।। सा विद्या या विमुक्तवे ।।



### स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

"ज्ञानतीर्थ" परिसर, विष्णुपूरी, नांदेड - ४३१६०६ (महाराष्ट्र)

#### SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY NANDED

"Dnyanteerth", Vishnupuri, Nanded - 431606 Maharashtra State (INDIA)
Established on 17th September 1994 – Recognized by the UGC U/s 2(f) and 12(B), NAAC Re-accredited with 'A' Grade

#### **ACADEMIC (1-BOARD OF STUDIES) SECTION**

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संलिग्नत महाविद्यालयांतील वाणिज्य व व्यवस्थापन विद्याशाखेतील पदवी व पदव्युत्तर स्तरावरील द्वितीय वर्षाचे CBCS Pattern नुसारचे अभ्यासक्रम शैक्षणिक वर्ष २०२०—२१ पासून लागू करण्याबाबत.

#### प रिपत्र क

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक २० जून २०२० रोजी संपन्न झालेल्या ४७व्या मा. विद्या परिषद बैठकीतील विषय क्र.१२/४७—२०२०च्या ठरावानुसार प्रस्तुत विद्यापीठाच्या संलिग्नत महाविद्यालयांतील वाणिज्य व व्यवस्थापन विद्याशाखेतील पदवी व पदव्युत्तर स्तरावरील द्वितीय वर्षाचे खालील विषयांचे C.B.C.S. (Choice Based Credit System) Pattern नुसारचे अभ्यासक्रम शैक्षणिक वर्ष २०२०—२१ पासून लागू करण्यात येत आहेत.

- 1) B.Com.-II Year
- 2) B.Com.-II Year (Banking & Insurance)
- 3) B.B.A.-II Year (Agricultural Business Management)
- 4) M.Com.-II Year (Banking & Insurance)

सदरील परिपत्रक व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या **www.srtmun.ac.in** या संकेतस्थळावर उपलब्ध आहेत. तरी सदरील बाब ही सर्व संबंधितांच्या निदर्शनास आणुन द्यावी.

'ज्ञानतीर्थ' परिसर,

विष्णुप्री, नांदेड — ४३१ ६०६.

**जा.क.**: शैक्षणिक—१/परिपत्रक/पदवी—पदव्युत्तर—सीबीसीएस

अभ्यासक्रम / २०२०—२१ / ४१०

**दिनांक :** २८.०७.२०२०.

प्रत माहिती व पुढील कार्यवाहीस्तव :

- १) मा. कुलसचिव यांचे कार्यालय, प्रस्तृत विद्यापीठ.
- २) मा. संचालक, परीक्षा व मूल्यमापन मंडळ यांचे कार्यालय, प्रस्तृत विद्यापीठ.
- ३) प्राचार्य, सर्व संबंधित संलग्नित महाविद्यालये, प्रस्तृत विद्यापीठ.
- ४) साहाय्यक कुलसचिव, पदव्युत्तर विभाग, प्रस्तुत विद्यापीठ.
- ५) उपकुलसचिव, पात्रता विभाग, प्रस्तुत विद्यापीठ.
- ६) सिस्टम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तृत विद्यापीठ.

स्वाक्षरित/— **उपकलसचिव** 

शैक्षणिक (१–अभ्यासमंडळ) विभाग

#### SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED,

#### Vishnupuri, Nanded-431606

M.Com.-II Year (Semester III)

## Choice Based Credit System (CBCS) SYLLABUS

(Affiliated Colleges)

W.e.f. 2020-21

Paper No.	Name of the Paper	Lecture/ Week	Total Period s	Continuou s Assessmen t (CA)	End of Semeste r Exam (ESE)	Total Mark s	Total Credi t
	Core Subjects						
MC.3.1	Financial Management	4	54	25	75	100	4
MC.3.2	Advance Financial Accounting	4	54	25	75	100	4
MC.3.3	Research Methodology	4	54	25	75	100	4
		Opt Any one	e as Elect	tive of the fol	lowing		
MC.3.4.1	Marketing Management -I	4	54	25	75	100	4
MC.3.4.2	Human Resource Management -I	4	54	25	75	100	4
MC.3.4.3	Banking Procedure and Practice-I	4	54	25	75	100	4
MC.3.4.4	Financial Markets-I	4	54	25	75	100	4
	Skill E	nhancemen	t Course	Any one of	the followi	ng	l
SEC- 3.1	Rural Marketing Skill	3	40	25	25	50	2
SEC-3.2	Corporate Finance Skill	3	40	25	25	50	2
SEC- 3.3	Cost and Management accounting skill-I	3	40	25	25	50	2

#### **Examination Pattern**

#### **Continuous Assessment of Core and Elective Subjects**

- 1. Two Class Test of 10 Marks Each
- 2. Assignment / Tutorial / Seminar Presentation for 5 Marks in the particular Subject

#### **End of Semester Exam of Core and Elective Subjects**

Question No. 1 is Compulsory on any topic for 15 Marks

Question No. 2 to 4 are alternative type questions for 15 Marks each

Question No. 5 is short note any two out of Four for 15 Marks

#### M.Com. Second Year Syllabus (w.e.f. 2020-21) Semester III (CBCS Patterns) Paper No. MC.3.1

#### **Financial Management**

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	100	Marks
Total Credits	04	Credits

#### **Course Objectives:**

- **1-** To enable and equip the students with the basic functions and tools of financial management.
- **2-** To prepare students for NET/SET.
- **3-** To prepare students for Banking Exams.
- **4-** To prepare students for the post of Financial Manger

#### **Course Outcomes:**

- 1. The students will be able to handle finance function.
- 2. The students will become Successful Finance Manager.
- 3. The students will become Successful Business Person by handling Finance Function.

#### **Course Contents:**

#### **Unit I** Approaches to Financial Management:

Traditional view, Modern View, Investment Decisions, Finance Decisions.

#### **Unit II** Introduction to Financial Management:

Meaning, Nature/Characteristics of Financial Management, Functions of Financial Management, Importance of Financial Management, Responsibilities of Financial Management.

#### **Unit III** Financial Goals:

Goals of Financial Management- Profit Maximisation and Wealth/ Value Maximisation, Conflicts in Profit Maximisation Goal v/s Wealth/Value Maximisation Goal. Role of a Financial Manager.

#### **Unit IV** Capitalisation :

Meaning and definitions of capitalization, Over-capitalisation- Meaning, Causes, evils and remedial measures, Under- Capitalisation- meaning, causes, evils and remedial measures.

Over-Capitalisation v/s under- capitalisation.

#### **Unit V Capital Structure:**

Meaning and definitions of capital structure, qualities of optimum/ sound capital structure, Factors affecting capital structure, capital structure Theories: NI Approach; NOI Approach; Traditional Approach and M.M. Approach.

#### **Books Recommended**

- 1) Ravi M. Kishore: Financial Management.
- 2) Khan and Jain: Financial Management, Tata McGraw Hills.
- 3) I.M. Pandey: Financial Management, Vikas Publications.
- 4) S.N. Maheswari: Financial Management, Principles and Practice, Sultan Chand & Sons
- 5) John J. Hampton: Financial Decision Making, Prentice Hall of India.

#### M.Com. Second Year Syllabus (w.e.f. 2020-21) Semester III (CBCS Patterns) Paper No. MC.3.2

#### **Advance Financial Accounting**

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	100	Marks

#### **Course Objectives:**

- 1 To develop advance accounting skills among the students
- 2 To prepare students for Banking Examinations
- 3. To prepare students for NET/SET Examinations

#### **Course Outcomes:**

- 1. The students will become skillful account and finance manager.
- 2. The students will become skillful NET/SET qualified account and finance teacher.

#### **Course Content**

#### **Unit I: Investment Accounts**

Need of Investment account, Classification of expenses between Revenue and capital, cum-Interest and Ex-Interest, Purchases and sales of securities, Preparation of Bonds/Debentures/Shares (acuity) Accounts

#### **Unit II: Valuation of Goodwill**

Meaning of Goodwill, factures affecting the value of Goodwill, future maintainable profit, Yield expected by investor, capital employed, Method of evaluate Goodwill- Simple Profit Method, Super Profit Method, and fair value of Shares.

#### **Unit III: Valuation of Shares**

Valuation of Share its need, Methods of valuation of shares, net asset method, (Intrinsic Value), Yield method (Market value), and fair value of shares

#### **Unit IV: Holding Company Account**

Meaning of consolidated financial statements, cost of control, minority Interest, Capital profits and revenue profits, Intercompany bills and debts, chain holding, gross holding, Preparation of consolidated profit and loss account, and balance sheet of more the one subsidiary company.

#### **Unit V: Bank Accounts**

Prescribed form of Profit and loss account and Balance sheet of Banking company given under schedule of banking regulation act 1949, rebate on bills discounted, provision for doubtful debts and taxations, Acceptances and endorsement, preparation of prescribed form of profit and loss account and Balance sheet of banking companies schedule given under III rd. schedule of banking regulation act 1949

#### References

- 1 Studies of Advance Accountancy-Dr. S.N. Maheshwari, Dr. S.K. Maheshwari, Sultal Chand and sons New Delhi.
- 2 Practical Problems in Advanced Accountancy- Valume I K.L. Narang, S.P. Jain- Kalyani Publishers Ludhiana New Delhi.
- 3 Advanced Cost and Management Account Dr. V.K. Sakshena, Dr. Vasist Sultan Chand and sons New Delhi.
- 4 Advanced Accountancy-R.L. Gupta and M. Radhaswami Sultan Chand and sons New Delhi.
- 5 Costing Advisor Problems and Solutions P.V. Ratnam and Smt. P.Lalitha- Kitabmahal Distributers New Delhi

#### M.Com. Second Year Syllabus (w.e.f. 2020-21) Semester III (CBCS Patterns) Paper No. MC.3.3

#### **Research Methodology**

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	100	Marks
Total Credits	04	Credits

#### **Course Objectives:**

- 1. To develop research skills and attitude among the students.
- 2. To prepare students for Banking Examinations.
- 3. To prepare students for NET/SET Examinations.

#### **Course Outcomes:**

- 1. The students will become scientific researcher.
- 2. The students will be able to carry research and survey in area of marketing, HR, Production, account and finance.

#### **Course Content:**

#### **Unit 1: Research Fundamentals and Terminology:**

Introduction, Definition of Research, Scope of Research and Applied Research, Scientific Method of Research, Research projects Vs. Research Programme, What is Good Research? and Importance of Research.

#### **Unit 2: Defining Research Problems and Formulation of Hypothesis:**

Introduction, conditions of Research Problems, Process of defining Research Problems, Factors determining the definition of Research Problems, Research Proposals, Hypothesis: Characteristics of a good hypothesis, Sources of Hypothesis, Types of Hypothesis, difficulties in the formulation of a Hypothesis, Basic concepts of concerning testing of Hypothesis, Procedure of Hypothesis Testing.

#### Unit 3: Research Design and Methods & Techniques of Data Collection

Need for Research design, Characteristics of Good Research Design, Steps in Research Design, Types of Research Design. Data Collection: Primary & Secondary Data, Sources of Secondary Data, Methods for Primary Data Collection.

#### **Unit 4: Sampling and Sampling Techniques:**

Introduction, Concepts, Theory of Sampling, Sampling Method, Features of Sampling Method, Limitations of Sampling Techniques, Characteristics of Ideal Sampling, Types of Sampling Methods, Sample Size, Sampling & Non-Sampling Errors.

#### **Unit 5: Report Writing and Presentation:**

Introduction, Types of Research Reports, Components of Research Reports, Style and Layout of the Report, Preparation and Presentation of the Research Report.

#### Recommended Books:

- 1] Research Methodology P.K. Sharma, Essential Books, Delhi.
- 2] Research Methodology in Commerce and Management Dr. Roshankumar Bhigania, Shraddha Prakashan, Nanded
- 3] Research Methodology in Social Sciences Prof. D.G. Girdhari, Uday Publication, Aurangabad
- 4] Methodology and Techniques of Social Research Bhandarkar P.L. and Wilkinson T.S., Himalaya Publishing House, Bombay.
- 5] An Introduction to Statistical Methods Gupta C.B., Unani Educational Books, Delhi.
- 6] Interviewing in Social Research Herbert H.T., University of Chicago.

#### M.Com. Second Year Syllabus (w.e.f. 2020-21) Semester III (CBCS Patterns)

**Paper No.** MC.3.4.1

#### **Marketing Management - I**

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	100	Marks
Total Credits	04	Credits

#### **Course Objectives:**

- 1. To elevate students' awareness of an organization's resources required for marketing in today's age of information.
- 2. To develop marketing skills.
- 3. To understand the requirements of a career in marketing
- 4. To prepare students for NET/SET Examinations.

#### **Course Outcomes:**

- 1. The students will become successful marketer.
- 2. The students will be able to carry research and survey in area of marketing, advertising and sales.
- 3. The students will become Successful Marketing Manager.

#### **Course Content:**

#### **Unit-1 Essentials Of Marketing**

Importance of marketing, Core marketing concepts, Marketing strategies and plans, Marketing management tasks, Marketing environment, Company orientation towards market place, Competitive dynamics

#### **Unit-2 Market Segmentation**

Meaning and concept of Market Segmentation, Bases for Market Segmentation, Benefits of Market Segmentation, Target Marketing, Positioning Strategy, Diversification Strategy.

#### **Unit-3 Consumer Behavior**

Meaning of Consumer Behavior, Need & Significance of Consumer Behavior, Factors affecting the Consumer Behavior, Stages in Buying Decision Making Process, Organizational Consumers and their Buying Decision Making Process.

#### **Unit-4 Customer Relationship Management**

CRM Concept, Importance and Advantages of CRM, Strategic CRM tools and measures, Customer Relationship Management & Customer Retention ship Management in Retailing CRM to CRM.

#### **Unit-5 Marketing Networks**

Expansion of market - Identifying new market segment, new distribution channels, promotional tools, Technology of Marketing, New age marketing tools, Digital marketing.

#### **Suggested Readings:**

- 1] Philip Kotler, Marketing Management, Prentice Hall of India, New Delhi.
- 2] Philip Kotler, Principle of Marketing, Prentice Hall of India, New Delhi.
- 3] Sherlekar S.A., Marketing Management, Himalaya Publishing House, Mumbai.
- 4] Karunakaran K. Marketing Management, Himalaya Publishing House, Mumbai.
- 5] McCarthy J.E., Basic Marketing- A Managerial Approach, Tata McGraw Hill Publishers, New Delhi.
- 6] Hanson & Kalyanam, "Internet Marketing & e-commerce", Thomson Learning, Bombay. Pearson Education, 2nd Edition, 2011
  - 1. Mamoria, C.B. & Badri Vishal: Agriculture problems in India
  - 2. NilabjaGhosh , India's Agricultural Marketing: Market Reforms and Emergence of New Channels, Springer India, 1st Edition, 2013
  - 3. Rajgopal: Managing Rural Business

#### M.Com. Second Year Syllabus (w.e.f. 2020-21) Semester III (CBCS Patterns) Paper No. MC.3.4.2

#### **Human Resource Management-I**

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	100	Marks
Total Credits	04	Credits

#### **Course Objectives:**

- 1. To enlighten the students on the principles and practices of HR as a capital factor
- 2. To develop HR skills.
- 3. To understand the requirements of a career in HR.
- 4. To prepare students for NET/SET Examinations.

#### **Course Outcomes:**

- 1. The students will become successful HR Manager.
- 2. The students will be able to carry research and survey in area of HR.
- 3. The students will become Successful Business Leader.

#### **Course Contents:**

#### **Unit -1: Essentials of HRM**

Nature of HRM, Scope, functions and importance of HRM, Evolution of HRM, Difference with HRD, Contemporary issues and practices in HRM, Changing concept of HRM in India and in the globe.

#### **Unit -2: Human Capital Planning and Employee Hiring**

Human resource planning, Demand forecasting, HR supply forecasting, Need for and factors influencing HRP, Career planning, Employee hiring- Nature of Recruitment, Sources of recruitment-internal and external, Employee selection, process of employee selection, New recruitment practices Job portals, employee reference, campus recruitment etc.

#### **Unit -3: HR Training and Development**

Introduction - Need and importance of Training and development in organizations – A Systematic approach to Training & Development - Assessment, Training and Development and Evaluation Phases, Training administration, difference between training and learning.

#### **Unit -4: Performance Management System**

Nature and Importance of performance appraisal and PMS, Methods and models, Difference with Performance Appraisal, Future of performance management system.

#### **Unit -5: Compensation Management and Employee Relations**

Introduction to compensation management, Components of employee and executive compensation, Factors affecting employee compensation, Employee incentive schemes, and Recent trends in compensations management. Nature of employee relation, Industrial relations, Resolution of industrial disputes, Employee grievance, Trade union and their relevance.

#### REFERENCE BOOKS

- 1. A.M Sheikh, Human Resource development and Management, 3rd Revised edition, S Chand publication
- 2. Snell and Bohlander, Human Resource Management, South-Western Cengeage Learning. Indian Edition.
- 3. Uday Kumar Haldar and JuthikaSankar, Human Resource Management. Oxford Higher Education, 2012
- 4. SeemaSanghi, Human Resource Management, VikasPublications, 2014
- 5. SharouPande and SwapnalekaBasak, Human Resource Management, Pearson Education, 2012
- 6. K. Aswathappa, Human Resource Management, McGraw Hill Education 7th edition, 2013)
- 7. D Gopalakrishna, Case incidents in Human resource Management, IK International Publishers, 2014
- 8. P. Jyothi and D.N Venkatesh (2013), Human Resource Management. Oxford Publication. 2nd Edition.
- 9. BiswajeetPattanayak (2014),"Human Resource Management", PHI Publications, 4th Edition.
- 10. V.S.P.Rao and C.B. Mamoria (2012), "Personal Management (Text and Cases)", Himalaya Publications, Thirtieth Edition.

#### M.Com. Second Year Syllabus (w.e.f. 2020-21) Semester III (CBCS Patterns) Paper No. MC.3.4.3

#### **Banking Procedure and Practice -I**

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	100	Marks
Total Credits	04	Credits

#### **Course Objectives:**

- 1. To elevate students' awareness of an organization's resources required for retail banking in today's age of information.
- 2. To develop banking skills.
- 3. To understand the requirements of a career in banking.
- 4. To prepare students for NET/SET Examinations.

#### **Course Outcomes:**

- 1. The students will become successful banker in retailing.
- 2. The System and Experience of Banking has changed drastically over time and the buzz words today are 'retail banking', 'delivery channel & CRM' etc. While knowledge of the systems and operations of a bank is very important, the technology that drives the system is equally essential to know. A student seeks a career in banking need to be exposed to the 'Technology' that defines the work and responsibility in the changing scenario of bank functioning.
- 3. The students will become Successful Bank Manager.

#### **Course Contents:**

#### **Unit-1. Introduction**

History and definition of Retail banking -Retail banking in India- Objectives of retail banking-Drivers of retail banking-Retail banking infrastructure- distinction between Retail and Corporate /Wholesale Banking-Retail banking products overview-customer requirements and opportunities and challenges in retail banking

#### **Unit-2. Retail Deposits**

Types of deposits accounts- Deposits schemes-New deposits instruments- Non-Resident Deposits accounts- opening of deposits accounts- Fixation of charges- management of deposits- Deposit lockers-Customer relationship-Cash transactions

#### **Unit-3. Retail Lending**

Types of loans and advances- Customer requirements-Products development process- Home Loans – Auto-Vehicle Loans- Personal Loans- Educational Loans - Eligibility, Purpose, Amounts, Margin and Security, Disbursement, Moratorium-Prepayment issues, Repayments-Collection.-Approval process.

#### **Unit-4. Banking Operations**

Operations-process and practicals- Traditional Delivery channels- Cheque / Withdrawal slip-Demand draft-Bankers cheque, Modern delivery channels- ATMs, POS, Internet Banking, M-Banking-Selling Process in retail products-Direct Selling Agents- Credit -Debit Cards - Credit Vs. Debit Cards, Eligibility, Purpose, Amounts, Remittances-Funds Transfer

#### **Unit-5. Customer Relationship Management**

Bank Customer relationship, CRM, Role of Marketing officer, Branch servicing, Customer meet, Target achieving, Bank Marketing in Urban-Rural Areas, Trends in Bank Marketing.

#### **Suggested Readings:**

- 1. Agarwal, O.P., Fundamentals of Retail Banking, Himalaya Publishing House, Mumbai.
- 2. Guruswamy,S., Banking in the New Millenium, New Century Publications, New Delhi
- 3. Indian Institute of Banking & Finance, Retail Banking, Mumbai
- 4. Jha, SM, Banking Marketing, Himalaya Publishing House, Mumbai
- 5. Khan, MY, Indian Financial System, ;Tata McGraw Hill Publishing Company Ltd., New Delhi
- 6. Retail Banking. Indian Institute of Banking and Finance, Macmillan India Ltd (2010/Latest). (Text Book)
- 7. Rose, Peter, and Sylvia Hudgins. Bank management and financial services. The McGraw-Hill, 2006.
- 8. Arora, Sangeeta. Marketing of Financial Services. Deep and Deep Publications, 2005.
- 9. Lovelock, Christopher. Services Marketing, 7/e. Pearson Education India, 2011.
- 10. Buttle, Francis, ed. Relationship marketing: theory and practice. SAGE, (Latest)

#### M.Com. Second Year Syllabus (w.e.f. 2020-21) Semester III (CBCS Patterns)

Paper No. MC.3.4.4 Financial Markets-I

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	100	Marks
Total Credits	04	Credits

#### **Course Objectives:**

- 1 To help the students in understanding of financial market.
- 2 To help the students in understanding the concepts of equity.
- 3 To understand the requirements of a career in Financial markets.
- 4 To prepare students for NET/SET Examinations.

#### **Course Outcomes:**

- 1 This course is designed to help the students in understanding of financial market.
- 2 This course is designed to help the students in understanding the concepts of equity.

#### **Course Contents:**

#### Unit I Markets and Financial Instruments.

Financial system structure and functions of Markets, Stock Exchange, Primary and Secondary Market, Initial Public Offer (IPO), what is Investment, various options available for investment, Depository, Securities.

#### **Unit II** Money Markets.

Money market purpose and structure:- the role of money markets, Money market segments, Money market participants.

Money market instruments:- Treasury bills and other government securities, The interbank market loans, Commercial papers,

Money market interest rates and yields.

#### **Unit III Debt Markets.**

Debt market instrument characteristics, Bond market, Bond market characteristics, Bond market yields, Bond valuation, discounted models, Bond duration and risk, Bond price volatility.

#### **Unit IV Equity Markets.**

Equity instruments, Primary equity market, Secondary equity market structure, Equity market transactions, Equity market characteristics.

#### **Unit V Derivatives Markets.**

History of derivatives markets, Derivatives products – Options and Futures, Hedging against risk.

#### Reference Books.

- 1. Financial Markets Management: XI NCFM.
- 2. Bhardwaj, Gautam, (2008), The Future of India's Debt Market, Tata McGraw Hill.
- 3. Hull C. John, (2009), Options, Futures and Other Derivatives, 7th edition, Pearson Educations Publishers.
- 4. Financial Markets:-Vytautas Magnus University.

#### M.Com. Second Year Syllabus (w.e.f. 2020-21) Semester III (CBCS Patterns) Paper No. SEC.3.1

#### (Skill Enhancement Course) Rural Marketing Skill

No. of Lectures	40	
End of Semester Exam (ESE) (University Exam)	25	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	50	Marks
Total Credits	02	Credits

**Objective**: Students learn the about rural consumer behavior, marketing strategies implemented by the organization to attract towards products of rural customers, challenges of rural marketing and processof targeting rural market and marketing.

#### **Outcome**

By undergoing this subject the student will be able to understand the difference between urban and rural market. This will also help to formulate strategies for rural market. The student will come to know recent trends and megatrends in this domain.

#### **Unit-I**

Introduction: Meaning, Definition, Scope, Significance of Rural Marketing, Rural Marketing Management Perspectives- Challenges To Indian Marketer, Understanding The Rural Market Environment, Rural V/S Urban Marketing

#### **Unit-II**

Rural Marketing: Concept, Scope, Nature, Taxonomy Attractiveness. Problems In Rural Marketing, Rural Marketing Strategy, Rural Marketing and Marketing of Rural Products Rural Consumer Behavior: Buyer Characteristics- Decision Process, Brand Loyalty- Innovation Adoption.

#### **Unit-III**

Information System for Rural Marketing: Concepts- Significance, Internal Reporting System, Marketing Research System, Decision Support System. Selecting and Attracting Markets, Concepts and Process, Segmentation, Degrees, Bases and Guide for Effective Segmentation, Targeting and Positioning.

#### **Unit-IV**

Product Strategy for Rural Markets: Concept and Significance, Product Mix and Product Item Decisions, Competitive Product Strategies. Pricing Strategy in Rural Marketing: Concept, Significance, Objectives, Policy and Strategy. Promotion Strategy and Campaigns. Rural Distribution: Channels, Old Setup, New Players, New Approaches, Coverage Strategy. Minimum five Case Studies should be discussed.

#### **Suggested Readings:**

- 1. Rajagopal, (1998), "Rural Marketing: Development, Policy, Planning and Practice", Rawat Publications, Jaipur.
- 2. Gopalaswamy, T.P., (1997), "Rural Marketing:Environment Problems And Strategies", Wheeler Publishing, New Delhi.
- 3. Krishnamachayulu, C.G.S. And Ramakrishnan Lalitha (2002), "Rural Marketing" Pearson Education Pvt. Ltd., New Delhi.
- 4. Kotler, Philip, (1985), "Marketing for Non-Profit Organizations", New Prentice Hall of India, New Delhi.

5. Krishnamacharyulu and Ramakrishnan, L., (2011), "Rural Marketing: Text and Cases", (2nd Edition), Pearson Education Pvt. Ltd., New Delhi.

## M.Com. Second Year Syllabus (w.e.f. 2020-21) Semester III (CBCS Patterns) Paper No. SEC.3.2 (Skill Enhancement Course)

#### **Corporate Finance Skill**

No. of Lectures	40	
End of Semester Exam (ESE) (University Exam)	25	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	50	Marks
Total Credits	02	Credits

**Objective:** To acquaint students with advanced treatment of various concepts and tools and techniques used in financial management and highlight the importance of various decision making areas of Financial management.

**AOutcome:** Student will get well versed with various elements of corporate finance.

#### **Unit I – Introduction to Corporate Finance**

Corporate finance & the firm, Principles of Corporate finance, Goals of Financial management, Agency problem & control of the corporation

#### **Unit II – Management of Working Capital**

Concept of working capital, Sources of working capital, Approaches to lending, Norms for lending

#### **Unit III – Project Finance and SME Finance**

Benefits of project financing, types of contracts, financial agreements, public-private sector partnership, funding aspects, SME- methods of Financing, small & medium term financing

#### Unit IV- Management of Receivables and Factoring Services

Concepts of receivables, Motivation for credit sales, Credit terms, Credit policy variables, Factoring –types & mechanism

#### **Suggested Readings:**

- · Principles of corporate Finance Brealey, Myers, Allen , Mohanty (Tata Mcgraw hill )8th Edition
- · Corporate Finance Ross, Westerfield, Jaffe, Kakani (Tata Mcgraw hill ) 8th Edition
- · Corporate Finance Theory & practice Aswath Damodaran (Wiley India) 2nd Edition
- · Corporate Finance Theory & practice Vishwanath.S.R (Response Books-) 2nd Edition
- · Corporate Financial Management Arnold Glen & Kumar Mohan (Pearson Education) 3rd Edtio

# M.Com. Second Year Syllabus (w.e.f. 2020-21) Semester III (CBCS Patterns) Paper No. SEC-3.3 (Skill Enhancement Course) Cost and Management accounting skill-I

#### **Course Contents:**

- Unit 1: Identification, classification and determination of overheads and costs.
- Unit 2: Application of single output costing method in business.
- Unit 3: Application of process costing method in business.
- Unit 4: Application of contract costing method in business.