

# **VIDYASAGAR UNIVERSITY**

Midnapore, West Bengal



*PROPOSED CURRICULUM & SYLLABUS (DRAFT) OF*

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## **B.COM (HONOURS) MAJOR IN MARKETING MANAGEMENT**

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**4-YEAR UNDERGRADUATE PROGRAMME**

*(w.e.f. Academic Year 2023-2024)*

*Based on*

**Curriculum & Credit Framework for Undergraduate Programmes  
(CCFUP), 2023 & NEP, 2020**

**VIDYASAGAR UNIVERSITY**  
**B.COM (HONOURS) MAJOR IN MARKETING MANAGEMENT**  
**(under CCFUP, 2023)**

Level	YR.	SEM	Course Type	Course Code	Course Title	Credit	L-T-P	Marks		
								CA	ESE	TOTAL
B.Com (Hons.)	3 <sup>rd</sup>	V	SEMESTER-V							
			Major-8	COMHMJ08	T: Advertisement and Sales Promotion	4	3-1-0	15	60	75
			Major-9	COMHMJ09	T: Service Marketing	4	3-1-0	15	60	75
			Major-10	COMHMJ10	T: Consumer Behaviour	4	3-1-0	15	60	75
			Major Elective-01	COMHDSE1	T: Management Accounting OR Financial Management	4	3-1-0	15	60	75
			Minor-5 (Disc.-I)	COMMIN05	T: Cost Accounting	4	3-1-0	15	60	75
		Semester-V Total					20			

MJ = Major, MI = Minor Course, DSE = Discipline Specific Elective Course, CA= Continuous Assessment, ESE= End Semester Examination, T = Theory, P= Practical, L-T-P = Lecture-Tutorial-Practical

**MAJOR (MJ)**

**MAJOR (MJ) 8: ADVERTISEMENT AND SALES PROMOTION**

**CREDIT: 4; FM: 75**

**HOURS: 60**

**Course contents:**

**Unit 1: Introduction:** Promotional Mix – Concepts and element; Advertising: Concept and definition, salient features, Need and Importance- Economic, Social and Regulatory aspects of Advertising

**10L**

**Unit 2: Forms of Advertising:** Types and Classifications of advertising based on Media used, Geographical Area, Target Audience, Purpose and other forms.

**10L**

**Unit 3: Advertising Media Planning and Scheduling:** Advertising Media: Features of different Media- Print, Audio, Audio – Visual and Outdoor; Factors to be considered in selecting effective media; Steps involved in Media Planning; Merits and demerits of different advertising media; Planning and Scheduling Advertisements.

**15L**

**Unit 4: Sales Promotion:** Concept, Advantages and Disadvantages; Objectives of sales promotion; ‘Pull’ and ‘Push’ strategies of sales promotion; Different types of Consumer Promotions and Trade Promotions

**12L**

**Unit 5: Sales promotion methods:** Types and Techniques: Monetary and Non-monetary; Monetary methods: Price Deal, Bonus, Rebate, Discount, Refund, Trade Allowance; Non-Monetary methods: Coupons, Samples, Contests and Sweepstakes, Continuity Plan, Exchange Offer – Merits and Demerits of the methods.

**13L**

**Suggested Readings**

1. Batra Rajeev, Aaker, David A., Myers, John G., Swaminathan, F. Advertising Management, Pearson Education
2. Belch, George E., Belch, Michael A., Purani, Keyoor. Advertising and Promotion. Mc Graw Hill.
3. Kazmi, S.H.H., Batra, Satish K. Advertising & Sales Promotion. Excel Books.
4. Moriarty, Sandra, Mitchell Nancy D., Wells William D., Advertising & IMC. Principles and Practice. Pearson Education.
5. Narang Ritu – Advertising, Selling and Promotion. Pearson.
6. Krishnamurthi, Kavita, Rana, Nisha. Advertising Management. Global Vision Publishing House

## **MAJOR (MJ) 9: SERVICE MARKETING**

**CREDIT: 4; FM: 75**

**HOURS: 60**

### **Course contents:**

**Unit – I: Services: Concept** - Nature and Characteristics of Services-Fundamental difference between Goods and Services- 4Is of Services-Classification of Services - Reasons for the growth of Service Sector –Challenges in the Service Sector -Importance of Service Sector in the Indian economy – Concept and importance of Service Marketing – Marketing Mix for Services

**9L**

**Unit – II: Market segmentation:** Concept and process of Market segmentation for service products –Market Segment strategies for service products- Matching Demand and Supply through capacity planning and Segmentation-Customer perception on Service Product- - Factors influencing Customer Expectations- Customer satisfaction and service quality-Monitoring and measuring Customer satisfaction- SERVQUAL &GAP models.

**12L**

**Unit – III: New Service Product: Concept** - Development process – Life Cycle Strategies for service products- Branding the service Product – Maintaining Service quality – Measuring Service quality - Service profit chain strategy

**9L**

**Unit – IV: Consumer and service:** Consumer perceptions of services – Building Customer relationships- Service Failure- Service Recovery and Recovery Strategies

**Unit - V: Distribution and Promotion strategies for services:** Concept of distribution - Challenges in Distribution of Services, Concept and importance of Personal selling, Advertising and Sales Promotion in Service Industry

**9L**

**Unit – VI: Services in organized retailing:** Health care services, Marketing E-Services, Business Process Outsourcing (BPO), Medical Transcription Services, Knowledge Process Outsourcing Services (KPO), E-learning Services in Indian Context.

**6L**

**Unit - V: Distribution and Promotion strategies for services:** Concept of distribution - Challenges in Distribution of Services, Concept and importance of Personal selling, Advertising and Sales Promotion in Service Industry

**9L**

### **Suggested Readings:**

1. Christopher H.Lovelock, Service Marketing: People, Technology, Strategy, Pearson Education, Asia
2. Ravi Shanker, Service Marketing: The Indian Perspective, Excel Books, New Delhi.
3. Balaji Dr. B., Services Marketing and Management, S.Chand & Co., New Delhi.
4. Zeithaml Valerie A., Binter Mary Jo, Gremler Dwayne Gremler D., Pandit Ajay. Services Marketing, Tata McGraw Hill Education Private Limited, New Delhi.
5. Venugopal Vasanti, Raghu V.N., Services Marketing, Himalaya Publishing House, Mumbai.
6. Nargundkar Rajendra, Services Marketing: Text & Cases, Tata McGraw-Hill Publishing Company, New Delhi.

## **MAJOR (MJ) 10: CONSUMER BEHAVIOUR**

**CREDIT: 4; FM: 75**

**HOURS: 60**

### **Course contents:**

**Unit I: Consumer Behaviour:** Introduction: Definition, Nature, Scope; Applications in Marketing; Evolution; Understanding consumers and market segments; Consumer behavior and marketing strategy; Psychographic dimensions: Consumer motivation, perception, personality, information processing, attitude formation and attitude change.

**16L**

**Unit II: Factors affecting Consumer Behaviour:** External Influences – Culture, Sub Culture, Social Class, Reference Groups, Family; Internal Influences– Needs & Motivations, Perception, Personality, Lifestyle, Values, Learning, Memory, Beliefs & Attitudes.

**10L**

**Unit III: Consumer Decision Making:** Types of consumer decisions, Consumer Decision Making Process: Problem Recognition - Information Search - Alternative Evaluation –Purchase Selection – Post purchase Evaluation; Buying pattern in the new digital era.

**10L**

### **Unit IV: Consumer Motivation & Personality:**

Consumer Motivation– Needs, Goals, Motive arousal, Maslow's Hierarchy of Needs, Freud's Theory of Motivation

Consumer Personality – Self-concept theory, Psychoanalytic Theory, Neo-Freudian Theory, Trait Theory.

**12L**

### **Unit V: Marketing Communication and Decision-Making Models:**

Marketing Communication Process, Types of Communication systems – Interpersonal, Impersonal, Persuasive Communication,

Consumer Decision Making Models – Black Box Model - Economic model - Howard & Sheth model

**12L**

## **Suggested Readings**

1. Consumer Behaviour – Satish K Batra, S H H Kazmi
2. Consumer Behaviour in Indian Context – K K Srivastava, Sujata Khandai
3. Hawkins, Best and Coney, Consumer Behaviour, Tata McGraw Hill, New Delhi.
4. S H H Kazmi, Jamal Akhtar, Consumer behaviour –Text and cases.
5. John A Howard, Consumer Behaviour in Marketing Strategy, Prentice Hall New Delhi
6. Schiffman L G and Kanuk L L Consumer Behaviour, Prentice Hall New Delhi
7. David L. Loudon, Albert J. Della Bitta, Consumer Behaviour Concepts and Applications
8. Anita Ghatak, Consumer Behaviour in India, D K Agencies (P) Ltd New Delhi

**MAJOR ELECTIVE (MJE)**

**MAJOR ELECTIVE (DSE)-1: MANAGEMENT ACCOUNTING**

**CREDIT: 4; FM: 75**

**HOURS: 60**

**Course contents:**

**Unit 1: Introduction:** Management Accounting: Definition, Objectives, Scope, Functions, Advantages, Limitations, Techniques and Need - Comparison with Financial Accounting and Cost Accounting – Role of Management Accountant.

**6L**

**Unit 2: Ratio Analysis:** Meaning, Objectives, Limitations – Classification of accounting ratios from different viewpoints – Ratios used in analyzing liquidity, solvency, profitability, managerial efficiency – Computation and interpretation of ratios – Preparation of financial statements from the ratios.

**14L**

**Unit 3: Cash Flow and Funds Flow analysis:**

Cash Flow Statement: Preparation of cash flow statement as per Indian Accounting Standard (Ind –AS 7), Use and Limitations of Cash Flow Statement

**6L**

Funds Flow Statement: Meaning of fund, Identification of Fund, Sources of Fund, Application of Fund, Changes of Working Capital Position, Preparation of Fund Flow Statement.

**6L**

**Unit 4: Budgetary Control:** Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control; Objectives, merits and limitations of budgetary control; Functional budgets: Purchase, Production and Sales budget

**10L**

**Unit 5: Standard Costing:** Meaning of standard cost and standard costing, advantages, limitations and applications; Variance Analysis – material and labour variances

**10L**

**Unit 6: Marginal Costing:** Absorption versus Variable Costing: Distinctive features and income determination. Cost –Volume – Profit Analysis, Profit/Volume ratio, Break –Even Analysis – algebraic and graphical methods; Angle of incidence, margin of safety

**8L**



### **Suggested Readings**

1. Khan, M.Y. and Jain , P.K. Management Accounting, McGraw Hill Education
2. Arora, M.N. Management Accounting. Vikas Publishing House, New Delhi.
3. Maheswari, S.N. and Mittal, S.N. Management Accounting. Shree Mahavir Book Depot, New Delhi.
4. Charles T. Horngren. Introduction to Management Accounting. Pearson Education.
5. Singh, Surrender. Management Accounting. Scholar Tech Press, New Delhi.
6. Singh, S.K. and Gupta Lovleen, Management Accounting – Theory and Practice. Pinnacle Publishing House.
7. Goel, Rajiv. Management Accounting. International Book House.

**OR**

## MAJOR ELECTIVE (DSE)-1: FINANCIAL MANAGEMENT

**CREDIT: 4; FM: 75**

**HOURS: 60**

### Course contents:

**Unit 1: Introduction:** Concept, Objectives of Financial Management, Finance Function, Inter-relationship among Investment, Financing and Dividend Decisions, Risk and Return- Fundamental Considerations

**8L**

**Unit 2: Sources of finance:** Long-term sources: Importance and sources; Short-term sources: Importance and sources

**8L**

**Unit 3: Capital Budgeting:** Concept, Capital Budgeting Methods - Traditional and Discounted Cash Flow Techniques- Detailed discussion on ARR and PBP

**8L**

**Unit 4: Working Capital Management:** Concept of Working Capital, Objective of Working Capital Management, Components, Determinants, Estimation of Working Capital

**10L**

**Unit 5: Capital Structure:** Concept, Financial Structure vs. Capital Structure, Factors determining capital structure, Optimum Capital Structure

**8L**

**Unit 6: Cost of Capital and leverage:** Concept; Source specific cost of capital and weighted average cost of capital, Concept of leverage, Types of Leverage, Operating leverage and Financial leverage, EBIT-EPS analysis

**10L**

**Unit 7: Dividend Decisions:** Types of Dividend, Determinants of Dividend Policy, Dividend Theories - Relevance Theories of Dividend - Walter's Model - Irrelevance Theory of Dividend (only concept)

**8L**

**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. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
7. Pandey, I.M. Financial Management. Vikas Publications.
8. Bhabatosh Banerjee, Fundamentals of Financial Management, PHI Learning

**MINOR (MI)**

**MINOR (MI) 5: COST ACCOUNTING**

**CREDIT: 4; FM: 75**

**HOURS: 60**

**Course contents:**

**Unit 1: Introduction:** Meaning, Objectives and advantages of Cost Accounting – Limitations of Cost Accounting – Cost Concepts – Classification of Costs – Cost Unit and Cost Centre – Methods and Techniques of Costing - Relationship of Cost Accounting with major branches of accounting (Financial Accounting & Management Accounting)- Preparation of cost sheet (excluding preparation of tenders and quotation).

**10L**

**Unit 2: Material cost:** Material Purchase Procedure – Material Control – Objectives of Material Control – Inventory Control Methods – ABC Analysis – Perpetual Inventory Control System – fixation of Stock Levels – Maximum Level, Minimum Level, Economic Order Quantity – Reorder Level – Difference between Bin Cards and Stores Ledger – Material Issues - Pricing of Material Issues – FIFO Method, LIFO method, Simple Average Method and Weighted Average Method

**12L**

**Unit 3: Labour cost:** Importance of Labour Cost Control – Time Keeping and Time Booking – Idle time: Definition, causes, types, treatment in cost accounting. Overtime: Definition, reasons, treatment of overtime in Cost Accounting – Labour Turnover: Causes – Effects –Methods of Remunerating the Labour – Time Rate System – Piece Rate System – Incentive Plans – Halsey Plan, Rowan Plan, Taylor's Differential Piece Rate System.

**12L**

**Unit 4: Overheads:** Classification of Overheads – Allocation and Apportionment of Overheads – Reapportionment of Service Department Overheads to Production Departments (Repeated distribution method and Simultaneous Equation Method) – Absorption of Overheads – Definition, under absorption, over absorption, methods of absorption (Direct Labour Hour Method, Direct Labour Cost and Machine Hour Rate Method)

**14L**

**Unit 5: Costing systems:**

**Contract Costing:** Features, Distinction between Job and Contract Costing, Progress Payments, Retention Money, Escalation Clause, Contract Accounts

**Service Costing:** Concept, Features and Application areas; Transport costing (simple illustrations

**12L**

**Suggested Readings:**

1. Arora M.N: Cost Accounting – Himalaya Publishing House.
2. B.Banerjee, Cost Accounting: Theory and Practice, PHI
3. Bhattacharya Debarshi, Cost & Management Accounting I, Law Point
4. Ravi M Kishore, Cost and management Accounting, Taxmann
5. Basu& Das, Cost Accounting, Rabindra Library
6. A. Basu & S. Datta, Cost Accounting, TEE DEE Publications.