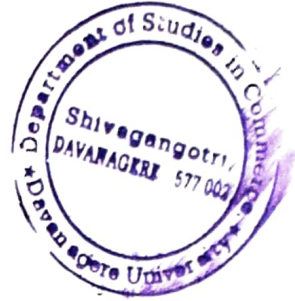


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DAVANGERE UNIVERSITY

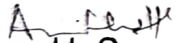
**DEPARTMENT OF STUDIES AND RESEARCH
IN COMMERCE**



**Syllabus of
MASTER OF COMMERCE
With effect from
Academic Year 2019-20**

**Shivagangothri,
DAVANGERE – 577 007
Davangere District, KARNATAKA.**


Chairman
B O S Dept. of Studies in Commerce
Davangere University
Shivagangothri, Davangere 7


Dr. Anitha. H. S. M.Com., Ph.D
PROFESSOR, FINANCE OFFICER, DIRECTOR (IQAC)
AND CHAIRMAN, BOS IN COMMERCE
DEPARTMENT OF COMMERCE
DAVANGERE UNIVERSITY
DAVANGERE-577 002


DAVANGERE UNIVERSITY

Dr. ANITHA. H.S., M. Com., Ph.D.,
Professor and Chairperson (BOS),
Former Finance Officer, Founder Director (IQAC), Syndicate Member & Dean,
Davangere-577 002. Email-ID-drhsanitha@gmail.com
(M) 9845559557 LL: R 224614

No: DUD/Com/2018-19/41

Date: 07.01.2019

To;

The Registrar (Academic),
Davangere University,
Davangere-577 002.

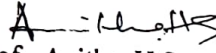
Sir,

Sub: Submission of Proceedings of the meeting of Board of Studies in Commerce
Ref: 1. No: DU/AC/611/2018-19/6776- Dated 29.10.2018
2. No: No: DUD/Com/2018-19/40- Dated 22.12.2018

I am herewith submitting the proceedings of the meeting of the Board of Studies in Commerce (UG & PG) held on 29.12.2018 in the Department of Commerce, Davangere University. The following enclosures are appended to the proceedings.

1. Approved New Syllabi for M.Com Course to be introduced from the Academic Year 2019-20. (Spiral Bounded Copy).
2. Approved Panel of Examiners for 2019-20 relating to P.G. Examinations.
3. Approved Panel of Examiners for 2019-20 relating to Ph.D. & M. Phil Examinations.
4. Approved Updated Gradation List of Undergraduate Teachers of both UGC & Non-UGC scales.

Thanking you,


Prof. Anitha .H.S.,
Chairperson, BOS in Commerce
Dr. Anitha H.S., M. Com., Ph.D.
FORMER FINANCE OFFICER, DIRECTOR (IQAC)
& CHAIRMAN, BOS IN COMMERCE
DEPARTMENT OF COMMERCE
DAVANGERE UNIVERSITY
DAVANGERE-577 002

The Registrar Evaluation, Davangere University, Davangere for information.


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Davangere University
Shivagangotri, Davangere-7




DAVANGERE UNIVERSITY
DAVANGERE

PROCEEDINGS OF THE BOARD OF STUDIES MEETING IN COMMERCE (PG & UG)

The Board of Studies in Commerce (PG & UG) met on 29.12.2018 in the Department of Commerce at 11.30 am. Following is the Composition of the Board:

1. Prof. Anitha H.S.	Chairperson
2. Prof. P. Laxmana	Member
3. Dr. Cirappa I.B.	Member
4. Prof. J.K. Raju	Member
5. Prof. S.B. Akash	External Expert
6. Prof. G.M. Mahendra	Member (UG)
7. Prof. Shivaprakash	Member (UG)
8. Prof. Gowramma	Member (UG)

Agenda for Meeting

1. Review and Approval of New Syllabi for M.Com Course to be introduced from the Academic Year 2019-20.
2. Approval of Updated Gradation List of Under-graduate College Teachers.
3. Preparation and Approval of Panel of Examiners for 2019-20.
 - a) P.G. Examinations.
 - b) Ph.D. and M.Phil. Examinations.
4. Any other issue with the permission of the chairperson.

Resolutions:

The Board Members discussed the subjects in the Agenda and Resolved as under:


Item No. 1: Review and Approval of New Syllabi for M.Com Course to be introduced from the Academic Year 2019-20.

Resolution: The members of the board discussed the issue and resolved to Approve the revised syllabi to be introduced from the Academic Year 2019-20.

Item No. 2: Approval of Updated Gradation List of Under-graduate College Teachers.

Resolution: It was resolved to approve the Gradation List of Under-graduate College Teachers.

Item No. 3: Preparation and Approval of Panel of examiners for 2019-20.





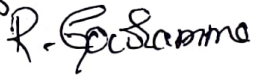

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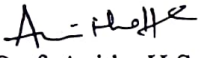
- a) P.G. Examinations.
- b) Ph.D. and M.Phil. Examinations.

Resolution: It was resolved to approve the panel of examiners for Ph.D., M.Phil. & P.G. Examinations for year 2019-20.

Item No. 7: Any other issue with the permission of the chairperson.

Resolution: There were no other issues.

- | | | |
|-----------------------------|-----------------|--|
| 1. Prof. P. Laxmana | Member |  |
| 2. Dr. Cirappa I.B. | Member |  |
| 3. Prof. J.K. Raju | Member | |
| 4. Prof. S.B. Akash | External Expert |  |
| 5. Prof. G.M. Mahendra | Member (UG) | |
| 6. Prof. Shivaprakash P. S. | Member (UG) |  |
| 7. Prof. Gowramma R. | Member (UG) |  |


Prof. Anitha H.S.,
Chairperson,
Board of Studies in Commerce (UG&PG)

DAVANGERE UNIVERSITY

Master of Commerce (M.Com) POST-GRADUATE PROGRAMME - Choice Based Credit Scheme (CBCS) SYLLABUS: 2019-2020
Structure, Course Titles, Workload & Credits : Total Credits : 28+28+28+2=114

Sl No	Course Number	Workload Per Week	FIRST YEAR					
			Semester-I		Semester-II			
			Honours' Degree		Master's Degree			
1	I	4	Business Policy and Environment	Organizational Behaviour	Strategic Management	Entrepreneurship Development		
2	II	4	Management Process and Practice	Strategic Cost Management	Operations Research-I	Operations Research-II		
3	III	4	Marketing Management	Financial Management	Security Analysis and Portfolio Management	Business Ethics and Corporate Governance		
4	IV	4	Business Mathematics	Computer Applications in Business	International Business	E-Commerce and Web Designing		
5	V	4	Managerial Economics	Capital Markets	Business Research Methods	Computer Applications & Project Work **		
6	VI	4	<i>Specialization/Electives* (The student has to choose one stream consisting of 2 Courses each from out of the following Five streams) Specialization Stream once chosen shall continue till the end of the Programme (2 Years)</i>					
7	VII	4						
TOTAL		28 Hours	28 (Hours) Credits		28 (Hours) Credits		28 (Hours) Credits	
			<i>Specialization (Electives) Stream</i>					
1	Accounting & Taxation	Course	I	II	III	IV		
		VI	Accounting Theory	Marginal Costing	Computerized Accounting	International Accounting		
2	Accounting & Finance	VII	Income Tax	Corporate Tax	Customs Duty: Law and Practice	Goods and Services Tax		
		VI	Planning & Management	Planning & Management	Computerized Accounting	International Accounting		
3	Banking & Insurance	VII	Accounting Theory	Marginal Costing	Financial Derivatives	Global Business Finance		
		VI	Indian Financial System	Investment Management	Credit Management in Banks	International Banking		
4	Banking & Finance	VII	Bank Management	Customer Relationship Management	Risk Management and Re-Insurance	Actuarial Science		
		VI	Principles and Practice of Insurance	Life & General Insurance	Credit Management in Banks	International Banking		
5	Marketing & Human Resource Management	VII	Bank Management	Customer Relationship Management	Financial Derivatives	Global Business Finance		
		VI	Indian Financial System	Investment Management	Logistics and Supply Chain Management	Marketing Research		
Mandatory Courses : 6 Credits (2 Credits for each)		—	Computer Applications -	Communication Skills	—	Personality Development -		
Interdisciplinary Papers/Open Electives	+2	—	—	—	1. Promotion and Management of Small Business Enterprises 2. Marketing Skills 3. Stress Management	** Project Viva-Voce (for 30 marks) should be conducted in the respective centers or combining nearby centers. However, the Panel to conduct the Viva-Voce at P.G. Centers in colleges should consist of one teacher representative from the university department.		
Project Work/Dissertation	-	—	—	—	—	—		
Industrial Visit			I/II Semester Students have to visit Industries to have practical exposure		2 Hours Per Teacher	2 Hours Per Teacher	III/IV Semester Students have to visit Industries to have practical exposure	

From 2020-21 onwards mandatory courses offered in different Semesters.

A. K. H. H. R.
 Chairman
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Courses having focus on Employability/Entrepreneurship/Skill Development

Course Code	Name of the Course	Activities/Content with direct bearing on Employability/ Entrepreneurship/ Skill development
M.Com.Core:I-1	Business Policy and Environment	Entrepreneurship Skills: Environmental Scanning and Monitoring; Entrepreneurial planning; Programmes for MSMEs Development; Important provisions for Sick Industrial Companies; Duties, Powers and Functions of Competition Commission of India.
M.Com.Core:I-2	Management Process and Practice	Entrepreneurship Skills: Management Process, Functions; Planning Process; Approaches to Motivation; Decision Making Problems; Control Process. Skill Development: Management Skills; Challenges of Management; Organizational Design; Leadership Styles; Communication; Decision Making.
M.Com. Core: I-3	Marketing Management	Employability Skills: Marketing Research; Market Segmentation; Consumer Behaviour Models; Promotional Decisions; Services Marketing. Entrepreneurship Skills: Marketing Research; Guidelines for selecting Target Market; Product Marketing vs Service Marketing. Skill development: Study of Marketing Environment; Market Observations, Behavioural Strategies, Learning Models, Promotional Decisions.
M.Com. Core: I-5	Managerial Economics	Entrepreneurship Skills: Objective of Firm; Determinants of Demand; Price elasticity and determination; Production Theory; Utility Approach
M.Com. Elec: I-6.1.1	Accounting Theory	Employability Skills: Accounting Research and Practices; Critical evaluation of emerging trends in Accounting; Human Resource Accounting; Emerging trends in Accounting. Skill development: Accounting Approaches; Accounting Postulates; Accounting Standard Setting Process; Methods of Accounting for Price level changes.
M.Com. Elec: I-7.2.1	Income Tax Planning and Management	Employability Skills: Scope of Tax Planning; TDS on several sources on Incomes; Computation of Advance Tax. Skill development: Application of Tax planning provisions in relation to different heads of incomes; Payment of Advance Tax at installments; TDS.
M.Com. Elec: I-7.3.1	Indian Financial System	Entrepreneurship Skills: Financial system functions; Money Market Operations; Development of Financial Institutions; Financial Services.
M.Com.Core:II-1	Organizational Behavior	Entrepreneurship Skills: Fundamental Concepts; Challenges and Opportunities for OB; Factors influencing individual behaviour; Team Process; Group Development; Creating a positive organization culture; Approaches to managing change
M.Com.Core:II-2	Strategic Cost Management	Entrepreneurship Skills: Activity Based Costing; Applications and Implementations of Learning Curve Models; Implementation of Just In Time.
M.Com.Core:II-1	Financial Management	Employability Skills: Evaluation of Risk and Return; Firm Financial Planning; Mathematical Programming in Capital Budgeting. Entrepreneurship Skills: Firm Financial Planning; Valuation of Profit and Dividend Policies; Mathematical Programming in Capital Budgeting. Skill development: Techniques of Financial Management; Analysis of capital budgeting decisions; Measurement of Working Capital Requirement.
M.Com.Core:II-4	Computer Applications in Business	Employability Skills: Operating System; Management Information System; ORACLE; R-Programming. Skill development: Operating System; Management Information System; ORACLE; R-Programming; Visual Basic.
M.Com.Core:II-5	Capital Markets	Employability Skills: Primary and Secondary Market Operations; Functioning of Security Market; G-Securities Markets. Entrepreneurship Skills: Financial Market Advisers; Consultancy services in Stock Market. Skill development: Book-Building Process; Issue of Shares and Securities; Settlement Systems under Clearing house under Capital Markets.

A. Mohan

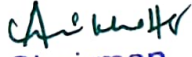
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M.Com.Elec:II-6.1.2	Marginal Costing	Skill development: Break-Even Analysis; Application of Marginal Costing in Managerial Decisions.
M.Com.Elec:II-7.2.2	Corporate Tax Planning and Management	Employability Skills: Tax Consultant for Companies. Skill development: Application of Tax planning provisions in relation to different heads of incomes of Companies; Procedure of Payment of Tax; Filing of Returns.
M.Com.Elec:II-7.3.2	Investment Management	Employability Skills: Investment Analysis; Sources of Financial Management; Stock Valuation. Entrepreneurship Skills: Market Risk Analyst; Individual Financial Firm. Skill development: Measurement of Risk and return; Fundamentals of Investment.
M.Com.Core:III-3	Security Analysis and Portfolio Management	Employability Skills: Investment Manager and Portfolio Manager. Skill development: Portfolio Performance Evaluation; Capital Market Theory; Measurement of Expected Return and Risk of Investment Securities.
M.Com.Core:III-4	International Business	Entrepreneurship Skills: Negotiations in IB, Licensing, franchising, Joint Ventures Subsidiaries and Acquisitions, Arbitration of Disputes.
M.Com.Elec.III-6.1.3	Computerized Accounting	Employability Skills and Skill development: SAP, Tally, ERP.
M.Com.Elec.III-7.3.3	Financial Derivatives	Skill development: Working and Trading Activity in Derivatives Market; Hedging Strategies, Valuation of Options.
M.Com.Core:IV-1	Entrepreneurship Development	Entrepreneurship Skills: Entrepreneurial Development Programmes, Institutional Support System for Entrepreneurship.
M.Com. Core: IV-3	Business Ethics and Corporate Governance	Employability Skills: Professional Managers; Managing Ethics and legal Compliance; Department of Company Affairs; Entrepreneurship Skills: Corporate Restructuring; and Skill development: Company and Society relations; Working of Registered Companies; Listing Agreements and Stock Changes
M.Com.Core:IV-4	E-Commerce and Web Designing	Entrepreneurship Skills: Networking; E-Marketing; E- Supply Chain Management; E- Security; E-Customer Relationship Management.
M.Com.Elec.IV-6.1.4	International Accounting	Skill development: Financial Reporting of various countries; Consolidation Accounting; Foreign Currency Transaction; Forex Risk Management.
M.Com.Core:IV-5	Computer Applications and Project Work	Skill development: Analysis; Interpretation; Report Writing;
No Code	Computer Skills	Employability Skills and Skill development: Operating Computer using GUI Based Operating System; Understanding Word Processing; Using Spread Sheet; Making Small Presentation;
No Code	Communication Skills	Employability Skills and Skill development: Effective Writing; Public Speaking; Group Discussion; Cellphone Etiquette; Interview handling Skills.
M.Com.ID:III-1	Promotion and Management of Small Business Enterprises	Entrepreneurship Skills: Steps to Start Small-scale Units. Skill Development: Registration of Small-scale units; Production, Marketing, Financial and Personnel Management.
M.Com.ID:III-2	Marketing Skills	Skill development: Marketing; Advertising.
M.Com.ID:III-3	Stress Management	Skill development: Yoga; Time Management; Meditation;

A. K. Haldar

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 Jagotri, Davangere

Course Code	Name of the Course	Activities/Content with direct bearing on Employability/ Entrepreneurship/ Skill development
M.Com. Elec.: III-7.2.3	Customs Duty: Law and practice	Skill development: Import and Export procedure; Assessment of Duty Liability; baggage provisions.
M.Com. Elec.: IV 7.2.4	Goods and Services Tax	Skill development: Process of Registration for Manufacturer, Service Provider and Dealer; Filing of Returns; Assessment Procedure; Payment of Tax; Input Tax Credit.
M.Com.Core:III-1	Strategic Management	Entrepreneurship Skills: Strategic Planning Process; Corporate Governance and strategy; Budgeting.
M.Com. Core: III-2	Operations Research - I	Skill development: Linear Programming; Inventory Models
M.Com. Core: IV-2	Operations Research - II	Skill Development: Assignment Model; Transportation Models; Network Analysis.


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Master of Commerce (M.Com.)

Program Aim:

The aim of the M.Com. Program is to develop commerce students as a professionals with specialised skills and applied competencies for catering the contemporary needs of business houses/industry and academia by providing students centric learning environment.

Program Educational Objectives (PEOs):

The Departments/Institutes can have their own program educational objectives based on their mission and vision. The following program educational objectives are identified by the members of the committee after detailed deliberations.

1. Students will be capable of making a positive contribution to commerce, trade and industry in the national and global context.
2. Students will be able to apply frameworks and tools to arrive at informed decisions in profession and practice, striking a balance between business and social dimensions.
3. Students with a flair of self-employment will be able to initiate and build upon entrepreneurial ventures or demonstrate intrapreneurship for their employer organizations.
4. Students will recognize the need for adapting to change and have the aptitude and ability to engage in independent and life - long learning in the broadest context of socio-economic, technological and global change.
5. Leadership in an organization with the trust and respect of others as effective and ethical team members as well reputation as a source of innovative solutions to complex problems.

Program Learning Outcomes (PLOs):

The model curriculum focuses on the alignment of M.Com. Program curriculum with University/Department/Institute's mission. The most essential learning outcomes of M.Com. Program are identified through various stakeholder consultation. However, University/Department/Institutes can have their own learning outcomes based on their mission and vision. After in-depth discussion, the committee identified the six most popular learning outcomes for M.Com. Program as below:

1. **Domain Knowledge:** Develop the knowledge, skill and attitude to creatively and systematically apply the principles and practices of accountancy, finance, commercial law, business mathematics, social sciences, and IT to accounting & management problems and work effectively in modern day business and non-business organizations. This helps in recognizing the functioning of businesses,


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identifying potential business opportunities, evolution of business enterprises and exploring the entrepreneurial opportunities.

2. **Rational Thinking:** Exhibit self-confidence and awareness of general issues prevailing in the society and communicate effectively with the accounting, commerce, management, business, professional fraternity and with society at large through digital and non-digital mediums and using a variety of modes such as effective reports & documentation, effective presentations, and give and receive clear instructions.
3. **Applied Skills:** Function effectively as an individual, and as a member or leader in teams, and in multidisciplinary settings by demonstrating life skills, coping skills and human values.
4. **Capability Skills:** Offer rationale to analyse the decision and to offer services for an organisation and adopt a reflective approach to personal development and embrace the philosophy of continual professional development.
5. **Communication Skills:** Communicate confidently and effectively with all concerned stakeholders and community leadership, and with society at large, regarding business/organizations/industry issues by adhering to appropriate standards; make effective presentations; and give and receive clear instructions.
6. **Social Responsiveness and Ethics:** Developing responsiveness to contextual social issues/ problems and exploring solutions, understanding business ethics and resolving ethical dilemmas. Students are expected to identify the contemporary social problems, exploring the opportunities for social entrepreneurship, designing business solutions and demonstrate ethical standards in organizational decision making. Demonstrate awareness of ethical issues and can distinguish ethical and unethical behaviors.



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QUESTION PAPER PATTERN FOR 2019-20 M.COM EXAMS AND ONWARDS

SECTION-A (2x5=10)

Answer any 5 sub-questions out of 7 questions. Each question carries 2 marks.

SECTION-B (4x5=20)

Answer any 4 questions out of 6 questions. Each question carries 5 marks. While setting the question paper, 2 questions must be theory and 4 problems for Problem Oriented Papers.

SECTION-C (3x15=45)

Answer any 3 questions out of 5 questions. Each question carries 15 marks. While setting the question paper, all the questions must be theory except the last question being Case Study which is compulsory for Pure Theory Papers. For Problem Oriented Papers, 2 questions must be theory and 3 problems, where the last question being compulsory.

SECTION-A : 1 question with 7 sub-questions (From (a) to (g)).

SECTION-B : 6 questions (From 2 to 7).

SECTION-C : 5 questions (From 8 to 12; where 12th question being compulsory).

**QUESTION PAPER PATTERN FOR 2019-20 EXAMS AND ONWARDS
INTERDISCIPLINARY PAPERS OFFERED BY THE COMMERCE
DEPARTMENT**

SECTION-A (2x5=10)

Answer any 5 sub-questions out of 7 questions. Each question carries 2 marks.

SECTION-B (6x5=30)

Answer any 6 questions out of 8 questions. Each question carries 5 marks.

MASTER OF COMMERCE

SEMESTER-I

Course Code: (M.Com. Core: I-1)

BUSINESS POLICY AND ENVIRONMENT

Objectives : To acquaint the students with the National and Global Environment pertaining to Business.

Pedagogy : A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

Module-1: Introduction to Business Environment: Introduction, Meaning and Definitions of Business Environment, Nature, Scope and Importance of Business Environment, Environmental Scanning and Monitoring, Business policy. Internal Environment and External Environment, Micro and Macro Environment, Economic Environment, Political Environment, Socio- cultural Environment, Demographic Environment, Legal Environment, Technological Environment., an overview of Global Business Environment.

Module-2: Government Intervention in Business: Theory of Government Intervention in Business, Nature of Government Intervention in India; Roles of Government – Regulatory, Promotional, Entrepreneurial and Planning, and Recent Trends.

Module -3: Micro, Small, and Medium Enterprises: Introduction , Definitions of MEMEs, Rationale of MSMEs, Growth evaluation, Problems, Programmes for MSMEs Development, Recent measures.

Module -4 : Industrial Sickness: An overview of Sickness in Small Scale Industrial Units and Public Sector Enterprises, Causes for Sickness, Magnitude and Remedial Measures, Important Provisions of Sick Industrial Companies, (Special Provisions) Act, 1985, NCLT- Powers and Functions.

Module – 5: Competition Act, 2002: Introduction, Definitions, Consumer, Enterprise, Goods, *etc*; Prohibition of Certain Agreements, Abuse of Dominant Position and Regulation of Combinations; Competition Commission of India - Duties, Powers and Functions of Commission; Duties of Director General; Competition Appellate Tribunal and Recent Changes.

Module-6: Consumer Protection Act, 1986: Introduction, Objectives, Applicability, Consumer and Rights of Consumers, Nature and Scope of Remedies available to Consumer and Recent Changes.

Module -7: Policy environment: Liberalization, Privatization and Globalization , National Institute For Transforming India(NITI Ayog) – Powers and Functions , Recent Changes.

References:

1. E. Bhattacharya, International Business, Excel Publications.
2. V. K. Puri and S. K. Misra, Economic Environment of Business, Himalaya Publishing House.
3. K. Ashwathappa, Business Environment, Himalaya Publishing House.
4. Bertozzi-Burgunder, Business, Government, and Public Policy: Concepts and Practices, Prentice Hall of India.
5. Buchholz, Business Environment and Public Policy; Implication for Management and Strategy formulation, Prentice Hall of India.
6. F. Cherunilam, Business and Government, Himalaya Publishing House.
7. Victor, Strategic Management in the Regulating Environment: Cases and Industry Notes, Prentice Hall of India
8. Subba Rao, Business Policy and Strategic Management, Himalaya Publishing House.
9. GoI, Economic Survey (latest).
10. K. Ashwathappa, Essential of Business Environment, Himalaya Publishing House.
11. Ghosh and Kapoor, Business Policy and Environment, Himalaya Publishing House.
12. H Igar Ansoff, Corporate Strategy, Tata McGraw Hill.

MASTER OF COMMERCE

SEMESTER-I

Course Code: (M.Com. Core: I-2)

MANAGEMENT PROCESS AND PRACTICE

Objectives : To enable the students to understand and apply the principles and techniques of management.

Pedagogy : A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

Module-1: Introduction: Concept of Management, Management Process, Management Functions, Management Roles and Management Skills, The Challenges of Management, The Evolution of Management Theory: The Scientific Management School, Classical Organisation Theory School, The Behavioural School, The Management Science School. The Recent Developments in Management Theory; The Systems Approach, The Contingency Approach, Dynamic Engagement - Case Studies.

Module-2: Planning Process: Meaning and Importance of Planning at Organisations, Types of Plans, Objectives; Strategies, Planning Process. - Case Studies.

Module-3: Organising: Four Building Blocks, Organisational Design, Types of Organisation Structures, The Formal and Informal Organisations - Case Studies.

Module-4: Staffing, Leading and Motivation: Meaning and Importance, Leadership Styles, Transformational and Transactional Leaders, Approaches to Analyzing Motivation - Case Studies.

Module-5: Communication: Meaning, Process, Organisational Communication Systems, The Grapevine, Barriers in Communication, Overcoming the Barriers - Case Studies.

Module-6: Decision-Making: Decision-making Problems, Programmed versus Non-programmed Decisions, Process of Decision-making - Case Studies.

Module-7: Controlling: Meaning and Importance, the Control Process, Essentials of Effective Control Systems. Case Studies.

References:

1. Allen, LA., **Management and Organisation**, McGraw Hill.
2. Drucker, Peter, **Management Tasks, Responsibilities, Practices**, Allied Publishers.
3. Drucker, Peter, **The Practice of Management**, Allied Publishers.
4. Haynes and Massire, **Management-Analysis, Concepts and Cases**, Prentice Hall.

5. James A.F. Stoner, R. Edward Freeman, Daniel A. Gilbert .Jr, **Management**, Prentice Hall of India, New Delhi.
6. Koonz and O. Donnel, C., **Management - A System and Contingency Analysis Management Function**, McGraw Hill.
7. Massie, J.L., **Essential of Management**, Prentice Hall.
8. Newman, Sumer and Warren, **Process of Management**, Prentice Hall.
9. Ricky W. Griffin, **Management**, Biztantra Dreamtech Press, New Delhi.
10. Rue and Byars, **Management**, Tata McGraw Hill Publication, New Delhi.
11. Stephen .P Robbins, **Management**, Prentice Hall of India, New Delhi.

MASTER OF COMMERCE

SEMESTER-I

Course Code: (M.Com. Core: I-3)

MARKETING MANAGEMENT

Objectives : To facilitate the students to understand the conceptual framework of marketing and application of marketing concepts in decision making under various environmental constraints.

Pedagogy : A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week : 4 **Credits :** 4
Examination Duration : 3 Hours **Maximum Marks :** 100

Module-1: Introduction to Marketing and Marketing Environment: Need to Study Marketing - Approaches to Study Marketing- Definitions of Marketing Management - Core Concepts - New Concepts - Marketing Environment - Marketing Systems-Macro-Micro Variables; Case Studies

Module-2: Marketing Research: Meaning and Definitions - Areas of Application - R&D Department and Marketing Research - Types of Data - Methods of Conducting Research- Field Investigation - Observation-Experimentation - Desk Research - Procedure for doing Systematic Research. Case Studies

Module-3: Market Segmentation: Need for Segmentation - Guidelines for Selecting a Target Market - Bases of Market Segmentation: Behaviouristic Bases and Non-behaviouristic Bases-Segmentation Strategies. Case Studies

Module-4 Consumer Behaviour: Input-Output Model-**Pre-Purchase Behaviour Models-**(A)Psychological Models- Maslow's Hierarchy of Needs; Pavlovian Learning Model; Sigmund Freudian Psycho-analytical Model- - (B)Economic Model-Alfred Marshallian Model- (C) Sociological Model-Veblen's Model **Post-Purchase Behaviour Models-** Leon Festinger's Theory of Cognitive Dissonance; Swan and Comb's Expectations - Performance Theory - **Organizational Buyer Behaviour Model-** Hobbesian Model. Case Studies

Module-5: Marketing: MixProduct Decisions-Product Life Cycle and New Product Development and Related Strategies; **Pricing Decisions-**Pricing Policies and Strategies; **Channel Decision-**Channel Selection and Channel Policies; **Promotional decisions-**Sales Promotion and Advertising. Case Studies.

Module-6: Services Marketing:Meaning-Product Marketing Vs. Services Marketing-Characteristics of Service. Marketing Mix Strategies for Services.

References:

1. Anitha, H.S. (ed.) **Marketing in 21 Century**, Mangal Deep Publications.
2. Boyd and Westfall, **Marketing Research-Text and Cases**, Dreamtech Press.
3. David .J. Luk, Hugh. G. Wales, Donald. A. Taylor, Ronald. S. Rubin, **Marketing Research**, Pearson Publication.
4. Edward. W. Cundiff, Richard. R, Still, Norman, .A.P, Govani, **Fundamentals of Modern Marketing**, Tata McGraw Hill Publication.
5. Geoffery. K. Frances, **Modern Marketing Management**, TMH
6. Jerome E., McCarthy, **Essentials of Marketing**, PHI.
7. Kotler, Swee Hoonang Leong & Tan, **Marketing Management-An Asian Perspective**, Tata McGraw Hill Publication.
8. Philip Kotler, **Marketing Management-Analysis, Planning and Control**, Tata McGraw Hill Publication.
9. Ralph Wesfall, Stanley .F. Starch, **Marketing Research (Text and Cases)**, Prentice Hall.
10. Sherlekar S.A., **Marketing Management**, Himalaya Publishing House.
11. William. J. Stanton, Charles Futrell, **Fundamentals of Marketing**, Tata McGraw Hill Publication.

MASTER OF COMMERCE

SEMESTER-I

Course Code: (M.Com. Core: I-4)

BUSINESS MATHEMATICS

Objectives : To enable the students to understand the mathematical tools and techniques and their application in business decision making.

Pedagogy : A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, problem solving, etc.

Teaching Hours per Week : 4 **Credits** : 4
Examination Duration : 3 Hours **Maximum Marks** : 100

Module-1: Commercial Arithmetic: Simple Interest, Compound Interest, Annuity - Present and Future Value of Money, Discounting of Bills of Exchange, Trade Discount, Cash Discount and Bankers Discount.

Module-2: Matrix Algebra: Introduction, Definition, Types of Matrices, Scalar Multiplication of a Matrix, Equality of Matrices, Matrix Operation, Addition, Subtraction, Multiplication, Properties, Transpose of a Matrix, Determinants, Properties of Determinants, Adjoint of a Matrix, Inverse of a Matrix, Solutions for Simultaneous Equations – Cramer’s method and inverse method.

Module-3: Calculus: Concept of Limit, Continuity, Differentiation, Rules of Differentiation. Role of Change of Quantities. Cost Function, Revenue Function, Profit Function, Maxima and Minima of a Function, Integration and its Application.

Module-4: Partial Differentiation: Meaning, Application and Rules of Partial Differentiation, maxima and minima of functions with several variables.

Module-5: Optimization Techniques: Constrained Optimization and Unconstrained Optimization.

Module-6: Equations: Linear, Quadratic and Cubic: Equations, Identities, Inequalities, Degree of an Equation, Simultaneous Linear Equations, Quadratic Equations, Solution of Quadratic Equations, Reciprocal Equations, Nature of the Roots, Formation of an Equation, Solution of Simultaneous Equations and Cubic Equations.

Module-7: Arithmetic and Geometric Progressions: Arithmetic Progression, Sum of Series in A.P, Arithmetic Mean, Geometric Progression, Sum of series in G.P, Geometric Mean.

References:

1. Hein, .L.W, Quantitative Approach to Management Decisions, Prentice Hall, New York.
2. D.C. Sancheti, V.K. Kapoor, Business Mathematics, Sultan Chand & Sons.
3. Qazi Zameeruddin, Vijay K Khanna, Business Mathematics, Vikas Publishing House PVT LTD.
4. A.P.Verma, Business Mathematics, Asian Books Private Limited.
5. S.R. Arora, Kavita Gupta, Business Mathematics, Taxmann's Publication.
6. V.K. Kapoor, Raj Kapoor, Business Mathematics, Sultan Chand & Sons, New Delhi.

MASTER OF COMMERCE

SEMESTER-I

Course Code: (M.Com. Core: I-5)

MANAGERIAL ECONOMICS

Objectives: To facilitate the understanding of economic theory and concepts which are useful in business decision-making.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, problem solving, etc.

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

Module-1: Nature and Scope of Managerial Economics: Objective of firm; Economic theory and managerial theory; Managerial economist's role and responsibilities. Fundamental economic concepts – incremental principle, opportunity cost principle, discounting principle, equi-marginal principle, principle of time perspective.

Module-2: Demand Analysis: Individual and market demand functions; Law of demand, determinants of demand; Elasticity of demand – its meaning and importance; price elasticity, income elasticity and cross elasticity – Using elasticity in managerial decisions; numerical problems and case studies.

Module-3: Theory of Consumer Choice: Cardinal and ordinal utility approach, indifference approach, revealed preference and theory of consumer choice under risk; Demand estimation for major consumer durable and non-durable products; Demand forecasting techniques; numerical problems and case studies.

Module-4: Production Theory: Production function – production with one and two variable inputs, Stages of production; Economies of scale; Estimation of production function; cost theory and estimation; Economic value analysis; Short and long run cost functions – their nature, shape and inter-relationship; Law of returns to scale; numerical problems and case studies.

Module-5: Price Determination under Different Market Conditions: Characteristics of different market structures; Price determination and firm's equilibrium in short-run and long-run under perfect competition, monopolistic competition, Duopoly, oligopoly and monopoly; problems / case studies.

Module-6: Pricing Practices: Methods of price determination in practice; Pricing of multiple products; Price discrimination; International price discrimination and dumping; Transfer pricing; problems / case studies.

References:

1. Craig Petersen .H and Cris Lewis .W, Managerial Economics, PHI Publication.
2. Dominick Salvatore, Managerial Economics, 6th Edition, Oxford University Press.

3. Varshney and Maheshwari, Managerial Economics, Sultan Chand and Sons.
4. Bhatia H.L., Micro Economics Theory, Modern Publishers, New Delhi.
5. Narayanan Nadar and Vijayan, Managerial economics, PHI publication.
6. Yogesh Maheshwari, Managerial economics, PHI publication

MASTER OF COMMERCE

SEMESTER-I

Course Code: (M.Com. Elec: I-6.1.1)

Specialization-A: ACCOUNTING AND TAXATION

Specialization-B: ACCOUNTING AND FINANCE

1. ACCOUNTING THEORY

Objectives : To provide the knowledge of accounting theory, accounting standards, and the new concerns in the field of accounting.

Pedagogy : A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week : 4 **Credits** : 4
Examination Duration : 3 Hours **Maximum Marks** : 100

Module-1: Meaning of Accounting Theory: Meaning of Accounting Theory, Research and Practice - Types of Accounting Theories - Syntactical, Semantical and Behavioural Theories - Different Approaches to Accounting Theory Construction - The Deductive and Inductive Approach; The Events and Ethical Approach, Corporate Social Accounting Approach.

Module-2: Generally Accepted Accounting Principles (GAAPs): Introduction: Need for, and Meaning of, Accounting Principles; Practices, GAAPs, etc., Role of AICPA, AAA and Securities and Exchange Commission; Concepts, Principles, Postulates, Conventions, etc., Structure of GAAPs-1) Basic Accounting Assumptions or Postulates-1) The Business Entity Postulate, b) The Getting Concern Concept, c) The Money Measurement Concept and d) Accounting Period Postulate; 2) Accounting Concepts-a) Objectivity, and b) The Dual-Aspect Concept; 3) Accounting Principles-a) The Cost Principle b) Matching Principle-Recognition of Revenue and Communication of Relevant Costs, and c) The Realisation Principle; and 5) Accounting Conventions-a) Conservatism b)Consistency, c) Materiality and Disclosure, Systems of Accounting-Cash and Accrual Systems of Accounting and Accounting Policies.

Module-3: Accounting Standards: Introduction; Meaning and Benefits of Accounting Standards; Standard Setting Process, and Difficulties; A Brief Study of Accounting Standards Issued by IASC and ASB; and Critical Evaluation of Emerging Trends in Accounting Standards.

Module-4: Accounting for Price Level Changes: Inflation Accounting and Price Level Accounting, Methods of Accounting for Changing Prices, CPP Method, CCA Method and Hybrid Method, Price Level Accounting and Indian Practices.

Module-5: Human Resources Accounting: Need and Development, Concept of Human Resource Accounting, Importance and Objectives against HRA, Suggested Methods for Valuation of Human Resources, Financial Disclosure of Human Resources, HRA Practice in India.

Module-6: Corporate Social Accounting: Meaning and definitions, Concept and Objectives of Social Accounting, Social Responsibilities of Business, Social Accounting Measures and Approaches, Preparation of Social Income and Balance Sheet, Social Accounting and Reporting Practices in Indian Context.

References:

1. Ahmed Riahi Belkaoui, (2000) **Accounting Theory**, Quorm Books.
2. Anthony R.N., D.F. Hawkins and K.A. Merchant, (1999) **Accounting: Text and Cases**, McGraw Hill.
3. Jawahar Lal, (2008) **Accounting Theory and Practice**, Himalaya Publishing House.
4. Porwal L.S., (2000) **Accounting Theory**, Tata McGraw Hill.
5. Richard G. Schroeder, Myrtle W. Clark and Jack M. Cathey, (2005) **Financial Accounting Theory and Analysis: Text Readings and Cases**, John Wiley and Sons.

MASTER OF COMMERCE

SEMESTER-I

Course Code: (M.Com. Elec: I-7.2.1)

Specialization-A: ACCOUNTING AND TAXATION

1. INCOME TAX PLANNING AND MANAGEMENT

Objectives: The course aims at making students conversant with the concept of tax planning and Management relating to non-corporate assesses.

Instructional Strategy: A Combination of Lectures, Case Analysis, Group Discussion, Project Assignments and Seminars.

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

Module-1: Introduction: Concepts of Tax Planning, Tax Avoidance, Tax Evasion, and Tax Management - Scope of Tax Planning, Need for Tax Planning, Limitations of Tax Planning.

Module-2: Tax Planning in Relation to Residential Status of Persons (Individuals, HUF, Partnership Firms).

Module-3: Tax Planning in Relation to Various Heads of Income, Planning Relating to Salary - Income from House Property, Profits and Gains of Business or Professions, Capital Gains and Income from Other Sources, and Clubbing of Income of Other Persons. Illustrative Problems

Module-4: Deduction of Tax at Source: Deduction of Tax from Salary, Interest on Securities, Dividends, Interest Other than Interest on Securities, Winnings of Lottery or Crossword Puzzle, Winning from Horse Race, and Deductions from Other Payments. Illustrative Problems.

Module-5: Advance Payment of Tax: Installment of Advance Tax and Due Dates of Payment, Computation of Advance Tax Payable, Notice of Demand Issued by the Assessing Officer - Illustrative Problems.

References:

1. Girish Ahuja and Ravi Gupta, **Direct Taxes - Law and Practice**, Bharat Law House Pvt. Ltd., New Delhi.
2. Lakhota, **Corporate Tax Planning and Management**, Vision Publishers.

3. Lal B.B., **Direct Taxes**, Kalyani Publications.
4. Lal B.B., N. Vashisht, **Direct Taxes**, Pearson Education.
5. Manoharan T.N., and Hari .G.R, **Income-tax, VAT and Service Tax**, Snow White Publication Limited, Mumbai.
6. Mehrothra H.C. and S.P. Goyal, **Direct Taxes**, Sahitya Bhawan, Agra.
7. Vinod K. Singhanian and Kapil Singhanian, **Direct Taxes - Law and Practice**, Taxmann Publications (P) Ltd., New Delhi.

MASTER OF COMMERCE

SEMESTER-I

Course Code: (M.Com.Elec: I-7.3.1)

Specialization-B: ACCOUNTING AND FINANCE

Specialization-D: BANKING AND FINANCE

1. INDIAN FINANCIAL SYSTEM

Objectives: To familiarize the students about the structure of Indian Financial System and the Financial Services in India.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

Module-1: Indian Financial System: Meaning and Definition, Functions of Indian Financial System, key elements of a well-functioning financial system, Classification: Organized and Unorganized Financial System (An overview of the structure).

Module-2: Money Market: Meaning, Scope, Functions, Players, Instruments, DFHI, Money Market Operations, Call Money Market and Deficiencies of Indian Money Market.

Module-3: Financial institutions: Banking Institutions: Meaning, Definition, Functions of Banking Institutions, Significant Role in Economic Development. Development Finance Institution: Meaning and Definition, Functions, Importance of Development Finance Institutions in Indian Economy.

Module-4: Non-Banking Financial Institutions: Meaning, Definitions, Importance, Functions, Objectives, Structure, Classification, Types: Risk pooling institutions, Market makers, Sectorial financiers, Financial service providers.

Module-5: Financial Services : Mutual Funds: The Origin, Meaning and Definition, Functions, Advantages and Disadvantages, Constitutions and Management of MFs, Types of MFs, Private and Public Sector Participation, the role of MFs in Industrial Growth, Mutual Funds Industry in India. **Underwriting:** Meaning and Definition, Types of Underwriter, Role of Underwriter in New Issue Market. **Leasing:** Introduction, Meaning and Types of Leasing, Leasing from the point of view of Lessee and Lessor; Hire Purchase Agreements. **Factoring:** Meaning and Types; **Venture Capital –** Meaning, Types, Process of obtaining Venture Capital, Securitization of Debts – **Meaning and Scope. Merchant**

Banking: Meaning, Categories, Functions, Credit Rating, Meaning, Importance and Process of Rating.

Reference:

1. Bhole, L.M., Financial Markets and Institutions, TMH, New Delhi.
2. Clifford Gomez., Financial Markets, Institutions and Financial Services, PHI, New Delhi.
3. Bharati V. Pathak., Indian Financial System, Pearson, New Delhi
4. Khan, M.Y., Indian Financial System – Theory and Practice, Vikas Publishing House, New Delhi.
5. Prasanna Chandra., Financial Management – Theory and Practice, TMH, New Delhi.
6. Khan M.Y., Financial Services, Tata McGraw Hill, New Delhi.
7. Verma J.C., Credit Rating: Concepts, Procedures and Practice, 3rd Edition, Bharat Publishing House, New Delhi.
8. Verma J.C., Manual of Merchant Banking (Concepts, Practices and Procedures), 4th Edition, Bharat Law House, New Delhi.
9. Arora Mamta., Credit Rating in India: Institutions, Methods, and Evaluation, New Century Publications, New Delhi.
10. Sharma, G.L., and Singh, Y.P. (Ed.), Contemporary Issues in Finance and Taxation, Academic Foundation, Delhi.
11. SEBI Bulletins, Circulars, Regulations.
12. Business Dailies (one of the following is compulsory for every student)
 - a. The Hindu Business Line
 - b. The Economic Times
 - c. The Financial Times
 - d. The Business Standard
13. Business Magazines and Journals for contemporary issues in financial sector.

MASTER OF COMMERCE

SEMESTER-I

Course Code: (M.Com. Elec: I-6.4.1)

Specialization-C: BANKING AND INSURANCE

Specialization-D: BANKING AND FINANCE

1. BANK MANAGEMENT

Objectives: To impart knowledge regarding the nature of banking business, organizing and managing of banks, and Bank Management.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

Module-1: Nature of Banking Business: Banking and Others Financial Institutions In India: Official Regulations and Control over Banks and Other Financial Institutions: Socio-economic Environment and Socio Obligations of Banks in India; An Overview of Monetary System in India Recent Development and Current Issues, Problems in Bank Management in India; Branch Location, Policies and Decisions.

Module-2: Organizing and Managing Banks: Alternative Organizational Structure of Banks; Forms of Banking - Unit Banking, Branch Banking, Group Banking, Chain Banking, Satellite and Affiliate Banking, and Correspondent Banking; Organizational Structure of Banks and Relative Advantages and Disadvantages. Management of Rural Branches.

Module-3: Financial Management in Commercial Banks: Management of Liabilities; Management of Assets; Expenditure Control and Profitability.

Module-4: Process of Bank Management: Planning, Organizing; Co-ordination; Motivation: Control.

Module-5: Organizational Structure of Commercial Banks in India: Departmental Set-up Delegation of Authority, Internal Control and Information System.

Module-6: Manpower Planning: Employment Selection; Appraisal and Promotion Banking Education, Training and Research.

References:

1. Agarwal H N, **A Portrait of Nationalized Banks - A Study with Reference to Their Social Obligations**, Inter India Publications, New Delhi.
2. Fhitglakar R K, **Disciplinary Action in Banks**, Himalayas Publishing House, Delhi.
3. Ghotgalkiar, R K, **Service Condition of Bank Employees**, Himalaya Publishing House, Delhi.
4. Joshi, Vasant, C, **Managing India Banks- The Challenges Ahead**, Response Books(A Division of Sage Publications) New Delhi,
5. Merrill, **Financial Planning in the Bank**, McMillan India, New Delhi.
6. Raut K C and Dass S K, **Commercial Banks in India: Profitability, Growth and Development**, Kanishka Publishing Distributors, New Delhi.
7. Reed, E W, **Commercial Bank Management**, Harpet and Row Publishers, New York.
8. Shubha Rao, P, **Principles and Practice of Bank Management**, Himalaya Publishing House, Delhi.
9. Srivastava, R M, **Management of India Financial Institutions**, Himalaya Publishing House, Delhi.
10. Sundaram, K P M., **Banking Theory, Law and Practice**, Sultan Chand, New Delhi.
11. Vasant Desai, **Principles of Banking Management**, Himalaya Publishing House, Delhi.

MASTER OF COMMERCE

SEMESTER-I

Course Code: (M.Com. Elec: I-7.5.1)

Specialization-C: BANKING AND INSURANCE

1. PRINCIPLES AND PRACTICE OF INSURANCE

Objectives: To Provide working knowledge of Insurance and translate the Principles into Practice.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

Module-1: Origin and Development of Insurance: Nature, Functions of Insurance, Principles of Insurance, Utmost Good Faith, Insurable Interest, Indemnity, Contribution, Subrogation, Proximate Cause, Essentials of Law of Contract, Nomination and Assignment.

Module-2: Classification of Insurance: Types of Life Insurance, Term, Whole Life, Pure Endowment, Group and Retirement Schemes, Type of General Insurance, Fire, Marine, Motor, Personal Accident, Health Insurance, Liability, Engineering, Rural and Burglary Insurance.

Module-3: Financial Principles: Premium Funds, Investments, Reserves and Surplus, Valuation of Surplus and Distribution of Surplus.

Module-4: Policy Condition and Privileges: Days of Grace, Revival of Lapsed Policies, Non-forfeiture Regulation, Paid up Policies, Surrender Value, and Loans, Calculation on Surrender Value and Paid up Policies.

Module-5: Claims: Maturity Claim, Calculation of Benefits Payable on Maturity Claim, Calculation of Benefits Payable under Death Claim, Early Claims, Claim Investigation Management of Early Claims, Claims Concessions Clause.

Module-6: Regulatory Environment: The Insurance Act, 1938; The Insurance Regulatory and Development Authority 1999; and Information Technology Act, 2000.

References:

1. Bodia B.S., **Insurance Fundamentals**, Deep and Deep Publications, New Delhi.
2. Jawahar Lal U., **Insurance Industry**, ICFAI, Hyderabad.

3. Mann T.S., **Law and Practice of Life Insurance in India**, Deep and Deep, New Delhi.
4. Mishra K.C., **Life Assurance Underwriting**, Cengage Learning, Mumbai.
5. Mishra K.C., **Practice of General Insurance**, Cengage Learning, Mumbai.
6. Mishra K.C., **Practice of Life Insurance**, Cengage Learning, Mumbai.
7. Srinivasan M.N., **Principles of Insurance Law**, Himalaya Publishing House, Nagapur.

MASTER OF COMMERCE

SEMESTER-I

Course Code: (M.Com. Elec: I-6.6.1)

Specialization-E: MARKETING AND HUMAN RESOURCE MANAGEMENT

1. STRATEGIC MARKETING MANAGEMENT

Objectives: To make understand the students various marketing strategies which are applied in marketing field.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

Module-1: Strategic Marketing Planning.

Module-2: Situation and Environmental Analysis.

Module-2: SWOT Analysis: A Framework for Developing Marketing Strategy

Module-4: Marketing Segmentation, Target Marketing and Positioning.

Module-5: Developing Customer Relationships through Quality, Value and Satisfaction.

Module-6: Product Strategy

Module-7: Developing a Pricing Strategy

References:

1. Richard M.S., Wilson Colin Gillingan, (1999) **Strategic Marketing Management, Planning, Implementation and Control.**
2. **Marketing Strategy.**

MASTER OF COMMERCE

SEMESTER-I

Course Code: (M.Com. Elec: I-7.7.1)

Specialization-E: MARKETING AND HUMAN RESOURCE MANAGEMENT

1. HUMAN RESOURCE DEVELOPMENT - SYSTEM AND PRACTICES

Objectives: The objective of the course is to make students aware of the concepts, techniques and practices of human resource development. This course is intended to make students capable of applying the principles and techniques as professionals in organizations they work for.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

Module-1: Human Resource Development (HRD): Concept and Evolution, Human Resource Mobilizations, HRD Conceptual Base, Strategic Interventions in HRD Sector and Target Groups, HRD Mechanisms, Processes and Outcomes, HRD Instruments, HRD.

Module-2: HRD and Management: Attitude of Top Management towards HRD, Motivational Aspects of HRD, Trends and Practices, Line Manager and HRD.

Module-3: HRD Activities: HRD Culture and Climate, Elements of HRD Climate, Measurement of HRD Climate, Factors to HRD Climate, Determinant Needs, Developmental Supervisor, HRD for Workers - HRD Mechanisms for Workers, Role of Trade Unions.

Module-4: HRD in Organizations: Government Organizations, Educational Institutions, Armed Forces, Police and Industry, Private Sectors and Public Sectors Units; Emerging Issues in HRD, Creating Awareness and Commitment to HRD, Industrial Relations and HRD, Utilization of HRD Efforts, Future of HRD, International Comparison of HRD.

Module-5: Performance Appraisal System: Introduction, History, Objectives, Criteria, Benefits and Pitfalls of Performance Appraisal. Modern Method, 360 Degree Feedback, and the New Appraisal Systems.

References:

1. Nadler, L (Ed), **Corporate Human Resources Development**, Van Nostrand Reinhold.
2. Parek V and T.V. Rao, **Designing and Planning Human Resource Systems**, Oxford and IBH, New Delhi.
3. Peter Dowling, Lience Welch, Randall, Schuler, **International Human Resource Management - Managing People in a Multinational Context**, South Western College Publishing.
4. Rao T.V. and Udai Pareek, **Developing and Managing Human Resource System**.
5. Werner, Jon M. and Randy L. Desimone, **Human Resource Development**, South-Western Educational Publishing.

MASTER OF COMMERCE

SEMESTER-II

Course Code: (M.Com. Core: II-1)

ORGANISATIONAL BEHAVIOUR

Objectives : To help the students understand the human behaviour in business organizations and its influence on organizational change, development, and effectiveness.

Pedagogy : A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week : 4 **Credits :** 4
Examination Duration : 3 Hours **Maximum Marks :** 100

Module-1: Meaning and Definitions of Organizational Behaviour: Nature of O.B. - Fundamental Concepts- Scope of O.B - Contributing Disciplines to the Field of OB - Challenges and Opportunities for OB, OB Model - Case Studies.

Module-2: Foundations of Individual Behaviour: Factors Influencing Individual Behaviour: *Personality:* Definitions of Personality - Determinants of Personality - Major Personality Traits Relevant to O.B. *Perception:* Definitions of Perception - Major Influences on Perception - Factors Influencing Perception. *Learning:* Definitions of Learning - Nature of Learning - Principles of Learning. *Attitudes:* Definitions of Attitudes - Components of Attitudes - Behaviour and Attitudes - Major Job Attitudes. *Job-Satisfaction:* Definitions- Causes for Job Satisfaction -Effect of Job Satisfaction- Benefits of Job Satisfaction.
Case Studies

Module-3: Foundations of Group Behaviour: Determinants of Group Behaviour - Types of Groups-Group Development-Group Norms-Group Cohesiveness Consequences-Decision-Making in Groups.

Understanding Work Teams: Types of Teams, Creating Effective Teams, Team Composition, Work Design, Team Processes, Turning Individual into Team Players, Team Building and Team Based Work.

Module-4: Organisational Culture: Definitions, Functions of Culture, Creating and Sustaining Culture, Creating an Ethical Organizational Culture, Creating a Positive Organisational Culture, Spirituality and Organizational Culture.

Module-5: Organizational Change: Definitions, Levels of Change, Resistance to Change, Approaches to Managing Change, Creating a Culture for Change, Change in Indian Businesses.

Module-6: Stress Management: Definitions, Sources of Stress, Consequences of Stress, Coping Strategies.

Note: Students visit to Factory/Industry/Corporation/Organisation/Business Firms and preparation of report.

References:

1. Ashwathappa K, **Organizational Behaviour**, Himalaya Publishing House.
2. Fred Luthans, **Organisational Behaviour**, McGraw-Hill International Edition.
3. Gregory Moorhead & Ricky W. Griffin, **Organizational Behaviour**, Jaico Publishing House.
4. Stephen .P Robbins, Timothy A. Judge, Seema Sanghi, **Organizational Behaviour**, Pearson Education.
5. Stephen P Robbins, **Organizational Behaviour**, Pearson Education.
6. Steven L.Mcshane, Mary Ann Von Glinow, Radha.R.Sharma, **Organizational Behaviour**, McGraw-Hill Pub.

MASTER OF COMMERCE

SEMESTER-II

Course Code: (M.Com. Core: II-2)

STRATEGIC COST MANAGEMENT

Objectives: To provide an understanding of the basics of strategic cost management.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

Module-1: Introduction: Conceptual framework of SCM, Cost as source of competitive advantage: Value Chain Analysis; The Strategic Costing Process.

Module-2: Activity Based Costing: Inadequacies of traditional methods of overhead Absorption, concept of ABC, Kaplan and Cooper's approach to ABC, cost Drivers and cost pools, main activities and its cost drivers, allocation of overhead under ABC-characteristics, steps, implementation and benefits of ABC system.

Module-3: Learning Curve Model: Concept and phases of learning curve, graphical representation, learning curve applications and factors affecting learning curve, experience curve.

Module-4: Life Cycle Costing: Concept and characteristics, activities and phases in Product life cycle, product life costing and cost control.

Module-5: Just in Time Approach: Concept, philosophy of JIT, sources of waste, objectives of JIT, features and methodology in implementation of JIT, planning for adoption and limitations of JIT costing.

Module-6: Miscellaneous Topics in Cost Management: Target costing, Kaisan, Definition and basic concepts, cost audit meaning, importance and provisions of Companies Act relating to cost audit.

Reference:

1. Norngan, et al, Introduction to Management Accounting, PHI, New Delhi.
2. Ravi M Kishore, Advanced Management Accounting, Taxman Publications, New Delhi.
3. Hilton, Cost Management, TMH, New Delhi.
4. Kalpan and Aatkinson, Advanced Management Accounting, PHI Publications, New Delhi,
5. Babhatosh Banaerjee , Cost Accounting, World Press, Calcutta.
6. N K Prasad, Cost Accounting, Book Syndicate, Calcutta,

7. Horngren, Foster and Datar, Cost Accounting; A Managerial Emphasis, PHI, New Delhi.
8. Edward Blocher, Cost Management; A Strategic Emphasis, TMH, New Delhi.
9. Govindraju, et al., Strategic Cost Management, Free Press, Calcutta.
10. Jain and Narang, Advanced Cost Accounting, Kalyani, New Delhi.

Journals:

1. Management Accounting.
2. Chartered Accountant
3. Chartered Secretary
4. Indian Journal of Accounting
5. Chartered Financial Analyst

MASTER OF COMMERCE

SEMESTER-II

Course Code: (M.Com. Core: II-3)

FINANCIAL MANAGEMENT

Objectives : To help Students to understand the conceptual frame work of Financial Management and its applications in business decision making.

Pedagogy : A combination of Lectures, Case Analysis, Problem solving, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week : 4 **Credits :** 4
Examination Duration : 3 Hours **Maximum Marks :** 100

Module-1: Meaning and Importance of Financial Management, Financial Objectives of Business Firm; Risk and Return in Financial Planning, Impact of Taxation and Inflation; Impact of Depreciation, Techniques of Financial Management.

Module-2: Capital Budgeting under Certainty - Nature and Significance - Traditional and DCF Techniques - Investment Appraisal in Practice - Conflicts in Ranking by NPV and IRR, Problem of Multiple Rates of Return - Mathematical Programming for Analysis of Capital Budgeting Decisions.

Module-3: Analysis of Capital Budgeting Decisions under Uncertainty - Determination of Probability Distribution of NPV Single Project and Combination of Projects under Uncertainty - Evaluation of Capital Budgeting Decisions under Uncertainty - Expected Utility Theory and Mean -Variance Hypothesis.

Module-4: Working Capital Management - Factors Influencing Working Capital Requirements - Working Capital Policy - Management of Current Assets - Financing Working Capital.

Module-5: Cost of Capital - Concept and Significance - Cost of Different Sources of Capital - Weighted Average Cost of Capital - Weighted Marginal Cost of Capital.- Determining the Optimal Capital Budget - Divisional and Project Cost of Capital - Floatation Cost and the Cost of Capital - Factors Affecting the Weighted Average Cost of Capital - Misconceptions Surrounding Cost of Capital

Module-6: Dividend Policy Decisions - Theories of Dividend Policy - Legal Aspects of Dividend - Factors Influencing Dividend Policy - Bonus Shares - Stock Splits - Share Buybacks - Share Buybacks and Valuation - Dividend Policies in Practice.

References:

1. Bierman and Smidt, **Capital Budgeting Decisions**, TMH Publication.
2. Fred Watson and Brigham, **Managerial Finance**, PHI.
3. Khan and Jain, **Financial Management**, McGraw Hill Publication.

4. Pandey I.M., **Financial Management**, Vikas Publishing House.
5. Prasanna Chandra, **Financial Management**, Tata McGraw Hill Publication,
6. Ravi .M Kishore, **Financial Management**, Taxman Publications.
7. Van Home, **Financial Management and Policy**, TMH.

MASTER OF COMMERCE

SEMESTER-II

Course Code: (M.Com. Core: II-4)

COMPUTER APPLICATIONS IN BUSINESS

Objectives : To impart the students the computer knowledge and skills and training them to apply them in business operations.

Pedagogy : A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week : 4 **Credits :** 4
Examination Duration : 3 Hours **Maximum Marks :** 100

Module-1: Introduction to Computers: Definition, History, Generation, and Classification of Computer; Software: Classification, Computer Programming Languages, Packages; Operating System (OS): Introduction, Goals of OS, Classification of OS; Computer Virus – Meaning, Types; Microsoft Office: Introduction, Overview on MS-word, MS-Excel, MS-PowerPoint, and MS-Access – Introduction, Create Table, Queries, Forms, Developing Applications.

Module-2: Management Information System: Data, Information, Database Management System (DBMS): Introduction, Advantages and Limitations, Components of DBMS, Database File, File Organization, Database Administrator, Database Models; Management Information System (MIS): Introduction, Advantages, Functions of MIS, Decision Support System, Electronic Data Processing, Data Definition Language, Data Manipulation Language.

Module-3: Introduction to Oracle: Introduction, Oracle Server and its Benefits, Oracle Tools, SQL: Introduction, Meaning, History, Characteristics, Data Types, SQL Commands (Create, Describe, Drop, Insert, Alter, Select, Update), Oracle Functions.

Module-4: R Programming: Introduction, History, Meaning, Need, Advantages: Data Types in R, Functions, Structure and Commands in R Programming, Application of R Programming Software.

Module-5: Introduction to Visual Basic: VB environment, Menu bar tool box, Properties box, tool bar, project box, screen box, customizing the Environment, Inserting dialog box, label, combo, picture, frames, Scroll bar and sliders, Working with forms, changing the properties of the forms, multiple forms, designing means. I/O operation, Branching and looping: Database Connectivity through Visual Basic.

Computer Programming Lab:

1. Preparation Letter, Insert Table, Graphs and Different Shapes in MS-word.
2. Using Different Mathematical and Statistical Functions in MS-Excel and Preparation of Salary Bill, Invoice, Marks Statement, Financial Statements.

3. Design and Development of Power Point Presentation using Microsoft Power Point.
4. Testing of SQL Commands and Executing Small Programmes using SQL Commands.
5. Testing of R Programming Commands and Executing Small Programmes in R.

Reference:

1. Alexis Leon and Mathews Leon, Fundamentals of Information Technology, Leon Vikas Publication, Chennai.
2. ITL Education Solutions Ltd., Introduction to Information Technology, Pearson Education.
3. Sadagopan S., Management Information System, PHI Publication.
4. Goyal D.P., Management Information System, Macmillan Publishers Limited.
5. Khandare S.S., Database Management and Oracle Programming, S. Chand and Company Ltd., New Delhi.
6. Arvind Shah and A.R. Patel, Database Management System: Concept, Design, Architecture and SQL, Macmillan Publishers Ltd.
7. Nandagopal .N, Vosia Basic Programming, TMH Publication.
8. Sanjeev Sharma and Nandan Tripathi, Visual Basic 6, Excel Books.
9. Seema Acharya, Data Analytics Using R, McGraw-Hill Education(India) Private Ltd., Chennai.

MASTER OF COMMERCE

SEMESTER-II

Course Code: (M.Com. Core: II-5)

CAPITAL MARKETS

Objectives : To expose the students to the different aspects of capital market and its working in India.

Pedagogy : A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week : 4 **Credits** : 4
Examination Duration : 3 Hours **Maximum Marks** : 100

Module-1: Meaning and Importance of Capital Market: Players in the Market, Recent Trends in Capital Markets, Structure and Institutions, Financial Institutions, Development Institutions and Investment Institutions, Components of Capital Market - Primary Market and Secondary Market.

Module-2: Primary Market: Meaning, functions; Methods of floating new issues: (a) Public issue- process of public issue, prospectus, contents of prospectus, Red-herring prospectus, stock invest scheme, book-building-benefits and limitations of book building; (b) Bought out deals; (c) Rights Issue- procedure for rights issue; (d) Private placement and preferential offer. Parties involved in the new issue market, Government and statutory agencies, collection centres. Pricing of new issue and SEBI guidelines; SEBI and investor protection in the primary market.

Module-3: Secondary Market: Meaning and importance; organization of stock exchanges; listing of securities in stock exchanges- listing requirements, listing procedure, listing application, listing agreements; trading mechanism- open outcry system, screen based trading, online-trading WAP (Wireless Application Protocol) trading, the process of buying and selling shares, types of orders, share groups; settlement- Fixed settlement system, Rolling settlement. Risk Management; Margins-VaR (Value of Risk) based margin, mark to market margin, margins based on turnover, exposure limits, Gross exposure limits, violation charges, price bands; carry forward transactions. Individual stock quotations; stock market indices

Module-4: BSE, NSE, ISE, OTCEI and Stock Markets Abroad: **BSE:** The trading system, securities traded, surveillance system, check on the BOLT terminals, protection against default. **NSE:** Beginning, promoters, membership, capital market segment, types of order, volume conditions, clearing and settlement, advantages of NSE, recent trends. **ISE:** Beginning, membership, mode of functioning, risk management and surveillance. **OTCEI:** Beginning, promoters, players in the market, scrip's to be traded, listing norms, trading system, settlement system, market making,

present situation. **Stock Market Abroad:** Stock market in the US- the New York Stock Exchange, NASDAQ; Stock market in the UK.

Module-5: Government Securities - Primary issue, participants in the G-securities market, SGL Account, primary dealers, secondary market for G-securities. Corporate Debt Market- primary market and secondary market.

Module-6: Depositories: Meaning and Definition, Objectives, Depository Process, Dematerialization and Rematerialization, Depository System in India.

Note: Students visit to Stock Exchange/Financial Services Firms/Stock Broking Agencies and preparation of report.

Reference:

1. Clark, James Francis, Investment Analysis and Management, McGraw Hill Publication.
2. Fabozzi, Frank J., Investment Management, PHI
3. Fischer, Donald E. and Ronald J. Jordan, Security Analysis and Portfolio Management, PHI Publisher.
4. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing
5. Ravi M. Kishore, Financial Management, Taxmann Publications.
6. Prasanna Chandra, Investment Analysis and Portfolio Management, TMH
7. Bodie, Kane, Marcus, Investments, TMH

MASTER OF COMMERCE

SEMESTER-II

Course Code: (M.Com. Elec: II - 6.1.2)

Specialization-A: ACCOUNTING AND TAXATION

Specialization-B: ACCOUNTING AND FINANCE

2. MARGINAL COSTING

Objectives: To make the learners understand about the basics of Marginal Costing and the Role of Marginal Costing in various managerial decisions.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

Module-1: Introductions: Introduction; Meaning of Marginal Cost and Costing; Marginal Costing; Ascertainment of Marginal Costs -Variable Costs, Fixed Cost, and Semi Variable Costs; Segregation Methods-Comparison Method, Range Method, Average Method, Equation Method, Scatter Graph Method, Average Cost Line Method; Stand-by Cost Method, Analytical Method, and Least-Square Method; Contribution and P/V Ratio.

Module-2: Break Even Analysis (BEA): Introduction; Methods of Break Even Analysis for Mono-product Concerns-(i) Equational Approach (ii) Tabular Approach, and (iii) Graphical Approach; Methods of Break-even Analysis for Multi-product Concerns - (i) Algebraic Approach (ii) Graphical Approach, (iii) Weighted Average Approach; Appraisal of Assumptions Underlying BEA.

Module-3: Cost-Volume-Profit Analysis: Introduction; Effects of Changes in Fixed Costs, Unit Variable Costs, Selling Price, Sales Volume, and Combination of all the Four.

Module-4: Absorption Costing Vs. Variable Costing: Introduction; (A) Income Statement under Absorption Costing: (i) Composition of Total Costs, (ii) Accounting Treatment of Item of Costs and Evaluation of Unsold Stock and Use of Pre-Determined Overhead Absorption Rates; (B) Income Statement under Variable Costing-(i) Composition of Total Costs (ii) Accounting Treatment of Total Cost Items;(iii) Profit Under Absorption Costing and Variable Costing; Relevance of Variable Costing for External Reporting.

Module-5: Application of Marginal Costing for Managerial Decisions: Introduction, Areas of Application of Marginal Costing; (i) Product Diversification; (ii) Make or Buy Decision; (iii) Sell or Further Process; (iv) Dropping a Product; (v) Shutting

Down the Plant Temporarily; (vi) Optimum Level of Activity; (vii) Alternative Methods of Production; (viii) Profitable Mix; (ix) Resource Allocation; (x) Limiting Factor; and (xi) Pricing Decisions.

References:

1. Adolph Matz F. Usry, **Cost Accounting-Planning and Control**, Taraporewale Sons and Co. Ltd.
2. Bursk C. and John .F. Chapman, **New Decisions-Making Tools for Managers**, The New American Library Inc.
3. Charles .T. Horngren & George Foster, **Cost Accounting - A Managerial Emphasis**, Prentice-Hall of India Pvt. Ltd.,
4. Charles .T. Horngren, **Introduction to Managerial Accounting**, Prentice-Hall International Inc.
5. Colin Drury, **Management and Cost Accounting**, The English Language Book Society.
6. Demond Goch, **Finance and Accounts for Managers**, Pay Books Ltd.,
7. Ray .H. Garrison, **Management Accounting-Concepts for Planning, Control, Decision Making**, Business Publications Inc.
8. Richard M. Lynch and Robert .W. Williamson, **Accounting for Management Planning and Control**, Tata McGraw Hill Pub. Ltd.
9. Sydney Davidson, et al, **Hand Book of Cost Accounting**.
10. The Research and Publications Committee, **Glossary of Management Accounting Terms**, ICWAI.

MASTER OF COMMERCE
SEMESTER-II
Course Code: (M.Com. Elec: II-7.2.2)

Specialization-A: ACCOUNTING AND TAXATION

2. CORPORATE TAX PLANNING AND MANAGEMENT

Objectives: To acquaint the students with tax planning and management as applicable to corporate assesses.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

Module-1: Definition of Company - Indian Company, Domestic Company, Foreign Company, Widely-held Company, Closely held Company, Residential Status of a Company and Incidence of Tax.

Module-2: Computation of Taxable Income and Tax Liability of Companies: Computation of Taxable Income under Different Heads of Income as Applicable to Companies: Profits and Gains of Business and Profession, Capital Gains and Income from Other Sources, Carry Forward and Set off of Losses in Case of Companies - Deductions from Gross Total Income -Minimum Alternate Tax. Illustrative Problems

Module-3: Tax Planning for New Business: Tax Planning with Reference to Location, Nature and Form of Organization of New Business.

Module-4: Tax Planning and Financial Management Decisions: Tax Planning Relating to Capital Structure Decisions, Dividend Policy, Inter-corporate Dividends and Bonus Shares - Illustrative Problems

Module-5: Tax Planning and Management Decisions: Tax Planning in Respect of Own or Lease, Make or Buy Decisions, Repair, Replace, Renewal or Renovation and Shut-down or Continue Decisions, Purchase by Installment and Hire. Illustrative Problems.

Module-6: Tax Planning Relating to Amalgamation, Merger and Demerger, Conversion of a Firm into a Company.

Module-6: An Overview of International Taxation: Meaning, International Tax Conflicts and Double Taxation, Double Tax Treaties, Domestic Tax Systems, International Offshore Financial Centres, Anti-avoidance Measures. Transfer Pricing- Meaning, Arm's length Principle, Methods of Transfer pricing, Implications of International Taxation in Transfer Pricing, Selection of Transfer Pricing methods based on taxation. Illustrative Problems.

References:

1. Aggarwal P.K., **Direct Taxes, "Tax Planning for Companies"**, Hind Law Publishers, New Delhi.
2. Bhagavathi Prasad. **Direct Taxes Law and Practice**, Vishwa Prakashana, New Delhi.
3. Girish Ahuja and Ravi Gupta, **Direct Taxes - Law and Practice**, Bharat Law House Pvt. Ltd., New Delhi.
4. Lakhotia, R.N. **Corporate Tax Planning and Management**, Vision Publishers.
5. Lal B.B., **Direct Taxes**, Kalyani Publications.
6. Lal B.B., N. Vashisht, **Direct Taxes**, Pearson Education.
7. Mehrotra H.C. and S.P. Goyal, **Direct Taxes**, Sahitya Bhawan, Agra.
8. Vinod K. Singhania and Kapil Singhania. **Taxman's Direct Tax: Law and Practice**, Taxmann Publications (P) Ltd., New Delhi.

MASTER OF COMMERCE

SEMESTER-II

Course Code: (M.Com. Elec: II- 7.3.2)

Specialization-B: ACCOUNTING AND FINANCE

2. INVESTMENT MANAGEMENT

Objective: To acquaint the students with various concepts of Investment Management and the issues involved in Investment decisions.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

Module-1: Investments Meaning, Process, Elements of Investments, Avenues of Investment, Approaches to Investment Analysis, Security Return and Risk Analysis, and Measurement of Return and Risk.

Module-2: Types of Investments: Financial Investments, Securities and Derivatives (Direct and Indirect Investments); Non-financial Investments, Real Estate, Gold and Other Types, and their Characteristics; and Sources of Financial Information.

Module 3: Fundamental analysis: Meaning of fundamental analysis, Economy, industry and company analysis, valuation of securities, valuation of asset, Bond valuation: Bond value behavior and yields, preference stock and equity stock valuation. Numerical problems.

Module 4: Stock return and valuation: Return, the anticipated return, present value of the return, multiple year holding period, Constant growth model, Two stage growth model, The three phase model, valuation through P/E ratio, White-beck Kisor model,

Module-5: Capital market theory: Capital market line, security market line: Risk free lending and borrowings, Recent development.

Module-6: Efficient Market Theory: Random Walk Theory, The Efficient Market Hypothesis, Forms of Market Efficiency, EMH vs Fundamental and Technical Analysis.

References:

1. Bodie ZVI, Kane Alex, Marcus J Alan and Mohanty Pitabas., **Investments**, Tata McGraw Hill Publishing Company Limited, New Delhi.
2. Sharpe F. William, Alexander J Gordon and Bailey V Jeffery, **Investments**, Prentice-Hall of India Private Limited, New Delhi.
3. Fischer E Donald and Jordan J Ronald., **Security Analysis and Portfolio Management**, Prentice Hall of India Private Limited, New Delhi.
4. Kevin S., **Portfolio Management**, PHI, New Delhi.
5. Punithavathy Pandian, **Security Analysis and Portfolio Management**, Vikas Publishing House Private Limited, New Delhi.
6. Prasanna Chandra, **Investment Analysis and Portfolio Management**, Tata McGraw Hill Publishing Company Limited, New Delhi.
7. Avadhani V.A., **Security Analysis and Portfolio Management**, Himalaya Publishing House, Mumbai.
8. Cheney J and E Muses., **Fundamentals of Investments**, Paul, New York.
9. Dalton, John M., **How the Stock Markets Work**, PHI, New Delhi.
10. Ravi .M Kishore, **Financial Management**, Tata McGraw Hill Publishing Company Limited, New Delhi.
11. Pandey I.M., **Financial Management**, Vikas Publishing House Private Limited, New Delhi.
12. Business Dailies (one of the following is compulsory for every student)
 - a. The Hindu Business Line
 - b. The Economic Times
 - c. The Financial Times
 - d. The Business Standard
13. Business Magazines and Journals for Contemporary Issues in Financial Sector.

MASTER OF COMMERCE

SEMESTER-II

Course Code: (M.Com. Elec: II-6.4.2)

Specialization-C: BANKING AND INSURANCE

Specialization-D: BANKING AND FINANCE

2. CUSTOMER RELATIONSHIP MANAGEMENT

Objectives: This Course aims at enabling the students to apply Marketing Concepts and Principles to the unique Challenges and Opportunities of Services Marketing to create Customer Value.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week : 4 **Credits** : 4
Examination Duration : 3 Hours **Maximum Marks** : 100

Module-1: Relationship Marketing: Meaning, Evolution of Relationship Marketing, Relationship Management in Service, Relationship Management in Consumer Market, Relationship Marketing in Mass Market.

Module-2: Customer Relationship Management (CRM): Introduction and Significance of CRM, Planning of CRM Programme, Choosing CRM Tools, Customer Profitability in Relationship Management, Buyer and Seller Relationship Model.

Module-3: Building Customer Relationship Management: Strategies for Building Relationship, Customer Acquisition, Customer Retention, Stages of Retention in the Customer Life Cycle, Customer Loyalty, Loyal Customer Ladder.

Module-4: CRM Process: Introduction and Objectives of CRM Process, Benefits of CRM, CRM Business Transformation, CRM Process for Marketing Organization.

Module-5: E-CRM: Evolving to e-CRM; CRM and e-CRM, Differences; CRM Channels to Customer Interaction, Need to adopt e-CRM; Basic Requirement of e-CRM, Dimensions of e-CRM, and e-CRM Tools.

References:

1. Gosney and Boehm, **Customer Relationship Management**, PHI.
2. James, **Service Management**, TMH.
3. Jha., **Services Marketing**, TMH.
4. Jhon Freeland, **Ultimate CRM Hand Book**, TMH.
5. Paul Greenberg, **CRM at Speed of Light**, TMH.
6. Peeru Mohamed H., **Customer Relationship Management**, VBH.
7. Srinivasan, **Service Marketing**, PHI.

MASTER OF COMMERCE

SEMESTER-II

Course Code: (M.Com. Elec: II-7.5.2)

Specialization-III: BANKING AND INSURANCE

2. MANAGEMENT OF LIFE AND GENERAL INSURANCE

Objectives: To enable the students to understand the IRDA Regulations regarding Management of the Life and Non-life Insurance.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

Module-1: Principles of Organization: Structures, Office Procedures, Handling Grievances, Grievance Machinery, Records, Forms, and Control.

Module-2: Life Assurance Finance: Investments; Balance Sheet, Revenue Account, Controls, Audit, Budget, Accounting Standards, IRDA Regulation.

Module-3: Life Assurance Underwriting: Need and Purpose of Selection, Underwriting Policy, Rating Factors, Mortality, Family History Occupation, Concept of Human Life Value, and Moral hazard of Human Life Value.

Module-4: Fire Insurance: Law Relating to Fire Insurance, Cover under Standard Fire and Special Peril Policy, Common Law, General Exclusions, Add on Covers, Special Module - V, Premium, General Principles, Policy Value; Methods of Valuation; Fire and Consequential Loss Insurance.

Module-5: Marine Insurance: Scope and Markets, Exchange Control Regulations, Incoterms, Fundamentals Principles - Claims, General Average, Particular Average, Salvage/Hull Insurance, Clauses, Port Risks, Cargo Loss Control, and Prevention.

Module-6: Liability and Miscellaneous Insurance: Law of Torts; Workmen Compensation Act, 1923; Medi Claim Benefits, Cancer Policy, Doctor Packages Policy, and Money in Transit Policy.

References:

1. Government of India., **LIC Act, 1956.**
2. Gupta, O.S., **Life Insurance**, Frank Bros, New Delhi.
3. **Journal of Insurance**, Institute of India.

4. Mishra K C., **Fire, Marine Underwriting**, Cengage Learning, Mumbai.
5. Mishra M N., **Insurance, Principles and Practice**, Sultan Chand and Sons.
6. Yoga Kshema of LIC.

MASTER OF COMMERCE

SEMESTER-II

Course Code: (M.Com. Elec: II-6.6.2)

Specialization-E: MARKETING AND HUMAN RESOURCE MANAGEMENT

2. RETAILING AND FRANCHISING

Objectives: To impart the students the knowledge of Retailing and Franchising business.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

Module-1: Evolution of Retailing -Changing Structure of Retailing - Growth of Private Brands - Retail Institute Structure - Information Gathering and Processing-Data-Warehousing and Data Mining.

Module-2: Store Design Location- Managing Retail Business; Merchandise Management and Pricing.

Module-3: Managing Retail Mix-Customer Interaction-Retail strategy.

Module-4: The Retail Customer - Shopping Behaviour - Customer Service and Satisfaction.

Module-5: Non-Store Retailing-Planning and Measuring Financial Performance. Franchising Concept-Types of Franchising- Relationship between Franchiser and Franchisee -Conflict Resolution-Managing Franchise Business.

References:

1. Lucas J R., George H and Bush, Robert, P., **Retailing**, Houghton Mifflin Company, New York.
2. Berman, B and Evans, J.R., (2001) **Retail Management-A Strategic Approach**, Prentice Hall of India.

MASTER OF COMMERCE

SEMESTER-II

Course Code: (M.Com. Elec: II-7.7.2)

Specialization-E: MARKETING AND HUMAN RESOURCE MANAGEMENT

2. TRAINING AND DEVELOPMENT

Objectives: The objective of the course is to familiarize the students with basic concepts and principles of Training and Development of Human Resource and train them to understand the learning environment of a firm.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

Module-1: Conceptual Framework: Functions of Training, Relationship of Training to Organizational and Individual Goals, Factors Affecting Successful Training Process, Skills of a Successful Trainer - Internal and External Trainer.

Module-2: Training and Learning: Learning Process, Learning Cycle, Learning Curve, Principles of Learning, Conditions for Learning, Experience vs Training, Kinds of Training, and E-Learning.

Module-3: Training Needs Assessment and Curriculum Development: Identification of Training and Development Needs, Training Needs Assessment, Various Approaches (Job and Individual), Advantages and Disadvantages of Basic Needs Assessment Techniques, Assessing Curriculum Needs, Curriculum Standards; Matching Organizational Training Needs, and Developing Training Materials.

Module-4: Training Methods: Three Stages of Training (Preparatory, Implementation and Follow-up Stages), On-the-Job and Off-the-Job Methods, Experiential vs Non-experiential Methods.

Module-5: Evaluation of Training and Development: Reasons for Evaluating Training, Model of Evaluation, Problems of Evaluation, Stages of Evaluation, Methods for Training Evaluation, Analysis and Costing of Training, Job Behaviour Evaluation.

References:

1. Donald F. Michalak and Edwin G. Yager, **Making the Training Process Work**, Harper and Row, New York.

2. Jack J. Philips., (1997) **Handbook of Training Evaluation and Measurement Methods**, 3rd Edition, Houston, Gulf Publishing Co.,
3. Lynton R, Pareek, U, **Training for Development**, Vistaar, New Delhi.
4. Prior John, (1997) **Handbook of Training and Development**, Jaico Publishing House, Bombay.
5. Rao P.L., **Enriching Human Capital through Training and Development**, Excel Book.

MASTER OF COMMERCE
SEMESTER-III
Course Code: (M.Com. Core: III-1)

STRATEGIC MANAGEMENT

Objective: This course acquaints the students with conceptual framework of strategic management and facilitates the students in formulation and implementation of strategies.

Pedagogy: A combination of Lecture, Case Analysis, Group Discussion, Seminar, Assignment.

Module 1: Strategic Management: An overview, nature and scope of strategic management, level of strategic management, concept of strategy, formal planning and strategic intent, strategic planning process, strategic management v/s operational management, Gap analysis.- Case Studies.

Module 2: Corporate Mission and Objectives: Concept of mission and vision, constituents of corporate mission, stakeholders – goals and corporate mission; objectives – concept, hierarchy and importance of objectives setting, corporate governance and strategy, ethics in strategic management.- Case Studies.

Module 3: External and Internal Analysis: Concept of environment, types and importance; PEST analysis; analysis of Michael Porter's Five Forces Model, strategic groups and preparation of ETOP internal analysis – concept of competitive advantage – resources and capabilities; value chain analysis; internal factor analysis and preparation of SAP. -Case Studies.

Module 4: Strategy Formulation and Implementation: strategic planning and approach to strategic formulation, developing alternative strategies, types of strategies; strategy activation, policies, organization structure, resources, commitment and corporate culture.- Case Studies.

Module 5: Strategic Evaluation and Control: Concept and purposes of strategic evaluation and analysis, strategic control system; ROI, budgeting, auditing system; feedback and information systems.- Case Studies.

References:

1. Hill and Jones, **Strategic Management**, All India Publishers, Chennai.
2. Hill & Jones, **Strategic Management – Text & Cases**, All India Publishers, Chennai.
3. Lawrence R. Jauch and Sillian F.B. Blaeck, **Business Policy and Strategic Management**, McGraw Hill, Singapore.
4. Johnson and K. Scholes, **Exploring Corporate Strategy**, Prentice Hall, New York.
5. Azar Kazmi, **Business, Policy**, TMH, New Delhi.
6. G. Hamel & C.K. Prahalad, **Competing for the Future**, Free Press, New York.
7. M.E. Porter, **Competitive Advantage**, Free Press, New York.
8. P. Ghemawat, **Commitment: The Dynamics of Strategy**, Harvard Business School Press, Boston.
9. Peers and Robinson, **Strategic Management**, AITBS, New Delhi.
10. R.M. Srivastava, **Corporate Strategy and Planning**, TMH, New Delhi.

MASTER OF COMMERCE

SEMESTER-III

Course Code: (M.Com. Core: III-2)

OPERATIONS RESEARCH-I

Objectives: To impart complete picture of Origin and Development of Operation Research and It's application in management through linear and Non-linear Programming.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

Module-1: Operations Research (OR): Introduction, Development of OR- Nature and Definitions of OR- Modeling in OR- Glaring Characteristics of OR- Phases of OR Study- Techniques of OR - OR-World and Indian Scenario.

Module-2: Linear Programming (LP): Introduction- Basic Terminology-Areas of Applications and Model Formulation-Guidelines for Model Formulation-Advantages and Limitations of Linear Programming.

Module-3: Graphical Solutions to LP Models: Introduction- Important Definitions-Graphical Solutions to Properly Behaved LP Models: Maximization Models, Minimization Models, Mixed Constraints Models- - Solutions for Some Exceptional Cases-Convex Set- Extreme Points on Convex Set.

Module-4: Simplex Method of Solutions to LP Models: Introduction- Simplex Algorithm: Maximization, Minimization-Use of Artificial and Surplus Variables- Big-M Method-Conditions for Optimality, Degeneracy, Unbounded, Infeasible Solutions- Concept of Duality-Formulation of Dual Linear Programming Problem-Computer Software for Quantitative Methods.

Module-5: Inventory Models: Introduction- Meaning Inventory Control- Functional Role of Inventory-Factor involved in Inventory Problem Analysis : Inventory Cost Components, Replenishment, Re-order Levels and Lead Time-EOQ Models-EOQ with Price-breaks-Inventory Control Models without Shortages and with Shortages.

References:

1. Anitha. H.S., (2002) **Operations Research for Management**, Mangal Deep Publications, Jaipur.
2. Anitha. H.S., (2006) **Linear Programming**, Mangal Deep Publications, Jaipur.
3. Anitha. H.S., (2011) **Operations Research**, Student Edition, Excel Books, New Delhi.

4. Dorfman R, Samuelson. P.A. and Solow. R.M., **Linear Programming and Economic Analysis**, McGraw-Hill Book Co.
5. Driebeck N.J., **Applied Linear Programming**, Addison-Wesley Publishing Co.
6. Gass S.I., **Linear Programming, Methods and Applications**, McGraw-Hill Book Co.
7. Gupta M.P. and Sharma J.K., **Linear Programming for Management**, National Publishing House.
8. Hadley G.F., **Linear Programming**, Addison, Wesley Publishing Co.
9. Hiller F.S. & Leiberman G.J., **Introduction to Operations Research**, Holden Day, Inc.
10. Katta G Murthy, **Linear Programming**, John Wiley & Sons.
11. Kim C., **Introduction to Linear Programmng**, Holt, Rinchart and Winston, Inc.
12. Levin R.I and Lamone R.P., **Linear programming for Management Decisions**, Richard. D. Irwin Inc.

MASTER OF COMMERCE

SEMESTER-III

Course Code: (M.Com. Core: III-3)

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Objectives : The objective of this course is to enable the students to learn various Methods of building portfolios, evaluation, and revision under various economic environmental constraints.

Pedagogy : A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, problem solving, etc.

Teaching Hours per Week : 4 **Credits** : 4
Examination Duration : 3 Hours **Maximum Marks** : 100

Module-1: Introduction to Securities: Markets for Securities and Taxes.

Module-2: Investment Management: Nature and Scope - Investment Planning - Investment Avenues - Types of Financial Assets - Components of Investment Risks - Measurement of Expected Return and Risk of Investment Securities.

Module-3: Portfolio Management: Meaning, Importance, Objectives and Various Issues in Portfolio Construction, Revision of Portfolio and Evaluation.

Module-4: Portfolio Analysis: Estimating Rate of Return and Standard Deviation of Portfolio Returns: Effects of Combining Securities, Markowitz Risk - Return Optimization.

Module-5: Single Index Model: Portfolio Total Risk, Portfolio Market Risk and Unique Risk; Sharpe's Optimization Solution.

Module-6: Factor Models: CAPM: Meaning and definition, assumptions, Arbitrage Pricing Theory, Principle of Arbitrage, Arbitrage Portfolios; Two Factor and Multi Factor Models.

Module-7: Portfolio Performance Evaluation: Measure of Return, Risk Adjusted Measures of Performance Evaluation, Market Timing, Evaluation Criteria and Procedures.

References:

1. Barua, Raghunathan and Verma, **Portfolio Management**, Tata McGraw Hill, New Delhi.
2. Cark, James Francis, **Investment - Analysis and Management**, McGraw Hill, International Edition, New York.
3. Elton Edwin J, Gumber Martin .J, **Modern Portfolio Theory and Investment Analysis**, John Wiley, New York.

4. Fabozzi, Frank J, **Investment Management**, Prentice Hall, International Edition, New York.
5. Fischer, D E and Jordan R J, **Security Analysis and Portfolio Management**, Prentice Hall, New Delhi.
6. Sharpe, William F, Fordon J Alexander and J V Bailly, **Investments**, Prentice Hall, New Delhi.
7. Sharpe, William F, **Portfolio Theory and Capital Markets**, McGraw Hill, New York.
8. Strong, Robert, **Portfolio Construction: Management and Protection**, West Publishing Company.

MASTER OF COMMERCE

SEMESTER-III

Course Code: (M.Com. Core: III-4)

INTERNATIONAL BUSINESS

Objectives : To make the students understand the nature and importance of International Business in today's globalizing world, its processes and practices.

Pedagogy : A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week : 4 **Credits :** 4
Examination Duration : 3 Hours **Maximum Marks :** 100

Module-1: Introduction to International Business (IB): Concept of IB, Nature and Importance of IB, Dimensions of IB, Central Actors in IB, Differences Between Domestic and IB, Trade in Goods and Services, State Trading in International Business.

Module-2: IB Theories: Foundations of IB, Balance of Payments. International Trade Theories-Theory of Mercantilism, Absolute Advantage, Comparative cost Advantage Hecksher-Ohlin Model and Leontief Paradox; The New Trade Theory, Porter's Diamond Model, FDI Theories-Product Life Cycle Approach.

Module-3: International Investment Process and Finance: Introduction; Internationalization of Firms, Corporate Life Cycle Theory: Alternate Methods of Entry-Licensing; Franchising, International Joint Ventures, Subsidiaries and Acquisitions, and Strategic Alliances, Models for Making Entry mode Choice, Determinants of International Investment Decisions, and Factors Influencing Foreign Investment Decision and Transfer Pricing.

Module-4: Multinational Corporations: Definition; Distinction among IC, MNC, GC and TNC; Factors Contributed for Growth of MNCs, Advantages and Disadvantages of MNCs; Control Over MNCs; Organization Design and Structure of MNCs; Relationship between Headquarters and Subsidiaries; MNCs in India; The Indianisation of Transnational Corporations.

Module-5: Negotiations in IB: Introduction, Negotiations and Communication, Cross-cultural Negotiation Process, Planning and Preparation for Negotiation, Managing Negotiations, Negotiating skills, Re- Negotiation, Arbitration of Disputes, and Comparative (Cross-Cultural) Negotiating Styles.

Module-6: International Liquidity, International Economic Institutions: IMF, World Bank, IFC, IDA, ADB, **World Trade Organization:** Establishment of World Trade Organization; Its Functions, Policies, and Organization Structure; WTO and

Anti-Dumping Measures; WTO -The Third Pillar in the Global Business; India and WTO; and **DOHA** Declaration of **WTO**.

References:

1. Francis Cherunilam, **International Business - Text and Cases**, PHI Publication, New Delhi.
2. Charles WL Hill and Arun .K Jain, **International Business**, Tata McGraw-Hill.
3. John D. Daniels, Lee H Radebaugh, **International Business**, Pearson Education Asia.
4. Mchael R. Czinkota, Illka A Ronkainen and Michael H. Moffett, **International Business**, Thomson South Western.
5. Alan M. Rugman and Richard M. Hodgetts, **International Business**, Pearson Education Asia.
6. Pradeep Kumar Sinha and Sanchari Sinha, **International Business**, Excel Book House.
7. Ricky W. Griffin and Michael W. Pustay, **International Business**, Prentice Hall.

MASTER OF COMMERCE

SEMESTER-III

Course Code: (M.Com. Core: III-5)

BUSINESS RESEARCH METHODS

Objectives : To make the students learn the scientific methods of carrying out research in the field of business.

Pedagogy : A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week : 4 **Credits** : 4
Examination Duration : 3 Hours **Maximum Marks** : 100

Module-1: Approaches to Research: Scientific and Non-scientific Methods; Types of Research, Historical Studies, Case Studies, Survey and Experimental Studies; Criteria for Good Research, and Manager and Researcher Relationship.

Module-2: Problem Awareness, Selection and Formulation: Selecting a Topic for Research Study - Types of Research Problems in Social Science, Components of a Research Problem - Sources of Research Problems, Preliminary Survey of Literature for Topic Selection, Review of Relevant Literature, The Technique of Skimming, Hypothesis, Work Criteria of a Good Research Problem, Formulating and Stating the Problem, Justification of Problem, Delimitations of Problem, Definition of the Problem, Evaluating the Problem.

Module-3: Sources of Data: Primary vs. Secondary Data; Sources of Primary Data - Observation, Interview Methods, Survey Method, Questionnaire Construction and Design; Secondary Data and their Sources.

Module-4: Sampling Techniques: Meaning, Steps in Sampling; Types of Sample Design- Probability and Non-probability Sampling Designs, Size of Sample, Sampling Errors, Concept of Measurement and Scaling, Scaling Techniques, and Characteristics of Sound Measurement.

Module-5: Hypothesis Testing: Hypothesis and Errors, Null and Alternative Hypothesis. Small Sample Tests and Large Sample Tests, Analysis of Variance (ANOVA). Non Parametric Tests- Chi- Square Test. Statistical Package for the Social Sciences (Theory only).

Module-6: Processing, Analysis and Interpretation of Data: Steps in Data Processing, Editing, Coding, Classification, Content Analysis, Tabulation, Analysis of Data, Interpretation, Comparison in Interpretation, Concluding Remarks on Analysis and Interpretation, Conclusions and Generalizations.

Module-7: Research Communication: Meaning of Research Report. Essentials of a Scientific Report, Stages in Preparing Research Report, Organization, Write up, Steps in Drafting Report.

References:

1. Daniel Riordan and Steven Pauley, **Technical Report Writing Today**, Biztantra Dreamtech Press.
2. Dipak Kumar Bhattacharyya, **Research Methodology**, Excel Books.
3. Donald Cooper and Pamela Schindler, **Business Research Methods**, TMH.
4. Good and Hat, **Research Methods**, PHI, New Delhi.
5. Gupta .S.P, **Statistical Methods**, Sultan Chand, New Delhi.
6. Krishnaswami O.R., and Reangantham, **Methodology of Research**, Himalaya Publishing House.
7. Krishnaswamy K.N., Shivakumar and Mathirajan, **Management Research Methodology**, Pearson Education.
8. Panneerselvam, **Research Methodology**, PHI
9. Poulina V Young, **Research Methods in Social Science**, PHI, New Delhi.
10. William Zikmund, **Business Research Methods**, Thomson Publication.

MASTER OF COMMERCE

SEMESTER-III

Course Code: (M.Com. Elec: III-6.1.3)

Specialization-A: ACCOUNTING AND TAXATION

Specialization-B: ACCOUNTING AND FINANCE

3. COMPUTERISED ACCOUNTING

Objectives: To Provide theoretical and practical exposure to students about maintaining accounts in electronic mode by using different software packages like Tally.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

Module-1: Introduction: Meaning of Accounting and Computerised Accounting (CA), Concept of CA, Comparison between Manual and CA, Features of Computerised Accounting System (CAS), Advantages and Disadvantages of CAS.

Module-2: Accounting Software: Need for accounting software, Classification of Accounting Packages/Softwares and Softwares used in each classification, Factors considered before sourcing an accounting software, Areas using accounting software's widely.

Module-3: Brief Overview on Accounting: Types of Accounts, System of Book Keeping – Single, Double; Writing journal entries, posting journal entries to ledger, subsidiary books and its processing activities in manual accounting system.

Module-4: Tally (Recent Version): About Tally, Features, Merits, Development of Tally, Tally Startup screen and its components, Creating company, Groups and Ledgers, Creating, Altering and Deleting Groups and Ledgers, Using of Configuration and Features, Voucher Types – Accounting, Inventory; Inventory – Creating Stock Groups, Categories, Items; Units of measure – Single, Compound.

Module-5: Preparing Financial Statements using Tally: Entering Business Transaction in Tally, Entering Voucher Entries, Display and Report: Financial Report – Balance Sheet, Profit and Loss Account, Ratio Analysis, Display; Inventory Report – Stock Summary, Display; Using GST in Tally, Preparing Invoice and Payroll.

Module-6: Management Decision Aspects: Preparation of Accounting and Inventory Ratios, Funds Flow Statement, Budget and Budget Variance in Manual System and using Accounting Software.

Module-7: System Application Program (SAP): Meaning, Scope of SAP, Areas using SAP, Maintaining Accounts and Inventory using SAP. (Theory Only)

Computer Programming Lab:

1. Creating Company, Ledger, Groups Voucher using Tally.
2. Creating Unit, Stock, Categories, Items using Tally.
3. Calculation of GST using Tally.
4. Preparation of Invoice, Payroll and Displaying various Financial and Inventory Reports.

Reference:

1. Gupta R.L. and Radhaswamy, Advanced Accountancy Volume –I, S.Chand and Publication.
2. Shashi .K. Gupta, Management Accounting, Kalyani Publication.
3. Ravi M. Kishore, Advanced Cost and Management Accounting, Taxmann's Publication.
4. P C Tulusian, Financial accounting, Pearson publication
5. Tally Accounting Software Manuals – Volume 1 & 2, Tally Solutions Ltd.,
6. Nadhani A.K. and K.K. Nadhani, Tally 9 Comprehensive Guide, BPB Publications.
7. Sharma Neeraj, Dhiraj, et. al., 'Computer Application in Accounting, Kalyani Publication.
8. Sharma Neeraj and Malhotra .T.D, Computerised Accounting in Business System, Kalyani Publication.

MASTER OF COMMERCE

SEMESTER III

Course Code :(M.Com, Elec: III-7.2.3)

Specialisation-A: ACCOUNTING AND TAXATION

3. CUSTOMS DUTY: LAW AND PRACTICE

Objectives: to enable the students understand the theoretical and practical aspects of Indian tax system and Customs Duty levied in India.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignment, etc.

Teaching Hours per Week: 4	Credits	: 4
Examination Duration : 3 Hours	Maximum Marks	: 100

Module1: An Overview of Indian Tax System: Indian Tax System, Direct Tax and Indirect Taxes, merits and demerits of direct and indirect taxes, Central and State Taxes prevailed post GST.

Module 2: Customs Law: Meaning, nature and scope of customs, some important definitions-event in case of import duty and export duty, Territorial waters, and Customs waters, Exclusive Economic Zone, Continental Shelf, Indian Customs Water, Goods under Customs Act, Dutiable goods, Imported goods, Export goods; Types of Customs Duties; Custom Duty rates; Computation of Customs Duty; Illustrative Problems.

Module 3: Valuation for Customs Duty: Tariff Value, Transaction Value- for same goods, identical goods, similar goods; Methods of Valuation-Deductive Value, Computed Value, Residual Method, Valuation for Exports; Customs Duty Procedures; Illustrative Problems.

Module 4: Baggage, Courier and Post: General Provisions about Baggage, Rate of Customs Duty on Baggage, Exemption/Restrictions on Baggage, Concessions to persons transferring his residence and tourists. Import and Export through courier, Export and Import by Post.

Module 5: Exemptions, Remission and Demands Customs: Exemption from Customs Duty, Remission on lost/pilfered goods, Remission on relinquished goods, Abatement of duty on damaged goods, re-import of goods, Demand of Customs Duty and Refund of Customs Duty, Duty Drawback Scheme.

Module 6: Assessment and Adjudication: Assesse and Assessment, Provisional assessment; Adjudication; Offenses and Penalties; Appeals in Customs Duty.

References:

1. H.L.Bhatia, Public Finance, Vikas Publishing House.
2. Tyagi B.P., Public Finance, Jai Prakash Publication.
3. Balachandran V, Indirect Taxation, Sultan Chand and Sons.
4. V.S.Datey, Indirect Tax-Law and Practice, Taxman's Publications.
5. Dinakara Pogare, Indirect Tax Laws, Sultan Chand.
6. Dr.Vinod K.Singhania et.al., Students' Guide to Indirect Tax Laws, Taxman's Publications.

MASTER OF COMMERCE

SEMESTER-III

Course Code: (M.Com.Elec: I-7.3.3)

Specialization-B: ACCOUNTING AND FINANCE
Specialization-D: BANKING AND FINANCE

3. FINANCIAL DERIVATIVES

Objective: To enable the students to understand about the derivatives market and various financial derivative instruments and their uses in Risk Management

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week : 4 **Credits** : 4
Examination Duration : 3 Hours **Maximum Marks** : 100

Module-1: Introduction to Derivatives: Concept of Derivative, Derivative Products, Participants and Functions, Types of Derivatives, Development of Exchange Traded Derivatives, Global Derivatives Markets, Exchange Trade v/s OTC Derivatives and Derivatives Market in India.

Module-2: Options and Trading: Options, Development of Options Markets, Call Options, Put Options, Organized Options Trading, Listing Requirements, Contract Size, Exercise Prices, Expiration Dates, Position and Exercise Limits, Exchanges on Options Trade and Options Traders.

Module-3: Hedging Technique: Concept of Hedging, Role of Hedging, Forward Contracts, Futures Contracts, Structure of Forward and Futures Markets, Development of Futures Markets, Organized Futures Trading, Futures Exchanges and Futures Traders.

Module-4: Derivatives and Models: Principles of Option Pricing, Put Call Parity Relationship, Option Pricing Models, Black Schools Model, Binomial Model, Principles of Forward and Future Pricing, Cost of Carry Model, Concept of Stock and Index Future.

Module-5: Risk Management: Risk Management, Benefits, Dealers and Other Participants, Managing Market Risk, Delta, Theta, Gamma, Vega Hedging, Value at Risk, Derivatives in the Organization, Accounting and Tax for Derivatives, Avoiding Derivative Losses and Regulations.

References:

1. Bhalla V.K., **Financial Derivatives and Risk Management**, S. Chand, New Delhi.
2. Chance, **Introduction to Derivatives and Risk Management**, Thomson Learning.

3. Franklin R. Edwards, **Futures and Options**, Tata McGraw Hill.
4. John C. Hull, **Fundamentals of Futures and Options Markets**, Pearson Publisher, New Delhi.
5. John C. Hull, **Options, Futures and Other Derivatives**, Pearson Education.
6. Patwari D.C., **Options and Futures in an Indian Perspective**, Jaico Publishers.
7. Robert W. Kolb, **Understanding Futures Markets**, Prentice Hall of India.

MASTER OF COMMERCE

SEMESTER-III

Course Code: (M.Com. Elec: III-6.4.3)

Specialization-C: BANKING AND INSURANCE

Specialization-D: BANKING AND FINANCE

3. CREDIT MANAGEMENT IN BANKS

Objectives: To acquaint the Students with the Policy of Bank Lending and Various Techniques used in Lending and Management.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

Module-1: Credit Risk Management: Meaning and Definitions, Credit Risk, Credit Creation, Limitation on Credit Creation: Annual Policy Statement of RBI, Loans - System for Delivery of Bank Credit Information Bureau, Fair Practices Code for Bankers as Lenders, Bench Mark, Prime Lending Rates, IBA Guidelines on Benchmark, PLRs, Bank Rate, and Credit Risk Assessment.

Module-2: Infrastructure Financing: Revised Guidelines, Credit Monitoring Arrangement (CMA), Case Studies, Consortium, Financing, Restrictions on Loans by Banks, Prudential Guidelines on NPAs (IRAC), Willful Defaults, and Credit Marketing.

Module-3: Securitization/Enforcement of Security Act, 2002: (SARFESI Act) Rehabilitation of Sick SSI Units, Corporate Debt Restructuring (CDR) Forum, one Time Settlement upto Rs. 10 Crore, Sales/Purchase of NPAs, Debt Recovering Tribunals (DRT), Asset Reconstruction Company/Fund (ARC), and Compromise Settlements through Lok Adalat.

Module-4: Basic Principles of Lending: Classification of Securities, Features of Good Securities Margin, Pre-sanction Appraisal, Working Capital Finance, Project Appraisal and Terms Loan Sanction, Non-fund Based Facilities Guarantees, Third Party Guarantee as Security for Loans, Various Kinds of Charges on Securities, Hypothecation, Pledge, Assignment, Mortgage, Loans to Companies, Loan Documentation Stamping of Loan Documents, Registration of Loans Documents, Limitation in Credit Facilities, and Securitization.

Module-5: Priority Sector Advances: Goals/Targets in Priority Sector, Weaker Sections. Loan Limits of Segments of Priority Sector, Rural Infrastructure Development Funds, Common RBI Guidelines for Priority Sector Advances, Education Loans Scheme,

Micro Credit, Self Help Groups, Finance to Small Scale Industries Operations Guidelines (SSIs), Nayak Committee Recommendations, KVI, Margin Money Scheme, Credit Linked Capital Subsidy Scheme, Revised Kissan Credit Card - Agriculture Business, Law Based and Non- law Based, Production and Investment Credit in Agriculture, Intensive Agriculture Credit Operations- Finances.

Module-6: Lead Bank Scheme: Lead Bank/Service Area Approach, Rashtriya Krushi Prima Yojna, Agriclinic and Agri Business Center, Classification of Priority Sector Advances, and Differential Interest Rate Scheme.

Module-7: Evaluating Banks' Performance: RoE Model, CAMEL'S Rating, Traditional GAAP based Performance Measures, Profitability Analysis, and Balanced Score Board.

References:

1. Bedi H.L. and Hardikar., **Practical Banking**, UBSPD.
2. Shekar and Shekar., **Banking Theory and Practice**, Vikas Publication.
3. Timothy W Kochi, Scott., **Bank Management**, Thomson.

MASTER OF COMMERCE

SEMESTER-III

Course Code: (M.Com. Elec: III-7.5.3)

Specialization-C: BANKING AND INSURANCE

3. RISK MANAGEMENT AND RE-INSURANCE

Objectives: To enable the students to Learn various aspects pertaining to Risk Management from the view point of Insurance Companies.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week : 4 Credits : 4
Examination Duration : 3 Hours Maximum Marks : 100

Module-1: Risk Management: Risk and Uncertainty, Classes of Risks, Objectives, Risk Management Process and Administration.

Module-2: Techniques of Risk Management: Risk Management and Functional Management.

Module-3: Corporate Objectives of Risk Management: Risk Management and Functional Management.

Module-4: Reinsurance: Nature and Functions, Methods, Proportional and Non-proportional Reinsurances.

Module-5: Law relating to Reinsurance Contracts: Special Factors Relating to Each class of Insurance, Property Reinsurance, Accident/Liability Reinsurance, Marine and Aviation Reinsurance, and Basic of Life reinsurance.

Module-6: Reinsurance Documentation: Slips, Covers Notes, Agreements, Reinsurance Accounting, Taxation Aspects, and Exchange Control Regulations.

Module-7: Inward Reinsurance Business: Need, Objectives, and Retrocession Arrangement.

References:

1. Gupta P.K, **Insurance and Risk Management**, Himalaya Publishing House.
2. Harrington and Niechans., **Insurance and Risk Management**, TMH.
3. Vanghan Emmeti J., **Fundamentals of Risk and Insurance**, John Wiley and Sons Mumbai.

MASTER OF COMMERCE

SEMESTER-III

Course Code: (M.Com. Elec: III-6.6.3)

Specialization-E: MARKETING AND HUMAN RESOURCE MANAGEMENT

3. LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Objectives: To enable the students to understand the importance and dynamics of a Firm's physical distribution functions and management of its supply Chain.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

Module-1: Introduction to Distribution Logistics: Nature, Importance and Scope of Logistic Decisions; Systems Approach to Logistics; Integrated Logistics; Total Cost Concept; Supply Chain Management-Nature, Importance and Interface with Logistics; Concept of Customer Service.

Module-2: Transportation and Physical Distribution: Importance and Modes of Transportation; Selection of Transportation Modes; Multi-modal Transportation; Documentation and Carrier Liabilities. Inter-State Good Movement and Problems; Transportation Management.

Module-3: Inventory Control: Economic Order Quantity Under Conditions of Certainty and Uncertainty; Inventory Requirements as Function of Number of Stock Locations; Techniques of Inventory Control.

Module-4: Warehousing: Role and Modern Concept of Warehousing; Private vs. Public Warehousing Operations; Site Selection, Warehouse Layout, Material Handling; Management of Receipts and Issues; Computers and Warehouse Management.

Module-5: Order Processing: Importance to Customer Service; Model of Performance Measurement; \ Packaging and Utilization.

Module-6: Strategic Logistic plan: Concept, Importance, and Planning Process.

References:

1. Bowersox and others, **Physical Distribution Management**, Tata McGraw Hill, New Delhi.
2. Dobler, D.W, **Purchasing and Supply Management**, Tata McGraw Hill, New Delhi.

3. Glaskowsky N.A., **Business Logistics**, Dryden press, Ohio.
4. Khanna, K.K., **Physical Distribution Management**, Himalaya Publishing House New Delhi.
5. Lambert D, et al, **Strategic Logistics Management**, Tata McGraw Hill, New Delhi.
6. Martin, Christopher and Gordon Wills, **Marketing Logistics and Distribution Management**.
7. Stern, Louis W., Adel I. EL-Ansary, Anne T. Coughlan, **Marketing Channels**, Prentice Hall, New Delhi.

MASTER OF COMMERCE

SEMESTER-III

Course Code: (M.Com. Elec: III-7.7.3)

Specialization-E: MARKETING AND HUMAN RESOURCE MANAGEMENT

3. INDUSTRIAL RELATIONS AND EMPLOYEE WELFARE

Objectives: To enable students understand the importance and dynamics of industrial relations and employee welfare.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

Module-1: Industrial Relations in India: Concept, Perspective, Evaluation of Industrial Relations, Anatomy of Industrial Relations, Industrial Unrest, The State and Industrial Relations Policy.

Module-2: Trade Unionism: Concept, Functions and Structure, Trade Union Movement in India, Trade Unions and their Growth; Economic Social and Political Conditions Leading to the Development of Trade Unionism, Theories of Trade Unionism, Aims and Objectives of Trade Unions, Structure and Governing of Trade Unions.

Module-3: Labour Relations: Changing Concept of Management Labour Relations, Statute Laws, Tripartite Conventions, Development of the Idea of Social Justice, Limitations of Management Prerogatives, Increasing Labour Responsibility in Productivity, Joint Consultation - Principal Types, Attitude of Trade Unions and Management; Joint Consultation in India.

Module-4: Industrial Disputes: Tripartite and Bipartite Bodies; Wage Policy and Wage Regulation Machinery, Collective Bargaining, Settlement Machinery, Conciliation, Arbitration and Adjudication.

Module-5: Labor Acts: The Trade Union Act 1926, The Industrial Employment Standing Orders Act 1946; The Industrial Disputes Act 1947, The Payment of Wages Act 1936; The Payment of Bonus Act 1965; The Factories Act 1948; The Contract Labor Regulation and Obligation Act 1970.

References:

1. Joseph, J., **Industrial Relations - Towards a Transformational Process Model**, Global Business Press.
2. Mamoria , Mamoria, Gankar, **Dynamics of Industrial Relations**, Himalaya Publishing House.
3. Manjappa, **Industrial Relations**, Tata McGraw Hill.
4. Pylee, .M.V and Simon, .G.A, **Industrial Relations and Personnel Management**, Vikas Publishing House.
5. Srivastava, **Industrial Relations and Labour Laws**, Vikas Publishing House.
6. Srivastava, S.C., **Industrial Relations and Labour Laws**, Vikas Publishing House.

MASTER OF COMMERCE

SEMESTER-III

Course Code: (M.Com. ID: III-1)

INTER DISCIPLINARY

PROMOTION AND MANAGEMENT OF SMALL BUSINESS ENTERPRISES

Objectives: To provide an understanding of the need and significance of small scale units and their management.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 2	Credits	: 2
Examination Duration	: 2 Hours	Maximum Marks	: 50

Module-1: Concept and Evolution of Small Scale Units - Characteristics, Role of Small Scale Industries.

Module-2: Significance of Small Scale Units-Steps to Start Small-scale Units, Organisation of Small-scale Industries, Registration of Small-scale Units.

Module-3: Government Policies Governing Small-scale Units.

Module-4: Functional Management in Small Scale Units-Production, Marketing, Financial, Personnel Management of Small-scale Industries, Sickness in Small-scale Units, Role of BIFR SICA.

Module-5: Tax and Non-tax Benefits to Small-scale Industries, Reservation -of Products for Small-scale Units.

Module-6: Problems and Prospects of Small-scale Units.

References:

1. Bammback C M and J R Manscusu, **Entrepreneurship and Venture Management**, Prentice Hall India Publication.
2. Bisht .N.S, **Entrepreneurship Reflections and Investigations**, Caugh Publications, Allahabad.
3. Dailey .C.A, **Entrepreneurship Management**, McGraw Hill Publication.
4. Desai A N, **Entrepreneurship Management**, Ashish Publishing House, New Delhi
5. Dhar P N and Lyadall .H.F, **The Role of Small Enterprises in Indian Economic Development**, Asia Publishing House, Delhi.

6. Gupta C B and N P Srinivasan, **Entrepreneurship Development in India**, Sultan Chand and Sons Publication.
7. Hall b L Pickle and Yance, Brahmation, **Small Business Management**, John Wiley & Sons, USA.
8. Hans Scholl Hammer and Arthur H Kuriloff, **Entrepreneurship and Small Business Management**, John Wiley and Sons, USA.
9. Kenneth R Van Vioorthis, **Entrepreneurship & Small Business Management**, Boston, Allyn Bacon, USA
10. Murthy Bevoln, **Entrepreneurship Development in India**, Mittal Publication, New Delhi.
11. Vasanth Desai, **Management of Small Scale Industry**, Himalaya Publishing House.

MASTER OF COMMERCE

SEMESTER-III

Course Code: (M.Com. ID: III-2)

INTER DISCIPLINARY

MARKETING SKILLS

(For students other than the students of Commerce Department)

Objectives: To equip students of other disciplines to acquire skills and minimum knowledge about significance of marketing.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 2	Credits	: 2
Examination Duration	: 2 Hours	Maximum Marks	: 50

Module-1: Marketing Principles: Production, Product, Selling, Marketing and Societal Marketing Concepts and a Plethora of Modern Marketing Concepts.

Module-2: Marketing Environment: Internal and External Operating Forces in Marketing Environment

Module-3: Consumer: Rights, Responsibilities, Protection and the Regulations

Module-4: Advertising: Ethical Issues in Advertising and Corporate Social Responsibility

References:

1. Agarwal P.K., **Advertising Management**, TMH.
2. Anitha .H.S, **Marketing in 21st Century**, Mangal Deep Publication.
3. Anitha. H.S, **Marketing Management**, Mangal Deep Publication.
4. Panwar J.S, **Marketing in the New Era**, PHI.
5. Philip Kotler, **Marketing Management**, Tata McGraw Hill Publication.
6. Philip Kotler, **Principles of Marketing**, Tata McGraw Hill Publication.

MASTER OF COMMERCE

SEMESTER-III

Course Code: (M.Com. ID: III-3)

INTER DISCIPLINARY

STRESS MANAGEMENT

(For students other than the students of Commerce Department)

Objectives: To equip the students with techniques of stress management through theoretical exposition and practical training.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 2	Credits	: 2
Examination Duration	: 2 Hours	Maximum Marks	: 50

Module-1: Meaning and Nature of Stress, Potential Sources of Stress: Environmental, Organisational and Individual Factors.

Module-2: Individual Differences: Perception, Job Experience, Social Support, Belief in Locus of Control, Hostility. Type A and Type B Personality Profiles.

Module-3: Stress Consequences: Physiological, Psychological, and Behavioural Consequences.

Module-4: Stress Management Strategies: Organisational and Individual Approaches-Time Management, Physical Exercise, Walking, Jogging, Relaxation, Yoga, Meditation-Types of Meditation - Vipassana Meditation as Taught by Sri S.N. Goenka, Practical Training.

References:

1. Dale Carnegie, **How to Stop Worrying and Start Living**, Carnegie Foundation.
2. Fred Luthans, **Organizational Behaviour**, Tata McGraw Hill, Publication.
3. Keith Davis and Newstrom, **Organizational Behaviour**, Tata McGraw Hill.
4. Moorehead and Griffen. **Organizational Behaviour**, Jaico Publishing Company.
5. Stephen P. Robbins, et al., **Organizational Behaviour**, Pearson Education.
6. Stephen R Covey, **7 Habits of Highly Effective People**, Covey Foundation.
7. Stephen R Covey, **First Things First**, Covey Foundation.
8. William Hart, **The Art of Living: Vipassana Meditation as taught by Sri S.N. Goenka**, Igatpuri: Vipassana Research Institute.

MASTER OF COMMERCE

SEMESTER-IV

Course Code: (M.Com. Core: IV-1)

ENTREPRENEURSHIP DEVELOPMENT

Objectives : To make the students understand the importance of entrepreneurship in economic development, process of entrepreneurship development, and the support structure necessary for entrepreneurship development.

Pedagogy : A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week : 4 **Credits :** 4
Examination Duration : 3 Hours **Maximum Marks :** 100

Module-1: Introduction: Concept of Entrepreneurs and Entrepreneurship; Characteristics of Entrepreneurs; Types of Entrepreneurship; and the Role of Entrepreneurship in Economic Development.

Module-2: Entrepreneur and Entrepreneurship: Meaning and Definitions, Entrepreneur V/s Intrapreneur, Manager V/s Entrepreneur.

Module-3: Theories of Entrepreneurship and Rural Entrepreneurship: *Theories of Entrepreneurship*- Economic theories, Sociological theories, Psychological theories. *Rural Entrepreneurship*- Definition; Risks Faced by Rural Entrepreneurs; Strategies for Development of Rural Entrepreneurship.

Module-4: Women Entrepreneurship: Concept; Problems of Women Entrepreneurs; Development of Women Entrepreneurship; The Role of Women Entrepreneurs Associations.

Module-5: Conceptual Models of Entrepreneurship Development: Models of John Kao, Uday Pareek and Nadkarni, National Institute for Small Industry Extension and Training (NISIET).

Module-6: Entrepreneurial Development Programmes: Concept; Need for Training and Development; phases of EDPs

Module-7: Project Identification and Formulation: Elements of Project Formulation; Feasibility Report.

Module-8: Institutional Support System for Entrepreneurship: Institutions for Entrepreneurial Development; DICs, SISIs, NISIET, EDIT, NIESBU, TCOs, and a Broad Overview of Central and State Level Financing Institutions.

Note: Students visit to Factory/Industry/Corporation/Organisation/Business Firms and preparation of report.

References:

1. Donald L Sexton and Raymond W Similor, **The Art and Science of Entrepreneurship.**
2. Gupta and Srinivasan, **Entrepreneurship Development in India**, Sultan Chand and Sons.
3. Hadimani R.N., **Dynamics of Industrial Entrepreneurship**, Ashish Publishing House, New Delhi.
4. Jain and Varshney, **Entrepreneurship Development-An Indian Perspective**, Himalaya Publishing House.
5. Jules Backman, **Entrepreneurship and the Outlook for America**, Tata McGraw Hill.
6. Khanka S.S., **Entrepreneurial Development**, S. Chand and Co.
7. McClelland .D.C, **The Achieving Society**, D. Van Nostrand & Co, New York.
8. NISIET, **Developing Entrepreneurship-Issues and Problems**, Hyderabad.
9. Peter Drucker, **Innovation and Entrepreneurship - Practice and Principles**, Heinemann, London.
10. Peter Kilby, **Entrepreneurship and Economic Development**, The Free Press.
11. Schumpeter J., **The Theory of Economic Development**, Harvard University Press.
12. Vasanth Desai, **Dynamics of Entrepreneurial Development and Management**, Himalaya Publishing House,
13. Venkateshwar Rao and Udai Pareek, **Developing Entrepreneurship-A Hand Book**, Learning System.

MASTER OF COMMERCE

SEMESTER-IV

Course Code: (M.Com. Core: IV-2)

OPERATIONS RESEARCH-II

Objectives: To impart complete picture of Origin and Development of Operation Research and It's application in management through linear and Non-linear Programming.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

Module-1: Quantitative Approach to Decision Making: Introduction-Quantitative Approach to Problem Solving-Quantitative Models in Practice-Advantages and Limitations.

Module-2: Assignment Model: Introduction- Mathematical Formulation of Assignment Model- Methods of Solution to Assignment Models- Reduction Theorem Approach- Hungarian Approach- Unbalanced Assignment Models.

Module-3: Transportation Models: Introduction- Mathematical formulation of Transportation Models/Transportation Algorithm- Methods of Obtaining Initial Basic Feasible Solution and Optimum Solution-Unbalanced Transportation Models : North-West Corner Rule, Least Cost Method/Matrix Minimum Method, Vogel's Approximation Method.

Module-4: Network Analysis (PERT-CPM): Introduction- Basic differences between PERT and CPM technique-Significance of using PERT-CPM Technique-Project Management and Basic Steps in PERT/CPM Technique-Network Diagram-Rules for Network Drawing-Definitions of Activity Relationships-Types of Activities, Types of Nodes/Events, Common Errors in construction of PERT Network-Determination of Critical Path-PERT and Estimating Activity Times-Project Duration and Critical Path- Probability of Completion Time- Resource Allocation- Optimization of Project Time and Cost in PERT Network.

References:

1. Anitha. H.S., (2002) **Operations Research for Management**, Mangal Deep Publications, Jaipur.
2. Anitha. H.S., (2006) **Linear Programming**, Mangal Deep Publications, Jaipur.
3. Anitha. H.S., (2011) **Operations Research**, Student Edition, Excel Books, New Delhi.
4. Dorfman R, Samuelson. P.A. and Solow. R.M., **Linear Programming and Economic Analysis**, McGraw-Hill Book Co.

5. Driebeck N.J., **Applied Linear Programming**, Addison-Wesley Publishing Co.
6. Gass S.I., **Linear Programming, Methods and Applications**, McGraw-Hill Book Co.
7. Gupta M.P. and Sharma J.K., **Linear Programming for Management**, National Publishing House.
8. Hadley G.F., **Linear Programming**, Addison, Wesley Publishing Co.
9. Hiller F.S. & Lieberman G.J., **Introduction to Operations Research**, Holden Day, Inc.
10. Katta G Murthy, **Linear Programming**, John Wiley & Sons.
11. Kim C., **Introduction to Linear Programmng**, Holt, Rinchart and Winston, Inc.
12. Levin R.I and Lamone R.P., **Linear programming for Management Decisions**, Richard. D. Irwin Inc.

MASTER OF COMMERCE

SEMESTER-IV

Course Code: (M.Com. Core: IV-3)

BUSINESS ETHICS AND CORPORATE GOVERNANCE

Objectives : To help the students understand the importance of ethical and good corporate governance practices in the modern business world.

Pedagogy : A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

Module-1: Corporate Ethics and Corporate Social Responsibility: Concept and Importance of Ethics - Benefits of Corporate Ethics - Managing Ethics and Legal Compliance. Corporate Crimes - Company and Society Relations - Corporate Accountability - Case Studies.

Module-2: Introduction-Concept and Importance of Corporate Governance, its Origin and Need in the Working of Registered Companies- Separation of Ownership and Management, Stakeholders Interest, Models of Corporate Governance. Case Studies.

Module-3: Recommendations of Cadbury Committee, Confederation of India Industries Code of Corporate Governance, Kumaramangalam Birla Committee Recommendations, Listing Agreements and Stock Changes, Role of SEBI, Department of Company Affairs and Company Law Board in Enforcing Code of Corporate Governance. Case Studies.

Module-4: Chief Executive Officer and Corporate Governance-Professional Managers and Family Management, Constitution of the Board - Executive and Non-executive Directors - Role and Responsibilities, Number of Company's Restrictions, Minority Shareholders and Conduct of AGMs, Nominee Director. Case Studies.

Module-5: Board Committee: Audit Committee, Compensation Committee and Nomination Committee-Constitution and Need, Duties and Responsibilities. Case Studies.

Module-6: Company Law and Governance Practices-Companies Amendment Act and Bill, Governance Practices in Buy-back of Shares, Business Mergers and Amalgamations, Takeovers, Corporate Restructuring, Role of Financial Institutions in Enforcing Code of Corporate Governance. Case Studies.

Note: Students visit to Factory/Industry/Corporation/Organisation/Business Firms and preparation of report.

References:

1. Bairs N. and D Band, **Winning Ways through Corporate Governance**, Macmillan London.
2. Charkham J, **Keeping Good Company: A Study of Corporate Governance in Five Countries**, Oxford University Press, London.
3. Clark T. and E Monk House, **Rethinking the Company**, Pitman, London.
4. Fernando .A.C, **Corporate Governance**, Pearson Education.
5. Prentice D.D. and PRJ Holland, **Contemporary Issues in Governance**, Clarendon Press.
6. **Report of the Cadbury Committee on Financial Aspects of Corporate Governance**, London Stock Exchange, London.
7. **Report on Corporate Governance**, Confederation of India Industries and Bombay.

MASTER OF COMMERCE

SEMESTER-IV

Course Code: (M.Com. Core: IV-4)

E-COMMERCE AND WEB DESIGNING

Objectives : To expose the students to the gamut of e-Commerce and web- Designing.

Pedagogy : A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 2T+2P	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

Module-1: Networking: Introduction, Definition, Types of Network, Network Topology, Merits and Demerits of Network and network topologies.

Module-2: Internet: Introduction, Growth of Internet, How Internet works, Domain Name services, World Wide Web, Website, Search Engine, Web Directories, Tools and Services on internet, Internet Service Provider, E-mail.

Module-3: HTML: Introduction, History of HTML, Structure, Softwares used to write HTML Programme (Tags), Study of different HTML tags, Designing of Static web page using HTML tags, Essential to Design Intelligent Website.

Module-4: History of E-Commerce: Introduction, Advantages of E-Commerce, Disadvantages of E-Commerce, Online Extension of a BAM Model, Transition to E-Commerce in India, Some pioneering Indian case Studies, E-transition Challenges for Indian Corporate, The Information Technology Act 2000

Module-5: Business Models for E-Commerce: E-business Model based on Relationship of Transaction Parties, E-business Model based on Relationship of Transaction Types.

Module-6: E-Marketing and M-Commerce: Traditional Marketing, Identifying Web Presence Goals, The Browsing Behaviour Model, Online Marketing, E-Advertising, Internet Marketing Trends, Target Markets, E-Branding, Marketing Strategies: M-Commerce –Infrastructure - Wireless-Standards and Applications. **E-Security:** Security on Net, E-business Risk Management Issues.

Module-7: E-Payment Systems: Digital Payment Requirements, Digital Token Based E-payment Systems, Classification of New Payment Systems, Properties of Electronic Cash (E Cash), Cheque Payment Systems on The Internet, Risks and E-payments, designing E-payment Systems: EDI - Definition, Benefits, Limitations, Transaction and its Applications: Electronic Banking - types, Electronic Fund Transfers (EFT), Digital Signature.

Module-8: E-Customer Relationship Management: Meaning and Definitions, Features, Framework and Architecture of E-CRM, Components of E-CRM, Building E-CRM, Tools to maintain E-CRM, Strategies for E-CRM Solutions; Data Mining - Elements, Types, Process and Applications, Advantages and Disadvantages; and Typical Business Touch points. **E-Supply Chain Management:** Supply Chain.

Computer Programming Lab:

1. Creating E-mail Account
2. Testing of HTML tags
3. Design and Developing of a Web pages
4. Practical Aspects on How E-payment System Works in Real Business World – Analysing Cases.

Reference:

1. Henry Chan, et. al., E-Commerce Fundamentals and Applications, Wiley Publication.
2. Gary P. Schneider, E-Commerce, Thomson Course Techniques.
3. Joseph P.T., E-Commerce - A Managerial Perspectives, PHI Publication, New Delhi.
4. Sandeep Krishnamurthy, E-Commerce Management, Vidya Vikas Publication
5. Jibitesh Mishra , E-Commerce, Macmillan Publishers Ltd.
6. Dr.Pandey , Saurabh Shukla E-commerce and Mobile commerce Technologies , Sultan Chand
7. Mobile Commerce: Opportunities, Applications, and Technologies of Wireless, By Paul May, Cambridge University Press
8. M-Commerce: Technologies, Services, and Business Models By Norman Sadeh, Wiley Publications.
9. HTML Programming – Practical Manual

MASTER OF COMMERCE

SEMESTER-IV

Course Code: (M.Com. Elec: IV-6.1.4)

Specialization-A: ACCOUNTING AND TAXATION
Specialization-B: ACCOUNTING AND FINANCE

4. INTERNATIONAL ACCOUNTING

Objectives : To provide an understanding with regard to diverse international accounting and reporting practices and to develop skills in the students so as to apply them in bringing about harmonisation in reporting.

Pedagogy : A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week : 4 **Credits** : 4
Examination Duration : 3 Hours **Maximum Marks** : 100

Module-1: International Accounting: Meaning, Its Need in the Context of Increasing Complexity and Volume of Transactions - Stages in the Evolution of International Accounting - Changing Organizational Structures and Accounting - International Accounting Organizations and Educational Developments - Major International Differences in Financial Reporting and their Classifications.

Module-2: Financial Reporting in United States, United Kingdom, Australia, and France.

Module-3: Financial Reporting in Germany, Netherlands, Japan, Socialist Countries and Third World Countries. (The above Two Modules are Supposed to Focus on Legal Issues, Accounting Standards, Consolidation of Accounts, Tax Systems etc.).

Module-4: Special Issues in International Accounting - Consolidation Accounting, Foreign Currency Transaction - Segmental Reporting, Foreign Exchange Risk Management- Transfer Pricing.

Module-5: Harmonisation in Financial Reporting - Standardization and Harmonisation - Role of International Accounting Bodies (IASC) in Harmonisation - Suggestions for Increased Harmonisation.

References:

1. Choai FDS and Mueller G G, **International Accounting**, Prentice hall.
2. Christoper Nobes. et al, **Comparative International Accounting**, Prentice Hall.
3. David Alexander and Anne Britton, **Financial Reporting**, Chapman and Hall.
4. Gray S. J. Campell, L. Shaw J.C, **International Financial Reporting**, MacMillan.
5. Mueller G G, **International Accounting Part I**, Macmillan.
6. Parker R.H, **Accounting in Australia Historical Essays**, Garland Publishing, Croydon.
7. Peter Holzerr H. et al, **International Accounting**, Harper and Row Publishers, New York.
8. Sharokh Saudagaran, **International Accounting**, Thomson Learning.
9. Zeff, S. A., **Forging Accounting Principles in Five Countries - A History and an Analysis of Trends**, Stipes Publishing Co., Champaign, Illinois.

MASTER OF COMMERCE

SEMESTER-IV

Course Code: (M.Com. Elec: IV-7.2.4)

Specialization-A: ACCOUNTING AND TAXATION

4. GOODS AND SERVICES TAX

Objectives: The main focus is to impart knowledge of Goods and Services Tax (GST) levied at Central and State level and practical aspects of Goods and Services Tax.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

Module 1: Goods and Services Tax: Need for GST, Concept of GST and Its characteristics; Definitions- Actionable Claims, address of delivery, address of record, adjudicating authority, agent, aggregate turnover, agriculturist, assessment, associated enterprise, Business, Business vertical, Capital Goods, Casual Taxable Person; Scope of GST, goods and services not covered under GST, Classification of Goods and Services, GST Rates, GST Model in India- CGST, SGST and IGST. Concept of Supply.

Module 2: Levy and Collection of Tax: The Central Goods and Services Tax Act, 2017- Levy and Collection of central and state goods and services tax, composition levy, taxable person, power to grant exemption from tax.

Module 3: Time and Value of Supply: Time of supply of goods, time of supply of services, change in rate of tax in respect of supply of goods and services, value of taxable supply; Illustrative problems.

Module 4: Operational aspects of GST: Administration, Registration-Meaning, Types, Process of registration for manufacturer, service provider and dealer etc., Special provisions relating to non-resident taxable person, amendment and cancellation of registration; Tax invoice, Credit and Debit notes; Accounts and Records; Filing of return-forms, time schedule; Assessment, Payment of Tax.

Module 5: Input Tax Credit System: Introduction, Meaning of Input Tax Credit, Eligibility and Conditions for taking Input Tax Credit- CGST, SGST and IGST, Recovery of Input Tax Credit, and interest thereon, taking input tax credit in respect of inputs sent for job work, reverse charge, manner of distribution of credit by Input Service Distributor; Illustrative problems.

Module 6: GST Council and GST Network: GST Council- Introduction, constitution, objectives, members, voting powers, functions, importance and challenges; GST Network- Introduction, objectives, structure, administration and functions.

References:

1. H.L. Bhatia, Public Finance, Vikas Publishing House.
2. Balachandran. V, Indirect Taxation, Sulthan Chand and Sons.
3. V.S. Datey, Indirect Tax- Law and Practice, Taxmann's Publication.
4. V.S. Datey, GST- Ready Reckoner, Taxmann's Publication.
5. Sathpal Puliana, M.A. Maniyar, Glimpse of Goods and Services Tax, Karnataka Law Journal Publications, Bangalore.
6. Pullani and Maniyar, Goods and Services Tax, Karnataka Law Journal, Bangalore.
7. The Central Goods and Services Tax Act, 2017.
8. Central Goods and Services Tax (CGST) Rules, 2017.

MASTER OF COMMERCE

SEMESTER-IV

Course Code: (M.Com.Elec: IV-7.3.4)

Specialization-B: ACCOUNTING AND FINANCE
Specialization-D: BANKING AND FINANCE

4. GLOBAL BUSINESS FINANCE

Objective: The objective of this course is to acquaint the students with the International Financial Management which has become very essential in the wake of Globalisation and consequent growth in number of MNCs world over.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

Module-1: Introduction: Concept, Features, Objectives, and Significance of International Financial Management. Point of MNCs, Functions of International Financial Management, Factors Responsible for Increased Role of International Financial Management, Global Financial Manager, Role of Global Financial Manager in MNCs, Differences between International Financial Management and Domestic Financial Management.

Module-2: Foreign Exchange Market: Concept of Foreign Exchange Market, Features of Foreign Exchange Market, Participants of Foreign Exchange Market, Role of Foreign Exchange Market, Exchange Rate, Determination of Exchange Rate, Spot Rate, Forward Rate, Outright Rate, Bid Price, Ask Price, Quotation, Types of Quotation, Forward Contracts and Future Contracts, Arbitrating, Hedging and Speculation and Covered Interest Rate Arbitrage and Exchange Rate Theories, Foreign Exchange Exposure, Types of Exposure, Managing Exposure.

Module-3: International Financing and International Financial Markets: Corporate Sources and Uses of Funds, National Capital Markets and International Financial Centers, Development Banks, Multilateral Development Banks, Euro-Currency Markets, Euro Banking, Market for International Securities, International Bonds, Euro Banking, Market for International Securities, International Bonds, Euro Notes and Euro Commercial Papers, Medium Term Euro Notes and Other Sources and Uses of Funds.

Module-4: International Capital Budgeting: Concept of International Capital Budgeting, Basics of International Capital Budgeting, Issues in Foreign Investment Analysis, Estimation of Cash Flows, The Cost of Capital, Portfolio Consideration of a Multinational Corporation, Approaches for Evaluation of Foreign Project, etc.

Module-5: International Working Capital Management: Meaning of International Working Capital Management, Significance of International Working Capital Management, International Cash Management and Management of Account Receivables and Inventory etc.

Module-5: Cost of Capital for Foreign Investment: Concept of Cost of Capital, Cost of Equity Capital, Equity Cost of Capital for Foreign Project, Discount Rate for Foreign Investments, and Weighted Average Cost of Capital for Foreign Project.

References:

1. Apte P.G., **International Financial Management**, TMH.
2. Buckley, Adrian, **Multinational Finance**, PHI.
3. Eiteman, David K., Arthur Stonehill and Michael H. Moffett: **Multinational Business Finance**, Pearson Publication, New Delhi.
4. Pilbeam Keith., **International Finance**, McMillan Press, Hong Kong.
5. Seth A.K., **International Financial Management**, New Delhi, Galgotia Publishing Company.
6. Shaprio, Alan C., **Multinational Financial Management**.
7. Vij, Madhu, **International Financial Management**, Excel Publications.

MASTER OF COMMERCE

SEMESTER-IV

Course Code: (M.Com. Elec: IV-6.4.4)

Specialization-C: BANKING AND INSURANCE
Specialization-D: BANKING AND FINANCE

4. INTERNATIONAL BANKING

Objectives: To acquaint the Students with different aspects of International Banking.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week : 4 Credits : 4
Examination Duration : 3 Hours Maximum Marks : 100

Module-1: Introduction: Brief History of International Banking, Reasons for the Growth of International Banking, Recent Trends in International Banking, and Organizational Features of International Banking.

Module-2: Regulatory Framework: International Banking Regulations, Deregulation, Re-Regulation (IMF); Regulatory Arbitrage, Birth of Offshore Banking, Basel Concordant, Assessment of Country / Sovereign Risk, and Country Risk Management.

Module-3: International Monetary System: Exchange Rate Systems, Fixed Exchange Rate System, Floating Exchange Rate System, History of Monetary System, The Gold Standard, The Gold-Exchange Standard, The Bretton Woods System, Post Bretton Wood System, and European Monetary System.

Module-4: Trade Blocks: WTO, International Cartels - OPEC, Bilateral and Multilateral Treaties, North American Free Trade Agreement (NAFTA), UNCTAD, US-Russia Bilateral Investment Treaty, German-India Bilateral Treaty, Trade, Aid and Development.

Module-5: International Capital Flows: Capital Flows, The East-Asian Crisis, Chile and Mexican Crisis, Other Sources of Capital Flight, International Liquidity, Institutional Finance for Export and Import in India, Incentives Available to Exporters, Role of Customer C and F Agents, Forfeiting, Financing Import, Source of Forex Flows, EXIM Bank Exchange Control Regulation Related to Merchant Transactions, and Export Credit Guarantee Corporation of India Limited.

Module-6: Documentary Credits: The Basics of Letter of Credit, Types of Letters of Credit, Documents under a Letter of Credit, In Co terms, Uniform Customs and Practices for Documentary Credits; Export and Import Policy - Historical Perspectives, Importance of Exim Policy, and Current Exim Policy.

References:

1. Bose Rupanarayan., **Fundamentals of International Banking**, McMillan International Banking, Legal and Regulatory Aspects, Mac
2. **International Banking**, ICFAI Publications.

MASTER OF COMMERCE

SEMESTER-IV

Course Code: (M.Com. Elec: IV-7.5.4)

Specialization-C: BANKING AND INSURANCE
4. ACTUARIAL SCIENCE

Objectives: To enable the students to understand the procedural aspects of calculating the premium considering the risks.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week : 4 **Credits** : 4
Examination Duration : 3 Hours **Maximum Marks** : 100

Module-1: Introduction to Actuarial Science: Definition of an Actuary, Role Responsibilities and Powers of an Actuary, Regulation for appointment of an Actuary.

Module-2: Annuities: Compound Interest and Problems, Accumulated Value, Present Value, Annuities, Accumulated Value, Present Value; Annuities, Immediate and Due-Perpetuity; Annuities, Variable Annuities, Fixed Annuity.

Module-3: Sinking Fund: Mortgage Redemption, Effective Yield on Life Funds, and Problems on Annuities.

Module-4: Probability: General Principles, Theories, Events, Dependent, Independent, Mutually Exclusive, Contingent; Probabilities, Probabilities of Death and Survival, Joint, Probabilities of Death and Survival

Module-5: Mortality: Life Table Mortality, Sources of Mortality Table, Components of Mortality Table and how Mortality Tables are constructed.

Module-6: Premium: Fundamentals, Mortality, Interest and Expenses, Net Premiums, Different Plans - Term, Assurance, Pure Endowment, Endowment, and whole Life; Types of Premium; Gross or Office Premium Loading for Expenses, Office Premium.

Module-7: Commutation Functions: Formulae for different Plans, Commutation Functions, formulae Increasing and Decreasing Assurance.

Module-8: Policy Values: Policy Values, Prospective and Retrospective Methods, Valuation of Surplus, Need and Sources of Surplus.

Module-9: Valuation: Theoretical Aspects, Data Required, Methods of Valuation, Net Premium Methods, and Office Premium Method.

References:

1. **Actuarial Principles** and Practice, ICRIM, Hyderabad.
2. **Elements of Actuarial Science, Premiums, Mortality and Valuation** (Mathematical Basis of Life Assurance), Mumbai.
3. Kari Borch., **Mathematical Theory of Insurance**, Lexington Books, UK.
4. Mishra M.N., **Elements of Actuarial Science**, Cengage Learning, Mumbai.

MASTER OF COMMERCE

SEMESTER-IV

Course Code: (M.Com. Elec: IV-6.6.4)

Specialization-E: MARKETING AND HUMAN RESOURCE MANAGEMENT
4. MARKET RESEARCH

Objectives: To enable the students to learn the process, tools and techniques of Marketing research.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

Module-1: Marketing Research: Importance, Nature and Scope of Marketing Research- Marketing Information System (MIS) and Marketing Research - Marketing Research Process and Organization.

Module-2: Problem Identification and Research Design: Problem Identification and Definition - Developing a Research Proposal - Determining Research Type- Exploratory, Descriptive and Conclusive Research - Experimental Designs.

Module-3: Data Resources: Secondary Data Sources and Usage - Online Data Sources - Primary Data Collection Methods Questioning Techniques - Online Surveys, Observation Method - Questionnaire Preparation.

Module-4: Sampling Plan: Universe, Sample Frame and Sampling Techniques-Sampling Techniques-Sample Size Determination.

Module-5: Data Collection: Organisation of Fieldwork and Survey-Errors - Sampling and Non-sampling Errors.

Module-6: Data Analysis: Uni-variate, Bi-variate and Multi-variate Data Analysis - Report Preparation and Presentation.

Module-7: Market Research Applications: Product Research - Advertising Research - Sales and Marketing Research - International Marketing International Marketing Research - Marketing Research in India.

References:

1. Beri. G.C, **Marketing Research**, Tata McGraw Hill, New York.
2. Boyd H.W., Ralph Westfall and S.F. Starsh, **Marketing Research-Text and Cases**, Richard D. Irwin, Doston.
3. Chisnall, Peter M., **The Essence of Marketing Research**, Prentice Hall, New Delhi.
4. Churchill, Gildert A., **Basic Marketing Research**, Dryden press, Boston.
5. David A.J. Luck, Ronald S. Rubin, **Marketing Research** (7th Edition).
6. Davis .J.J, **Advertising Research**, Prentice Hall of India, New Delhi.
7. Luck D.J., **Marketing Research**, Prentice Hall, New Delhi
8. Ooda R.P., **Statistics for Business and Economics**, McMillan Indian, New Delhi.
9. Paul. E. Green, D.T. Tull & Gerald Albaum, **Research for Marketing Decisions** (5th Edition).
10. Tull, Donald and Hawkin, Dell, **Marketing Research, Measurement and Method**, Prentice Hall, New Delhi.
11. Zaltman and Burger, **Marketing Research**, Dryden Press, Illinois.

MASTER OF COMMERCE

SEMESTER-IV

Course Code: (M.Com. Elec: IV-7.7.4)

Specialization-E: MARKETING AND HUMAN RESOURCE MANAGEMENT

4. INTERNATIONAL HUMAN RESOURCE MANAGEMENT

Objectives: To help students to understand the importance of International Human Resource Management in the modern business world and to help in achieving conceptual clarity and to develop skills for applying these concepts to the solution of business problems.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

Module-1: Introduction: Definition, Concept, Differences between Domestic and International HRM, IHRM Approaches, Strategies for International Organizations, Expanding the Role of HRM in International Firms, Barriers to Effective Global HRM.

Module-2: International Staffing, Compensation and Benefits: Nature of IHRM, Net HR Requirements, International Labour Market, Sources, Executive Nationality Staffing Policies, Compensation and Benefits, Components of Interaction, Compensation Programme, Designing Compensation Programme - Approaches to International Compensation, Incentives and Corporate Commitments, and Japanese Model.

Module-3: Training and Development and Performance Management in International Organizations: Reasons for Training, Expatriate Training, Components of Effective Pre-Departure Training Programmes, Impact of Different Learning Styles on Training, Types of Cross Cultural Training - Action Learning and Experiential Approach.

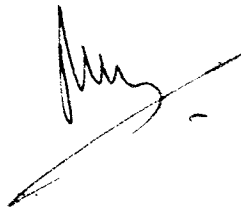
Module-4: Sustaining International Business Operations: Transferring Staff for International Business Activities, The Role of Non-expatriates, The Repatriation Process, Individual Reactions to Re-entry, Multinational Responses, Designing a Repatriation Programme, Role of Corporate HR Function, International Joint Ventures, Implications for the Management of Joint Ventures.

Module-5: International Practices in Industrial Relations: International Industrial Relations Practices, Importance and the Framework, Labour Unions and Approaches of MNCs, Employees' Participation, Variations across Nations, Impact of Globalization on

Industrial Relations, Job Flexibility, HR Outsourcing, Division of Labour and International Trade.

References:

1. Brewster C., **The Management of Expatriates**, Kogan Page, London.
2. **Comparative Industrial Relations**, Macmillan, London.
3. Dowling J Peter and Schular R.S., **International Dimensions of Human Resource Management**, PSW Kent, Boston.
4. Dowling J Peter and Welch E Denice, **International Human Resource Management**, Cengage Learning.
5. Dowling J Peter., **International Human Resource Management**, Thomson Learning.
6. Ghadar, Pieoer R., and Berlin., **Human Resource Management, An International Comparison**, Walter De Gruyter.
7. Rao P.L. **International Human Resource Management**, Excel Books.

A handwritten signature in black ink, appearing to be 'P. Rao', is written over a horizontal line. The signature is stylized and somewhat cursive.