



St. Xavier's University, Kolkata

**SYLLABUS FOR FOUR YEAR
BACHELOR OF COMMERCE (HONOURS)
SEMESTER VIII**

ACADEMIC YEAR 2026-2027

PROGRAMME OUTCOMES:

- PO1 - Critical Thinking: Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.
- PO2 - Effective Communication: Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.
- PO3 - Social Interaction: Elicit views of others, mediate disagreements and help reach conclusions in group settings.
- PO4 - Effective Citizenship: Demonstrate empathetic social concern and equity centered national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.
- PO5 - Ethics: Recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.
- PO6 - Environment and Sustainability: Understand the issues of environmental contexts and sustainable development.
- PO7 - Self-directed and Life-long Learning: Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.

Strategic Financial Management

[Course type: Discipline Specific Core]

[4 Credits]

Course Outcomes (COs)

COURSE OUTCOMES

- CO1 Relate the theoretical knowledge of the strategy, financial policy and financial goals with the organisational goals
- CO2 Analyze strategic capital budgeting decisions in complex situations.
- CO3 Design capital structure policies and recognize their importance in the presence of market imperfections.
- CO4 Understand the importance of liquidity in a firm
- CO5 Develop the knowledge about the importance and thoroughly analyse different valuation approaches and the types of mergers

Detailed Syllabi

Module Number	Module Name	Topics	Description	No. of Hours allotted	Marks allotted	Credit of each module	Associated course outcomes (COs)
I	Financial Policy and Strategic Planning	<p>Concept and Importance of Strategic Financial Management</p> <p>Strategic decision-making framework, Interface of finance and strategy, role of finance manager in corporate strategy, Success Factors and Constraints to Strategic Financial Management.</p> <p>Process of Financial Planning – Types of Financial Plan – Financial Models – Tools or Techniques of Financial Modelling, Strategic Control</p>	Basics of Strategic Financial Management	10 hours	15%	0.67	CO 1

II	Investment Decisions under Risks and Uncertainty	Strategic alignment of capital budgeting decisions: Complex Capital Budgeting Decisions; Capital Rationing; Inflation Impact on Capital Budgeting Decisions; Capital budgeting decision under uncertainty: Techniques for incorporating risk and uncertainty in capital budgeting decisions- Risk Adjusted Discount Rate, Certainty equivalent method, Decision tree analysis, Sensitivity analysis and Scenario analysis. Concept of Economic Value Added and Market Value Added	Evaluating Capital Budgeting Decisions	16 hours	25%	1.06	CO2
III	Financing Decisions	Theories of Capital Structure- MM Approach, Effect of Bankruptcy Costs, Agency Costs, and other Imperfections; Pecking Order Theory, Signaling or Asymmetric Information Theory, Determinants of Capital Structure in Practice	Designing Firm's Capital Structure	10 Hours	20%	0.67	CO3
IV	Working Capital Planning and Management	Operating cycles and its relevance, working capital estimation and its relevance Cash management – Various models; Receivables management- dimensions of credit policy and credit policy variables of a firm and evaluation of credit policies, credit analysis; Inventory management	Estimation and management of Working Capital	12 hours	20%	0.8	CO4
V	Business Valuation and Mergers & Acquisitions	Business Valuation: Discounted Cash Flow, free cash flow, Earnings approach and dividend approach Mergers & Acquisitions: Types Mergers- benefits and risks, restructuring- divestitures, LBO and buy-back	Understanding approaches and techniques of business valuation and mergers	12 hours	20%	0.80	CO5

			and acquisitio ns				
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Suggested Reading: (Theory)

1. Van Horne, James C., Financial Management and Policy, Prentice Hall of India.
Gupta, R. L. and Radhaswamy, M: Financial Accounting; S. Chand & Sons
2. Pandey, I. M., Financial Management, Vikas Publishing.
3. Rajni Sofat&Preeti Hiro, Strategic Financial Management, PHI, Delhi.
4. A. N. Sridhar, Strategic Financial Management, Shroff Publishers.
5. Brealey, R. A., Myers, S. C., Allen, F., & Edmans, A., Principles of Corporate Finance. McGraw Hill.
6. Chandra, P. , Projects: Planning, Analysis, Selection, Financing, Implementation, and Review. McGraw Hill India.
7. Arthur J. Kewon, John H. Martin, J. William Petty &David F. Scott, Financial Management: Principles & Application, Pearson.
8. Meyer. et.al, Contemporary Financial Management, Cengage Learning.
9. Chandra, P., Strategic Financial Management: Managing for Value Creation. McGraw Hill Education (India) Private Limited.

CO-PO Mapping:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	L	M	L	L	M	L	M
CO2	M	L	L	L	L	L	H
CO3	M	L	L	L	L	L	H
CO4	M	L	L	L	L	L	H
CO5	L	L	L	L	L	L	H

* H means High relevance, M means Medium relevance, L means Low relevance.

Evaluation Plan:

CIA Plan

Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	Scale Value (A)	PO (Rubrics)
CIA Written Test (WT)	Individual	20	20%	20	
Other Component	Group/ Individual	05	5%	05	
Attendance	Individual	05	5%	05	

Total	30	
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End-Semester Examination

Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	Scale Value (B)	PO (Rubrics)
End-Semester	Individual	100	70%	70	

Full Marks (A + B) = 100 Pass Marks 40

Strategic Cost Management

[Course type: Discipline Specific Core]

[4 Credits]

Course Outcomes (COs):

After completing this course, learners will be able to-

CO1: Understand and explain the concepts, scope, and role of Strategic Cost Management and distinguish it from traditional cost management.

CO2: Apply strategic cost management tools and techniques to achieve cost control, cost reduction, and operational efficiency.

CO3: Analyze pricing and transfer pricing decisions using cost information, pricing strategies, and sensitivity analysis.

CO4: Evaluate organizational and managerial performance using financial and non-financial performance measurement techniques.

Course Content:

Module No.	Module Name	Topic(s)	Description	No. of Hours Allotted	Marks Allotted	Credit of each Module	Associated Course Outcome(s)
1.	Strategic Cost Management (SCM) – Concepts and Techniques	Introduction to Strategic Cost Management (SCM)- Meaning, scope, and Need.		20	30	30%	CO1

		<p>Differences between SCM and Traditional Cost Management</p> <p>Role of Strategic Cost Management in a Globalized Business Environment</p> <p>Concept of cost control and cost reduction, its differences, Benchmarking, Value chain analysis and value Engineering</p>					
2	Strategic Cost Management Techniques	<p>Strategic Cost Management Techniques:</p> <p>Activity Based Costing (ABC)</p> <p>Activity-Based Cost Management (ABCM)</p> <p>Target Costing Life Cycle Costing, Kaizen Costing, quality costing, Total Quality Management. JIT (including</p>		20	30	30%	CO2

		Back Flush Costing and Throughput costing) concept of lean system). Pareto analysis, relevant cost analysis, variance analysis, and budgetary control					
3.	Pricing Decisions and Transfer pricing	(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, Sensitivity analysis in pricing decisions. Transfer Pricing: Objective, principles, Methods and applications		10	20	20%	CO3
4.	Performance Measurement	ROI, Residual income, EVA, Responsibility accounting and Reporting, Balance Score Card, Customer Profitability Analysis (CPA), Value for Money		10	20	20%	CO4

		Analysis (VFM)					
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Suggested reading:

1. Atkinson, Kaplan, Matsumara, Yong, & Kumar. Management Accounting. Pearson Education.
2. Blocher, Chen, Cokins, & Lin. Cost Management: A Strategic Emphasis. TMH.
3. Drury, C. Management and Cost Accounting. Thomson Learning and Taxman.
4. Horagren, Dabur, & Foster. Cost Accounting: A Managerial Emphasis. Pearson Education.
5. Kishore, R. M. Cost Management. Taxman.
6. Saxena, & Vasist. Advanced Cost and Management Accounting. Sultan Chand.

CO-PO Mapping:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1							
CO2							
CO3							
CO4							
CO5							

* H means High relevance, M means Medium relevance, L means Low relevance.

Evaluation Plan:

CIA Plan

Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	Scale Value (A)	PO (Rubrics)
CIA Written Test (WT)	Individual	20	20%	20	
Other Component	Group/ Individual	05	5%	05	
Attendance	Individual	05	5%	05	

Total	30	
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End-Semester Examination

Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	Scale Value (B)	PO (Rubrics)
End-Semester	Individual	70	70%	70	

Full Marks (A + B) = 100 Pass Marks 40

Derivatives and Risk Management

[Course type: Discipline Specific Core]

[4 Credits]

Course Outcomes (COs):

After completing this course, learners will be able to –

- CO1** Explain the structure, types, and functioning of derivative contracts and derivative markets, with particular reference to the Indian financial system.
- CO2** Apply forward and futures pricing models to compute contract values and analyze hedging, speculation, and arbitrage opportunities.
- CO3** Compute option payoffs and evaluate option-based strategies.
- CO4** Analyze the role of derivative instruments in managing market risks.
- CO5** Evaluate the effectiveness and risks of derivative-based hedging strategies in corporate risk management practices.

Course Contents:

Module No.	Module Name	Topic(s)	Description	No. of Hours Allotted	Associated Course Outcome(s)
I	Introduction to Derivatives and Risk Management	Concepts of Derivative Contracts and Underlying Assets	Overview of the concept, types, and uses of Derivative Contracts; Derivatives Market in India and Risk Management	10	CO1, CO4
		Types of Derivative Contracts			
		Uses of Derivative Contracts in Hedging, Speculation, and Arbitrage			
		Evolution and Characteristics of the Indian Derivatives Market			

Module No.	Module Name	Topic(s)	Description	No. of Hours Allotted	Associated Course Outcome(s)
		Risk Management- concept, objectives, and brief history			
II	Forwards and Futures	<p>Concepts, Features, and Differences between Forwards and Futures Contracts</p> <p>Pricing of Forward Contracts and Futures Contracts using the Cost-of-Carry Model</p> <p>Concept and Numerical Problems on Future Margins, and Determination of Profits and Losses under the Marking-to-Market (MTM) Mechanism</p>	Conceptual and Application Frameworks of Forwards and Futures Contracts	15	CO2
III	Options	<p>Concept of Options</p> <p>Types of Option Contracts based on Nature of Delivery (Call and Put Options) and Settlement Timing (American and European Options)</p> <p>Moneyness of Options</p> <p>Computation of Option Payoffs</p> <p>Option Pricing Models and Intrinsic Value of Option Contracts (Concepts only)</p> <p>Option Combinations (Concepts only) - Covered Strategies, Vertical and Horizontal Spreads, Straddles and Strangles, Ratios and Back Spreads</p>	Overview of Option Contracts, Payoffs, and Combination Strategies	20	CO3
IV	Risk Management using Derivative Contracts	<p>Concept of Value at Risk (VaR)</p> <p>Risk Management using Forwards, Futures, and Options</p>	Introduction to Risk Management and the Use of Derivative Contracts in Managing Risks in Investing and	15	CO4, CO5

Module No.	Module Name	Topic(s)	Description	No. of Hours Allotted	Associated Course Outcome(s)
		Corporate Risk Management Practices	Corporations		
		Risks Associated with Futures & Options (F&O) Trading			

Suggested Readings

1. Hull, J.C. & Basu (2022). *Options, Futures and Other Derivatives*. (latest edition) Pearson.
2. Marshall, John and Bansal V.K. *Financial Engineering-A Complete Guide to Financial innovation* (latest edition) Prentice Hall Pvt Ltd., New Delhi
3. Fischer, D. E., & Jordan, R. J. (2018). *Security analysis and portfolio management* (7th ed.). Pearson Education.
4. Sharpe, W. F., Alexander, G. J., & Bailey, J. V. (2019). *Investments* (13th ed.). McGraw-Hill Higher Education.
5. Chandra, P. (2025). *Investment analysis and portfolio management* (7th ed.). Tata McGraw-Hill Education.

CO-PO Mapping:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	M						
CO2	H	L					H
CO3	H	L					H
CO4	H	L					M
CO5	L			M	M		H

* H means High relevance, M means Medium relevance, L means Low relevance.

Evaluation Plan:

CIA Plan

Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	Scale Value (A)	PO (Rubrics)
CIA Written Test (WT)	Individual	20	20%	20	CO1, CO2, CO4
Other Component	Group/ Individual	05	5%	05	CO2, CO3, CO4, CO5
Attendance	Individual	05	5%	05	
Total				30	

End-Semester Examination

Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	Scale Value (B)	PO (Rubrics)
End-Semester	Individual	70	70%	70	CO1, CO2, CO3, CO4, CO5

Service Marketing

[Course type: Discipline Specific Core]

[4 Credits]

Course Outcomes (COs)

After completing this course, learners will be able to –

CO1: To provide a theoretical and practical basis for assessing service performance using company examples.

CO2: To explain the nature and scope of service marketing.

CO3: To explain and utilize/analyse key services frameworks and concepts including the 7Ps of marketing, customer satisfaction, loyalty, and customer value.

CO4: To develop their professional requirements to match the corporate needs.

CO5: To enable students well versed in developing customer-oriented mind-set.

Course Content:

Module No.	Module Name	Topic(s)	Description	No. of Hours Allotted	Marks Allotted	Credit of Each Module	Associated Course Outcome (CO)
Module I	Introduction to Services	Conceptual understanding and significance of Services	Introduces students to the fundamentals of services	12	20	0.8	

		Emergence of the Service Economy in India (Contributory Factors; Consumption Pattern Analysis)	marketing, the growing role of services in the Indian economy, unique characteristics of services, and application of the extended marketing mix across key service sectors.				
		Unique Features of Services and Managerial Challenges					
		Tangibility–Intangibility Spectrum					
		7 Ps of Marketing Mix in Select Service Industries (Banking, Airlines, Education, Healthcare, Hospitality)					
Module II	Service Product and Pricing	Concept of Service Products and its importance- Core Product,	Focuses on designing service products, managing service elements, developing new services, and understanding pricing strategies	12	20	0.8	
		Supplementary Services, Delivery Processes					
		Concept and Importance of					

		Flower of Services	and differential pricing mechanisms in services.				
		New Service Development					
		Pricing Strategy: Pricing Tripod (Cost-based, Value-based, Competition-based)					
		Concept and Importance of Rate Fences					
Module III	Service Distribution and Promotion	Key Intermediaries in Service Delivery: Franchising, Agents and Brokers, Electronic Channels	Examines the role of intermediaries and integrated marketing communication tools in effective service delivery and promotion.	12	20	0.8	
		Marketing Communications Mix in Services: Advertising, Public Relations, Direct Marketing					
		Sales Promotion, Personal Selling, Trade Shows					

Module IV	People, Process and Physical Evidence	Concept, objectives, and importance- Services Marketing Triangle	Emphasizes the importance of people, processes and physical evidence in delivering superior service quality and customer experience.	12	20	0.8	
		People in Services: Internal Marketing, Strategic and Tactical Objectives, Training and Development					
		Process in Services: Service Blueprinting					
		Physical Evidence: Ambient, Design and Social Factors					
		Concept and Roles of Servicescape					
Module V	Service Quality and Marketing Strategy	Service Quality: GAPS Model in Service Design and Delivery	Develops strategic understanding of service quality management,	12	20	0.8	

		Managing Demand and Supply (Capacity) Imbalance; Relationship Marketing in Services	consumer behavior in services, relationship marketing and competitive service strategies using practical case analysis.				
		Consumer Evaluation Process of Goods vs Services (Search, Experience, Credence Attributes)					
		Three-Stage Model of Service Consumption- Pre-purchase, service encounter & post-encounter stage					
		Segmentation, Targeting and Positioning of Services					

		Market Innovation, Competitive Differentiation and Competitive Analysis (Case Study as required)					
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Suggested Text Books:

1. Zeithaml and Bitner, “Services Marketing: Integrating Customer Focus across the Firm”, TataMcGraw Hill Edition.
2. Lovelock, Writz and Chatterjee, “Services Marketing: People, Technology, Strategy”, Pearson India Education, 7th Edition.
3. Fisk, R.P., Grove, S.J. and John, J. “Integrative Services Marketing” New York, Houghton Mifflin.
4. Glynn, W.J. and Barnes, J.G., “Understanding Services Management: Integrating Marketing, Organizational Behaviour, Operations and Human Resources Management” Prentice Hall.
5. Gronroos, C., “Service Management and Marketing: A Customer Relationship Management Approach”, John Wiley: New York.
6. Hoffman, K.D. and John, E.G.B., “Marketing of Services: Concepts, Strategies and Cases” Thompson-South Western.
7. Shanker, R., “Services Marketing: The Indian Perspective” Excel Books: New Delhi.

CO-PO Mapping:

CO / PO	PO1	PO2	PO3	PO4	PO5
CO 1	H	M	L	L	L
CO 2	H	M	M	L	M
CO 3	H	M	L	M	H
CO 4	M	H	M	H	H
CO 5	H	H	M	M	H

Evaluation Plan:

Evaluation	Mode	Full	% Weightage	Scale	PO
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Components		Marks	(in 100 marks)	Value (A)	(Rubrics)
CIA Written Test (WT)	Individual	20	20 %	20	PEO1, PEO2, PO1
Other Component	Group/ Individual	05	5 %	05	PO1, PSO1, PO2
Attendance	Individual	05	5 %	05	
Total				30	

Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	Scale Value (B)	PO (Rubrics)
End-Semester	Individual	70	70 %	70	CO1, CO2, CO3, CO4, CO5
End-Semester Examination					
Full Marks (A + B) = 100 Pass Marks 40					

International Business

[Course type: Discipline Specific Core]

[4 Credits]

Course Outcomes (COs)

After completing this course, learners will be able to:

- CO1:** Understand the nature of international business, globalisation, modes of entry, and the role of economic, cultural, and political–legal environments.
- CO2:** Analyze international trade theories, trade policy instruments, balance of payments, and the functions of major international organizations.
- CO3:** Apply concepts of regional economic cooperation, international financial institutions, foreign exchange markets, and foreign investment in practical business contexts.
- CO4:** Evaluate exchange rate systems, foreign exchange market mechanisms, and key factors affecting exchange rate movements.
- CO5:** Create suitable strategies for foreign trade promotion and foreign investment with reference to the Indian business environment.

Course Content

Module No.	Module Name	Topic(s) Description	No. of Hours Allotted	Marks Allotted	Credit of each Module	Associated COs
I	Introduction to International Business Environment	Concept of International Business; Globalisation and its importance; Impact of globalisation; EPRG Framework, International business vs domestic business; Complexities of international business; Modes of entry into international business; National and foreign environments – economic, cultural, social, political–legal,	10	20%	0.8	CO1
II	Trade Theories, Balance of payments	Theories of International Trade- Immiserizing growth theory by Jaddish Bhagwati, H-O Factor Endowment Theory, Factor price equalisation theory, Stolper-Samuelson theory, Product Life Cycle theory, theory of National Competitive Advantage; Commercial policy instruments – tariff and non-tariff barriers; Balance of Payments and its components	15	25%	1.0	CO2
III	Regional Cooperation and International Economic Organisations	WTO, UNCTAD; World Bank, IMF, OPEC and commodity agreements Forms of regional economic integration; NAFTA, EU, ASEAN, SAARC	15	25%	1.0	CO3
IV		International financial system; Foreign exchange markets and risk management; Spot and forward markets; Spot	15	20%	0.8	CO4

	International Financial Environment and Exchange Rates determination	rate quotations; Bid–ask spreads; Cross exchange rates; Forward rate, premium and discount; Arbitrage, hedging and speculation; Exchange rate systems – fixed, floating, managed float; Factors affecting exchange rates, Hegemony of the Dollar and the Issues related to de-dollarisation				
V	Foreign Direct Investment and Foreign Trade Promotion in India	Foreign Direct Investments – types and flows; Foreign investment in India Foreign trade promotion measures and organizations in India; SEZs and EOUs; Measures to promote foreign investment; Indian joint ventures and acquisitions abroad	5	10%	0.4	CO5

Suggested Readings

- Bennett, Roger: *International Business*, Pearson Education.
- Charles W.L. Hill and Arun Kumar Jain: *International Business*, Tata McGraw Hill / McGraw Hill Education.
- Cherunilam, Francis: *International Business: Text and Cases*, PHI Learning.
- Daniels, John D., Lee H. Radebaugh, and David P. Sullivan: *International Business*, Pearson Education.
- Griffin, Ricky W. and Michael W. Pustay: *International Business-A Managerial Perspective*, Prentice Hall.
- Johnson, Derbe and Colin Turner: *International Business - Themes & Issues in the Modern Global Economy*, London: Routledge.
- Menipaz, E., Menipaz A., and Tripathi S.S.: *International Business: Theory and Practice*, New Delhi: Sage Publications India Pvt. Ltd.
- Michael R. Czinkota, et al.: *International Business*, Fort Worth: The Dryden Press.
- Peng and Srivastav: *Global Business*, Cengage Learning.
- Sumati Varma: *International Business*, Pearson Education.
- [Bo Sodersten](#) and [Geoffrey Reed](#): *International Economics*, Houndmills, Basingstoke, Hampshire : Macmillan
- Dominick Salvatore: *International Economics*, John Wiley & Sons, Inc

CO–PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	–	M	–	M
CO2	H	H	M	M	–	M
CO3	M	H	M	M	L	–
CO4	M	H	H	–	M	–
CO5	H	H	–	H	L	M

H = High, M = Medium, L = Low relevance

Evaluation Plan

CIA Plan

Evaluation Component	Mode	Full Marks
CIA Written Test	Individual	20
Other Components (Assignment / Presentation)	Individual / Group	05
Attendance	Individual	05
Total		30 (A)

End-Semester Examination

Evaluation Component	Mode	Full Marks
End-Semester Exam	Individual	70 (B)

Full Marks (A + B) = 100

Pass Marks = 40

Consumer Behaviour

[Course type: Discipline Specific Core]

[4 Credits]

Course Outcome

At the end of the course, students will be able to

CO1: *Identify* the meaning, basic concept, the environmental/external factors and individual determinants of consumer behaviour

CO2: *Understand* the market segmentation: bases and types, Targeting, and Positioning, the difference between individual and organisational buyer behaviour and consumer decision making process

CO3: *Apply* the concept and theories to understand consumer in a holistic manner and to formulate effective marketing strategies for diverse consumer segments in case of both the individual and organisational buying

CO4: *Analyse* the impact of environmental, cultural, social, reference group related factors, social group related factors, individual psychological field and personal influence on the behaviour of the consumer

CO5: *Evaluate* impact and effectiveness of consumer-centric marketing strategies formulated on the basis of understanding of different dimensions of consumers

Module No	Module Name	Topic(s)	Description	No. of Hours allotted	Marks allotted (%)	Credit of each Module	Associated Course Outcome
1.	Introduction to consumer Behaviour	<p>Definition and significance of consumer behaviour in daily lives and decision making in marketing, role of consumer research, interdisciplinary approach in consumer behaviour, applying consumer behaviour knowledge, Different patterns of consumer decision making: Asael's model, buyer's black box</p> <p>Concept of Market aggregation and Market segmentation</p> <p>Demographic and Psychographic segmentation</p>	Developing an understanding about consumer, market segments and individual & organisational buyer behaviour	12	20%	0.80	CO2, CO3, CO5

		and VALS 2 segmentation profile					
		A brief concept of Usage and benefit segmentation					
		A brief concept of positioning					
		Difference in individual and organisational buyer behaviour					
2.	Environmental/External influences on Consumer behaviour	Meaning and characteristic of culture , sub-culture and social class	Influence of culture, subculture, family, social groups, and reference groups on consumer behaviour	15	25%	1	CO1, CO3, CO4, CO5
		Cross Cultural understanding of Consumer Behaviour					
		Implications of cultural change for Marketer					
		Concept of subculture and its marketing implications					
		Concept, classification, and properties of social groups					
		Concept and types of reference groups and influence of reference groups on consumer behaviour					

		Significance of family and Family Life Cycle on consumer behaviour, Family purchase decision process, Buying Roles					
3.	Personal influence on Consumer and diffusion of innovations	Concept, nature and significance of personal influence Opinion leadership and its role in consumer behaviour Concept of product adoption and adoption process Diffusion of innovation and process of diffusion	Concept of Opinion leadership and adoption and diffusion of innovations	6	10%	0.4	CO2, CO3
4.	Individual determinants of Consumer Behaviour	Personality: Importance of personality, theories of personality- Freudian theory, Neo-Freudian theory, Trait theory Personality and self-concept and its relevance in consumer behaviour Motivation:	Role of personality, self-concept, motivation, learning, information processing, and attitude in shaping the	15	25%	1	CO1, CO4, CO5

Characteristics of motivation, Theories of needs and motivation: Maslow's hierarchy of needs, McLelland's APA theory, Murray's list of psychogenic needs Nature, role, and classification of motives and their significance in marketing

Perception: Concept of absolute threshold limit, differential threshold limit, and subliminal perception, Perceptual process: selection, organisation, and interpretation

Learning: Importance of learning on consumer behaviour, Characteristics of learning and types of learned behaviour, learning theories: classical conditioning, instrumental conditioning,

behaviour of consumers

		<p>cognitive learning and involvement theory</p> <p>Attitudes: Sources of attitude development Characteristics and functions performed by attitude, Tri-component model, multi-attribute model, attitude towards advertisement model: attribution theory</p>					
5.	Consumer decision making process	<p>Consumer decision process model: Different levels of decision making and nature of involvement</p> <p>Problem recognition, search, and Evaluation</p> <p>Post-purchase Behaviour: Post Purchase evaluation and Product disposition</p>	<p>Different stages of consumer decision making like problem recognition, information search, and evaluation</p>	12	20%	0.8	CO3, CO4, CO5

Suggested reading:

1. Blackwell, R. D., Miniard, P. W., & Engel, J. F. (2007). *Consumer Behavior* (10 ed.). Kundli, Haryana: Thomson South-Western.
2. Hawkins, D. I., Best, R. J., Coney, K. A., & Mookerjee, A. (2009). *Consumer Behavior* (9 ed.). New Delhi: Tata McGraw-Hill.
3. Loudon, D. L., & Bitta, A. J. (2009). *Consumer Behavior* (4 ed.). New Delhi: Tata McGraw-Hill.
4. Prakash, S. (2010). *Theory of Consumer Behaviour* (1 ed.). New Delhi: Vikas Publishing House Pvt. Ltd.
5. Schiffman, L. G., & Kanuk, L. L. (2007). *Consumer Behavior* (9 ed.). New Delhi, India: Pearson and Prentice Hall.

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1		H		M			M
CO2		H	H				M
CO3	H		H	M	H	M	M
CO4	H		H	M	M	M	
CO5	H	H			H	M	M

CIA Plan (Out of 50 marks)

Evaluation Components	Mode	Full marks	Percentage of weight	Scale Value (A)	PO (Rubrics)
CIA written test (WT)	Individual	20	100%	20	CO1, CO2
Other component	Individual/Group	05	5%	05	N.A.
Attendance	Individual	05	5%	05	N.A.
Total				30	

END SEMESTER EXAMINATION

Examination Components	Mode	Full Marks	Percentage of weightage	Scale Value (B)	PO (Rubrics)
End semester written test	Individual	70	1000%	70	CO1, CO2, CO3, CO4.CO5

Full Marks (Scale value A + Scale value B) = 100 (Pass Marks 40)

Operations Research

[Course type: Discipline Specific Core]

[4 Credits]

Course Outcomes (CO):

At the end of this course, students will be able to

CO1: To **understand** and **explain** the basic concepts, scope, and relevance of Operations Research in business decision-making.

CO2: To **apply** quantitative techniques such as linear programming, transportation, assignment, and network models to solve managerial problems.

CO3: To **analyze** real-world business situations using OR models related to optimization, queuing, and project management.

CO4: To **design** strategic decision models using decision theory and game theory to address complex managerial problems under uncertainty.

CO5: To **evaluate** alternative solutions generated through OR techniques for efficiency, cost-effectiveness, and feasibility.

Course Content:

Module No.	Module Name	Topic(s)	No of Hours allotted	Marks allotted	Credit of each Module	Associated Course Outcome (CO)
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I	Transportation and Assignment Problems	<p>2.1 Elementary Transportation: Formulation of a Transportation Problem, Solution by N.W. Corner Rule, Least Cost method, Vogel's Approximation Method (VAM), Modified Distribution Method, and Stepping-Stone Method. (Special cases: Multiple Solutions, Maximization case, Unbalanced case, prohibited routes)</p> <p>2.2 Elementary Assignment: Hungarian Method (Special cases: Multiple Solutions, Maximization case, Unbalanced case, Restrictions on assignment (Travelling Salesman))</p>	16	25	1	CO1, CO2, CO5
II	Linear Programming Problems	<p>1.1 Linear Programming: Formulation of L.P. Problems, Graphical Solutions (Special Cases: Multiple optimal solution, infeasibility, unbounded solution); degeneracy problems.</p> <p>1.2 Simplex Methods (Special cases: Multiple optimal solution, infeasibility, degeneracy, unbounded solution), Big-M method; Duality (emphasis on formulation & economic interpretation).</p>	20	20	0.8	CO1, CO2, CO5
III	Network Analysis	<p>3.1 Construction of the Network diagram.</p> <p>3.2 Critical Path- float and slack analysis (Total float, free float, independent float)</p>	8	20	0.8	CO3, CO5

		3.3 PERT.				
IV	Queuing Theory	Queuing Theory: Arrival pattern, Service pattern, Traffic intensity; Finite and Infinite Capacity Queuing Models: Single server models (only).	6	15	0.6	CO3
V	Decision Theory & Game Theory	4.1 Decision Theory: Pay off Table, Opportunity Loss Table, Expected Monetary Value, Expected Opportunity Loss. 4.2 Risk and uncertainty in decision-making, decision tree analysis. 4.2 Introduction to Game Theory: Pay off Matrix- Two-person Zero-Sum game, Pure strategy, Saddle point; Dominance Rule, Mixed strategy, Reduction of $m \times n$ game and solution of 2×2 , $2 \times s$ and $r \times 2$ cases by Graphical and Algebraic methods.	10	20	0.8	CO4, CO5

Suggested Readings

1. N. D. Vohra: Quantitative Management, Tata McGraw-Hill.
2. P. K. Gupta, Man Mohan, Kanti Swarup: Operations Research, Sultan Chand.
3. V. K. Kapoor: Operations research, Sultan Chand & Sons.
4. J. K. Sharma: Operations Research Theory & Applications, Macmillan India Limited.

5. S. Kalavathy: Operations Research, Vikas Publishing House.
6. Mustafi, C. K. Operations Research: Methods and Practice. New Age International Ltd.
7. Natarajan, A. M., Balasubramani, P., & Tamilaras. Operations Research. Pearson Education.
8. Taha, H. Operations Research. Prentice Hall 8. Vohra, N. D. Quantitative Techniques in Management. Tata McGraw-Hill.

CO-PO Mapping:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	M						L
CO2	M						
CO3	M				L		M
CO4	M				L		M
CO5	M				L		M

** H means high relevance
M means medium relevance
L means low relevance

CIA Plan

Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	PO (Rubrics)
CIA Written Test (WT)	Individual	20	20%	CO1, CO2, CO3
Other Component	Individual	05	5%	CO1, CO2, CO3
Attendance	Individual	05	5%	
Total				30

END SEMESTER EXAMINATION

Evaluation Components	Mode	Full Marks	% Weightage	PO (Rubrics)
End Semester	Individual	70	70%	CO1, CO2, CO3, CO4, CO5

Full Marks (A + B) = 100 Pass Marks 40