

M.Com. Programme

Courses and Syllabus

M.Com. Programme

Courses

I-Semester			Credit	Sessional	Written	Full Marks
MCO	411	Managerial Economics	3	30	70	100
MCO	412	Organisation Theory	3	30	70	100
MCO	413	Managerial Accounting	3	30	70	100
MCO	414	Advanced Business Statistics	3	30	70	100
MCO	415	Business Finance	3	30	70	100
MCO	416	Marketing Management	3	30	70	100
MCO	417	Human Resource Management	3	30	70	100
Credit of 1st Semester			21			
II-Semester						
MCO	421	Theory of the Firm	3	30	70	100
MCO	422	Behavioural Sciences	3	30	70	100
MCO	423	Research Methodology	3	30	70	100
MCO	424	Accounting for Planning & Control	3	30	70	100
MCO	425	Financial Management	3	30	70	100
MCO	426	Marketing Strategy	3	30	70	100
MCO	427	Banking & Insurance	3	30	70	100
Credit of 2nd Semester			21			
III –Semester						
MCO	511	Computer Applications in Business	3	30	70	100
MCO	512	Strategic Management	3	30	70	100
Four Courses of the Elective Group* in the areas of:						
Group A Accounting						
MCOA	511	Accounting Theory	3	30	70	100
MCOA	512	Advanced Cost Accounting	3	30	70	100
MCOA	513	Management Information System	3	30	70	100
MCOA	514	Working Capital Management	3	30	70	100
Group B Finance						
MCOF	511	Working Capital Management	3	30	70	100
MCOF	512	Fund Based Financial Services	3	30	70	100
MCOF	513	Financial System in India	3	30	70	100
MCOF	514	Risk Management and Derivatives	3	30	70	100
Group C Marketing						
MCOM	511	Consumer Behaviour	3	30	70	100
MCOM	512	Service Marketing	3	30	70	100
MCOM	513	Sales Management	3	30	70	100
MCOM	514	International Marketing Management	3	30	70	100
Group D Human Resource Management						
MCOH	511	Corporate HRD	3	30	70	100
MCOH	512	Labour Welfare & Social Security	3	30	70	100
MCOH	513	Labour Legislations in India I	3	30	70	100
MCOH	514	Industrial Psychology	3	30	70	100
Group E Banking & Insurance						
MCOB	511	Bank Management	3	30	70	100
MCOB	512	Management of Income in Banks	3	30	70	100
MCOB	513	Customer Relationship Management in Banks	3	30	70	100

MCOB	514	Knowledge Management in Banks	3	30	70	100
Credit of 3rd Semester			18			
IV –Semester						
Five Courses of the Elective Group* in the areas of:						
MCO	521	Project Report	6			
MCO	522	Comprehensive Viva-Voce	3			100
Group A Accounting						
MCOA	521	Advanced Auditing	4	30	70	100
MCOA	522	Corporate Reporting Practices	4	30	70	100
MCOA	523	Investment Management	4	30	70	100
MCOA	524	Operations Research	4	30	70	100
MCOA	525	Tax Planning & Management	4	30	70	100
Group B Finance						
MCOF	521	Strategic Financial Management	4	30	70	100
MCOF	522	Security Analysis and Portfolio Management	4	30	70	100
MCOF	523	Project Management	4	30	70	100
MCOF	524	Fee Based Financial Services	4	30	70	100
MCOF	525	Securities Market Operations	4	30	70	100
Group C Marketing						
MCOM	521	Advertising & Promotion Management	4	30	70	100
MCOM	522	Agricultural Marketing	4	30	70	100
MCOM	523	Industrial Marketing	4	30	70	100
MCOM	524	Foreign Trade Management	4	30	70	100
MCOM	525	Global Business Environment	4	30	70	100
Group D Human Resource Management						
MCOH	521	Employee & Organization Development	4	30	70	100
MCOH	522	Industrial Relations in India	4	30	70	100
MCOH	523	Labour Legislations in India II	4	30	70	100
MCOH	524	Wage and Salary Administration	4	30	70	100
MCOH	525	Industrial Sociology	4	30	70	100
Group E Banking & Insurance						
MCOB	521	Marketing Management of Insurance Companies	4	30	70	100
MCOB	522	Retailing of Insurance	4	30	70	100
MCOB	523	Financial Management of Insurance	4	30	70	100
MCOB	524	Product Management of Insurance	4	30	70	100
MCOB	525	Pricing and Promotion Management of Insurance	4	30	70	100
Credit of 4th Semester			23			
Grand Total of Credit Requirement for M.Com.			83			

Notes: * Out of 5 Electives groups, candidate shall have to select One elective group in the beginning of III-Semester, and each elective group shall consist of Four Courses in the III-Semester and FIVE Courses in the IV-Semester.

Detailed Syllabus

MCO 411: Managerial Economics

Unit-I : Nature and Scope of Managerial Economics : Managerial Economist's Roles and Responsibilities; Relation with Economics and other Disciplines; Business Objective Models – Profit Maximization, Sales Maximisation, Managerial Discretion and Behavioural Models; Fundamental Economic Concepts – Incremental, Opportunity Cost, Discounting and Equi-Marginal or Substitution Concepts.

Unit-II : Theory of Consumer Demand : Cardinal Utility Analysis of Demand; Ordinal Utility Analysis of Demand; Revealed Preference and Logical Ordering Analyses of Demand; Consumer's Choice; Individual and Market Demand Functions; Demand Distinctions; Law of Demand - Price, Income and Substitution Effects, Bandwagon Effects and Snob/Veblen Effects, Giffen's Paradox.

Unit-III : Demand Elasticity and Forecasting : Elasticity of Demand - Determinants and Distinctions, Degrees and Measurements of Price, Income, Cross Advertising and Expectation Elasticities and Applications in Business; Decisions, Demand Estimation- Functional Forms, Demand Forecasting, Need for and Steps in Demand Forecasting and Demand Forecasting Techniques for Established as well as New Products.

Unit-IV : Production Theory : Production Function; Laws of Variable Proportions; Producer's Equilibrium - Traditional Analysis, Isoquant, Isocost and Ridge Lines and Modern Analysis of Producer's Equilibrium-Expansion Path and Returns to Scale as per Isoquants; Economies and Diseconomies of Scale – Internal and External.

Unit-V : Cost Theory : Implications of Costs – Real, Alternative and Money Costs; Cost Distinctions and Functions; Cost Behaviour in Short-Run and Economic Capacity; Derivation of Long Run Costs; Modern Analysis of Costs - Average Fixed and Average Variable Costs and Reserve Capacity; Real and Pecuniary Economies; Relevance of Costs in Business Decisions.

MCO 412: Organisation Theory

Unit-I : Organisation : Concept, Features, Types, Forms and Significance; Organisational Vs. Individual Goals and their Integration; Role of Positive Thinking in Organisations.

Unit-II : Theories of Organisation : Classical Theories-Scientific Management; Process Management; Bureaucratic Model; Neo Classical Theories-Human Relations and Behavioral Science; Modern Theories -System, Contingency and Quantitative .

Unit-III : Organisation Structure, Culture and Conflict : Organisational Structure- Concept and Factors Influencing Organisational Structure; Departmentalisation; Span of Management; Centralisation and Decentralisation; Delegation of Authority; Organisational Culture – Impact of Organisational Culture; Socio-Cultural Features of India and Its Impact; Organisational Conflicts-Positive and Negative Impact; Level of Organisational Conflicts-Individual Group and Organisational; Measures to Minimise Conflict.

Unit-IV :Organisational Change and Development : Managing Change-Nature, Causes, Process and Chain Effect of Change; Resistance to Change-Individual and Organisational; Overcoming Resistance to Change; Change Models - Lewin's Three Step Model; Change Agents.

Unit-V : Organisational Development : Meaning and Nature; OD Interventions – Sensitivity Training; Survey Feedback; Process Consultation; Team Building; MBO; Problems in OD; Organisational Effectiveness-Concept and Approaches; Organisational Vs. Managerial Effectiveness; Factors Causing Ineffectiveness.

MCO 413: Managerial Accounting

Unit-I : Introductory : Generally Accepted Accounting Principles; Managerial Accounting– Concept and Distinction with Financial Accounting; Controllership Functions.

Unit-II : Inflation Accounting : Statement of the Problem, Methods of Inflation Accounting, Practical Difficulties in Inflation Accounting and Merits and Demerits.

Unit-III : Financial Analysis : Reclassification of Balance Sheet and Profit and Loss Account items; Ratio Analysis – Limitations and Types of Accounting Ratios and Preparation of Proforma Balance Sheet on the Basis of Accounting Ratios.

Unit –IV : Fund Flow and Cash Flow Statement : Concept of the Term Fund and Preparation of Fund Flow Statement under Working Capital Concept; Preparation of Cash Flow Statement.

Unit –V : Reporting to Management : Significance and Essentials of a Good Reports, Types of Accounting Reports; Levels of Management and Report.

MCO 414: Advanced Business Statistics

Unit-I : Statistical Decision Theory: Introduction; Structure of Decision Making Problem; Decision Making Environments; Decision Making under Uncertainty - Criterion of Optimism, Criterion of Pessimism, Equally likely Decision (Laplace) Criterion, Criterion of Realism and Criterion of Regret; Decision Making under Risk- Expected Monetary Value and Expected Monetary Loss Criteria.

Unit-II :Probability Theory and Distributions: Probability-Classical, Relative and Subjective; Addition and Multiplication Probability Models; Conditional Probability; Bernoulli and Baye's Theorem; Binomial, Poisson and Normal Distributions-their Characteristics and Applications.

Unit-III : Statistical Inference: Estimation-Point and Interval Estimation, Qualities of a Good Estimator; Theory of Testing of Hypothesis-Statistics and Parameter, Statistical Hypothesis, Tests of Significance, Types of Errors in Testing of Hypothesis, Level of Significance-Confidence Interval and Confidence Limits, Two tailed and One tailed Tests, Standard Error and its Utility, Degrees of Freedom, Test Statistics, Critical Values, Acceptance and Rejection Regions; Procedure for Hypothesis Testing.

Unit-IV : Parametric Tests: Difference Between Large and Small Sample Tests of Significance; Assumptions in Large Sample Theory; Tests of Significance in Attributes; Significance Tests in Large Variables and Significance Tests in Small Sample; Students t-Distribution-Assumptions and Applications; F-test; Analysis of Variance-Assumptions and its Applications.

Unit-V : Non-Parametric Tests: Meaning and Characteristics of Non-Parametric Tests; Difference Between Parametric and Nonparametric Tests; Chi square Test-Assumptions, Conditions and Applications; Wilcoxon Matched Pairs Test; Mann Whitney Wilcoxon Test and Kruskal Wallis Test; Limitations of the Tests Hypotheses.

MCO 415: Business Finance

Unit-I : Introduction : Definition, Nature and Scope of Business Finance; Finance Function in Business; Traditional and Modern Views of Finance; Objectives of Financial Management – Profit Maximization Vs Wealth Maximization.

Unit-II : Planning for Funds : Financial Plan – Meaning and Basic Considerations; Factors Affecting Fixed Capital and Working Capital Requirements; Estimating the Need for Cash, Receivables and Inventories.

Unit-III : Capitalisation : Concept, Difference between Capitalization and Capital Structure; Cost and Earnings Theories of Capitalization; Over-Capitalisation and Under Capitalization – their Causes, Effect and Remedies.

Unit-IV : Pattern of Capital Requirements : Long-term and Medium-term Financing – Purpose, Sources and Instruments; Short-term Financing–Purpose, Sources and Instruments.

Unit-V : Raising of Funds : Sources and Forms of External Financing with Special Reference to India; Promotion –Steps and Importance of Promotion; Types of Promoters; Underwriting of Capital Issues–Trends and Broad Features of Underwriting in India; Long-term, Medium–term and Short-term Financing–Purpose, Sources and Instruments.

MCO 416: Marketing Management

Unit-I : Introduction : Concept and Scope of Marketing; Marketing and Economic Development; Marketing and Society; Marketing Philosophies–Exchange-based, Production-based, Product-based, Sales-based and Society-based Marketing Philosophies; Marketing Environment–Micro and Macro; Marketing Research – Methods and Procedure.

Unit-II : Buyer Behaviour and Market Selection : Buyer Behaviour-Factors Influencing Buyer Behaviour, Buying Motives and Buying Process; Market Segmentation : Levels and Pattern of Market Segmentation, Bases for Segmenting Consumer Market; Market Targeting-Patterns of Target Market Selection.

Unit-III : Product and Pricing Decisions : Product-Concept, Product line and Mix; Product Life Cycle; Product Planning and Development–Stages Involved, Product Packing, Branding and Labelling; Pricing Decisions–Steps Involved in Price Setting and Methods of Pricing.

Unit-IV : Marketing Distribution Channels and Market Logistics : Channel Functions, Flows and Levels; Channel Design Decision; Channel Management Decisions; Marketing Logistics–Market Objectives and Decisions.

Unit-V : Promotion Decisions and Marketing Control : Factors Influencing Promotion Decisions; Promotional Tools -A Brief Study of Advertising, Personal Selling and Sales Promotion; Concept and Types of Marketing Control; Rural Marketing in India.

MCO 417: Human Resource Management

Unit-I : Introduction : Human Resources as Sustainable Competitive Advantage in the Globalisation Era; Concept, Scope, Objectives and Importance of Human Resource Management; Challenges Faced by a Modern Human Resource Manager; Broad Functions of an HRM Department.

Unit-II : HR Policies, Planning and Procurement : Need and Types of HR Policies; Indian Labour Policy; Steps in HR Planning; Determination of HR Requirements; Job Analysis; Recruitment and Selection Process; Placement and Orientation.

Unit-III : Training and Developing the HR : Modern Concept of Training; Training Needs and Objectives; New Roles/Holds of Training Types and Methods of Training; Evaluating Effectiveness of Training; HRD Concept and Components; Training and Development Facilities in India; Methods of Performance Appraisal Including 360 Degree Performance Appraisal; Exit of HRS, VRS/Golden Handshake.

Unit-IV : HR Compensation and Motivation : Significant Factors Affecting Compensation Policy; Monetary and Non-monetary Rewards; Incentive Systems of Payment; Wage Policy and Wage Fixation in India, Pre-requisites of a Sound Motivational Programme; Motivating Factors and Morale-Building.

Unit-V : Maintenance of Discipline, Communication and HR Records : Causes of Indisciplinary Action; Model Grievance Procedure; Channels of Communication; Maintaining HR Records and Statistics.

MCO 421: Theory of the Firm

Unit-I : Market Morphology and Pricing : Pricing Equilibrium; Equilibrium of Firm and Industry under Perfect Competition; Pricing under Simple and Discriminating Monopoly; Pricing under Collusive and Non-Collusive Oligopoly and Pricing under Monopolistic Competition; Impact of Advertising and Product Differentiation on Equilibrium Pricing.

Unit-II : Pricing Policies and Practices : Determinants of Pricing Policies; Internal Organisation and Pre-Requisites for Pricing; Pricing Practices-Cost Plus Pricing, Marginal or Incremental Pricing, Product Line Pricing, Differential Pricing, Pioneer Pricing - Skimming and Penetrating Pricing, Cyclical Pricing, Retail Pricing, Export Pricing; Advertising and Pricing.

Unit-III : Capital Investment Analysis : Needs and Principles for Capital Investment; Capital Investment Appraisals—Pay Back Period, Average Annual Rate of Return, Net Present Value, Internal Rate of Return, Net Terminal Value and New Techniques for Investment Evaluation; Risk/Uncertainty and Investment Decisions; Cost of Debt and Equity Capital for Investment and Average Cost of Capital.

Unit-IV : Profit Policies and Planning : Profit-Concept and Measurement; Profit Theories—Traditional and Modern; Profit Policies-Rationale for Profit Restraints and Norms for Reasonable Profit; Profit Planning and Break-Even Determination; Profit-Volume Analysis; Managerial Uses and Limitations of Break-even Analysis.

Unit-V : OR Models for Managerial Decisions : Linear Programming-Definitions, Notations and Areas of Its Applications; Linear Programming Model—Objective Function, Constraints, Feasible Region and Optimal Solution-Its Primal and Dual; Theory of Games-Definitions and Notations, Two-Person Zero Sum Game and Non – Zero Sum Game; Replacement Decisions for Capital Equipments; Net Work Analysis—PERT and CPM.

MCO 422: Behavioural Sciences

Unit-I : Introduction : Organisational Behaviour-Concept; Contributing Disciplines; Foundation; Challenges and Opportunities; Human Behaviour-Nature, Process and Models.

Unit-II : Individual Behaviour : Personality-Determinants; Theories; Organisational Implications; Perception – Process; Factors Influencing; Managerial Utility; Sensation Vs. Perception; Learning-Nature, Process, Factors Affecting, Importance for Managers; Motivation-Need, Theories and Types of Incentives and Precautions in their Use; Special Issues in Motivation-Employees Recognition Programmes and Employees Involvement Programmes; Skill-based Pay Plans; Flexible Benefits etc.

Unit-III : Group Behaviour : Transactional Analysis-Levels of Self Awareness; Ego States; Life Positions; Transactions; Stroking; Uses of T.A.; Group Dynamics-Meaning and Nature of Group; Formal Groups – Committee, Task Force and Quality Circle; Informal Groups-Causes of Formation; Managing Informal Groups; Individual Vs. Group Decision Making.

Unit-IV : Leadership, Power and Authority : Leadership-Nature, Significance and Styles; Theories; Providing Effective Leadership; Power and Authority Bases of Power and Sources of Authority; Authority Limits; Increasing Power.

Unit-V : Morale and Stress Management : Morale- Nature, Factors Influencing and Methods of Measurement; Morale Building; Productivity and Morale; Stress Management-Sources, Consequences and Coping Strategies.

MCO 423: Research Methodology

Unit-I: Theory of Research : Meaning and Objectives of Research; Process of Research; Types of Research; Research Approaches; Selection and Formulation of a Research Problem; Criteria of a Good Research Problem.

Unit-II: Hypothesis and Research Design : Concept, Sources and Types of Hypotheses; Formulation of Hypothesis; Qualities of a Workable Hypothesis; Usefulness of Hypothesis in Business Research; Uses of Research Design; Steps in Preparing a Research Design; Exploratory or Formulative Design; Descriptive and Diagnostic Design; Experimental Research Design; Research Design for Business Studies.

Unit-III: Sampling and Data Sources : Characteristics of Good Sample; Principles of Sampling; Sampling Process; Probability and Non-probability Sampling; Techniques of Data Collection; Process of Data Collection through Observation and Schedule; Construction of Questionnaire; Interview Technique in Business Research; Choice between Primary and Secondary Data.

Unit-IV: Measurement and Scales : Concept and Levels of Measurement; Tests of Sound Measurement-Test of Validity and Reliability; Concept of Scaling; Types of Rating Scales; Attitude's Scale-Likert Scale, Thurstone Scale and Guttman Scale.

Unit-V: Interpretation and Report Writing : Meaning and Importance of Interpretation; Pre-requisites of Interpretation; Errors in Interpretation; Essentials of a Good Research Report; Types of Reports; Layout of a Research Report; Writing up of the Report; Evaluating a Research Report.

MCO 424: Accounting for Planning and Control

Unit-I : Budgetary Control : Budget and Budgetary Control; Essentials for Effective Budgeting; Advantages; Types of Budgets; Flexible Budgeting and Zero –base Budgeting.

Unit-II : Standard Costing and Variance Analysis : Concept and Objects of Standard Costing; Setting of Standards; Variance Analysis- Material, Labour and Overhead Variances.

Unit-III : Break-even Analysis : Assumptions and Limitations; Break-even chart; P/V ratio; Practical Application of Break-even Analysis.

Unit-IV : Marginal Costing : Concept and Distinction with Absorption Costing; Uses of Marginal Costing in Profitability Decisions, Pricing Decisions, Make or Buy Decisions and Decisions Relating to Suspension of Activities.

Unit-V : Responsibility Accounting : Concept; Responsibility Centres – Cost, Profit, and Investment Centres; Advantages; Transfer Pricing - Market-based Price and Cost-based Price.

MCO 425: Financial Management

Unit-I : Capital Budgeting : Meaning and Significance; Methods of Evaluating Investment Opportunities – Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index.

Unit-II : Cost of Capital: Meaning and Significance of Cost of Capital; Computation of Cost of Debt; Preference Capital, Equity Capital and Retained Earnings; Combined (Weighted) Cost of Capital.

Unit-III :Capital Structure: Traditional Capital and MM Hypothesis; Factors Affecting Capital Structure; Operating and Financial Leverage; Measurement of Leverages; Analysing Alternate Financial Plan.

Unit-IV : Management of Income: Internal Financing (Retained Earnings) – Determinants and Dangers; Dividend Policies – Amount, Regularity and Forms of Dividend Payment; Factors Determining Quantum of Dividend Payment; Stock Dividend and their Payment; Walter's Model and MM Hypothesis.

Unit-V : Management of Working Capital: Meaning, Significance and Types of Working Capital; Financing of Working Capital; Sources of Working Capital.

MCO 426: Marketing Strategy

Unit-I : Introduction : Concept and Significance of Marketing Strategy; Marketing Strategy and New Economy – Major Drivers of New Economy and Changing Marketing Practices in Business; Factors Considered in Formulating Marketing Strategy.

Unit-II : Designing Strategic Marketing : Steps Involved in Corporate Strategic Planning, Business Unit Strategic Planning and Marketing Process; Competitive Strategies – Market Leader, Market Challenger, Market Followers and Market Nichers Strategies.

Unit-III : Designing Marketing Mix Strategies : Product Strategy – Steps Involved and Differentiation Tools; Product Life Cycle Marketing Strategies; Pricing Strategy – Steps in Pricing Strategy; Initiating and Responding to Price Changes; Channel Strategy – Steps Involved in Channel Strategy; Channel Dynamics; Communication Strategy – Developing Effective Communication; Managing Integrated Marketing Communication Process.

Unit-IV : Customer-Orientation in Marketing : Customer Relationship Marketing-Concept and Need for Customer Relationship Marketing; Process of Customer Relationship Marketing; Building Customer Satisfaction and Retention – Defining and Delivering Customer Value and Satisfaction; Nature of High Performance Business; Attracting and Retaining Customers.

Unit-V : Recent Issues in Marketing Strategy : Direct Marketing – Concept and Significance; Major Channels for Direct Marketing; Marketing and Technology – Telemarketing and M-Marketing; E-Marketing and Kiosk Marketing; Marketing Audit; Event Marketing.

MCO 427: Banking and Insurance

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

Unit-II : Bank-Customer Relationship : Banker as Debtor, Creditor, Trustee and Advisor; Rights and Obligations of a Banker; Nomination Facility; Deposit Insurance Scheme; Termination of Banker – Customer Relationship; Innovative Customer Services – Debit and Credit Cards; Anywhere Banking; E-Banking etc.

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

Unit-IV : Life Insurance : Principles of Life Insurance Contract; Insurance Policies and Annuities; Calculation of Premium; Reserve and Investment Pattern; Selection of Risk; Treatment of Sub-standard Risk.

Unit -V : General Insurance : Marine Insurance – Subject Matter; Nature of Contract; Important Policy Clauses; Marine Perils and Losses; Fire Insurance-Scope; Nature of Contract; Hazards; Important Policy; Conditions; Motor Insurance-Concept; Nature of Contract; Types of Policies; Re-insurance-Concept, Methods, Advantages and Legal Position.

MCO 511: Computer Applications in Business

Unit-I : Computer Fundamentals : Meaning and Characteristics; Computer Generations; Classification of Computers; Organisation of Computer; Input and Output Devices; Storage Devices; PC as a Virtual Office.

Unit-II : Information Technology : Meaning and Components; Basic Idea of Different Types of Networks; Internet-a Global Network; E-Mail; Common Protocol Used in Internet; Concept of World Wide Web and Internet Browsing; Internet Security; Application of Internet in Business.

Unit-III : Operating Systems and Word Processing : Concepts; Basic Idea of DOS, WINDOWS and Unix; Introduction and Working with MS-Word in MS-Office; MS-Excel; MS-Power Point-Basic Commands, Formatting Text and Documents; Working with Graphics and Creating Presentation the Easy Way.

Unit-IV : Introduction to Accounting Packages : Preparation of Vouchers, Invoice and Salary Statements; Maintenance of Inventory Records, Maintenance of Accounting Books and Final Accounts; Financial Reports Generation.

Unit-V : Database Management System : Traditional File Management; Processing Techniques; Limitation of File Management Systems; Meaning and Features of DBMS; Components of DBMS; Architecture of DBMS; Functioning of DBMS.

MCO 512: Strategic Management

Unit-I :Concept of Strategy: Concept of Strategy and Strategic Management; Strategic Management Process; Levels of Strategy; Approaches to Strategic Decision Making; Organisational Mission and Purpose; Objectives and Goals; Importance of Strategic Management.

Unit-II :Environmental Analysis and Diagnosis: Concept of Environment and its Components; Organisational Appraisal; Industry Analysis; Competitors Analysis; SWOT Analysis.

Unit-III :Strategy Intent: Grand Strategies – Turnaround, Divestment and Liquidation Strategies; Growth Strategies-Merger, Take-over and Joint Strategies, Integration and Diversifications.

Unit-IV :Functional Strategies: Marketing, Production/Operations and R & D plans and Policies; Personnel and Financial Plans and Policies.

Unit-V : Strategy Implementation and Evaluation: Strategic Implementation – Concept, Relationship between Strategic Formulation and Implementation; Strategic Evaluation and Control – Concept, Types of Strategic Control, Techniques of Strategic Evaluation and Control – Strategic and Operational Control.

MCOA 511: Accounting Theory

Unit-I :Introduction : Concept of Accounting and its Changing Role; Users of Accounting Information and their Informational Need; Accounting and other Disciplines; Financial Accounting Vs. Management Accounting and Cost Accounting; Concept and Necessity of Accounting Theory; Relation between Accounting Theory and Accounting Practice; Accounting Theory Vs. Accounting Practice.

Unit-II :Structure of Accounting Theory : Elements of Accounting Structure; Basic Concepts, Principles, Postulates and Conventions of Accounting; Generally Accepted Accounting Principles; Financial Statements – Essentials, Nature, Uses, Functions and Limitations; Financial Statement Analysis – Objectives, Process and Types; Procedure for Analysis and Interpretation.

Unit-III :Establishment of Accounting Standards : The International Accounting Standards Committee (IASC) and International Accounting Standards Board (IASB) – Objectives, Organization, Standard Setting Procedure and a brief Reference of International Accounting Standards; India's Standing Committee on International Financial Standards and Codes; Advisory Groups in India; Accounting Standards Board (ASB) of Institute of Chartered Accountants of India.

Unit-IV: Accounting Standards in India : A Detailed Discussion on – Disclosure of Accounting Policies, Valuation of Inventory, Cash Flow Statements, Depreciation Accounting, Revenue Recognition, Accounting for Investments, Accounting for Amalgamations, Segment Reporting, Consolidated Financial Statements, Provisions, Contingent Liabilities and Contingent Assets.

Unit-V: Accounting for Depreciation and Inventory : Concept and Methods of Depreciation; Depreciation on Replacement Cost; Factors Influencing the Choice of Depreciation Methods; Developing Depreciation Policy; Accounting Policies for Inventory – Concept, Need, Significance, Inventory Systems and Inventory Valuation Methods.

MCOA 512: Advanced Cost Accounting

Unit-I : Introduction : Meaning, Definition and Need for Cost Accounting; Classification of Cost; Behaviour of Costs; Principles of Cost Accounting; What Management Expects from Cost Accounting; Costing Department Organization and Relationship with other Department; Installation of a Costing System.

Unit-II : Activity Based Costing (ABC) : Meaning and Definition of ABC; Comparison of ABC with Conventional Costing System; Merits and Demerits of ABC; Stages in ABC; ABC System Installation and Operation; ABC- a Decision Making Tool.

Unit-III : Cost Control and Cost Reduction : Meaning and Importance of Cost Control and Cost Reduction; Cost Control Vs. Cost Reduction; Cost Control and Cost Reduction Process; Techniques of Cost Control and Cost Reduction; Areas of Application of Cost Reduction Programme; Benefits and Dangers of Cost Reduction; Cost Accountants Role in Cost Control and Cost Reduction.

Unit-IV : Uniform Costing and Interfirm Comparisons : Uniform Costing -Meaning , Objectives and Requisites of Uniform Costing; Uniform Cost Manual; Benefits and Limitations of Uniform Costing; Interfirm Comparisons-Meaning, Objectives and Procedure of Interfirm Comparisons; Advantages and Limitations.

Unit-V : Contemporary Issues or Recent Developments in Cost Accounting : Target Costing; Life Cycle Costing; Just-in-Time Approach; Value Chain Analysis; Cost Accounting Standards.

MCOA 513: Management Information System (MIS)

Unit-I :Introduction : Meaning, Definition, Characteristics and Importance of MIS; Elements of MIS; Information at Different Levels of Management; Nature of Reports at Different Levels of Management ; MIS Planning; MIS Structure; MIS Classification; MIS and Decision Making; Advantages and Disadvantages of MIS.

Unit-II :MIS and System Analysis : System Concepts; Types of System; Principles of System and Subsystems; Organization as a System; System Approach; Meaning, Nature, Function and Principles of System Analysis; Data Flow Diagrams,; Data Dictionary; Analysis of MIS.

Unit-III : MIS and System Design : System Design Concept; Principles of System Design; Input and Output Designing; Relevant Information Needs in MIS Design; Conceptual System Design; Detailed System Designing; Implementation; MIS Installation and Evaluation.

Unit-IV : Major Management Information System to Business : Accounting and Financial Information System; Production and Operations Information System; Marketing Information System; Personnel Information System and theirs Integration with other Information Systems; Other Information Systems.

Unit-V :Data Communication and Evaluation in MIS : Data Communication; Channels of Communication; Communication Hardware; Modes of Communication Networks; Communication Networks in India; Telecommunication; MIS Evaluation-Cost-Benefit Analysis; Critical Appraisal of MIS.

MCOA 514: Working Capital Management

Unit-I : Introduction : Concept of Working Capital; Components of Working Capital; Interdependence among Components of Working Capital; Estimating Working Capital Needs; Factors Affecting the Need for Working Capital; Managing Working Capital; Objectives of Working Capital Management; Working Capital Analysis – Fund Flow.

Unit-II : Financing Working Capital : Sources of Working Capital Finance – A Brief Overview of Long-term and Short-term Sources of Finance; Long-term Vs. Short-term Sources— Speed, Flexibility, Cost, Risk, Liquidity, and Profitability; Alternative Current Assets and Financing Policies— Maturity Matching Self Liquidating Policy, Aggressive Policy, Conservative Policy; The Concept of Zero Working Capital.

Unit-III : Management of Cash : Motives for Holding Cash; Need for and Objectives of Cash Management; Cash Forecasting and Cash Budgets; Cash Cycle; Cash Float; Control of Float – Managing Collections and Disbursements; Near-Cash-Marketable Securities – Concepts, Types, Need For and Investment Strategy.

Unit-IV : Management of Receivables : Concept and Nature of Receivables; Purpose of Receivables; Costs and Benefits of Receivables; Factors Affecting Size of Receivables; Managing Receivables – The Profit Decision and Optimum Size Determination; Sound Credit Policy – Credit Standard and Credit Limit, Credit Period, Cash Discounts and Collections.

Unit-V : Management of Inventory : Concept, Nature, and Components of Inventory; Benefits of Holding Inventory; Risks and Costs of Inventory; Managing Inventory – Minimising Costs and Optimum Size Determination; Inventory Management System- Economic Order Quantity Subsystem, Reorder-Point Subsystem, Stock-Level Subsystem, and Tying Together the Subsystems into a Total Inventory Management System; ABC Analysis of Stock; Just in Time Concept of Inventory Management.

MCOA 521: Advanced Auditing

Unit-I : Introduction: Definition, Scope and Objectives of Auditing; Basic Principles Governing an Audit; Audit Evidence; Audit Planning and Programming; Audit Sampling; Analytical Procedure; Introduction to Statements on Standard Auditing Practices.

Unit-II : Company Audit : Provisions of the Companies Act, 1956 as Regards Maintenance of Books of Accounts and Registers; Audit of Share Capital; Audit of Reserves and Surplus; Audit of Debentures; Audit of Public Deposits; Audit of Investment.

Unit-III : Cost Audit : Definition and Objective; Cost Audit vis-à-vis Financial Audit; Advantages and Criticism against Cost Audit; Cost Auditor–Qualifications and Appointment
Cost Audit Procedure – Material, Labour, Overheads, Depreciation, Work-in-progress and Stores and Spare Parts; Cost Audit Report.

Unit-IV : Management Audit : Definition, Objectives, Need and Importance of Management Audit; Management Auditor – Qualifications and Appointment; Techniques of Management Audit; Management Audit Vs. Financial Audit; Audit of Management Functions – Production, Personnel, Finance and Accounts, Selling and Distribution, General Management and Management Information System; Management Audit Report.

Unit-V : Current Issues in Auditing : Audit of Members of Stock Exchange; Non-Banking Financial Company; Mutual Funds; Depositories; Environmental Audit; Quality Audit.

MCOA 522: Corporate Reporting Practices

Unit-I : Financial Reporting : Concept of Financial Reporting; Objectives and Requirement of Financial Reports; Users in Financial Reporting; Qualitative Characteristics of Financial Reporting Information Significance of Company Annual Report; Benefits of Financial Reporting; Disclosure Requirements; Financial Reporting Practices in India.

Unit-II : Corporate Social Reporting : Concept and Objectives of Social Responsibility; Area of Corporate Social Performance; Approaches to Corporate Social Accounting and Reporting; Relationship between Human Resource Accounting and Corporate Social Reporting; Corporate Social Audit; Corporate Social Reporting in India.

Unit-III : Segment Reporting : Meaning and Need of Segment Reporting; Benefits of Segment Reporting; Requirements of Companies Act, 1956; Accounting Standard-17 on Segment Accounting Policies; Bases of Segmentation; Identifying Reportable Segments; Types of Disclosure in each Segment; Criticisms of Segment Reporting; Segment Disclosure in India.

Unit-IV : Corporate Governance Reporting : Concept, Objectives and Elements of Good Corporate Governance; Compliance Requirements under Listing Agreements; Companies Act, 1956; Accounting Standards and Committee Reports; Corporate Governance Reporting Practices in India.

Unit-V : Contemporary Issues in Corporate Reporting : Value-added Reporting; Environmental Reporting; Human Resource Reporting; Interim Reporting.

MCOA 523: Investment Management

Unit-I : Introduction : Meaning of Investment; Nature and Scope of Investment Analysis; Elements of Investment – Return, Risk and Time Elements; Objectives of Investment; Approaches to Investment Analysis; Security, Return and Risk Analysis; Measurement of Return and Risk.

Unit-II : Types of Investments : Financial Investments – Securities and Derivatives, Deposits and Tax-sheltered Investment; Non-Financial Investment – Real Estate, Gold and other Types and their Characteristics; Sources of Financial Information.

Unit-III : Fundamental and Technical Analysis : Fundamental Analysis-Economic Analysis, Industry Analysis and Company Analysis; Technical Analysis-Variation in Prices and Volume Indicators, Indices and Moving Averages; Interpretation of Various Types of Trends and Indices.

Unit-IV : Valuation of Investable Securities : Bonds, Debentures, Preference Shares, Convertible Securities and Equity Shares; Valuation of Options and Futures.

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

MCOA 524: Operations Research (OR)

Unit-I : Introduction : Historical Background; Meaning Definition; Characteristics Nature and Methodology of Operations Research, Models of 'OR'; Techniques of OR; Advantages and Disadvantages.

Unit-II : Linear Programming : Concepts and Meaning of Linear Programming; Assumptions and Important Terminology; Formulation of Linear Programming Problem; Solution by Graphical Method and Simplex Method in Case of Maximization and Minimization; Duality in LPP.

Unit-III : Transportation Problem : Concept, Features, Assumptions and Preparation of Transportation Table; Calculation of Transportation Cost by North West Corner Rule, Least Cost Method and Vogel's Approximation Method with Relative Merits and Demerits; Optimal Test by Stepping Stone Method and Modified Distribution Method.

Unit-IV : Assignment Problem : Concept and Meaning of Assignment Problem; Similarities and Dissimilarities with Transportation Problem; Assumptions; Solution Procedure Involved in Assignment Problem; Integer programming.

Unit-V : Network Analysis : Concept and Meaning of Network Analysis; Steps Involved in Network Analysis; Assumptions; Numbering of Events; Terminology; Preparation of Network Diagram; Time Estimates - PERT Time Estimates; CPM and its Calculation; Advantages and Disadvantages.

MCOA 525: Tax Planning and Management

Unit-I : Introduction to Tax Management : Concept of Tax Planning; Tax Avoidance and Tax Evasion; Corporate Taxation and Dividend Tax; Tax Planning with Reference to Location, Nature and Form of Organization of New Business.

Unit-II : Tax Planning and Financial Management Decisions : Tax Planning Relating to Capital Structure Decision, Dividend Policy, Inter-Corporate Dividends and Bonus Shares.

Unit-III : Tax Planning and Managerial Decisions : Tax Planning in Respect of Own or Lease; Sale of Assets Used for Scientific Research; Make or Buy Decisions, Repair, Replacement, Renewal or Renovation and Shutdown or Continue Decisions.

Unit-IV : Special Tax Provisions : Tax Provisions Relating to Free Trade Zones, Special Economic Zones, Infrastructure Sector and Backward Areas; Tax Incentives for Exporters; 100% Export Oriented Units; Carry Forward and Set Off of Losses and Depreciation.

Unit-V : Tax Payment and Issues Related to Amalgamation : Tax Deductions and Collection at Source; Advance Payment of Tax; Tax Planning with reference to Merger, Demerger, Reversemerger etc.

MCOF 511: Working Capital Management

Unit-I : Introduction : Concept of Working Capital; Components of Working Capital; Interdependence among Components of Working Capital; Estimating Working Capital Needs; Factors Affecting the Need for Working Capital; Managing Working Capital; Objectives of Working Capital Management; Working Capital Analysis – Fund Flow.

Unit-II : Financing Working Capital : Sources of Working Capital Finance – A Brief Overview of Long-term and Short-term Sources of Finance; Long-term Vs. Short-term Sources- Speed, Flexibility, Cost, Risk, Liquidity, and Profitability; Alternative Current Assets and Financing Policies— Maturity Matching Self Liquidating Policy, Aggressive Policy, Conservative Policy; The Concept of Zero Working Capital.

Unit-III : Management of Cash : Motives for Holding Cash; Need for and Objectives of Cash Management; Cash Forecasting and Cash Budgets; Cash Cycle; Cash Float; Control of Float – Managing Collections and Disbursements; Near-Cash-Marketable Securities – Concepts, Types, Need For and Investment Strategy.

Unit-IV : Management of Receivables : Concept and Nature of Receivables; Purpose of Receivables; Costs and Benefits of Receivables; Factors Affecting Size of Receivables; Managing Receivables – The Profit Decision and Optimum Size Determination; Sound Credit Policy – Credit Standard and Credit Limit, Credit Period, Cash Discounts and Collections.

Unit-V : Management of Inventory : Concept, Nature, and Components of Inventory; Benefits of Holding Inventory; Risks and Costs of Inventory; Managing Inventory – Minimising Costs and Optimum Size Determination; Inventory Management System- Economic Order Quantity Subsystem, Reorder-Point Subsystem, Stock-Level Subsystem, and Tying Together the Subsystems into a Total Inventory Management System; ABC Analysis of Stock; Just in Time Concept of Inventory Management.

MCOF 512: Fund Based Financial Services

Unit-I : Hire-Purchase : Conceptual; Framework; Features; Hire-purchase and Credit Sale; Hire-purchase and Installment Sale; Legal Framework; Taxation Aspects; Banks and Hire-purchase Business; Bank Credit for Hire-purchase Business.

Unit-II : Leasing : Meaning; Steps in Leasing; Types of Lease; Advantages and Disadvantages of Leasing ; Leasing and Hire-purchase; Legal Aspects of Leasing.

Unit-III : Venture Capital : Meaning, Features, Scope and Significance; Venture Capital Guidelines; Methods of Venture Financing; Indian Venture Capital Scenario.

Unit-IV : Mutual Fund : Meaning and Classification of Mutual Funds; Organisation of the Funds; Operation of the Funds; Net Asset Value; Mutual Funds in India; Regulation of Mutual Funds in India.

Unit-V : Factoring and Forfaiting : Factoring-Meaning; Modus Operadi; Terms and Conditions; Functions; Types of Factoring; Factoring Vs. Discounting; Factoring in India; Forfaiting – Definition, Working of Forfaiting; Factoring Vs. Forfaiting.

MCOF 513: Financial System in India

Unit-I : Introduction : Concept of Financial System; Economic Development and Financial System; Growth of Indian Financial System – Pre-1951 Scenario, 1951 to Mid-Eighties Scenario, After Mid-Eighties Scenario and Present Composition.

Unit-II : Money Market : Emerging Structure of Indian Money Market; Instruments of Money Market; Money Market Mutual Funds – An Overview and RBI's Regulatory Guidelines; Commercial Banks – Role in Industrial Finance and Working Capital Finance.

Unit-III : Capital Market : Concept, Structure and Functions of Capital Market; Primary Market – Concept, Instruments of Issue and Methods of Floatation; Secondary Market – Concept, Market Players, Trading System and Settlement.

Unit-IV : Institutional Structure-Indian Financial Institutions : Development Banks - IFCI, ICICI, SFCs and IDBI; Investment Institution – UTI and other Mutual Funds; Insurance Organisations – Life Insurance Corporation of India and General Insurance Corporation of India.

Unit-V : Institutional Structure-International Financial Institutions : Organisation, Management; Functions and Working of International Financial Institutions – International Monetary Fund (IMF), International Bank for Reconstruction and Development (IBRD), International Development Agency (IDA) and Asian Development Bank (ADB).

MCOF 514: Risk Management and Derivatives

Unit-I :Conceptual Framework of Risk : Concept of Uncertainty and Risk; Operating Risk and Financial Risk; Systematic Vs. Non-Systematic Risks; Component of Risks – Market Risk, Foreign Exchange Risk, Interest Rate Risk, Liquidity Risk and Purchasing Risk.

Unit-II :Conceptual Framework of Derivatives : Concept and Types of Derivatives; Exchange Traded Markets; Over-The-Counter Markets; Forward Contracts; Forward Prices and Spot Prices; Futures Contracts; Options; Swaps; Types of Traders : Hedgers, Speculators and Arbitrageurs; Derivatives Market in India; Security Exchange Board of India-Guideline with Regard to Derivatives Trading in India.

Unit-III : Futures : Mechanics of Futures Markets-Convergence of Futures Price to Spot Price; Delivery; Types of Traders and Types of Orders; Forward Vs. Futures Contracts; Hedging Strategies Using Futures.

Unit-IV : Options : Types of Options; Option Positions; Underlying Assets-Stock Options, Foreign Currency Options, Index Options and Futures Options; Trading Factors Affecting Stock Option Prices; Put-Call Parity; Strading Strategies Involving Options.

Unit-V : Swaps : Concept of Swaps; Mechanics of Interest Rate Swaps; Valuation of Interest Rate Swaps; Currency Swaps; Valuation of Currency Swaps.

MCOF 521: Strategic Financial Management

Unit-I : Introduction : Strategic Management-Vision, Mission, Scope, Objectives, Strategies and Operating Plans; Process of Strategic Management; Strategic Financial Management; Changing Environment of Business Finance – Recent Trends and Financial Strategies; Financial Fundamental Analysis – Economy Analysis, Industry and Competition Analysis and Company Analysis.

Unit-II : Corporate Valuation: Concept of Value; Value Creation through Required Rate of Return – NPV and IRR Approach; Book Value of the Corporate Entity – Intrinsic Value; Adjusted Book Value of the Corporate Unit; Current Market Valuation Model; Cost Theory of Valuation; Earnings Theory of Valuation; The Gordon Model of Valuation; Discounted Cash Flow Model.

Unit-III : Business Growth and Corporate Reorganisation : Reorganisation for Growth – A Brief Overview of Expansion, Diversification, Alliances and Cooperation, and Mergers and Acquisitions; Corporate Growth and Financial Structure Redesigning – Leveraged Recapitalisation, Leveraged Buy Outs and Share Buyback; Growth Companies- Dividend Policy and Cash Dividends Vs Share Buyback.

Unit-IV : Corporate Merger and Takeover : Mergers-Concept and Types; Reasons for Merger; Legal Aspects of Merger; Merger Exchange Ratio; Evaluating a Merger-Capital Budgeting Framework; Corporate Takeover-Concept of Friendly and Hostile Takeover; Takeover Regulations in India; Takeover Defence Mechanism.

Unit-V : Managing Corporate Sickness and Corporate Restructuring : Concept of Corporate Sickness; Sickness Scenario in India; Causes of Sickness; Symptoms of Sickness; Predicting Sickness-Financial Ratios and Altman Model; Reorganisation for Growth-Stifled Corporate Entity – Share Buyback, Divestiture, Sell-Offs, Spin-Offs and Equity Carve-Outs; Distressed Restructuring-Voluntary Settlements and DIP Financing for Reconstruction; Formulating Revival Plan.

MCOF 522: Security Analysis and Portfolio Management

Unit-I : Introduction : Meaning, Nature and Scope of Security Investment; Various Approaches for Investment Decisions; Investment Process; Various Attributes of Investment; Investment Environment -Instruments, Markets, Regulations etc.

Unit-II :Fundamental Security Analysis : Meaning and Scope of Fundamental Analysis; Features and Impact of Economic Indicators and Industry Level Factors; Company Analysis – Financial Performance and Forecasting; Intrinsic Value of Shares.

Unit-III : Technical Security Analysis : Meaning and Significance of Technical Analysis; Technical Analysis Vs. Fundamental Analysis; Traditional and Modern Tools of Technical Analysis; Various Forms of Efficient Market Hypothesis.

Unit-IV : Portfolio Analysis : Security Risk and Return Vs. Portfolio Risk and Return; Various Components of Risks-Market Risk, Inflation Risk, Management Risk, Liquidity Risk, Business Risk, Financing Risk etc; Systematic Vs. Unsystematic Risks.

Unit-V : Portfolio Management : Selection and Management of Optimum Portfolio Under Markowitz Model; Sharpe Model, Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Model; Portfolio Selection Under Risk-free Lending and Borrowing Assumptions; Portfolio Appraisal and Revision.

MCOF 523: Project Management

Unit-I : Conceptual Framework to Project and Project Management; Topologies of Projects, Phases of a Project Life-cycle; Stages of a Project; Project Management Team.

Unit-II : Project Ideas; Screening of Ideas; Pre-feasibility Study; Support Study; Feasibility Study; Detailed Project Report; Project Appraisal.

Unit-III : Major Cost Components of the Project; Sources of Project Financing; Planning Capital Structure; Cost of Production and Profitability Estimate; Cash Flow Estimates; Projected Balance Sheet; Break-even Analysis.

Unit-IV : Investment Evaluation under Certainty; Risk and Uncertainty; Project Evaluation Techniques-Pay-Back Period, Profitability Index, Net Present Value, Internal Rate of Return, Certainty Equivalent Approach and Sensitivity Analysis.

Unit-V : Project Organisation; Project Planning and Scheduling; GANTT Charts; Critical Path Method; Programme Evaluation Review Technique.

MCOF 524: Fee Based Financial Services

Unit-I : Merchant Banking : Meaning ; Origin; Merchant Banks and Commercial Banks; Services of Merchant Banks ; Regulation By SEBI; Merchant Banking in India.

Unit-II : Underwriting : Meaning and Nature of Underwriting; Forms of Underwriting; Need and Significance of Underwriting; Underwriting of Capital Issues in India; SEBI's Guidelines on Underwriting.

Unit-III : Credit Rating : Meaning and Functions of Credit Rating; Significance of Credit Rating; Credit Rating in India; Rating Process and Methodology; Credit Rating Agencies in India; Limitations of Rating; Future of Credit Rating in India.

Unit-IV : Stock Broking : Introduction; Stock Brokers; Sub-Brokers; Foreign Brokers; Stock Market Trading.

Unit-V : Depository Services : Meaning and Objectives of Depository Services; Depository Process; Trading in a Depository System; Depository System in India; Depository Institution in India; SEBI Regulations.

MCOF 525: Securities Market Operations

Unit-I : Securities Markets : Primary and Secondary Markets; Role and Functions of New Issue Market; Methods of Floatation; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Brokers, Registrars, Lead Managers and Bankers; Underwriting of Capital Issues.

Unit-II : Stock Market in India : Meaning, Functions and Importance; Mechanics of Stock Market Trading-Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.

Unit-III : Legal Framework of Securities Market : SEBI Guidelines Relating to the Functioning of the New Issue Market; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and Listing of Securities; Regulations and Guidelines for FIIs.

Unit-IV : Trading Pattern in OTCEI : Meaning, Significance and Functions; Procedure of Listing and Trading on OTC; NSE-Functioning and Trading Pattern in NSE-Capital Market Segment and Wholesale Market Segment; Security Market Indicators-Need and Importance; BSE Sensex, NSE, NIFTY and other Index Numbers.

Unit-V : Demat Trading : Meaning and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.

MCOM 511: Consumer Behaviour

Unit-I : Introduction : Concept and Need for Study of Consumer Behaviour. Application of Consumer Behaviour; Factors Affecting Consumer Behavior; Individual Consumer – Features of Individual Consumers; Consumer Decision-making Process; Organizational Consumer– Concept, Characteristics and Types of Organisational Consumer; Organizational Consumer Decision -making Process; Consumer Research.

Unit-II : Consumer Behaviour Models : Economic, Learning, Psychoanalytical and Sociological Models; Howard Sheth Model; Nicosia Model; Engel-Kollat-Blackwell Model; Sheth Model of Industrial Buying.

Unit-III : Consumer Motivation and Personality : Motivation –Concept of Motivation, Needs and Goals; Dynamic Nature of Motivation; Hierarchy of Needs; A Trio of Needs; Major Aspects of Motivation Research; Personality – Concept and Characteristics; Stages in the Development of Personality; Self and Self-image.

Unit-IV : Consumer Perception, Learning and Attitude : Concept and Elements of Perception; Factors Influencing Perception; Dynamics of Perception; Consumer Imagery; Concept, Process and Theories of Learning; Concept and Characteristics of Attitude; Factors Involved in Attitude Formation; Models of Attitude; Cognitive Dissonance and Attribution Theories.

Unit-V : Consumer in Scio-Cultural Settings : Reference Groups; Family Influences and Life Cycle; Social Class and its Measurement; Cultural Influence on Consumer Behaviour; Subcultures and Consumer Behaviour; Diffusion Process; Adoption Process.

MCOM 512: Services Marketing

Unit-I : Introduction: Concept, Characteristics and Importance of Services; Development of Services Marketing; Concept of Services Marketing; Role of Marketing in Services Organisation; Services Marketing Mix; Technological Developments in Services Marketing; International Services Marketing – A Brief Discussion Only.

Unit-II : Services Market and Marketing : Application of Marketing Research in Services Marketing; Services Marketing Research Process; Collection of Services Marketing Information; Strategic Marketing Process for Services; Services Marketing Planning; Internal Marketing – Concept and Components and Marketing Planning and Implementation.

Unit-III : Services Product and Pricing : Service Product Concept; Service Attributes; Life Cycle Concept of Services; New Service Development; Positioning the Services; Service Pricing – Factors Influencing Service Pricing; Services Pricing Policies; Steps in Pricing Strategy for Services.

Unit-IV : Services Distribution and Promotion : Accessibility and Availability; Location–Factors Considered; Promotion–Goals of Internal and External Communication; Promotion Mix – Advertising, Personal Selling, Sales Promotion and Publicity; Media Choice and Selection; Managing Promotional Efforts; Role of Employees in Services Marketing; Process and Physical Evidence.

Unit-V : Special Aspects of Services Marketing : Tourism Marketing; Financial Services Marketing; Not-for-Profit Services Marketing; Charities Marketing; Internationalisation of Services; Professional Services and Marketing; Importance of Aftersales Services.

MCOM 513: Sales Management

Unit-I : Introduction : Concept and Significance of Sales Management; Setting Personal Selling Objectives; Determining Sales Related Marketing Policies; Formulating Personal Selling Strategy; Steps Involved in Effective Selling Theories of Selling.

Unit-II : Organising Sales Department : Goals of Sales Organisation; Factors Influencing the Structure of Sales Organisation; Steps in Setting up Sales Organisation; Types of Sales Organisation Structure; Role and Functions of Sales Executives.

Unit-III : Sales Force Management : Recruitment, Selection and Training of Sales Personnel; Motivating Sales Personnel; Compensating Sales Personnel; Types of Salesman; Personal Qualities of a Successful Salesman; Sales Meetings and Sales Contests; Controlling Sales Personnel.

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

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

MCOM 514: International Marketing Management

Unit-I : Introduction : Concept, Scope and Significance of International Marketing; International Marketing Vs. Domestic Marketing; Factors Affecting International Marketing Tasks; Stages of International Marketing Involvement; Multinational Corporations and their Role in International Marketing.

Unit-II : Assessing International Market Opportunities : International Marketing Information System – Concept, Scope and Significance; Establishing Information System; International Marketing Research – Concept, Scope and Significance; Process of International Marketing Research; Collection of Primary and Secondary Data; Problems of Gathering Primary Data; International Marketing Research in Developing Countries.

Unit-III : International Marketing Decisions : Market Selection and Entry Decisions; Product Strategy for International Markets – Standardization Vs. Adoption; Branding Decisions; Developing New Products for International Market; International Pricing – Concept, Significance, Factors and Methods; Counter-trade as a Pricing Tool – Types of Counter-trade Problems; Involved in Counter-trading; Dumping.

Unit-IV : International Distribution System : Channel of Distribution Structures; Distribution Patterns; International Channel of Distribution Alternatives; Factors Affecting Choice of Channels; Locating, Selecting and Motivating Channel Members; International Logistics; Foreign Freight Forwarder; International Advertising – Challenges Involved in International Advertising; Media Planning and Factors Considered in it; International Communication Process; International Advertising and Internet.

Unit-V : International Organisation Structure and Control : Structures and Alternatives of Organisation Structure; Choice Criteria; Financial Requirements for International Marketing; Coordination and Control of International Marketing Operations; Cooperative International Marketing–Main Features, Objectives, Advantages and Limitations.

MCOM 521: Advertising and Promotion Management

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

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

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

Unit-IV : Advertising Media and Budget : Advertising Media – Principal Media; Media Selection Problems; Considerations in Media Selection; Media Scheduling; Advertising Budget – Approaches to Advertising Budget and Factors Influencing Budget; Measuring Advertising Effectiveness – Rationale and Techniques of Measurement.

Unit-V : Sales Promotion and Public Relations : Concept and Types of Sales Promotion; Concept and Tools of Public Relations; Social and Economic Effects of Advertising; Advertising and Competition; Advertising Regulations in India.

MCOM 522: Agricultural Marketing

Unit-I : Introduction : Concept and Significance of Agricultural Marketing; Functions of Agricultural Marketing; Agricultural Marketing Planning Process; Agricultural Marketing Costs; Problems of Agricultural Marketing; Agricultural Marketing and Credit.

Unit-II : Agricultural Consumers and Markets : Nature and Types of Agricultural Consumers; Buying Behaviour of Agricultural Consumers; Types of Agricultural Markets; Classification of Agricultural Products; Development in the Area of Agricultural Products.

Unit-III : Pricing and Distribution of Agricultural Products : Factors Affecting the Pricing of Agricultural Products; Problems Involved in Pricing of Agricultural Products; Retail Prices and Farm Prices; Fluctuation in the Prices of Agricultural Products; Prices in Competitive Markets; Channels of Distribution for Agricultural Products; Whole Selling and Retailing; Transportation and Storage.

Unit-IV : Creating Demand for Agricultural Products : The Role of Promotion in Increasing Demand; Advertising of Agricultural Products; Agricultural Cooperatives and their Problems; Government and Agricultural Marketing.

Unit-V : Commodity Marketing : Dairy Marketing; Grain Marketing; Herbs Marketing; Live Stock Marketing; Cotton Marketing; Marketing of Processed Food; Recent Developments in Agricultural Marketing in India.

MCOM 523: Industrial Marketing

Unit-I : Introduction : Nature, Scope, Characteristics and Significance of Industrial Marketing; Environmental Forces Affecting Industrial Marketing; Industrial Marketing Vs. Consumer Marketing; Structure and Significance of Industrial Marketing Organisation.

Unit-II : Industrial Buyer and Market Segmentation : Types and Characteristics of Industrial Buyers; Major Types of Industrial Buyers; Major Types of Industrial Buying Decisions; Stages in Industrial Buying Process; Participants in Industrial Buying Process; Industrial Market Segmentation – Concept and Bases; Market Segmentation Strategy for New Industrial Products.

Unit-III : Industrial Product and Pricing : Concept and Types of Industrial Products; Product Life Cycle; Product Portfolio Analysis; New Product Development Process; Causes of New Industrial Product Failures; Industrial Product Pricing – Objectives and Factors; Formulation of Pricing Strategy for Industrial Products; Pricing Methods.

Unit-IV : Industrial Distribution Channels and Promotion : Types of Industrial Distribution Channels; Push and Pull Strategy; Types of Industrial Middlemen; Developing Industrial Marketing Communication Programme; Industrial Marketing Promotion Mix – Personal Selling, Sales Promotion, Advertising and Publicity.

Unit-V : Marketing of Industrial Products in India : Marketing of Natural Raw Materials; Marketing of Component Parts and Process Materials; Marketing of Installations; Marketing of Accessory/Equipments; Marketing of Operating Supplies.

MCOM 524 : Foreign Trade Management

Unit-I : Introduction : Concept, Features and Importance of Foreign Trade; Types, Advantages and Limitations of Foreign Trade; Foreign Trade Vs. Home Trade; Problems Involved in Foreign Trade; Tariff and Non-Tariff Barriers; Trade Agreements; Important Classical and Modern Trade Theories.

Unit-II : Foreign Exchange Management : Concept and Importance of Foreign Exchange; Determination of Foreign Exchange Rate-its Theories; Foreign Exchange Market-Functions and Means of Settlement of International Transactions; Types of Foreign Exchange Rates; Factors Influencing Foreign Exchange Rates; Foreign Exchange Control; Balance of Payments-Concept, Components and Importance of Balance of Payments.

Unit-III : Foreign Trade Procedure and Documentation : Export Trade Procedure; Import Trade Procedure; Documents Involved in Export and Import Trade; Import and Export Duties; Custom Formalities; Organisation of Foreign Trade; Mercantile Agents in Foreign Trade; Export and Import Houses.

Unit-IV : Credit and Financing of Foreign Trade : Need for and Importance of Financing of Foreign Trade; Kinds of Credit; Institutional Set-up for Financing of Foreign Trade in India; Modes of Payment under Foreign Trade; Risk Management in Foreign Trade and ECGC.

Unit-V : India's Foreign Trade : Broad Features, Composition and Direction of India's Foreign Trade; Broad Features of Foreign Trade Policy; Organisational Set-up for Promotion of Foreign Trade; Export Assistance and Incentives; Government Agencies in Foreign Trade-STC, MMTC, etc.

MCOM 525: Global Business Environment

Unit-I : Introduction : Nature and Significance of Global Business Environment; Structure of Global Business Environment; Globalisation and Global Business Environment; Impact of Protectionism on Global Business Environment; Technological Innovations and Global Business Environment.

Unit-II : Geographical and Cultural Global Environment : Need for and Significance of its Study; Climate and Topography; Population and its Structure; Physical and Human Resources; World Trade Routes; Culture and its Elements; Characteristics of Culture; Cultural Knowledge and Values; Business Customs and Ethics.

Unit-III : Political and Legal Global Environment : Political Systems and Stability of Government Policies; Nationalism; Political Risks in Global Business; Assessing Political Vulnerability; Reducing Political Vulnerability; Legal Systems; Jurisdiction in International Legal Disputes; Protection of Intellectual Property Rights; Commercial Laws within Countries; Grey Market; Money Laundering; Antidumping; Counterfeiting.

Unit-IV : Economic Global Environment : The World Economy-A Brief Study Only; Economic Systems; Levels of Economic Growth; Economic Groups and Business Environment; Economic Policies-A Brief Discussion Only.

Unit-V : Multinational Organisations and Institutions : IMF and World Bank in Global Business-Role, Functions and Structure; GATT and UNCTAD; World Trade Organisation (WTO) – Objectives, Functions and Structure; Implications of WTO on International Business Environment.

MCOH 511 : Corporate HRD

Unit-I : Introduction : Genesis, Philosophy and Concept of HRD; Objectives and Significance of HRD in the Globalisation Era; HRD Skills; HRD Climate; Functions of a Modern HRD Department; Role of Chief Executive in HRD.

Unit-II : HRD Process, Instruments, Sub-systems and Outcomes : Steps in HRD Process; HRD Instruments; Classical and Modern Subsystems of HRD; HRD Outcomes, Linkage between HRD Processes, Instruments, Outcomes and Organisational Effectiveness.

Unit-III : Career Planning and Development and Empowerment : Concept and Rationale of Career Planning and Career Development; Career Stages; Process of Career Planning and Development; Effective Career Planning; Counselling for Career Planning; Concept and Process of Empowerment.

Unit-IV : Training, Team Building, Multiskilling and Lean Thinking: Modern Concept of Training; Types of Training; New Roles/Holds of Training; Building a Training System; Measuring Effectiveness of Training; Concepts of Multiskilling and Lean Thinking.

Unit-V : Performance Management and HRD Audit : Concept, Components and Process of Performance Management; Assessment Centres and 360 Degree Performance Appraisal; Concept and Significance of Potential Appraisal and Development; HRD Audit -Concept and Key Audit Areas.

MCOH 512: Labour Welfare and Social Security

Unit-I : Labour Welfare : Concept, Objectives and Scope of Labour Welfare; Types of Labour Welfare-Statutory and Non-Statutory; Agencies of Labour Welfare Work.

Unit-II : Labour Welfare in India : Labour Welfare under Constitution of India; Main Provisions of the Factories Act, 1948 and the Mines Act, 1952 Regarding Labour Welfare; Workers' Education in India.

Unit-III : International Labour Organisation in Pursuit of Labour Welfare : Structure Functions and Roles.

Unit-IV : Social Security : Concept, Need and Significance of Social Security; Types of Social Security; Social Assistance and Social Insurance.

Unit-V: Social Security in India : Main Features and Provisions of the Employees State Insurance Act, 1948; the Employees' Provident Funds and Misc. Provisions Act, 1952; the Workmen's Compensation Act, 1923 and the Maturity Benefit Act, 1961 with regard to Labour Welfare.

MCOH 513: Labour Legislation in India – I

Unit-I : Introduction : Objectives, Need and Principles of Labour Legislation; Historical Development of Labour Legislation in India; Labour Laws Awareness among Workers in India.

Unit-II : Factories Act, 1948 : Object and Scope of the Act; Key Definitions; Rights of Workers; Provisions Regarding Health, Safety and Welfare of the Workers; Working Hours, Leave, Penalties and Procedures.

Unit-III : Industrial Disputes Act, 1947 : Object and Scope of the Act; Key Definitions; Authorities for Prevention and Settlement of Disputes; Strikes and Lock-outs; Unfair Labour Practices and Penalties.

Unit-IV : Payment of Wages Act, 1936 : Object of the Act; Key Definitions; Rules for Payment of Wages; Deductions from Wages; Enforcement of the Act.

Unit-V : Minimum Wages Act, 1948 : Object and Scope of the Act; Key Definitions; Fixation and Revision of Minimum Rates of Wages; Fixing Hours of Normal Working Day; Enforcement of the Act. **The Apprentices Act, 1961** : Salient Features and Main Provisions.

MCOH 514: Industrial Psychology

Unit-I : Introduction : Significance, Nature and Scope of Industrial Psychology; Problems of Industrial Psychology; Foundations of Industrial Psychology-Economic, Social and Psychological.

Unit-II : Job-related Behaviour and its Measurement : Job Analysis; Concept, Objectives and Methods of Job Evaluation; Concept and Methods of Performance Appraisal; Essential of a Good Performance Appraisal System; Performance Appraisal Vs. Merit Rating; Job Specification - Maintenance and Motivational Factors.

Unit-III : Individual Difference, Vocational Guidance and Selection : Individual Differences- Nature, Significance; Reasons Behind Individual Differences; Vocational Guidance-Necessity and Kinds; Scientific Steps in Vocational Guidance and Limitations of Guidance; Vocational Selection-Advantages and Methods.

Unit-IV : Industrial Tension and Maladjustment: Causes, Effects and Remedies to Minimize Industrial Tension; Maladjustment – Emotional and Vocational; Readjusting a Maladjusted Worker; Monotony – Determining Factors and Effect on Productivity; Elimination of Monotony.

Unit-V : Industrial Fatigue and Accidents : Causes, Effects and Remedies to Eliminate Industrial Fatigue; Causes and Ill-effects of Accidents; Steps for Reduction in Accidents.

MCOH 521: Employee and Organisation Development

Unit-I : Executive Development : Concept, Need and Significance of Executive Development; Objective of Executive Development Programmes; Steps in the Organization of an Executive Development Programme; On-the-Job and Off-the-Job Methods/Techniques of Executive Development; Executive Development in India after Liberalisation.

Unit-II : Workers' Development : Rational for Workers' Development; Concept and Objectives of HRD for Workers; HRD Roles of Unions; Techniques/Methods of Workers' Development in India with Emphasis on Quality Circles (QCs); Quality of Work Life (QWL) in Indian Industry.

Unit-III : Organisation Development : Concept and Need of Organisation Development (OD); Steps in OD; OD Interventions; Survey Feedback Process; Process Consultation; Sensitivity Training; Safeguards in OD.

Unit-IV : Organisational Change Management and Leadership Development: Concept and Significance of Organisational Change; Levers of Organisational Change; Resistance to Change; Traits of Leadership; Developing Leadership from Within.

Unit-V : HRD Practices in India : An Outline of HRD Practices in BHEL; Infosys Technologies Ltd.; Sundaram Fasteners Ltd. and Bank of Baroda.

MCOH 522: Industrial Relations In India

Unit-I : Industrial Relation in India and Emerging Challenges: Industrial Relation in India - Evolution of Industrial Relations; Approaches to Industrial Relations; Contextual and Constitutional Framework; Industrial Relations Strategy; Future of Industrial Relations in India; Emerging Challenges-Emerging Trends in Industrial Relations in an Era of Globalization.

Unit-II : Trade Unionism and Collective Bargaining :Trade Unions-Historical Evolution and Types of Unions; Growth and Development of Unions; Functions of Unions; National Level Federations; Trade Unions Act, 1926 and Recent Amendments; Collective Bargaining-Perspective, Concept, Stages and Prerequisites for Collective Bargaining Process; Types of Collective Bargaining Contracts.

Unit- III : Grievance Redressal and Discipline Mechanisms : Discipline Mechanisms-Judicial Approach to Discipline; Misconduct; Disciplinary Proceedings; Domestic Enquiries; Charge-sheets; Conduct of Enquiry and Award of Punishments; Grievance and Redressal-Approaches and Nature of Grievances; Causes; Procedure and Grievance Redressal Mechanisms.

Unit-IV : Industrial Conflict and Regulations of Industrial Disputes: Industrial Conflict-Nature of Conflicts and its Manifestations; Data Analysis; Labour Administration Machinery; Instruments of Economic Coercion; Strikes; Lockouts Inter Industry Propensity for Strikes; Strike Patterns; Arbitration; Conciliation; Adjudication; Regulations of Industrial Disputes-Contextual Framework, Object, Scheme, Industrial and Individual Disputes; Participants in Industrial Dispute; Settlement of Disputes,

Unit-V : Workers Participation and International Labour Organisation :Workers Participation-Evolution and Nature of Participation; Forms of Participation; Impact of Participation; Prerequisites for Success-full Participation; Limitation of Participation; Current Trends in Participation in Indian Industries; International Labour Organisation-Genesis of ILO; the Philadelphia Charter; Membership and Organization; Major Activities of the ILO; Convention and Recommendation; ILO and India-Impact; Difficulties in the Adoption of Convention and Recommendations.

MCOH 523: Labour Legislation in India – II

Unit-I : Workmen's Compensation Act, 1923 : Object and Scope of the Act; Key Definitions; Rules Regarding Workmen's Compensation; Theory of Notional Extension; Occupational Diseases; Commissioners and Appeals.

Unit-II : Employees' Provident Fund and Miscellaneous Provisions Act, 1952 : Key Definitions; Employees' Provident Fund Contributions; Employees' Family Pension Scheme; Employees' Deposit Linked Insurance Scheme; Mode of Recovery of Amount Due from Employers; Special Provisions Relating to Existing Provident Funds.

Unit-III : Employees' State Insurance Act, 1948 : Object and Key Definitions, Employees' State Insurance Corporation, Medical Benefit Council; Employees' State Insurance Fund; Contributions; Benefits, Employees' Insurance Court and Penalties.

Unit-IV : Payment of Bonus Act, 1965 : Key Definitions; Calculation of Bonus; Qualification and Disqualification for Bonus; Minimum and Maximum Bonus; Set-on and Set-off of Allocable Surplus; Administration of the Act; Penalty and Offences.

Unit-V : Payment of Gratuity Act, 1972 : Scope and Application; Key Definitions; Payment of Gratuity; Determination of the Amount of Gratuity; Recovery; Penalties.

MCOH 524: Wage and Salary Administration

Unit-I : Compensation : Concept, Role and Parts of Compensation; Objectives of Compensation; Planning; Economic and Behavioural Issues in Compensation.

Unit-II : Compensation Structure : Components of Pay Structure in India; Wage Policy in India-Minimum Wage; Fair Wage and Living Wage; Pay Commissions and Wage Boards; Job Evaluation and Internal Equity.

Unit-III : Methods of Wage Payment : Time; Piece and Incentive Systems of Wage Payment; Stock Options; Fringe Benefits and Bonus System.

Unit-IV : Profit Sharing and Co-partnership : Concepts; Objectives; Forms/Levels; Merits and Demerits.

Unit-V : Emerging Issues : Tax Planning for Salaried/Wage Earners; Job Related; Performance Related and Competency Related Compensation; Comparative International Compensation.

MCOH 525: Industrial Sociology

Unit-I : Conceptual Framework : Definition, Scope and Importance; Relationship with Other Social Sciences; Effect on Social Welfare; Gandhian Approach to Industrialisation; Role of Scientific Management in Industry; Formal and Informal Organisation and Communication Process.

Unit-II : Labour Movement and Industrial Democracy :Labour Movement and its Role in Industrial Relations System; Emergence of Industrial Relations Machinery and its Impact on Industrial Society; Industrial Democracy as a Social System; Structure of Industrial Democracy in India.

Unit-III : Work Motivation and Morale Development in Social Organisation : Concept and Theories of Work Motivation; Satisfaction and Motivation; Motivation and Performance; Industrial Morale-Concept, Determination and Method of Increasing Industrial Morale.

Unit-IV : Leadership: General and Environmental Considerations; Leadership Styles and Theories of Leadership.

Unit-V : Group Dynamics: Why People Join Groups; Group Composition; Nature and Requirements of Efficient; Group Performance; Group Cohesiveness.

MCOB 511: Bank Management

Unit-I : Organisational Set up of Banks : Board of Directors; Functions; Duties and Responsibilities; Statutory Provisions Regarding Board of Directors in State Bank of India and other Commercial Banks and Development Banks.

Unit-II : Liquidity Management :General Principles; Territories of Bank Liquidity; Properties in the use of Funds; Resource Allocations in Commercial banks and Development Banks; Management of Cash.

Unit-III : Management of Capital Funds : Functions; Necessity; Adequacy; Present Positions of Capital Funds in Indians Banks; Problems and Prospects of Capital Management in Commercial and Development Banks.

Unit-IV : Management of Deposits and Primary Reserves: Factors Influencing the Level of Individual Bank's Deposits; Legal Reserves; Forces Influencing Level of Working Reserve; Nature of Secondary Reserves; Functions and Management of Secondary Reserves.

Unit-V : Management of Loans: Characteristics of Commercial Bank Loans in India; Cardinal Principles of Sound Bank Lending; Loan Policy; Evaluating Credit Worthiness of Applicants; Supervision and Organisation of Bank Lending.

MCOB 512: Management of Income in Banks

Unit-I : Determinants of Bank Income : Earning and Expenditure of Commercial banks and Development Banks; Non-operating Income and Expenses; Profitability; Allocation of Bank's Income.

Unit-II : Pattern of Dividend Policy : Factors Influencing Dividend Policy and Retained Earnings; Deployment of Retained Earnings and Reserves.

Unit-III : Resource Planning in Development Bank : Need, Policy Structure and Procedures of Resource Planning; Mobilization of Resources; Method, Problems and Prospects.

Unit-IV : Investment Management : Policy of Investment; Pattern of Investment in India by Development Banks; Socio-Economic Objectives; Channelising of Funds.

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

MCOB 513: Customer Relationship Management in Banks

Unit-I : CRM and Banks : Concepts; Automations; Process and Technology of CRM; Area of CRM.

Unit-II : Components of CRM on Banks : CRM Architecture; Architectural Solutions of CRM Problems; Time Schedules Projections in Banks; Grouping of Beneficiaries and Customers.

Unit-III : Electronic CRM in Banks : Need for Electronic CRM; Goal Satisfying Customers; Electronic CRM Application; CRM Suppliers and Customer Information Convergence.

Unit-IV : Customer Relationship Management Demystified: E-CRM Architecture; E-CRM-Global Scenarios ATM; Home Services-CRM; Customer Relationship Management Buzz.

Unit-V : CRM in Indian Banking: CRM Concept Understanding the Process; CRM in Interactive; Networking Vectors; Continue Invasions of CRM Market; Customer Relationship; Portal Quality Management in Banks.

MCOB 514: Knowledge Management in Banks

Unit-I : Introductions : Concepts; Nature; Feature and Functions of Knowledge Management.

Unit-II : Collaborative Computing : Goal of Knowledge Management in Banks; Business and Customs Intelligence; Personal Knowledge Management (PKM); Collaborating Through Knowledge Management.

Unit-III : Knowledge Management Products : Changing Paradigm of Modern Management; Evolution of Knowledge Management; Knowledge Creating Process in Bank.

Unit-IV : Knowledge Management Strategies : KMS in Commercial Banks and Development Banks.

Unit-V : Research and Development: R & D in Banks; Nationwide Knowledge Management; Safeguarding Intellectual Property through Knowledge Management; International and Indian Experience; Web Sites on Knowledge Management.

MCOB 521: Marketing Management of Insurance Companies

Unit-I : Organisational Setup of Insurance Companies : Organisational Setup of LIC, GIC and Private Insurers.

Unit-II : Organisation of Field Force : Direct; General and Branch Agency; Comparison of General Agencies and Branch Office Systems; Major Tasks of the Agency or Branch Manager; Organisation of Field Force in India.

Unit-III : Developing Field Force : Executive Body of Field Force; Functions of a Branch Manager; Development Officer; Agents; Specific Qualities of a Good Manager; Development Officer and Agent.

Unit-IV : Recruitment of Agents and Development Officers: Methods of Recruitment; Selection of Agents and Development Officer; Legal Provisions of IRDA in this Regards; Intermediaries and Corporate Channels.

Unit-V : Training and Supervision: Purpose; Job Profile; Difficulties in Developing Agents and Development Officers; Types and Process of Training.

MCOB 522: Retailing of Insurance

Unit-I : Selling Process : Planned Prospecting; Methods of Prospecting; Analysis of Human Needs and Property Protection; Classification of prospects and Approach.

Unit-II : Meeting Objections of Prospects : Interview; Canvassing and Arguments; Objections and their Replies; Varieties of Objections; Methods of Meeting Objections.

Unit-III : Insurance Lapses : Disadvantages of Lapses; Methods of Reducing Lapses.

Unit-IV : Office Support of Retailing : Office Layout; mechanizations; Techniques of Offices Support to Retailing.

Unit-V : Office Management: Process; Form; Processing of Training; Types of Employees Training.

MCOB 523: Financial Management of Insurance

Unit-I : Management of Funds : Inflow and Out Flow; Sources of Revenues; Premium Income; Interest Income and other Income; Claims Payment; Surrender Value and Amenities; Office Expenses and Commission Agents.

Unit-II : Valuations Process : Purpose of Valuations; Determinants of Surplus; Division of Surplus; Net Liabilities; Reserves and Funds; Solvency Requirements as Prescribed by IRDA.

Unit-III : Investment of Funds : Needs and Principles of investment; Safety; Profitability; Liquidity; Diversification; Social Benefits; Investment Portfolio.

Unit-IV : Cost Control : Analysis of Income and Outgo; Analysis of Premium Income; Comparison with Insurance Business; Economic Conditions; Expenses of Management; Managing Agency Cost.

Unit-V : Audit and Inspection: Statutory Audit; Duties of Statutory Auditors; Internal Audit; Functions of Internal Auditors; On and Off Inspection.

MCOB 524: Product Management of Insurance

Unit-I : Product Concepts in Insurance : Product Levels and Consumers Satisfaction; Product Development and Testing; Product Related Strategies.

Unit-II : Managerial Dimension : Whole Life Product; Endowment Product; Core Products and Total product; Short-term products of General Insurance.

Unit-III : Consumer Dimension : Consumer Research; Insurance Potential; Insurance Complaints; Brand Management; Brand Equity; Product and Brand Mix Strategies.

Unit-IV : Social Dimension : Social Responsibilities; Insurance of Poor and Underprivileged; Group-Insurance; Product for Substandard Lives.

Unit-V : Product Hierarchy: Family Need; Investment Need; Saving need; Old-age Need; Re-adjustment Need; Special Need; Children's Policy; Marriage; Education and Pension Policies.

MCOB 525: Pricing and Promotion Management of Insurance

Unit-I : Pricing Process : Concept; Objectives; Dimension of Pricing; Pricing in Individual Business and Group Insurance; Customers Dimension; Marketer's Dimension; Societal Dimension; Forces Shaping Process.

Unit-II : Pricing Strategies : Market Entry; Consumer Related Strategies; Product Mix Pricing Strategies; Discount Strategies.

Unit-III : Pricing Segmentation : Geographical Pricing; Competitive Pricing; Price Administration; Psychographic Pricing; Product Lifecycle Pricing.

Unit-IV : Promotion Management : Concept; Features; Objectives; Communications; Methodology; Promotional Mix; Strategy-Target Market; Customer Differentiation; Concentration; Pull and Push Strategy; Personal Selling Strategy-Nature and Scope in Insurance; Professionalism; Changing Pattern; Relationship Selling.

Unit-V : Advertising Strategy: Objectives in Insurance Media; Message and Mode; Sales Promotion and Publicity; Strategy-Stimulating; Household Demand; Improving the Marketing Performances; Public Relations and Publicity in Insurance; Measurement of Advertising Effectiveness; Advertising Budget.