

**M.COM SEMESTER - II**

**MCR 210 T**  
**FUNCTIONAL MANAGEMENT**  
**(6 credits – 100 marks)**

**MODULE : 1**  
**FINANCIAL MANAGEMENT**

**3 credits**

**50 marks**

- 1. Scope and Objectives of Financial Management** [3 hours]  
(a) Meaning, Importance and Objectives (b) Conflicts in profit versus value maximization principle  
(c) Role of Chief Financial Officer and Organization of Finance Functions.
- 2. Concept of Value, Return and Risk** [6 hours]  
(a) Compounding and discounting techniques— Concepts of Annuity and Perpetuity. 20 (b) Risk and Return; Basic concepts and their relation with the concept of ‘value’ of the business. (c) Risk and Return- an overview of capital market theory
- 3. Financing Decisions** [6 hours]  
(a) Cost of Capital — weighted average cost of capital and Marginal cost of capital (b) Capital Structure decisions — Capital structure patterns, designing optimum capital structure, Constraints, Various capital structure theories. (c) Business Risk and Financial Risk — operating and financial leverage, trading on Equity.
- 4. Investment Decisions** [6 hours]  
(a) Purpose, Objective, Process (b) Understanding different types of projects (c) Techniques of Decision-making: Non-discounted and Discounted Cash flow Approaches- (d) Ranking of competing projects, Ranking of projects with unequal lives. (e) Analysis of risk and uncertainty in capital budgeting decisions- risk evaluation approaches. (f) Project selection under capital rationing.
- 5. Management of Working Capital** [6 hours]  
(a) Working capital policies (b) Financing of working capital. (c) Inventory management (d) Receivables management (e) Payables management 21 (f) Management of cash and marketable securities
- 6. Dividend Decisions** [6 hours]  
(a) Concept (b) Principal determinant factors for dividend decision. (c) Different Dividend Decision Theories. (d) Legal, procedural and tax aspects.
- 7. Corporate Restructuring and Contemporary Issues in Financial Management** [7 hours]  
(a) Corporate restructuring: Mergers and Acquisitions- types, sources of takeover gains, valuation and financing of M&As. Leveraged buyouts; Spin offs; demerger (b) Contemporary issues in financial management : Start-up Finance, Small & Medium Enterprises

**MODULE : 2**  
**MARKETING MANAGEMENT**

**3 credits**

**50 marks**

- 1. Introduction:** Fundamental Concepts of Marketing; Evolution of marketing concepts(orientations); Marketing Mix – 4Ps and their sub-elements. **Marketing Environment:** Major components of the microenvironment and macro-environment  
(4 hours)
- 2. Market Segmentation, Targeting and Positioning:** Concepts of market segmentation and targeting; Various bases for segmentation (consumer and industrial); Differentiation and Positioning strategies,  
(6 hours)
- 3. Consumer Behaviour:** A framework of consumer decision making process; major factors influencing consumer behavior  
(6 hours)
- 4. Product:** Product Classification, Service – characteristics and expanded service mix elements; Product Mix; Product Life Cycle and marketing strategies at different stages of PLC; New Product Development  
(6 hours)
- 5. Price:** Procedure for setting price; Pricing objectives; Cost and demand consideration; Pricing methods; Modifying the price;  
(4 hours)
- 6. Marketing Channels:** Importance of Marketing intermediaries; Types of intermediaries and their functions; Levels of marketing channels; Channel flows and functions; Channel design decisions; Network Marketing  
(4 hours )
- 7. Promotion:** Elements of Promotion Mix (advertising, sales promotion, personal selling, direct marketing, PR and publicity) – characteristics and their relative strengths and weaknesses; Concept of Integrated Marketing Communications, Designing Communication Strategies  
(6 hours)
- 8. Emerging Trends in Marketing :** Service Marketing, Retailing, E- marketing, Global Marketing,  
(4 hours)

**Suggested Readings:**

1. Banerjee, B. Financial Policy & Management Accounting. PHI.
2. Chandra, P. Financial Management. TMH.
3. Horne, V. Financial Management & Policy. Pearson Education.
4. Horne, V. Fundamentals of Financial Management. PHI.
5. Khan, M. Y., & Jain, P. K. Financial Management. TMH.
6. Pandey, I. M. Financial Management. VIKAS.
7. Kotler, P., Keller, K., Koshy, A. & Jha, M. - Marketing Management; Pearson
8. Etzel, M.J., Walker, B.W. & W.J. Stanton - Marketing; TMH
9. Grewal, D. & Levy, M. - Marketing ; TMH
10. Lamb, Hair, Sharma & McDaniel - Marketing , Cengage
11. Palmer - Principles of Marketing; OUP
12. Panda, Marketing Management, Excel
13. Ramaswamy & Namakumari - Marketing Management; McMillan
14. Saxena, R. - Marketing Management; TMH

## M.COM SEMESTER - II

### MCR 220 T OPERATIONS RESEARCH

(6 credits – 100 marks)

1. Linear Programming Problem: Linear programming problem formulation; Graphical solution; Simplex method; Variations in Linear Programming Problem; Duality; Dual simplex method; Post Optimal Analysis. [16 hours]
2. Transportation Problem: Concepts; Basic Theorems; Initial solutions and optimality test for different types of transportation problems; Exceptional Cases in Transportation Problem; Trans-shipment problem. [12 hours]
3. Assignment Problem: Concepts; Basic Theorems; Solutions to different types of assignment problems; travelling salesman problem. [8 hours]
4. Decision and Game Theory: Decision under uncertainty; Decision under risk; Game theory; Two person zero sum game; Pure and mixed strategy games; Linear Programming Formulation of Game. [10 hours]
5. Inventory Management: Characteristics of inventory system. EOQ Model and its variations, with and without shortages. [6 hours]
6. Network Analysis: Network diagram; Time estimate for activity; Programme evaluation and review technique; Critical path method; Network crashing. [8 hours]
7. Queuing System: General concept, steady state distribution, queuing model, M/M/1 with finite and infinite system capacity, waiting time distribution (without proof). Gambler's Ruin Problem: Classical ruin problem, expected duration of the game. [8 hours]
8. Simulation Models: Concept, Process of Simulation; Formulation and solution technique; Monte Carlo Simulation; Applications to business problem. Application to inventory problem. [8 hours]

#### **Suggested Readings:**

1. Anderson, D. R., Sweeney, D. J., & Williams, T., An Introduction to Management Science. Thompson South-Western.
2. Gupta, P. K., & Hira, D. S. Problems in Operations Research. S Chand & Co.
3. Kapoor, V. K. Operations Research. Sultan Chand and Sons
4. Kasana, H. S., & Kumar, K. D. Introduction to Operations Research: Theory and Applications, Springer.
5. Mustafi, C. K. Operations Research: Methods and Practice. New Age International Ltd.
6. Natarajan, A. M., Balasubramani, P., & Tamilasar. Operations Research, Pearson Education
7. Sharma, J. K. Operations Research: Theory and Methods. Macmillan.
8. Srivastava, U. K., Shenoy, G. V., & Sharma, S. Quantitative Techniques for Managerial Decisions. New Age International
9. Taha, H. Operation Research. Prentice Hall
10. Vohra, N. D. Quantitative Techniques in Management, TataMcGraw Hill.

## M.COM SEMESTER - II

### MCR 230 T

### STRATEGIC COST & MANAGEMENT ACCOUNTING (6 credits – 100 marks)

#### 1. Strategic Cost Management

Introduction Concept of Strategic Cost Management, Strategic Management Accounting and Competitive Position Analysis, Information provided by Strategic Management Accounting, Globalized Competitive scenario and the role of Strategic Cost and Management Accounting, Relationship between Strategic Management and Strategic Cost Management, Cost Management in Service Sector, Activity based Cost analysis and Activity based Cost Management, Target Costing, Life cycle costing, Total Quality Management, Quality Costing, JIT (including Back Flush Costing and Throughput costing).

[12 hours]

#### 2. Marginal Costing, Cost Volume Profit Analysis, and Strategic Management decisions

(a) Relevant Cost (b) Product Sales Pricing and Mix (c) Limiting Factors (d) Multiple Scarce Resource Problems (e) Shut Down point (f) Decisions about Alternatives such as Make or Buy, Accept an order, Cost indifference point, and Selection of Products (g) Incremental revenue and differential cost approach.

[20 hours]

#### 3. Pricing Decisions

(a) Pricing of a Finished Product (b) Theory of Price (c) Pricing Policy (d) Principles of Product Pricing (e) New Product Pricing (f) Pricing Strategies

[10 hours]

#### 4. Budgets and Budgetary Control

The Budget Manual, Preparation and Monitoring Procedures, Budget Variances, Flexible Budgets, Preparation of Functional Budget for Operating and Non-Operating Functions, Cash Budgets, Master Budget, Principal Budget Factors.

[10 hours]

#### 5. Standard Costing and Variance Analysis

Types of Standards and Sources of Standard Cost Information; Evolution of Standards, Continuous – Improvement; Keeping Standards Meaningful and Relevant; Variance Analysis (Material, Labour, Overhead and Sales); Disposal of Variances.

[10 hours]

#### 6. Performance Measurement

Return on Investment, Residual Income, Responsibility Accounting and Reporting, Balanced Scorecard.

[3 hours]

#### 7. Transfer Pricing

Objectives, Guiding Principles, different methods and their applications.

[7 hours]

#### 8. Management control Techniques

Cost Control, Cost Reduction, Benchmarking, Value chain Analysis and Value Engineering.

[3 hours]

#### Suggested Readings:

1. Atkinson, Kaplan, Matsumara, Yong, & Kumar. Management Accounting. Pearson Education.
2. Blocher, Chen, Cokins, & Lin. Cost Management: A Strategic Emphasis. TMH.
3. Drury, C. Management and Cost Accounting. Thomson Learning and Taxman.

4. Horagren, Dabur, & Foster. Cost Accounting: A Managerial Emphasis. Pearson Education.
5. Kishore, R. M. Cost Management. Taxman.
6. Saxena, & Vasist. Advanced Cost and Management Accounting. Sultan Chand.

## **M.COM SEMESTER - II**

### **MCR 240 T**

### **INFORMATION SYSTEM MANAGEMENT**

**(6 credits – 100 marks)**

#### **MODULE-I (Theory)**

**Total Marks: 50**

**Duration: 45 Hours**

#### **1. Intelligent Information System**

Artificial Intelligence – concept. Artificial Intelligence methods for business: expert system and artificial neural network. Business Intelligence (BI) – basic idea, role of Business Intelligence: marketing, human resource, finance and accounting. [5 hours]

#### **2. Cloud Computing**

Overview of Cloud Computing – Definition & concept, Benefits of Cloud Computing, Types of Cloud (Private/VPN, Public, Hybrid), Services offered in cloud computing (IaaS, PaaS, SaaS), Challenges in cloud computing. [10 hours]

#### **3. Data Base Management System:-**

Significance of query language, SQL - DDL, DCL, DML, TCL and PL/SQL - Triggers, Functions, Procedures, Packages and Anonymous Blocks. Backup and Recovery.

Data Warehousing and Data Mining (Concept, Features, components & application areas).

[12 hours]

#### **4. Enterprise Information System:-**

Concept. Relevance in different domains. ERP Modules and Functions. Implementation of ERP and challenges. [10 hours]

**5. Business Continuity Planning** – Introduction & concept, Need for BCP, Components of BCP, Roles and Responsibilities of BCP, Performance of BCP Review. [8 hours]

#### **Reference Books:**

1. Information Systems Management in Practice – Barbara C. McNurlin & Ralph H. Sprague.
2. An Introduction to Information System – James O Brien
3. Management Information Systems – Mahadeo Jaiswal & Monika Mital. OUP.
4. Information Technology for Management, Ramesh Behl, McGraw Hill

## **MODULE - II (Practical)**

**Total Marks: 50**

**Duration: 60 Hours**

1. Introduction to Excel functions: Advanced level Electronic spreadsheet features (by using Excel) including what-if analysis and macro. Building business models using Excel - Financial Model / Inventory Model [25 hours]
2. SQL and basic PL/SQL. [25 hours]
3. Project Presentation. [10 hours]

### ***Reference Books:***

1. Microsoft Excel 2013: Data Analysis and Business Modeling, Wayne L. Winston, Microsoft
2. SQL, PL/SQL the Programming Language of Oracle, Ivan Bayross, BPB Publications