

**SEMESTER I**  
**PAPER – MC 1.1: COMPUTER APPLICATION IN BUSINESS**

**Time: 3 Hrs**

**Marks: 100**

**Lecture 65**

**(End Semester 70 Marks + Mid Semester 30 Marks)**

**Objective:** The purpose of this course is to equip the students with fundamental aspects of computers and communication and their application in Commerce.

Unit – I	<b>Computer Hardware:</b> computer system as information processing system; Computer system differences- types of computer systems, hardware options- CPU, input devices, output devices, storage devices, communication devices configuration of hardware devices and their applications. <b>10 Lecture</b>
Unit – II	<b>Personal computers:</b> PC and its main components, hardware configuration, CPU and clock speed, RAM and secondary storage devices, other peripherals used with PC; factors influencing PC performance; PC as a virtual office. <b>11 Lecture</b>
Unit – III	<b>Modern Information Technology:</b> Basic idea of Local Area Networks (LAN) and Wide Area Networks (WAN); E-mail; Internet technologies, access devices, concept of a World Wide Web and Internet browsing; Multimedia. <b>14 Lecture</b>
Unit – IV	<b>Introduction to Operating systems:</b> Software needs, operating systems, application software's, programming languages; DOS; Windows- window explorer, print manager., control panel, paintbrush, calculator, desk top, my computer, settings, find, run. <b>10 Lecture</b>
Unit – V	<b>Databases Management System:</b> Concept of Database Management System. Database Design –Physical and Logical. Data bases and tables Forms, Queries and Reports.SQL. Client server Architecture, Distributed Databases. <b>10 Lecture</b>
Unit – V	<b>EXPOSURE TO Tally:</b> Basics of Tally, F11: Features, F12: Configurations, Setting up Account Heads Stock Groups, Stock Categories, Stock Items, Accounting Vouchers, Inventory Vouchers, Invoicing (Voucher Entry), Creating Inventory ,accounting with Tally & Advantages of Tally. <b>10 Lecture</b>

**References**

1. Date, C.J: An Introduction to Database Systems, Addison Wesley, Massachusetts.
2. Dienes, Sheila S: Microsoft office, Professional for Windows 95; Instant Reference; BPB publication, Delhi.
3. Mansfield, Ron: The Compact Guide to Microsoft office; BPB publication, Delhi.

4. Norton, peter: Working with IBM-PC,BPB Publications Delhi.

5. O'Brian, J.A: Management Information Systems, Tata McGraw Hill, New Delhi.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

<b>Part</b>	<b>Particulars</b>	<b>Marks</b>
A	Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory.	10
B	Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven (7) subjective questions of 15 marks each.	60
	<b>Total</b>	<b>70</b>

## SEMESTER I

### PAPER-MC 1.2 MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR

**Time 3 Hrs**

**Marks 100**

**Lecture 65**

End Semester 40 Marks + Mid Semester 30 Marks

**Objective:** The objective of this course is to help student to understand conceptual framework of management and organizational behavior.

#### **Unit – I**

08 Classes

**Schools of Management Thought:** Scientific Management School, Decision theory school; Quantitative and System School; Contingency theory of management.

#### **Unit – II**

08 Classes

**Managerial Functions :** Planning – concept, significance, types; Organizing – concepts, principles, types of organizations; Staffing; Directing; Coordinating; Control – nature, process and techniques.

#### **Unit – III**

08 Classes

**Organisational Behaviors:** Organisational Behaviour concept and significance; Relationship between management and organisational behaviour; Emergence and ethical perspective; Perception; Personality; Transaction and analysis.

#### **Unit – IV**

06 Classes

**Motivation:** Process of motivation; Theories of motivation – need hierarchy theory theory X and theory Y, Two factor theory.

#### **Unit – V**

10 Classes

**Leadership:** Concept; Leadership style; Theories – trait theory, behavioural theory, Managerial grid; Lickert's four systems of leadership

#### **Unit – VI**

10 classes

**Organisational Conflict:** Dynamics and management; Sources, patterns, levels and types of conflicts; Traditional and modern approaches to conflict; Functional and dysfunctional organisational conflicts; Resolutions of conflict.

#### **Unit – VII**

10 classes

**Interpersonal and Organisational Communication:** Concept of two way communication; Communication Process; Barriers to effective communication; types of organisational communication; improving communication; transactional,

#### **Unit – VIII**

05 classes

**Organisational Development:** Concepts; Need for change; resistance to change;

## References

- Shah and Tated: Prabandh Abdharana evam Sangathanatmak Vyabhar, Sahitya Bhawan, Agra.
- Agarwal, R.C: Management Concept and Organisational Behaviour, SBPD Publication.
- Prasad, L.M: Organisational Behaviour, S. Chand Publication.
- Sankalp, Gourav: Oranisationl Behaviour, Sahitya Bhawan Publication.
- Griffin, Ricky W: Organisational Behaviour, Houghton Mifflin Co. Boston.
- Hellredgel, Don, John VV. Slocum, Jr., and Richard W. Woodman: Organisational Behaviour, South Western College Publishing Ohio.
- Hersey, Paul, Kenneth H, Blanchard and Dewey E. Johnson: Management of Organisational Behaviour: Utilising Human Resources, Prentice Hall, New Delhi.
- Khanka, Dr. S.S.: Organisational Behaviour, S. Chand & Company Pvt. Ltd., New Delhi.

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<b>Part</b>	<b>Particulars</b>	<b>Marks</b>
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	<b>Total</b>	<b>70</b>

## SEMESTER I

### MC1.3. FINANCIAL MANAGEMENT

Time: 3 Hrs

Marks: 100

(End Semester 70 Marks + Mid Semester 30 Marks)

#### Lecture 65

#### Objective:

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

#### Course Inputs:-

- Unit-I: Financial Management:** Meaning, nature and scope of finance; financial goal – profit vs. wealth maximization; Finance functions- investments, financing and dividend decisions. **(08 classes)**
- Unit-II: Capital Budgeting:** Nature of investment decisions; Investment evaluation criteria – net present value, internal rate of return, payback period, accounting relate of return; NPV and IRP comparison; Risk analysis in capital building. **( 12 classes)**
- Unit-III: Cost of Capital:** Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and earnings, Combined cost of capital (weighted); Cost of equity and CAPM. **( 12 classes)**
- Unit-IV: Capital structure Theories:** Determining Capital structure in practice; Capital Structure Theories of Capital Structure (Net Income, Net Operating Income MM Hypothesis, Traditional Approach) **( 06 classes)**
- Unit-V: Dividend Policies:** Issues in dividend decisions, dividend and uncertainty, relevance of dividend; dividend policy in practice; Forms of dividend behaviour. **(09 classes)**
- Unit-VI: Management of Working Capital:** Meaning, significance and types of working capital; Calculating operating cycle period and estimation of working capital requirement; Financing of working capital and norms of bank finance; Sources of working capital. **(12 classes)**
- Unit-VII: Management of cash,** receivables and inventory. **(06 classes)**

**References:**

- Mehta B.K : Financial Management
- Gupta S.P : Financial Management
- Kulshreshta R.S. : Financial Management
- Khan M.Y Jain P.K : Financial Management, Tata McGraw Hill Publishing Company, New Delhi.
- Pandey, I.M.: Financial Management, Vikas Publishing House Pvt. Ltd., New Delhi.

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<b>Part</b>	<b>Particulars</b>	<b>Marks</b>
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	<b>Total</b>	<b>70</b>



## SEMESTER I

### MC1.4.STATISTICAL ANALYSIS

Time: 3 Hrs

Marks: 100

(End Semester 70 Marks + Mid Semester 30 Marks)

Lecture 65

#### Objective:

The objective of this course is make the students learn the application of statistical tools and techniques for decision making.

#### Course Inputs:-

**Unit-I: Probability Theory:** Probability classical, relative and subjective probability, Additional and multiplication probability model; Conditional probability and Baye's theorem. **(14 classes)**

**Unit-II: Probability Distributions:** Binomial distribution, Poisson and normal distributions; Their characteristics and applications **(12 classes)**

**Unit-III: Sampling and Data Collection:** Sampling and Sampling (Probability and non-probability) methods: Sampling and Non-Sampling errors; Law of large numbers and central limit theorem; Sampling distributions and their characteristics. **(14 classes)**

**Unit-IV: Data Sources:** Primary and Secondary; Primary data collection techniques – Schedule, questionnaire and interview. **(06 classes)**

**Unit-V: Correlation and Regression Analysis:** Two variable cases. **(07 classes)**

**Unit-VI: Time Series Analysis:** Components of Time Series, Additive and Multiplicative models, Trend Anaysis, Fitting of Trend, Line using principle of least squares – linear second degree parabola and exponential, Conversation annual linear trend equation to quarterly / monthly basis and vice versa. Moving averages seasonal variation, calculation of seasonal indices using simple averages, Ratio to trend and Ratio to moving averages methods, use of seasonal indices **(12 classes)**

#### References:

- Shukla and Sahay: Statistical Analysis, SBPD Publications
- Gupta B.N. : Statistical Analysis, Sahitya Bhawan
- Hooda, R.P : Statistics for Business & Economics, Macmillan, New Delhi.
- Heinz, Kohler: Statistics for Business & Economics, Harper Collins,New York.
- Hein I, W. Quantitative Approach to Managerial Decisions, Prentice Hall, New York.
- Lawrence B. Morse: Statistics for Business & Economics, Harper Collins,New York.

- Levin, Richard I. And David S. Rubin: Statistics for management, Prentice Hall, Delhi.
- Sharma, J.K.: Business Statistics, Vikas Publishing House Pvt. Ltd., New Delhi

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

<b>Part</b>	<b>Particulars</b>	<b>Marks</b>
A	Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory.	10
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	<b>Total</b>	<b>70</b>

## SEMESTER III

### MC3.1. CORPORATE LEGAL FRAMEWORK

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

#### Objective:

The objective of this course is to provide knowledge of relevant provisions of various laws influencing business operation.

#### Course Inputs:-

**Unit-I: The Companies Act, 2013 (Relevant Provisions):** Definition, Types of Companies; Memorandum of association; Articles of association; Prospectus; Share capital and membership; Meetings and resolutions; Company management; Managerial remuneration; winding up and dissolution of companies. **(20 classes)**

**Unit-II: Legal Environment for Security Markets:** SEBI Act, 1992 – organization and objectives of SEBI; Powers under Securities Contract Regulations Act 1956 transferred to SEBI; Role of SEBI in controlling the securities market. **(15 classes)**

**Unit-III: Restrictive and Unfair Trade Practices, Consumer Protection Act:** Unfair trade practices; The Consumer Protection Act, 1986 – Salient features; Definition of consumer, rights of consumer; Grievance redressed machinery. **(16 classes)**

**Unit-IV: Regulatory Environment for International Business:** FEMA Act 1999, WTO-Regulatory framework of WTO, basic principles and its charter; WTO Provisions. **(14 classes)**

#### References:

Varshney G.K.: Corporate Legal Framework

Amarchand, D : Government and Business, Tata McGraw Hill, New Delhi.

Ramaiya, A Guide to Companies Act, Wadhwa Co.

Taxman's Companies Act, New Delhi.

The Companies Act, 2013

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

<b>Part</b>	<b>Particulars</b>	<b>Marks</b>
A	Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory.	10
B	Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each.	60
	<b>Total</b>	<b>70</b>



## SEMESTER III

### MC3.2 Business Environment

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

#### Objective:

The basic objective of this course is to gain ability to understand Business Environment.

#### Course Inputs:-

- Unit – I** Meaning, Concepts, Significance of Business Environment Micro and macro Business Environment, SWOT Analysis. ( 15 classes)
- Unit – II** Economic, Political, Legal and Cultural environment of business. ( 10 classes)
- Unit – III** Globalisation – GATT, WHO, FDI, and Balance of Payments, Impact of Globalisation on Banking and Financial services, W.T.O. and emerging business environment. ( 15 classes)
- Unit – IV** Fiscal Policy and Monetary Policy. ( 10 classes)
- Unit – V** WTO and emerging business environment, TRIPS, TRIMS and other WTO Provision. ( 15 classes)

1. Cherunilam, Francis, Business Environment, Himalaya Pub. House, 1996.
2. Ghosh, P.K., Business and Government, 1998, Sultan Chand, Delhi.
3. Devis, Keith, and Blomstrom, Robert L., Business and Society: Environment and Responsibility, 1975.
4. Adhikary, N., Economics Environment of Business (latest ed.), Sultan Chand, Delhi.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory.	10
B	Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each.	60
	<b>Total</b>	<b>70</b>



## SEMESTER III

### MC3.3 Quantitative Techniques for Business Decisions

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

#### Objective:

*The objective of the course is to acquaint the students with the use of quantitative models in decision making.*

#### Course Outline:

1. **Introduction:** Quantitative approach to management decision making. ( 10 CLASSES)
2. **Inventory Control:** Techniques of selective control, Economic order quantity (EOQ) models- classical, gradual replenishment without shortages, price breaks and planned stock outs, Deciding optimum safety stock and reorder level. ( 15 CLASSES)
3. **PERT/CPM:** Definition & Basics, Significance, and Uses. ( 12 CLASSES)
4. **Replacement Analysis:** Replacement of capital assets – discrete cases when time value of money is not considered and when time value of money is considered. ( 10 CLASSES)
5. **Queuing Theory:** Elements of a queuing system. ( 08 CLASSES)
6. **Assignment:** Solving the problem. Cases of unbalanced problems, multiple optimum solutions, maximisation objective and unacceptable assignments. ( 10 CLASSES)

#### Suggested Readings:

1. Levin, R.I., D.S. Rubin and J.P. Stinson, " *Quantitative Approaches to Management*", 1986, McGraw - Hill.
2. Vohra N.D., " *Quantitative Techniques in Management*", 3<sup>rd</sup> Edition, The McGraw Hill companies, 2006.
3. Bierman H. Jr, C.P. Bonini and W.H. Hausman, " *Quantitative Analysis for Business Decisions*", 7<sup>th</sup> Edition, Homewood, Ill., Irwin 1983
4. Taha, Hamdy A., " *Operations Research: An Introduction*", 8<sup>th</sup> Edition, Prentice –Hall of India.

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<b>Part</b>	<b>Particulars</b>	<b>Marks</b>
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	<b>Total</b>	<b>70</b>



## SEMESTER III

### Elective: Accounts

#### MC.3.4. Accounting Theory & Practice

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

#### Objective:

*The course aims at acquainting the students with a coherent set of logical principles and a general frame of reference for evaluation and development of sound accounting practices.*

#### Course Outline:

1. Accounting Theory: Nature and Scope. Accounting methodology. Different approaches to theory construction. ( **13** CLASSES)
2. Conceptual framework of financial accounting and reporting. ( **08** CLASSES)
3. Issues in accounting standard setting. Accounting standards in India. Income concepts for financial reporting. ( **11** CLASSES)
4. Measurement and reporting of revenues, expenses, gains and losses. ( **10** CLASSES)
5. Depreciation policy. Valuation of asset and liabilities. Revaluation of fixed assets and income measurement. ( **12** CLASSES)
6. Analysis and interpretation of statements of changes in financial position-cash, working capital and total resource bases. ( **11** CLASSES)

#### Suggested Readings:

1. Anthony R.N., D.F. Hawkins and K.A. Merchant, *Accounting: Text and Cases*, McGraw Hill, 1999
2. Richard G. Schroeder, Myrtle W. Clark and Jack M. Cathey, *Financial Accounting Theory and Analysis, Text Readings and Cases*, John Wiley and Sons, 2005.
3. Ahmed Riahi Belkaoui, *Accounting Theory*, Quorm Books, 2000.
4. Jawahar Lal, *Accounting Theory and Practice*, Himalaya Publishing House, 2008.
5. L.S. Porwal, *Accounting Theory*, TMH, 2000.

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	<b>Total</b>	<b>70</b>



**SEMESTER III**  
**MC3.4 SECURITY ANALYSIS & PORTFOLIO ANALYSIS**

**Elective: Finance**

**Time: 3 Hrs**

**Marks: 100**

**Lecture 65**

**(End Semester 70 Marks + Mid Semester 30 Marks)**

**Objective:**

The basic objective of this course is to provide develop skill to analyse various type of securities.

**Course Inputs:-**

- Unit-I:** Investment management and scope, investment avenues, types of financial assets and real assets, Security return and risk –Systematic and unsystematic risk – sources of risk, Measurement of risk and return, sources of investment information. **( 13 classes)**
- Unit-II:** Risk and return analysis, Definitions of risk. Types of Risk, minimizing risk explosive, Risk measurement. **( 11 classes)**
- Unit-III:** Fixed income securities – bonds, preference shares-sources of risk, valuation, duration of bonds-theory of interest rates –yield curve. Bond innovations and their valuation. **( 15 classes)**
- Unit-IV:** Analysis of variable income securities, fundamental analysis – analysis of economy, industry analysis, company analysis – financial and non-financial. Equity valuation models. Options, futures, forwards, warrants, and their valuations. **( 14 classes)**
- Unit-V:** Meaning of portfolio management, portfolio analysis, why portfolios? Portfolio objectives, portfolio management process, selection of securities. **( 12 classes)**

**References:**

- Donald E. Fischer and Ronald J. Jordan: *Security Analysis and Portfolio Management*, Pearson Ed.
- Stanely S.C. Huang Maury Stall : *Investment Analysis and Management*, Allyn and Bacon Inco., Massachustes
- Jerome B. cohen and Edward D. Zinbarg etal : *Investment Analysis and Portfolio Management*, Ricchard D., Irwin Inc., Illinois.
- J. C. Fancis: *Investment Analysis and Management*
- Haim Levy and Marshall Sarnat: *Portfolio and Investment Selection Theory and practice*, prentice hall International New Jersey.
- Graham B. D. Dodd and S. Bolts: *Securities Analysis*, McGraw Hill, Newyork

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	<b>Total</b>	<b>70</b>



## SEMESTER III

### Elective: Human Resource

#### MC3.4 HUMAN RESOURCE MANAGEMENT

Time: 3 Hrs

Marks: 100    Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

#### Objective:

The course is envisaged to provide the student the knowledge related to management of human resources in business enterprises. This course familiarizes the student with various facets of human resources and their management.

#### Course Inputs:-

**Unit-I:            Introduction – Concept – Personnel/Human Resource Function in India – emergence of HRM – Distinctive features of HRM – Ensuring underpinning of HRM to business strategy in practice; Objectives of HRM – Corporate Strategy and Strategic HRM – Concept – The origin – Strategic Human Resource Management – Aligning HR to Corporate Strategy – HRM in practice.**  
**( 16 classes)**

**Unit-II:            Industrial Relation Perspectives – The concept – Scope of Industrial Relation – Objectives of Industrial Relations, Changing values and their impact – Industrial Conflict – Trade Unionism – Reforms in Labour Legislations – Employee participation in Organisation – Reforms in Labour Legislations – Employee's Participation in Organisation – Collective Bargaining – Grievance procedure.**  
**( 16 classes)**

**Unit-III:           Trends in HRM – Strategic Approach HR role as a catalyst – Scope and nature of HRM – Human Resource Outsourcing – Planning Retirement – Trends in 21<sup>st</sup> century in wage/salary schemes.**  
**( 15 classes)**

**Unit-IV:            Ethics – Introduction reasons for emergence of ethics in India – Work Ethics: Concept - Business Ethics: Concept – Application and Scope of Business Ethics – Corporate Social Responsibility: Concept – Corporate Governance – Basic of good governance – Culture in Organization – Ethical Leadership.**  
**( 18 classes)**

**References:**

- Strategic Human Resource Management – Text and Cases – K.Prasad, McMillan
- Human Resource Management – Gary Desler – Pearson Education.
- Human Resource Management – Raymond Noe
- Human Resource Management – Seema Sanghi, Vikas Publishing House Pvt. Ltd.

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	<b>Total</b>	<b>70</b>

## SEMESTER III

### Elective: Marketing

#### MC3.4 PRINCIPLES & PRACTICES OF MARKETING

Time: 3 Hrs

Marks: 100 Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

#### Objective:

The objective of this course is to develop a basic understanding about the management concepts as well as of human in various managerial processes in organisation.

#### Course Inputs:-

- Unit-I: Introduction ( 11 classes)**  
: Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning – an overview.
- Unit-II: Market Analysis and Selection: ( 12 classes)**  
Marketing environment –macro and micro components and their impact on marketing decisions; Market segmentation and positioning; Buyer behaviour; consumer versus organizational buyers; Consumer decision making process.
- Unit-III: Product Decisions: ( 15 classes)**  
Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labelling; Product life cycle- strategic implications; New product development and consumer adoption process.  
**Pricing Decisions:** Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.
- Unit-IV: Marketing Research: ( 12 classes)**  
Meaning and scope of marketing research; Marketing research process.  
**Marketing Organisation and Control:** Organising and controlling marketing operations.
- Unit-V: Issues and Developments in Marketing: ( 15 classes)**  
Social, ethical and legal aspects of marketing; Marketing of services; International marketing; Green marketing; Cyber marketing; Relationship marketing and other developments of marketing.

#### References:

- Kotlar, Philip, Marketing Management, Prentice Hall, New Delhi.
- Stanton, Etzel Walker, Fundamentals of Marketing, TataMcGraw Hill, New Delhi.
- Saxena, Rajan, Marketing Management, TataMcGraw Hill, New Delhi.

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