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

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

SEMESTER III (Marketing)

<table>
<thead>
<tr>
<th>Code</th>
<th>Subjects</th>
<th>Total Marks</th>
<th>Credit Points</th>
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<tbody>
<tr>
<td>SCMM 4301</td>
<td>Strategic Cost and Management Accounting</td>
<td>100</td>
<td>6</td>
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<tr>
<td>CBMR 4301</td>
<td>Consumer Behaviour &amp; Marketing Research (50+50)</td>
<td>100</td>
<td>6</td>
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<tr>
<td>SDRM 4301</td>
<td>Sales and Distribution Management &amp; Retail Management (50 + 50)</td>
<td>100</td>
<td>6</td>
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<tr>
<td>BMIC 4301</td>
<td>Strategic Brand Management &amp; Integrated Marketing Communication (50 + 50)</td>
<td>100</td>
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<tr>
<td>RSMM 4301</td>
<td>Research Methodology</td>
<td>50</td>
<td>3</td>
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<td>Total</td>
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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)


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.
7. Chandra, P. Financial Management. TMH.
14. Lucey, T. T. Management Accounting. ELBS.
15. Pandey, I. M. Financial Management. VIKAS.
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.


MODULE-II
MARKETING RESEARCH
(50 Marks)

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 Kassarjian, Consumer Behaviour, Prentice Hall
4. Engel, Blackwell and Miniard, Consumer Behaviour, Dryden Press
5. Block and Roering, Essentials of Consumer Behaviour, Dryden Press

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.
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.
9. Supply Chain Management: Concept, Framework; bullwhip effect, information flow in SCM, supply chain risk management, SCM models
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.
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

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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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.


**SUGGESTED READINGS**

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.


4. Designing an Advertisement: Different dimensions, Importance of creativity to advertising, Creative process, developing a creative brief.


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.


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
3. Jaishri Jethwaney and Shruti Jain, Advertising Management, Oxford University Press India
6. Pran Choudhury, Ricky Elliot and Alan Toop, Successful Sales Promotion, Orient Longman
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.


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

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