

**SHAHEED MAHENDRA KARMA VISHWAVIDYALAYA, BASTER,  
JAGDALPUR (C.G.)**

**शहीद महेन्द्र कर्मा विश्वविद्यालय, बस्तर, जगदलपुर (छ.ग.)**



**TWO YEAR POSTGRADUATE PROGRAM**

**2024-26**

**CURRICULUM**

**M.COM.**

**(SEMESTER PATTERN)**

**FACULTY OF COMMERCE**

**STRUCTUE OF TWO YEAR POSTGRADUATE PROGRAM-(NEP-2020)**  
**PROGRAM : MASTER OF COMMERCE (2024-2026)**  
**DISCIPLINE : FACULTY OF COMMERCE**  
**SESSION : 2024-26**

CODE	DISCIPLINE SPECIFIC CORE COURSE (COSC)
COSC-01	ADVANCED ACCOUNTING
	<b>DISCIPLINE SPECIFIC ELECTIVE COURSE (COSE) FIRST SEMESTER</b>
<b>Gr.-I Management--(समूह-1-प्रबंध)</b>	
COSE-01	Organisational Behaviour संगठनात्मक व्यवहार
COSE-02	Human Resource Development मानव संसाधन विकास
COSE-03	Retail Management खुदरा प्रबंध
COSE-04	Operational Management परिचालन प्रबंध
<b>Gr.-II Finance--(समूह-2-वित्त)</b>	
COSE-05	Financial Analysis वित्तीय विश्लेषण
COSE-06	Indian Financial System भारतीय वित्तीय पद्धति
COSE-07	Security Analysis & Portfolio Management प्रतिभूति विश्लेषण एवं पोर्टफोलियो प्रबंध
COSE-08	Cost & Management Audit लागत एवं प्रबंध अंकेक्षण
<b>Gr.-III Marketing--(समूह-3-विपणन)</b>	
COSE-09	Service Marketing सेवा विपणन
COSE-10	Rural & Agriculture Marketing ग्रामीण एवं कृषि विपणन
COSE-11	Consumer Behaviour उपभोक्ता व्यवहार
COSE-12	Digital Marketing डिजिटल विपणन



## II -SEMESTER

CODE	DISCIPLINE SPECIFIC CORE COURSE (COSC)
COSC-02	STATISTICAL ANALYSIS
	<b>DISCIPLINE SPECIFIC ELECTIVE COURSE SECOND SEMESTER (COSE)</b>
<b>Gr.-I Management--(समूह-1-प्रबंध)</b>	
COSE-01	Business Research Method व्यावसायिक शोध पद्धति
COSE-02	Management of Public Enterprises सार्वजनिक उपक्रमों का प्रबंध
COSE-03	Material Management सामग्री प्रबंध
COSE-04	Industrial Relation औद्योगिक संबंध
<b>Gr.-II Finance--(समूह-2-वित्त)</b>	
COSE-05	Investment Management विनियोग प्रबंध
COSE-06	Business Finance व्यावसायिक वित्त
COSE-07	Project Planning & Analysis परियोजना नियोजन एवं विश्लेषण
COSE-08	Corporate Legal Framework निगमीय विधि संरचना
<b>Gr.-III Marketing--(समूह-3-विपणन)</b>	
COSE-09	Marketing Research विपणन शोध
COSE-10	International Business अन्तर्राष्ट्रीय व्यवसाय
COSE-11	Product and Brand Management उत्पाद एवं ब्रांड प्रबंध
COSE-12	E-Commerce ई-वाणिज्य



# STRUCTURE OF TWO YEAR POSTGRADUATE PROGRAMMES

## 2024-26

### FACULTY OF COMMERCE

SEMESTER-I							
SEMESTER-I	<b>COSC-01</b>	<b>Advanced Accounting</b>	3	1	-	4	100
	<b>Gr.-I Management</b>						
	COSE-01	Organisational Behaviour	3	1	-	4	100
	COSE-02	Human Resource Development	3	1	-	4	100
	COSE-03	Retail Management	3	1	-	4	100
	COSE-04	Operational Management	3	1	-	4	100
	<b>Gr.-II Finance</b>						
	COSE-05	Financial Analysis	3	1	-	4	100
	COSE-06	Indian Financial System	3	1	-	4	100
	COSE-07	Security Analysis & Portfolio Management	3	1	-	4	100
	COSE-08	Cost & Management Audit	3	1	-	4	100
	<b>Gr.-III Marketing</b>						
	COSE-09	Service Marketing	3	1	-	4	100
	COSE-10	Rural & Agriculture Marketing	3	1	-	4	100
	COSE-11	Consumer Behaviour	3	1	-	4	100
COSE-12	Digital Marketing	3	1	-	4	100	
		<b>(Choose 4- DSE (From any One Group 4x4=16 Credits)</b>					
<b>TOTAL CREDIT &amp; TOTAL MARKS</b>						<b>20</b>	<b>500</b>
SEMESTER-II							
SEMESTER-II	<b>COSC-02</b>	<b>Statistical Analysis</b>	3	1	-	4	100
	<b>Gr.-I Management</b>						
	COSE-01	Business Research Method	3	1	-	4	100
	COSE-02	Management of Public Enterprises	3	1	-	4	100
	COSE-03	Material Management	3	1	-	4	100
	COSE-04	Industrial Relation	3	1	-	4	100
	<b>Gr.-II Finance</b>						
	COSE-05	Investment Management	3	1	-	4	100
	COSE-06	Business Finance	3	1	-	4	100
	COSE-07	Project Planning & Analysis	3	1	-	4	100
	COSE-08	Corporate Legal Framework	3	1	-	4	100
	<b>Gr.-III Marketing</b>						
	COSE-09	Marketing Research	3	1	-	4	100
	COSE-10	International Business	3	1	-	4	100
	COSE-11	Product and Brand Management	3	1	-	4	100
COSE-12	E-Commerce	3	1	-	4	100	
		<b>(Choose 4- DSE (From any One Group 4x4=16 Credits)</b>					
<b>TOTAL CREDIT &amp; TOTAL MARKS</b>						<b>20</b>	<b>500</b>
<b>GRAND TOTAL CREDITS(I to II)</b>						<b>40</b>	<b>1000</b>



## **PROGRAM OUTCOMES(PO's)**

**PO-1:** To provide a systematic and rigorous learning and exposure to management, marketing and Finance related disciplines.

**PO-2:** To train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to financial management and Banking Transactions of a business.

**PO-3:** To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce and management. To enable a student well versed in national as well as international trends.

**PO-4:** To facilitate the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.

**PO-5:** To provide in-depth understanding of all core areas specifically Advanced Accounting, Statistical Analysis, Management, Security Market & Portfolio management, Operations Management, HRD, Indian Financial System, Rural & Agriculture Marketing, Digital Marketing etc.

## **PROGRAM SPECIFIC OUTCOMES (PSO's):**

**PSO-1:** To inculcate the knowledge of business and the techniques of managing the business with special focus on management, finance, marketing, and to develop an ability to apply knowledge acquired in problem solving.

**PSO – 2:** Ability to work in teams with enhanced interpersonal skills and communication.

**PSO-3:** To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce and management which enable the students to work in different domains like Accounting, Taxation, HRM, Consumer behavior, Business research method, Project Planning & analysis, Marketing research, Product & Brand Management E-Commerce etc..

**PSO – 4:** Ability to start their own business.

**PSO – 5:** Ability to work in MNCs as well as Private and Public companies.

**PSO-6:** To develop team work, leadership and managerial and administrative skills. Students can go further for professional courses like CA/ CS/CMA/CFA.

**PSO-7:** To enhance the computer literacy and its applicability in business through latest version on digital marketing and e-commerce principles.

**PSO-8:** To create awareness in Application Oriented Research through research for business decisions.

**PSO-9:** To develop the decision-making skill through Costing Methods and practical application of Accounting Principles.

**PSO-10:** To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce and management.

**PSO-11:** To enable a student well versed in national as well as international trends.



# MASTER OF COMMERCE (M.COM.)

## 2 Year/4 Semester Postgraduate Degree Programme/Course (Semester Examination Pattern Under NEP-2020)

### Under the Faculty of Commerce

For Affiliated College of Shaheed Mahendra Karma Vishwavidyalaya, Baster, Jagdalpur (C.G.)

<b>M.com. I Semester</b>					
Paper Code	Title of Papers (DSC & DSE)	Credits	Marks		
			External	Internal	Total
<b>DSC-01 Compulsory</b>	<b>Advanced Accounting</b>	<b>4</b>	<b>70</b>	<b>30</b>	<b>100</b>
<b>Discipline Specific Elective Course (DSE)</b>					
<b>Gr.-I-Management</b>					
COSE-01	Organisational Behaviour	<b>4</b>	<b>70</b>	<b>30</b>	<b>100</b>
COSE-02	Human Resource Development	<b>4</b>	<b>70</b>	<b>30</b>	<b>100</b>
COSE-03	Retail Management	<b>4</b>	<b>70</b>	<b>30</b>	<b>100</b>
COSE-04	Operational Management	<b>4</b>	<b>70</b>	<b>30</b>	<b>100</b>
<b>Gr.-II-Finance</b>					
COSE-05	Financial Analysis	<b>4</b>	<b>70</b>	<b>30</b>	<b>100</b>
COSE-06	Indian Financial System	<b>4</b>	<b>70</b>	<b>30</b>	<b>100</b>
COSE-07	Security Analysis & Portfolio Management	<b>4</b>	<b>70</b>	<b>30</b>	<b>100</b>
COSE-08	Cost & Management Audit	<b>4</b>	<b>70</b>	<b>30</b>	<b>100</b>
COSE-09	Financial Analysis	<b>4</b>	<b>70</b>	<b>30</b>	<b>100</b>
<b>Gr.-III-Marketing</b>					
COSE-09	Service Marketing	<b>4</b>	<b>70</b>	<b>30</b>	<b>100</b>
COSE-10	Rural & Agriculture Marketing	<b>4</b>	<b>70</b>	<b>30</b>	<b>100</b>
COSE-11	Consumer Behaviour	<b>4</b>	<b>70</b>	<b>30</b>	<b>100</b>
COSE-12	Digital Marketing	<b>4</b>	<b>70</b>	<b>30</b>	<b>100</b>
<b>(Choose 4- DSE Course (From any One Group 4x4=16 Credits)</b>					
<b>उपयुक्त तीनों समूह में से कोई एक समूह के 4 प्रश्न पत्र चयन करना है, जो 4-4 क्रेडिट के होंगे कुल 16 क्रेडिट</b>					
<b>Grand Total</b>		<b>20</b>	<b>350</b>	<b>150</b>	<b>500</b>
<b>Assessment and Evaluation</b>					
<b>Suggested Continuous Evaluation Methods: Maximum Marks</b>		<b>100 Marks</b>			
<b>Continuous Internal Assessment (CIA) :</b>		<b>30 Marks</b>			
<b>End Semester Exam. (ESE) :</b>		<b>70 Marks</b>			
Continuous Internal Assessment(CIA) : (By Course Teacher)	Internal Test/Quiz-(2) : 20 & 20 (Assignment/Seminar)- 10 Total Marks - 30	Better Marks out of the Two Test/Quiz + obtained marks in Assignment (shall be considered against 30 Marks)			
End Semester Exam.(ESE):	Two Section :- A & B Section A: Q.1.Objective 10x1=10Marks;Q.2.Short Answer type-5x4=20 Marks Section B : Descriptive answer type qts., 1 out of 2 from each unit-4x10=40 Marks				

# TWO YEAR POST-GRADUATE PROGRAM-2024-26

## FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
Program : Post Graduate in Commerce (Diploma/Degree)		PG.Semester- I	Session : 2024-25
1	Course Code	COSC-01	
2	Course Title	Advanced Accounting	
3	Course Type	Discipline Specific Core Course (COSC)	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	1. Understand the concept of Accounting Standard 2. Know the process of convergence of global standards in India. 3. Know the concept and accounting of insurance and banking companies. 4. Know the concept and accounting of public utility companies. 5. Understand the concept of Royalty and Investments	
6	Credit Value	4 Credits	Credit= 15 Hours-learning & Observation
7	Total Marks 100	Max.Marks : 100	Minimum Passing Marks : 40
PART - B : Content of the Course			
Total No. of Teaching-learning Periods ( 01 Hr. per period)=60 Periods(60 Hours)			
Unit	Topics (Course Contents)		No. of Period
I	<b>Accounting Standard</b> -Introduction, aspects of accounting standard, Setting process, objectives and benefits. List of Accounting Standard, Applicability and Implementation of Accounting Standard. <b>IAS (International Accounting Standard) and IFRS (International Financial Reporting Standard)</b> - International Accounting Standard Board, Need and benefits for convergence to Global Standard as IAS and IFRS in India, IND-AS, Carve Out and Carve IN, Applicability and Implementation of IND-AS.		15
II	Accounts of General Insurance Companies. Investment accounts.		15
III	Accounts of Banking Companies		15
IV	Accounts of Public Utility concerns: Double Accounts System. Royalty accounts.		15
Key Words	Accounting Standard,International Accounting Standard,International Financial Reporting Standard,Accounts of General Insurance,Banking,Public Utility Company,Royalty Accounts.		
PART-C:Learning Resources			
Text Books, Reference Books and Others			
Text Books Recommended:-			
1. Shukla, M.G. 'and T.S.Grewal: Advanced Accountancy, Sultan Chand & Co. New Delhi. 2. Dr.Karim, Dr.Khanuja& Pro. Mehata: Advanced Accounting 3. S.M. Shukla : Advanced Accounting 4. Shukla and Grewal: Advanced Accounting 5. H Chakravarty : Advanced Accounts 6. Dr.Shukla, Agrawal: Advanced Accountancy 7. Dr.S.S. Gupta: Advanced Accounts 8. डॉ. कशीम, डॉ. खनूजा एवं प्रो. मेहता : वृहत् लेखाकर्म 9. जे.के. अग्रवाल तथा आर.के. अग्रवाल : उच्चवित्तीय एवं कम्पनी लेखांक			

**Note: Learners are advised to use latest edition of text books.**

**Reference Books:**

1. Advanced Financial Accounting, S.Chand & Co., New Delhi. Keiso D.E, and J.J. Weygand: Intermediate Accounting, John Wiley and Sons, NY.
2. Maheshwari, S.N.: Advanced Accountancy- Vol.II Vikash Publishing House, New Delhi
3. Monga, J.R. : Advanced Financial Accounting, Mayoor Paperbacks, Noida Narayanaswamy,
4. R: Financial Accounting: A Managerial Perspective, Prentice Hall of India, Delhi.
5. Neigs, R.F.: Financial Accounting. Tata McGraw Hill, New Delhi.
6. Warren, C.S. and P.E. Fess: Principles of Financial and Managerial Accounting, South Western, Ohio.

**PART-D: Assessment and Evaluation**





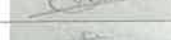

**Suggested Continuous Evaluation Methods: Maximum Marks 100 Marks**

**Continuous Internal Assessment (CIA) : 30 Marks**

**End Semester Exam. (ESE) : 70 Marks**

Continuous Internal Assessment(CIA) : (By Course Teacher)	Internal Test/Quiz-(2) : 20 & 20 (Assignment/Seminar)- 10 Total Marks - 30	Better Marks out of the Two Test/Quiz + obtained marks in Assignment (shall be considered against 30 Marks)
End Semester Exam.(ESE):	Two Section :- A & B Section A: Q.1.Objective <b>10x1=10Marks</b> ; Q.2.Short Answer type- <b>5x4=20 Marks</b> Section B : Descriptive answer type qts., 1 out of 2 from each unit- <b>4x10=40 Marks</b>	

**Signature of Chairman & Members:**

Sr.No.	Name of Convener/Members	Signature
1	Dr.R.K.Hirkane	
2	Shri Onkar Prasad Sahu	
3	Dr.Vivek Sharma	
4	Dr.Hemlata Sahu	
5	Smt.Deepika Dadsena	
6	Dr.O.P.Gupta	

# TWO YEAR POST-GRADUATE PROGRAM-2024-26

## FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
Program : Post Graduate in Commerce (Diploma/Degree)		PG.Semester- I	Session : 2024-25
1	Course Code	COSE-01	
2	Course Title	Organianl Behaviour	Gr.-I-anagement
3	Course Type	Discipline Specific Elective Course (COSC)Gr.-I-Managemetn	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	1. Know the conceptual framework and development of organizational behavior. 2. Understand the determinants and theories of personality. 3. Apply the understanding of perception and learning in managing people at workplace. 4. Apply the understanding of the group dynamics and transactional analysis in dealing with people in organizations. 5.Analyse the behaviour of individuals and groups in organisations in terms of organisational behaviour theories, models and concepts;	
6	Credit Value	4 Credits	Credit= 15 Hours-learning & Observation
7	Total Marks 100	Max. Marks : 100	Minimum Passing Marks : 40
PART - B : Content of the Course			
Total No. of Teaching-learning Periods ( 01 Hr. per period)=60 Periods(60 Hours)			
Unit	Topics (Course Contents)		No. of Period
I	Organizational Behavior: Concepts and Significance; Historical Development of Organizational Behavior; Determinants of Organizational Behavior; Criticism; Relationship between management and organizational Behavior; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional analysis.		15
II	Organizational Conflict: Dynamics and management; Sources, Patterns, Levels, and types of Conflict; Traditional and modern approaches to conflict; Functional and difunctional organizational conflicts; Constructive & Destructive conflict, Conflict Process; Resolution of Conflict.		15
III	Interpersonal and Organizational Communication: Concept of two-way communication; Communication Process; Barriers to effective Communication; Types of Organizational Communication; Improving Communication; Transactional analysis in Communication.		15
IV	Organizational Change & Development: Concept, Need for change, resistance to change, Managing resistance to change, Theories of planned change; Organizational diagnosis; Organizational Development: Meaning and types of OD; Interventions		15
Key Words	Organizational Behaviour, Personality, Perception, Learning, Organizational Conflict, Organizational Communication, Organizational Change & Developmetn.		
PART-C: Learning Resources			
Text Books, Reference Books and Others			
Text Books Recommended:-			
1. Koontz, Harold, Cyril O Donnell, and Heinz Wehrich: Essentials of Management, Tata 15 McGraw Hill, New Delhi.			

2. Sukla, Madhukar: Understanding Organizations: Organization Theory and Practice in India.  
 3. Singh, Hawa: Organizational Behavior, V.K. Global Publications Private Ltd., New Delhi.

**Note: Learners are advised to use latest edition of text books.**

**Reference Books:**

1. Griffin, Ricky W.: Organizational Behavior, Houghton Mifflin Co., Boston.  
 2. Ivancevich, John, and Micheel T. Matheson: Organizational Behavior and Management, Business Publication Inc. Texas.  
 3. Luthans, Fred: Organizational Behavior, McGraw Hill, New York.  
 4. Newstrom, John W. and Keith Davis: Organizational Behavior: Human Behavior at Work, Tata McGraw Hill, New Delhi.  
 5. Robbins, Stephen P.: Organizational Behavior, Prentice Hall, New Delhi.  
 6. Steers, Richard M., and J. Stewart Black: Organizational Behavior, Haper Collins College Publishers, New York.

**PART-D: Assessment and Evaluation**



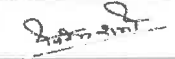



**Suggested Continuous Evaluation Methods: Maximum Marks 100 Marks**

**Continuous Internal Assessment (CIA) : 30 Marks**

**End Semester Exam. (ESE) : 70 Marks**

Continuous Internal Assessment(CIA) : (By Course Teacher)	Internal Test/Quiz-(2) : 20 & 20 (Assignment/Seminar)- 10 Total Marks - 30	Better Marks out of the Two Test/Quiz + obtained marks in Assignment (shall be considered against 30 Marks)
End Semester Exam.(ESE):	Two Section :- A & B Section A: Q.1.Objective <b>10x1=10Marks</b> ; Q.2.Short Answer type- <b>5x4=20 Marks</b> Section B : Descriptive answer type qts., 1 out of 2 from each unit- <b>4x10=40 Marks</b>	

**Signature of Chairman & Members:**

Sr.No.	Name of Chairman/Members	Signature
1	Dr.R.K.Hirkane	
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# TWO YEAR POST-GRADUATE PROGRAM-2024-26

## FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
Program : Post Graduate in Commerce (Diploma/Degree)		PG.Semester- I	Session : 2024-25
1	Course Code	COSE-02	
2	Course Title	Human Resource Development Gr.-I Management	
3	Course Type	Discipline Specific Elective Course (COSE)Gr.-I Management	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	6. Learn how to improve the performance of employees at work place through training and development 7. Understand importance ,benefits, process and method of Management development programme 8. Understand the importance , methods and process of management development programme. 9. To discuss the Career Planning, succession planning and talent management 10. Learn how to implement changes in the organization Structure through different techniques & intervention used by experts in the organization.	
6	Credit Value	4 Credits	Credit= 15 Hours-learning & Observation
7	Total Marks 100	Max. Marks : 100	Minimum Passing Marks : 40
PART - B : Content of the Course			
Total No. of Teaching-learning Periods ( 01 Hr. per period)=60 Periods(60 Hours)			
Unit	Topics (Course Contents)		No. of Period
I	HRD - Introduction The Concept of Human Resource Development , Difference between HRD and HRM, The Need for HRD , Features of Human Resource development , Benefits of Human Resource Development		15
II	Theoretical approaches to Human Resource Development: Social capital theory, learning network theory, relevance of systems theory to HRD, human capital theory and screening theory of HRD.		15
III	Human Resource Development Process: Identifying HRD needs; Designing and developing effective HRD programs; Evaluating effectiveness of HRD Programs; HRD interventions.		15
IV	Integrating learning with work: Theories of learning, trends in workplace learning, learning interventions; Transfer of learning; Strategic learning and leadership; Learning organizations and organizational learning. Human Resource Development Trends: New ways of working and employability; Coaching, mentoring and management of performance; Virtual HRD; Workforce diversity and HRD.		15
Key Words	HRD,HRM,Traning & Development, MDP,Career Planning,Organizational Change, Organizational development.		
PART-C:Learning Resources			
Text Books, Reference Books and Others			
Text Books Recommended:-			
1. Aswathappa, Human Resource Management, McGraw Hill Edwin Flippo, 2. Personnel Management, McGraw Hill C.B.Mamoria, Personnel Management, HPH			

3. Subba Rao, Personnel and Human Resources Management, HPH Madhurimalal, Human Resource Management, HPH
4. Rajkumar: Human Resource Management I.K. Intl
5. Michael Porter, HRM and Human Relations, Juta & Co.Ltd. K.
6. Venkataramana, Human Resource Management, SHBP Chartered Accountants of India, New Delhi.

**Note: Learners are advised to use latest edition of text books.**

**Reference Books:**

1. David A Decenzo & Stephen P Robbins (1988), India Personnel/Human Resource Management, - Prentice-Hall
2. Gary Dessler,(2017) Human Resource Management, Prentice-Hall, India.
3. John M Ivancevich (2007) Human Resource Management, TMH,.
4. Raymond A Noe (2017), Employee Training and Development by , 3ed. McGraw Hill.Publication (International Edition).
5. Bhatia. S.K. (2005), Training And Developmet, Deep and Deep Publications.
6. Aswathappa. K. , Human Resource Management Text and Cases 8th Edition.

**PART-D:Assessment and Evaluation**



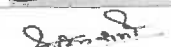
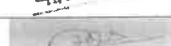


**Suggested Continuous Evaluation Methods: Maximum Marks 100 Marks**

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**End Semester Exam. (ESE) : 70 Marks**

Continuous Internal Assessment(CIA) : (By Course Teacher)	Internal Test/Quiz-(2) : 20 & 20 (Assignment/Seminar)- 10 Total Marks - 30	Better Marks out of the Two Test/Quiz+obtained marks in Assignment (shall be considered against 30 Marks)
End Semester Exam.(ESE):	Two Section :- A & B Section A: Q.1.Objective <b>10x1=10Marks</b> ;Q.2.Short Answer type- <b>5x4=20 Marks</b> Section B : Descriptive answer type qts., 1 out of 2 from each unit- <b>4x10=40 Marks</b>	

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## TWO YEAR POST-GRADUATE PROGRAM-2024-26

### FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
Program : Post Graduate in Commerce (Diploma/Degree)		PG.Semester- I	Session : 2024-25
1	Course Code	COSE-03	
2	Course Title	Retail Management	Gr.-I- Management
3	Course Type	Discipline Specific Elective Course (COSE)Gr.-I Management	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	<ol style="list-style-type: none"> <li>1. An understanding of the types and forms of Retail business.</li> <li>2. Ability to examine Consumer Behaviour in various environment.</li> <li>3. Ability to analyse various Retail operations and evaluate them.</li> <li>4. Ability to analyse various marketing mix elements in retail operations.</li> <li>5. An understanding of Information Technology in retail business.</li> </ol>	
6	Credit Value	4 Credits	Credit= 15 Hours-learning & Observation
7	Total Marks 100	Max. Marks : 100	Minimum Passing Marks : 40
PART - B : Content of the Course			
Total No. of Teaching-learning Periods ( 01 Hr. per period)=60 Periods(60 Hours)			
Unit	Topics (Course Contents)		No. of Period
I	Introduction & Consumer Behaviour in Retail Business: Definition – functions of retailing - types of retailing – forms of retail business ownership. Retail theories – Wheel of Retailing – Retail life cycle. Retail business in India: Influencing factors – present Indian retail scenario. Buying decision process and its implication on retailing – Influence of group and individual factors, Customer shopping behaviour, Customer service and customer satisfaction.		15
II	RETAIL OPERATIONS Factors influencing location of Store - Market area analysis – Trade area analysis – Rating Plan method - Site evaluation. Retail Operations: Stores Layout and visual merchandising, Stores designing, Space planning, Inventory management, Merchandise Management, Category Management.		15
III	RETAIL MARKETING MIX Introduction -Product : Decisions related to selection of goods (Merchandise Management revisited) – Decisions related to delivery of service. Pricing : Influencing factors – approaches to pricing – price sensitivity - Value pricing – Markdown pricing. Place : Supply channel – SCM principles – Retail logistics – computerized replenishment system – corporate replenishment policies. Promotion : Setting objectives – communication effects - promotional mix.		15
IV	INFORMATION TECHNOLOGY IN RETAILING Non store retailing (e-retailing) - The impact of Information Technology in retailing - Integrated systems and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels – customer database management system.		15
Key Words	Retail Business & Management ,Retail Life Cycle,Retail Operations,Store		



	Layout,Retail Marketing Mix,Supply Channel,Promotion,IT in Retailing,Customer database Management System.
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**PART-C:Learning Resources**

**Text Books, Reference Books and Others**

**Text Books Recommended:-**

1. Suja Nair; Retail Management, HPH
- 2.Karthic – Retail Management, HPH

**Note: Learners are advised to use latest edition of text books.**

**Reference Books:**

- 1.S.K. Poddar& others – Retail Management, VBH.
- 2.R.S Tiwari ; Retail Management, HPH

**PART-D:Assessment and Evaluation**

**Suggested Continuous Evaluation Methods: Maximum Marks 100 Marks**

**Continuous Internal Assessment (CIA) : 30 Marks**

**End Semester Exam. (ESE) : 70 Marks**

Continuous Internal Assessment(CIA) : (By Course Teacher)	Internal Test/Quiz-(2) : 20 & 20 (Assignment/Seminar)- 10 Total Marks - 30	Better Marks out of the Two Test/Quiz + obtained marks in Assignment (shall be considered against 30 Marks)
End Semester Exam.(ESE):	Two Section :- A & B Section A: Q.1.Objective <b>10x1=10Marks</b> ;Q.2.Short Answer type- <b>5x4=20 Marks</b> Section B : Descriptive answer type qts., 1 out of 2 from each unit- <b>4x10=40 Marks</b>	

Signature of Chairman & Members:

Sr.No.	Name of Chairman/Members	Signature
1	Dr.R.K.Hirkane	
2	Shri Onkar Prasad Sahu	
3	Dr.Vivek Sharma	
4	Dr.Hemlata Sahu	
5	Smt.Deepika Dadsena	
6	Dr.O.P.Gupta	

## TWO YEAR POST-GRADUATE PROGRAM-2024-26

### FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
Program : Post Graduate in Commerce (Diploma/Degree)		PG.Semester- I	Session : 2024-25
1	Course Code	COSE-04	
2	Course Title	Operation Management	Gr.-I-Management
3	Course Type	Discipline Specific Elective Course (COSE)Gr.-I-Managemnet	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	1.Understand ever growing importance of Production and Operations management in– uncertain business environment. 2. Gain an in-depth understanding of resource utilization of an organization. 3. Appreciate the unique challenges faced by firms in services and manufacturing. 4. Understand the subject as a crucial part of functional management. 5. Develop skills to operate competitively in the current business scenario.	
6	Credit Value	4 Credits	Credit= 15 Hours-learning & Observation
7	Total Marks 100	Max. Marks : 100	Minimum Passing Marks : 40
PART - B : Content of the Course			
Total No. of Teaching-learning Periods ( 01 Hr. per period)=60 Periods(60 Hours)			
Unit	Topics (Course Contents)		No. of Period
I	Operations management: Concept, Functions. Product Design and development – Product design and its characteristics: Product development process (Technical): Product development techniques .Process selection-Project, job, Batch, Mass and Process types of Production Systems.		15
II	Facility Location – importance, Factors in Location Analysis: Location Analysis Techniques. Facility Layout – Objectives: Advantages: Basic types of layouts. Capacity Planning – Concepts: Factors Affecting Capacity Planning, Capacity Planning Decisions. Production Planning & Control (PPC) –Concepts, Objectives, Functions.		15
III	Introduction to modern productivity techniques – just in time, Kanban system. Total Quality Management & six sigma. Functions of Purchasing Management – Objectives, Functions: Methods: Procedure. Value analysis – Concepts. Stock control systems. Virtual factory concept.		15
IV	Inventory Management – Concepts, Classification: Objectives: Factors Affecting Inventory Control Policy: Inventory costs: Basic EOQ Model: Re-order Level: ABC Analysis. Quality Management - Quality Concepts, Difference between Inspections, Quality Control, Quality Assurances, Total Quality Management: Control Charts: acceptance sampling.		15
Key Words	Operation Management,Production Planning and Control,Total Quality Management,Inventory Management,ABC Analysis.		
PART-C:Learning Resources			

**Text Books, Reference Books and Others****Text Books Recommended:-**

1. Robert N and Govindrajana, Vijay, "POM: Production and operation management", Tata McGraw Hill.
2. DR. Neeti Gupta and Anuj gupta, Production and operation managemen.
3. R.Paneersilvm Production and operation management third edition.
4. Chary, Production & operations Management, 2nd Edition, Tata Mc Graw.

**Note: Learners are advised to use latest edition of text books.**

**Reference Books:**

1. B.Mahadevan, Operations Management, 2nd Edition, Pearson, 2010.
2. Lee Krajewski, Larry P Ritzman, Manoj K Malhotra & Samir K Srivastava, Operations Management, 9th Edition, Pearson, 2011.
3. Heizer, J., Render, B. and Rajashekhar, J., Operations Management, 9th Edition, Pearson, 2009.
4. Panneerselvam, R., Production and Operations Management, 3rd Edition, PHI Learning, 2012

**On line Resources : \* e-Resources/e-books and e-learning portals:**

<http://books.google.co.in/books>

<https://www.management.com/guides>

<https://www.toppr.com/guides> <http://www.jnbs.com>

[www.iimcal.ac.in/Community/Finclub/dhan/dhan5/art54-tp.pdf](http://www.iimcal.ac.in/Community/Finclub/dhan/dhan5/art54-tp.pdf)

<https://www.management.com/guides>

**PART-D: Assessment and Evaluation**

**Suggested Continuous Evaluation Methods: Maximum Marks 100 Marks**

**Continuous Internal Assessment (CIA) : 30 Marks**

**End Semester Exam. (ESE) : 70 Marks**

Continuous Internal Assessment (CIA) : (By Course Teacher)	Internal Test/Quiz-(2) : 20 & 20 (Assignment/Seminar)- 10 Total Marks - 30	Better Marks out of the Two Test/Quiz + obtained marks in Assignment (shall be considered against 30 Marks)
End Semester Exam.(ESE):	Two Section :- A & B Section A: Q.1.Objective $10 \times 1 = 10$ Marks; Q.2.Short Answer type- $5 \times 4 = 20$ Marks Section B : Descriptive answer type qts., 1 out of 2 from each unit- $4 \times 10 = 40$ Marks	

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Sr.No.	Name of Chairman/Members	Signature
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4	Dr.Hemlata Sahu	
5	Smt.Deepika Dadsena	
6	Dr.O.P.Gupta	

# TWO YEAR POST-GRADUATE PROGRAM-2024-26

## FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
Program : Post Graduate in Commerce (Diploma/Degree)		PG.Semester- I	Session : 2024-25
1	Course Code	COSE-05 Gr.-II-Finance	
2	Course Title	Financial Analysis Gr.-II-Finance	
3	Course Type	Discipline Specific Core Course (COSC)Gr.-II-Finance	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	1. To Understand the basics of financial analysis. 2. To learn various techniques & methods for financial analysis 3. To understand the importance of cash liquidity in an organization. 4. To understand the computation of cash and fund flows under operating, investing and financing categories. 5. To learn the various techniques of B.E.P Analysis and Leverages for financial analysis. Syllabus	
6	Credit Value	4 Credits	Credit= 15 Hours-learning & Observation
7	Total Marks 100	Max. Marks : 100	Minimum Passing Marks : 40
PART - B : Content of the Course			
Total No. of Teaching-learning Periods ( 01 Hr. per period)=60 Periods(60 Hours)			
Unit	Topics (Course Contents)		No. of Period
I	FUNDAMENTALS OF FINANCIAL ANALYSIS AND CONTROL: Meaning of financial analysis and control, Types of Analysis and interpretation, Uses of Financial statement analysis,Importance of Financial statement analysis, Advantages and limitations of financial analysis and control.		15
II	CAPITAL BUDGETING: Capital Budgeting-Meaning-Importance,Evaluation Technique and methods :(Practical Problems) i. Payback, rate of Return. ii. Discounted Pay Back Period iii. Discounted Cashflow iv. Net present value v. Internal Rate of Return vi. Modified Internal Rate of Return. vii. Profitability Index. Relationship between risk and returns.		15
III	CASH FLOW AND FUND FLOW STATEMENTS: Cash Flow Statement - Meaning, importance, advantages and limitations, Fund Flow Statement - Meaning, importance, advantages and limitations, Problems on Cash flow statement , Problems on fund flow statement, Difference between Cash Flow and Fund Flow Statement		15
IV	COST VOLUME PROFIT (B.E.P) ANALYSIS AND FINANCIAL ANALYSIS THROUGH LEVERAGES : Cost volume profit(B.E.P) Analysis : Introduction of B.E.P Analysis, Break -Even Chart, P.V Ratio and its Application, Practical Problem Solving Financial Analysis through Leverages : Introduction and Types: Leverages, Return on Investment Leverage, Problem Solving.		15
Key Words	Financial Analysis,Financial Statement Analysis,Capital Budgeting,Cash Flow and Fund Flow, Cost Vaolume Profit Analysis, Leverage.		
PART-C:Learning Resources			
Text Books, Reference Books and Others			

**Text Books Recommended:-**

1. Khan, M. Y., & Jain, P.K.(2018). Financial management: Text, problems and cases, McGrawHill Education.
2. Kulkarni, P.V.(1999). Financial management: A conceptual Approach (with problem, cases & review question). Himalaya Publishing House.
3. Ravi Kishore, R. M.(2006). Cost & management accounting 4Th/Ed. Taxmann Publications Pvt.
4. Pandey, I.M.(2009). Management accounting, 3E. Vikas Publishing House Pvt.Ltd.
5. Bagavathi, P.R.(2006). Management accounting (4thEd.). S.Chand Publishing

**Note: Learners are advised to use latest edition of text books.**

**Reference Books:**

1. Ramachandran, N., & Ram, K.K.(2014). How to analyze: Financial statements. McGraw-Hill Education.
2. Hanif, M.(2019). Modern cost and management accounting. McGraw-Hill Education.

**PART-D: Assessment and Evaluation**



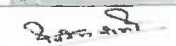

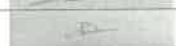

**Suggested Continuous Evaluation Methods: Maximum Marks 100 Marks**

**Continuous Internal Assessment (CIA) : 30 Marks**

**End Semester Exam. (ESE) : 70 Marks**

Continuous Internal Assessment (CIA) : (By Course Teacher)	Internal Test/Quiz-(2) : 20 & 20 (Assignment/Seminar)- 10 Total Marks - 30	Better Marks out of the Two Test/Quiz + obtained marks in Assignment (shall be considered against 30 Marks)
End Semester Exam.(ESE):	Two Section :- A & B Section A: Q.1.Objective <b>10x1=10 Marks</b> ; Q.2.Short Answer type- <b>5x4=20 Marks</b> Section B : Descriptive answer type qts., 1 out of 2 from each unit- <b>4x10=40 Marks</b>	

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# TWO YEAR POST-GRADUATE PROGRAM-2024-26

## FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
Program : Post Graduate in Commerce (Diploma/Degree)		PG.Semester- I	Session : 2024-25
1	Course Code	COSE-06	
2	Course Title	Indian Financial System	Gr.-II-Finance
3	Course Type	Discipline Specific Core Course (COSC) Gr.-II-Finance	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	<ol style="list-style-type: none"> <li>1. To understand the fundamentals of Indian financial system.</li> <li>2. To examine impact factors of Money Market and Capital Market and financial instruments.</li> <li>3. To appreciate the Need and Working of Financial Intermediaries.</li> <li>4. To recognize the importance and various functions of Market Regulation.</li> <li>5. To Analyze and choose the financial service as per requirements</li> </ol>	
6	Credit Value	4 Credits	Credit= 15 Hours-learning & Observation
7	Total Marks 100	Max. Marks : 100	Minimum Passing Marks : 40
PART - B : Content of the Course			
Total No. of Teaching-learning Periods ( 01 Hr. per period)=60 Periods(60 Hours)			
Unit	Topics (Course Contents)		No. of Period
I	Financial system: Evolution and growth function of financial system; role of financial system in economic development; structure and composition of financial system; design of financial system,regulatory bodies of financial system in India..		15
II	Financial market: Nature of Indian financial market; classification of financial market; Money market-sub-markets; RBI and money market, Money market instruments, reform in money market. Capital market operationprimary and secondary market, Capital market instruments, Derivatives. Reform in capital market.		15
III	Financial institutions: Importance, Structure and classification of Financial institutions- Banking institution commercial bank, cooperative bank, regional rural bank. Non-banking institution- Development banks, investment institutions, NBFCs.		15
IV	Financial services: Importance and classification; Asset based services venture capital, mutual funds, factoring, forfeiting, Leasing, housing finance. Fee based services- merchant banking, Credit rating, stock broking.		15
Key Words	Financial System, Economic Development, Financial Market, Money market, Capital Market, Financial Institutions, Banking Institution, Non-banking Institution, Development Banks, Financial Service.		
PART-C:Learning Resources			
Text Books, Reference Books and Others			
Text Books Recommended:-			
<ol style="list-style-type: none"> <li>1. Vasant Desai : Indian financial system and development</li> <li>2. Bharti V. Pathak : Indian financial system</li> </ol>			

3. Varshney and Mittal : Indian financial system
4. Avadhani, V.A. : Indian capital market
5. Avadhani, V.A : Investment and securities market in India
6. Srivastava, R.M. : Managing of financial institutions
7. Indian Financial System , Khan M. Y, Tata McGraw Hill, 2014
8. The Indian financial system and Development, Vasant Desai , Himalaya Publishing House, 2017
9. Indian Financial System , Pathak B. V. , Pearson ,

**Note: Learners are advised to use latest edition of text books.**

**Reference Books:**

1. Gordon and Natarajan : Financial market and services
2. L.M. Bolley : Financial institutions and markets
3. Financial Services,, Financial Services,, Khan M. Y, Tata McGraw Hill, 2011
4. Financial ManagementPrinciples and Practice, Financial ManagementPrinciples and Practice, C.Sudarsana Reddy, Himalaya Publishing House, 201

**PART-D:Assessment and Evaluation**

**Suggested Continuous Evaluation Methods: Maximum Marks 100 Marks**

**Continuous Internal Assessment (CIA) : 30 Marks**

**End Semester Exam. (ESE) : 70 Marks**

Continuous Internal Assessment(CIA) : (By Course Teacher)	Internal Test/Quiz-(2) : 20 & 20 (Assignment/Seminar)- 10 Total Marks - 30	Better Marks out of the Two Test/Quiz + obtained marks in Assignment (shall be considered against 30 Marks)
End Semester Exam.(ESE):	Two Section :- A & B Section A: Q.1.Objective10x1=10Marks;Q.2.Short Answer type-5x4=20 Marks Section B : Descriptive answer type qts., 1 out of 2 from each unit-4x10=40 Marks	

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# TWO YEAR POST-GRADUATE PROGRAM-2024-26

## FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
Program : Post Graduate in Commerce (Diploma/Degree)		PG.Semester- I	Session : 2024-25
1	Course Code	COSE-07	
2	Course Title	Security Analysis and Portfolio Management Gr.-II Management	
3	Course Type	Discipline Specific Elective Course (COSE)Gr.-II Management	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	1.Understand the concept of basics of Investment. 2. Evaluate the different types of alternatives. 3. Evaluate the portfolio and portfolio management. 4.Understand the concept of risk and returns 5. Gain the knowledge of fundamental and technical analysis.	
6	Credit Value	4 Credits	Credit= 15 Hours-learning & Observation
7	Total Marks 100	Max. Marks : 100	Minimum Passing Marks : 40
PART - B: Content of the Course			
Total No. of Teaching-learning Periods ( 01 Hr. per period)=60 Periods(60 Hours)			
Unit	Topics (Course Contents)		No. of Period
I	Introduction to Investments Introduction- Investment process, Criteria for Investment, types of Investors, Investment, Speculation and Gambling. Elements of Investment, Investment Avenues, Factors influencing selection of investment alternatives. Security Market- Introduction, functions, Secondary Market Operations. Stock Exchanges in India, Security Exchange Board of India, Government Securities Market, Corporate Debt Market and Money Market Instruments.		15
II	Risk-Return Relationship Meaning of risk, types off risk, measuring risk, risk preference of investors. Meaning of return, measures of return, holding period of return, Annualized return, expected return, investors attitude towards risk and return.		15
III	Fundamental Analysis Introduction- Investment Analysis, Fundamental Analysis, Macro Economic Analysis, Industry Analysis, Company Analysis, Trend Analysis, and Ratio Analysis. Technical Analysis Meaning of Technical Analysis, Fundamental vs Technical Analysis, Charting techniques, Technical Indicators, Testing Technical Trading Rules and Evaluation of Technical Analysis.		15
IV	Portfolio Management Framework-Portfolio Analysis – Selection and Evaluation – Meaning of portfolio – Reasons to hold portfolio – Diversification analysis – Markowitz’s Model – Assumptions –Specific model – Risk and return optimization – Efficient frontier – Efficient portfolios –Leveraged portfolios – Corner portfolios – Sharpe’s Single Index model – Portfolio-evaluation measures – Sharpe’s Performance Index –Treynor’s Performance Index – Jensen’s Performance Index.		15
Key Words	Investment, Stock Exchanges in India ,SEBI,Risk,Investment Analysis,,Portfolio Management,Performance Index.		
PART-C:Learning Resources			



**Text Books, Reference Books and Others****Text Books Recommended:-**

1. A. Brahmiah & P. Subba Rao, Financial Futures and Options, HPH.
2. Singh Preeti, Investment Management, HPHG
3. Kahn: Technical Analysis – Plain and simple Pearson Ed.
4. Ranganthan: Investment Analysis and Portfolio Management.
5. Chandra Prasanna: Managing Investment – Tata Mc Gram Hill.

**Note: Learners are advised to use latest edition of text books.**

**Reference Books:**

1. Alexander Fundamental of Investments, Pearson Ed.
2. Hangen: Modern Investment theory. Pearson Ed.
3. Alexander, Shampe and Bailey – Fundamentals of Investments Prentice Hall of India
4. Newyork Institute of Finance – How the Bond Market work – PHI.
5. Mayo Investment Thomason hearing Note

**PART-D: Assessment and Evaluation**







**Suggested Continuous Evaluation Methods: Maximum Marks 100 Marks**

**Continuous Internal Assessment (CIA) : 30 Marks**

**End Semester Exam. (ESE) : 70 Marks**

Continuous Internal Assessment(CIA) : (By Course Teacher)	Internal Test/Quiz-(2) : 20 & 20 (Assignment/Seminar)- 10 Total Marks - 30	Better Marks out of the Two Test/Quiz + obtained marks in Assignment (shall be considered against 30 Marks)
End Semester Exam.(ESE):	Two Section :- A & B Section A: Q.1.Objective <b>10x1=10Marks</b> ; Q.2.Short Answer type- <b>5x4=20 Marks</b> Section B : Descriptive answer type qts., 1 out of 2 from each unit- <b>4x10=40 Marks</b>	

**Signature of Chairman & Members:**

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# TWO YEAR POST-GRADUATE PROGRAM-2024-26

## FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
Program : Post Graduate in Commerce (Diploma/Degree)		PG.Semester- I	Session : 2024-25
1	Course Code	COSE-08	
2	Course Title	Cost and Management Audit	
3	Course Type	Discipline Specific Elective Course (COSE) Gr. II Finance	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	<ol style="list-style-type: none"> <li>1. Knowledge about the statutory provisions of Companies (Cost Records and Audit Rules) to ensure adherence to the regulations in conducting cost audit.</li> <li>2. Understanding on preparation of Cost Audit Programme.</li> <li>3. Understanding of Cost Accounting and Auditing Standards to ensure appropriate evaluation of cost records.</li> <li>4. Knowledge about management audit processes.</li> <li>5. Understanding about management reporting system to facilitate preparation of reliable reports.</li> </ol>	
6	Credit Value	4 Credits	Credit= 15 Hours-learning & Observation
7	Total Marks 100	Max.Marks : 100	Minimum Passing Marks : 40
PART - B : Content of the Course			
Total No. of Teaching-learning Periods ( 01 Hr. per period)=60 Periods(60 Hours)			
Unit	Topics (Course Contents)		No. of Period
I	<b>Basics of Cost Audit</b> -Meaning, Nature and Scope of Cost Audit, Objectives, Utility and Advantage of Cost Audit <b>Cost Auditing and Assurance Standard</b> (Brief Introduction) and Cost Audit Programme,		15
II	<b>Cost Auditor</b> - Cost Auditor's Eligibility, Qualifications, Disqualifications, Appointment, Registration, Rotation, Remuneration and Removal. <b>Rights and Duties of Cost Auditor</b> <b>Liabilities</b> -statutory liabilities (Civil liabilities, Criminal liabilities & liabilities under other act), contractual liabilities.		15
III	Cost Audit Documentation, Execution and Process of Cost Audit Preparation and Filing of Cost Audit Report		15
IV	Management Audit- Definition, Nature and Scope, Need for Management Audit and Reporting. Audit of Management Process and Functions, Establishing Reliability of Information, Role of CMAs in Management Audit.		15
Key Words	Cost Audit, Assurance, Auditing standard, Cost audit report, Management audit		
PART-C: Learning Resources			
Text Books, Reference Books and Others			
Text Books Recommended:-			
<ol style="list-style-type: none"> <li>1. Cost and Management Audit - CMA Abhishek Jain, Himalaya Publishing House</li> <li>2. Cost Audit and Management Audit - Saxena &amp; Vashist, Sultan Chand Publishers</li> <li>3. Cost Audit and Management Audit Ramanathan, Tata McGraw-Hill</li> </ol>			
<b>Note: Learners are advised to use latest edition of text books.</b>			
Reference Books:			

1. The Institute of Cost Accountants of India's Publication relating to Cost Accounting Record Rules, The Institute of Cost Accountants of India's Publication
2. Practical Guide to Cost Accounting Records and Cost Audit - CMA Kunal Banerjee, Taxmann

**PART-D:Assessment and Evaluation**

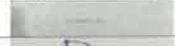
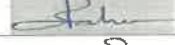
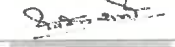



**Suggested Continuous Evaluation Methods: Maximum Marks 100 Marks**

**Continuous Internal Assessment (CIA) : 30 Marks**

**End Semester Exam. (ESE) : 70 Marks**

Continuous Internal Assessment(CIA) : (By Course Teacher)	Internal Test/Quiz-(2) : 20 & 20 (Assignment/Seminar)- 10 Total Marks - 30	Better Marks out of the Two Test/Quiz + obtained marks in Assignment (shall be considered against 30 Marks)
End Semester Exam.(ESE):	Two Section :- A & B Section A: Q.1.Objective10x1=10Marks;Q.2.Short Answer type-5x4=20 Marks Section B : Descriptive answer type qts., 1 out of 2 from each unit-4x10=40 Marks	

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# TWO YEAR POST-GRADUATE PROGRAM-2024-26

## FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
Program : Post Graduate in Commerce (Diploma/Degree)		PG.Semester- I	Session : 2024-25
1	Course Code	COSC-09	
2	Course Title	Service Marketing Gr.III-Marketing	
3	Course Type	Discipline Specific Elective Course (COSE)Gr.-III-Marketing	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	<ol style="list-style-type: none"> <li>1. Understand Marketing Management of companies offering Services.</li> <li>2. Learn the relevance of services.</li> <li>3. Learn various influences of the consumer behaviour in services.</li> <li>4. Understand the relevance of service operations.</li> <li>5. Identify the need for promotion strategies for services.</li> </ol>	
6	Credit Value	4 Credits	Credit= 15 Hours-learning & Observation
7	Total Marks 100	Max. Marks : 100	Minimum Passing Marks : 40
PART - B: Content of the Course			
Total No. of Teaching-learning Periods ( 01 Hr. per period)=60 Periods(60 Hours)			
Unit	Topics (Course Contents)		No. of Period
I	Introduction Concept of service, Characteristics of services, Classification of Services, Differentiation between goods and services, factors responsible for the growth of service sector, Challenges confronted by the service sector.		15
II	Service Marketing and Services cape Services Marketing: Services marketing Philosophy, Defining services marketing, different service marketing activities, services marketing mix. Physical Evidence and the Services cape: Physical evidence, types of Services cape, strategic roles of the Services cape.		15
III	Expectation, Perception and Satisfaction Service expectation- types of expectation, factors influencing customers' expectation of services, customer perception, Factors influencing perception; defining customer satisfaction, outcomes of customer satisfaction, service failure and recovery, service recovery strategies.		15
IV	Service Innovation and Marketing of Specialized Services & Dimensions of Service Quality: Service Innovation- Challenges of service innovation, types of service innovation, stages in service innovation. <b>Marketing of Specialized Services:</b> Marketing of banking, tourism and health services, Issues and measures for improvement. <b>Dimensions of Service Quality:</b> Concept of service quality, service quality dimensions, need for delivering quality services by the service firms, SERVQUAL model, SERVPERF Scale, electronic service quality.		15
Key Words	Service Sector, Service Marketing, Expection, Perception, Satisfaction, Service Innovation, Marketing of Specilized Services, Dimensions of Service Quality.		
PART-C:Learning Resources			
Text Books, Reference Books and Others			
Text Books Recommended:-			
1.Ravi Shanker, Services Marketing: The Indian Perspective, Excel Books.			

- 2.K.RamaMohana Rao, Service Marketing, Pearson Education, New Delhi.
3. C. Bhattacharjee, Service Marketing: Concepts, Planning and Implementation, Excel Books, New Delhi
- 4.Mathur, SP,Mathur, Nishu, Service Marketing, New Age International (P) Ltd Publishers. 1e,2018
- 5.S. Shajahan, Services Marketing: Himalaya Publishing House. 2017.
6. Govind Apte: Services Marketing, Oxford Press, 2011.

**Note: Learners are advised to use latest edition of text books.**

**Reference Books:**

- 1.Lovelock, Services Marketing: People, Technology, Strategy, Pearson Education.
- 2.Zeithaml and Bitner, Services Marketing: Integrating Customer Focus Across the Firm, Tata McGraw Hill.
- 3.Valarie A. Zeithaml, Mary Jo Bitner, Dwanye D. Gremler , Ajay Pandit, Services Marketing -Integrating Customer Focus Across the Firm, McGraw Hill Education ,2018.
4. K. Douglas Hoffman, John E.G. Bateson, Services Marketing Concepts Strategies & Cases,Cengage Learning ,5e, 2017

**On line Resources : \* e-Resources/e-books and e-learning portals:**

- <https://www.youtube.com/watch?v=5MBEHY7Q0Ls>  
<https://www.youtube.com/watch?v=xFvbgddv7C4> <https://www.youtube.com/watch?v=1zYsQSJvbog>  
<https://www.youtube.com/watch?v=MnsVEKEqVoM>

**PART-D:Assessment and Evaluation**

**Suggested Continuous Evaluation Methods: Maximum Marks 100 Marks**  
**Continuous Internal Assessment (CIA) : 30 Marks**  
**End Semester Exam. (ESE) : 70 Marks**

Continuous Internal Assessment(CIA) : (By Course Teacher)	Internal Test/Quiz-(2) : 20 & 20 (Assignment/Seminar)- 10 Total Marks - 30	Better Marks out of the Two Test/Quiz + obtained marks in Assignment (shall be considered against 30 Marks)
End Semester Exam.(ESE):	Two Section :- A & B Section A: Q.1.Objective <b>10x1=10Marks</b> ;Q.2.Short Answer type- <b>5x4=20 Marks</b> Section B : Descriptive answer type qts., 1 out of 2 from each unit- <b>4x10=40 Marks</b>	

Signature of Chairman & Members:

Sr.No.	Name of Chairman/Members	Signature
1	Dr.R.K.Hirkane	
2	Shri Onkar Prasad Sahu	
3	Dr.Vivek Sharma	
4	Dr.Hemlata Sahu	
5	Smt.Deepika Dadsena	
6	Dr.O.P.Gupta	

# TWO YEAR POST-GRADUATE PROGRAM-2024-26

## FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
Program : Post Graduate in Commerce (Diploma/Degree)		PG.Semester- I	Session : 2024-25
1	Course Code	COSC-10	
2	Course Title	Rural & Agriculture Marketing	Gr.-III-Marketing
3	Course Type	Discipline Specific Elective Course (COSC)Gr.-III-Marketing	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	1. Know the kinds of agricultural products and their movement 2. Understand the types, structure and functioning of agricultural marketing system 3. Comprehend related skills and apply them in sample situations 4. Extend this knowledge and skills to their production/consumption environment 5. To understand the rural markets and rural marketing needs	
6	Credit Value	4 Credits	Credit= 15 Hours-learning & Observation
7	Total Marks 100	Max. Marks : 100	Minimum Passing Marks : 40
PART - B : Content of the Course			
Total No. of Teaching-learning Periods ( 01 Hr. per period)=60 Periods(60 Hours)			
Unit	Topics (Course Contents)		No. of Period
I	Introduction of Agriculture and agricultural products (including agriculture, horticulture, sericulture, floriculture, aquaculture- genetic culture and dairy product) - Agricultural Marketing - Role of marketing - Concepts - Goods and services - Movement of product from farm to consumer -Middlemen - Moneylenders - Types of agricultural markets (basic classification).		15
II	Basic structure and facilities of an agricultural market - Primary, secondary and tertiary markets-Functioning of Market Yards-Market information - Rythu Bharosa Kendras (RBK) - Govtmarket policies and regulations- Contract farming -Govt Apps for marketing of agri products.		15
III	Planning production - assembling - grading - transportation- storage facilities. Price fixation. Dissemination of market information -and role of ICT. Marketing - Mix- Product element- Place element- Price elementPromotion element. Selection of target market. Government programs in support of Agricultural marketing in India.		15
IV	Profiles of Rural markets, Rural segmentation, Rural Marketing Research, Targeting and Positioning, Rural Marketing strategy, Rural product: PLC, rural product strategy, rural packaging strategy, rural branding. Rural pricing objectives, rural pricing strategies, Rural distribution: physical distribution, channel of distribution, rural sales force management, types of rural media, problems of rural communication.		15
Key Words	Agriculture, Goods & Services, Agriculture Market, Market Yards, Planning Production, ICT Marketing, Rural Segmentation, RMR, Rural Product, Rural Distribution.		
PART-C:Learning Resources			
Text Books, Reference Books and Others			
Text Books Recommended:-			

1. Arora RC Integrated Rural development S Chand and company, New Delhi.
  2. Desai, Vasant, Rural Development. Himalaya Publishing House, Mumbai
  3. Purohit H C Rural Marketing challenges and opportunities Shree publishers, New Delhi.
  4. Badi R.V, Badi N.V. Rural Marketing. Himalaya Publishing House, New Delhi.
  6. Dogra Balram, Ghuman Karminder, Rural Marketing concepts and Practices TMH New Delhi
- Note: Learners are advised to use latest edition of text books.**

**Reference Books:**

1. Krishnamacharyulu C.S.G. Ramakrishnana Lalitha, Rural marketing. Text and cases Pearson Education New Delhi.
2. Gopaldaswamy T. P. Rural Marketing – environment. Problems and strategies, Wheeler publishing, New Delhi.
3. Rudra Ashok, Indian Agricultural Economies Myths and Realities, Allied Publishers, New Delhi.
4. Ramkishan Y. New Perspective in Rural and Agricultural marketing. JAICO Publishing House New Delhi

**PART-D:Assessment and Evaluation**

**Suggested Continuous Evaluation Methods: Maximum Marks 100 Marks**

**Continuous Internal Assessment (CIA) : 30 Marks**

**End Semester Exam. (ESE) : 70 Marks**

Continuous Internal Assessment(CIA) : (By Course Teacher)	Internal Test/Quiz-(2) : 20 & 20 (Assignment/Seminar)- 10 Total Marks - 30	Better Marks out of the Two Test/Quiz + obtained marks in Assignment (shall be considered against 30 Marks)
End Semester Exam.(ESE):	Two Section :- A & B Section A: Q.1.Objective <b>10x1=10Marks</b> ;Q.2.Short Answer type- <b>5x4=20 Marks</b> Section B : Descriptive answer type qts., 1 out of 2 from each unit- <b>4x10=40 Marks</b>	

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## TWO YEAR POST-GRADUATE PROGRAM-2024-26

### FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
Program : Post Graduate in Commerce (Diploma/Degree)		PG.Semester- I	Session : 2024-25
1	Course Code	COSE-11	
2	Course Title	Consumer Behaviour	Gr.-III - Marketing
3	Course Type	Discipline Specific Core Course (COSC)Gr.-III-Marketing	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	1. Students will be able to relate service and technology. 2. Students will be able to classify services and recognize service challenges. 3. Students will be able to use marketing research as a tool to understand customers and to deploy employees for service delivery. 4. Students will be able to examine the reasons of service failure and implementing strategies to recover it. 5. Students will be able to evaluate delivery and performance of services.	
6	Credit Value	4 Credits	Credit= 15 Hours-learning & Observation
7	Total Marks 100	Max. Marks : 100	Minimum Passing Marks : 40
PART - B : Content of the Course			
Total No. of Teaching-learning Periods ( 01 Hr. per period)=60 Periods(60 Hours)			
Unit	Topics (Course Contents)		No. of Period
I	Consumer Behavior: Importance and nature of consumer behavior, Types of consumers and their role; Interrelationship between Consumer Behavior and Marketing Strategy; Changing profile of Indian consumers and impact of technology; Conducting consumer research– overview of process, research methods & tools, complexities and issues, case studies.		15
II	Consumer as an Individual: Consumer needs & motivation, Measurement of Motives, Individual differences in consumers: Needs and motivation; Consumer Perception and Information Processing; Attitude- Attitude Formation & Change; Learning & Consumer Involvement- Meaning, Behavioral & Cognitive Learning Theories and application to marketing, Personality and life style analysis- Nature, Theories of Personality and Self-Concept.		15
III	Socio-Cultural Determinants of consumer behavior: Family and household influence on Consumer buying behavior; Reference Group and their influences-WOM and opinion leaders, social class; Culture and subculture; Cross-cultural dimensions of consumer behavior. Opinion Leadership: Meaning, measurement, and Dynamics of Opinion Leadership Process, Diffusion of Innovations; Process of Diffusion & Adoption, Profile of Consumer Innovator.		15
IV	Consumer Decision Making: Buying Motives; Buying Roles; Consumer Buying Process; Levels of Consumer Decision Making. Models of Consumer Behavior and Business buying behavior: An overview of contemporary models; Current trends and ethical issues in Consumer Behavioral Studies.		15



Key Words	Consumer Behaviour, Marketing Strategy, Consumer Perception, Attitude, Learning, Leadership Process, Consumer Decision Making, Consumer Behavioral Studies.
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**PART-C: Learning Resources**

**Text Books, Reference Books and Others**

**Text Books Recommended:-**

1. Schiffman, L.G. and L. L. Kanuk, Consumer Behaviour, Pearson Education.
2. Engel, J.F., Roser D. Blackwell and Paul W. Miniard, Consumer Behaviour, Cengage Learning.
3. Peter, J. Paul, and Jerry C. Olson, Consumer Behaviour and Marketing Strategy, McGraw Hill.
4. Assael, H., Consumer Behaviour and Marketing Action, Cengage Learning.

**Note: Learners are advised to use latest edition of text books.**

**Reference Books:**

1. Hawkins, Dal I., Roger J. Best and Kenneth A. Coney, Consumer Behaviour Implication for Marketing Strategy, McGraw Hill.
2. Hawkins, Del I, Mothersbaugh, David L, Mookerjee A, Consumer Behaviour: Building Marketing Strategy, McGraw Hill, Indian Edition

**PART-D: Assessment and Evaluation**




**Suggested Continuous Evaluation Methods: Maximum Marks 100 Marks**

**Continuous Internal Assessment (CIA) : 30 Marks**

**End Semester Exam. (ESE) : 70 Marks**

Continuous Internal Assessment(CIA) : (By Course Teacher)	Internal Test/Quiz-(2) : 20 & 20 (Assignment/Seminar)- 10 Total Marks - 30	Better Marks out of the Two Test/Quiz + obtained marks in Assignment (shall be considered against 30 Marks)
End Semester Exam.(ESE):	Two Section :- A & B Section A: Q.1.Objective $10 \times 1 = 10$ Marks; Q.2.Short Answer type- $5 \times 4 = 20$ Marks Section B : Descriptive answer type qts., 1 out of 2 from each unit- $4 \times 10 = 40$ Marks	

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