# M.Com (2014 Scheme) Elective (Marketing)

## SEMESTER III

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Paper</th>
<th>Course Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO231</td>
<td>Paper 1</td>
<td>Income Tax Planning and Management</td>
</tr>
<tr>
<td>CO232M</td>
<td>Paper 2</td>
<td>International Marketing</td>
</tr>
<tr>
<td>CO233M</td>
<td>Paper 3</td>
<td>Consumer Behavior</td>
</tr>
<tr>
<td>CO234M</td>
<td>Paper 4</td>
<td>Services Marketing</td>
</tr>
</tbody>
</table>

## SEMESTER IV

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Paper</th>
<th>Course Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO241M</td>
<td>Paper 1</td>
<td>Advertising and Sales Promotion</td>
</tr>
<tr>
<td>CO242M</td>
<td>Paper 2</td>
<td>Logistics Management</td>
</tr>
<tr>
<td>CO243M</td>
<td>Paper 3</td>
<td>Marketing Research</td>
</tr>
<tr>
<td>CO244M</td>
<td>Paper 4</td>
<td>Indirect Taxes</td>
</tr>
</tbody>
</table>
SEMESTER III
CO231- PAPER 1
INCOME TAX PLANNING AND MANAGEMENT

Objectives

1. To expose the students to the latest provisions of Income Tax Act.
2. To identify the Tax Planning and Assessment Procedures for Individuals, Firms and Companies.

Expected Outcome

Students will get working knowledge regarding legitimate way of tax planning under different financial/managerial decisions after taking into consideration the impact of Direct Tax Laws.

Module 1: Heads of Income- Income from Salary- Income from House Property- Income from Business or Profession- Capital Gains- Income from other Sources- Computation of Total Income. (25 hrs)

Module 2: Clubbing of Income- Aggregation of Income- Set off and Carry forward of Losses- Deduction from Gross Total Income. (10 hrs)


Module 5: Assessment of Companies- Definitions- Taxable Income and Tax Liability- How Computed- Minimum Alternative Tax- Tax on distributed profits of domestic companies- tax on income distributed to unit holders- Tax on income received from venture capital companies and venture capital fund- Problems on Computation of
Taxable Income of Corporate Assessees. Tax Planning and Management Decisions- Tax Planning with reference to Financing and Investment Decisions – Make or Buy- Own or Lease-Repair or Replace- Employee Remuneration- Setting up of New Business- Location Aspect- Amalgamation or Demerger .(30 hrs)

Module 6: Double Taxation Relief- Meaning- Double Taxation Relief Applicable to Individuals, Firms and Corporate- Double Taxation Avoidance- GAAR (General Anti Avoidance Rules )

NB: 1. Some Case Studies Involving the Learning
   3. Necessary Inputs from B. Com Programme

References:

Books

1. Singhania, V.K: Direct Tax Planning and Management, Taxman, N.Delhi
2. Singhania V. K: Direct Taxes Laws and Practices, Taxman, N. Delhi
4. Mehrotra HC : Direct Tax Planning
5. Kushal Kumar Agrawal: Direct Tax Planning and Management; Atlantic Publishers
6. Bhagavath Prasad: Direct Tax Law and Practice
7. Lakhotia RN : Corporate Tax Planning

Journals and Circulars

1. Chartered Accountant Today – Taxman for Current Reading
2. Circulars Issued by CBDT
SEMESTER III
CO232M- PAPER2
INTERNATIONAL MARKETING

Objectives:

• To familiarize the students with the concept and issues of international marketing and enable them to analyze the foreign market environment and develop international marketing strategies for a business firm.

• 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.

Module 1: Introduction: Introduction to marketing (Basic concepts only), International Marketing- an overview; International marketing management process, International marketing information system. International Market Segmentation, Targeting and Positioning; International market entry strategies – Exporting, licensing, contract manufacturing, joint venture, setting -up of wholly owned subsidiaries abroad. (22hrs)


Module 3: International Product Planning and Pricing decisions: International marketing mix International product policy ; Product positioning in foreign market; Product standardization and Adoption ; Brands, Trademarks, Packaging and Labeling ; International marketing of services ; International product pricing policy ; Factors affecting international price determination ; methods of Pricing for international markets. (25 hrs)

Module 4: International Distribution Decisions: Distribution channel- from traditional to modern channel structures, Intermediaries for international markets-their roles and
functions; Factors affecting choice of channels; Locating, selecting and motivating
channel members; International logistics and supply chain management; Planning and
Issues. (20 hrs)

Module 5: International promotional policy: Concept; International advertising;
Developing International advertising strategy; International sales promotion strategies;
Other forms of promotion for global markets. (15 hrs)

Module 6: Emerging trends in International Marketing: International Marketing
through Internet; Ecological concerns and international marketing ethics. (10 hrs)

References
1. Dr.K. Karunakaran, ‘Marketing Management (Text and cases in Indian Context)’.
Himala Publishing House.

2. Philip Kotler and Kevin Lane Keller,’ Marketing Management’, Prentice Hall.


5. Cateora, Phillip R. ;Grahm, John L. and


Harcourt college Publishers.


SEMESTER III
CO233M-PAPER 3

CONSUMER BEHAVIOUR

Objectives:
1. To create an awareness about the consumer decision-making processes.
2. To provide an understanding of the wide range of social, cultural and economic factors which influence consumer behaviour

Module 1: Introduction to Consumer behaviour – Consumer Behaviour and Marketing Strategy, Understanding consumers and market segments. Evolution of Consumer behaviour, Consumer analysis and business strategy. (18 hrs)

Module 2: Psychological foundation of Consumer Behaviour – Consumer Motivation, Personality and Consumer Behaviour, Learning and Behaviour Modification, Information Processing, Memory Organization and Function, Attitude Formation and Attitude Change. (20 hrs)

Module 3: Social and Cultural Environment, Economic, Demographic, Cross Cultural and Socio-cultural Influences, Social Stratification, Reference Group and Family Influences, Personal Influence. (15 hrs)


Consumer dispute Redressal Forum, National Consumer Dispute Redressal Commission. (15 hrs)


References

1. Hawkins, Best, Coney, Consumer Behaviour, 8/e, TMH, New Delhi, 2002
SEMESTER III
CO234M-PAPER 4
SERVICES MARKETING

Learning Objectives

1. To understand the differences between services and physical goods and to understand how these differences translate into marketing.

2. To prepare students to be successful managers in this increasingly service-oriented economy.

Module 1: Marketing Services - Concept of services – importance - Goods & Services marketing - Growth of the service sector - Emergence & Reasons for the growth of service sector in India, - Product to Services, the Challenges - The Service Sector - Meaning and Types of Service - Why Services Marketing? - Classifying Services - Service economy and the nature of services – Service Marketing Implications - Service and Technology - Designing of the service, blueprinting, using technology developing, human resources, building service aspirations. (10 hrs)

Module 2: The Services Marketing Mix- 7 P’s of service marketing - Product - Product differentiation, product levels - Pricing of services- pricing concepts, pricing strategies for services - Place-Service distribution, components of service delivery system, potential management, problems associated with services delivery - Promotion- Challenge of Service communication - Service Advertising Strategies - People- Importance of people in service marketing, Role of various people involved - Physical Evidence - concept of Physical Evidence, types of Physical Evidence in various services - Process-concept, types of process. (25 hrs)

Internal marketing of Services – Customer Experience Management (CEM) - Customer Satisfaction Measures - Demand Management in Services - Supply and Demand considerations in Services – E Services Marketing. (20 hrs)


**Module 5: Building Customer Relationships in Services** - CRM issues in services - Relationship Marketing - Strategizing on HRM - Employee Role in Service Delivery - Service Culture - The Critical Importance of Service Employees - Boundary-Spanning Roles - Service delivery and Organization Culture and Climate - Focusing on the Customer - Relationship Development Strategies - Relationship Challenges. (13 hrs)

**Module 6: Modern Trends in Services Marketing** - Live Project based on marketing of services in Financial Services/Health Services/Hospitality Services including travel and tourism/Professional Services/Public Utility Services - Developing Sustainable Service Models. (15 hrs)

**References:**

**Books**


**Further Readings**


SEMESTER IV

CO241M-PAPER-1

ADVERTISING & SALES PROMOTION

This course aims to develop a solid foundation of the concepts and techniques of advertising and sales promotion. It also envisages to equip students to utilise the various marketing communication tools for better marketing decision making.

**Module 1:** Marketing Communications- Meaning; Marketing Communications Mix; Factors Affecting Marketing Communications Mix; Marketing Communication Process; Models of Marketing Communications; Marketing Communications Planning and Budgeting Process. (16 hrs)

**Module 2:** Advertising- Definition, Importance & Scope; Types of Advertising; Integration of Advertising with Other Elements of Marketing Communication Mix; Role of Advertising in Branding; Advertising for Industrial Products; Advertising Planning and Objectives; Budgeting; Creative Strategy- Big Idea, Advertising Appeals, Advertising Execution Styles; Celebrity Endorsement; Creative Tactics & Format; Creative Execution of Print & Television Advertisements (22 hrs)

**Module 3:** Advertising Media Planning & Strategy- Media Types; Media Objectives; Media Selection; Media Budgeting; Media Scheduling; Implementation of Media Plan; The Internet as an Advertising Medium- Online advertising, Search Engine Marketing, Pay Per Click Advertising; Online Banner Advertisements, Pop-ups, Viral Advertising; Media Research (20 hrs)

**Module 4:** Advertising Agency- Role, Functions, Organisational Set-up; Types of Advertising Agencies; Selection & Compensation of Advertising Agencies; Regulatory Framework of Advertising in India- Legislations affecting advertising; Role of ASCI & AAAI in the regulation of advertisements; Ethical and Social Aspects of Advertising- Surrogate Advertising, Subliminal Advertising. (16 hrs)

**Module 5:** Sales Promotion- Definition, Importance & Scope; Need and Objectives of Sales Promotion; Types of Sales Promotion- Consumer, Trade & Sales Force Promotion; Developing and Implementing Sales Promotion Campaign; Sales Promotion Budgeting; Sales Promotion Evaluation; Effect of Sales Promotion on Brand Equity; Recent Trends in Sales Promotions; Legal & Ethical Aspects of Sales Promotion. (20 hrs)
Module 6: Integrated Marketing Communications- Definition & Scope, Evolution of IMC; Role of IMC in the Marketing Planning Process; Reasons for the Growth of IMC, Integration Process of Marketing Communications; IMC for Consumer & Industrial Products; Ways for Successful Implementation of IMC; IMC Budgeting; Online Marketing Communications; Legal & Regulatory Aspects of IMC. (14 hrs)

References:

2. S H HKazmi&Satish K Batra, Advertising & Promotions, Excel Books
7. Terence A. Shimp, Advertising & Promotion: An IMC approach, Cengage Learning
8. Aakar, Batra& Myers Advertising Management, Prentice Hall
10. Kenneth Clow& Donald Baack, Integrated Advertisements, Promotion & Marketing communication, Prentice Hall of India
12. Philip Kotler, Kevin Lane Keller, Abraham Koshy&MithileswarJha, Marketing Management: A South Asian Perspective, Pearson Education

Journals:

1. Journal of Advertising
2. Journal of Marketing
Objective: The objective of this course is to provide the participants with a good knowledge on Logistics and Supply Chain Management and how these topics can be related with the organization and their business needs.


Module 2: Supply Chain Management (SCM) - Concept of SCM- Components- Features-Key issues in SCM, The SCOR Model- The Supply Chain Metrics, Customer focus in SCM, Inventory Management Issues - Make or Buy decision- indigenous and global sourcing, Development and Management of suppliers- Cost management- Negotiating for purchasing and subcontracting- Purchase insurance. (20 hrs)


Module 5: Integrated Logistics Support (ILS)- Integrated Logistics Support concepts
– Major elements of Integrated Logistics Support and need for an integrated approach –
Logistics Support Analysis – The purpose of Logistics Support Analysis - Logistics
Support Analysis Operations and Limitations – Alternative ILS solutions and Life Cycle

Module 6: Live Mini Project – The Student has to be provided with an area of study
under Logistics Management; in which he or she has to undergo a live mini project
(20 hrs)

{Note: The project is to be evaluated internally under the Component Internal
Assessment}

References:

Books:
1. Agrawal D.K, Textbook of Logistics and Supply Chain Management, Macmillan
   Publishers.
2. Christopher Martin, Logistics And Supply Chain Management : Strategies For
   Reducing Cost And Improving Service, Pearson Education
3. Sunil Chopra, Peter Meindl, Supply Chain Management (Strategy, Planning and
   Operation), Pearson Education, India.
4. Sople V.V, Logistics Management, Pearson Education

Journals:
1. International Journal of Logistics and Supply Chain Management
2. Indian Journal of Logistics Systems and Management

Live Mini Project:
The ideology behind the live mini project is to enable the students to get a practical
exposure to the corporate arena and to gain knowledge into the aspect of study
undertaken by them. The project aims in creating a sense of workmanship among the
student community, which in turn will aid them in getting trained to meet the challenges
of the business environment.
These are a few suggested areas in which the students can undertake their project work in an organization.

1) Role of Logistics in design service  
2) The role of Distribution channels in Logistics  
3) The role of Logistics in linking business and functional strategies  
4) Supply chain management in a construction industry  
5) Supply chain management in a huge retail store  
6) Role of Information Technology in the Logistical functions of an organization  
7) Inventory management model of a manufacturer  
8) Supply chain integration and strategic partnering  
9) Integrated Logistics System of a manufacturer  
10) Ascertaining the life cycle cost
SEMESTER IV

CO243M- PAPER 3
MARKETING RESEARCH

Objectives:

This course aims to help students:

• Discuss what market research is and how, why, and when it's useful
• Identify a range of market research tools
• Use these tools to solve business problems and craft business strategies

Expected Outcome

The goal of the course is to familiarize students with the fundamentals of Marketing Research. Marketing Research involves developing research questions, collecting data, analyzing it and drawing inferences, with a view to making better business decisions.

Teaching Hours: 108


Module 2: Method of data collection - Sources and collection of Marketing Data. Secondary data – Advantages & Limitations, Sources – Govt. & Non Govt. Primary Data – Advantages & Limitations, Sources, Methods of Collection Primary Data – Observation, Mail, Personal Interview, Telephonic Interview, Internet Interviewing-

(25 hrs)

Module 4: Data processing and analysis of data - Data Processing and Tabulation- Editing coding, problems in editing, tabulation. Data Analysis- Measurement of central tendency, dispersion, univariate analysis, bivariate analysis, multidimensional analysis- Multivariate analysis, (Factor analysis, cluster analysis, multidimensional analysis, conjoint analysis).- Market and Sales Analysis- Sales forecasting – objective and subjective methods- Test marketing- positioning research. (28 hrs)

Module 5: Emerging trends in Marketing Research - Marketing research in the social media (facebook, myspace, blogs)- Marketing research in the motion picture industry- Marketing research in the TV industry- In-store shopper marketing- Online brand perception research- Online targeted advertising - Applications of Marketing Research - Product research; Advertising research; Market and sales analysis; Marketing research in India; Ethical issues related to marketing research. (10hrs)

References:

Books

1. Marketing Research by Ramanuj Majumdar
2. Marketing Research by Mishra
3. Marketing Research by MV Kulkarni
5. Research for Marketing Decisions by Paul Green, Donald Tull.
6. Marketing Research-Rajendra Nargundkar (Tata Mc)
7. Business research Methods-Donald R. Cooper.
8. Market research-G.C. Beri
9. Marketing Research - Aaker
10. Marketing Research - Tull & Hawkins
SEMESTER IV
CO244M-PAPER 4
INDIRECT TAXES

Objectives: 1. To gain expert knowledge of the principles and laws relating to the Service Tax, Central Excise Duty, Customs duty and Central Sales Tax

Module 1: Introduction- Definition – Scope – Nature – Difference between direct and indirect tax (4 hrs)

Module 2: Service Tax in India - Procedure- Introduction – Exempted Services Vs Services included in the negative list - General exemption from payment of Service Tax - Registration- issue of invoice – bill or challan or consignment note – person liable to pay Service Tax - Payment of Service Tax – Exemptions available for small service providers - returns – Large tax payer – records and access to a registered premises. (23hrs)


Punishments - Appeals and Revisions - Tax Liability and Valuation of Goods – Penalties, Offences and Punishments – Concession to small scale industries  

(20 hrs)


(20 hrs)


(22 hrs)

References:

1. Indirect Taxes - Dr. H.C Mehrotra and Prof. V.P. Agarwal, SahityaBhavan Publications, Agra


3. Indirect Taxes – Dr. V. Balachandrran, Sultan Chand and Sons, New Delhi