

**ST. XAVIER'S COLLEGE (AUTONOMOUS), KOLKATA  
UNDER UNIVERSITY OF CALCUTTA**

**POST GRADUATE DEPARTMENT OF COMMERCE (M. COM)  
CURRICULUM- 2018-2020**

**SEMESTER III (Marketing)**

<b>Code</b>	<b>Subjects</b>	<b>Total Marks</b>	<b>Credit Points</b>
<b>SCMM 4301</b>	Strategic Cost and Management Accounting	100	6
<b>CBMR 4301</b>	Consumer Behaviour & Marketing Research (50+50)	100	6
<b>SDRM 4301</b>	Sales and Distribution Management & Retail Management (50 + 50)	100	6
<b>BMIC 4301</b>	Strategic Brand Management & Integrated Marketing Communication (50 + 50)	100	6
<b>RSMM 4301</b>	Research Methodology	50	3
Total		<b>450</b>	<b>27</b>

**STRATEGIC COST AND MANAGEMENT ACCOUNTING  
PAPER CODE: SCMM 4301**

**1.Introduction:** Concept of Strategic Cost Management, Strategic Management Accounting and Competitive Position Analysis, Information provided by Strategic Management Accounting, Globalized Competitive scenario and the role of Strategic Cost and Management Accounting, Relationship between Strategic Management and Strategic Cost Management.

**2. Strategic Approaches to Cost Management** -Activity based Cost analysis and Activity based Cost Management -Target Costing, Life cycle costing, Quality Costing, JIT (including Backflush Costing and Throughput costing)

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

**4. Marginal Costing and Strategic Management decisions.**

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

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

**6. Management control Techniques:**

-Cost Control, Cost Reduction, Benchmarking, Value chain Analysis and Value Engineering.  
-Budgetary Control System  
-Standard Costing and Variance Analysis (including Sales Variance)

**7. Transfer Pricing:** Objectives, Guiding Principles, different 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. Banerjee, B. Financial Policy & Management Accounting. PHI.
4. Banerjee, B. Financial Policy and Management Accounting. Prentice Hall of India.
5. Basu, Banerjee, & Dandapat. Strategic Cost Management. University of Calcutta.
6. Blocher, Chen, Cokins, & Lin. Cost Management: A Strategic Emphasis. TMH.
7. Chandra, P. Financial Management. TMH.
8. Drury, C. Management and Cost Accounting. Thomson Learning and Taxman.
9. Horagren, Dabur, & Foster. Cost Accounting: A Managerial Emphasis. PHI and Persons Education.
10. Horne, V. Financial Management & Policy. Pearson Education.
11. Horne, V. Fundamentals of Financial Management. PHI.
12. Khan, M. Y., & Jain, P. K. Financial Management. TMH.
13. Kishore, R. M. Cost Management. Taxman.
14. Lucey, T. T. Management Accounting. ELBS.
15. Pandey, I. M. Financial Management. VIKAS.
16. Saxena, & Vashisht. Cost and Management Accounting. Sultan Chand.

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**CONSUMER BEHAVIOUR & MARKETING RESEARCH**  
**PAPER CODE: CBMM 4301**

**MODULE- I**  
**CONSUMER BEHAVIOUR**  
**(50 Marks)**

- 1. Consumer behaviour theory & its application:** Definition, understanding, scope; need, importance, changes in consumer behaviour; influencing consumer behaviour–Stimulus Response Model; consumer buying process; buying roles; buying behaviour–types of buying behaviour and models; buying-decision process–steps.
- 2. Determinants of consumer behaviour: external determinants:** Cultural factors–culture, subculture, social class; Social factors– reference group, family and household, role and status  
*internal Determinants:* personal factors–age and life-cycle, occupation and finance, needs-wants-values involvement, life-style personality and self, psychographic; psychological factors -- motivation and involvement, perception, learning, beliefs, attitude.
- 3. Opinion leadership, innovation, diffusion and adoption:** opinion leadership–profile, process, and measurement; influence and use in marketer’s promotional strategy; innovation, diffusion and adaptation in consumer behaviour.
- 4. Cross-cultural consumer behaviour and impact of information technology:** Globalisation of consumer markets and understanding cross-cultural consumer; comparative study of cross-cultural consumers–similarities & differences-marketing implications; impact of information technology on consumer behaviour and marketing implications of the emerging changes in individual behaviour.

**MODULE-II**  
**MARKETING RESEARCH**  
**(50 Marks)**

- 1. Marketing Research:** Introduction, Management uses of marketing research, Problem Formulation & steps in decision Making Process.
- 2. Research Design:** Introduction, Exploratory Research, Descriptive research, Causal/ Experimental Research Design, Qualitative & Quantitative and Case based Researches; Process of research; Research problem; Identification, selection and formulation of research problem; Review of literature; Research Gaps and Techniques
- 3. Data Collection Methods:** Primary & Secondary Data, Observation & Questionnaire Techniques, Development of questionnaire.
- 4. Indian marketing research scenario:** Case studies based on marketing research; Ethical issues in Marketing Research
- 5. Project report writing:** Types of report, Format of writing the report.

### **SUGGESTED READINGS:**

1. Bennett and Kassarijian, *Consumer Behaviour*, Prentice Hall
2. Malhotra, N. (2006). *Marketing research: An applied orientation* (6th ed.). New Delhi: Pearson Education.
3. Loudon, *Consumer Behaviour, Concepts and Applications*, McGraw Hill
4. Engel, Blackwell and Miniard, *Consumer Behaviour*, Dryden Press
5. Block and Roering, *Essentials of Consumer Behaviour*, Dryden Press
6. Nargundkar, R. - *Marketing Research – Tata Mc Graw Hill*.

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## **SALES AND DISTRIBUTION MANAGEMENT & RETAIL MANAGEMENT PAPER CODE: SDRM 4301**

### **MODULE-I SALES & DISTRIBUTION MANAGEMENT (50 Marks)**

1. **Sales Management:** introduction, evolution, fundamentals; buyer-seller dyad; setting sales objective.
2. **Sales organisation:** principles, design, organisation
3. **Directing the Sales force:** Time and territory management --Objectives and criteria for territory formation, Sales territories design, Time management, Routing and scheduling.
4. **Selling Process:** prospecting, preparation, presentation, handling objection.
5. **Sales Planning:** sales forecasting; territory allocation; sales quota; sales budget.
6. **Sales Force Management:** recruitment and Selection; training; sales force compensation; evaluation of sales force
7. **Sales Motivation and Leadership:** Need for sales motivation; Leadership skills and role of the sales manager.
8. **Marketing Channels:** Marketing Channel: Structure and Function. Design of marketing channel. Selecting the marketing channel. Behavioural process in marketing channel. Motivating the channel member.
9. **Supply Chain Management:** Concept, Framework; bullwhip effect, information flow in SCM, supply chain risk management, SCM models
10. **Vendor Development and Vendor evaluation:** Vendor Development and Vendor evaluation, Vendor negotiation, Logistics in SCM, Considerations in choosing the mode of Delivery, Importance of information in Sourcing and Distribution.
11. **Managing inventory in SCM:** Importance of Inventory management in SCM, Types of Inventory, Inventory control techniques, Selective inventory control, Technology as a tool of Inventory management.
12. **Evaluating Channel member performance:** Evaluating SCM & Distribution performance, SCOR model of evaluating SCM performance.

**SUGGESTED READINGS:**

1. Stanton and Spiro, *Management of Sales Force*, McGraw Hill
2. Still, Cundiff and Govoni, *Sales Management*, Prentice Hall India
3. Panda and Sachdev, *Sales and Distribution Management*, Oxford
4. Stanton and Spiro, *Management of Sales Force*, McGraw Hill
5. Still, Cundiff and Govoni, *Sales Management*, Prentice Hall India
6. Panda and Sachdev, *Sales and Distribution Management*, Oxford
7. D K Agrawal, 'Distribution and Logistics Management: A Strategic Marketing Approach', Macmillan publishers India 2007
8. Sunil Chopra, *Supply Chain Management*, Pearson Prentice Hall.

**MODULE-II  
RETAIL MANAGEMENT  
(50 Marks)**

- 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 center.
- 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.

**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

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**STRATEGIC BRAND MANAGEMENT & INTEGRATED MARKETING  
COMMUNICATION  
Paper Code: BMIC 4301**

**MODULE-I  
STRATEGIC BRAND MANAGEMENT  
(50 Marks)**

- 1. Introduction to Brand Management** – *Brand*: Meaning, Product Vs. Brands - Why brands matter - Can anything be branded?; Factors shaping a brand over its life cycle; Brand challenges and opportunities; Brand Architecture; Corporate Brand; Concept of branding: Meaning, Importance.
- 2. Managing Market competition through Brand**: market situation analysis; analysis of competitors' strategies and estimating their reaction pattern and competitive positions; strategies for leader, follower, challenger and nicher.
- 3. Brand Identity**: Meaning, need for identity; Dimensions of brand Identity; Brand personality; Brand Identity Prism.
- 4. Brand Image**: Meaning; sources of brand image; brand image and celebrity connection.
- 5. Brand Positioning**: Meaning; Point of parity and point of difference; Methods of positioning, Brand repositioning.
- 6. Brand Development Strategies**: Brand Extension: Meaning, Needs, Types, Advantages and Disadvantages of brand extension; Brand dilution; Brand Endorsement: Meaning and types; Brand Portfolio: Meaning, Advantages, Types of brands in brand portfolio; Strategies for building brand portfolio.
- 7. Brand Equity: Concept**: Sources; Brand Equity Measurement System; Brand Dashboard.
- 8. Brand Crisis**: Concept of incident and Crisis, Factors influencing brand crisis, Brand Revitalization.

**SUGGESTED READINGS**

1. Aaker, David, A. *Managing Brand Equity*. New York, Free Press.
2. Cowley, Don. *Understanding Brands*. London, Kogan Page.
3. Kapferer, J N. *Strategic Brand Management*. New York, Free Press.
4. Murphy, John A. *Brand Strategy* Cambridge, The Director Books.
5. Steward, P. *Building Brands Directly*. London, MacMillan.
6. Sengupta Subroto, *Brand Positioning: Strategies for competitive advantage*, Tata McGraw Hill, New Delhi.
7. Upshaw, Lyhh B. *Building Board Identity: A Strategy for success in a hostile market place*. New York, John, Wiley.

**MODULE- II**  
**INTEGRATED MARKETING COMMUNICATION**  
**(50 Marks)**

1. **Integrated Marketing Communication (IMC):** concept, evolution, role in branding, promotion and product development; IMC planning process.
2. **Advertising Objectives:** Sales approach versus communication approach; DAGMAR approach; AIDA Approach and Elaboration Likelihood Model.
3. **Advertising Budget:** Budgeting approaches – different methods, allocation of budget.
4. **Designing an Advertisement:** Different dimensions, Importance of creativity to advertising, Creative process, developing a creative brief.
5. **Message Strategies:** Creative strategy: Message structure, Message appeals- rational, emotional, And scarce; Message source-credibility, attractiveness, power, execution frameworks, Creative tactics: for print and electronic media - copywriting, body copy, headlines, layout, visuals, slogans, logos, signatures, storyboards.
6. **Media Strategies:** Media planning process, Media mix, Coverage, Reach, Frequency, Impact, Scheduling, Different types of media – television, radio, print, outdoor, internet - characteristic features, advantages and limitations, Factors influencing choice of media.
7. **Advertising Agency:** Roles and responsibilities; compensation; evaluation; specialized services; client-agency relationship.
8. **Other IMC Tools:** Scope and roles of sales promotion, public relations, corporate communication and direct marketing, consumer and trade sales promotion.
9. **Emerging Media:** New and innovative usage of media by advertisers; internet marketing its effectiveness measurement.
10. **Advertising and Society:** Competition and Regulatory aspects of advertising – Role of ASCI.

**SUGGESTED READINGS:**

1. George Belch and Michael Belch, Advertising and Promotion: An Integrated Marketing Communications Perspective, Tata McGraw-Hill
2. Tom Duncan, Principles of Advertising and IMC ( 2<sup>nd</sup> edition), Tata McGraw-Hill
3. Jaishri Jethwaney and Shruti Jain, Advertising Management, Oxford University Press India
4. Kazmi and Batra, Advertising and Sales Promotion (2<sup>nd</sup> edition), Excel Books
5. Subroto Sen Gupta, Brand positioning (2<sup>nd</sup> edition), Tata McGraw Hill
6. Pran Choudhury, Ricky Elliot and Alan Toop, Successful Sales Promotion, Orient Longman

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**RESEARCH METHODOLOGY  
PAPER CODE: RSMM 4301**

**GROUP – A (THEORY-30 Marks)**

- 1. Introduction to Research:** Meaning of research; Types of research- Exploratory research, Conclusive research; The process of research; Research applications in social and business sciences; Features of a Good research study, Steps of a Research Process.
- 2. Research Process:** Steps of a Research Process, Research Problem and Formulation of Research Hypotheses: Defining the Research problem; Management Decision Problem vs. Management Research Problem; Problem identification process; Formulating the research hypothesis- Contents of a research proposal, Research Design: Components of research Design; Data Sources, Research Approaches, Research Instruments and contact methods, Sampling Plan; Nature and Classification of Research Designs; Errors affecting Research Design.
- 3. Primary and Secondary Data collection:** Classification of Data; Secondary Data: Uses, Advantages, Disadvantages, Types and sources; Primary Data Collection: Exploratory Research approaches - Observation method, Focus Group Discussion, In-depth Interview, and Case Study method; Descriptive Research Designs: Survey - Cross-sectional studies and Longitudinal studies; Experimental Designs.
- 4. Measurement and Scaling:** Types of Measurement Scales; Attitude; Classification of Scales: Single item vs. Multiple Item scale, Comparative vs. Non-Comparative scales, Measurement Error, Criteria for Good Measurement.
- 5. Questionnaire Design:** Questionnaire method; Types of Questionnaires; Process of Questionnaire Designing; Advantages and Disadvantages of Questionnaire Method.
- 6. Sampling:** Sampling concepts- Sample vs. Census, Sampling vs. Non Sampling error; Sampling Design- Probability and Non Probability Sampling design; Determination of Sample size- Sample size for estimating population mean, Determination of sample size for estimating the population proportion.
- 7. Report Writing**

**GROUP – B  
(PRACTICAL USING STATISTICAL PACKAGE-20 Marks)**

- 8. Univariate and Bivariate Analysis of Data:** Descriptive vs Inferential Analysis, Descriptive Analysis of Univariate data- Analysis of Nominal scale data with only one possible response, Analysis of Nominal scale data with multiple category responses, Analysis of Ordinal Scaled Questions, Measures of Central Tendency, Measures of Dispersion; Descriptive Analysis of Bivariate data.
- 9. Testing of Hypotheses:** Concepts in Testing of Hypothesis – Steps in testing of hypothesis, Test Statistic for testing hypothesis about population mean; Tests concerning Means- the case of single population; Tests for Difference between two population means; Tests concerning population proportion- the case of single population; Tests for difference between two population proportions.
- 10. Chi-square Analysis:** Chi square test for the Goodness of Fit; Chi square test for the independence of variables; Chi square test for the equality of more than two population proportions.



**11. Analysis of Variance:** Completely randomized design in a one-way ANOVA; Randomized block design in two ways ANOVA; Factorial design.

**12. Multivariate Analysis:** Multiple Regression, Factor Analysis, Discriminant Analysis, Cluster Analysis,

**SUGGESTED READINGS:**

1. Donald Cooper & Pamela Schindler, Business Research Methods, TMGH, 9th edition
2. Alan Bryman & Emma Bell, Business Research Methods, Oxford University Press.
3. Beri, G.C., Research Methodology, TMGH
4. C.R.Kothari, Research Methodology, New Age
5. Johnson, R. A., Wicherness, D. W., Applied Multivariate Statistical Analysis, Pearson

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