



કાંતિગુરુ શ્યામજી કૃષ્ણ વર્મા

# કચ્છ યુનિવર્સિટી, ભૂજ

કોમર્સ ફેકલ્ટી

એમ.કોમ. - પાર્ટ-૨

: પ્રકાશક :

રજિસ્ટ્રાર,

કે.એસ.કે.વી. કચ્છ યુનિવર્સિટી, ભૂજ

વર્ષ : ૨૦૧૧



**KRANTIGURU SHYAMJI KRISHNA VERMA**  
**KACHCHH UNIVERSITY**



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**KACHCHH UNIVERSITY**

**K.S.K.V. KACHCHH UNIVERSITY**  
**NEW SYLLABUS FOR MARKETING MANAGEMENT**  
**M.COM. PART-II (Effective JUNE-2008)**

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**SEMESTER – III**

- [1] **THE MARKETING MANAGEMENT PROCESS AND MARKETING PLANNING :**  
The Marketing Management Process- The Nature and contents of Marketing Plan- The Theory of effective Marketing Resources allocation.
- [2] **ANALYZING COMPITITORS :**  
Identifying the company's Competitors- Identifying the Competitor's Strategies- Determining the Competitor's objectives- Assessing the Competitor's Strength and weakness- Estimating the competitor's reaction patterns- Designing the comparative intelligence System- Selecting competitor to attack and avoid – Balancing customer and competitor orientational.
- [3] **DEVELOPING, TESTING & LAUNCHING NEW PRODUCTS & SERVICES :**  
The new – product – development dilemma – Effective organizational arrange – ments- Idea generation – Idea screening – Concept Development and Testing – Marketing- Strategy Development – Business analysis - Product Development – Market Testing- Commercialization – The consumer adoption process.
- [4] **MARKETING RESEARCH :**  
Role of Marketing Researching Marketing Management – Sequence of Steps Marketing Research – Ethical Issues in Marketing Research- Problem Formulation- Translating Decision Problem int. Research Action- Types of Research Designs- Causal Research Designs- Scales of Measurement- Scaling of Psychological Attributes- Introduction to Psychological Measurement- Variations in Measured Scores- Classification and Assessment of Error- Developing Measures- Required Steps in Sampling- Types of Sampling Plans- Non probability Samples- Stratified Sample- Stratified versus Quota Sample- Cluster Sample- Research Report Criteria- Writing Criteria- Forms of Report- Preparing the Oral Report- Delivering the Oral Report- Graphic Presentation of the Results.

**SEMESTER – IV****[1] INTERNATIONAL MARKETING :****(A) INTERNATIONAL MARKETING :**

International Marketing, causes of growth and benefits- International Market price- Participants- private sectors, MNCD, Multinational banks and insurers MNCS Nation State and Labour resources- International Trading Companies- State owned enterprises- Export Management Companies- Implications for international marketing management.

**(B) CULTURAL ENVIRONMENT :**

Culture, International environment- Cultural attitudes and international marketing- Cultural facts and selected business practices-Bribery.

**(C) PRODUCT POLICY :**

Product positioning- Product standardization Vs. adoption.- Brand, trademarks, warranties, service, packing, labeling- International marketing of service products- International marketing of technology.

**(D) Promoting and Product Positioning – Advertising Word-Wide, Advertising in Selected segments-International advertising-Standardization Vs. Adoption.- Developing International advertising research –Other forms of promoting.-Point-of-purchase promotion-International sales forces and their management.****(2) SERVICE MARKETING :**

Definition of service- Characteristics of Service- Difference between goods and services- Service as a process- Service as a System- Core and Supplementary Service – Positioning a service in the market place- Uses of positioning – Steps in developing a positioning strategy- Understanding consumer choice behaviour Managing demand-Strategies for managing demand- Strategic management of consumer service- Creating and delivering service.

**REFERENCE BOOKS :**

- 1) Marketing Management : Kolter (Prentice- Hall of India)
- 2) The Marketing Book- Ed.By Baker (Heinemann-London)
- 3) The Marketing Digest- Ed. By Thomas and Waite (Heinemann-London)
- 4) Principles of Marketing, Randall (Routledge)
- 5) Marketing- Rosenberg (Prentice-Hall)
- 6) Fundamental of Marketing Stanton- (Tata Mogrow)
- 7) Marketing Management – Bell and Vinzle (Elesver)
- 8) Marketing Management – Mercer (Blackwell Business)
- 9) Basic Marketing Research – Churchill (The Drydon Press)
- 10) Marketing Research –George Kress (Prentice-Hall International)
- 11) Marketing research –Boyd Jr. Westfall & Stasch (Rechar D. Irvin)
- 12) International Marketing- I.M. Kripalani (The Dryden Press)
- 13) International Marketing- Terpstro (The Dryden Press)
- 14) Industrial Marketing Management – Robert W. Hass (PWS-KENT Publishing Co.)
- 15) Industrial Marketing Management – Hutt & Speh (The Dryden Press)
- 16) Industrial Marketing-Alexander, Cross & Hill (D.B.Taraporwala & Sons)
- 17) Service Marketing – Ed By Christopher Lovelock (Prentice-Hall)
- 18) Marketing of Service- Ed.By Bidhichnd (Rowat Publication)

**K.S.K.V. KACHCHH UNIVERSITY**  
**M.COM. PART-II**  
**Quantitative Technique in Business Movement Syllabus of**  
**Semester-III (Compulsory Paper)**  
**Duration; 3 Hrs., Total 4 Questions. Total Marks**

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- (1) Forecasting : Introduction, Forecasting trend by moving average method, calculation of trend by least square and measuring trend by logarithms.
- (2) Formulation of linear programming problem. Simplex method without derivation (Only three variables and three equations) conversion of L.P.P. into duality. Replacement problem and its application.
- (3) Introduction to other types of programming (Goal, Integer, Dynamic and non liner programming) (only Theory)
- (4) Queuing Theory Sequencing : Basic concept for a queuing System Study of (M/M/1:00/ OO/FIFO) and (M/M/M:90 FIFO) (without proof) queues with simple properties application of queuing theory without any mathematical derivation. Problems of Sequencing. Sequencing of an Jobs on two and three mallines.

**SEMESTER-IV (COMPULSORY PAPER)**

- (1) **Inventory Control :-** Meaning, Merits and Demerit, Cost associated with inventory Classification of model (Deterministic and probabilistic models) Simple illustration) ABC and VED Analysis of Inventory.
- (2) **Game Theory :-** Study of two person, Zero sum game problem. Games with and without saddle point dominance in games conversion of game problem into an L.P. problem.
- (3) Simulation Introduction, Process of Simulation, Monte cads simulation, simple examples.
- (4) **Net work analysis :-** Introduction to PERT and CPM Application Creas of PERT and CPM (with examples)



**REFERENCE BOOKS :**

- 1) Operation Research Theory & application by J.K. Sharma for Macmillan India Ltd.
- 2) Taha H.A. Operational research An introduction.
- 3) Sharma S.D. Introduction to OR.
- 4) ND Vohara Quantitative Techniques for management.
- 5) Hadly G.S. Non linear and Dynamic programming.
- 6) Vajda S. Game theory with application.
- 7) Naldor-F- Inventory Systems.
- 8) Theory & Problems on Quantitative Techniques management information system & Data processing. Volume I,II & III by Samirkumar Chakravary.
- 9) અંકડાશાસ્ત્ર :- M.C. Jaishwad  
અંકડાશાસ્ત્ર : ગુજરાત ગૃહનિર્માણ બોર્ડ, અમદાવાદ
- 10) Rao S.S. Optimization theory & application.

**K.S.K.V. KACHCHH UNIVERSITY**  
**NEW SYLLABUS FOR M.COM. PART-II (Compulsory Paper)**  
**STRATEGIC MANAGEMENT (W.E.F. JUNE-2008)**

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**SEMESTER – III**

**[A] Overview of Strategic Management :**

- (1) The Nature and Value of Strategic Management : Dimensions of Strategic Decisions : Three levels of Strategy. Characteristics of Strategic Management Decisions. Formality in Strategic Management : The Strategic Markers. The Interactive and Iterative Flow of the Strategic Process. Value of Strategic Management: Financial Benefits. Benefits of Strategic Management, Riss of Strategic Management Summary. (The Cohesion Case 24, The Cohesion Case : Holiday Inns, Cohesion Illustration : Strategic Management and Holiday Inns, Inc. 48.
- (2) The Strategic Management Process : Components of the Strategic Management Model : Company Mission. Company Profile, External Environment. Strategic Analysis and Choice. Long-Term Objectives. Grand Strategy. Control and Evaluation Strategic Management as a Process. Practical Limitations of the Model. Holistic. Analytic Versus Precriptive. Non-Political. Evolutionary Summary.

**[B] Strategy Formulation :**

- (3) Defining the Company Mission : What is a Company Mission ? The Need for a Explicit Mission. Formulation a Mission : Basic Product of Service ; Primary Market; Principal Technology. Company Goals : Survival, Growth, Profitability Company Philosophy Public Image Company Responsibility Social Responsibility : Guidelines for a Socially Responsible Firm Summary.
- (4) Assessing the external Environment : Remote Environment : Economic Consideration. Social Considerations Political Consideration, Technological Consideration, Operating Environment Comparative Position. Customer Profiles. Suppliers and Creditors: Sources of Resources Personnel : Nature of the Labour Market Emphasis on Environment Factors. Designing Opportunistic Strategies : Issue Selection. Date Selection Impact Studies Flexibility Summary.
- (5) Industry Analysis : Foreword Overview. How Comparative Forces Shape Strategy Contending Forces : Threat of Entry Powerful Suppliers and Buyers Substitute Products Jockeying for position. Formulation of Strategy : Positioning the Company Influencing the Balance Exploiting Industry Changes Multifaceted Rivalry Summary.

- (6) Evaluating the Multinational Environment : Strategic Considerations of Multinational Firms : Development of an MN. Why Companies Internationalize Considerations Prior to Nationalization Complexity of the Multinational Environment Control Problems for the Multinational Firm Multi-National Strategic Planning : Multi domestic Industries and Global Industries. The Multinational Challenge Multi Nationalization of the Corporate Mission : The MNC Mission Statement Components of the Corporate Mission Revisited Summary Appendix : Components of the Multi National Environment.
- (7) Environmental Forecasting : Importance of Forecasting : Selected critical Environment Variables Selected Sources of Significant Environmental Information Evaluate Forecasting Techniques Integrate Forecast Results into the Strategic Management Process Monitor the Critical Aspects of Managing Forecasts. Summary Appendix : Sources for Remote Environment and Operating Forecasts.

#### **SEMESTER - IV**

- (8) The Company Profile : Internal Analysis of the Firm : The Value of Systematic Internal Assessment Developing the Company Profile : Identification of Strategic Internal Factors. Evaluation of Strategic Internal Factors. Quantitative Versus Quantitative Approaches in Evaluating Internal Factors Summary Viewing Internal Analysis as a Process Appendix : Using Financial Analysis.
- (9) Formulating Long-Term Objectives and Grand Strategies : Long-Term Objectives: Qualities of Long-Term Objectives. Grand Strategies : Concentration. Market Development, Product Development Innovation. Horizontal Integration. Vertical Integration. Vertical Integration. Joint Venture Concentric Diversification. Retrenchment/ Turnaround. Divestiture, Liquidation. Selection of Long-Term Objectives and Grand Strategy Sets. Sequence of Objectives and Strategy Selection. Summary.
- (10) Strategic Analysis and Choice : Strategic Analysis at the Corporate Level : the BCG Growth/Share Matrix. The GE Nine-Cell Planning Grid. Grand Strategy. Selection at the Business Level : SWOT Analysis. Grand Strategy Selection Matrix. Model of Grand Strategy Clusters. Behavioral Consideration Affecting Strategic Choice : Role of Past Strategy. Degree of the Firms, External Dependence. Attitudes toward Risk. Internal Political Considerations. Timing consideration. Comparative Reaction. Contingency Approach to Strategic Choice. Summary.

**[C] Strategy Implementation :**

- (11) Operationalizing the Strategy : Annual Objectives, Functional Strategic and Business Policies : Annual Objectives : Qualities of Effective Annual Objectives, Contingency in Annual Objectives. Benefits of Annual Objectives. Developing Functional Strategies, Difference between Business and Functional Strategies. Functional Strategies in the Marketing Area, Functional Strategies in Finance/Accounting. Functional Strategies in Research and Development. Functional Strategies in Production Operators. Functional Strategies in Personnel. Developing and communicating Concise policies : The Purpose of Polices. Summary.
- (12) Institutionalizing the Strategy : Structure, Leadership and Culture: Structural Considerations : Simple and Functional Organizational Structures. Divisional Organizational Structure. Strategic Business Units. Matrix Organization. the Role of Structure : linking Structure of Strategy. Organizational Leadership : Role of CEO Assignment of Key managers. Organizational Life. The Strategy-Culture Connection. Factors that Shape Culture. Managing the Strategy-Culture Relationship Summary.
- (13) Strategic Control : Guiding and Evaluation the Strategy : Establishing Strategic Controls, Premise Control. Implementation Control. Strategic Surveillance, Special Alert Control. Operational Control Systems: Budgeting System. Scheduling. Key Success Factors. Using Operational Control System : Monitoring Performance and valuating Deviations. Reward System : Motivating Execution and Control. Summary.

**BASIC TAXBOOKS :**

- (1) Strategic Management :- John A. Pearce, Richard B. Robinson (1995) A.I.T.B.S. : Publishers & Dist., Delhi.
- (2) Business Policy Strategic Management : William F. Guleck. Mcgraw Hill International Book Company.
- (3) Management Policy : Malvin Standford. Prentice Hall India, New Delhi.(1983)

**K.S.K.V. KACHCHH UNIVERSITY**  
**M.COM. PART-II**  
**(MANAGEMENT ACCOUNTANCY, PAPER I)**  
**With effect from 15/06/2008**

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**SEMESTER – III**

1. **Cost Estimation :** (i) Account classification method (or engineering method), (ii) High-low method, (iii) Scatter graph. (iv) Linear regression analysis (least square method): correlation conditions suited to the use of linear regression analysis- Multiple regression analysis (in theory only).
2. **Linear Programming and Cost Accountant :** Linear Programming defined, Effect of constraints, Graphic Method, Objective function lines, Minimizing cost. The simplex Method (simple problems).
3. **Variance Analysis :**
  - Overhead & Sales Variance
  - Accounting of variance.
  - Reconciliation with approach to variances.
  - An opportunity cost approach to variances.
  - Interpretation and investigation variances.

**SEMESTER – IV**

4. **The Use of Costs In Pricing Decisions :** Influence of various parties-Determinates of pricing-Relationship among demand, supply and cost. Return on assets employed gross margin pricing : **Cost plus Pricing Methods :** (i) Variable Cost pricing, (ii) Differential cost pricing, (iii) full cost pricing, (iv) Conversion cost pricing, (v) Direct cost pricing-Evaluation of all cost based pricing methods-social responsibility and pricing-Principal Budget factor and pricing. New product-Established product pricing-special order and pricing.
5. **Cost Analysis For Decision Making :**
  - (a) **Cost-Volume-Profit Analysis (CVP analysis)-** Break-even analysis-contribution margin-variable cost ratio. Marginal income-margin of safety-cash flow breakeven point Break even chart-Assumptions and limitations of breakeven analysis-Sales-mix effect on breakeven-Desired income level. Sensitivity analysis, Effect of volume change-Price and volume alternatives P/V charts.
  - (b) **Accounting For Decision Making :** Decision accounting-relevant cost differential cost-opportunity cost-Sunk cost-Budget factor and Limiting Factors decisions-Opportunity costs decisions-Equipment replacement decisions.

**6. Responsibility accounting :****7. Performance Measurement Techniques :**

- (i) Techniques for goal-selling.
- (ii) Profit as an objective.
- (iii) Profit maximization model.
- (iv) Profit related objective.
- (v) Techniques for measuring performance.
  - (a) Contribution Margin (b) ROCE OR ROI (c) Value Added (d) Transfer Pricing
  - (e) Comparative Bench-marking (f) Ratio Analysis for Total Performance Measurement
  - (g) Techniques for measuring growth (h) Factors affection growth and success
  - (i) Accounting Analysis for identifying sickness.

**8. Strategic Management Accounting (SMA) :**

- (a) Introduction (b) Definition (c) Information to be provided by SMA (b) Factors affecting strategic decision making (e) Comparative advantage and strategic cost analysis (f) Strategic cost analysis (g) SMA and comparative position analysis (h) Sales and marketing Share (i) Profit and market share (j) Volume and unit cost (k) Unit prices (l) Cash flow, liquidity and resources availability (m) Analysis of the future.

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**M.COM. PART-II**  
**(MANAGEMENT ACCOUNTANCY, PAPER II)**  
**With effect form 15/06/2008**

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**SEMESTER – III**

- 1. Management Accountancy & Human Behaviour :**
  - a. Importance of Behavior Concept
  - b. Accounting System
  - c. Budget and human behavior
  - d. Accounting information and evaluation
  
- 2. Analysis of Financial Statements :**
  - a. Interpretation and Analysis of financial position from given ratios and other details.
  - b. Preparation and interpretation if Fund Flow and Cash flow Statements (including projected Statement)
  
- 3. Budgetary Control :**
  - a. Concept, objectives and significance.
  - b. Preparation of different types of budgets (advance level).
  - c. Flexible Budget.
  - d. Zero base budgeting – concept, process and technique.

**SEMESTER – IV**

- 4. Capital Budgeting and Returns on Investment :**
  - (i) Capital Budgeting significance, screening of capital expenditure proposal, selection of a Project, Methods of evaluation of Capital Expenditure Proposals, Pay Back Period, Average Rate of Return, Discounted Cash Flow, Calculation of Discounting Factor, Net Present Value Method, Pay Back Reciprocal and IRR Terminal Value Method, Ranking of proposal, cost of Capital- Computation of cost capital- Capital Rationing, Control of Capital Expenditure.
  - (ii) Return on Investment : Uses of ROI Problems in computation of ROI. Valuation of Fixed Assets : Replacement cost measurement of techniques, Improvement of ROI and Limitations of ROI.
  
- 5. Working Capital Management :**

Types of working capital, Need of WC, Determination of WC, Excess of inadequate WC, Sources of WC and problems on computation of working capital.

NOTE

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