

# **B.Com. (Hons.): SEMESTER V**

## **Core Paper Commerce Group A**

### **FUNDAMENTALS OF FINANCIAL MANAGEMENT**

**Duration: 3 hrs. Marks: 100 Lectures: 78**

*Objective: To familiarize the students with the principles and practices of financial management.*

#### CONTENTS

##### **Unit 1: Introduction (8 Lectures)**

Nature, scope and objective of Financial Management, Time value of money, Valuation of securities – Bonds and Equities (Basic Concepts and elementary Illustrations)

##### **Unit 2: Long Term Investment Decisions (15 Lectures)**

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk Adjusted Discount Rate.

##### **Unit 3: Financing Decisions (25 Lectures)**

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure – Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach), Determinants of capital structure. Operating and financial leverage, Indifference Point Analysis, EBIT-EPS Analysis, Capital Planning.

##### **Unit 4: Dividend Decisions (8 Lectures)**

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice.

##### **Unit 5: Working Capital Decisions (15 Lectures)**

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, receivables management (including factoring) and working capital leverage (including illustrations).

##### **Unit 6: Risk and return concepts (7 Lectures)**

Risk and Return Concept, Capital Asset Pricing Model, Security Market Line and Capital Market Line

### *Suggested Readings*

1. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education
2. Levy H. and M. Sarnat . Principles of Financial Management. Pearson Education
3. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning
4. Khan and Jain. Basic Financial Management, McGraw Hill Education
5. Prasanna Chandra, Fundamentals of Financial Management. McGraw Hill Education
6. Singh, J.K. Financial Management- text and Problems. Dhanpat Rai and Company, Delhi.
7. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
8. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.
9. Pandey, I.M. Financial Management. Vikas Publications.
10. Bhabatosh Banerjee, Fundamentals of Financial Management, PHI Learning

# **Discipline Specific Elective (DSE) Subjects Commerce Group A**

## **CORPORATE ACCOUNTING**

**Duration: 3 hrs.**

**Marks: 80**

**Lectures: 80**

### **Unit 1. Accounting for Share Capital & Debentures (17 Lectures)**

Issue, forfeiture and Reissue of forfeited shares: concept & Allotment process of book building method; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures. Accounting for employees share based payment, ESOS and ESPS

### **Unit 2 :**

#### **A. Preparation of Financial Statements of Corporate Entities (20 Lectures)**

- I. Preparation of profit and loss statement and
- II. Balance Sheet
- III. Notes to Accounts
- IV. Cash Flow Statement

#### **B. 1) Accounting of Property, Plant and Equipment as per Ind AS 16 (ICAI)**

##### **2) Accounting for investment as per AS13 (ICAI)**

##### **3) Concept of Investment property as per Ind AS 40 (ICAI)**

### **Unit 3. Valuation of Goodwill and Valuation of Shares (9 Lectures)**

Concepts and calculation: with reference to **Different method** as mentioned below:

#### **VALUATION OF INTERNAL GOODWILL:**

- Purchase of Average Profit, Super Profit
- Capitalisation of Average Profit Super Profit
- Present Value of Super Profit by using Annuity Factor.

#### **VALUATION OF SHARES**

- Asset Approach
- Earning yield Approach
- Dividend Yield Approach
- P/E Approach

### **Unit 4. Concept of Business Combination AND Restructuring (18 Lectures )**

Concepts and accounting treatment of Amalgamation as per Accounting Standard: 14 (ICAI). Merger method is excluded.

Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

### **Unit 5. Accounts of Holding Companies/Parent Companies (12 Lectures)**

Preparation of consolidated balance sheet with one subsidiary company;

### **Unit 6. Accounts of Banking Companies (4 Lectures)**

- I. Difference between balance sheet of banking and non-banking companies;
- II. Prudential norms;
- III. Asset structure of a commercial bank; Non-performing assets (NPA)

**Note:**

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

**Suggested Readings:**

1. Corporate Accounting, McGraw Hill Education by M.Hanif and A. Mukherjee.
- 2 Corporate *Accounting*. Vikas Publishing House, New Delhi. S.N. Maheshwari and S. K. Maheshwari
3. Ashok Sehgal, Fundamentals of *Corporate Accounting*. Taxman Publication, New Delhi.
4. Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.
5. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
7. Guidance note issued by ICAI on relevant topic
6. Company act 2013 and Company Rules as amended up to date

**Note: Latest edition of text books may be used.**

## **Discipline Specific Elective (DSE) Subjects**

### **Banking and Insurance**

**Marks: 100**

**Lectures: 60**

**Objective:** To impart knowledge about the basic principles of the banking and insurance

#### **Unit 1: Introduction to Banking Business:**

**8 Lectures**

Origin of Banking, Banking System-Concept and Different Important Terms used in Banking Business, Banking Sector Reforms in India, Banker and customer relationship, General and special types of customers, Overview of Banking Regulation Act 1949,

#### **Unit2: Banking Products and Banking Services**

**12 Lectures**

Financial Services offered by banks, Asset-Liability Management, Liability Products – Types of Loans and Advances, Asset Products - Types of deposits, CASA Score, Role of the Central Bank as Regulator, RBI's Policies for commercial banks International Security Standards in Banking, **Internet Banking** :Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash, Payment banks

#### **Unit 3: Banking Lending and Monitoring Process**

**10 Lectures**

Principles of sound lending, KYC Policy, Secured vs. unsecured advances, Advances against various securities, Securitization of Standard Assets, Anti-money Laundering Guidelines, Credit Information Bureau of India, Credit Appraisal Process, Loan Syndication, Credit Monitoring, Credit Recovery.

#### **Unit 4: Risk Management in Banks**

**10 Lectures**

Risk Universe of banks, Measures for identifying and controlling risks, CAMELS Rating, Risk Architecture -Basel Regulations-Basel I, Basel II Migration to Basel II norms, Balance Sheet of a Bank: special items and off balance sheet items, Asset Reconstruction Company.

## **Unit 5: Risk and Insurance**

**12 Lectures**

Types of Insurance- Life and General- Insurance and Risk Mitigation Basic concept of insurable risk, Perils and Hazards, Types of business risk, Assessment and transfer, Basic principles of utmost goodfaith, Indemnity, Economic function, Proximate cause, Subrogation and contribution,

## **Unit 6: Insurance Business**

**8 Lectures**

Concept of Insurance–Actuarial Practice for Life and Non-life, Re-insurance, Risk and return relationship, Legal Aspects of Insurance Contracts, Regulatory Framework of Insurance, and Overview of IRDA Act, Power, Functions and Role of IRDA, Online Insurance, Banc assurance

**Relevant Case Studies will be referred**

### **Suggested readings:**

1. Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House
2. Satyadevi, C., *Financial Services Banking and Insurance*, S.Chand
3. Suneja, H.R., *Practical and Law of Banking*, Himalaya Publishing House
4. Chabra, T.N., *Elements of Banking Law*, Dhanpat Rai and Sons
5. Arthur, C. and C. William Jr., *Risk Management and Insurance*, McGraw Hill
6. Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand and Sons
7. Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons
8. Jyotsna Sethi and Nishwan Bhatia, *Elements of Banking and Insurance*, PHI Learning
9. Bare Act: Banking Regulation Act 1949, SARFAESI Act 2002, **IRDA Act, 1999**

**Note: Latest edition of text books may be used.**

# **Core Paper: Commerce Group B**

## **PRINCIPLES OF MARKETING**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

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### **Unit I: Introduction**

**10 Lectures**

- Concept, Nature, Scope and Importance of Marketing
  - Evolution of Marketing (Production, Product, Selling, Marketing, Holistic Marketing)
  - Selling vs Marketing
  - Marketing Mix (4 Ps)
  - Marketing Environment: Concept and Importance
  - Dimensions of Marketing Environment (Micro-Environment and Macro-Environment)
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### **Unit II: Consumer Behaviour and STP Analysis**

**12 Lectures**

- **Consumer Behaviour:** Concept, Nature and Importance; Consumer Buying Decision Process; Factors influencing Consumer Buying Behaviour
  - **STP Analysis:**
    - **Market Segmentation:** Concept, Importance, Criteria (Measurable, Accessible etc.) and Bases of Segmentation (Geographic, Demographic, Benefit/ USP, Buyer Behaviour, Psychographic/ Lifestyle, Hybrid Bases)
    - **Target Market:** Concept of Targeting, Patterns of Target Market Selection (Single-Segment, Selective Specialization, Product Specialization, Market Specialization and Full-Market Coverage)
    - **Positioning:** Concept, Importance and Bases
    - Product Differentiation vs Market Segmentation
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### **Unit III: Product**

**15 Lectures**

- Concept and Importance
  - Product Classifications: Business Products (Raw Materials, Processed Materials, OEMs etc.) and Consumer Products (Convenience, Shopping, Specialty, Unsought)
  - Product Mix vs Product Line (Concepts of Line Length, Width, Depth, Consistency)
  - Branding: Concept and Strategies
  - Packaging: Concept, Levels (Primary, Secondary, Transport), Role and Functions
  - Labelling: Concept, Role and Functions
  - Product-Support Services: Basic concept only
  - Product Life-Cycle: Concept, Strategies followed at each stage
  - New Product Development (NPD): Concept, Process, Risks
  - Consumer Adoption Process: Concept, Process
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### **Unit IV: Price**

**8 Lectures**

- Concept, Significance, Factors affecting price
  - **Pricing Strategies:** New Product Pricing (Economy, Penetration, Skimming, Premium); Psychological Pricing; Promotional Pricing (Loss-Leader Pricing, Superficial Discounting, Special Event Pricing)
  - **Pricing Methods:** Cost-Based Pricing (Mark-up, Target-return); Competition-Based Pricing; Demand-Based Pricing; Perceived-Value Pricing; Captive Product Pricing; Allowance Policies (Advertising Allowance, Stocking Allowance, Spiffs)
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### **Unit V: Distribution Channels and Physical Distribution**

**10 Lectures**

- Channels of Distribution: Concept and Importance
- Types of Distribution Channels: Consumer Product Channels (Zero-level, One-Level, Two-Level, Three-Level); Industrial Product Channels

- Intermediaries in the Channel: Types of Middlemen, Functions of Middlemen
  - Factors affecting choice of Distribution Channel
  - Wholesaling and Retailing: Types of retailers (department Store, supermarkets, warehouse retailers, specialty retailers, e-tailers)
  - Physical Distribution: Concept, Functions (Inventory Control, Order Processing, Warehousing, Materials Handling, Transportation and Logistics)
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#### **Unit VI: Promotion**

**7 Lectures**

- Concept, Nature and Importance
  - Promotional Mix: Concept; Elements (Advertising, Sales Promotion, Personal Selling, Public Relations and Publicity, Direct Marketing); Factors affecting Promotional Mix
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#### **Unit VII: Recent Developments in Marketing and Case Studies**

**3 Lectures**

- Recent Developments in Marketing: Social Marketing (concept only); Digital Marketing (concept only); Service Marketing (concept, service marketing mix); Green Marketing (concept only); Neuromarketing (concept only); Consumerism (concept only)
  - Case Studies as applicable (Unit I-VI)
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#### **Suggested Readings:**

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13<sup>th</sup> edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition), McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Zikmund William G. and Michael D'Amico. *Marketing; Creating and Keeping Customers in an E-Commerce World*. Cengage Learning.
5. Lacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.

#### **Suggested Articles:**

1. Veronica, B. (2009). "Brief History of Neuromarketing", Proceedings from the International Conference on Economics and Administration, Faculty of Administration and Business, University of Bucharest, Romania; pp. 119-121.
2. Morin, C. Soc (2011) 48: 131. <https://doi.org/10.1007/s12115-010-9408-1>
3. Jefkins F. (1990) A Broader Look at the Marketing Mix. In: Modern Marketing Communications. Springer, Dordrecht
4. Banerjee, S. and Roy, S. (2016). "Synchronizing Marketing Performance Indicators with Corporate Strategy: A Conceptual Framework"; International Journal of Marketing and Business Communication, Vol. 5 (4); pp. 16-23



## **Discipline Specific Elective (DSE) Subjects Commerce Group B**

### **CONSUMER AFFAIRS AND CUSTOMER CARE**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** This paper seeks to familiarize the students with of their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards. The student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.

#### **Unit 1: Conceptual Framework**

*(13 lectures)*

- **Consumer and Markets:** Concept of Consumer and markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labelling and packaging
- **Experiencing and Voicing Dissatisfaction:** Consumer Satisfaction/dissatisfaction-Grievances- complaint, Consumer Complaining Behaviour: Strategies to address Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redressal and Public Redressal Mechanisms

#### **Unit 2: The Consumer Protection Act, 1986 (CPA)**

*(26 lectures)*

- **The Consumer Protection Act, 1986:** Objectives and Provisions
- **Organizational set-up under the Consumer Protection Act:** Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial),
- **Grievance Redressal Mechanism under the Consumer Protection Act, 1986:** Who can file a complaint? ; Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases; Relief/Remedy to be provided; Temporary Injunction; Enforcement of order; Appeal, frivolous and vexatious complaints; Offences and penalties.
- **Remedies under Consumer Protection Act (with reference to leading case laws):** Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice.

#### **Unit 3: Industry Regulators and Consumer Complaint Redressal Mechanism**

*(13 lectures)*

- Banking: RBI and Banking Ombudsman
- Insurance: IRDA and Insurance Ombudsman
- Telecommunication: TRAI
- Food Products: FSSAI (an overview)
- Advertising: ASCI

#### **Unit 4: Consumer Protection in India**

*(13 Lectures)*

- **Consumer Movement in India:** Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter
- **Quality and Standardization:** Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An overview

### Suggested Readings:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs” (2007) Delhi University Publication; pp. 334/
2. Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. 5<sup>th</sup> Ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
4. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace Jovanovich, Inc.
5. Sharma, Deepa (2011). Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry (LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrücken, Germany; pp.263 pp.
6. Empowering Consumers e-book, [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
7. EBook [www.bis.org](http://www.bis.org)
8. The Consumer Protection Act, 1986

### Suggested Articles

1. Verma, D. P. S. (2002). Developments in Consumer Protection in India. Journal of Consumer Policy. Vol. 25. No. pp 107 –123.
2. Verma, D.P.S. (2002). Regulating Misleading Advertisements, Legal Provisions and Institutional Framework. Vikalpa. Vol. 26. No. 2. pp. 51-57.
3. Ralph L. Day and Laird E. Landon, Jr. (1997). Towards a Theory of Consumer Complaining Behaviour. Ag Woodside, et al. (Eds.). Consumer and Industrial Buying Behaviour. New York; North Holland pp. 425-37.
4. George, S. Day and A. Aaker (1970). A Guide to consumerism. Journal of Marketing. Vol. 34. pp 12-19.
5. Sharma, Deepa (2003). New measures for Consumer Protection in India. The Indian Journal of Commerce. Vol.56. No.4. pp. 96-106
6. Sharma, Deepa (2011). Consumer Grievance Redress by Insurance Ombudsman. BIMAQUEST. Vol.11. pp.29-47.

### Periodicals

1. Consumer Protection Judgments (CPJ) (Relevant cases reported in various issues)
2. Recent issues of magazines: Insight, published by CERC, Ahmedabad ‘Consumer Voice’, Published by VOICE Society, New Delhi.
3. Upbhokta Jagran, Ministry of Consumer Affairs, Govt, of India, New Delhi

### Websites:

[www.ncdr.nic.in](http://www.ncdr.nic.in); [www.fcamin.nic.in](http://www.fcamin.nic.in); [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in); [www.iso.org.in](http://www.iso.org.in); [www.bis.org](http://www.bis.org); [www.ascionline.org.in](http://www.ascionline.org.in); [www.trai.gov.in](http://www.trai.gov.in); [www.irda.gov.in](http://www.irda.gov.in); [www.derc.gov.in](http://www.derc.gov.in); [www.rbi.org.in](http://www.rbi.org.in); [www.fssai.gov.in](http://www.fssai.gov.in); [www.consumer-voice.org](http://www.consumer-voice.org); [www.nationalconsumerhelpline.in](http://www.nationalconsumerhelpline.in); [www.cci.gov.in](http://www.cci.gov.in)

**Note: The Latest edition of textbooks and Acts should be used.**

## **ADVERTISING**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

### **Unit 1: Introduction to Marketing Communications**

**(13 lectures)**

- Developing effective communication; Communication objectives; Target Audience; Social and economic effects of Advertising
- Defining advertising: Types of advertising; Non-Product Advertising; Role of advertising; Functions of Advertising; The advertiser; Target Audience; Consumer and Advertising; Integrated Marketing Communications (IMC)

### **Unit 2: Developing and Managing Advertising Programmes**

**(10 lectures)**

- Advertising Budget: Approaches to Budgeting; Factors affecting the allocation of Advertising budget
- Advertising Agency: Client-agency relationship; Agency compensation
- Response Hierarchy Models; Cognitive Response Model; DAGMAR

### **Unit 3: Creativity in Advertising**

**(10 lectures)**

- Strategies in Message Design: Copy; Layout; Theme; Advertising Campaign; Illustration; Advertising Appeals
- Scientific advertising: Creative Concept; Strategy and Creativity; Strategy in Message Design; Words and Pictures; Art Direction; Copywriting
- Print Advertising: Newspapers; magazines; Out-of-Home (OOH) advertising; Transit Advertising; Headlines; Display Copy; Body Copy; Layout Stages; Principles of Design; Role of Colour in Print Advertising
- Broadcast Advertising: Message characteristics of Radio and Television

### **Unit 4: Advertising Media**

**(12 lectures)**

- Introduction to Advertising Media: Different types of Media; Media Selection; Measuring Media Effectiveness; Product Placement and Brand Integration
- Media Strategies: Establishing Media Objectives; Developing and Implementing Media Strategies; Scheduling; Allocating Media Weight; Timing and Duration Strategies; Reach; Frequency
- Media Planning: Concept of Media Planning; Relative Cost of Media; Media Buying; Monitoring Media Performance
- Print and Broadcast Media: Newspapers; Outdoor; Internet; Yellow Pages

### **Unit 5: Advertising Effectiveness**

**(8 lectures)**

- Concept of Advertising Effectiveness
- Different types of Tests: Pre-testing and Post-testing of Creative Advertisements
- Quantitative and Qualitative Research

## Unit 5: Sales Promotion and Public Relations

(12 lectures)

- Importance of Sales Promotions; Tools of Sales Promotions; Campaigns; Evaluation; Reasons for growth of Sales Promotion; Advantages and disadvantages of Sales Promotion
- Tools and Techniques of Sales Promotions: Consumer Promotions (Price deals, Coupons; Contest and Sweepstakes; Premiums; Sampling); Trade Promotions (Trade Discount; Exchange; Buybacks)
- Promotion for the Sales force; How promotion affects sales; Timing; Duration and Frequency of Sales Promotional Activities
- Measuring the Effectiveness of Sales Promotional Strategies

### Suggested Readings:

1. George E Belch, Michael A Belch, Keyoor Purani, Advertising and Promotion : An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education
2. S Wats Dunn, and Arnold M. Barban. Advertising: Its Role in Marketing. Dryden Press
3. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5<sup>th</sup> ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. Advertising Management. PHI Learning.
5. Terence A. Shimp. Advertising and Promotion: An IMC Approach. Cengage Learning.
6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications
7. Jaishree Jethwaney and Shruti Jain, Advertising Management, Oxford University Press, 2012
8. Chunawala and Sethia, Advertising, Himalaya Publishing House
9. Ruchi Gupta, Advertising, S. Chand & Co.
10. O'Guinn, Advertising and Promotion: An Integrated Brand Approach, Cengage Learning.
11. Jethwaney, Advertising Management; Oxford University Press
12. Ogilvy & Ogilvy on Advertising; Vintage Books; New York
13. Kazmi & Batra, Advertising Management, Oxford University Press

### Suggested Articles:

1. Becker K. (2015) Purchasing Patterns and Advertisement Audience for Consumer Purchases and Repurchasing Decisions. In: Bahn K. (eds) Proceedings of the 1988 Academy of Marketing Science (AMS) Annual Conference. Developments in Marketing Science: Proceedings of the Academy of Marketing Science. Springer, Cham
2. Hild S., Brettel M. (2015) Interrelations of Advertising Channels—An Empirical Study on Online Purchase Behavior. In: Robinson, Jr. L. (eds) Proceedings of the 2009 Academy of Marketing Science (AMS) Annual Conference. Developments in Marketing Science: Proceedings of the Academy of Marketing Science. Springer, Cham
3. Gedenk K., Neslin S.A., Ailawadi K.L. (2010) Sales Promotion. In: Krafft M., Mantrala M. (eds) Retailing in the 21st Century. Springer, Berlin, Heidelberg
4. Navarro-Bailón M.Á. (2011) What is the Best Communication Strategy (Integration vs. Repetition) to Persuade Consumers? An Analysis across Levels of Brand Familiarity. In: Okazaki S. (eds) Advances in Advertising Research (Vol. 2). Gabler

### Suggested Advertisements for Reference:

1. Old Indian Advertisements (Refer: <http://oldindianads.com/>)
2. Seagram's Imperial Blue Superhits Music CDs (<https://www.youtube.com/channel/UChDvp3jITNatSnqleSHbXrQ>)
3. Meri Maggi Advertisements (<https://www.youtube.com/user/MeriMAGGI>)
4. Oyo Advertisements (<https://www.youtube.com/channel/UC1b6tyXZTHdIZ5vmgoAqn9w>)
5. Swachh Bharat Mission Advertisements (<https://www.youtube.com/watch?v=friXH0vfo1E>)
6. Google India Advertisements (<https://www.youtube.com/channel/UCoVwq0vh-XD8RrEyDZ0KeJw>)

# **Business Research Methods (50 Marks)**

## **GROUP A [30 MARKS] (30 Lectures)**

Objective: This course aims at providing the general understanding of business research and the Methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.

### **Unit 1: Introduction**

**5 Lectures**

Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses

### **Unit 2: Research Process**

**5 Lectures**

An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Survey Method, Observational Method, Existing Data Based Research.

### **Unit 3: Measurement and Hypothesis Testing**

**20 Lectures**

Measurement: Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison.

Concept of Sampling –Probability and Non probability sampling types, Steps, and Sample Size Decision; Secondary data sources.

Hypothesis Testing: Construction of Hypothesis, Tests concerning means and proportions; One way and Two way ANOVA, Chi-square test and other Non-parametric tests, Testing the assumptions of Classical Normal Linear Regression, Outline of Multivariate Analysis: Factor Analysis and Multiple Regression, its applications.

## **GROUP B : SPSS PACKAGE ( 20 MARKS) (Total= 12 Lectures )**

1. Introduction / Basic Concepts –Data View and Variable View
2. Exploratory Data Analysis—Displaying Data/ Frequency—Displaying Data/ Graphs—Percentiles; Percentiles Rank – Descriptive Statistics – Measures of Central Tendency—Measures of Dispersions
3. Inferential Data Analysis—Reliability Analysis—Introduction to Hypothesis Testing—Testing Hypothesis about single mean—Comparability of Means of Two samples
4. Correlation Analysis
5. Non-Parametric Tests
6. Bivariate and Multivariate Data Analysis—Regression and ANOVA; Factor Analysis;
7. Trend Forecasting Tools

### **Suggested Readings:**

1. Research Methodology – R. Panneerselvam (Prentice Hall of India)
2. Research Methodology – C. R. Kothari (New Age International Ltd)
3. Statistics For Business Decisions – J. K .Das (Academic Publishers)
4. Research Methods for Business – U. Sekharan ( John Wiley and Sons)
5. Business Research Methods – S N Murthy and U Bhojanna (Excel Books)
6. Marketing Research – G. C. Beri (Tata McGraw Hill)
7. Marketing Research: An applied Orientation – N. Malhotra (Pearson Education)
8. Business Research Methods – D.R. Cooper and P.S. Schindler (Tata McGraw Hill)
9. SPSS for Windows: step by Step - D. George and P. Mallery (Pearson Education )
10. Statistical Methods in Business and Social Science – G. V. Shenoy and M. Pant (Macmillan)
11. Statistics for Management, Levin and Rubin (Pearson Education India)
12. SPSS 17.0 for Researchers, - S.L Gupta. & Gupta Hitesh (International Book House Pvt. Ltd.)
13. Marketing Research – A. Parasuraman,, and D. Grewal, Krishnan R(South-Western College Publishers).
14. Marketing Research, University Press - Pati, Debashis, (University Press)

