

# SECOND SEMESTER

    

<b>MCOM/GEN/2/CC6</b>	<b>Management Control Systems</b>
<b>Time: Three Hours</b>	<b>Maximum Marks=100 (External = 70 Marks and Internal = 30 Marks)</b>

**Course Objective:** *The objective of this course is to enlighten the students regarding the various tools of management control systems in manufacturing, financial services, non-profit organization and projects.*

#### **Course Outcomes:**

**CO1:** Students will be able to be acquainted with the concept of control system.

**CO2:** Students will be able to discuss various responsibility centers used in business organisation.

**CO3:** Students will be able to understand the management control system.

**CO4:** Students will be able to describe the tools of budgeting and project control.

**CO5:** Students will be able to know about the transfer pricing.

**CO6:** Students will be capable to understand the management control system in manufacturing, financial services, non-profit organization and projects.

#### **Course Contents:**

### **UNIT-I**

Concept, boundaries and road map of management control systems, distinguishing characteristics, types of control, management control process, structure and control, goal congruence, factors affecting goal congruence, formal control systems.

### **Unit II**

Responsibility centers: revenue and expense centers, administrative and support centers, R & D centers, marketing centers, Profit centers: general considerations, business unit profit centers, other profit centers.



### Unit III

Tools of Management control: Budgets, performance measurement, analysis of Budget, interactive control, compensation plans. Management control of projects: nature, control environment, project planning, project execution and project evaluation.

### Unit IV

Transfer pricing: objectives, methods and administration of transfer pricing, pricing of corporate services, management control system in manufacturing, financial services, non-profit organization and projects.

#### Suggested Readings:

1. Anthony & Govindrajana, Management control systems
2. Subhash Sharma, Tests & Management Control System Cases.
3. Horngren, Foster & Datar, Cost accounting: A managerial emphasis
4. Anthony & Dearden, Management Control Systems
5. Bhattacharya & Camilus, Management Control System: A framework for resolution of problems & implementation.
6. C.K. Prahalad and G. Hamel, The core competence of the corporation, Harvard Business Review, May-June 1999, pp-79-92.

#### Important Instructions for the Course Coordinator and the Examiner:

- The list of cases and specific references including recent articles will be announced in the class at the time of launching of the course by the Course Coordinator.
- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:  
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.



<b>MCOM/GEN/2/CC7</b>	<b>Advanced Financial Management and Policy</b>
<b>Time: Three Hours</b>	<b>Maximum Marks=100</b> <b>(External = 70 Marks and Internal = 30 Marks)</b>

**Course Objective:** *The purpose of this course is to acquaint the students with the broad framework of financial decision-making in business.*

#### **Course Outcomes:**

- CO1:** Students will be able to outline the basic framework of financial management.
- CO2:** Students will be able to explain the role of financial management for financial decision making in business.
- CO3:** Students will be able to apply various theories of capital structure and dividend policy.
- CO4:** Students will be able to examine risk in capital budgeting decisions.
- CO5:** Students will be able to select various sources of finance with evaluation of their cost.
- CO6:** Students will be able to create working capital policy for organization.

#### **Course Contents:**

##### **UNIT-I**

Financial Management: meaning, objectives and scope; types of financial decisions, risk-return framework for financial decision –making; Time value of money; Capital Budgeting Decisions: nature, importance and types of investment decision; techniques of evaluating capital budgeting decisions, risk analysis in capital budgeting.

##### **UNIT-II**

Capital Structure Decisions: optimum capital structure; theories of capital structure; factors determining capital structure. Sources of long term and short term finance. Cost of Capital: concept and importance; computations of cost of various sources of finance; weighted average cost of capital.

##### **UNIT-III**

Working Capital Management: Concept and types of working capital; operating cycle, determinants



of working capital, estimation of working capital requirement; working capital policy; Management of cash, accounts receivables and inventories; financing working capital.

#### UNIT-IV

Dividend Policy: Dividend and its forms, theories of dividend policy and their impact on the value of a firm; types of dividend policy; Corporate Restructuring: Types of business combinations, motives of mergers and acquisitions, valuation of mergers and acquisitions.

#### Suggested Readings:

1. Van Horne, James C., *Financial Management and Policy*, Prentice Hall of India.
2. Pandey I. M., *Financial Management*, Vikas Publishing.
3. Damodaran, A, *Corporate Finance: Theory and Practice*, John Wiley & Sons.
4. Hampton, John. *Financial Decision Making*, Englewood Cliffs, Prentice Hall Inc.
5. Khan, M.Y. & Jain, P.K., *Financial Management*, McGraw Hill.

#### Important Instructions for the Course Coordinator and the Examiner:

- The list of cases and specific references including recent articles will be announced in the class at the time of launching of the course by the Course Coordinator.
- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:  
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.





<b>MCOM/GEN/2/CC8</b>	<b>Marketing Management</b>
<b>Time: Three Hours</b>	<b>Maximum Marks=100</b> <b>(External = 70 Marks and Internal = 30 Marks)</b>

***Course Objective:** The purpose of this course is to develop an understanding of the underlying concepts, strategies and issues involved in the marketing of products and services.*

#### **Course Outcomes:**

- CO1:** Students will be able to recall and describe the fundamental concepts related to marketing.
- CO2:** Students will be able to describe the different approaches of marketing and environment in which marketing systems operate.
- CO3:** Students will be able to demonstrate an understanding of the 4Ps used by the marketers.
- CO4:** Students will be able to examine the upcoming trends of marketing in the ever dynamic business world.
- CO5:** Students will be able to evaluate the marketing strategies and programmes of different products in real world.
- CO6:** Students will be able to design a marketing plan for real world market offering (product/service).

#### **Course Contents:**

##### **UNIT 1**

Nature, scope and concept of marketing; Corporate orientations towards the marketplace; Marketing Mix; Understanding 4 A's of Marketing; Marketing Environment and Environment Scanning; Marketing Information System and Marketing Research; Understanding Consumer and Industrial Markets; Market Segmentation, Targeting and Positioning

##### **UNIT II**

Product decisions: Product concept and classification, product mix, product life cycle, new product development; Product branding, packaging and labeling decisions; Pricing decisions: Factors affecting pricing decisions, setting the price, Pricing strategies and methods.



### UNIT III

Distribution channels and Logistics management: nature, types and role of intermediaries, factors influencing the channel selection, intensity of market coverage; Channel behavior and Organization: conflict management, vertical marketing system, horizontal marketing system, hybrid marketing system; Logistics management: objectives and major decisions areas of logistics. Promotional and communication decisions: promotion as communication, elements of promotion mix, factors influencing promotion mix, role of advertising, sales promotion, personal selling and public relations

### UNIT IV

Holistic marketing: Trends in marketing practices, Internal marketing, Socially responsible marketing, Marketing implementation and control; New issues in marketing-Globalization, Consumerism, Green Marketing, Direct Marketing, Network Marketing, Event Marketing, Ethics in Marketing.

#### Suggested Readings:

1. Kotler, Philip and Keller, Kevin, *Marketing Management*, Prentice Hall of India
2. Kotler, Philip and Armstrong, G., *Principles of Marketing*, Prentice Hall of India
3. Czinkota & Kotabe, *Marketing Management*, Thomson Learning
4. Ramaswamy, V.S. & Namakumari, S., *Marketing Management: Planning, Control*, Macmillan
5. Kotler, Lane, Keller., *Marketing Management*, Pearson
6. Rajan Saxena, *Marketing Management*, McGraw Hill
7. R. Srinivas, *Case Studies in Marketing- Indian Context*, PHI Learning
8. Stanton, *Fundamentals of Marketing*, McGraw Hill
9. Sontakki, C.N. et al., *Marketing Management*, Kalyani Publishers
11. Kumar, A and Meenakshi, N, *Marketing Management*, Vikas Publishing House Pvt. Ltd.
12. C.K. Prahalad, *The Fortune at the Bottom of Pyramid*, FT Press
13. Matt Haig, *100 Brand Failures*, Kogan Page
14. W. Chan Kim & Renee Mauborgne, *Blue Ocean Strategies*, Harvard Business Review Press

#### Important Instructions for the Course Coordinator and the Examiner:

- The list of cases and specific references including recent articles will be announced in the class at the time of launching of the course by the Course Coordinator.
- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:  
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.



<b>MCOM/GEN/2/CC9</b>	<b>Cost and Management Accounting</b>
<b>Time: Three Hours</b>	<b>Maximum Marks=100</b> <b>(External = 70 Marks and Internal = 30 Marks)</b>

**Course Objective:** *The objective of this course is to develop an understanding of basic management science techniques and their role in managerial decision making.*

#### **Course Outcomes:**

- CO1:** Students will be able to define the basic concepts in the field of Management Accounting
- CO2:** Students will be able to recognize the contribution of Management and Cost Accounting in quality decision making.
- CO3:** Students will be able to apply various methods and techniques of Management and cost Accounting to optimize the utilization of the resources.
- CO4:** Students will be able to appraise the utility of different methods in finding optimal solutions of the managerial problems.
- CO5:** Students will be able to evaluate the performance and suitability of different methods used for efficient utilization of the resources.
- CO6:** Students will be able to formulate the budgets and interpret the results produced by the applied models.

#### **Course Contents:**

##### **UNIT- I**

Management Accounting-Nature, Functions, Objectives and Scope; Financial Accounting vs. Cost Accounting vs. Management Accounting; Role and Responsibilities of Management Accountant in a Business Organization. Cost Accounting: Meaning, cost concepts and classifications.

##### **UNIT- II**

Budgetary Control: Definition; Installation of the System; Classification of the Budgets; Behavioural aspects of Budgeting. Standard Costing and Variance Analysis: Concept; Setting of Standards; Analysis of different types of material, labour, overhead and sales variances.





### UNIT- III

Marginal Costing and Break even analysis: Cost – Volume- Profit Analysis; Different types of Break-even Points and Charts; Application of Marginal costing to managerial decision making.

### UNIT- IV

Responsibility Accounting: Concept and significance; Organisational structure and Decentralization; cost and benefits of decentralization; Responsibility Centers: Cost Centre, Revenue centre, Profit centre and Investment centre; Transfer pricing; Alternative Transfer Pricing Methods. Divisional Performance Measurement: Return on Investment; Residual Income; Economic Value Added and Return on Sales; Non – Financial Performance measures; Balanced Scorecard.

#### Suggested Readings:

1. Anthony A. Atkinson,, Robert S. Kaplan– Advanced Management Accounting – Prentice Hall of India, N. Delhi.
2. Charles T. Horngren, Gary L. Sundem and William O. Stratton – Introduction to Management Accounting – Pearson Education, Delhi.
3. Bhattacharyya, Debarshi – Management Accounting – Pearson.
4. Charles T. Horngren, George Foster and Srikant M. Daller – Cost Accounting : A Managerial Emphasis – Prentice Hall of India, New Delhi.
5. M.Y.Khan, P.K.Jain – Management Accounting – Tata McGraw Hill.

#### Important Instructions for the Course Coordinator and the Examiner:

- The list of cases and specific references including recent articles will be announced in the class at the time of launching of the course by the Course Coordinator.
- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:  
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.



<b>MCOM/GEN/2/CC10</b>	<b>International Business</b>
<b>Time: Three Hours</b>	<b>Maximum Marks=100</b> <b>(External = 70 Marks and Internal = 30 Marks)</b>

**Course Objective:** *The objective of this course is to highlight the international environment, including relationships between business, government, economic groupings and the consumer. The course will also highlight the problems encountered and issues raised in managing overseas business.*

#### **Course Outcomes:**

- CO1:** Students will be able to describe the different concepts and terms used in the literature of International Business.
- CO2:** Students will be able to identify the importance of tariffs, theories, modes, foreign exchange market, international organization and strategies.
- CO3:** Students will be able to illustrate and interpret the macroeconomic changes that affect the international business.
- CO4:** Students will be able to examine the recent practices followed across functional areas of international business.
- CO5:** Students will be able to evaluate the strategic alliance, merger and acquisition, joint venture and regulation of international business.
- CO6:** Students will be able to design international business strategies.

#### **Course Contents:**

### **UNIT- I**

International Business: Importance, nature and scope; Management of international business operations – complexities and issues; IT and international business; India's involvement in International Business; Factors affecting International Business: Social and Cultural, Economic, Political, Legal and technological advancement; Globalization - Features and Components, Advantages and Disadvantages.



## UNIT- II

Theories of international trade: Classical and modern theories of international trade; Modes of entry into International Business: Exporting, Licensing, Franchising, Contract Manufacturing, Trunk projects, Foreign Direct Investments and Joint Ventures.

## UNIT- III

Multinationals (MNCs) in International Business: Issue in investment, technology transfer, pricing and regulations; International collaborations and strategic alliances. Trade barriers: tariff and non-tariff barriers, optimal tariff; Balance of payments; Exchange rate determination.

## UNIT- IV

International Economic Institutions: WTO, IMF, World Bank. WTO and India; Regional Economic Integration; Theory of customs union: Partial and General Equilibrium analysis; Emerging markets: BRICS and ASEAN.

### Suggested Readings:

1. Korth, Christopher M., *International Business Environment and Management*, Prentice Hall.
2. Ramu, S. Shiva, *International Business: Governance Structure*, Wheeler Publishing.
3. Bhalla, V.K., *International Business Environment and Management*, Anmol Publications.
4. Mithani, D.M., *International Economics*, Himalaya Publishing House.
5. Charles W.L. Hill, *International Business*, Tata MC Graw-Hill.
6. Czinkota, Ronkainen & Moffet, *International Business*, Thomson, South-Western.
7. Daneiels, Radebaugh and Sullivan, *International Business, Environments and Operations*, Pearson Education.
8. V. Sharan, *International Business, concept, environment and strategy*, Pearson Education

### Important Instructions for the Course Coordinator and the Examiner:

- The list of cases and specific references including recent articles will be announced in the class at the time of launching of the course by the Course Coordinator.
- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:  
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.





<b>MCOM/GEN/2/SEC2</b>	<b>Research Methodology</b>
<b>Time: Three Hours</b>	<b>Maximum Marks=100</b> <b>(External = 70 Marks and Internal = 30 Marks)</b>

**Course Objective:** *This course is designed to introduce the students to the fundamentals of research methods and to equip them to follow scientific methods in solving business problems.*

#### **Course Outcomes:**

- CO1:** Students will be able to relate with the basic understanding of research methodology in the changing business scenario.
- CO2:** Students will be able to identify and classify the application of analytical techniques to face the tasks aimed at fulfilling the objective of business decision making.
- CO3:** Students will be able to apply and demonstrate an understanding of ethical dimensions of conducting research.
- CO4:** Students will be able to distinguish and examine the necessary experimental techniques that help in scientific decision making.
- CO5:** Students will be able to judge and support best alternatively relating to the practices learnt through research methods.
- CO6:** Students will be able to assemble and formulate advanced ways of taking decisions in a logical manner.

#### **Course Contents:**

##### **UNIT-I**

Introduction to Business Research. Formulation of the research problem and development of research hypotheses. Characteristics of Good Research, Ethics in Business Research. Research Process: Problem definition, Research Process, Research Design (Exploratory Research, Descriptive research and Experimental Research)

##### **UNIT-II**

Data collection, measurement and scaling: Secondary data collection methods, qualitative methods of data collection, attitude measurement and scaling, and questionnaire designing. Sampling Design:





Sampling concepts, sampling techniques, sample size determination and data processing

### UNIT-III

Preliminary data analysis and interpretation: Univariate and Bivariate analysis of data, Testing of hypotheses, Analysis of variance techniques (one way and two way ANOVA), non-parametric tests (Chi-square test, run test, one sample and two sample sign test, Mann- Whitney U test, Wilcoxon Signed Rank Test and Kruskal – Wallis Test).

### UNIT- IV

Advance Data analysis techniques: Correlation and regression analysis, Factor Analysis, Discriminant analysis, Cluster analysis and multidimensional scaling. Report writing and presentation of results.

#### Suggested Readings:

1. Zikmund, W. G. *Business Research Methods*. Thomson.
2. Copper, D. R., Schindler P. S. & Sharma, J. K. *Business Research Methods*, McGraw Hill Education.
3. Burns, R. B. & Burns, R. A. *Business Research Methods and Statistics using SPSS*, SAGE Publications Ltd.
4. Bajpai, N, *Business Research Methods*, Pearson.
5. Chawla, D. & Sondhi N., *Research Methodology: Concepts and Cases*, Vikas Publishing House.
6. Panneerselvam, R, *Research Methodology*, Prentice Hall India.
7. Kothari, C.R. *Research Methodology & Technique*, New Age International Publishers.

#### Important Instructions for the Course Coordinator and the Examiner:

- The list of cases and specific references including recent articles will be announced in the class at the time of launching of the course by the Course Coordinator.
- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:  
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.

