H., and Batra, S. K. (2010). Advertising & Sales Promotion. *Excel Book*, 2010



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Third Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

COURSE: **MARKETING OF NON-PROFIT ORGANISATIONS**

**Course Code: 4010342907**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** The course aims at familiarizing the students with the application of the concept & need of marketing in Non- Profit organization.

### **UNIT - I**

Introduction: Concept, nature, scope and importance of marketing; Marketing concept and its evolution Marketing mix, Marketing environment, External forces, Market segmentation, targeting and positioning,

### **UNIT - II**

Buyer behavior: Determinants, Consumer buying process & models, Factors affecting buying behavior, stages of buying process, Organizational buyer behavior.

### **UNIT - III**

Product Decisions: 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

### **UNIT - IV**

Promotions: Promotion decisions, Promotion mix, Advertising, Sales Promotion, Personal selling, Public Relations, Managing the Sales force, Distribution (Place): Meaning and Objective, Flows, Patterns and Partners, Physical distribution, Key issues

### **UNIT - V**

Issues and Developments: Social, ethical and legal aspects of marketing, Marketing of services and International marketing, Guerilla Marketing, Green Marketing, Digital marketing and other developments of marketing.

**COURSE OUTCOMES:** After studying this subjects students would able to understand the tricks and tactics used for marketing of Non-profit organizations so as to build effective strategies

### **TEXT BOOK**

- Jha, S.M. (2015). Marketing Non-Profit Organizations. Himalaya Publishing House, 2<sup>nd</sup> Edition

### **REFERENCE BOOKS**

- Choudhury , Dr. Deb Prasanna (2011), Strategic Planning and Management of Non-profit Organisations and NGOs. Asian Books.
- Andreasen, Alan R. and Kotler, Philip (2007), Strategic Marketing For Non-Profit Organizations. Pearson Education, 7<sup>th</sup> Edition,





## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

### **SEMESTER- Third Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

COURSE: **PRODUCT & BRAND MANAGEMENT**

**Course Code: 4010342908**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** To understand the methods and strategy development for effective product and brand management.

### **UNIT - I**

Introduction to Product & Brand Management, Emergence as a separate area of study, Product, Product Levels, Product Hierarchy, Classification of Product.

### **UNIT - II**

Product Mix - A strategic choice. Product Mix decisions, Product Line decision - strategic decision involving adding or pruning product lines.

### **UNIT - III**

Concept of STP & strategies, Product Positioning, Developing Positioning Strategy, Elements of Positioning, Positioning Methods, Communicating the Positioning Strategy.

### **UNIT - IV**

Product Research - Importance, tools and analysis, Product Development & Testing, Product Launch Decisions.

### **UNIT - V**

Branding, Need for Branding, Brand & related concepts: Brand Equity, Brand Life Cycle, Brand Positioning & Repositioning, Branding decisions, Family vs. individual Branding, Multiple branding, brand extension, Branding in specific sectors like Industrial, retail, service, e-branding.

**COURSE OUTCOMES:** After completion, students will be able to understand the challenges in product and brand management so as to successfully establish and sustain brands and lead to extensions.

### **TEXT BOOK**

- Kevin Lane Keller (2012), Strategic Brand Management: Building, Measuring and Managing, Prentice Hall, 4th Edition
- Anadan, C. (2009), Product management. McGraw Hill Publications.

### **REFERENCE BOOKS**

- Cook, Harry E. (2016), Product management. Springer International Edition.
- Majumdar, Ramanuj (2015), Product Management in India. PHI Learning.
- Kumar, Ramesh (2002), Managing Indian brands. Vikas publications
- Tmepoal, Paul (2000), Branding in Asia. John Willy Publications





## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Fourth Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

COURSE: **SERVICE MARKETING**

**Course Code: 4010442905**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** The objective of the course is to develop an understanding of services and service marketing with emphasis on various aspects of service marketing which make it different from goods marketing.

### **UNIT - I**

Introduction – Concept of services, Importance of Service Sector in Economy, Characteristics and Classifications of services, Service marketing mix, Environment of Service Marketing (Micro as well as Macro).

### **UNIT -II**

The Purchase Process for Services – Segmentation, Targeting and Positioning, Consumption values, Purchase models for Services, Service Encounters, Post-Purchase phase, Service Quality – Meaning, Service Quality Gaps & Models (SERVQUAL & SERVPERF)

### **UNIT -III**

Product - Product differentiation, Product levels, Supplementary Services, Pricing of services- Pricing concepts, Strategies, Use of differential pricing, Place-Service distribution, components of service delivery system, problems associated with services delivery.

### **UNIT - IV**

Promotion- Advertising, Sales Promotion & Personal Selling in service industry, People- Peoples involvement in services, managing people for service advantage, Recruitment & training of peoples for service delivery, Physical Evidence-Concept of Physical Evidence, Importance, types of Physical Evidence in various services, Process-Concept, Types of process, Role of process in various services

### **UNIT - V**

Managing Supply, Demand and Productivity – Introduction, Managing Supply and Demand, Tools, Coping with fluctuating demand, Enhancing Productivity, Capacity Management, Challenges in Marketing of services Application of Service Marketing to Hospitals, Educational Institutions, Tourism Industry and Hotel Industry.

**COURSE OUTCOMES:** After studying this subject student get an insight about aspects of services and service marketing which helps them to take effective decisions related to services offered by the organization.

### **TEXT BOOK**

- Christopher Lovelock (2004), Service Marketing, Pearson Education, 4<sup>th</sup> Edition, 2004

### **REFERENCE BOOKS**

- Kenneth E Clow, et al, Services Marketing Operation Management and Strategy, Biztantra, 2<sup>nd</sup> Edition, New Delhi, 2004.
- Halen Woodroffe, Services Marketing, McMillan, 2008.
- Valarie Zeithaml et al, Services Marketing, 5<sup>th</sup> International Edition, 2012



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Fourth Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

COURSE: **INTERNATIONAL MARKETING**

**Course Code: 4010442906**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** The major objective of this course is to provide an exposure to the area of Marketing in the International perspective due to ever increasing business dealings in the foreign markets.

### **UNIT - I**

Introduction to International Marketing, Nature, Scope and different complexities of International Marketing, International Marketing Environment, Basis of International Trade, India and World Trade,

### **UNIT - II**

Balance of Trade, Balance of Payments, MNC's and International trade, International Economic Environment: IMF, WTO, International Monetary System, International Trade Barriers: Tariff and Non-Tariff

### **UNIT - III**

Market Selection Process, Determinants of market selection, Segmentation and Positioning, Product Planning and Mix, International PLC, New Product development, Developing international Pricing Policies, Factors affecting pricing policies, Strategies for Export and export pricing strategies.

### **UNIT - IV**

Market Entry and overseas distribution system, Direct and Indirect exports, Types of Intermediaries, International Logistics, International Promotions – Concept, Promotion Strategies, major Decisions, Communication Mix.

### **UNIT - V**

Export Procedure – Preliminaries, Inquiry and offer, Licenses, Documentation and procedure, New Techniques (Joint Ventures, Sub Contracting & BOP) in international marketing.

**COURSE OUTCOMES:** After getting the knowledge of this subject students will able to understand the different aspects of international marketing so as to take decision for expansion of the organization and increasing business dealings in the foreign markets.

### **TEXT BOOK**

- Francis Cherunilam (2013), International Marketing – Text & Cases, Himalaya Publishing House, 13<sup>th</sup> Revised Edition, 2013

### **REFERENCE BOOKS**

- Cateora, Philip R., Gilly, Mary C. and Graham, John L. (2017), International Marketing. McGraw Hill Publication, 16<sup>th</sup> Edition.
- Srinivasan, R. (2015), International Marketing. PHI Learning,
- Saha, Satish Kumar and Agarwal, Anju (2016), International Marketing. SBPD Publications. 1<sup>st</sup> Edition.



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Fourth Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

COURSE: **RETAIL MANAGEMENT**

**Course Code: 4010442907**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** The aim of this subject is to provide fundamental knowledge about retail and retailing concepts in India along with various aspects of retail operations.

### **UNIT - I**

INTRODUCTION TO RETAIL MANAGEMENT: - Meaning of Retail and Retailing, Types of Retailers, Retailing in India. RETAIL MARKET STRATEGY AND CONSUMERISM: - Meaning of Retail Market Strategy, Standalone Stores, Rural Retailing, International Retailing, PLANNING AND MERCHANDISE MANAGEMENT FOR RETAIL OUTLETS:- Meaning, Categorizing the buying Process, Setting Objectives for Merchandising Plan, Sales Forecasting, Assortment Planning Process.

### **UNIT - II**

FINANCE AND LOCATION STRATEGIES FOR RETAILING:- Activity Based Costing (ABC), Factors Influencing Retailer's Choice of Location, Retail Location Strategies. LOCATION SELECTION AND HUMAN RESOURCE MANAGEMENT: - Factors Affecting the Location of Retail Outlet, Importance of Human Resource Management (HRM) in Retailing. MARKETING MANAGEMENT AND RELATED ISSUES IN RETAILING:- Meaning, Understanding Consumer Behaviour, Stages in the Buying Process, Factors Influencing Customers Buying Decisions, Store Design and Layout , Pricing Strategies and Types, Retail Promotion and communication

### **UNIT - III**

STORES LOYALTY MANAGEMENT AND VISUAL MERCHANDISING :- Meaning of Customer Loyalty , Variables Influencing Store Loyalty , Motives for shopping and within the store Factors, RETAILING AND INFORMATION TECHNOLOGY (IT) SUPPORT SYSTEMS :- Meaning of Information Technology and Its Growing Role in Retailing, Campaign Management, Benefits of Data Base Marketing , Applications of IT to Retailing.

### **UNIT - IV**

SUPPLY CHAIN MANAGEMENT: - Meaning of Supply Chain Management, Retail Logistics, Merchandise Flows, Online Logistics Management. IMPORTANCE OF CUSTOMER SERVICE AND QUALITY MANAGEMENT: - Meaning of Customer Service, Customer's perspective of service Quality, the 'GAPS Model' CRM:- Meaning & Importance of CRM, Steps Involved in the ' CRM' Process , Relationship based Buying.

### **UNIT - V**

MANAGEMENT OF WORES, FRANCHISING, BRAND AND MALLS:- Focus on safety / Security at Retail Outlets, Handling of Inventory Shrinkages, Measures to Reduce shoplifting, Parking space problems at Retail Centers. FRANCHISING, BRAND AND MALL MANAGEMENT: - Meaning of 'Franchising, Brand Management, Mall Management, Factors or Parameters Affecting the Success of Malls.

**COURSE OUTCOMES:** After completing this subject students become familiar with the concepts and various aspects of retail and able to manage the entire retail operations.

### **TEXT BOOK**

- Nair, Suja (2015), Retail Management, 2<sup>nd</sup> edition, Himalaya Publishing House, 2015

### **REFERENCE BOOKS**

- Gilbert, David (2016), Retail Marketing Management. Pearson Education.
- Berman, Barry, Evans, Joel R. and Shrivastava, Ritu (2017), Retail Management – A Strategic Approach. Pearson Education, 13<sup>th</sup> Edition



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Fourth Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

COURSE: **AGRICULTURAL AND RURAL MARKETING**

**Course Code: 4010442908**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** The objective of this course is to explore the students to the Agriculture and Rural Marketing environment so that they can understand consumers and marketing characteristics of the same for understanding and contributing to the emerging challenges in the upcoming global economic scenario.

### **UNIT - I**

Concept & scope of rural market, Rural development as a core area, Efforts put for Rural development in Five years plans. Rural markets' Characteristics, Rural markets. Environmental factors.

### **UNIT - II**

Rural Consumer Behaviour, Rural Consumer Vs Urban Consumers – a comparison, Relevance of Marketing mix for Rural market/Consumers. Problems in rural market

### **UNIT - III**

Segmentation, Targeting & Positioning for rural market, Market forces, components of different Product Strategies, Pricing Strategies, Promotional Strategies & Distribution Strategies for Rural consumers.

### **UNIT - IV**

Understanding Agricultural Markets, Nature & scope, Objectives of Agriculture Marketing, Challenges in Agriculture Marketing, Agriculture Marketing & its Economic importance, Agricultural Produces and their market.

### **UNIT - V**

Export potential for agri-products, Major of Government and Non-Govt. Agencies in the development of Rural and Agricultural, Sector Marketing Strategies for Seed; Fertilizers; Pesticides; Farm equipment. Role.

**COURSE OUTCOMES:** After studying the subject students understands the insights of Agricultural and Rural marketing environment and different issues pertaining in it so as to draw suitable measures for tapping the wide available opportunity.

### **TEXT BOOK**

- Kashyap, Pradeep (2016), Rural Marketing. Pearson Education, 3<sup>rd</sup> Edition

### **REFERENCE BOOKS**

- Kuamr, Dinesh and Gupta, Punam (2015), Rural Marketing – Challenges and Opportunities, Sage Publications.
- Shinde, Rajesh H. (2016), Rural Marketing in India. ABD Publishers.
- Austin, Charles Burgess and Wehrwein, George Simon (2015), Co-operation in Agriculture, Marketing and Rural credit. Nabu Press.



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Third Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

SUBJECT: **PRINCIPAL AND PRACTICE OF BANKING**

**Subject Code: 4010342909**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** The basic objectives of this subject to provide knowledge about the various functions associated with banking. Practice and procedures relating to deposit and credit, documentation, monitoring and control.

### **UNIT - I**

Banking system and structure in India- Types of banks in operation – Role of Reserve Bank and GOI as regulator of banking system – Provisions of Banking Regulation Act & Reserve Bank of India Act.

### **UNIT - II**

The terms banker and customer – Types of relationship between banker and customer – Bankers obligations to customers – Right of lien, set off, appropriation– Provisions of Negotiable Instrument Act, 1881 – Bankers legal duty of disclosure and related matters.

### **UNIT - III**

Customers` accounts with banks – Opening- operation – KYC norms and operation – Types of accounts and customers – Nomination – Settlement of death claims.

### **UNIT - IV**

Banking Technology- Home banking – ATMs- Internet banking – Mobile banking- Core banking solutions – Debit, Credit, and Smart cards – EFD –RTGS.

### **UNIT - V**

International banking – Exchange rates – Documentary letter of credit –financing exporters and importers – ECGC Policies and guarantees, Banker as lender – Types of loans – Overdraft facilities – Discounting of bills– Financing book dates and supply bills- Charging of Security bills- pledge – mortgage – assignment.

**COURSE OUTCOME:** After learning this subject student will get familiarize with the fundamentals of Banking concepts so as to use this concept for effective banking process.

### **TEXT BOOK**

- Timothy Koch W, & Scott S “Bank Management” Thomson, New Delhi

### **REFERENCE BOOKS**

- Mithani and Gordon. “Banking and Financial Systems” Himalaya Publishing House, Mumbai.
- .Sunderaram and Varshney. “Banking Theory, Law and practice ”Sultan Chand & Sons, New Delhi



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Third Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

SUBJECT: **TREASURY AND RISK MANAGEMENT**

**Subject Code: 4010342910**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** The objective of this subject is to develop a basic understanding about the fundamental concepts and techniques of Treasury and Risk management in an organization.

### **UNIT - I**

Introduction to treasury management – Objectives – Concept – Functions of integrated treasury – Process of Globalization – Evolving role of Treasury as profit centre - Organization of treasury.

### **UNIT - II**

Treasury products – Short term funds and investment management –Financial marketing – Money market – Capital market – Call money –Government securities – REPOs – Certificate of deposits – Rediscounting bills - Commercial papers – Foreign Exchange Markets & treasury – Linkage of domestic operations with foreign operations.

### **UNIT - III**

Liquidity planning and managing cash assets – Measurement of liquidity –Objectives of cash management - Reserve with Central banks – Managing float – Managing correspondent balances – Liquidity planning – Traditional liquidity measures Risk Management: Introduction – Definition of risk and risk management –Risk management process – Risk identification, measurement, monitoring and control – Types of risks – Business risk – Credit risk - Market risk -Earning risk - Liquidity risk - Operational risk - Control risk - Capital.

### **UNIT - IV**

Interest rate risk and management – Factors influencing interest rates –Theories on interest rates – Liquidity Adjustment Facility (LAF) – Fixed income securities – pricing – Valuation - Yield on fixed income securities –Bond theorems – Interest rate risk – Duration and immunization – Bond Portfolio Management Measuring interest rate risk with Gap and earning sensitivity – Duration GAP analysis – Simulation technique.

### **UNIT - V**

Financial futures – Forwards - FRA and interest rate swaps – Cross currency swaps – Options – Caps - Floors and Complex swaps for managing interstate risk – Foreign Exchange risk management using derivatives, Credit risk – Management in banks – Credit risk rating – Credit rate portfolio management – Asset liability management in banks – Asset liability management – Bank Balance Sheet –Components of assets/ liabilities and their management – ALM implementation – RBI guidelines.

**COURSE OUTCOME:** After learning this subject student will get familiarize with the fundamentals of Treasury and Risk management concepts so as to use this concept for effective management process within the organization.

### **TEXT BOOK**

- Bhaskaran, R. "An Introduction to Fund and Investment Management in Banks Bankers, Institute of Rural development ,Lucknow.

### **REFERENCE BOOKS**

- Bagchi, S.K. "Credit Risk Management." Jaico Publishing House, Mumbai
- Rose, Peter. "Commercial Bank Management" 5th Edition Texas A& University College Station



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Third Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

SUBJECT: **FUNDS MANAGEMENT IN BANKS**

**Subject Code: 4010342911**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** The basic objectives of this subject to provide knowledge about the various Funds associated with banking. Practice and procedures relating to Liquidity, Bank Deposits, Bank Investment and credit, documentation, monitoring and control.

### **UNIT - I**

Liquidity management in commercial funds: theories of liquidity management; priorities in the employment of bank funds; problems in resource allocation in India.

### **UNIT - II**

Management of capital funds in commercial banks: Meaning and functions of capital funds, necessity for adequate capital funds; capital adequacy standards; present standards in India for capital adequacy of banks.

### **UNIT - III**

Management of primary reserves: nature and purpose of primary reserves; Legal reserves –nature and function; working reserve- nature and function; cash management in commercial banks, Management of secondary reserves; nature and function of secondary reserves; factors influencing secondary reserves; estimation and managing secondary reserves.

### **UNIT - IV**

Management of Bank Deposits: deposit mobilization; concept of bank marketing; Management of bank loans; characteristics of bank loans; loan policy in a commercial bank; evaluation of loan application; credit information, credit analysis, credit decision, Priority sector lending policies of commercial banks in India,

### **UNIT - V**

Management of bank investments: Nature and principles of security investment of commercial banks; formulating investment policy; volume and pattern of investment of commercial banks, Performance evaluation of banks; branch expansion, deposit mobilization and credit deployment; profitability.

**COURSE OUTCOME:** After learning this subject student will get familiarize with the fundamentals of Banking Funds concepts so as to use this concept for effective banking process.

### **TEXT BOOK**

- Verma H.L: Funds Management in Commercial Banks, Deep & Deep Publications

### **REFERENCE BOOKS**

- Sinkey, Joseph F. Jr: Commercial Banks Financial Management, Prentice Hall, New Delhi.
- Tannan M.L., Banking Law and Practice, Indian Law House, Delhi.





## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Third Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

SUBJECT: **COMMERCIAL BANK MANAGEMENT**

**Subject Code: 4010342912**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** To understand how to design and lead R& D processes and manage R & D Organization.

### **UNIT - I**

Introduction – historical perspective – validation and evaluation – basic research – applied research – technology in R&D – successful R&D management – basic condition – Elements – vision, mission, strategy – Deming cycle (PDCA), hypothetic deductive approach, competency matrices, thematic clustering.

### **UNIT - II**

Structural Components – Organizational Environment, , Global R & D, Outsourcing R & D, Virtual R & D. Creativity – Tools –Climate - MBTI Creativity Index. Innovation – Pathways, sources, business analysis techniques.

### **UNIT - III**

Quality management system, Good laboratory practices, Good management practice, Quality environmental management system- Data recording. TQM in R & D – Quality procedures, Continuous improvement, measurement techniques, Benchmarking.

### **UNIT - IV**

Building scientific skills base - Skill audit process, skill requirements, skills gap assessment, selection & induction, Developing people –Performance management , reviewing and monitoring, appraisal schemes, T & D, Career Management & Development - Succession planning. R & D team Manager – Leadership, Creative groups.

### **UNIT - V**

Support Services – Analytical, Manufacturing, Library service, IT & Telecommunication, legal. Laboratory Automation – Synthesis Lab – Micro scale experimentation. Intellectual property – patents – types, procedure. Publications – categories – Science Citation Index – impact factor – citation metrics. Financial Control – Budgets, Plans, Costs, research grants & funding, project proposal writing. Risk Assessment – Performance standards and indicators – Audit & review

**COURSE OUTCOME:** After learning this course, students will able to ensure an effective, efficient and sustainable Research & Development.

### **TEXT BOOK**

- Verma H.L: Funds Management in Commercial Banks, Deep & Deep Publications

### **REFERENCE BOOKS**

- Sinkey, Joseph F. Jr: Commercial Banks Financial Management, Prentice Hall, New Delhi.
- Tannan M.L., Banking Law and Practice, Indian Law House, Delhi.





## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Fourth Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

SUBJECT: **CENTRAL BANKING**

**Subject Code: 4010442909**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** This course aims at enabling the students to understand the contribution and strategic operational policies and practices of commercial bank management in a competitive business environment.

### **UNIT - I**

Central Banking Functions of Central Bank Role of a Central Bank in developing economy like India.

### **UNIT - II**

Monetary policy Objectives Instruments of monetary policy Credit control methods Qualitative credit control methods Quantitative credit control methods Monetary policy in planned economy of India.

### **UNIT - III**

Development banking Functions, objectives and operations of a Development Bank Role of Development Banks in developing economy like India.

### **UNIT - IV**

Objectives, functions, role and performance of Industrial Development Bank of India. Objectives, functions, role and performance of Industrial Finance Corporation of India Limited. Objectives, functions, role and performance of Industrial Credit and Investment Corporation of India Limited.

### **UNIT - V**

Performance evaluation of: State Financial Corporation, State Industrial Development Corporations, Small Industries Development Bank of India, State Small Industries Development Corporations.

**COURSE OUTCOME:** After studying this subject students will able to understand the contribution and strategic operational policies and practices of commercial bank management in a competitive business environment.

### **TEXT BOOK**

- S.N. Sen: Central Banking in underdeveloped Money Markets 1967.
- M.H. De Kock: Central Banking.

### **REFERENCE BOOKS**

- C.R. Basu: Central Banking in a Planned Economy
- R.M. Srivasthava: Management of Financial Institutions in India.
- Vasanth Desai: Development Banks: Issues and Operations.



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Fourth Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

SUBJECT: **MARKETING OF BANKING SERVICES**

**Subject Code: 4010442910**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** This course is to aim to impart the knowledge about the marketing concept in banking services sector, need of the customer and market segmentations.

### **UNIT - I**

Marketing concepts and their Application to Banking Industry – Marketing concepts and elements – Why Marketing? – Special features of Bank Marketing – Product and Service Marketing.

### **UNIT - II**

Environmental Scanning – Assessment and Management of Competition – Macro and Micro factors influencing the market goods and services – applicability to Banking – Banking regulation and its impact on Bank marketing strategies – Understanding competition, Identification of competition and their focus – Strategic benefits of good competition – What makes a good competitor.

### **UNIT - III**

Customer need analysis and customer care: customer focus – Understanding customer need – customer care – Consumer motivation and buying behaviour – perception / behaviour – other factors affecting buying behaviour – decision making process – individual and organizational – selective exposure, selective distortion, and effect on consumer behaviour.

### **UNIT - IV**

Market Segmentation(banking) – Product Designing – Marketing – feedback and review – purpose and content of product / Market expansion – Mass Marketing and Marketing segmentation – Definition of Market segmentation – Characteristics of a viable Market segment – Benefits from Market segmentation – Disadvantages – Market segmentation techniques for personal and corporate customers.

### **UNIT - V**

Market information Research – Definition of marketing research and market research – Differences – Contributions of Marketing Research to a bank – Types of data – primary and secondary – Management Information System and Marketing Research – Need for situation analysis – steps involved in the development of a situation analysis – objective, strategies and tactics – sources of information for situation analysis.

**COURSE OUTCOME:** After learning this course student will be able to understand the marketing concept in banking services sector, need of the customer and market segmentations.

### **TEXT BOOK**

- The formula for successful Marketing, Galotia Publication, 1991 – Morz, Rarph

### **REFERENCE BOOKS**

- Principles of Bank Management, Himalaya Publication, 1993 – Desai, Vasant



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Fourth Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

SUBJECT: **MORDEN BANKING THEORY LAW & PRACTICES**

**Subject Code: 4010442911**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** The basic objectives of this subject to provide knowledge about the various functions associated with banking. Practice and procedures relating to deposit and credit, documentation, monitoring and control.

### **UNIT - I**

Banking Regulation Act, 1949 (Definition of Banking, Licensing, opening of branches, Functions of Banks, Inspection) – Role of RBI and their functions.

### **UNIT-II**

Commercial Banks – Functions – Accepting Deposits – Lending of Funds, E-Banking, ATM Cards, Debit Cards, Personal Identification Number – Online Enquiry and update facility- Electronic Fund Transfer- Electronic Clearing System.

### **UNIT - III**

Opening of an Account – Types of Deposit Account – Types of Customers (individuals, firms, Trusts, and Companies) – Importance of customer relations – Customer grievances and redressal – Ombudsman.

### **UNIT - IV**

Principles of Lending – Types of Borrowings – Precautions to be taken by a banker.

### **UNIT - V**

Negotiable Instruments: Promissory Notes – Bills of Exchange, Cheque, Draft – Definitions, Features – Crossing – Endorsement – Material Alteration – Paying Banker – Rights and Duties – Statutory Protection – Dishonour of Cheques - Role of Collecting Banker.

**COURSE OUTCOME:** After studying this subject student will get familiarize with the fundamental concepts and working aspects of Banks which helps them to smoothen their financial decisions with respect to organizations.

### **TEXT BOOK**

- Gordon, E., and Gupta, P.K. (2015), Banking and Insurance, Himalaya Publishing House, Mumbai, 2015

### **REFERENCE BOOKS**

- Indian Institution of banking & Finance (2013), Principles & Practices of Banking, Macmillan Publishing, 3<sup>rd</sup> Edition, 2013



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Fourth Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

SUBJECT: **INTERNATIONAL BANKING**

**Subject Code: 4020442912**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** The objective of this subject is to develop a basic understanding about the fundamental concepts and techniques of International Banking Scenario and its various related aspects.

### **UNIT - I**

Evolution of the international Banking scenario Globalization and Convergence of Banking System. Multinational Banking, International Banking Crises: Capital Flight: The Key issues: Refirming the traditional structure of Central Banking with the Asian Financial Crises. The regulation of International Banking Structure Measurement of efficiency, in Banking. The Institutional Design of Central Banks; International banking for financing of exports and imports of goods and services.

### **UNIT - II**

Introduction- Concept of Money Market, Developed and Less developed Money Market, Their Characteristics & Importance. English Banking System – Bank of England, Origin and Growth, Organizational Structure, Functions, Monetary Policy, Commercial Banking System.

### **UNIT - III**

Federal Reserve System- Origin, Organizational Structure and Working, Commercial Banking in USA, Unit Banking and Branch Banking and Factors for its Growth in USA New York Money Market – Constituents and Working, Comparison between London Money Market and New York Money Market London Money Market - Market Constituents working and credit Instrument- Euro Dollar.

### **UNIT - IV**

European Monetary Union- European Central Bank, Organization Structure and Functions Bank of Japan- Structure and Working, Commercial Banking system of Japan, Industrial Banking in Japan Asian Development Bank- Functions, Structure and Working.

### **UNIT - V**

Indian Banking: Reserve Bank of India- Functions, Monetary and Credit Policy And Evaluation, Achievements and Failures of R.B.I, Indian Money Market, Constituents, Characteristics, Defects and Measures, Banking Reforms in India. NABARD International Financial Institutions- I.M.F. and I.B.R.D, I.D.A, IFC, BRICS- New Development Bank.

**COURSE OUTCOME:** After learning this course student will be able to understand about the fundamental concepts and techniques of International Banking Scenario and its various related aspects.

### **TEXT BOOK**

- Saxena K.B. – International Banking: Banking Theory and Principal Banking Systems
- Goswami V.K. – International Banking

### **REFERENCE BOOKS**

- Sayers R.S. – Modern Banking
- Basu S.K. – Contemporary Banking Trends.



**Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**COMPUTER APPLICATION GROUP**

**SEMESTER- Third Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

SUBJECT: **ENTERPRISE RESOURCE PLANNING**

**Subject Code: 4010342105**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** To understand about ERP systems, ERP software and modules, Implementation of ERP, and Emerging trends on ERP.

**UNIT - I**

**INTRODUCTION** - Overview of enterprise systems – Evolution - Risks and benefits -Fundamental technology - Issues to be consider in planning design and implementation of cross functional integrated ERP systems.

**UNIT – II**

Overview of ERP software solutions- Small medium and large enterprise vendor solutions, BPR, Business Engineering and best Business practices - Business process Management. Overview of ERP modules -sales and Marketing, Accounting and Finance, Materials and Production management

**UNIT – III**

Planning Evaluation and selection of ERP systems-Implementation life cycle - ERP implementation, Methodology and Frame work- Training – Data Migration. People Organization in implementation- Consultants, Vendors and Employees

**UNIT – IV**

**POST IMPLEMENTATION** Maintenance of ERP- Organizational and Industrial impact; Success and Failure factors of and ERP Implementation.

**UNIT - V**

**EMERGING TRENDS ON ERP** - Extended ERP systems and ERP add-ons -CRM, SCM, Business analytics etc- Future trends in ERP systems-web enabled, Wireless technologies so on.

**COURSE OUTCOME:** Enhanced Evaluation of ERP systems, Business Analytics, Future trends in ERP systems.

**TEXT BOOK**

- Alexis Leon (2007), ERP demystified, second Edition Tata McGraw-Hill,

**REFERENCE BOOKS**

- Mahadeo Jaiswal and Ganesh Vanapalli (2009), ERP Macmillan India,.
- Vinod Kumar Grag and N.K. Venkitakrishnan, (2006), ERP- Concepts and Practice, Prentice Hall of India,2nd edition.



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Third Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

SUBJECT: **TECHNOLOGY ASSESSMENT & FORECASTING**

**Subject Code: 4010342106**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** To understand the technology growth, changes, forecasting techniques, Assessment and competitiveness.

### **UNIT - I**

Technology origin and evolution – Tailoring technology to fit specific industry requirements – Organization redesign – Organizational re-engineering – Financial considerations for technology Planning

### **UNIT - II**

Technology cycle and understanding technologies change - Responding to technological changes - Adoption of technology - Overcoming resistance - different approaches.

### **UNIT - III**

Technology Forecasting – Need –Methodologies: - Trend Analysis, Analogy, Delphi, Soft System Methodology, Mathematical Models, Simulation, System dynamic, S-curve, Role of Technology Information Forecasting and Assessment Council (TIFAC).

### **UNIT - IV**

Dissemination of technology information and strategic planning - Technology choice and evaluation methods – Analysis of alternative technologies - Implementing technology programmes.

### **UNIT - V**

Factory and office automation - Business Process Reengineering - Quality Management –Use of Transferred Technology - Collaborative innovation environment – Collaborative knowledge-intensive industry environment – Business and government relations – Technological competitiveness in some of the developing and developed countries.

**COURSE OUTCOME:** To adopt recent technological changes, Assess alternatives and Compete in Industry

### **TEXT BOOK**

- Tarek M. Khalil, (2003), Management of Technology, McGraw Hill,.
- Vijay Kumar Khurana, (2007)Management of Technology and Innovation, Ane books India, Chennai,

### **REFERENCE BOOKS**

- Robert Szakonyl,( 2008)Handbook of Technology Management, Viva Books Private Limited,.
- Gerard H. Gaynor, (1996)Handbook of Technology Management, McGraw Hill



## Dr. C.V. RAMAN UNIVERSITY

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Third Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

SUBJECT: **TECHNOLOGY COMMERCIALIZATION & TRANSFER**

**Subject Code: 4010342107**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** To understand Technology Commercialization, Negotiation, Transfer Mechanisms, Licensing.

### UNIT - I

Technology as asset - Competitive technology strategic options -Types of commercialization - Commercialization Process. Technology opportunities -Technology scale up - Transfer decision making - Choice of technology - Technology Transfer Categories: - International - Cross industry - Inter-firm - Intra-firm.

### UNIT - II

Technology Negotiation-Preparation and conduct of negotiations - Technology outsourcing - Socio, economic, political, legal and cultural considerations. Technology diffusion - Technology transfer modes - Technology up-gradation - Technology modernization - Adoption of new technologies - Absorption of new technologies - Absorption process - Relocation issues.

### UNIT - III

Technology Transfer Services - Matching and reselection of prospective business partners - Commercializing innovations -Technology transfer negotiations - Technology transfer Offices: - databank - periodicals - web based services - - technology transfer agreements - Material Transfer Agreements (MTA s) - Business meets, workshops, training programmes, press release.

### UNIT - IV

In-house development -Partnerships with intermediaries - Sponsored development - Joint development - Collaborative development - International networks of technology brokers. Technology Licensing - Rights of license holders- Financial terms - documentation - cross licenses - Collaboration and public policy.

### UNIT - V

Assistance in implementing technologies - Intellectual property related issues: - rights - litigations - royalty audits - auctions- Market/feasibility studies - Product marketing - Technology valuation: - methods - Contract negotiation - Subcontracting - sublicense - Technology investment practices - Arranging financial assistance: - sources - option fund - angel investment-Finance syndication - loan - venture capital and debts- grants - incentives.

**COURSE OUTCOME:** After learning this course, students will understand the insights of Commercialization Process, Modernization, Material Transfer Agreements, Technology valuation methods, Technology Investment Practices.

### TEXT BOOK

- Zeans Block & Lan C. Macmillan, (2003), Corporate Venturing, Harvard Business School Press
- A Innovation Management, Strategies, Implementation and Profit by Afuah Oxford University

### REFERENCE BOOKS

- Zeans Block & Lan C. Macmillan, (2003)Corporate Venturing, Harvard Business School Press.
- Afuah (2012), "A Innovation Management, Strategies, Implementation and Profit", Oxford University Press 2nd edition.





## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Third Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

SUBJECT: **RESEARCH & DEVELOPMENT MANAGEMENT**

**Subject Code: 4010342108**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** To understand how to design and lead R& D processes and manage R & D Organization.

### **UNIT - I**

Introduction – historical perspective – validation and evaluation – basic research – applied research – technology in R&D – successful R&D management – basic condition – Elements – vision, mission, strategy – Deming cycle (PDCA), hypothetic deductive approach, competency matrices, thematic clustering

### **UNIT - II**

Structural Components – Organizational Environment, , Global R & D, Outsourcing R & D, Virtual R & D. Creativity – Tools –Climate - MBTI Creativity Index. Innovation – Pathways, sources, business analysis techniques

### **UNIT - III**

Quality management system, Good laboratory practices, Good management practice, Quality environmental management system- Data recording. TQM in R & D – Quality procedures, Continuous improvement, measurement techniques, Benchmarking.

### **UNIT - IV**

Building scientific skills base - Skill audit process, skill requirements, skills gap assessment, selection & induction, Developing people –Performance management , reviewing and monitoring, appraisal schemes, T & D, Career Management & Development - Succession planning. R & D team Manager – Leadership, Creative groups.

### **UNIT - V**

Support Services – Analytical, Manufacturing, Library service, IT & Telecommunication, legal. Laboratory Automation – Synthesis Lab – Micro scale experimentation. Intellectual property – patents – types, procedure. Publications – categories – Science Citation Index – impact factor – citation metrics. Financial Control – Budgets, Plans, Costs, research grants & funding, project proposal writing. Risk Assessment – Performance standards and indicators – Audit & review

**COURSE OUTCOME:** After learning this course, students will able to ensure an effective, efficient and sustainable Research & Development.

### **TEXT BOOK**

- R.K.Jain, Harry C Triandis,( 1997) Management of Research and Development Organization: Managing the Unmanageable, John Wiley & Sons.
- George F Thompson,( 1970) The Management of Research and Development, Batsford.

### **REFERENCE BOOKS**

- Harold Arthur Collison,( 1964) Management of Research and Development, Pitman
- Andreas Holzinger, (2011)Successful Management of Research & Development, Books on Demand,





## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Fourth Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

SUBJECT: **INTELLECTUAL PROPERTY RIGHTS**

**Subject Code: 4010442105**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** To understand Intellectual Property Rights, Patents, GATT, Copyright, Trademarks and Geographical Indications.

### **UNIT - I**

Introduction – Invention and Creativity - An Overview of Intellectual Property (IP) - Importance - Protection of IPR - Basic types of property. Forms of Industrial Properties: Patents, Industrial Designs, Plant Varieties, copyrights, Trademarks, Geographical Indications.

### **UNIT – II**

Establishment of WIPO, General Agreement on Trade and Tariff (GATT). Patent Co- Operation Treaty, TRIPS agreement, Bern Convention, Rome convention, WTO and Intellectual Property Rights.

### **UNIT – III**

**PATENTS** - Introduction to Patents – Overview, Historical development, concepts on Novelty, Utility, Non-Obviousness. Patentable and Non Patentable Inventions. Procedure for Filing of patents. Acquisition of patent rights. Compulsory Licenses, patent offices in India and jurisdiction

### **UNIT – IV**

#### **COPYRIGHTS, TRADEMARKS, OTHER INTELLECTUAL PROPERTY**

**RIGHTS** - Copyrights and related rights - Trade Marks and rights arising from Trademark registration - Definitions - Industrial Designs and Integrated circuits - Protection of Geographical Indications at national and International levels, Plant Varieties - Application Procedures, Trade Secret,

### **UNIT – V**

**LEGAL ASPECTS OF INTELLECTUAL PROPERTY RIGHTS** - Infringement of Patents and Remedies. Modification of granted patents, Case Studies on - Patents - Copyright and related rights - Trade Marks - Industrial design and Integrated circuits - Geographic indications - Protection against unfair competition. Enforcement of Intellectual Property Rights.

**COURSE OUTCOME:** Importance of IPR, International Protection of IPR, Filing of Patents, Trademark Registration, Infringement of Patents and Remedies.

### **TEXT BOOK**

- R.K.Jain, Harry C Triandis, ( 1997) Management of Research and Development Organization: Managing the Unmanageable, John Wiley & Sons,
- George F Thompson,( 1970) The Management of Research and Development, Batsford,

### **REFERENCE BOOKS**

- Prof. A. Chandrasekaran, (2004) "Intellectual Property Law", C. Sitaraman & Co. Pvt. Ltd.
- Dr. Vikes Vashishth, (2002), "Law & Practice of Intellectual Property in India", Bharath Law House Pvt.Ltd



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Fourth Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

SUBJECT: **MANAGING TECHNOLOGICAL INNOVATION**

**Subject Code: 4010442106**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** To understand Innovation types, Technology Change, Innovation Strategy, Management and Entrepreneurship.

### **UNIT - I**

Innovation types, Process - Economic scale of innovation – Innovation system – Innovation research & development - Creativity techniques.

### **UNIT - II**

Technology change – Organizational issues – Entrepreneurs opportunities and Technology changes – Technology change and productivity.

### **UNIT - III**

**INNOVATION STRATEGY** - Importance - innovation strategy in practice –types – formulating strategy - building innovative capabilities - returns from innovation strategy- innovation strategy in SMEs.

### **UNIT - IV**

**INNOVATION MANAGEMENT** - Product and services – benefits, failure, role of design. Operations and Process – importance, techniques, lean production, integration - internal, external.

### **UNIT - V**

**INNOVATION ORGANISATION** - Entrepreneurship - Technology based, knowledge spillover in large and small firms – financing - contribution of public entities.

**COURSE OUTCOME:** After learning this course, students will able to understand Creativity Techniques, Entrepreneurs opportunities, and formulating innovation strategy.

### **TEXT BOOK**

- Mark Dodgson, David Gann, and Ammon Salter, (2008) "The Management of Technological Innovation", Oxford University Press,
- Scott Shane, (2009) "Handbook of Technology and Innovation Management", John Wiley & Sons,

### **REFERENCE BOOKS**

- Frederick Betz, (2011) "Managing Technological Innovation", John Wiley & Sons, Third Edition
- Twiss B & Goodridge M. Pitman, (1989), Managing Technology for Competitive Advantage: Integrating Technological and Organizational Development from Strategy to Action.



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Fourth Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

SUBJECT: **E - BUSINESS MANAGEMENT**

**Subject Code: 4010442107**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** To understand the practices and technology to start an online business.

### **UNIT - I**

E-business, E-business Vs e-commerce, Economic forces – advantages – myths – e-business models, design, develop and manage e-business, Web 2.0 and Social Networking, Mobile Commerce

### **UNIT - II**

**TECHNOLOGY INFRASTRUCTURE** - Internet and World Wide Web, internet protocols - FTP, intranet and extranet, information publishing technology- basics of web server hardware and software

### **UNIT - III**

Consumer oriented e-business – e-tailing and models -Marketing on web – advertising, e-mail marketing, affiliated programs - e-CRM; online services, Business oriented e-business, e-governance, EDI on the internet, Delivery management system, Web Auctions, Virtual communities and Web portals

### **UNIT - IV**

**E-BUSINESS PAYMENTS AND SECURITY** - E-payments - Characteristics of payment of systems, protocols, e-cash, e-cheque and Micro payment systems- internet security – cryptography – security protocols – network security.

### **UNIT - V**

**LEGAL AND PRIVACY ISSUES** - Legal, Ethics and privacy issues – Protection needs and methodology – consumer protection, cyber laws, contracts and warranties, Taxation and encryption policies.

**COURSE OUTCOME:** After learning this course, students will able to understand Creativity Techniques, Entrepreneurs opportunities, and formulating innovation strategy for starting and managing online business.

### **TEXT BOOK**

- Harvey M.Deitel, Paul J.Deitel, Kate Steinbuhler, e-Business and e-Commerce for Managers, Pearson, 2011.
- Efraim Turban, Jae K. Lee, David King, Ting Peng Liang, Deborrah Turban, Electronic Commerce –A Managerial Perspective, Pearson Education Asia, 2010.

### **REFERENCE BOOKS**

- Parag Kulkarni, Sunita Jahirabadkao, Pradeep Chande,( 2012), e-Business, Oxford University Press,
- Hentry Chan& El, (2007), E-Commerce – Fundamentals and Applications, Wiley India Pvt. Ltd.
- Gary P. Schneider, (2012), Electronic Commerce, Thomson Course Technology, Fourth Annual Edition.



## **Dr. C.V. RAMAN UNIVERSITY**

Kargi Road, Kota, Bilaspur (C.G.)

**SEMESTER- Fourth Semester**

BRANCH: MASTER OF COMMERCE (M.COM.)

SUBJECT: **SOFTWARE PROJECT & QUALITY MANAGEMENT**

**Subject Code: 4020442105**

**Theory Max. Marks: 70**

**Theory Min. Marks: 28**

**COURSE OBJECTIVE:** To understand project management cycle in software development and also to study various project estimation and quality models in software development.

### **UNIT - I**

**INTRODUCTION** - Software Projects, Projects Planning, Process models, Waterfall, RAD, V, Spiral, Incremental, Prototyping, Agile, Project Tracking.

### **UNIT - II**

**SOFTWARE METRICS** - Goal, Question, Metric (GQM) model, Product Quality metrics, In process Quality metrics, Metrics for software maintenance and testing, Complexity Metrics

### **UNIT - III**

**SOFTWARE PROJECT ESTIMATION** - Effort and Cost Estimation – Expert Judgment, LOC, Function Points, Extended Function Points, Feature Points, Object Points, COCOMO-81, COCOMO-II; Risk Management

### **UNIT - IV**

**SOFTWARE QUALITY** - Quality Management Systems, Software Quality Models- FURPS, McCalls Models, Applying seven basic quality tools in software development, Measuring Quality, Gilb, CoQUAMO, Lean software development.

### **UNIT - V**

**SOFTWARE QUALITY ASSURANCE** - Software Reliability models-Rayleigh model, Weibull model; Defect Removal Effectiveness; Quality standards- ISO 9000 models and standards for process improvement, ISO/IEC 9126-1 to 9126-4, SQuaRE, ISO/IEC 25000, ISO/IEC 25010, CMM, PCMM, CMMI, SPICE.

**COURSE OUTCOME:** After learning this course, students gains the Knowledge of software development process and quality models. They will also accumulate the Knowledge of software project estimation and quality assurance.

### **TEXT BOOK**

- Roger S. Pressman,( 2010),Software Engineering A Practioners Approach, McGraw Hill International Edition, New Delhi, 7th Edition.
- Stephen Kan, (2009),Metrics and Models in Software Quality Engineering, Pearson Education Asia, 8<sup>th</sup> Impression.

### **REFERENCE BOOKS**

- Walker Royce(2000), Software Project Management – A unified framework, Pearson Education Asia, New Delhi.
- Alan Gillies,( 2011), Software Quality – Theory and Management, Thomson Learning,.
- Bob Hughes and Mike Cotterell,(2010),Software Project Management, Tata McGraw Hill, 5th Edition.