

एम.कॉम. चतुर्थ सेमेस्टर – (M.Com. Fourth Semester)

विशिष्टीकरण : (A) विपणन

**Specialization : (A) Marketing**

(1) विपणन के सिद्धान्त (प्रश्नपत्र – : A-प्रथम)

**PRINCIPLE OF MARKETING (Paper – : A-First)**

**M.M. : 80**

**OBJECTIVE –**

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

<b>Unit – I</b>	<b>Introduction</b> – Meaning, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning – an overview.
<b>Unit – II</b>	<b>Market Analysis and Selection</b> – Marketing environment – macro and micro components and their impact of marketing decisions ; Market segmentation and positioning ; Consumer behavior ; Consumer versus organizational buyers ; Consumer decision – making process.
<b>Unit – III</b>	<b>Product Decisions</b> – Concept of a product ; Classification of products ; Major product decisions ; Product line and product mix ; Branding ; Packaging and labeling ; Product lifecycle – strategic implications ; New product development and consumer adoption process.
<b>Unit – IV</b>	<b>Pricing Decisions</b> – Factors affecting price determination ; Pricing policies and strategies ; Discounts and rebates.
<b>Unit – V</b>	<b>Distribution Channels and Physical Distribution Decisions</b> – Nature, functions, and types of distribution channels ; Distribution channel intermediaries ; Channel management decisions ; Retailing and wholesaling. Physical Distribution Management.

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(1) विज्ञापन एवं विक्रय प्रबन्ध – (प्रश्नपत्र : A – द्वितीय)

**ADVERTISING & SALES MANAGEMENT (Paper : A – Second)**

**M.M. : 80**

<b>Unit – I</b>	<b>Introduction</b> : Concept, Scope, Objectives and Functions of Advertising. Role of Advertising in marketing mix and the advertising process. Legal, ethical and social aspect of advertising.
<b>Unit – II</b>	<b>Pre-launch Advertising Decision</b> : Determination of target audience, Advertising Media and their choice. Advertising messages, Layout of advertisement and Advertising Appeal, Advertising Copy.
<b>Unit – III</b>	<b>Promotional Management</b> : Advertising Department, Role of Advertising Agencies and their Selection, Advertising Budget, Evaluation of Advertising Effectiveness.
<b>Unit – IV</b>	<b>Personal Selling</b> : Meaning and Importance of Personal Selling, - Difference between Personal Selling, Advertising and Sales Promotion. Methods and Procedure of Personal Selling.
<b>Unit – V</b>	<b>Sales Management</b> : Concept of Sales Management, Objectives and Functions of Sales Managements. Sales Organization, Management of Sales force and Sales force objectives, Sales force Recruitment :- Selection, Training, Compensation and Evaluation.

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(3) विपणन अनुसंधान (प्रश्नपत्र : A – तृतीय)

**MARKETING RESEARCH (Paper : A – Third)**

**M.M. : 80**

<b>Unit – I</b>	Marketing Research : An Introduction ; Marketing Decisions ; Marketing Research and Information System.
<b>Unit – II</b>	Marketing Research Methodology, Research Design.
<b>Unit – III</b>	Organization of Marketing Research. Specialised areas of application of marketing research.
<b>Unit – IV</b>	Specialised Techniques of Marketing Research. Motivation Research.
<b>Unit – V</b>	Advertising Research : Planning and Procedure, New Product Research.

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(4) अन्तर्राष्ट्रीय विपणन (प्रश्नपत्र : A – चतुर्थ)

**INTERNATIONAL MARKETING (Paper : A – Fourth)**

**M.M. : 80**

<b>Unit – I</b>	International Marketing ; Meaning ; Scope, benefits and difficulties of International Marketing ; International marketing and Domestic Marketing, reasons for entering International marketing. International marketing environment ; Identifying and selecting foreign market.
<b>Unit – II</b>	Foreign market entry mode ; Product designing, standardisation Vs. Adaptation ; Branding, Packaging and Labelling.
<b>Unit – III</b>	Quality issues and after sales service ; International pricing ; International price quotation ; payment terms and methods of payment.
<b>Unit – IV</b>	Promotion of products and services abroad ; International channels of distribution ; Selection and appointment of foreign sales agents. Logistic decision.
<b>Unit – V</b>	Export policy and practices in India, Trends in India's foreign trade, steps in starting export business ; Export finance, documentation and procedure.





विशिष्टीकरण : (B) प्रबन्ध

**Specialization : (B) Management**

(1) वित्तीय प्रबन्ध (प्रश्नपत्र – : B प्रथम)

**FINANCIAL MANAGEMENT (Paper : B - First)**

**M.M. : 80**

**OBJECTIVE**

The objective of this course is to help students of understand the conceptual framework of financial management, and is applications under various environmental constraints.

**COURSE INPUTS**

<b>Unit – I</b>	<b>Financial Management</b> : Meaning, nature and scope of finance; Finance functions - investment, financing and dividend decisions. <b>Capital Budgeting</b> : Nature of investment decisions; Investment evaluation criteria - net present value, internal rate of return, profitability index, payback period, accounting rate of return; NPV and IRR comparison; Capital rationing; Risk analysis in capital budgeting.
<b>Unit – II</b>	<b>Cost of Capital</b> : Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital (weighted); Cost of equity and CAPM.
<b>Unit – III</b>	<b>Operating and Financial Leverage</b> : Measurement of leverages; Effects of operating and financial leverage on profit; Analysing alternate financial plans; Combined financial and operating leverage. <b>Capital structure Theories</b> : Traditional and M.M. hypotheses - without taxes and with taxes; Determining capital structure in practice.
<b>Unit – IV</b>	<b>Divident Policies</b> : Issues in dividend decisions, Walter's model, Gordon's model, M-M hypothesis, dividend and uncertainty, relevance of dividend; Dividend policy in practice; Forms of dividends; Stability in dividend policy; Corporate dividend behaviour.
<b>Unit – V</b>	<b>Management of Working Capital</b> : Meaning, significance and types of working capital; Calculating operating cycle period and estimation of working capital requirements; Financing of working capital and norms of bank finance; Sources of working capital; Factoring services; Various committee reports on bank finance; Dimensions of working capital management. <b>Management of cash, and inventory.</b>



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(2) सेविवर्गीय प्रबन्ध (प्रश्नपत्र : B – द्वितीय)

**PERSONNEL MANAGEMENT (Paper : B – Second)**

**M.M. : 80**

<b>Unit – I</b>	Concept, Definition, Importance & Objectives of Personnel Management, Historical Development of Personnel Management, Nature, scope planning, Philosophy and Principles of personnel Management and its relation with behavioural sciences.
<b>Unit – II</b>	Personnel policies, programmes & procedures. Personnel Department; Personnel Functions, Position of personnel Department & Organization of Personnel Management.
<b>Unit – III</b>	Man power planning Recruitment and Selection, Training & Development of Employees & Executives. Promotion, Demotion, Transfers, Absentecism & Turnover.
<b>Unit – IV</b>	Performance Appraisal and Merit Rating, Discipline. Jobevaluation Wage & Salary Administration, plans of Remuneration & Financial Rewards/Incentive payments.
<b>Unit – V</b>	Employees Fringe Benefits & Services - Safety, Health & Security programme and welfare. Motivation and Moral.

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(3) उत्पादन प्रबन्ध (प्रश्नपत्र : B – तृतीय)

**PRODUCTION MANAGEMNT (Paper : B – Third)**

**M.M. : 80**

<b>Unit – I</b>	Fundamentals of production management, Nature, Scope, Functions ; Problems, Production and Productivity organizing for production. Types of manufacturing systems.
<b>Unit – II</b>	Production planning, Objectives, Factors affecting Production Planning. Planning future activities, forecasting. Qualitative & Quantative forecasting Methods, longrange forecasts, project planning method (P.E.R.T. and C.P.M.) Process planning System. Techniques of process planning : Assembly charts, process charts make or buy analysis.
<b>Unit – III</b>	Process design, Factors affecting design Relation with types of manufacturing plant location and layout : Factors affecting location. Types of plans layout, evaluation of alternative layout.
<b>Unit – IV</b>	Work measurement and work standards Uses of work measurement date, procedure for work measurement. Direct work measurement. Time study, activity sampling, Indirect work measurement : Syntetic timing, Predetermined motion time system, analytical estimating. Methods analysis : Areas of application, Approaches to methods design, Tools for methods analysis, work simplification programme.
<b>Unit – V</b>	Production Control – Control functions : Routing Londing, Scheduling, Despatching, Follow up. Quality control & inspection : place of quality control in modern enterpriss, organisation of qualitt control. Statistical quality control, inspection location for inspection, inspection procedure and records, Inspection devices.

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(4) व्यूह रचना प्रबन्ध (प्रश्नपत्र : B – चतुर्थ)

**STRATEGIC MANAGEMENT (Paper : B – Fourth)**

**M.M. : 80**

<b>Unit – I</b>	<b>Concept of Strategy :</b> Defining strategy, levels at which strategy operates; Approaches to strategic decision making; Mission and purpose, objectives and goals; Strategic business unit (SBU); Functional level strategies. <b>Environmental Analysis and Diagnosis :</b> Concept of environment and its components; Environment scanning and appraisal; Organisational appraisal; Strategic advantage analysis and diagnosis, SWOT analysis.
<b>Unit – II</b>	<b>Strategy Formulation and Choice of Alternatives :</b> Strategies - modernisation, diversification, integration, Merger, take-over and joint strategies; Turnaround, divestment and liquidation strategies; Process of strategic choice-industry, competitor and SWOT analysis; Factors affecting strategic choice; Generic competitive strategies- cost leadership, differentiation focus, value chain analysis, bench marking, service blue printing.
<b>Unit – III</b>	<b>Functional Strategies :</b> Marketing, production / operations and R & D plans and policies. <b>Functional Strategies :</b> Personnel and financial plans and policies.
<b>Unit – IV</b>	<b>Strategy Implementation :</b> Inter-relationship between formulation and implementation; Issues in strategy implementation; Resource allocation. <b>Strategy and Structure :</b> Structural considerations, structures for strategies; Organisational design and change.
<b>Unit – V</b>	<b>Strategy Evaluation :</b> Overview of strategic evaluation; Strategic control; Techniques of strategic evaluation and control. <b>Global Issues in Strategic Management.</b>

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विशिष्टीकरण : (C) बैंकिंग एवं बीमा

**Specialization : (C) Banking and Insurance**

(1) बैंकिंग व्यवहार – (प्रश्नपत्र : C – प्रथम)

**BANKING PRACTICES (Paper : C – First)**

**M.M. : 80**

**OBJECTIVE –**

This course enables the students to know the working of the Indian banking system and fundamentals of insurance.

<b>Unit – I</b>	Bank : Concept, Functions and Services, Prohibited Business, Nature of Banking, Qualities of Banker, Bank and Customer Relationship, Concept of Customer, general Relationship, Bankers, Rights and obligations, Termination of Relationship, E-Banking, Mobile Banking & Green Banking system.
<b>Unit – II</b>	Accounts of Customers : Various Customers' Accounts, Opening an account, Nomination facility, Special Types of Customers Minors, Pardanashin Women, Lunatics, Intoxicated Persons, Joint Hindu Family, Limited Companies and Non Trading Concern.
<b>Unit – III</b>	Employment of Bank Funds, Importance of Liquidity, Cash Reserve, Money at call and short notice, Investments, Statutory provisions regarding liquid Assets, Principles of lending, Types of loan, Interest Tax Act.
<b>Unit – IV</b>	Purchase/Discounting of Bills, Legal Position, Bill Market scheme, Lodgment of bills, Vaghul Working Group Report, Letters of Credit, Concept and types, Crossing and endorsements of cheque.
<b>Unit – V</b>	Securities for Advances : General Principles, Advances against Goods, Stock Exchange Securities, Real Estate, Life Policies, Fixed Deposits, Gold, Silver, Bond and Debenture. Lien and Mortgage, Types of mortgage, Hypothication, pledge.

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(2) भारत में बैंकिंग संस्थाएँ – (प्रश्नपत्र : C – द्वितीय)

**BANKING INSTITUTION IN INDIA (Paper : C – Second)**

**M.M. : 80**

<b>Unit – I</b>	Indian Banking System : Indigenous Bankers, Money Landers, Nationalization of commercial Bank and their Effects, Classification of Banking Institutions, Commercial Banks, Regional Rural Banks, Cooperative Banks.
<b>Unit – II</b>	Development Banking in India : IFCI, ICICI, SIDBI, Credit Guarantee Institutions; Export Credit Guarantee Corporation of India, Deposit Insurance and Credit Guarantee Corporation of India.
<b>Unit – III</b>	R.B.I. : Organization, function, Central Banking functions, Promotional functions, Control of credit by RBI, NBFC and RBI, Commercial Banks and RBI, Power of RBI.
<b>Unit – IV</b>	Banking Regulation Act 1949 : Important features, Forms of Business of a Bank, Regulation for Capital, Control over Management, Restrictions on loans and advances winding up of a Banking Company, Amalgamation of Banks.
<b>Unit – V</b>	Emerging trends in Banking Sector : Narasimham Committee Report, Committee on Banking Sector Reforms, Bridge Loan and Privatization of Banks and its impact.

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(3) जीवन बीमा – (प्रश्नपत्र : C – तृतीय)

**LIFE INSURANCE (Paper : C – Third)**

**M.M. : 80**

<b>Unit – I</b>	<b>Life insurance : introduction</b> , History of life insurance, Utility, Object, Characteristics and importance of life insurance, procedure of getting life insurance, non – medical insurance, Insurance of sub – standard lives, insurance of female lives and Minors.
<b>Unit – II</b>	<b>Life insurance policy</b> : Conditions and kinds of Life insurance policies, some important plans of life insurance.
<b>Unit – III</b>	<b>Premium and Annuity</b> : Elements of premium ; methods of premium computation, Natural premium plan, level premium plan, Gross and net premium, Loading mortality table – meaning, characteristics and importance in life insurance ; Kinds of mortality table. Annuity : meaning, objects, advantages and kinds of annuity, annuity Vs Life insurance.
<b>Unit – IV</b>	Life Insurance agent and his working, settlements of Life insurance claims. Guidelines and procedures, Organisation and management of life insurance corporation of India, working and progress.
<b>Unit – V</b>	Privatization of Life insurance in India, Insurance Regulatory & Development Authority Act, 1999, - powers and functions of authority.

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(4) सामान्य बीमा – (प्रश्नपत्र : C – चतुर्थ)

**GENERAL INSURANCE (Paper : C – Fourth)**

**M.M. : 80**

<b>Unit – I</b>	<b>Introduction : Origin and Development of Insurance :</b> Advantages, Importance and Functions of Insurance, Fundamental principles of Insurance – insurable interest, utmost good faith, other principles – indemnity, subrogation, contribution, mitigating of loss warranties, Proximate cause etc.
<b>Unit – II</b>	<b>Classification and Re-insurance :</b> General Principles, various methods of re-insurance, under insurance, Over-insurance, double insurance Classification and organisation of Insurance.
<b>Unit – III</b>	<b>Marine Insurance :</b> Introduction, Evolution & Development of marine insurance. Necessary elements of marine insurance contract Peril & Scope of marine insurance. Procedure of Taking out Marine Insurance Policy, kinds of Marine insurance Policies, Computation of Marine Insurance Premiums and Returns, Marine Losses – Total loss, Actual and Constructive, Partial Loss – particular average loss and general average loss, Settlements of Claims and Recoveries, Salvage and Particular Charges.
<b>Unit – IV</b>	<b>Fire insurance :</b> Physical and moral hazards, functions of fire insurance, history of fire insurance ; principles of fire insurance, meaning of fire, characteristics of fire insurance, contract rights of insurer under a fire insurance contract, procedure of fire insurance policy, fire policy conditions, settlement of claims.
<b>Unit – V</b>	<b>Miscellaneous Insurance :</b> Personal accident Insurance, Motor, employer's liability fidelity guarantee, burglary, live stock, crop. And workmen's compensation insurance, Cattle Export Risks ; Engineering ; Aircraft insurance.

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विशिष्टिकरण : (D) करारोपण एवं लेखांकन

**Specialization : (D) Taxation and Accounting**

(1) भारत में प्रत्यक्ष कर (प्रश्नपत्र : D – प्रथम)

**DIRECT TAX IN INDIA (Paper : D – First)**

**M.M. : 80**

<b>Unit – I</b>	Basic Concepts and Definitions, Residential Status and Tax incidence. Exempted Income, Deemed Income, Clubbing of Income, Deductions under Section – 80.
<b>Unit – II</b>	Computation of Tax Liabilities of Individual. Taxation on Agriculture Income.
<b>Unit – III</b>	Return of Income and Assessment, Various Types of Return, types of Assessment.
<b>Unit – IV</b>	Advance payment of Tax, Tax Deducted at Source, Penalties and Prosecution, Refund of Excess Payment.
<b>Unit – V</b>	Income Tax Authorities, Appeal and Revisions, Settlement of cases.

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विशिष्टिकरण : (D) करारोपण एवं लेखांकन

**Specialization : (D) Taxation and Accounting**

(2) एकीकृत वस्तु एवं सेवा कर (प्रश्नपत्र : D – द्वितीय)

**INTEGRATED GOODS AND SERVICE TAX  
(Paper : D – Second)**

**M.M. : 80**

<b>Unit – I</b>	Observation & Introduction of GST Act-2017, Nature, Important Definations, Levy And Collection of Tax, Taxation And Exemption of Tax, Registration Procedure, Meaning & Probality of Supply. Assessment of Tax in GST, List of Taxfree & Taxable Goods, E Billing.
<b>Unit – II</b>	Electronic Commerce (E-Commerce), Job Work, Inputs Tax Credits, Concept of Input Service Distributors in GST, Procedure of Returns & Checking of Inputs Tax Credit.
<b>Unit – III</b>	Valuation & Checking of Accounting, Payable & Refunds, Demand & Recovery, Appeals & Amendment in GST, Advance Judicial Decisions, Composition Scheme, E Way Billing.
<b>Unit – IV</b>	Organisation & Administrative Structure, Settlement Commisioin, Appointment of Officer, Inspection, Searching, Confiscations (Seizure) & Arrest, Offences & Penalties, Prosecution & Compunding.
<b>Unit – V</b>	Observation of GST Act, Place of Services & Supply, Fronted Business Procedure on GST Portal, Miscelaneous Provisions.

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(3) सेवा के क्षेत्र में लेखांकन (प्रश्नपत्र : D – तृतीय)

**Accounting in Service Sector (Paper : D – Third)**

**M.M. : 80**

<b>Unit – I</b>	Accounts of Hotel Companies – Introductions, Sources of Income, Heads of Expenditures, Cash Book, Visitor's ledger, final accounts. Accounting for Transport Undertaking – Introduction – Railways, Trams and Buses, Roadways, Shipping. Preparation of Daily Log book and final accounts (Problems on roadways only)
<b>Unit – II</b>	Accounts for Hospitals – Introduction, preparation of final accounts, capital and revenue expenditure, OPD and IPD register. Accounts of Professional people.
<b>Unit – III</b>	Accounting for educational institutions – General cash book, Collection Ledger, Donors Register, Stock book Register, Salary and wages Register, Types of Govt. Grants and its accounting, Annual statement of accounts.
<b>Unit – IV</b>	Accounts of Co-operative Societies – Accounts of Agricultural Farms.
<b>Unit – V</b>	Government Accounting : Basic principles of government Accounting, Commercial Accounting Vs Government Accounting, Consolidated funds contingency fund and public Accounts.

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