



**St. Xavier's College (Autonomous), Kolkata**

**M. Com  
Semester III & IV (Marketing) Syllabus  
(Effective from 2023 onwards)**

**Postgraduate & Research Department of Commerce  
(M. Com)**

**ST. XAVIER'S COLLEGE (AUTONOMOUS), KOLKATA**  
**POSTGRADUATE AND RESEARCH DEPARTMENT OF COMMERCE**  
**NEW SYLLABUS**

**SEMESTER III (MARKETING)**

<b>Sl. No.</b>	<b>Subjects</b>	<b>Paper Code</b>	<b>Total Marks</b>	<b>Credit Points</b>
1	Sales Management	MCOM2231M	50	3
2	Distribution and Supply Chain Management	MCOM2232M	50	3
3	Integrated Marketing Communication	MCOM2233M	50	3
4	Consumer Behaviour	MCOM2234M	50	3
5	Marketing Research	MCOM2235M	50	3
6	Research Methodology (Theory)	MCOM2236C	50	3
7	Research Methodology (Practical)	MCOM2237C	50	3
8	Strategic Cost & Management Accounting	MCOM2238C	50	3
	<b>TOTAL</b>		<b>400</b>	<b>24</b>

**SEMESTER-III**  
**PAPER 1: SALES MANAGEMENT**  
**PAPER CODE: MCOM2231M**  
**FULL MARKS: 50**

**COURSE DESCRIPTION:**

This course is designed to expose the students to the concepts, and principles of Sales and to develop the necessary skills among the students to effectively manage sell.

**COURSE OBJECTIVES:**

The course is designed to cover the fundamentals of sales management. The objective of this course is:

1. To understand the basic concepts of sales management.
2. To help participants develop skills for applying these concepts to the solution of sales problems.
3. To help students master the analytical tools of sales management.

**COURSE OUTCOMES**

On completion of this course, the students will be able to:

**CO1:** Understand the apply the selling techniques in an organisation.

**CO2:** Organise sales territories to maximise selling effectiveness.

**CO3:** Develop a plan for organising, staffing & training sales force.

**CO4:** Evaluate sales management strategies.

## COURSE CONTENTS:

### **Unit-1: Introduction to Sales Management:**

Meaning, Evolution, Importance, Challenges to Sales Management Personal Selling (meaning, objectives) Emerging Trends in Personal Selling, Elementary study of Sales Organizations, qualities and responsibilities of sales manager. Types of sales Organisations, Design Thinking in Sales (Fundamental concept).

### **Unit-2: Selling skills & Selling Strategies:**

Buyer-Seller Dyad, selling skills, situations, Sales knowledge & sales related marketing strategies, Selling process, Sales presentation, Handling customer objections, Follow-up action, Negotiation Skills and Types of Negotiation.

**Unit-3: Sales Operations:** Sales Budget, Sales Territories (Concept, factors to be considered while designing sales territories and Sales Quota (Concept, importance, types).

**Unit-4: Salesmanship:** Sales manager-functions, Types of salesmen, Selling sequence, Psychology of customers.

**Unit-5: Sales Force Management:** Size of sales force, Recruitment & selection, Training, formulation & conduction of sales training programme, motivation of sales personnel and Compensation of sales personnel, Controlling sales force.

### **Unit-6: Case Applications**

## SUGGESTED READINGS:

- Sales Management, Pradip Mallik, Oxford University Press.
- Sales and Distribution Management - Text and Cases 3rd Edition (Paperback, Havaladar Krishna K., & Vasant M Cavale., McGraw Hill Education.
- Sales & Distribution Management, Tapan K. Panda & Sunil Sahadev, Oxford University Press.
- Selling and Sales Management: Developing Skills for Success-Lisa Spiller, Sage Publications
- Sales Management Decisions, Strategies & Cases, Richard Still, Edward W. Cundiff, Norman A.P. Govani, PHI Learning Pvt
- Selling & Sales Management, David Jobber Geoffrey Lancaster, Pearson Publishing

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**SEMESTER-III**  
**PAPER 2: DISTRIBUTION AND SUPPLY CHAIN MANAGEMENT**  
**PAPER CODE: MCOM2232M**

**FULL MARKS: 50**

**COURSE DESCRIPTION**

This course shall enable students to learn about supply chain management and its significance within and across an organization. Students will learn about the physical distribution as well as about the management of channel members. Supply chain management creates value, builds a competitive infrastructure, leverages global logistics, synchronizes supply and demand, and measures performance globally. Supply Chain Management (SCM) uses common goals, shared resources, and mutually beneficial partnerships to manage the whole supply chain, from the suppliers' suppliers to the customers' customers. This course introduces supply chain principles and its strategic activities. Several SCM analytical tools and their applications shall also be explored. Students will further learn about the bottlenecks associated with global supply chain management. The course shall also present several real-world cases to enable students to better comprehend the principles and concepts covered in class.

**COURSE OBJECTIVES**

The course aims to:

- Introduce the process and functions of a physical distribution system
- Focus on how to effectively develop a contemporary distribution and supply chain system, encompassing SCM components and various business implications.
- Enable students grasp the building blocks of physical distribution, logistics and supply chain management, and their significance in business, with relevant industry-oriented cases
- Assist students in integrating and critically assessing qualitative and quantitative data to improve SCM decisions.
- Help students comprehend marketing channels, distribution, supply chain challenges, and supply chain performance drivers.

**COURSE OUTCOMES**

After the completion of the course, students will be able to:

**CO1:** Evaluate the distribution functions within the context of an organization's marketing operations.

**CO2:** Analyze the role of marketing channels in the context of supply chain management.

**CO3:** Understand the rationale behind supply chain management and its core principles.

**CO4:** Identify the major drivers of supply chain links.

**CO5:** Comprehend the strategic role played by SCM in terms of cost efficiency and customer effectiveness.

**CO6:** Be up-to-date with recent trends in SCM.

**COURSE CONTENTS**

**Unit 1: Physical Distribution & Channel Management**

Strategic role of physical distribution in the supply chain, The physical distribution environment, Channel design strategies and structure

## **Unit 2: Building Blocks of Supply Chain Management**

Fundamentals of Supply Chain Network, Evolution of Supply Chain Management, Models for Supply Chain Decision-making, Major drivers of Supply Chain Performance.

## **Unit 3: Dynamics of Supply Chain**

Supply Chain Decisions- an overview, CPFR Process Model – Process, Bull Whip Effect- Reasons, Mitigation and Impact on SCM.

## **Unit 4: Inventory Management & Performance Management in SCM**

Importance of Inventory Management in SCM, Significance of Selective Inventory Control techniques with an emphasis on Multi Unit Selective Inventory Control (MUSIC), Storage and Warehouse Management; Flexible Warehousing (Concept), SCOR model of evaluating SCM performance.

## **Unit 5: Vendor Management & Negotiation in SCM**

Vendor Rating, Vendor development, Concept of Negotiation in SCM, Conventional and Non-Conventional Negotiation: Process and Strategies.

**Themes for Case Study Discussion:** Recent Trends in Supply Chain Management such as Benchmarking the Supply Chain; Virtual Supply Chain; Lean Supply Chain; Sustainable Supply Chain; Supply Chain as a Service (SCaaS)

### **SUGGESTED READINGS**

1. Chopra, Sunil & Meindl, Peter & Kalra, Dharam Vir. *Supply Chain Management, Strategy, Planning and Operation*. Pearson Education India.
2. Venugopal, Pingali. *Sales and Distribution Management: An Indian Perspective*. SAGE Response; Response Edition, New Delhi.
3. Agarwal, D.K. *Textbook of Logistics and Supply Chain Management*. Laxmi Publications.
4. Mathur, U.C. *Sales and Distribution Management*, New Age International Private Limited.
5. Panda, Tapan K. & Sahadev, Sunil. *Sales and Distribution Management*, Oxford University Press.
6. Simchi-Levi, David & Kaminsky, Philip. *Designing & Managing the Supply Chain: Concepts, Strategies & Case Studies*, Tata McGraw-Hill.
7. Bowersox, Donald J. & Closs, David J. & Cooper, M. Bixby. *Supply Chain Logistics Management*, McGraw-Hill Education / Asia.
8. Ballou, Ronald H. & Srivastava, Samir K. *Business Logistics/ Supply Chain Management*. Pearson Education.
9. Raghuram, G., & Rangaraj, N., *Logistics and Supply Chain Management: Cases and Concepts*, Laxmi Publications.
10. Shah, Janat. *Supply Chain Management: Text and Cases*, New Delhi: Pearson Education India.

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**SEMESTER-III**  
**PAPER 3: INTEGRATED MARKETING COMMUNICATIONS**  
**PAPER CODE: MCOM2233M**

**FULL MARKS: 50**

**COURSE DESCRIPTION**

This course shall examine of the nature and purpose of advertising and sales promotion from the perspective of integrated marketing communications, demonstrating how these activities shall fit into the overall marketing management process, and precisely address marketing objectives and budget, target audience selection, communication objective, creative strategy, integrated communication strategy, and media strategy. It shall enlighten students about various communication tools and their efficacy to inspire the development of an innovative marketing communication programme.

**COURSE OBJECTIVES**

The course aims to:

- Enhance the understanding of the basic concepts of integrated marketing communication as well as the process of communication.
- Enable the students to learn about the important issues pertaining to the planning and evaluation of integrated marketing communications
- Apply the relevant theories and tools to plan, develop, and evaluate integrated marketing communications.
- Conceptualize, design and evaluate a complete advertising campaign.

**COURSE OUTCOMES**

After the completion of the course, students will be able to:

**CO1:** Comprehend the relationship between the communications process and consumer behaviour, with an emphasis on the consumer decision-making process.

**CO2:** Develop an understanding of the relationship between marketing communications tools and how each may be employed as part of an effective communications mix.

**CO3:** Identify strategic decision areas in advertising and apply marketing communications functions, including advertising, direct marketing, the Internet, and interactive media.

**CO4:** Implement the rudimentary theories and principles of advertising.

**CO5:** Study globalization, adaptation, and real-time communication difficulties, along with new kinds of segmentation and an entirely new paradigm for understanding consumers in a fast-paced digital environment.

**COURSE CONTENTS**

**Unit 1: Orientation to Integrated Marketing Communication (IMC)**

Concept and role of IMC in the marketing process, Introduction to IMC tools – Advertising, sales promotion, publicity, public relations, event sponsorship, direct marketing, personal selling, social media marketing, Role of advertising agencies and other marketing organizations providing marketing services, Evaluating the Social, Ethical, and Economic Aspects of Advertising and Promotion.

## **Unit 2: Understanding the Process of Communication**

Models explaining the Traditional Response Hierarchy Process, Models explaining Alternative Response Hierarchies, The Foote, Cone and Belding (FCB) Planning Model, Model of Cognitive Response, The Elaboration Likelihood Model (ELM), Source, Message and Channel Factors in the Communication Process.

## **Unit 3: Planning & Organizing for Marketing Communications**

Establishing IMC Objectives, Establishing and allocating the Promotional Budget, Budgeting Approaches: Top-Down; Bottom-up, Advertising Organization Systems: Centralized, Decentralized, In-house Agencies, Advertising Agencies: Concept; Role; Types; Agency Compensation; Gaining & Losing Clients.

## **Unit 4: Developing the IMC Program**

Creative Strategy: Planning & Development, Implementation & Evaluation, Media Planning & Strategy: Developing the Media Plan, Creative strategies in advertising, sales promotion, publicity, event sponsorships etc.

## **Unit 5: Monitoring, Evaluation & Control of the IMC Program**

Arguments in favor of and against measuring effectiveness, Undertaking Research to measure Advertising Effectiveness.

## **Case Studies (as relevant, across all the units)**

### **SUGGESTED READINGS**

1. *Advertising and Promotion: An Integrated Marketing Communications Perspective*, George E. Belch, Michael E. Belch & Keyoor Purani, McGraw Hill Education (India): Special Indian Edition
2. *Advertising Management*, Jaishri Jethwaney & Shruti Jain, Oxford University Press
3. *Advertising & Promotions: An IMC perspective*, Kruti Shah and Alan D'Souza, Tata McGraw Hill
4. *Advertising Management*, Aakar, Batra and Myers, Prentice
5. *Advertising & Promotions*, S H Kazmi and Satish K Batra, Excel
6. *Advertising; Principles and Practice*, Wells, Moriarty and Burnett, Pearson
7. *Advertising & Promotion: An IMC approach*, Terence A. Shimp Pub., Cengage Learning

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**SEMESTER-III**  
**PAPER 4: CONSUMER BEHAVIOUR**  
**PAPER CODE: MCOM2234M**

**FULL MARKS: 50**

**COURSE DESCRIPTION:**

Every individual is a consumer. Understanding consumers and determinants or influences of consumer behaviour is crucial for explaining and predicting consumption related behaviour in individuals and organizations. Consumer Behaviour introduces the fundamental concepts, principles and theories of consumer behaviour and relates them to the marketing practices. From both psychological and sociological viewpoints, this course covers individual factors, such as motivation and needs, perception, learning, personality and lifestyle attitudes and external socio-cultural factors such as family, social groups and group processes, social class, culture and subculture in the context of consumption. This prepares students for making informed decisions about how to handle and reciprocate to the needs and wants of consumers.

**COURSE OBJECTIVES:**

1. To develop an understanding of underlying concepts in consumer behaviour in marketing.
2. To enable students to develop the ability to analyse the complexities of buying behaviour and use the same to formulate successful business strategies.
3. To create an understanding of the group influences in consumer decision making process.
4. To identify the consumer decision making models and trends.
5. Identify examples of how marketers use their knowledge of consumer behaviour in their marketing strategies and critically evaluate the applications evident in current practice.

**COURSE OUTCOMES**

On successful completion of this course, the students will be able to:

**CO1:** Identify the rationale for studying consumer behaviour.

**CO2:** Identify and explain factors which influence consumer behaviour.

**CO3:** Acquire basic knowledge about issues and dimensions of consumer behaviour.

**CO4:** Analyse information related to consumer buying behaviour and use it to create consumer-oriented marketing strategies

**COURSE CONTENTS:**

**Unit I: Introduction to Consumer Behaviour**

Nature; definition; scope; consumer behaviour's Applications in Marketing; Importance; influencing consumer behaviour–Stimulus Response Model; Buyer Black Box Model; buying roles; buying behaviour–types of buying behaviour and models; buying-decision process–steps.

**Unit II: Internal Determinants Influencing Consumer Behaviour**

Age and Lifecycle; Occupation and Finance; Lifestyle and Personality

**Consumer Needs & Motivation:** Characteristics of motivation; theories of needs & motivation-Maslow's hierarchy of needs, McClelland's APA theory, Self-concept & its importance; types of involvement.



**Consumer Personality:** Theories of personality- Freudian theory, Trait theory; Theory of self-images; Role of self-consciousness.

**Consumer Perception:** Concept of absolute threshold limit, differential threshold limit & subliminal perception; Perceptual Process- selection, organization & interpretation.

**Learning & Consumer Involvement:** learning theories- classical conditioning, instrumental conditioning, cognitive learning; involvement theory.

**Consumer Attitudes:** Formation of attitudes; functions performed by attitudes; models of attitudes: Tri-component model, multi-attribute model, attitude towards advertisement model; attribution theory.

### **Unit III: External Determinants Influencing Consumer Behaviour**

**Group Dynamics & consumer reference groups:** Different types of reference groups; factors affecting reference group influence.

**Family & Consumer Behaviour:** Consumer roles within a family; purchase influences and role played by children; Role and Status; family life cycle.

**Social Class & Consumer behaviour:** Determinants of social class.

**Culture & Consumer Behaviour:** Characteristics of culture; core values held by society & their influence on consumer behaviour; introduction to sub-cultural & cross-cultural influences.

**Opinion Leadership Process:** Characteristics & needs of opinion leaders & opinion receivers.

### **Unit IV: Consumer Decision Making Process**

**Diffusion of Innovation:** Definition of innovation; product characteristics influencing diffusion; adoption process.

**Consumer Decision making process:** Problem Recognition - Information Search - Alternative Evaluation –Purchase Selection – Post purchase Evaluation.

Cross-cultural consumer's behaviour.

### **SUGGESTED READINGS:**

1. Bennett and Kassarian, Consumer Behaviour, Prentice Hall.
2. Loudon, Consumer Behaviour, Concepts and Applications, McGraw Hill.
3. Engel, Blackwell and Miniard, Consumer Behaviour, Dryden Press.
4. Schiffman, Wisenblit and S. R. Kumar, Consumer Behaviour, Pearson Education India.
5. Blackwell, Miniard, and Engel, Consumer Behaviour, Cengage India Private Limited.
6. Consumer Behaviour – Satish K Batra, S H H Kazmi.
7. Schiffman L G and Kanuk L L, Consumer Behaviour, Prentice Hall, New Delhi.
8. Hawkins, Best and Coney, Consumer Behaviour, Tata McGraw Hill, New Delhi.

**SEMESTER-III**  
**PAPER 5: MARKETING RESEARCH**  
**PAPER CODE: MCOM2235M**

**FULL MARKS: 50**

**COURSE DESCRIPTION**

This course introduces the student to the research process and alternative research designs. It provides an overview of the tools and techniques of measurement and scaling, data-collection procedures and reporting the results of research.

**COURSE OBJECTIVES**

1. To introduce the students to the scientific method in the conduct of research in general and the application thereof specifically to the marketing domain.
2. To acquaint students with alternative research designs as are suitable in varied circumstances and the steps in the research process.
3. To expose students to qualitative and quantitative research methods as are commonly used in the marketing domain.
4. To have a working knowledge of the nature, sources and applicability of primary and secondary data in marketing research and alternative data collection procedures.

**COURSE OUTCOMES**

**CO1:** Evaluate and analyse critically different types of marketing problems.

**CO2:** Execute the marketing research process for solving a marketing problem in a systematic and logical manner.

**CO3:** Understand the ethical problems that arise in research situations in a systematic and thoughtful manner.

**CO4:** To enable students to design various types of measurement scales in the preparation of questionnaires.

**COURSE CONTENTS:**

1. **Introduction to Marketing Research:** Research – Meaning and Types (Fundamental and Applied), The Scientific Process, Marketing Research – Meaning, nature and scope, Marketing Information System – Concept and components, Organization of the marketing research function – in-house vs. outsourcing,
2. **Research Design and Process:** Concept and types (exploratory, descriptive and causal research designs), Qualitative vs. Quantitative Research, Case-based research, Research Process – Steps, Problem Identification, Literature Review, identifying Research Gap, formulating Objectives of the Study, Research report – types of reports, elements of a research report.
3. **Methods and Tools of Research:** Qualitative vs. Quantitative Research Methods, Qualitative Techniques: Depth Interviews, Focus Groups, Experience Survey, Analysis of Cases, Projective Techniques (Association, Completion, Construction and Expressive techniques)
4. **Collection of Data:** Primary vs. secondary data – concept, sources, pros and cons - applicability in research, Observation vs. Survey – relative merits and pitfalls, Types of Observational Techniques, Classification of interviewing techniques, Questionnaire design – types of questionnaire (structured vs. unstructured, disguised vs. non-disguised), types of questions – open-ended, dichotomous, multiple-choice questions,

biases in questionnaire design – leading questions, loaded questions, double-barrelled questions, Census vs. sample survey – pros and cons.

5. **Measurement and Scaling:** Concept, Types of scales – Nominal, ordinal, interval and ratio, Rating scales, Ranking Scales, Paired-comparison scales, Summated Scale, Semantic Differential Scale

#### **SUGGESTED READINGS:**

1. Malhotra N. K. & Dash, S; Marketing Research – An Applied Orientation, Pearson
2. Beri, G. C., Marketing Research, Mc Graw Hill Education
3. Aaker, D. A., Kumar. V & Leone, R. P; Marketing Research – International Student Version, Wiley
4. Kumar, V; marketing Research – A Global Outlook, Sage Texts
5. Zikmund, W. G; Babin, B. J; Carr J. C; Adhikari A & Griffin M; Business Research Methods – A South Asian Perspective, Cengage Learning
6. Cooper, D. R.; Schindler, P. S. & Sharma, J. K.; Business Research Methods, Mc Graw Hill Education
7. Adams, J; Khan H. T. A. & Reaside, R; Research Methods for Business and Social Sciences; Sage

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**SEMESTER-III**  
**PAPER 6: RESEARCH METHODOLOGY (THEROY)**  
**PAPER CODE: MCOM2236C**

**FULL MARKS: 50**

**COURSE DESCRIPTION**

To provide basic knowledge on the basic foundations of research. This course will also deal with research design, measurement and skills. The conceptual framework necessary in formulating research problem will be elaborated in details.

**COURSE OBJECTIVES**

The course deals with a dynamic subject, which gets updated very frequently. With that concept in mind, the following objectives of the course are laid below:

1. To delve into the major foundations of research.
2. To explore on problem identification and formulation.
3. To develop understanding on the concept of sampling theory.
4. To formulate research models and explore its dimensions.

**COURSE OUTCOMES**

On completion of this course, the students will be able to:

**CO1:** Able to formulate research question.

**CO2:** Able to structure the research process and its various dimensions.

**CO3:** Learn the different scaling techniques used in research.

**CO4:** Able to construct a research model.

**COURSE CONTENTS**

**Unit-I: Foundations of Research**

Meaning-Objectives-Motivation- Concept of theory-empiricism-deductive and inductive theory - Understanding the language of Research – Concept-Construct-Definition- Variable- Research Process.

**Unit-II: Problem Identification and Formulation**

Research Question - Hypothesis - Qualities of a good Hypothesis- Importance.

**Unit-III: Research Design**

Concept and Importance in Research - Features of a good research design - Exploratory Research Design - concept, types and uses, Descriptive Research Designs - concept, types and uses.

**Unit-IV: Measurement**

Concept of measurement- what is measured? Problems of measurement in research- Validity and Reliability. Levels of measurement- Nominal, Ordinal, Interval and Ratio.

**Unit-V: Sampling**

Concepts of Statistical Population-Sample-Sampling Frame-Sampling Error, Sample Size-

Non-Response-Characteristics of a good sample-Probability Sample- Simple Random Sample-Systematic Sample-Stratified Random Sample -Multi-stage sampling-Determining size of the sample- Practical considerations in sampling and sample size.

#### **Unit-VI: Elements of Theoretical Research**

Model and Model Building- Exogenous and Endogenous Variables- Relationships- Predictive Methods- Validity and Interpretations.

#### **SUGGESTED READINGS**

1. Cooper, "Business Research Methods", Tata McGraw Hill, New Delhi.
2. T.S. Wilkinson & P.L. Bhandarkar, "Methodology and Techniques of Social Research", 2010.
3. Richard A. Johnson & Dean W. Wichern, "Applied Multivariate Statistical Analysis", Prentice Hall International Inc.
4. Alan Bryman & Emma Bell, "Business Research Methods", Oxford University Press, 2011.

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#### **SEMESTER-III**

#### **PAPER 7: RESEARCH METHODOLOGY (PRACTICAL)**

**PAPER CODE: MCOM2237C**

**FULL MARKS: 50**

#### **COURSE DESCRIPTION**

To have an exposure to real life data and explore its properties. The applications of statistical tools and methods are to be dealt elaborately with hands-on training using statistical software.

#### **COURSE OBJECTIVES**

The course deals with a dynamic subject, which gets updated very frequently. With that concept in mind, the following objectives of the course are laid below:

1. To have a hands-on experience with real life data.
2. To explore relationships among different types of variables in real life data sets.
3. To interpret and validate the research output.
4. To have a clear understanding of statistical tools applied.

#### **COURSE OUTCOMES**

On completion of this course, the students will be able to:

**CO1:** Able to have a clear understanding of different types of data sets.

**CO2:** Explore relationships among different variables used for research analysis.

**CO3:** Estimate empirical research models by applying both parametric and non-parametric estimation methods.

**CO4:** Able to interpret the empirical findings and validate the output.

## COURSE CONTENTS

### Unit-I: Preliminary Analysis

Descriptive statistics-Categorical variables- continuous variables-checking normality, outliers checking- Choosing the right statistics: Overview of different statistical techniques, Decision making process.

### Unit-II: Statistical Techniques: Exploring Relationships

Correlation-Pearson product moment correlation-Spearman rank correlation, Partial Correlation-Simple linear regression-Multiple Linear Regression-Assumptions-overall significance-multicollinearity-Variable selection methods.

### Unit-III: Statistical Techniques: Compare Means

One sample and two independent sample t test-Paired sample t test, -One way Analysis of variance-Two- way ANOVA.

### Unit-IV: Non-Parametric Methods

Independent Chi square Test-Mann- Whitney test -Wilcoxon signed rank test, Kruskal-Wallis test.

### Unit-V: Advanced Methods

Logistic Regression- Assumptions-overall significance-interpretations -time-series forecasting tools.

## SUGGESTED READINGS

1. HOW TO USE SPSS ® A Step-By-Step Guide to Analysis and Interpretation, Brian C. Cronk, Tenth edition published in 2018 by Routledge.
2. SPSS for Intermediate Statistics: Use and Interpretation, Nancy L. Leech et. al., second edition published in 2005 by Lawrence Erlbaum Associates, Inc.
3. Using IBM SPSS statistics for research methods and social science statistics, William E. Wagner, Fifth edition published in 2015 by SAGE Publications, Inc.

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**SEMESTER III**  
**PAPER 8: STRATEGIC COST AND MANAGEMENT ACCOUNTING**  
**PAPER CODE: MCOM2238C**

**FULL MARKS: 50**

**COURSE DESCRIPTION**

Companies must remain competitive in today's dynamic operating environment. In this course, we will intend to analyse a framework for creating a value-based performance management system. The techniques, methodologies, theories and practices behind organisational value creation will be presented in an analytical manner. This course will provide an understanding of the strengths and limitations of accounting for performance, considering the behavioral and ethical aspects of management systems.

**COURSE OBJECTIVES**

This course will examine the decisions managers make and the financial measures they use to achieve strategic objectives of the firm. The course focuses on the development of the modern cost system design for externally-focused and internally-focused strategies.

**COURSE OUTCOMES**

On completion of this course, the students will be able to:

**CO1:** Understanding how managerial and cost accounting helps in decision making and to achieve the strategic objectives of the firm.

**CO2:** Understanding the contemporary issues that have emerged in strategic cost management.

**CO3:** Understanding the issues relating to the design and implementation of cost management models in modern firms.

**COURSE CONTENTS**

**Unit-1: Introduction to Strategic Cost Management** - (i) Concept of Strategic Cost Management, (ii) Limitations of Traditional Cost Management, (iii) Traditional vs. Strategic Cost Management.

**Unit-2: Introduction to the Modern Business Environment** - (i) Introduction/Characteristics of the Modern Business Environment, (ii) Cost of Quality and Total Quality Management (TQM), (iii) Throughput Accounting and Theory of Constraints.

**Unit-3: Introduction to Lean System and Innovation** - (i) Just-in-Time (JIT) JIT (including Backflush Costing and Throughput costing), (ii) Kaizen Costing, (iii) Six Sigma, (iv) Business Process Re-engineering (BPR).

**Unit-4: Introduction to Cost Management Techniques** - (i) Cost Control/ Waste Control, Cost Reduction, (ii) Target Costing, (iii) Value Analysis/Value Engineering, (iv) Life Cycle Costing, (v) Environmental Management Accounting.

**Unit-5: Performance Measurement** - Return on Investment, Residual Income, Responsibility Accounting and Reporting, Balanced Scorecard.

**Unit-6: Marginal Costing and Strategic Management decision making** - (a) Relevant Cost (b) Product Sales Pricing and Mix (c) Limiting Factors (d) Shut Down point (e) Decisions about Alternatives such as Make or Buy, Accept an order, Cost indifference point, and Selection of Products.

**Unit-7: Management control Techniques** – (a) Budgetary Control System, (b) Standard Costing and Variance Analysis.

**Unit-8: Transfer Pricing:** Objectives, Principles, Methods and their applications.

### **SUGGESTED READINGS**

1. Atkinson, Kaplan, Matsumara, Yong, & Kumar. Management Accounting. Pearson Education.
2. Banerjee, B. Cost Accounting. Prentice Hall of India.
3. Basu, Banerjee, & Dandapat. Strategic Cost Management. University of Calcutta.
4. Blocher, Chen, Cokins, & Lin. Cost Management: A Strategic Emphasis. TMH.
5. Drury, C. Management and Cost Accounting. Thomson Learning and Taxman.
6. Horngren's Cost Accounting - A Managerial Emphasis. Srikant M. Datar & Madhav V. Rajan
7. Kishore, R. M. Cost Management. Taxman.
8. Lucey, T. T. Management Accounting. ELBS.
9. Saxena, & Vashisht. Cost and Management Accounting. Sultan Chand.

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**ST. XAVIER'S COLLEGE (AUTONOMOUS), KOLKATA**  
**POSTGRADUATE AND RESEARCH DEPARTMENT OF COMMERCE**  
**(M.COM)**

**NEW SYLLABUS**  
**SEMESTER IV (MARKETING)**

Sl. No.	Subjects	Paper Code	Total Marks	Credit Points
1	Rural and Agricultural Marketing	MCOM2241M	50	3
2	International Marketing	MCOM2242M	50	3
3	Strategic Brand Management	MCOM2243M	50	3
4	Marketing of Services	MCOM2244M	50	3
5	Retail Management	MCOM2245M	50	3
6	Dissertation including Viva- voce	MCOM2246C	150	9
<b>TOTAL</b>			<b>400</b>	<b>24</b>

**SEMESTER-IV**

**PAPER 1: RURAL AND AGRICULTURAL MARKETING**  
**PAPER CODE: MCOM2241M**  
**FULL MARKS: 50**

**COURSE DESCRIPTION:**

Rural and Agricultural Marketing has emerged as an important internal sub-division within marketing discipline particularly in the context of a large rural economy like India. In India the rural economy contributes nearly half of the country's GDP and the size of the rural market is growing in a steady phase and companies are redesigning some of their products to match rural consumers' affordability. An insight into a more holistic perspective of rural marketing which also includes agricultural marketing environment.

**COURSE OBJECTIVES:**

Learning objectives: This course intends the student

1. To discuss the various aspects of rural marketing as an integral part of marketing management and develop an understanding of rural marketing.
2. To analyse rural markets through marketing mix while applying the marketing concepts suitable to the rural markets.
3. Differentiate the rural market environment from the urban and semi-urban markets.
4. To discuss the various aspects of agricultural marketing.

**COURSE OUTCOMES**

On completion of this course, the students will be able to:

**CO1:** Discuss rural market Challenges & Opportunities in a dynamic market.

**CO2:** Differentiate and design marketing strategies for rural specific products.

**CO3:** Assess and interpret the relevance of marketing strategies in respect of rural marketing and agricultural marketing.

## COURSE CONTENTS:

**Unit-1: Overview of Rural Marketing:** Evolution of Rural Marketing in India, Concept, Significance of Rural Marketing, Changing landscape of India, Rural-Urban continuum, Rural and urban markets: a comparative analysis, Emerging challenges and Opportunities in Rural Marketing.

**Unit-2: Rural Markets & Decisions:** Introduction, Segmentation, approaches for segmenting the rural market in India, Types of rural consumer behaviour, Factors influencing rural consumers during purchase of a product, Lifestyle of rural consumer, Shopping habits of rural consumers, Diffusion of innovation for rural consumer, Stages of rural marketing strategy, Rural market mapping.

**Unit-3: Marketing Strategies for Rural Products:** Rural marketing mix, 4As of rural marketing mix, 4Cs of rural marketing mix, 4Ms of rural marketing mix, MIRC model of rural marketing mix, Product planning, pricing, promotion and management of distribution channels for marketing of products in rural areas.

**Unit-4: Agricultural marketing and Marketing of agricultural inputs:** Agricultural marketing: concept, problems and prospects in Agricultural Marketing, marketing of fertilizers, pesticides, seeds, tractors and other agricultural implements in rural India.

**Unit-5: Agricultural marketing classification & Projection of demand and supply of farm products:** Classification of agricultural marketing, Marketable and marketed surplus, Methods of sale.

**Unit-6: Packaging, Grading and standardization:** Packaging, Meaning, purpose and advantages of Grading, quality control of agro-products, Grade standard criteria, Standardization, AGMARK.

**Unit-7: Role of Government and other organisations in Marketing Agricultural Products:** National Agriculture Co-operative Marketing Federation (NAFED), Agriculture and Processed Food Exports Development Authority (APEDA), The National Co-operative Development Corporation (NCDC), Food Corporation of India (FCI), Panchayat Mandi.

**Case Application based on themes of the topic.**

## SUGGESTED READINGS:

- Gopalaswamy, T.P. *Rural Marketing*, Wheeler Publishers
- Nayyar and Ramaswamy, *Globalization and Agricultural Marketing*, Rawat Publications.
- Rajagopal, *Managing Rural Business*, Wheeler Publishers.
- Rajagopal, *Organising Rural Business*, Sage Publishers.
- Ramkishan, Y. *Rural & Agricultural Marketing*, JAICO Publisher.
- Badi R.V. Badi N.V. *Rural Marketing*, Himalaya Publishing House.

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**NEW SYLLABUS  
SEMESTER-IV  
PAPER 2: INTERNATIONAL MARKETING  
PAPER CODE: MCOM2242M  
FULL MARKS: 50**

**COURSE DESCRIPTION:**

This subject offers a brief overview of the issues and opportunities related to international marketing.

**COURSE OBJECTIVES:**

To acquire the basic knowledge, concepts, tools, and international terminology necessary to understand international problems and issues

- To understand how companies adjust their international strategies based on the global environmental changes (e.g., globalization)
- To build skills and respect toward the understanding of cultures of nations by
- Critically analyzing the social, political, legal, and economic forces that affect the business performance of international marketing in the current world.

**COURSE OUTCOMES**

On successful completion of this course, students will be able to:

**CO 1:** Apply basic international marketing theories and concepts to understand the environment.

**CO 2:** Undertake strategic business analysis in order to develop appropriate international marketing objectives and strategies.

**CO 3:** Identify, analyze, and evaluate data, information, and evidence related to international business opportunities and threats relevant in the current world.

**COURSE CONTENTS:**

**Unit-1: Introduction to International Marketing:** Reasons why companies go International. International Product Life Cycle, EPRG Model

**Unit-2: International Marketing Environment:** Economic, Political and Socio-Cultural Environment, the concept of Self Reference Criteria, PESTEL Analysis, Cross Cultural differences.

**Unit-3: The WTO:** Objectives, functions. Concept of free trade and creation of a level playing field globally. The need for protection of domestic industries. Protection of intellectual property rights. Tariff and Non-Tariff Barriers

**Unit-4: International Product, pricing and promotional decisions:** Standardization and product adaptation, pricing strategies, choice of currency, INCOTERMS, Dumping and its various forms, International Sales promotion, participating in trade fairs and exhibitions, advertising, promotional issues and complexities.

**Unit-5: Foreign Market Entry Strategies:** Exporting, Licensing, Franchising, Joint Ventures, Turnkey operations, strategic Alliances, Management contracts and Contract Manufacturing etc.

**Unit-6: Export-Import Documentation:** Inquiry, quotation, purchase order, invoice, packing list, GSP certificate, shipping bill etc.

**Case Application based on themes of the topic.**

#### **SUGGESTED READINGS:**

- International Marketing, *R Srinivasan* (paperback), PHI Learning.
- International Marketing, *Rakesh Mohan Joshi*, Oxford University Press.
- Global Marketing, *Gautam Dutta*, Pearson Education India.
- International Marketing 8e (An Indian Adaptation), Masaaki Kotabe, Kristiaan Helsen and Prateek Maheshwari (Paperback), Wiley India Pvt Ltd.
- International Marketing, *Dr. Shalini Agrawal*, Sahitya Bhawan Publications.
- International Marketing Management: Text and Cases, U C Mathur, Sage India.

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**NEW SYLLABUS  
SEMESTER-IV  
PAPER 3: STRATEGIC BRAND MANAGEMENT  
PAPER CODE: MCOM2243M**

**FULL MARKS: 50**

**COURSE DESCRIPTION:**

This course will enable student to have a fundamental understanding of how to build, measure, and manage a brand. It involves creating and nurturing a brand with the objective of enhancing its image, recall, and longevity in a competitive environment.

**COURSE OBJECTIVES:**

The objective of this course is:

1. To expose the students to the concepts, principles, techniques and application of branding.
2. To provide the students with insights into the design and implementation of branding strategies.
3. To help the students to build, measure and manage brand-equity.

**COURSE OUTCOMES**

On completion of this course, the students will be able to:

**CO1:** Understand the various Branding techniques in an organisation.

**CO2:** Ways to designing and implementation of branding strategies.

**CO3:** It helps us to adopt appropriate strategies to the needs of continuously evolving market.

**COURSE CONTENTS:**

**Unit-1: Introduction to Brand Management:** Introduction to Brand Management, Brands vs. Products, Anatomy of a Brand, Significance of Branding to Consumers & Firms, Selecting Brand Names, Brand Identity, Branding Challenges & Opportunities.

**Unit-2: Brand Positioning:** Concept, Types of Positioning- Over, Under & Repositioning- Differentiation, Identifying Gaps Using Perceptual Maps, Co-branding, Celebrity Endorsement, Positioning Guidelines

**Unit-3: Brand Development Strategies:** Brand Architecture, Brand Equity: Concept- Methods-Aakers Brand Equity Model, Brand Leveraging, Brand Loyalty, Brand Image- Brand image dimension, Brand Portfolio Strategy – Brand Extension and Stretching - Making a Brand Strong- The 4 Steps of Strong Brand Building.

**Unit-4: Brand & Firm:** Product Branding, Line Branding, Range Branding, Umbrella Branding, Double Branding, Endorsement Branding, Choosing a Branding strategy, Brand Audit and Brand Valuation.

**Unit-5: Brand Crisis:** Concept of incident and Crisis, Factors influencing brand crisis, Brand Revitalization.

**Case Application based on themes of the topic.**

### SUGGESTED READINGS:

- Brand Management -The Indian Context, *Y L R Moorthi*, Vikas Publication.
- Strategic Brand Management, Building Measuring & Managing Brand Equity, *Keller, Parameswaran & Jacob*, Pearson Education India.
- Product and Brand Management, *Tapan K. Panda*, Oxford University Press.
- Brand Management Text and Cases, *Harsh V. Verma*, Pillappa Publication.
- Brand Management, *Kirti Dutta*, Oxford University Press.

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**NEW SYLLABUS  
SEMESTER-IV  
PAPER 4: MARKETING OF SERVICES  
PAPER CODE: MCOM2244M  
FULL MARKS: 50**

### COURSE DESCRIPTION:

This is a cross-functional elective course offered in the fourth semester to students of marketing specializations. Students learn various aspects of Services Management in terms of concepts, operations, opportunities and challenges.

### COURSE OBJECTIVES:

To impart knowledge needed to implement quality service and service strategies across all e industries, such as banks, hotels, hospitals, educational institutions, professional services and other goods industries that depend on service excellence for competitive advantages.

The course is designed to cover the fundamentals of Service Management. The objective of this course is:

1. To understand the basic concepts of service management.
2. To help participants develop skills for applying these concepts to the solution of service problems.
3. To help students master the analytical tools of service management.

### COURSE OUTCOMES

On completion of this course, the students will be able to:

**CO1:** To identify the service encounter faced/experienced by customers with service providers.

**CO2:** To construct e service model for different service organization with a strategic focus to heighten distribution of services.

### COURSE CONTENTS:

#### **Unit-1: Understanding Service Markets, Products and Customers**

Service as a product, Challenges for service marketers, Reasons for growth of service industry, distinguishing characteristics from physical products posing marketing challenges, traditional service marketing mix, expanded /augmented service marketing mix, Customer decision making: The 3-stage model of service consumption, understanding service

encounters, defining moments of truth, Customer expectation and perception of services, Service triangle.

## **Unit-2: Building the Service Management Model**

**Developing Service Concepts:** Defining the core and supplementary elements of a service, the flower of service, Planning and branding service products, Development of new services.

**Distributing Services:** Determining the type of contact: Options for service delivery, Place and time decisions, the role of intermediaries, Distributing services internationally.

**Pricing and Revenue Management:** Tripod strategy of pricing, Activity based costing, Demand elasticity based on pricing & customer segments, Yield management to maximize revenues.

**Services marketing communication:** Setting communication objectives, Challenges (intangibles) and opportunities in communicating services, marketing communications mix using internet.

## **Unit-3: Application of GAPS Model**

**Improving Service Quality and Productivity:** Integrating service quality and productivity strategies, what is service quality, The GAPS model- A conceptual tool to identify and correct service quality problems, Measuring and improving service quality.

## **Unit-4: Managing the Customer Interface in organisations**

**Service innovation and Design:** Blueprinting service operations to create valued experiences, Service process redesign, The customer as co-producer. Designing and managing in the context of all organisations including organisations selling financial products and designing operations area as a supportive element.

**Balancing Demand & Productive Capacity:** Patterns & Determinants of demand, managing demand levels, overcoming capacity constraint, Inventory demand through waiting lines & reservations.

**Managing People for Service Environment:** Service leadership & culture.

## **Unit-5: Implementing Profitable Service Strategies**

**Managing relationships & building loyalty:** Customer loyalty, The Wheel of loyalty, Strategies for reducing customer defections, CRM.

**Achieving Service Recovery:** Customer complaining behaviour, Principles of effective service recovery systems, Service guarantees, discouraging abuse and opportunistic behavior, learning from customer feedback.

**Case Application based on themes of the topic.**

### **SUGGESTED READINGS:**

- Zeithaml, V.A., Bitner, M. J., Dwayne, D. Gremler, & Ajay Pandit (2018). Services marketing. Tata- McGraw- Hill Edition.
- Shankar, R. (2011). Services marketing. Excel Books.
- Apte, G. (2011). Services marketing. Oxford University Press.

- Lovelock, Christopher, Service Marketing- People, Technology, Strategy, Pearson Education Inc
- Hoffman, K, Douglas and John E.G. Bateson (2001) Essentials of Service Marketing, South-Western College

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## NEW SYLLABUS SEMESTER-IV

### PAPER 5: RETAIL MANAGEMENT PAPER CODE: MCOM2245M FULL MARKS: 50

#### COURSE DESCRIPTION:

This course is designed to acquaint students with a broad spectrum of concepts, theories and processes and their applications in the management of retail establishments.

#### COURSE OUTCOMES

On completion of this course, the students will be able to:

**CO1:** Relate basic concepts and theories of retailing with the history of the evolution of retailing in India to appreciate the current state of the Indian retail sector besides being able to identify retail formats based on ownership and judge their relative strengths and weaknesses.

**CO2:** Apply trading area analysis and various theories of retail location to make decisions about locations of new retail stores and distinguish between various types of retail locations and evaluate their comparative pros and cons.

**CO3:** Understand the strategies, processes and performance measures relating to merchandise planning and category management besides the conception and creation of private labels by retail organizations.

**CO4:** Identify the factors affecting retail overall pricing strategy as well as store level pricing strategy, understand the pricing process and suggest the design of an appropriate marketing mix for retailers.

**CO5:** Understand the idiosyncrasies of supply chain management for retail organizations as well as appreciate the role of partnering with vendors and the application of technology for smooth supply chain functioning.

#### COURSE CONTENTS:

**1. Introduction to Retailing:** Retail marketing environment, Indian retail in the global landscape, FDI Policy, Evolution of Indian retail, Retail organization structures by ownership – traditional, modern trade and online retailing, cash and carry formats, Omni-channel retail, Identifying the consumer demographics and life-style.

**2. Retail Location:** Choosing a store location, Trading area analysis, Reilly's law of retail gravitation, Huff's law of shopper attraction, Site selection – Isolated store, unplanned business district, planned shopping centre.

**3. Merchandise and Category Management:** Developing and implementing merchandise plan, Retail metrics – GMROI, GMROF, GMROL, GMV, Budgeting, Resource allocation and other financial concepts in retail, Inventory management, Category roles in category management, Category management process, Private labels.



**4. Visual Merchandising and POP Communication:** Retail image and atmospherics, Store planning, Merchandise presentation, Window display, fixtures and other tools, Consumers' shopping attitudes and behaviour.

**5. Pricing and Promotional Strategy in Retailing:** Developing a retail price strategy, External factors affecting retail price strategy, Elements of retail promotional mix, Repositioning retail brands.

**6. Supply Chain Management in Retail:** Logistics planning, Facilities planning, Distribution Centres and their activities, Partnerships among retailers and vendors in SCM – Retailer-Driven Replenishment, Vendor-Managed Inventory, Collaborative Planning Forecast Replenishment, Technology and Information Systems in retail distribution channels.

**Case Application based on themes of the topic.**

#### **SUGGESTED READINGS:**

1. Berman, Barry and Evans, *Retail Management*, Prentice Hall
2. Cooper, *Strategy Planning in Logistics and Transportation*, Kogan Page
3. Cox, Roger and Brittain, *Retail Management*, Prentice Hall

**NEW SYLLABUS  
SEMESTER-IV**

**PAPER 6: DISSERTATION INCLUDING VIVA- VOCE  
PAPER CODE: MCOM2246C  
FULL MARKS: 150**

<b>A. Internal Examination:</b> <ul style="list-style-type: none"><li>▪ Interaction with the Guide</li><li>▪ Internal evaluation</li></ul>	<b>10 Marks</b> <b>10 Marks</b>
<b>TOTAL (A)</b>	<b>20 marks</b>
<b>SEMESTER EVALUATION (OUT OF 80 MARKS)</b>	
<b>B. Plagiarism **</b>	<b>20 Marks</b>
<b>C. Semester Examination:</b> <b>Way to Evaluate Dissertation: (10 marks each)</b> <ul style="list-style-type: none"><li>▪ Introduction</li><li>▪ Review of Literature</li><li>▪ Methodology of research</li><li>▪ Analysis and Discussion</li><li>▪ Summary of findings, conclusions and suggestions</li><li>▪ Citations and referencing</li></ul>	<b>60 marks</b>
	<b>100 Marks</b>

**VIVA-VOCE (50 MARKS)**

1. Quality of presentation	<b>10 Marks</b>
2. Ability to answer questions (knowledge part)	<b>10 Marks</b>
3. Flow of presentation	<b>10 Marks</b>
4. Timely completion of the presentation	<b>10 Marks</b>
5. Communication skill and depth of knowledge	<b>10 Marks</b>
	<b>50 Marks</b>

**Note 1: Plagiarism check must be mandatorily carried out before the issuance of the Dissertation completion certificate. To be awarded based on 2<sup>nd</sup> time plagiarism check result.**

**Note 2: Scholars must follow all the general instructions related to Dissertation submission from the Department from time to time.**