

**SCHEME OF EXAMINATION AND SYLLABUS OF  
2 YEARS MASTER OF COMMERCE (M.COM) PROGRAMME  
w. e. f. ACADEMIC SESSION 2019-20**



**DEPARTMENT OF COMMERCE  
INDIRA GANDHI UNIVERSITY MEERPUR  
REWARI (HR.)-123401**

**M.COM- 2 YEARS PROGRAMME  
SCHEME OF EXAMINATION**

**FIRST SEMESTER (w.e.f. Academic Session 2019-20)**

Sr. No.	Course Code	Nomenclature of the Course	Type of Course	Contact Hours Per Week			Credits	External marks	Internal Marks	Total Marks
				L	T	P				
1	MC-101	Management Accounting	CC	4	1	0		80	20	100
2	MC-102	Management Concept & Organisational Behaviour	CC	4	1	0	5	80	20	100
3	MC-103	Managerial Economics	CC	4	1	0	5	80	20	100
4	MC-104	Statistical Analysis For Business	CC	4	1	0	5	80	20	100
5	MC-105	Human Resource Management	CC	4	1	0	5	80	20	100
6	MC-106	Current Affairs in Commerce*	CC	4	0	0	5	80	20	100
7	MC-107	Seminar**	CC			2	4	00	25(P)	25
8	MC-108	Self Study Paper***	CC			2	1	25(P)	00	25
9		Foundation### Elective	FEC	2		0	1	40	10	50
		<b>Total</b>		<b>26</b>	<b>5</b>	<b>4</b>	<b>2</b>			<b>700</b>
							<b>33</b>			

## During first semester, the students will be offered a foundation course of two credits. They will have a choice to select either 'value education' or 'Communication Skills and Personality Development' as given below:

S.No	Course	Nomenclature of Paper	Type of Course	Contact Hours Per Week			Credits	External Marks Theory	Internal Marks	Total Marks
				L	T	P				
1	FEC-1	Value Education	FEC	2	0	0	2	40	10 <sup>^</sup>	50
2	FEC-2	Communication Skills and Personality Development	FEC	2	0	0	2	40	10 <sup>^</sup>	50

^The internal marks (10 marks) for the foundation course will be based on attendance in class(5 marks) and presentation in class on given topic/ submission of assignment (5 marks) given by the class teacher.

**SECOND SEMESTER (w.e.f. Academic Session 2019-20)**

Sr. No.	Course Code	Nomenclature of the Course	Type of Course	Contact Hours Per Week			Credits	External marks	Internal Marks	Total Marks
				L	T	P				
1	MC-201	Accounting for Managerial Decisions	CC	4	1	0	5	80	20	100
2	MC-202	Financial Management	CC	4	1	0	5	80	20	100
3	MC-203	Banking and Financial Institutions	CC	4	1	0	5	80	20	100
4	MC-204	Business Environment	CC	4	1	0	5	80	20	100
5	MC-205	Business Research Methods	CC	4	1	0	5	80	20	100
6	MC-206	Current Affairs in Commerce*	CC	4	0	0	4	80	20	100
7	MC-207	Seminar**	CC	0	0	2	1	00	25(P)	25
8	MC-208	Self Study Paper***	CC	0	0	2	1	25(P)	00	25
9		Subject Elective Course&&	DCEC	4	1	0	5	80	20	100
		Total		28	6	4	36			750

**&& In Second Semester the students will select any one of the following course offered under DCEC:**

Sr. No.	Course Code	Nomenclature of the Course	Type of Course	Contact Hours Per Week			Credits	External marks	Internal Marks	Total Marks
				L	T	P				
1	MC-209	Marketing Management	DCEC	4	1	0	5	80	20	100
2	MC-210	Production Management	DCEC	4	1	0	5	80	20	100
3	MC-211	Entrepreneurship and Small Scale Business	DCEC	4	1	0	5	80	20	100

### THIRD SEMESTER (w.e.f. Academic Session 2020-21)

Sr. No.	Course Code	Nomenclature of the Course	Type of Course	Contact Hours Per Week			Credits	External marks	Internal Marks	Total Marks
				L	T	P				
1	MC-301	Accounting Theory & Financial Reporting	CC	4	1	0	5	80	20	100
2	MC-302	Computer Applications in Business & Research	CC	3	0	4	5	60(T) 40(P)	00	100
3	MC-303	Current Affairs in Commerce*	CC	4	0	0	4	80	20	100
4	MC-304	Seminar**	CC	0	0	2	1	00	25(P)	25
5	MC-305	Self Study Paper***	CC	0	0	2	1	25(P)	00	25
6		Subject Elective Course-1	DCEC	4	1	0	5	80	20	100
7		Subject Elective Course-2	DCEC	4	1	0	5	80	20	100
8		Subject Elective Course-3	DCEC	4	1	0	5	80	20	100
9		Open Elective@	OEC@	3	0	0	3	-	-	100@@
		Total		26	4	8	34			750

**@The open elective course shall be selected by the students from the list of courses offered by other departments in the said category.**

**In case of Affiliated Colleges/ Institutions, the Open Elective Course shall be selected by the students from the list of courses offered by other departments of the same College/Institutions in the said category.**

**@@ Bifurcation of marks (Internal and External) in case of open elective subjects will be decided by the offering department. Total Marks and Credits for the subjects are 100 and 3 credits respectively.**

## DISCIPLINE CENTRIC ELECTIVE COURSES (DCEC)

Students will select any one group of specialization offered by the department of commerce. After selecting a group, they will require to select any three optional papers from that group. The following groups of specialization are offered by the department for M.Com Students:-

- a. Accounting and Finance
- b. Marketing Management
- c. Human Resource Management

### SPECIALIZATION OFFERED IN THIRD SEMESTER UNDER DCEC

#### 1. ACCOUNTING & FINANCE (Total Credits 3x5 = 15)

Sr. No.	Course Code	Nomenclature of the Course	Type of Course	Contact Hours Per Week			Credits	External marks	Internal Marks	Total Marks
				L	T	P				
1	MC-311	Corporate Taxation and Planning	DCEC	4	1	0	5	80	20	100
2	MC-312	Advanced accounting-1	DCEC	4	1	0	5	80	20	100
3	MC-313	Investment Management	DCEC	4	1	0	5	80	20	100
4	MC-314	Advanced financial management	DCEC	4	1	0	5	80	20	100
5	MC-315	Project Planning	DCEC	4	1	0	5	80	20	100
6	MC-316	Advanced Cost Accounting	DCEC	4	1	0	5	80	20	100

## 2. MARKETING MANAGEMENT (Total Credits 3x5 = 15)

Sr. No.	Course Code	Nomenclature of the Course	Type of Course	Contact Hours Per Week			Credits	External marks	Internal Marks	Total Marks
				L	T	P				
1	MC-321	Consumer Behaviour	DCEC	4	1	0	5	80	20	100
2	MC-322	Brand Management	DCEC	4	1	0	5	80	20	100
3	MC-323	Advertising Management	DCEC	4	1	0	5	80	20	100
4	MC-324	E-Commerce	DCEC	4	1	0	5	80	20	100
5	MC-325	Digital Marketing	DCEC	4	1	0	5	80	20	100
6	MC-326	Rural Marketing	DCEC	4	1	0	5	80	20	100

## 3. HUMAN RESOURCE MANAGEMENT (Total Credits 3x5 = 15)

Sr. No.	Course Code	Nomenclature of the Course	Type of Course	Contact Hours Per Week			Credits	External marks	Internal Marks	Total Marks
				L	T	P				
1	MC-331	Industrial Relations & Labour Laws	DCEC	4	1	0	5	80	20	100
2	MC-332	Organisational Change & Development	DCEC	4	1	0	5	80	20	100
3	MC-333	Compensation and Reward Management	DCEC	4	1	0	5	80	20	100
4	MC-334	Group Dynamics and Leadership Excellence	DCEC	4	1	0	5	80	20	100
5	MC-335	Business Negotiation Skills	DCEC	4	1	0	5	80	20	100
6	MC-336	Training and Development	DCEC	4	1	0	5	80	20	100

## FOURTH SEMESTER (w.e.f. Academic Session 2020-21)

Sr. No.	Course Code	Nomenclature of the Course	Type of Course	Contact Hours Per Week			Credits	External marks	Internal Marks	Total Marks
				L	T	P				
1	MC-401	Corporate Governance	CC	4	1	0	5	80	20	100
2	MC-402	Strategic Management	CC	4	1	0	5	80	20	100
3	MC-403	Global Business Environment & Trade	CC	4	1	0	5	80	20	100
4	MC-404	Current Affairs in Commerce*	CC	4	0	0	4	80	20	100
5	MC-405	Seminar**	CC	0	0	2	1	00	25(P)	25
6	MC-406	Self Study Paper***	CC	0	0	2	1	25(P)	00	25
7		Subject Elective Course-1	DCEC	4	1	0	5	80	20	100
8		Subject Elective Course-2	DCEC	4	1	0	5	80	20	100
9		Subject Elective Course-3	DCEC	4	1	0	5	80	20	100
		<b>Total</b>		<b>28</b>	<b>6</b>	<b>4</b>	<b>36</b>			<b>750</b>

## SPECIALIZATIONS OFFERED IN FOURTH SEMESTER

### 1. ACCOUNTING & FINANCE (Total Credits 3x5 = 15)

Sr. No.	Course Code	Nomenclature of the Course	Type of Course	Contact Hours Per Week			Credits	External marks	Internal Marks	Total Marks
				L	T	P				
1	MC-411	Indian Taxation System and practices	DCEC	4	1	0	5	80	20	100
2	MC-412	Advanced Accounting -2	DCEC	4	1	0	5	80	20	100
3	MC-413	Portfolio Management	DCEC	4	1	0	5	80	20	100
4	MC-414	International Financial Management	DCEC	4	1	0	5	80	20	100
5	MC-415	Management of Financial Services	DCEC	4	1	0	5	80	20	100
6	MC-416	Cost Management	DCEC	4	1	0	5	80	20	100

### 2. MARKETING MANAGEMENT (Total Credits 3x5 = 15)

Sr. No.	Course Code	Nomenclature of the Course	Type of Course	Contact Hours Per Week			Credits	External marks	Internal Marks	Total Marks
				L	T	P				
1	MC-421	Customer Relationship Management	DCEC	4	1	0	5	80	20	100
2	MC-422	Retail Marketing	DCEC	4	1	0	5	80	20	100
3	MC-423	Marketing Research	DCEC	4	1	0	5	80	20	100
4	MC-424	Service Marketing	DCEC	4	1	0	5	80	20	100
5	MC-425	International Marketing	DCEC	4	1	0	5	80	20	100
6	MC-426	Contemporary Issues in Marketing	DCEC	4	1	0	5	80	20	100



### 3. HUMAN RESOURCE MANAGEMENT (Total Credits 3x5 = 15)

Sr. No.	Course Code	Nomenclature of the Course	Type of Course	Contact Hours Per Week			Credits	External marks	Internal Marks	Total Marks
				L	T	P				
1	MC-431	Strategic Human Resource Management	DCEC	4	1	0	5	80	20	100
2	MC-432	Performance Management	DCEC	4	1	0	5	80	20	100
3	MC-433	International Human Resource Management	DCEC	4	1	0	5	80	20	100
4	MC-434	Talent Management	DCEC	4	1	0	5	80	20	100
5	MC-435	Knowledge management	DCEC	4	1	0	5	80	20	100

### IMPORTANT INFORMATION AND GUIDELINES

- In above tables, L stands for Lectures, T stands for tutorials, P for Practicals and C means total credits for the papers.
- The courses are categorized in the following categories:
  - Core course(CC) means compulsory course (papers),
  - Discipline Centric Elective Course(DCEC) means Optional course (Papers) within the department
  - Open Elective Course (OEC) related to the course or paper offered for the students of other disciplines or departments. The students in Commerce department will select one OEC paper offered by other departments.
  - Foundation Elective Course (FEC)- An elective paper opted to enhance the understanding related to Value Education or Communication Skills and Personality Development.

**3. Credits are defined as below:**

**One credit of subject is equivalent to one hour of theory lecture per week/one hour of tutorial per week or two hours of practical per week.**

In case of Core Courses (CC) and Department Centric Elective Course (DCEC) the Total credits of 5 will be divided into 4 hours of theory and one hour of **tutorial** per week. Or it may be 4 hours of theory and 2 hours of **practical** per week.

In case of Open Elective Course (OEC) and Foundation Course (FC), the total credit will range from 2-3 and will be based on theory lectures only.

4. Size of Group of students

For Tutorials: 20 Students

For Practicals: 15 Students

5. The internal assessment marks shall be based on factors such as:

Ten marks for one internal test, five marks for written assignments and presentations and five marks for Class attendance (as per university ordinance).

6. \* In each semester there will be a paper on current affairs in commerce covering the latest development in area of Accounting, Finance, Marketing, Human resources management and General Business Environment. It consist four credits and 100 marks (80 External and 20 Internal)

7. \*\* In Each semester there will be a course on seminar presentation of 25 marks i.e. 1 credit. In this paper the students will require to present a seminar of about 15-20 minutes on the theme/topic such as review of research paper/ articles published in National/ International Journals in his/her area of interest. The topic will be selected by the student in consultation with the teacher/mentor allotted to him/her by the Chairperson/Head of department/ institution.

The Internal committee of two teachers constituted the chairperson of the department for each student will evaluate the seminar presentation. The evaluation (Internal Evaluation Only) will be based on the presentation of student, depths of subject matter and answer to questions. There will be a

Coordinator to be nominated by the Chairperson of the Department among the teachers of the department.

For Seminar, the topic should be chosen in the following manner:

1 <sup>st</sup> Semester	Any topic (not related to the syllabi)
2 <sup>nd</sup> Semester	Any Basic Research Paper /Article
3 <sup>rd</sup> Semester	Any National Level Research Paper/Article
4 <sup>th</sup> Semester	Any Foreign Research Paper/Article

8. \*\*\* In Each semester there will be a self study course of 25 marks i.e. 1 credit. The objective of this paper is to create habit of reading books and to develop writing skills in a manner of creativity and originality. The students will select a topic of their own interest in the given area in consultation with their teacher/incharge/mentors. After selecting a suitable title for the paper, the student will be required to prepare a hand written report about 6-10 pages. The student will be required to submit the report after getting it checked by the concerned teacher and will be asked to resubmit the report after making the required corrections (if any) before the commencement of the examinations of that semester. The structure of the paper will include the following:

- Introduction
- Main Body
- Conclusion

The thoughts presented in the paper must be original work of the students.

The evaluation of the write-up shall be done by the internal and external examiner collectively. The external shall be appointed from the approved panel of examiners. The evaluation of self study paper will be done as given below:

Evaluation of Paper: 15 Marks  
Viva Voce on the Paper: 10 Marks  
Total : 25 Marks

9. English shall be the medium of instruction and examination.  
10. The duration of written examination for each course shall be three hours.

## **OPEN ELECTIVE COURSES (OEC) OFFERED BY DEPARTMENT OF COMMERCE FOR OTHER DEPARTMENTS**

The open elective course (OEC) as offered by department of commerce (for the students of other departments) is as below:

**Tax Planning for Individuals (Will be offered in 3<sup>rd</sup> Semester)**

### **CONSOLIDATED SCHEMES**

<b>Semester</b>	<b>Total Marks</b>	<b>Total Credits</b>	<b>Total Contact Hours Per Week</b>		
			<b>L</b>	<b>T</b>	<b>P</b>
<b>M.Com 1<sup>st</sup></b>	700	33	26	5	4
<b>M.Com 2<sup>nd</sup></b>	750	36	28	6	4
<b>M.Com 3<sup>rd</sup></b>	750	34	26	4	8
<b>M.Com 4<sup>th</sup></b>	750	36	28	6	4
	<b>2950</b>	<b>139</b>	<b>108</b>	<b>21</b>	<b>20</b>

# **Core courses (CC)**

**M.Com.-Ist Semester w.e.f. session 2019-20**  
**Management Accounting**  
**Course Code: MC-101**

**Time: 3 Hrs**  
**Max.Marks:80**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Important:** *The Examiner will set at least THREE numerical questions in the question paper.*

**Unit-I**

Management Accounting-An Introduction: Nature & Scope, Techniques, Utility; Limitations; Essentials for Success. Management Accountant: Position, Role and Responsibility;  
Financial Statements: Analysis and interpretation - Forms and nature of financial Statements; Uses and Limitations, types and tools of analysis- Comparative Financial Statements, Common Size Statements, Trend Percentages.

**Unit-II**

Accounting Ratios- Classification; Profitability ratios; Turnover Ratios; Solvency Ratios' Analysis of Capital Structure; Ratios as Predictors of Insolvency, Significance, limitations and interpretation of Ratio Analysis.

Funds Flow Statement- Concept; Uses; Preparation

**Unit-III**

Cash Flow Statement-Objectives; Sources and Application; Preparation of Statement as per Indian Accounting Standard 3.

Responsibility Accounting – Principles; Definition; Types of Responsibility Centers; Prerequisites and Utility, Transfer Pricing : Concept and Methods.

**Unit-IV**

Quality Costing & Total Quality Management (TQM); Life Cycle Costing, Learning Curve Model; Reporting to management- steps for Effective Reporting; Requisites of Ideal Report; Types of Reports and its Uses. **Latest Trends and Development in Management Accounting**

**Suggested Readings**

1 S.N.Mittal – Accounting for Managerial Decisions – Shree Mahavir Book Depot, Nai Sarak, New Delhi.

2.M.Y.Khan, P.K.Jain – Management Accounting – Tata Mcgraw Hill.

3.R.Kishore – Advance Management Accounting – Taxamn allied Services Pvt. Ltd.

4.Horngren, Sundem, Stratton – Introduction to Management Accounting -Pearson Education

5. .J.K.Aggarwal, R.K.Aggarwal, M.L.Sharma – Accounting for Managerial Decisions – Ramesh Book Depot., Jaipur.

6. Anthony, Robat N., Hawkins and Merchant Management Accounting.

**M.Com.-Ist Semester w.e.f. session 2019-20**  
**Management Concept & Organizational Behaviour**  
**Course Code: MC-102**

**Time: 3 Hrs**  
**Max.Marks:80**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit-1.** Schools of Management Thought: Scientific, process, human behavior and social system school; Decisions theory school; Quantitative and system school; Contingency theory of management; Managerial skills. Managerial Functions:

**Unit-2** Motivation: Process of motivation; Theories of motivation- need hierarchy theory, theory X and Y, two factor theory, ERG theory,McClelland's learned need theory, Victor Vroom's expectancy theory, Adams equity theory

Leadership: concept; Leadership styles; Theories- trait theory, behavioral theory,Fiedler's contingency theory; Harsey and Blanchard's situational theory;Managerial grid; Likert's four systems of leadership.

**Unit-3** Organisational Behavior: Organisational behavior- concept and significance; Relationship between management and Organisational behavior; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional analysis.

**Unit-4** Organisational Conflict: Dynamics and management; sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organisational conflicts; Resolution of conflict.

Organisational development: Concept; Need for change, resistance to change; Theories of planned change; organisational diagnosis; OD intervention.

**Suggested Readings:-**

1. Griffin, Ricky W: ;Organisational Behaviour, Houghton Mifflin co., Boston.
2. Sukla, Madhukar:Understanding Organisations:Organisation Theory and Practice in India, Prentice Hall, New Delhi.
3. Hersey, Paul, Kenneth H. Blanchard and Dewey E Johnson: Management of Organisational Behaviour:
4. Utilising Human Resources, Prentice Hall, New Delhi.
5. Ivancevich; John and Micheol T. Matheson: Organisational Behaviour and Management, Tata McGraw-Hill, New Delhi.
6. Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York
7. Newstrom, John W. and Keith Davis: Organizational Behavior: Human Behavior at Work, Tata McGraw-Hill, New Delhi.
- 8.Chaturvedi, C.L. ; Management Concept and Organisational Behaviour, Shree Mahavir Book Depot (Publishers) New Sarak, Delhi.
9. R.K.Singla, Management Concept and Organisational behavior, V.K. Publications, Delhi

**M.Com.-Ist Semester w.e.f. session 2019-20**  
**Managerial Economics**  
**Course Code: MC-103**

**Time: 3 Hrs**  
**Max.Marks:80**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**UNIT – 1**

**Managerial Economics:** Nature, scope and applications of managerial economics

**Basic concepts of economics** used in managerial decision making: Incremental Reasoning, Marginal Analysis, Opportunity Cost, Discounting Principal, Time Perspective.

**Demand Analysis:** Determinants of Demand, Law of demand; Elasticity of Demand; Demand Estimation and Forecasting.

**Consumer Equilibrium:** Cardinal Approach and Ordinal Utility Approach.

**UNIT – 2**

**Supply Decisions:** Law of Supply, Elasticity of Supply.

**Theory of Production:** Production Function, Law of variable proportions, Production Function with two Variable Inputs, Laws of Returns to Scale, Economies & Diseconomies of large scale Production.

**Cost of Production:** Cost Concepts and types of cost, Short Run & Long Run Cost Function, Learning Curve.

**UNIT – 3**

**Price-Output decisions:** Market Classification, Equilibrium of a Firm.

**Perfect Competition:** Main Features, Equilibrium, Price and Output decisions.

**Monopoly:** Main Features, Equilibrium, Price and Output decisions, Discriminating Monopoly, Peak Load Pricing.

**Monopolistic Competition:** Meaning and Main Features, Price-Output Determination of firm, Group Equilibrium, Product Differentiation.

**UNIT – 4**

**Oligopoly:** Main Features and Classification of Oligopoly, Pricing under Collusive and Non-Collusive Oligopoly.

**Pricing strategies:** Cost-Plus Pricing, Marginal Cost Pricing, Rate of Return (or Target) Pricing, Going Rate Pricing, Customary Pricing, Cyclical Pricing, Administered Pricing, Psychological Pricing.

Price skimming; Price penetration; Peak load pricing , Objectives of business firms.

**Suggested Readings**

- Managerial Economics, Dr. H.L.Ahuja, S. Chand publications
- Managerial Economics: Analysis, Problems and Cases, P L Mehta, Sultan Chand & Sons
- Managerial Economics, D.N.Dwivedi, Vikas Publishing
- Managerial Economics: Principles and Worldwide Application, Dominick Salvatore & Siddhartha K. Rastogi, Oxford Higher Education
- Managerial Economics, Geetika, Piyali Ghosh, Purba Roy Choudhary, Mc Graw Hill Education
- Managerial Economics: Theory and Applications, D.M.Mithani, Himalaya Publishing House
- Managerial Economics, P N Chopra published, Kalyani Publishers
- Business Economics, Raj Kumar and Kuldeep Gupta, UDH Publishers



**M.Com.-1<sup>st</sup> Semester w.e.f. session 2019-20**  
**Statistical Analysis for Business**  
**Course Code: MC-104**

**Time: 3 Hrs**  
**Max.Marks:80**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

***Important:** The Examiner will set at least THREE numerical questions in the question paper.*

**Unit-1** Correlation and Regression Analysis: Bivariate, Partial and Multiple Correlation and Regression (Up to three variables)

**Unit-2** Probability Theory; Concept of probability; Different approaches to probability; conditional probability; application of Addition and Multiplication Laws; Baye's Theorem and Mathematical expectation.

Probability distribution- Binomial distribution, Poisson distribution and Normal distribution.

**Unit-3**

Sampling and statistical inference – parameter and statistic, sampling and non-sampling errors, sampling distribution of mean and proportion, degree of freedom, standard error, central limit theorem. for mean, proportion and variance.

Statistical Inference:- Hypothesis testing – Meaning, types, type 1 and type 2 errors, level of significance, two tailed and one tailed tests. Procedure for hypothesis testing. Sampling tests – Large and small sample tests – Z-Test, T-Test, Fisher's Z test for correlation coefficient.

**Unit-4** Association of Attributes: Criterion of Independence, Consistency of data (two and three attributes), Chi-Square-  $X^2$  Test, Conditions for apply  $X^2$  Test, Yate's correction, Uses of  $X^2$  Test, Additive Property of  $X^2$ ., Misuse of Chi-Square Test and its limitations

**Suggested Readings:**

1. Gupta, S.P. Statistical Methods, Sultan Chand, Delhi
2. Ishwar Sharma, Statistical Techniques, Mahavir Publications, Delhi.
3. Hooda, R.P: Statistics for Business and Economics, Macmillan India Ltd. New Delhi.
4. Heinz, Kohler: Statistics for Business & Economics, Harper Collins.
5. Lawrence B.Morse: Statistics for Business & Economics, Harper Collins.
6. Levin, Richard I and David S Rubin: Statistics for Management, Prentice Hall of India, Delhi.

**M.Com.-1<sup>st</sup> Semester w.e.f. session 2019-20**  
**Human Resource Management**  
**Course Code: MC-105**

**Time: 3 Hrs**  
**Max.Marks:80**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit-I**

Human Resource Management- Introduction, Nature, Scope, Objectives and importance of Human Resource; Managerial and Operative Functions of Human Resource Manager, Recent Trends in Human Resource Management (HRM).

Recruitment and selection- Recruitment: Concept, Sources/methods and techniques of manpower supply; Characteristics of a good Recruitment policy and principles of Recruitment; factors affecting Recruitment. Selection: Concept and Procedure

**Unit-II**

Training: Concept, Need and importance of training; Methods of Training- On the job Training and Off the job Training, Essentials of a good Training programme, Principles of Training. Development: Meaning and Nature of Management Development: (MD), Methods of M.D and Principles of M.D.

Employee Morale: Concept, Nature and significance of morale, Determinants and measurement of morale.

Productivity: Concept and significance of productivity, Measurement of Productivity, Factors influencing Industrial productivity, measures to improve productivity, relationship between morale and productivity.

**Unit-III**

Workers Participation in management (W.P.M): Concept, Need, Objectives and Forms of W.P.M ; Pre-requisites of effective participation; Profit sharing and Co-partnership

Trade Unions: Concept, Need, Functions and Objectives of Trade Unions, Origin, Growth and development of Trade Unions in India, Difficulties and Principal drawbacks of Trade Unions movement in India.

Collective Bargaining: Concept, nature, Scope and functions of Collective Bargaining in India, Essentials for the success of collective Bargaining in India.

**Unit-IV**

Industrial Relations: Concept, Importance and Objectives of industrial relations, Contents of industrial relations, Participants of industrial relations, Requirements of good industrial relation Programme.

Industrial Unrest: Meaning, forms and Causes of industrial disputes, Preventive and curative methods and Agencies for reconciliation of Industrial disputes. Salient Features of Industrial Dispute Act 1947.

**Suggested Readings**

1. Rao.P.Subba, Essentials of Human Resource Management, Himalaya Publishing House, Bombay.
2. Robins A. David, Human Resource Management, Prentice Hall of India, New Delhi.
3. Flippo, Edwin B, Principles of Personnel Management; McGraw Hill Book Co. New York. Ganguli, H.C. Industrial Productivity and Motivation, Asia Publishing House, Bombay.
4. Yoler, Dale, Personnel Management and Industrial Relations, Prentice Hall of India, New Delhi.

**M.Com.-1<sup>st</sup> Semester w.e.f. session 2019-20**  
**Current Affairs in Commerce**  
**Course Code: MC-106**

**Time : 3 Hrs.**  
**Total Credits: 04**  
**Max.Marks:100**  
**Ext. Marks Theory 80**  
**Int. Marks 20**

Note: The examiner will set 8 questions in all covering the latest development in the area of Accounting, Finance, Marketing, Human Resource and General Business Environment published in newspapers during the period of concerned semester. The students will be required to attempt any five questions. Each question will carry 16 marks.

Suggested Readings:( Newspapers for the duration of concerned semester)

- The Economic Times
- Business Standard
- Financial Express
- Hindustan
- The Times of India.

**M.Com.-1<sup>st</sup> Semester w.e.f. session 2019-20**

## **Seminar**

**(MC-107)**

**Total Credits :01**

**Max.Marks:25**

**Ext. Marks :00**

**Int. Marks :25**

In this paper the student will require to present a research paper based upon the review of the research articles published in the national/ international journals related to the area of commerce. The topic will be selected by the student in consultation with the teacher/mentor allotted to him/her by the Chairperson/Head of department/ institution.

The evaluation of the seminar presentation shall be done by the department/Institution level committee constituted by the Chairperson/Head of department/ institution.

**M.Com.-1<sup>st</sup> Semester w.e.f. session 2019-20**  
**Self Study Paper**  
**(MC-108)**

**Total Credits :01**  
**Max.Marks:25**  
**Ext. Marks :25**  
**Int. Marks :00**

The objective of this paper is to create habits of reading books and to develop writing skills in a manner of creativity and originality. In this course, the student shall require to submit hand written write-up on any issue/topic/theme pertaining to any discipline decided in consultation with the teacher/mentor allotted to him/her by the Chairperson/Head of department/ institution. The structure of the paper will include the following:

- Introduction
- Main Body
- Conclusion

The thoughts presented in the paper must be original work of the students.

The evaluation of the write-up shall be done by the internal and external examiner collectively. The external shall be appointed from the approved panel of examiners. The evaluation will be done as given below:

- |                           |          |
|---------------------------|----------|
| ➤ Evaluation of the paper | 15 Marks |
| ➤ Viva-voce on the paper  | 10 Marks |
| Total                     | 25 Marks |

**FOUNDATION ELECTIVE  
COURSES (FC)  
FIRST SEMESTER**

**M.Com.1<sup>st</sup> Semester w.e.f. session 2019-20**

**Value Education**

**Foundation Course**

**Course Code: FEC-1**

**Total Credits :02**

**L - T - P**

**2 - 0 -0**

**Time: 3 Hrs**

**Max.Marks:50**

**Ext. Marks, Theory 40**

**Int. Marks 10**

**Note:** The examiner shall set 8 questions in all covering the whole syllabus. The students are required to attempt any 5 questions. Each question will carry equal (8) marks.

**Unit-1: Value Education-Meaning and Nature:** Concept of Value and Value Education, Objectives of Value Education, Need and Importance of Value Education, Nature of Value Education.

**Unit-2: Dimensions of Value Education:** Family and Value Education, Society and Value Education, Politics and Value Education, Religious and Cultural aspects of Value Education, Economic and Environmental aspect of Value Education.

**Unit-3: Sources of Value Education:** Teaching of Values from Hinduism- Ved, Upnishad, Geeta, Chanakya Niti, Shukra Niti, Ram Charit Manas  
Reference of Jainism, Budhism, Christianity of Islam from the Teaching of Values.

**Unit-4: Leading Philosophers and Thinkers:** Mahatma Gandhi, Swami Vivekananda, Lokmanya Tilak, RadhaKrishanan, Taigore, HeMCandra Vikramaditya, Rao Tularam, Bal Mukund Gupt.

**M.Com.1<sup>st</sup> Semester w.e.f. session 2019-20**  
**Communication Skills and Personality Development**  
**Foundation course**

**Course Code: FEC-2**

**Total Credits :02**

**L - T - P**

**2 - 0 - 0**

**Time: 3 Hrs**

**Max.Marks:50**

**Ext. Marks, Theory 40**

**Int. Marks 10**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 8 small questions of one mark each, covering the whole syllabus. The remaining 8 questions will be set on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 8 marks each.

### **Unit I**

#### **Writing Skills**

Letter Writing, Resume Writing, CV Writing, Difference between bio-data, Resume and CV, cover letter, Preparation of Report, Paragraph writing

### **Unit II**

#### **Interview Skills**

Job Interview: Importance and Factors Involving Job Interview; Characteristics of Job Interview; Job Interview Process; Job Interview Techniques- Manners and etiquettes to be maintained during an interview; Sample Questions Commonly asked During Interview, Dress Code, Mock-Interview, How to be Successful in an Interview.

### **Unit III**

#### **Oral Presentation**

Delivering a Presentation, Tools that enhance the effect of the presentation, conducting presentations in a smooth and self-assured manner. Group presentation, Group discussions, Group projects. Group Discussion, Differences between group discussion and debate, Narrating a story/an incident.

### **Unit IV**

#### **Technology-based Communication**

Netiquettes: effective e-mail messages; power-point presentation; enhancing editing skills using computer software.

#### **Suggested readings**

1. Sethi, J & et al. A Practice Course in English Pronunciation, Prentice Hall of India, New Delhi.
2. Sen, Leena. Communication Skills, Prentice Hall of India, New Delhi.
3. Prasad, P. Communication Skills, S.K. Kataria & Sons.
4. Bansal, R.K. and J.B. Harrison. Spoken English, Orient Language.
5. Roach Peter. English Phonetics and Phonology.
6. A.S. Hornby's. Oxford Advanced Learners Dictionary of Current English, 7th Edition.
7. T. Balasubramaniam: Phonetics & Spoken English.



# **SECOND SEMESTER CORE COURSES (CC)**

**M.Com.-2<sup>nd</sup> Semester w.e.f. session 2019-20**  
**Accounting for Managerial Decisions**  
**Course Code: MC-201**

**Max. Marks :80**  
**Time : 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Important:** *The Examiner will set at least THREE numerical questions in the question paper.*

**Unit-I**

Budgetary Control: Managerial Control Process; Benefits; Limitations; Installation of the System; Classification of the Budgets; Preparation of different types of Budgets, Performance Budget and Zero-Base Budgeting

Standard Costing and Variance Analysis: Types of Standards, Advantages; Limitations; Setting of standards; Analysis of different types of material, labour, overhead and Sales Variances.

**Unit-II**

Marginal Costing and Break even analysis: Marginal Cost; Marginal Costing Vs. Differential Costing, Marginal Costing Vs. Absorption Costing; Contribution Analysis; Different types of Break-even Points and Charts; Cost – Volume- Profit Analysis, Key Factor Analysis.

Decisions Involving Alternate Choices: Cost Concepts Associated with Decision making;

Evaluation Process; Specific Management Decisions – Make or buy; Expand or Contract; Change vs. Status Quo, Exploring New Markets; Optimum Product Mix, Adding and Dropping a Product, Shut-Down Point

**Unit-III**

Capital Budgeting- Concept; nature, need, importance, Managerial Uses; Components; Terminology used in Evaluating; Capital Expenditures; Appraisal Methods – Pay Back Period; its variants. Accounting rate of return; Discounted Cash Flow Methods – NPV, IRR, Profitability Index –their Conflicts and Resolution;

Capital Rationing; Analysis of risk and uncertainty in capital budgeting. Inflation and Capital Budgeting.

**Unit-IV**

Lease Financing – Operating and Financial Lease, Lease or buy decision; Evaluation of Lease methods; Balance score cards-Concepts, Objectives and perspectives.

**Suggested Readings**

1. Accounting for Managers: Dr.Mittal S.N. (Shree Mahavir Book Depot.Delhi)
2. Management Accounting: Pandey I.M.
3. Management Accounting: Dr.Maheshwari S.N.
4. Jawahar Lal, Advanced Mangement Accounting, S. Chand Publications Delhi.
5. Management Accounting:Harngren Charles T.
6. Management Accounting: Batty J.
7. Ishwar Sharma, Accounting for Managers,Shree Mahavir Book Depot, Delhi.

**M.Com.-2<sup>nd</sup> Semester w.e.f. session 2019-20**  
**Financial Management**  
**Course Code: MC-202**

**Max. Marks :80**

**Time : 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Important:** *The Examiner will set at least THREE numerical questions in the question paper.*

**Unit-1** Meaning of Financial Management, Traditional and Modern Concept of Financial Management, Basic Principles of Financial Management, Functions, Scope and Objectives of Financial Management. Organisation of Finance Functions.

Financial Planning: Over capitalization and under capitalization- Meaning and Causes, impact of over and under capitalization on a firm and their resolutions.

**Unit-2** Cost of Capital; Definition and concepts, Explicit and implicit cost, Dividend approach and CAPM approach, Types of Weights and Measurement of Weighted Average cost of capital, Computation of equilibrium market price of equity shares and debentures when growth rate of dividend and interest rate is not constant.

Concept of Operating , Financial and Combined Leverage. Indifference level of EBIT, ROI-ROE Analysis, EBIT-EPS analysis.

**Unit-3**

Capital Structure Theories, Taxation and Capital Structure, Planning the capital structure, Factors affecting capital structure, Assessment of Debt Capacity of a firm.

Theories of Dividends-Walter Model, Gordon Model, Radical Model, Modigliani and Miller Hypothesis, Factors affecting dividend policy, Stock Dividend and Stock Spilt

**Unit-4**

Working Capital Management, Concept, Need, Determinants, Finance Mix for working capital, Estimating working capital needs, Management of Cash and Marketable Securities, Receivables Management and Inventory Management, Sources of Working capital financing.

**SUGGESTED READINGS**

1. M.Y.Khan and P.K.Jain 'Financial Management'
2. I.M.Pandey 'Financial Management'
3. Parsana Chandra 'Financial Management Theory and Practice'
4. Ishwar Sharma, Financial Management, Shree Mahavir Book Depot..
5. M.D.Aggarwal, Financial Management, Hindi Medium.
6. Van Horse, James C 'Financial Management and Policy.
7. Keown.J. , Financial Management: Principles and Applications, Pearson Education.

**M.Com.-2<sup>nd</sup> Semester w.e.f. session 2019-20**  
**Banking and Financial Institutions**  
**Course Code: MC-203**

**Max. Marks :80**

**Time : 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**UNIT 1**

Brief Overview of Indian financial system. **Types of banks:** Commercial banks; Regional Rural Banks (RRBs); Foreign banks; Cooperative Banks. **Reserve Bank of India:** Functions; Role and monetary policy management. Banking sector reforms in India: Basel norms; Risk management; NPA management.

**UNIT 2**

**Financial markets:** Money market; Capital market; Government securities market. **Financial Institutions:** Development Finance Institutions (DFIs); Non-Banking Financial Companies (NBFCs); Mutual Funds; Pension Funds.

**UNIT 3**

Overview of Financial inclusion; Digitisation of banking and other financial services: Internet banking; Mobile banking; Digital payments systems

**UNIT 4**

**Insurance:** Types of insurance- Life and Non-life insurance; Risk classification and management; Factors limiting the insurability of risk; Re-insurance; Regulatory framework of insurance- IRDA and its role.

**Suggested Readings:**

- Pathak, The Indian Financial System, 3<sup>rd</sup> Edition, Pearson Education.
- Gurusamy, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
- Saunders, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
- Thummuluri, Siddaiah, Financial Services, 1st edition, Pearson Education.
- Khan, Indian Financial Systems, 6th edition, Tata McGraw Hill.
- Dr S.C Bihari, Indian Financial System, International Book House Ltd
- Shekhar and Shekhar, Banking Theories and Practices, Vikas Publication
- The New Basel Record, ICAI Publication
- Indian Institute of Banking and Finance, Risk Management, McMillan Publisher
- Financial Markets: A Beginners' Module, Workbook from NSE

**M.Com.-2<sup>nd</sup> Semester w.e.f. session 2019-20**

**Business Environment**

**Course Code: MC-204**

**Max. Marks :80**

**Time : 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit-1** Concept of Business Environment and its significance, Elements of environment-internal and external; Techniques of environmental scanning and monitoring.  
Consumerism in India; Consumer Protection Act. Competition Policy and Competition Act;

**Unit-2** Economic Reforms in India (LPG)-Liberalization, Privatization and Disinvestment of Public Enterprises, Globalization.  
Fiscal Policy; Monetary Policy; Problem of NPA in the Banking Sector; SEBI functions, Objectives and Powers;

**Unit-3** Government Business Relationship:- Roles of government in business; Economic Implications of Indian Constitution- Preamble, Directive Principles of State Policy, Fundamental Rights, Centre-state relationship; Foreign Investment Policy; FEMA.

**Unit-4** Small Scale Industries – Importance, Problems and Policies; Industrial Sickness– problem, magnitude and remedies. Multinational Corporations and its role; EXIM Policy (Latest)  
RTI Act and its salient features

**Suggested Readings:-**

1. S.K.Bedi – Business Environment
2. Fransis Cherunilam – Business Environment – Himalya Publishing House.
3. P.K.Ghosh – Business & Government – Sultan Chand & Sons.
4. Adhikiary, M: Economic Environment of Business, Sultan Chand & Sons, New Delhi.
5. Ahluwalia. I.J. Industrial Growth in India, Oxford University Press, Delhi.
6. Aswathappa, K: Legal environment of Business, Himalaya Publication, delhi.
7. Chakravarty, S: Development Planning, Oxford University Press, Delhi.
8. Ghosh, Biswanath: Economic environment of Business, Vikas Pub, New Delhi.

**M.Com-2<sup>nd</sup> Semester w.e.f. session 2019-20**  
**Business Research Methods**  
**Course Code: MC-205**

**Max. Marks :80**  
**Time : 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit-I**

Business research; its concept, nature, need and managerial value of business research; understanding of concepts, constructs and variables, Types of research-Exploratory research, Descriptive Research and Causal research, Steps involved in research process and structure of a research proposal

**Unit-II**

Research design – concept and types – exploratory, descriptive, and experimental; sampling design; techniques, factors influencing sample size, measurement – concept, measurement scales – types and construction of scales and reliability and validity aspects in measurement

**Unit-III**

Non-Parametric Tests for Business Research- Sign test, Wilcoxon's signed rank tests, Wald wolfo witz test run test for randomness, The Mann- Whitney U-Test, Kruskal Wallis H-Test, Median Test, Kolmogrov Smirnov (K-S Statistics) Test.

**Unit-IV**

Analysis of Variance: Introduction, assumptions, Techniques of Analysis of Variance – one way classification and two way classifications. F-Test.

Research Report-Ingredients and constructions of research report; Citation & Reference, Procedure of preparation of reference and bibliography

**Suggested Readings:**

1. Naval Bajpai, Business Research Methods, Pearson Publication, Delhi.
2. Kothari, C.R., **Research Methodology**
3. Hooda, R.P: Statistics for Business and Economics, Macmillan India Ltd. New Delhi
4. Gupta, S.P. Statistical Methods, Sultan Chand, Delhi
5. Zikmund, Millian G., **Business Research Methods** , Thomson Learning , Bombay
6. Cooper, Donald R- and Pamel Schindler, **Business Research Methods** , Tata McGraw Hills, New Delhi
7. Geode, Millian J. & Paul K. Hatl, **Methods in Research**, McGraw Hills, New Delhi
8. Sekran, Uma, **Business Research Method**, Miley Education, Singapore
9. Ishwar Sharma, Quantitative Techniques for Managerial Decisions, Mahavir Publications,
10. Business Research Methods, Sharma, Mahavir Publications, Delhi.

**M.Com.-2<sup>nd</sup> Semester w.e.f. session 2019-20**  
**Current Affairs in Commerce**  
**Course Code: MC-206**

**Time: 3 Hrs**  
**Total Credits :04**  
**Max.Marks:100**  
**Ext. Marks Theory 80**  
**Int. Marks 20**

Note: The examiner will set 8 questions in all covering the latest development in the area of Accounting, Finance, Marketing, Human Resource and General Business Environment published in newspapers during the period of concerned semester. The students will be required to attempt any five questions. Each question will carry 16 marks.

Suggested Readings:( Newspapers for the duration of concerned semester)

- The Economic Times
- Business Standard
- Financial Express
- Hindustan
- The Times of India.

**M.Com.-2<sup>nd</sup> Semester w.e.f. session 2019-20**

**Seminar**

**(MC-207)**

**Total Credits :01**

**Max.Marks:25**

**Ext. Marks :00**

**Int. Marks :25**

In this paper the student will require to present a research paper based upon the review of the research articles published in the national/ international journals related to the area of commerce. The topic will be selected by the student in consultation with the teacher/mentor allotted to him/her by the Chairperson/Head of department/ institution.

The evaluation of the seminar presentation shall be done by the department/Institution level committee constituted by the Chairperson/Head of department/ institution.



**M.Com.-2<sup>nd</sup> Semester w.e.f. session 2019-20**  
**Self Study Paper**  
**(MC-208)**

**Total Credits :01**  
**Max.Marks:25**  
**Ext. Marks :25**  
**Int. Marks :00**

The objective of this paper is to create habits of reading books and to develop writing skills in a manner of creativity and originality. In this course, the student shall require to submit hand written write-up on any issue/topic/theme pertaining to any discipline decided in consultation with the teacher/mentor allotted to him/her by the Chairperson/Head of department/ institution. The structure of the paper will include the following:

- Introduction
- Main Body
- Conclusion

The thoughts presented in the paper must be original work of the students.

The evaluation of the write-up shall be done by the internal and external examiner collectively. The external shall be appointed from the approved panel of examiners. The evaluation will be done as given below:

- |                           |          |
|---------------------------|----------|
| ➤ Evaluation of the paper | 15 Marks |
| ➤ Viva-voce on the paper  | 10 Marks |
| Total                     | 25 Marks |

**DISCIPLINE CENTRIC ELECTIVE  
COURSES (DCEC)  
SECOND SEMESTER**

**M.Com.-2<sup>nd</sup> Semester w.e.f. session 2019-20**  
**Marketing Management**  
**Course Code: MC-209 (DCEC)**

**Max. Marks :80**

**Time : 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit-1**

Introduction: Concept, nature, scope and importance of marketing, Understanding of Consumer Behaviour, Market Segmentation and targeting, Marketing Mix  
Product Decisions: Product line and product mix; Branding; Packaging and labeling; Product life-cycle- strategic implications; New product development and consumer adoption process.

**Unit-2**

Brand Equity: Meaning of Brand Equity, Brand Equity Models, Building Brand Equity, Measuring Brand Equity. Managing Brand Equity, Devising a Branding Strategy, Customer Equity, Differentiation Strategies.

**Unit-3**

Pricing Decisions: Factors affecting price determination; Pricing policies and strategies; Promotion Decisions; Communication process  
Promotion mix advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales promotion – tools and techniques

**Unit-4**

Distribution Channels and Physical Distribution Decisions: Nature, functions and types of distribution channels; distribution channel intermediaries; Channel management decisions; Retailing and wholesaling. Decision – areas in the Management of Physical Distribution.  
Cyber marketing; Relationship marketing and other developments in marketing.

**SUGGESTED READINGS:**

1. Kotler, Keller, Koshy and Jha, Marketing Management-A South Asian Perspective, Pearson
2. Pride William M and Ferrel O.C. *Marketing* Houghton-Mifflin Boston
3. Stanton W.J., Etzel Michael J. and Walker Bruce J. *Fundamentals of Marketing* MC Graw-Hill, New York.
4. R.L. Nolakha, Marketing Management, (Hindi Medium), Mahavir Publications, Delhi.

**M.Com.-2<sup>nd</sup> Semester w.e.f. session 2019-20**  
**Production Management**  
**Course Code: MC-210 (DCEC)**

**Max. Marks :80**

**Time : 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit-I:**

Introduction: Concept, nature and scope of Production Management; Evolution of production function; Production Process, Organization of production function; Relationship between production and other functions.

**Unit-II:**

Location and Layout: Location: nature, objectives and significance, Theories of location; factors influencing location. Layout: Meaning, objectives and types; principles of layout; factors affecting layout.

**Unit-III:**

Production Planning and Control: Production Planning: Concept, need and Types of Production planning; Production planning techniques. Factors influencing Production Planning.

Production Control: - Meaning, objectives and elements; Control techniques, Production Control in different Production Systems; Benefits & limitations.

**Unit-IV:**

Quality Control and Plan Maintenance. Quality control: Meaning, scope, objectives and organization; Quality Control Techniques. Plant Maintenance: Meaning, scope, objectives, types; Maintenance programme techniques & Organization.

**Suggested Reading**

1. Chaturvedi, M: New Product Development, Wheeler Publications, New Delhi.
2. Majumdar, ramanuj: Product Management in India, Prentice Hall, New Delhi.
3. Moise, S: Successful Product Management, Kogan page, New York.
4. Moore, W.I: Product Planning Management, McGraw Hill, Boston.
5. Quelch, J.A: Cases in Product Management, Irwin, London.
6. Urban, Glen L., John R. Haqnsen and Nikilesh Dholakia: Essentials of New Product Management, Prentice Hall, Englewood Cliff, New York.

**M.Com.-2<sup>nd</sup> Semester w.e.f. session 2019-20**  
**Entrepreneurship and Small Scale Business**  
**Course Code: MC-211 (DCEC)**

**Max. Marks :80**

**Time : 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each.

**Unit – I**

Entrepreneurship: Conceptual issues. Entrepreneurship vs. Management. Roles and functions of entrepreneurs, Entrepreneurship as a interactive process between the individual and the environment. Small business as the seedbed of entrepreneurship. Entrepreneurial competencies.

Entrepreneurial motivation, performance and rewards. Entrepreneurship Development Institute in India. capacity and capability Building.

**Unit – II**

Opportunity scouting and idea generation: role of creativity & innovation and Business research. Sources of business ideas. Entrepreneurial opportunities in contemporary business environment- opportunities in network-marketing, franchising and business process outsourcing.

The process of setting up a small business: preliminary screening and feasibility study of the business idea, financing/non-financing support agencies to familiarize themselves with the policies/programmes and procedures and the available schemes. Preparation of Project Report.

**Unit– III**

Managerial roles and functions in a small business. Designing and redesigning business processes, location, layout, operations planning & control. Basic awareness of the issues impinging on quality, productivity and environment. Managing business growth. The pros and cons of alternative growth options: internal expansion, acquisitions & mergers, integration & diversification. Crises in business growth.

**Unit – IV**

Issues in small business marketing. The concept and application of product life cycle, advertising & publicity, sales & distribution management. The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers.

The contemporary perspectives on Infrastructure Development, Product and Procurement Reservation, Marketing Assistance, Subsidies and other Fiscal & Monetary Incentives. National, state level and grass-root level financial and nonfinancial institutions in support of small business development.

**Suggested Readings:**

1. Brandt, Steven C., The 10 Commandments for Building a Growth Company, Third Edition, Macmillan Business Books, Delhi, 1977
2. Bhide, Amar V., The Origin and Evolution of New Businesses, Oxford University Press, New York, 2000.
3. Desai, Vasant, Small Scale Enterprises Vols. 1-12, Mumbai, Himalaya Publishing House. (Latest edition).
4. Dollinger, Mare J., Entrepreneurship: Strategies and Resources, Illinois, Irwin, 1955.
5. Holt, David H., Entrepreneurship: New Venture Creation, Prentice-Hall of India, New Delhi, latest Edition.
6. Panda, Shiba Charan, Entrepreneurship Development, New Delhi, Anmol Publications.
8. SIDBI Report on Small Scale Industries Sector (Latest Editions)

**M.Com 3<sup>rd</sup> Semester w.e.f. 2020-21**  
**Accounting Theory and Financial Reporting**  
**Core Course (CC) -MC-301**

**Max. Marks 80**  
**Time 3 Hrs**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit-I**

Accounting Theory: Concept, Need and Classifications; Accounting and Economic Development; Approaches to Accounting Theory; Methodology to develop Accounting Theory, Accounting Concepts and Postulates, GAAP

**Unit-II**

Accounting Standards: Concept and Benefits; Stages and Process of Standards settings in India, IFRS: History, Objectives,; Convergence of Indian Accounting Standards with IFRS: Current Status and Challenges; Harmonization in Accounting and Reporting; Accounting Standards issued by ICAI (including Ind AS as per IFRS): Brief Overview.

**Unit-III**

Financial Disclosures and Reporting: Concepts, Objectives and History, Corporate Annual Report, Segment Reporting, Interim Financial Reporting and Integrated Reporting.

**Unit-IV**

Contemporary Issues in Accounting and Reporting: Human Resource Accounting, Accounting for Price-Level Changes, Value Added Accounting and Reporting, Forensic Accounting and Reporting.

***Suggested Readings***

1. Jawahar Lal, Accounting Theory and Practice, Himalaya Publishing House, Mumbai
2. L. S. Porwal, Accounting Theory: An Introduction, Tata McCraw Hills
3. Jain, Pareek and Khandelwal, Higher Accounting, RBD Publishing House, Jaipur
4. B D Chatterjee, Accounting Standard with Financial Reporting, Taxmann , New Delhi
5. Andrew Higson, Corporate Financial Reporting, Sage Publication India Pvt. Ltd., New Delhi
6. Amitabha Mukherjee, Illustrated Guide to Indian Accounting Standard Standards (Ind Ass) and IFRSs, Taxmann, New Delhi

**M.Com.-3<sup>rd</sup> Semester w.e.f. session 2020-21**  
**Computer Applications to Business & Research**  
**Core Course (CC) - MC-302**

**Max.Marks:60**

**Time: 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 6 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 12 marks each

**Unit-1**

**Word Processing:** Introduction and working with MS-Word in MS-Office; Word basic commands; Formatting-text and documents; Citation and Bibliography, Inserting Header and Footer, Sorting and tables; Introduction to mail merge.

**Presentation with Power-Point:** Power-point basics, creating presentations; Working with graphics in Power-Point; show time, sound effects and animation effects.

**Unit-2**

**Spread Sheets:** Working with EXCEL-formatting, functions, chart features, working with graphics in Excel; Descriptive statistics and steps involved in calculation of descriptive statistics in MS Excel: Mean, Median, Mode, Range, Standard Deviation, Skewness, Kurtosis.

**Unit-3.**

**Hypothesis Testing:** Chi-square test, t-Test and Analysis of Variance (ANOVA) with the help of MS Excel.

**An introduction to SPSS:** coding, graphs, pivot tables, missing values etc. Application of Chi-square test, t-Test and Analysis of Variance (ANOVA) using SPSS

**Unit-4.**

**Introduction to Accounting Packages:** Preparation of vouchers, invoice and salary statements; Maintenance of inventory records; Maintenance of accounting books and final accounts; financial reports generation; Computation of GST.

**Concept of Research Ethics:** Patents, Copyrights, Plagiarism: Meaning, Types, Tools to detect plagiarism, Consequences of Plagiarism.

**Suggested Reading**

- Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications.
- Naval Bajpai : Business Statistics, Pearson publications.
- Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot ( Publishers) New Sarak Delhi
- Date, C.J: An Introduction to Database Systems, Addison Wesley, Massachusetts.
- Mansfield, Ron: The Compact Guide to Microsoft office; BPB publication, Delhi.
- Norton, peter: Working with IBM-PC, BPB Publications Delhi.
- O'Brian, J.A: Management Information Systems, Tata McGraw Hill, New Delhi.

**M.Com.-3<sup>rd</sup> Semester w.e.f. session 2019-20**  
**Current Affairs in Commerce**  
**(MC-303)**

**Max.Marks:80**  
**Time: 3 Hrs.**

Note: The examiner will set 8 questions in all covering the latest development in the area of Accounting, Finance, Marketing, Human Resource and General Business Environment published in newspapers during the period of concerned semester. The students will be required to attempt any five questions. Each question will carry 16 marks.

Suggested Readings:( Newspapers for the duration of concerned semester)

- The Economic Times
- Business Standard
- Financial Express
- Hindustan
- The Times of India.



**M.Com.-3<sup>rd</sup> Semester w.e.f. session 2020-21**

## **Seminar**

**(MC-304)**

**Total Credits :01**

**L - T - P**

**0 - 0 -2**

**Max.Marks:25**

**Ext. Marks :00**

**Int. Marks :25**

In this paper the student will require to present a research paper based upon the review of the research articles published in the national/ international journals related to the area of commerce. The topic will be selected by the student in consultation with the teacher/mentor allotted to him/her by the Chairperson/Head of department/ institution.

The evaluation of the seminar presentation shall be done by the department/Institution level committee constituted by the Chairperson/Head of department/ institution.

**M.Com.-3<sup>rd</sup> Semester w.e.f. session 2020-21**  
**Self Study Paper**  
**(MC-305)**

**Total Credits :01**  
**L - T - P**  
**0 - 0 -2**

**Max.Marks:25**  
**Ext. Marks :25**  
**Int. Marks :00**

The objective of this paper is to create habits of reading books and to develop writing skills in a manner of creativity and originality. In this course, the student shall require to submit hand written write-up on any issue/topic/theme pertaining to any discipline decided in consultation with the teacher/mentor allotted to him/her by the Chairperson/Head of department/ institution. The structure of the paper will include the following:

- Introduction
- Main Body
- Conclusion

The thoughts presented in the paper must be original work of the students.

The evaluation of the write-up shall be done by the internal and external examiner collectively. The external shall be appointed from the approved panel of examiners. The evaluation will be done as given below:

- |                           |          |
|---------------------------|----------|
| ➤ Evaluation of the paper | 15 Marks |
| ➤ Viva-voce on the paper  | 10 Marks |
| Total                     | 25 Marks |

**DISCIPLINE CENTRIC ELECTIVE  
COURSES (DCEC)  
THIRD SEMESTER**

## ACCOUNTING AND FINANCE GROUP

**M.Com.3rd Sem. w.e.f. 2020-21**  
**Corporate Taxation & Planning**  
**Optional Course (DCEC)-Accounting & Finance**  
**MC- 311**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

### **Unit-1**

Basic Concepts related to corporate Taxation-Determination of Residential Status of a Company, Income exempted for corporate assessee, Set off and Carry Forward of losses for a company, Deductions available to corporate assessee.

### **Unit-2**

Computation of taxable income of companies, Computation of amount of corporate tax liability, Minimum Alternate Tax, Tax on distributed profits of domestic companies.

### **Unit-3**

Corporate Tax Planning: Concepts, nature and significance of corporate tax planning; Tax avoidance versus tax evasion; Techniques of corporate tax planning.

Tax considerations in specific business decisions: Make or buy decisions; Own or lease an asset; Retain; Renewal or replacement of asset; Shut down or continue operations.

### **Unit-4**

Tax issues and planning in respect of Amalgamation of companies, Mergers & Acquisitions, Tax provisions relating to free trade zones, special economic zones, infrastructure sectors and backward areas.

Deduction and collection of tax at source; Advance payment of tax; e-filing of income tax returns.

### **Suggested Readings**

1. Ahuja, G., & Gupta, R., *Corporate tax planning and management*. Delhi: Bharat Law House.
2. Mahrotra and Goyal, *Corporate Tax Planning*, Shaitya Bhawan Publications Agra.
3. Iyengar, A. C. S., *Law of income tax*. Allahabad: State Mutual Book & Periodical Service.
4. Singhanian, V. K., & Singhanian. M., *Direct taxes planning and management*. Delhi: Taxmann Publications
5. Srinivas, E. A., *Handbook on corporate tax planning*, New Delhi: Tata McGraw Hill.

**Note: Latest edition of the readings may be used**

**M.Com 3<sup>rd</sup> Sem.,w.e.f. 2020-21**  
**Advanced Accounting-1**  
**Optional Course (DCEC)-Accounting & Finance**  
**MC-312**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit-1**

Advanced Issues in Partnership Accounts- Admission, Retirement and Death of a Partner, Dissolution of Partnership Firms, Consequences of Insolvency of a Partner. Sale of Partnership Firm to a Company, Conversion of Partnership Firm into Company.

**Unit-2**

Financial Statements of Not for Profit Organisation, Accounting for Educational Institutions. Accounts from Incomplete Records.

**Unit-3**

Accounts for Special Transactions- Hire Purchase and Installment sale Transactions, Voyage Accounts, Departmental Accounts, Branch Accounts including Foreign Branch.

**Unit-4**

Self Balancing System- Sectional Balancing, Various ledgers to be maintained in self balancing ledger system.

Accounting in Computerized Environment-An overview of computerized accounting system – Salient features and significance, Concept of grouping of accounts, Codification of accounts, Maintaining the hierarchy of ledger, Accounting packages and consideration for their selection, Generating Accounting Reports.

**Suggested Readings**

1. Shukla, M.C.; Grewal, T.S. and Gupta, S.C. “Advanced Accounts”, S.Chand and Company Pvt. Ltd., New Delhi
2. Maheshwari, S.N. and Maheswari, S.K. “Advanced Accounting -II” ,Vikas Publishing House Pvt. Ltd., Noida
3. Jain, Khandelwal and Pareek “Higher Accounting”, RBD Publishing House, Jaipur
4. Arulanandam, M.A. and Raman, K.S. “Advanced Accounting”, Himalaya Publishing House, Delhi
5. Advanced Accounting: CA Final Study Material, Board of Studies, Institute of Chartered Accountant of India

**M.Com.3rd Sem. w.e.f. 2020-21**  
**Investment Management**  
**Optional Course (DCEC)-Accounting & Finance**  
**MC- 313**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit-I**

Investment: Meaning, Elements, Investment Vs Speculation, Investment Vs Gambling; Approaches to Investment Analysis; Process of Investment, Investment Avenues.

Risk-Return Analysis- Types and Measurement of Risk and Returns. Sources of Financial Information.

SEBI- Objectives, Functions and Evaluation of its role.

**Unit-II**

Capital Markets: Overview of Primary Markets in India: Type of Issues and Recent Developments; Secondary Market: - Stock-Exchanges, Listing of Securities, Trading and Settlement Mechanism in India, Overview of Major Indices.

Security Analysis-Fundamental Analysis (Macroeconomic, Industry and Company analysis), Estimation of Intrinsic Value.

**Unit-III**

Security Valuation: Bonds/Debentures, Preference and Equity Shares.

Options and Futures: Call Option and Put Option, Pay-off in Option Contracts, Option Valuation Model-Binomial Model and Black Schole Model.

**Unit-IV**

Technical Analysis: Application of Tools (Charting techniques, Dow-theory, Oscillators, Technical indicators of Breadth, Elliot Wave Theory, Sentiments), Evaluation of Technical Analysis;

Efficient Market Theory: Random Walk Theory, Forms and Their Empirical Evidences of EMH.

***Suggested Readings***

1. R.P. Rustagi, Investment Analysis and Portfolio Management, Sultan Chand & Sons, Delhi.
2. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.
3. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
4. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd. Noida/New Delhi
- 5 Chandra, P. Investment Analysis and Portfolio Management. Mc Graw Hill Education (India) Pvt. Ltd., New Delhi
6. Devin S., Portfolio Management, Prentice Hall.
7. V. K. Bhalla, Portfolio Analysis and Management, Sultan Chand & Sons.

**M.Com.3rd Sem. w.e.f. 2020-21**  
**Advanced Financial Management**  
**Optional Course (DCEC)-Accounting & Finance**  
**MC-314**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit-1**

Financial management in situation of Corporate Restructuring: Merger and Acquisitions, Take Overs, Amalgamation. Financial Evaluation of a Merger Proposal, Evaluation Methods. Avenues for Divestment- Leveraged Buy outs and Management Buy Out.

Financial Restructuring: Share Spilit, Consolidation, Cancellation of Paid up Capital.

**Unit-2**

Advanced Investment appraisal-Capital Budgeting decisions considering the block system of depreciation in Income Tax Law. Advanced Risk Management Techniques in Capital Budgeting Decisions-Sensitivity Analysis, Simulation Analysis, Probability Distribution Approach, Decision Tree Approach. Hiller's Model, Hertz Model. Impact of Inflation in Capital Budgeting Decisions.

Capital Rationing: Introduction, Types, Steps Involved in Capital Rationing, Various approaches to capital rationing.

**Unit-3**

Introduction of Financial Derivatives- Meaning, Basic Concepts of Option Contract-Call and Put Option, Forward, Futures and Swaps. Pay-off in Option Contract. Option Valuation Model- Binomial Model and Black Schole Model.

Derivative markets in India-History, current trends and future prospects.

**Unit-4**

Financial Policy and Strategic Planning: Changing face of Financial Management , components of financial strategy, Objectives and goals, strategic planning process. Financing Strategy: Hybrid securities namely convertible and non-convertible securities, deep discount bonds, secured premium notes, convertible, preference shares ;option financing warrants, convertibles and exchangeable. Corporate Strategy and shareholder value creation: Linkage between corporate strategy and financial strategy.

**Suggested Reading:**

1. Van Horne, James C., *Financial Management and Policy*, Prentice Hall of India.
2. Pandey, I. M., *Financial Management*, Vikas Publishing.
3. Ross S.A., R.W. Westerfield and J. Jaffe, *Corporate Finance*, McGraw Hill.
4. Keown.J. , *Financial Management: Principles and Applications*, Pearson Education
5. . Chandra, P. *Financial Management*, Tata McGraw Hill.
6. . Khan, M.Y & Jain, P.K *Financial Management: Text, Problems and Cases*, Tata McGraw Hill.
7. . Ehrhardt, M. C. & Brigham E. F, *Corporate Finance*, Indian Edition, Cengage Learning
8. Srivastava, Rajiv and Misra. Anil, *Financial Management*, Oxford University Press.

**M.Com. 3rd Sem. w.e.f. 2020-21**  
**Project Planning**  
**Optional Course (DCEC)-Accounting & Finance**  
**MC- 315**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit-1:** Project Planning: Meaning and importance, An overview of capital expenditure and capital budget, Resource allocation strategy for projects, Phases of project analysis, Generation and screening of project ideas.

**Unit-2:** Market and Demand Analysis- Meaning, Steps Involved, Information for market analysis, Market Planning, Demand Forecasting and its techniques.  
Technical Analysis-its Dimensions, Technical Analysis with material, Manufacturing process, Product Mix, Capacity, Location, Machines and Schedules.

**Unit-3:** Financial Analysis- Project costs, Estimation of cost of production, Sales, Working Capital Requirements, Estimation of Project cash flows.  
Sources of finance for project, Financing infrastructure Projects, BOOT/BOT system for Infrastructure Projects, Public Finance, Venture capital and Private Equity.

**Unit-4:** Special Decision Situations-Mutually Exclusive Projects, Multiple Projects and Constraints. Analysis of Project Risk-Firm Risk and Market Risk.  
Social cost benefit analysis (SCBA) and UNIDO approach for project analysis. Project planning and analysis in India.

**Suggested Readings**

1. Chandra, Prasanna, **Projects : Planning Analysis, Selection, Implementation and Review**, Tata McGraw Hill, New Delhi,
2. Bhavesh, M Patel, **Project Management**, Vikas Publishing House, New Delhi.
3. Machiraju, H. R., **Project Finance**, Vikas Publishing House, New Delhi.
4. Rao, P.C.K., **Project Management and Control** , Sultan Chand & Sons, N.Delhi.
5. Nijiru, Cyrus and Merna, Tony, **Financing Infrastructure Projects**, Thomas Telford, UK, ISBN



**M.Com.3rd Sem. w.e.f. 2020-21**  
**Advanced Cost Accounting**  
**Optional Course (DCEC)-Accounting & Finance**  
**MC-316**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit-1**

Inventory system: turnover of material: ABC analysis; VED analysis; JIT, aims and objectives of JIT, Methodology in implementation of JIT, Impact of JIT on Production Price. JIT's effect on costing system. Material Requirement Planning (MRP-I), aims, methodology, methods of Operations, Requirement for Implementation of MRPI, MRPI and Inventory Management. Zero Inventory system.

**Unit-2**

Manufacturing resource planning (MRP II), Evolution, essential elements. Enterprise resource planning (ERP), Lean Accounting, Back flush Costing, Conditions for adopting Back flush Costing, different types of back flush Costing, Accounting for Variances, disposition of variances, difficulties in backflush costing, backflow costing in JIT system.

**Unit-3**

Process Costing; Work in Progress, Inter process Profits, by Products and Joint Products. Uniform costing, Concept, Scope of Uniform costing, Need for Uniform Costing, Inter firm comparison, Need for Inter Firm Comparison. Requirements of an Inter firm Comparison scheme, Types of Comparison.

**Unit-4**

Cost records, Integral system, preparation of accounts under integral system. Nonintegral system, preparation of accounts under non-integral system. Benefits and limitations of integral and non-integral systems.

**SUGGESTED READINGS**

1. Saxena and Vashishtha: Advanced Cost Accounting; Sultan Chand and Sons, Delhi.
2. Horngren Charles. T: Cost Accounting – A Managerial Emphasis. Pearson Publications, Delhi.
3. Ravi M. Kishore : Cost Management – Taxman Publications, Delhi.
4. Jain, S.P, K.L.Narang : Advanced Cost Accounting. Kalyani Publications, Delhi.
5. Ishwar Sharma, Cost accounting and Cost Management, Mahavir Publications, Delhi.

## **MARKETING GROUP**

**M.Com 3rd Sem.,w.e.f. 2020-21**

**Consumer Behaviour**

**Optional Course (DCEC)-Marketing Group**

**MC-321**

**Max. Marks 80**

**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**UNIT-I** Consumer Behaviour: concept, Need and Importance to study consumer behaviour; evolution of consumer behaviour; consumer verses customer; methods of studying consumer behaviour; Characteristics of Indian Consumer - challenges in predicting consumer behaviour; ; Consumer decision process; types and factors affecting the decision process; Consumer behaviour models; Consumerism in India.

**UNIT-II** Types of purchase situations; purchase process; consumption behaviour and experience customer satisfaction and loyalty, customer delight, factors affecting customer satisfaction level-Individuals determinants of consumer behaviour: Consumer perception and knowledge –types and sources, personality – meaning, influence on buying decisions, Consumer Personality theories, personality traits; Motivation-needs, types of buying motives, motive hierarchy, level of consumer involvement, consumer diversity, concepts of brand personality, self-image, changing values and attitude.

**UNIT-III** Environmental Factors influencing consumer behaviour: culture; social class and family; reference group and its influence on individuals; transmission of influence through dyadic exchanges; family life cycles, changing roles of women, children and household, life style, product related factors: availability, competition, product description, influence of marketing mix components; word of mouth and opinion leaders.

**UNIT-IV** Organizational functions: Market Segmentation – bases and strategies, role of marketing mix strategies in shaping consumer opinion; value of brands in marketing strategy; customer loyalty and retention strategy, gaining consumer's attention; shaping consumer's opinion; opinions change; cognitive learning; retrieval of information; Online purchase decision process

**Suggested Reading:**

- Nair, Suja R.; Consumer Behaviour in Indian Perspective ; Himalaya Publishing House; New Delhi
- Schiffman, Leon G. & Kanuk, Leslie Lazar; Consumer Behaviour; Pearson Education; New Delhi
- Loudon, David J. & Dellabitta, Albert; Consumer Behaviour; Tata McGraw Hill; New Delhi
- Kotler, Philip, Kevin Keller, A. Koshy and M. Jha, Marketing Management in South Asian Perspective , Pearson Education, New Delhi

**M.Com 3rd Sem.,w.e.f. 2020-21**  
**Brand Management**  
**Optional Course (DCEC)-Marketing Group**  
**MC-322**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit I** Introduction to brand: - Definitions - Concept and Importance of Branding; Brand Values; Brands and Consumer Psychology; Types of Brands- Family versus Individual Brand Names;, Brand Awareness, Brand Personality, Brand Image, Brand Identity, Brand Loyalty, Brand Extensions and Brand Equity, Branding decisions- Multiple Branding; Private versus National Brandings

**Unit II** Perceptions and branding: - emotional benefits of branding - emotional branding perceptions - reception - customer contact points – brand reflection - brand story- Brand design - Visual identity - Colour in design - Sound in brand design - audio logos and jingles - sensory brands - verbal identity – brand architecture - brand building skills. Branding in Specific Sectors- Consumer Market; Industrial Market; Service Brands

**Unit III** Brand positioning - Brand planning - brand creation - brand platform - brand experience -brand communication - public relations perspective - opportunity modeling, Brand protection - Trademarks - classification of brands - creating a new mark - Trademark- portfolio audit - copyright - registered designs - brand as business asset – brands and wealth creation - brands on the balance sheet - approaches to brand valuation.

**Unit IV** Globalisation and brands - brand leadership- global brands - Asian brands - Revitalised brands - challenger brands - brand and customer protection- brand building - brand sustainability - brand decline – changing customers - brands in mergers and acquisition - brand audit - strategic brand management. E-Branding; Branding for International Marketing.

**Suggested Readings:**

1. Aaker, David, A., *Managing Brand Equity*, Free Press.
2. Cowley, Don. , *Understanding Brands*, Kogan Page.
3. Czerniawskd, Richard D. & Michael W. Maloney, *Creating Brand Loyalty*, AMACOM.
4. Kapferer, J N., *Strategic Brand Management*, Free Press.
5. Upshaw, Lyhh B., *Building Brand Identity: A Strategy for success in a hostile market place*, John Wiley.
6. Keller, Kevin Lana, *Strategic Brand Management*, Prentice Hall.
7. Chunnawalla, S.A., *Compendium of Brand Management*, Himalaya Publishing House.
8. John Philip, J., *What's in a Brand- Building Brand Equity through Advertising*, Tata McGraw Hill

**M.Com 3rd Sem.,w.e.f. 2020-21**  
**Advertising Management**  
**Optional Course (DCEC)-Marketing Group**  
**MC-323**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit I**

Advertising: Concepts, Types, forms and Importance. Role of advertising in the Marketing Process: Legal Ethical and Social Aspects of Advertising , Process of Communication - Wilbur Schramm's Model, Two Step Flow of Communication, Theory of Cognitive Dissonance and Clues for Advertising Strategists: Stimulation of Primary and Selective Demand - Objective Setting and Market Positioning; Dagmar Approach - Determination of Target Audience.

**Unit II**

Message Decision: Determining advertising message; Developing advertising copy, Headline main copy, logo, illustration, appeal, layout, creativity in advertising. Advertising budget: Objectives, preparation and methods of advertising budget.

**Unit III**

Media planning& scheduling: Types of media and their merits and limitations; Advertising through the internet, Key factors influencing media planning; Media decisions: media class, media vehicle & media option; Scheduling: flighting, pulsing, & continuous

**Unit IV**

Organisation of Advertising Operations : In-house vs. advertising agency arrangements; Managing advertising agency relations; Evaluation of advertisement and campaign effectiveness – Before - and – after advertising tests and techniques. Advertising in India; Social and regulatory aspects of advertising. Recent developments and issues in advertising.

**Suggested Readings**

1. Aaker, David A. Advertising Management. 4th ed. New Delhi, Prentice Hall of India, 1985.
2. Beleh, Geoge E and Beleh, Michael A. Introduction to Advertising and Promotion. 3rd ed. Chicago, Irwin, 1995.
3. Borden, William H. Advertising. New York, John Wiley, 1981.
4. Hard, Norman. The Practive of Advertising. Oxford, Butterworth Heinemann, 1995.
5. Kleppner, Otto. Advertising Procedure. Englewood Cliffs, Nwew Jersey, Prentice Hall Inc., 1986.
6. Ogilvy, David. Ogilvy on Advertising. London, Longman, 1983.
7. Sengupta, Subroto. Brand Positioning, Strategies for Competitive Advantages. New Delhi, Tata McGraw Hill, 1990.

**M.Com 3rd Sem.,w.e.f. 2020-21**  
**E-Commerce**  
**Optional Course (DCEC)-Marketing Group**  
**MC-324**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit-1**

E-commerce : Introduction, Definition, Evolution, Major areas of Application and Major Issues in Implementing, Traditional Commerce Vs. E-Commerce, Economic Potential, Driving Forces behind E-Commerce, Advantages and Disadvantages of E-Commerce. Obstacles in Success of e E-Commerce, Types of E-Commerce- B2B, B2C,C2B, C2C,B2G, Architectural Framework for E-Commerce.

Business Models: Introduction and Key Components of Business Models, Types of Business Models, e-Shops, e-Procurement, e-Auctions-Basic Operating Rules for e-Auction Participants, Advantages of e-Auction.

**Unit -2**

Electronic Payment Systems: Introduction, Limitations of Traditional Payment, Comparison of Conventional and Electronic Payment System, Usage of E-Payment Systems, Critical Success Factors, Types of Electronic Payment Systems, Credit Card, Electronic Cheque System, Electronic Cash System, Smart Card, their advantages, disadvantages and comparison, Other Electronic Payments systems-P2P payment, Electronic wallets , E-Banking , Online Fund Transfer, ATM card, Security in Electronic Payments-Encryption, Electronic Certificates, Payment protocols .

**Unit-3**

Email Marketing- Introduction, Use of Email, Social networking-marketing tool, Social Media, Social Media Marketing-objectives, risks, Viral Marketing-Introduction, The Viral Effect, working, Introduction of E-Retailing and its Components.

Advertisements: Introduction, Web Based Advertising, Types of Web-Based Advertising, Advantage, Disadvantages, Search Engine Advertisements- Advantages and Disadvantages, Search Engine Optimisation (SEO)-SEO Techniques, Advantages, Online Marketing-Introduction, Definition, Importance, types and advantages.

#### **Unit -4**

Customer Relationship Management (CRM)-Introduction, Purpose, Levels, Features, Importance, Goals, relation with IT, e-CRM, difference from CRM, Data Mining, Social Media-Types of Social Networking Sites, Data Mining from Social Networking Sites.

Cloud Computing: Introduction and Characteristics, E-Commerce Security and Privacy: Introduction, Online Fraud-Types, Privacy- Privacy Issues, Cyber Laws:- Need of Cyber Laws, Introduction of IT Act 2000.

#### **Suggested Readings:**

1. Greenstein and Feinman, "E-Commerce", TMH
2. Ravi Kalakota, Andrew Whinston, "Frontiers of Electronic Commerce", Addison Wesley
3. Denieal Amor, " The E-Business Revolution", Addison Wesley
4. Gupta, Satinder Bal, " IT and E-Commerce", Mahavir Publications, Delhi
5. Bajaj & Nag, "E-Commerce: The Cutting Edge of Business", TMH
6. G.S.V.Murthy, "E-Commerce Concepts, Models, Strategies", Himalaya Publishing House
7. Gray P. Schneider, "Electronic commerce", Pearson.

**M.Com 3rd Sem.,w.e.f. 2020-21**  
**Digital Marketing**  
**Optional Course (DCEC)-Marketing Group**  
**MC-325**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit-1**

Digital Marketing: Introduction to digital marketing; Internet users; Digital marketing strategy; Digital advertising media; Digital marketing skills and Digital marketing plan. Search Engine Optimization: Search engine; Concept of search engine optimization; SEO phases; On page and Off page optimization; Social media reach and maintenance.

**Unit-2**

Display Advertising: Introduction, Concept, Types of display Ads; Buying Models: Cost Per Click (CPC), Cost Per Mili (CPM), Cost Per Lead (CPL), Cost Per Acquisition (CPA) and Fixed Cost; Display plan, Targeting; Programmatic digital; Analytics tools. Search Engine Advertising: Introduction; Uses; Ad placement; Ad ranks; Creating first ad campaign; Enhance your ad campaign and performance report.

**Unit 3**

Social Media Marketing: Introduction; How to build successful strategy; Types of social media marketing; You Tube Advertising; Facebook Marketing; LinkedIn Marketing; Twitter Marketing; Instagram and Snapchat Marketing.

**Unit 4**

Mobile Marketing: Introduction; Usage; Feature; Mobile advertising; Mobile marketing toolkit and campaign development process. Web Analytics: Introduction; Data collection; Key metrics; Web analytics actionable; Multy-channel attribution; Types of tracking codes; Mobile analytics; Universal analytics; Competitive intelligence.

**Suggested Readings:**

- Seema Gupta, Digital Marketing, The Tata MacGraw Hill, New Delhi
- Ian Dodson, The Art of Digital Marketing, The Wiley India Pvt. Ltd., New Delhi.

**M.Com 3rd Sem.,w.e.f. 2020-21**  
**Rural Marketing**  
**Optional Course (DCEC)-Marketing Group**  
**MC-326**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**UNIT-1**

Rural marketing: meaning, opportunity and scope of Rural Marketing in India, Rural marketing environment, rural versus urban marketing: Nature- Complicacy- Potential- Problem, rural marketing models, Impact of Socio -economic and political environment on rural marketing.

**UNIT-2**

Innovations and development initiatives in rural market, Developing New Products for Rural Markets, Rural Product Life Cycle, Segmenting Rural Markets, Rural marketing research: Opportunity and challenges, Marketing Mix, Managing Channels in Rural Markets

**UNIT- 3**

Rural consumer behaviour: Models of consumer behaviour; buying decision process; factors influencing decision making process; buying characteristics of rural residents; brand management in rural market; brand loyalty.

**UNIT-4**

Organized Rural Retailing; Rural Market Mapping; Corporate Social Responsibility in Rural Markets; Marketing of Consumer Products and Consumer Durable in rural set up; co- operative marketing; impact of industries in rural and backward areas

**Suggested Reading:**

- Dogra, Balram & Chauhan, K, Rural Marketing :Concept and Cases, Tata Mc Graw Hill, New Delhi
- Mathur, U.C, Rural Marketing, Excel,
- C.S.G, Krishnamacharyulu & Lalitha, Ramakrishnan, Rural Marketing: Text and cases, Pearson Education, Delhi.
- Gopaldaswamy, Rural Marketing, Vikash Publications, New Delhi.
- Habeeb & Rehman, Rural Marketing in india, Himalaya Publishing House,



## **HRM GROUP**

M.Com 3rd Sem.,w.e.f. 2020-21

**Industrial Relations and Labour Laws**  
**Optional Course (DCEC)-HRM Group**  
**MC-331**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

### **Unit-I**

**Industrial Relations:** Concept of Labour and Management and their Role in Modern Economic System. Concept of Industrial Relations and its Scope, Factors affecting industrial relations Approaches to Industrial relation, Prerequisites of successful industrial relation Programme, Role of State in managing industrial relations.

### **Unit-II**

**Trade Unions:** Objectives and functions; Development of trade Union movement in India; Impact of Globalisation, Technology and economic reforms on Trade Unions; Emerging changes in Trade Unions; Types and structure of unions; Challenges of Trade Union movement, Employers' Organisation: Objectives & Functions, **ILO:** Role and objectives, Resolution of industrial conflict and settlement Machinery.

### **Unit III**

**Labour Legislations with Amendments:** Objectives, forms and significance, **Regulatory Legislation;** Trade Union Act 1926, Industrial Dispute Act 1947, **Social security Legislations;** ESI Act 1948, EPF Act 1952, Maternity Benefit (**Amendment**) Act, 2017, Payment of Gratuity Act 1952, Workmen's Compensation Act 1923, **Protective and Welfare legislations;** Factory Act 1948, The Minimum Wages Act 1948, The Payment of Wages Act 1936, The Payment of Bonus Act 1965.

## **Unit- IV**

**Labour Ministry:** Functions, Offices Attached to Labour Ministry - Directorate General of Employment & Training; Labour Bureau; Welfare Commissioners; Various committees constitute by the Labour Ministry. Recent trends in IR: Co-ownership management; Concept and significance; Participative Management: objectives, Levels & Forms, Quality of Work Life: concept & Determinants, Collective bargaining and empowerment, Work life balance.

### **Suggested Readings:**

1. Venkataratnam, C.S. and Sinha, Pravin, Trade Union Challenges at the Designing of 21st Century, IIRA Excel Books, New Delhi
2. Monappa, A., Industrial Relations, Tata McGraw Hill, New Delhi
3. Mamoria, C.B., Mamoria, Satish and Rao, P. Subba , Dynamics of Industrial Relations, Himalaya Publishing House, New Delhi
4. Sinha, Sinha, Sakher, Industrial Relations, Trade Unions and Labour Legislations, Pearson Education, New delhi
5. Venkataratnam, C.S., Industrial Relations, Oxford University Press, New Delhi
6. Dwivedi; R.S., Managing Human Resources and Industrial Relations. Galgotia Publishing Company.
7. Srivatava; S.C., Industrial Relations and Labour Laws, Vikas Publishing House Pvt Ltd

**M.Com 3rd Sem.,w.e.f. 2020-21**  
**Organisational Change & Development**  
**Optional Course (DCEC)-HRM**  
**MC-332**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit-I**

**Organizational Change** –Nature, types; dimension of change, change process, theories of planned change; Management of Change- process, implementation of organizational change, strategies for change; Global perspectives related to change

**Unit-II**

**Organizational Development:** - Definition, objectives, characteristics, OD Practitioners– role, competencies requirement, professional ethics and values and experiences; models of OD, action research, stages of OD programme, underlying assumptions and values.

**Unit-III**

**Human Process Interventions** – T-group, process consultation, third party interventions, team building; organizational confrontation meeting, coaching and mentoring, role focused interventions. Techno structural Interventions – restructuring organization, reengineering, employee involvement, work design; Strategic Interventions – Organization and environment relationships, organization transformation

**Unit-IV**

**Contemporary issues and applications** – Organizational development in global context, organizational development in service sector, future trends in OD

**Suggested Reading:**

1. Beckhard R. 1969 Organization in Development : Strategies and Models, Addison- Wesley:Reading
2. Bennis, W.G. 1969. Organization Development: Its nature, Origins and Prospects, Addison Wesley: Reading.
3. Dalton, G.Lawrence, P.&Griener, 1970 Organization Change and Development. Irwon Dorsey: Homewood.
4. Shein, E., Bennis W., Beckhard, R.(eds.) 1969 Organization Development, Wesley :Reading
5. Kuriloff, A.H. 1972. Organisation Development for Survival, American Management Association Inc.: New York.
6. French, Wendell L. & Cecil H.Bell, 1999 Organization Development, Prentice Hall of India

**M.Com 3rd Sem.,w.e.f. 2020-21**  
**Compensation And Reward Management**  
**Optional Course (DCEC)-HRM**  
**MC-333**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit-I**

Compensation Management **Introduction:** Concept, Goals, Theoretical Foundations of Compensation Management: Economic and behavioural theories. Internal and External Equity in Compensation System. Wage Differentials: Inter and Intra industry Wage Differentials.

**Unit-II**

**Reward Management** Concept, Aims, Components of Reward system: Monetary & Non-Monetary Rewards, Role of Reward in organisation, Strategic perspectives of Reward. Recent Development in Rewards and Recognition. Understanding different components of compensation package like fringe benefits, incentives and retirement plans; pay for performance plans.

**Unit-III**

**Designing Compensation of special groups:** Chief Executives, Senior Managers, R & D Staff, Board of Director, Sales Executives, compensation of professionals and knowledge workers, **Incentive Schemes**/and Supplementary Compensation: Cafeteria Plans, Pensions Schemes and ESOPs. **Tax Planning** & Tax Implication of Employee Compensation Package to the Employer; Strategies to deal with the Workforce Redundancy

**Unit-IV**

**Statutory provisions** governing different components of reward systems; working of different institutions related to reward system like wage boards, pay commissions, Recommendations of 7<sup>th</sup> Pay Commission, Recommendations of 2<sup>nd</sup> National Commission on Labour relating to Compensation. International Compensation Practices: Problems, Objectives and Elements of Expatriate's Compensation Package.

**Suggested Readings:**

1. Milkovich, George T and Newman J.M., Compensation, Tata McGraw Hill
2. Henderson, R.O., Compensation Management, Pearson Education
3. Martocchio, J.J., Strategic Compensation, Pearson Education
4. Armstrong, M and Murlis H, Reward Management, Kogan Page, UK
5. Singh, B.D., Compensation and Reward Management, Excel Books, New Delhi
6. Gerhart, B.&Rynes, S.L. Compensation, Evidence, and Strategic Implications. Sage Publication, 2008
7. Berger & Berger The Compensation Handbook: A State-of -the -Art Guide to Compensation Strategy and Design. McGraw Hill, 2008
8. Martocchio, J. Strategic Compensation: A Human Resource Perspective Approach. Pearson Education. 2004

**M.Com 3rd Sem.,w.e.f. 2020-21**  
**Group Dynamics And Leadership Excellence**  
**Optional Course (DCEC)-HRM**  
**MC-334**

Max. Marks: 80

Time: 3 Hrs.

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each.

**Unit I**

**Nature of Groups at Work:** Definition, Types of groups, Dynamics of group formation, Models, Group Decision making Techniques: Delphi Technique; Nominal Group Technique; Traditional Brain Storming; Electronic Brain Storming. Negative Brain Storming

**Unit II**

**Workgroup Vs. Teams:** Transforming Groups into Teams, Stages of Team Building and its Behavioral Dynamics; **Interpersonal Competence & Team Effectiveness:** Measuring Interpersonal Competence FIRO-B. Context; Goals; Team Size; Team Member Roles and Diversity; Group Dynamics: Norms, Cohesiveness, conformity, polarization, obedience, group shift and group think; Transactional analysis & Johari window helping process ; Team Effectiveness and influencing factors of team effectiveness. Role of Interpersonal Competence in Team Building;

**Unit III**

**Developing Collaboration in Teams:** Functional and Dysfunctional Cooperation and Competition; Interventions to build Collaboration in Organizations; Social Loafing, Social facilitation, Synergy in Teams, Self-Managed Teams and Interpersonal Trust; **Communication and Creativity:** Communication Process; Communication Effectiveness & Feedback; Fostering Team Creativity;

**Unit IV**

**Leadership-** Leader v/s manager- Leadership styles, Concepts, Theories and Styles: Trait, Behavioral and situational; Transactional and Transformational Leaderships, Leadership effectiveness, effective leadership communication;

**Suggested Readings :**

1. Robbins, S. P. (2004). Organizational Behavior. Pearson Education.
2. Luthans, F. (2002). Organizational Behavior. McGraw-Hill International Edition.
3. Pareek, Udai. (2004). Understanding Organizational Behaviour. Oxford University Press.
4. Kolb, D. ( 1991) Organizational Behaviour: An Experiential Approach. 5th ed. Englewood Cliffs, New Jersey, Prentice Hall Inc.,
5. Moore, MD, (1988) Inside Organizations: Understanding the Human Dimensions London, Sage
6. Clifford T Morgan, Richard A King, John R Weiz, John Schopler (2009) Introduction to Psychology, Tata MC Graw Hill,
7. R.K.Sahu( 2010), Group Dynamics & Team Building, Excel Books

**M.Com 3rd Sem.,w.e.f. 2020-21**  
**Business Negotiation Skill**  
**Optional Course (DCEC)-HRM**  
**MC-335**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit I**

Negotiation Fundamentals: The Nature of Negotiations, scope, Negotiation Strategy and Planning; Negotiation Sub Processes: Perception, Cognition and Emotions, Influence; Negotiation Power; seeking and resisting compliance; Ethics in Negotiation;

**Unit II**

Negotiation and persuasion: Negotiation Process; Levels of Negotiation; Issues for Negotiation; Preparation for Negotiations; Ethics in negotiation; Cultural differences in negotiation styles; Gender in negotiations; Context of mediation; Negotiation as persuasion; Principles of persuasion; Persuasion Strategy and its effectiveness.

**Unit III**

Negotiation skills; Effective Presentation of Demands, Strategies and Tactics Employed; Closing of Negotiation and Drafting the Agreement; Memorandum of Understanding (MOU); Communication and Administration of Negotiation Agreement; Interpretation of clauses of Agreement and related problems; Breakdown of Negotiation: Causes and Consequences; Third Party Intervention; Adjudication.

**Unit IV**

Effective Negotiation: Mutual Trust and Understanding; Accommodation; Experiences in Negotiation: Public, Private and Multinational enterprises; Impact of cross-cultural differences; Recent Trends in Negotiation Challenges in Future.

**Suggested Readings:**

1. Lewicki Roy J. , Saunders David M. & Barry Bruce, Negotiations, Tata McGraw Hill.
2. Brett,J.M., Negotiating Globally, Francisco, Josseys-Bass.
3. Cialdini, R. (1993) Influence: The psychology of persuasion. New York: Morrow.
4. Cialdini, R. B. (2008). Influence: Science and practice. New York: Allyn and Bacon.
5. Fisher, R., Ury, W., & Patton, B. (1991). Getting to yes: Negotiating agreement without giving In. New York: Penguin Books.
6. Kolb, D., & Williams, J. (2000) The Shadow Negotiation. UK: Simon & Schuster.
7. Korobkin, R. (2009). Negotiation theory and strategy. Aspen Publisher.
8. Lewicki, R. (2005). Essentials of negotiation. Alexandria V. A.: Society of HRM.
9. Raiffa, H. (1982). The art & science of negotiation. US: Harvard College.

**M.Com 3rd Sem.,w.e.f. 2020-21**  
**Training & Development**  
**Optional Course (DCEC)-HRM**  
**MC-336**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit-I**

Training – concept, rationale and requisites of Effective Training; Training Process - an overview; Role, Responsibilities and Challenges of Training Manager; Organization and Management of Training Function; Training Needs Assessment (TNA): purpose of TNA, TNA at different levels, Approaches for TNA, competency mapping

**Unit-II**

Organisation of Training and Development programs, Training design, kinds of training and development programs- competence based and role based training; orientation and socialization; diversity training, choice of training and development methods, Preparation of trainers; developing training materials; E-learning environment; Flexible learning modules

**Unit-III**

Training methods and techniques : business games, in basket exercises, laboratory training; incidents and case study; seminars, syndicates and group discussion; Demonstration and Practice Monitoring; Coaching; Self Diagnostic Skills, Experience Learning Team Building, and Sensitivity Training, Counselling, Position Rotation inspirational techniques – brainstorming, mind mapping, creative problem solving.

**Unit-IV**

Evaluation of training – need for evaluation, principles of evaluation, and approaches; return on investment in training; emerging trends in training and development; Electronic Enabled Training Systems (EETS)-, benefits and challenges in using EETS; extension of new perspectives on training – cross cultural training, e-learning, knowledge management

Suggested Readings:

1. Agochia, Devendra, Every Trainer's Handbook, New Delhi; Sage Publications
2. De Simone, R.L. and Harris, D.M., Human Resource Development, Thomson Learning
3. Sahu, R.K., Training for Development, Excel Books, New Delhi
4. Blanchard, P Nick, and James W. Thacker, Effective Training – Systems, Strategies, and Practices, Pearson Education, New Delhi
5. Goldstein, Training in Organization, Thomson Learning, Bombay
6. McGrath, Training for Life and Leadership in Industry, Prentice Hall of India, New Delhi

# **Fourth Semester Core courses (C.C.)**



**M.Com 4th Sem.,w.e.f. 2020-21**  
**Corporate Governance**  
**Core Course (CC)**  
**(MC-401)**

**Max.Marks:80**

**Time: 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit-I** Conceptual Framework of Corporate Governance: Introduction and History, Managing Vs Governing, Ownership and Governance: Ownership related issues in India, Whistleblowing and Governance, Theories of Corporate Governance. Good Corporate Citizen

**Unit-II** Codes and Reports on Corporate Governance: Cadbury Report (U.K.) ; OECD Principles of Corporate Governance; International Corporate Governance Framework; Sarbanes-Oxley Act 2002; Reports of K.M. Birla Committee, Narayana Murthy Committee and Kotak Committee, SEBI's Guidelines and Clause 49 for Corporate Governance.

**Unit-III** Board and Governance: Corporate Board: Types and Powers, Board Diversity, Different Roles of Directors: Executive Directors, Non Executive Directors, Non Executive Independent Directors, MD or CEO; Improving Governance through Committees: Audit, Remuneration, Nomination, Shareholders Grievance Committees etc.

**Unit-IV** Corporate Governance Reporting, Governance Practices for Twenty First Century; Conformance Vs Performance; Corporate Governance Ratings: Merits and Limitations; e-Governance and Good Governance

***Suggested Readings***

1. Satheesh Kumar, T.N. "*Corporate Governance*", Oxford University Press, New Delhi
2. Mallin, Christine A. "*Corporate Governance*" (Indian Edition), Oxford University Press, New Delhi
3. Tricker, Bob "*Corporate Governance: Principles, Policies and Practices*", Oxford University Press, New Delhi
4. Martin, David "*Corporate Governance: Practical Guidance on Accountability Requirements*", Viva Books Pvt. Ltd. New Delhi

**M.Com 4<sup>th</sup> Sem.,w.e.f. 2020-21**  
**Strategic Management**  
**Core Course (CC)**  
**(MC-402)**

**Max.Marks:80**

**Time: 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit-I**

Strategic Management Process: defining strategy, levels of approaches to strategic decision making, process of strategic management, roles of strategies, mission and objectives, strategic business unit, environment – concept, components and appraisal

**Unit-II**

Organization appraisal and strategy formulation: organizational dynamics and structuring organizational appraisal, SWOT analysis formulation – corporate level strategies and business strategies, strategy analysis and choice – the process, BCG matrix, GE matrix, SPACE approach, and strategic plan

**Unit-III**

Strategy implementation: aspects, structures, design and change; behavioural implementation – leadership, culture, value and ethics

**Unit-IV**

Functional implementation: functional strategies, plans and policies; marketing; financial, personal, operations, its plans and policies; strategic evaluation and control – an overview of strategic evaluation and control, techniques of strategic evaluation and control

**Suggested Readings:**

1. Kazmi, Azhar, Business Policy and Strategic Management, Tata McGraw Hill Publishing Company Ltd., New Delhi
2. David, Fred R. Strategic Management – Concept and Cases , Pearson Education, Delhi
3. Hitt, M.A., Ireland R.D. and Hos Kisson R.D., Strategic Management Competitiveness and Globalisation; Thomson Asia Pvt. Ltd.
4. Pearce II J A and Robinson Jr., R.B., Strategic Management – Strategy Formulation and Implementation, AITBS Publishers and Distributors, Delhi
5. Sharma, F.C., Strategic Management, Shree Mahavir Book Depot, Publishers, New Sarak, Delhi.
6. Sontaki, C.L., Strategic Management, Kalyani Publications, Delhi.

**M.Com 4<sup>th</sup> Sem w.e.f. from 2019-20**  
**Global Business Environment and Trade**  
**(MC-403)**

**Max.Marks:80**

**Time: 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each.

**Unit – I**

International Business: - An overview; Domestic versus International Business; Major risks and challenges of International Business; International Business Environment-Components and determinants; stages of internationalization of business; international business approaches, concept of globalization. Modes of entering into international business

**Unit – 2**

Foreign market entry strategies; country evaluation and selection; factors affecting foreign investment decisions; impact of FDI on home and host countries; types and motives for foreign collaboration; control mechanisms in international Business, India's FDI policy; foreign exchange; Balance of payments;

**Unit – 3**

Global Trading and Investment Environment: World trade in goods and services –Major trends and developments; World trade and protectionism –Tariff and non-tariff barriers; Government intervention in international trade; India's foreign trade policy

**Unit – 4**

Regional Economic Integration: Levels of Regional Economic Integration; Trade creation and diversion effects; Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA, International Economic institutions: IMF, World Bank, UNCTAD World Trade Organisation (WTO): Functions and objectives of WTO; Agriculture Agreement; GATS; TRIPS; TRIMS, Corporate social responsibility (CSR)

**Suggested Readings:**

1. Daniels, J.D. and H. LEE Radesbaugh, International Business-Environment and Operation (New Delhi; Pearson Education).
2. Hill, Charles W.L., International Business – competency in the Global marketplace (New Delhi: Tata McGraw Hill).
3. Sundram, Anant K and steward J Black, The International Business environment: Text and Cases (New Delhi: Prentice Hall of India).
4. Sharan, V., Internatinal Business: Concept, Environment and strategy (New Delhi: Person Education)
5. Beth V. Yarbrough and Robert H.Yarbrough, The World Economy – Trade and Finance, Thomson Leaning, Singapore

**M.Com.-4<sup>th</sup> Semester w.e.f. session 2019-20**  
**Current Affairs in Commerce**  
**(MC-404)**

**Max.Marks:80**  
**Time: 3 Hrs.**

Note: The examiner will set 8 questions in all covering the latest development in the area of Accounting, Finance, Marketing, Human Resource and General Business Environment published in newspapers during the period of concerned semester. The students will be required to attempt any five questions. Each question will carry 16 marks.

Suggested Readings:( Newspapers for the duration of concerned semester)

- The Economic Times
- Business Standard
- Financial Express
- Hindustan
- The Times of India.

**M.Com.-4<sup>th</sup> Semester w.e.f. session 2020-21**

## **Seminar**

**(MC-405)**

**Total Credits :01**

**Max.Marks:25**

**Ext. Marks :00**

**Int. Marks :25**

In this paper the student will require to present a research paper based upon the review of the research articles published in the national/ international journals related to the area of commerce. The topic will be selected by the student in consultation with the teacher/mentor allotted to him/her by the Chairperson/Head of department/ institution.

The evaluation of the seminar presentation shall be done by the department/Institution level committee constituted by the Chairperson/Head of department/ institution.

**M.Com.-4<sup>th</sup> Semester w.e.f. session 2020-21**  
**Self Study Paper**  
**(MC-406)**

**Total Credits :01**  
**Max.Marks:25**  
**Ext. Marks :25**  
**Int. Marks :00**

The objective of this paper is to create habits of reading books and to develop writing skills in a manner of creativity and originality. In this course, the student shall require to submit hand written write-up on any issue/topic/theme pertaining to any discipline decided in consultation with the teacher/mentor allotted to him/her by the Chairperson/Head of department/ institution. The structure of the paper will include the following:

- Introduction
- Main Body
- Conclusion

The thoughts presented in the paper must be original work of the students.

The evaluation of the write-up shall be done by the internal and external examiner collectively. The external shall be appointed from the approved panel of examiners. The evaluation will be done as given below:

- |                           |          |
|---------------------------|----------|
| ➤ Evaluation of the paper | 15 Marks |
| ➤ Viva-voce on the paper  | 10 Marks |
| Total                     | 25 Marks |

# **DISCIPLINE CENTRIC ELECTIVE COURSES (DCEC)**

## ACCOUNTING AND FINANCE GROUP

M.Com 4th Sem., w.e.f. 2020-21

**Indian Taxation System and Practices**

**Optional Course (DCEC)-Accounting & Finance**

**MC-411**

**Max. Marks 80**

**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

### **Unit I**

Brief history of taxation system, Canons of taxation system, Tax-GDP Ratio: Meaning, Significance & Determinants. Features of a good taxation system.

Tax Equity: Benefit Principle of Taxation; Ability to-pay principle of taxation. Tax Capacity & Tax Effort, Tax bases and tax policy – Determinants of tax yield –Progressive, proportional and regressive taxes; Ad-valorem and specific taxes.

### **Unit II**

International Double taxation and its avoidance mechanism; Double Tax Relief., Tax Credit Method, Bilateral Tax Treaty, Multilateral Tax Treaty, OECD Model & United Nations Model-Tax Convention, International Tax Avoidance and Evasion; Transfer Pricing; Tax Heavens, Tax Treaty Shopping – Anti Avoidance Measures.

### **Unit III**

Tax evasion in India, causes and consequences of tax evasion, Methods to curb tax evasion, Tax Incentives: Rationale, benefits and costs of tax incentives, forms of tax incentives: Tax Holidays, investment allowance, deductions, reinvestment incentives etc.

### **Unit IV**

Constitutional Provisions Pertaining to Taxes- Distribution of taxation powers between the Center and States in the constitution of India; Restrictions on the taxation powers of the States; sharing of Central taxes.

Tax Reforms in India- Issues & Challenges, Direct Tax Code and GST (Only brief introduction)

### **Suggested Readings:**

1. Musgrave. Richard and Peggy Musgrave, *Public Finance in Theory and Practice*, New York: McGraw Hill Book Company.
2. Sury, M.M. *Fiscal Policy Development in India: 1947 to 2007*, Indian tax foundation in association with New Century publications, New Delhi.
3. Peerzode, Sayal Afzal, *Economics of Taxation*, Atlantic Publishers& Distributors Pvt. Ltd.
4. Goode. Richard, *Government Finance in Developing Countries*, New Delhi. Tata –McGraw Hill publishing Company Ltd.
5. Government of India, Ministry of Finance, *Report of the Indirect Taxation Enquiry Committee* (Chairman, L. K. Jha).
6. Government of India, Ministry of Finance, *Speeches of Union Finance Ministers*
7. Singhania. Vinod K, *Direct Taxes: Law and Practice* (Delhi: Taxmann Publications (p))

**Note: Latest edition of the readings may be used.**



**M.Com 4th Sem.,w.e.f. 2020-21**  
**Advanced Accounting-1**  
**Optional Course (DCEC)-Accounting & Finance**  
**MC-412**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit-1**

Financial Statements of Banking Companies including Capital Adequacy Norms, Preparation of Financial Statements of Insurance and Electricity Companies

**Unit-2**

Accounts for Corporate Restructuring-Amalgamation, Absorption and Reconstruction (External and Internal). AS-14 on Accounting for Amalgamation.

Accounts of Holding Companies-Computation of Pre and Post Acquisition Profits, Minority Interest and Preparation of Consolidated Balance Sheet. AS-21 On Consolidated Financial Statements.

**Unit-3**

Liquidation of Companies- Preparation of Liquidator's Final Statement of Account.

Government Accounts: General Principal, Indian Audit and Accounts Department, Comptroller and Audit General of India, Public Accounts Committee, Consolidation of funds, Compilation of accounts;

**Unit-4**

Elementary knowledge of Indian Accounting Standards: AS-1(Disclosure of Accounting Policies), AS-2(Valuation of Inventories), AS-4(Contingencies and Events after Balance Sheet Date), AS-6(Depreciation Accounting), AS-7(Construction Contracts), AS-9(Revenue Recognition), AS-10(Accounting for Fixed Assets), AS-12(Accounting for Government Grants) ,AS-20(Earning Per Share), AS-26(Intangible Assets), AS-29(Provisions, Contingent Liabilities and Contingent Assets)

**Suggested Readings**

1. Shukla, M.C.; Grewal, T.S. and Gupta, S.C. "Advanced Accounts", S.Chand and Company Pvt. Ltd., New Delhi.
2. Maheshwari, S.N. and Maheswari, S.K. "Advanced Accounting -II" ,Vikas Publishing House Pvt. Ltd., Noida
3. Jain, Khandelwal and Pareek "Higher Accounting", RBD Publishing House, Jaipur
4. Arulanandam, M.A. and Raman, K.S. "Advanced Accounting", Himalaya Publishing House, Delhi
5. Advanced Accounting: CA Final Study Material, Board of Studies, Institute of Chartered Accountant of India

**M.Com 4th Sem.,w.e.f. 2020-21**  
**Portfolio Management**  
**Optional Course (DCEC)-Accounting & Finance**  
**MC-413**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Course Inputs**

**Unit-I**

Portfolio: Meaning and Benefits, Rationale of Diversification in Investments, Portfolio Risk and Return: Meaning and Measurement, Approaches of Portfolio Construction, Portfolio Selection: Markowitz's Model (Efficient Market Frontier) and its Limitations.

**Unit-II**

Sharpe's Single Index Model: Empirical Analysis and Sharpe's Optimal Portfolio;  
Capital Asset Pricing Model (including SML and CML): Assumptions, Empirical evidence on CAPM (with numerical) and Limitations.

**Unit-III**

Factor Models and Arbitrage Pricing Theory;  
Performance Evaluation of Managed Portfolio and Mutual Funds : Sharpe Ratio, Treynor Ratio, Jensen Ratio,  $M^2$  Measure, FAMA measure of Net Selectivity, Techniques of Portfolio Revision

**Unit-IV**

Strategies of the Great Masters: Benjamin Graham, Philip Fisher, Warren Buffett, John Templeton, Peter Lynch, George Soros, David Dreman and Indian Money Monarchs,  
Behavioural Finance: Heuristic-Driven Biases, Frame Dependence, Emotional and Social Influences and Market inefficiency; Basic guidelines for Investment Decisions.

***Suggested Readings***

1. Fischer & Jordan, Security Analysis and Portfolio Management, Prentice Hall India.
2. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.
3. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
4. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd. Noida/New Delhi
5. Preeti Singh, Investment Management, Himalaya Publishing House
6. Devin S., Portfolio Management, Prentice Hall.
7. . V. K. Bhalla, Portfolio Analysis and Management, Sultan Chand & Sons
8. . Chandra, P. Investment Analysis and Portfolio Management. Mc Graw Hill Education (India) Pvt. Ltd., New Delhi
9. . Dhanesh Khatri, Security Analysis and Portfolio Management, Macmillan Ltd

**M.Com 4<sup>th</sup> Sem.,w.e.f. 2020-21**  
**International Financial Management**  
**Optional Course (DCEC)-Accounting & Finance**  
**MC-414**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit I**

International Financial Markets and Instruments: Features of international capital and money markets; Integration of markets; Role of financial intermediaries.

**Unit II**

International Capital and Money Market Instruments: GDRs, ADRs, IDRs, Euro bonds, Euro loans, Repos, CPs, Floating rate instruments, Loan syndication and Euro deposits. Multilateral financial institutions: IMF, IBRD and European monetary system.

**Unit III**

Foreign Exchange Markets: Exchange rate theories; Determining exchange rates; Fixed and flexible exchange rate system; Exchange rate quotes; Spot rates, forward exchange rates, forward exchange contracts; Foreign exchange and currency futures; Exchange rate management in India; Foreign Exchange Management Act

**Unit IV**

Foreign Exchange Risk: Transaction exposure, translation exposure and economic exposure; Management of exposures – internal techniques, netting, marketing, leading and lagging, pricing policy, asset and liability management and techniques

**REFERENCES**

Apte, P.G: International Financial Management, Tata McGraw Hill, New Delhi,

Buckley, Adrian: Multinational Finance, Prentice Hall, New Delhi.

Eitman, D.K. and A.I Stenehill: Multinational Business Cash Finance, Addison Wesley, New York.

Henning, C.N., W Piggot and W .H Scott: International Financial Management, McGraw Hill, International Edition.

Levi, Maurice D: International Finance, McGraw- Hill, International Edition.

O'Connor DJ, Bueso AT: International Dimensions of Financial Management; Macmillan, New Delhi.

Pilbeam Keith: International Finance; MacMillan Press, Hong Kong.

Rodriquefe, R.M. and E.E Carter: International Financial Management, Prentice Hall, International Edition. Shaprio, Alan.C: Multinational Financial Management, Prentice Hall, New Delhi.

Yadav, Surendras., P .K Jain and Max Peyrard: Foreign Exchange Markets, Macmillan, New Delhi.

Zeneff, D. and J Zwick: International Financial Management, Prentice Hall, International Edition.

**M.Com 4th Sem.,w.e.f. 2020-21**  
**Management of Financial Services**  
**Optional Course (DCEC)-Accounting & Finance**  
**MC-415**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit-1:** Financial Services: Meaning, Scope, Classification of Financial Services, Challenges for Financial Service sector & Present Scenario.

Risk Management in Financial Services-Concept of Risk, Types, Tools for Risk Management.

Merchant Banking: Concept and Nature, Functions of Merchant Bankers, Merchant Banking Regulations, Features of Merchant Banking in India.

**Unit-2:** Mutual Funds: Concept and Origin, Types of Mutual Funds, Organisation and Operation of Mutual Funds, Importance, Net Asset Value(NAV), Risk Associated with Mutual Funds, General Guidelines and selection of Funds, Reasons for slow growth.

Credit Rating: Concept, Functions of Credit Rating, Benefits, Rating Process, Types of Rating, Credit Rating Agencies in India, Practical Problems of Credit Rating, Future of Credit Rating in India.

**Unit-3:** Debt Securitisation : Concept, Objectives, Securitisable Assets, Modus Operandi of Securitisation, Benefits, Conditions for Successful Securitisation.

Housing Finance: Introduction, National Housing Banks, Housing Finance System and New Development.

Credit Cards: Concept, Types of Credit Cards, Benefits, Demerits, Credit Card Business in India and its Future Prospects.

**Unit-4:**

Factoring and Forfaiting: Meaning of Discounting, Factoring and Forfaiting; Factoring Functions and types of Factoring, Modus operandi, Cost and Benefits, Factoring vs. Discounting, Factoring in India.

Working of Forfaiting, Benefits and Drawbacks, Factoring vs. Forfaiting, Forfaiting in India.

**Suggested Reading:**

1. Bhatia, B.S. and Batra G.S. , Financial Services, Deep and Deep Publishers, New Delhi.
2. Khan, M.Y. Financial Services, Tata Mcgraw Hill, New Delhi.
3. Bansal K.L. Merchant Banking and Financial Services, Unistar Books Pvt. Ltd. Chandigarh.
4. Bhole, L.M. Financial Institutions and Markets, Tata Mcgraw Hill, New Delhi.

**M.Com 4th Sem.,w.e.f 2020-21**  
**Cost Management**  
**Optional Course (DCEC)-Accounting & Finance**  
**MC-416**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit-I** Cost Control, importance of Cost Control, elementary of a Cost Control Scheme, Cost Control Techniques, Cost Control in Individual Cost Elements, Cost reduction, Cost reduction process, Tools and techniques of Cost reduction. Value Analysis, Types of Value, Procedures of Value Analysis, Relationship between value, function and cost, Techniques of value analysis developed by Lawrance D. Miles.

**Unit-2** Activity based Costing (ABC), Inadequacies of traditional methods of overhead absorption. Under costing and over costing, Product-Cost-Cross subsidization, Cost Hierarchies, Cost Drivers and cost pools, implementing ABC system for cost management and profitability, Kaplan and Cooper's approach to ABC.

**Unit-3** Productivity, Concept, Measurement of Productivity, Productivity of Material, Labour and other Factors, Productivity of Management Resources, Importance of Human Factor in Productivity Drive, Productivity and Profitability. Supply chain Analysis, Key Success Factors, Value chain analysis, Steps in Value Chain analysis, Value Chain Analysis for assessing competitive advantage.

**Unit-4** Target Costing, origin, steps or stages in target costing, traditional vs. target costing, target costing process, impact of target costing on profitability. Kaizen, Concept, Procedure for implementation, evaluation, Kaizen Costing. Business Process Outsourcing (BPO), Concept, Major Areas, types of outsourcing, Outsourcing vs. Contracting, Outsourcing vs.BPO, Business Process Reengineering (BPR), Concept, Methodology. Synergy, characteristics, types.

**SUGGESTED READINGS**

1. Saxena and Vashishtha: Advanced Cost Accounting; Sultan Chand and Sons, Delhi.
2. Horngren Charles. T: Cost Accounting – A Managerial Emphasis. Pearson Publications, Delhi.
3. Ravi M. Kishore : Cost Management – Taxman Publications, Delhi.
4. Jain, S.P, K.L.Narang : Advanced Cost Accounting. Kalyani Publications, Delhi.
5. Ishwar Sharma, Cost accounting and Cost Management, Mahavir publications, Delhi.

## **MARKETING GROUP**

**M.Com 4th Sem.,w.e.f. 2020-21**

**Customer Relationship Management  
Optional Course (DCEC)-Marketing Group  
MC-421**

**Max. Marks 80**

**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**UNIT-1** Customer Relationship: Introduction, background and Basic concepts, need and importance of CRM, Objectives and types of CRM, Models of CRM, CRM structure.

**UNIT-2** Relationship marketing: Understanding buyers expectations, building customer loyalty, types of loyalty, Factors influencing customer loyalty, significance of loyal customers, impact of lost customers , computing cost of lost customers, Customer Lifetime Value, Service quality and relationship management, KPO and BPO.

**UNIT-3** Operational CRM : automation of sales force and enterprise marketing, lead management, contact management, market segmentation, customer service and support, contact and call centre operations, Analytical CRM: customer information database, ethics and legalities of data use, data warehousing and data mining; types of data analysis: online analytical processing, click stream analysis, collaborative filtering, CRM and business intelligence.

### **UNIT-4**

Collaborative CRM, Strategic CRM, CRM implementation and effectiveness: Establishing CRM performance monitoring, CRM audit, CRM project management, employee engagement in CRM project, CRM budget, evaluating CRM return on investment.

New trends in CRM: Social CRM, technology and CRM

### **Suggested Reading:**

- Buttle, Francis, Customer Relationship Management – Concept and Tools, Elsevier Butterworth –Heinemann, Oxford, UK
- Payne, Adrian, Handbook of CRM – Achieving Excellence in Customer Management, Butterworth – Heinemann, Oxford, UK
- Dyche, Jill, The CRM Handbook – A Business Guide to Customer Relationship Management, Pearson Education, New Delhi
- Knox, Simon, Stan Maklan, Adrian Payne, Joe Peppard and Lynette Ryal, Customer Relationship Management, Butterworth – Heinemann, Oxford, UK
- Greenlers, Paul, CRM at the Speed of Light, Tata McGraw Hill Publishing Ltd., New Delhi
- Anderson, Kristen, and Carol J Kerr, Customer Relationship Management, Tata Mc Graw Hill

**M.Com 4th Sem.,w.e.f. 2020-21**  
**Retail Marketing**  
**Optional Course (DCEC)-Marketing Group**  
**MC-422**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit-I**

Introduction to Retailing: Meaning, nature, scope, importance, growth and present size, retailing mix,; Career options in retailing, Future of retailing in India. Technology in Retailing; Retailing through the Internet

**Unit-II**

Types of Retailing: marketing Concepts in Retailing – Consumer purchase behaviour, Cultural and Social group influence on consumer Purchase Behaviour. Stores classified by owners; Stores classified by merchandising categories; Traditional retail formats vs. modern emerging retail formats in India - Issues and options,; Retailing models – Franchiser franchisee, directly owned, Retail Equity, Wheel of retailing and retailing life cycle.

**Unit-III**

Management of Retailing Operations: Retailing management and "the total performance model; Functions of retail management; Strategic retail management process.

**Unit-IV**

Retail planning - importance and process; Creative display; Merchandise planning – Stock turns, Credit Management, Developing retailing strategies, , pricing strategies and location strategies. Retail promotions - Staying ahead of competition

**Suggested Readings :**

1. Berman, Berry & Evans, Joel & R: Retail Management : A Strategic Approach, PHI/Pearson Education, New Delhi.
2. Levy Michael & Weitz Barten W.: Retailing Management, Tata McGraw Hill, New Delhi.
3. Newiman, Andrew J. & Cullen, Peter : Retailing Environment & Operations; Vikas Publishing House, NewDelhi.
4. Duane: Retailing Thomson Leaming, Mumbai.
5. Gilber, David : Retail Marketing Management, Paerson Education, New Delhi.
6. Diamond, Jay and Gerald Pintel : Retailing, Prentice-Hall, NJ, 1996.
7. Morgenstein, Melvin and Harriat : Strong in Modern Retailing, Prentice-Hall, NJ,1992.

**M.Com 4th Sem.,w.e.f. 2020-21**  
**Marketing Research**  
**Optional Course (DCEC)-Marketing Group**  
**MC-423**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**UNIT-1**Marketing Research: Introduction, nature and scope, Research Process, Applications of Marketing Research, Importance and Objectives of marketing research, Information Needs and Types of Research, Qualitative research & Quantitative research- Meaning, role and applications; Formulation of Research problem; Research designs - Exploratory Research, Descriptive Research & Experimental Designs,

**UNIT-II**

Data Collection: Sources and Methods; Secondary Data- Collection and Evaluation; Basic Methods of Primary Data Collection – Survey, Questionnaire, observation, interview, focus group interview; Designing questionnaire; Attitude Measurement and Scaling Techniques; Form and layout; Pilot testing

**UNIT- III**

Sampling: Types of Samples; Sampling Problems and Procedures; Sample size decisions; Administering the Data Collection (field procedures), Data Preparation and Processing. data analysis, Selecting statistical tests for nominal, ordinal and interval/ ratio data, General hypothesis testing procedure for parametric and nonparametric statistics (Analysis of Differences)

**UNIT-IV**

Applications of Marketing Research: New product development and test marketing, Market segmentation and brand positioning; Rural marketing research; Advertising research; Ethical issues in Marketing Research, Project report writing: Types of report, Format of writing the report.

**Suggested Reading:**

- Bradley, N. Marketing research, Tools and techniques (2nd ed.), Oxford University Press, Delhi.
- Malhotra, N. Marketing research: An applied orientation (6th ed.), Pearson Education New Delhi.
- Beri. G.C, Marketing Research, Tata McGraw Hill, New Delhi



**M.Com 4th Sem.,w.e.f 2020-21**  
**Service Marketing**  
**Optional Course (DCEC)-Marketing**  
**MC-424**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit-I**

The Emergence of Service Economy, Meaning, Nature and Characteristics of Services; Differences in Goods and Services Marketing; Technology in services, Role of service sector - Structure and growth - Recent trends in service sector, Marketing Challenges in Service Businesses, Service Marketing mix, Expansion of marketing mix - Services marketing triangle.

**Unit-II**

The concept of design; Classification of service: a design issue; Objects of the service processes, Customer contact; service blueprint Service Quality: Definitions of quality; Standards; The Gaps Model of Service Quality; The SERVQUAL Scale; Implications for service quality.

**Unit-III**

The Service Encounter: The essence of an encounter; Service encounter as theatre; Scripts; Emotional labour; The critical incident technique; Dysfunctional customers, deviant employees- an everyday occurrence in the service encounter, Demand and Capacity Management: The basic problem: perishability; Service capacity; Service demand; Managing demand and capacity; Yield management; Waiting and queuing; Queuing: A behavioural perspective

**Unit-IV**

Service Communications: Integrated marketing communications; The role for communications; Key communication variables; Corporate identity; Branding services; Advertising the service. Monitoring and Evaluating the Service: Customer satisfaction evaluation; Marketing of services with special reference to financial services, health services, hospitality services including travel, hotels and tourism, professional services, public utility services and educational services.

**Suggested Readings:**

1. Peter Mudie and Angela Pirrie: Services Marketing Management, Elsevier Ltd.
2. Audrey Gilmore. Services Marketing and Management. SAGE
3. K. Douglas Hoffman and John E.G. Bateson. Services Marketing – Concepts, Strategies and Cases. Cengage
4. Steve Baron and Kim Harris. Services Marketing – Text and Cases. Macmillan
5. R.Srinivasan. Services Marketing : The Indian Context. PHI
6. Ravi Shanker. Services Marketing. Excel Publication
7. Rama MoahanaRao. Services Marketing. Pearson
8. Lovelock. Services Marketing. Pearson
9. Harsh V. Verma. Services Marketing. Pearson

**M.Com 4th Sem.,w.e.f. 2020-21**  
**International Marketing**  
**Optional Course (DCEC)-Marketing**  
**MC-425**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit-I**

Nature of international marketing; domestic vs. international and global marketing; benefits, tasks and challenges of international marketing; organizational structure for international marketing; WTO framework and the international marketer; international marketing environment; screening international marketing opportunities; techniques of foreign market selection; broad structure of an international marketing plan.

**Unit-II**

International marketing research and information system; foreign market entry modes; global marketing operations and strategies; product and banking decisions; international product life cycle; counterfeiting and IPR issues; pricing strategies; environmental factors affecting international prices; international dumping; financing international marketing transactions.

**Unit-III**

The structure of international distribution systems; channel selection decisions; managing channel conflicts; aspects of international supply chain management; international direct marketing; leveraging international distribution for competitive advantage.

**Unit-IV**

International promotion mix; push and pull strategies; aspects of international sales management; challenges of international advertising; global media strategy; organizational structure for international marketing planning; operations and control; managing risk in international marketing.

**Suggested Readings:**

1. Onkvisit Sak and John J. Shaw, **International Marketing – Analysis and Strategy**, PHI, New Delhi
2. Doole Isobel and Robin Lawe, **International Marketing Strategy**, Thomson Learning,
3. Keegan Warren J., **Global Marketing Management**, Pearson Education, Delhi
4. Joshi, Rakesh Mohan, **International Marketing**, Oxford University Press, New Delhi
5. Rajgopal, **International Marketing**, Vikas, New Delhi
6. Kotler, Keller, Koshy and Jha , **Marketing Management-A South Asian Perspective**, Pearson Education ,New Delhi

**M.Com 4th Sem.,w.e.f. 2020-21**  
**Contemporary Issues In Marketing**  
**Optional Course (DCEC)-Marketing**  
**MC-426**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit I**

**International Marketing Planning:** Planning, Global Marketing Environment, Global Segmentation Targeting and Positioning, Global Marketing Information System, Global Marketing Research. Foreign Exchange and Financial Decisions.

**Unit II**

**International Marketing Mix:** Product characteristics, Product Design Decisions, Geographic expansion strategic alternatives, New product in Global Market. Global Pricing Strategies, Environmental Influences on Pricing Decisions, Transfer Pricing, Global Pricing Policy alternatives. Channel Objectives and constraints, Channel Structure, Channel strategy for new market entry. Advertising Decisions in International Marketing.  
International Product Life Cycle.

**Unit III**

**Marketing Mix in Service Marketing –** The seven P's – Product decisions, Pricing strategies, Promotion of services, Placing or Distribution methods of services, People, Physical Evidence and Process. Marketing of insurance, banking, tourism, hotel, transport and consultancy. Customer Relationship Management. Key concepts in relationship marketing: concepts, Planning for relationship marketing, Customer lifetime value.

**Unit IV**

**Marketing Information System -** Definition, purpose, scope, procedure, components of MIS. Marketing Research: applications of marketing research, research process, research design, research tools, research analysis – factor, cluster, conjoint, product research, packaging research, pricing research, promotion research, customer satisfaction research, sales and distribution research, brand research, advertising research. Rural marketing research. Case studies should be discussed on topics given in syllabi.

**Suggested Readings:**

Philip Cateora, 'International Marketing'  
Francis Cherunilam, 'International Marketing'  
Christopher Lovelock, 'Services Marketing'  
Zeithaml, Bitner, Gremler & Pandit, 'Services Marketing'  
Helen Woodruff, 'Services Marketing'  
Zha S.M., 'Services Marketing'  
Pati Debashis, 'Marketing Research' Universities Press (India) Pvt Ltd., Hyderabad., 2002.  
Beri, G.C, 'Marketing Research: Tata McGraw Hill Publishing Company, Ltd., 2000.  
Cooper Schindler, 'Marketing Research, Concept & Cases' Paul Green, Donald Tull, Gerald Albaurn, 'Research for Marketing Decisions'

**HRM GROUP**  
**M.Com 4th Sem.,w.e.f. 2020-21**  
**Strategic Human Resource Management**  
**Optional Course (DCEC)-HRM**  
**MC-431**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit-I**

Concept of SHRM and HR environment: HRM in knowledge economy; investment perspective of SHRM, evolution of SHRM, strategic HR vs. traditional HR, barrier to strategic HR, role of HR in strategic planning.

**Unit-II**

Strategic fit frameworks: linking business strategy and HR strategy, HR bundles approach, best practice approach; business strategy and human resource planning; HRM and firm performance linkages – measures of HRM performance; sustained competitive advantages through inimitable HR practices

**Unit-III**

HR Systems: staffing systems, reward and compensation systems, employee and career development systems, performance management systems

**Unit-IV**

Strategic options and HR decisions – Downsizing and restructuring, domestic and international labour market, mergers and acquisitions, outsourcing and off shoring

**Suggested Readings:**

1. Mello, Jeffrey A ., **Strategic Human Resource Management**, Thomson Learning Inc.
2. Agarwala, Tanuja, **Strategic Human Resource Management**, Oxford University Press, New Delhi
3. Dreher, George and Thomas Dougherty, **Human Resource Strategy**, Tata McGraw Hill
4. Greer, Charles, **Strategic Human Resource Management**, Pearson Education
5. Belcourt, Monica and Kenneth McBay, **Strategic Human Resource Planning**, Thomson Learning Inc

**M.Com 4th Sem.,w.e.f. 2020-21**  
**Performance Management**  
**Optional Course (DCEC)-HRM**  
**MC-432**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**UNIT-I**

**Introduction to Performance Management:** Definition of Performance Evaluation, Evolution of Performance Management, Definitions and Differentiation of Terms Related to Performance Management. Importance of Performance Management, Linkage of Performance Management to Other HR Processes, performance and potential management

**Theoretical Framework of Performance Management:** Goal Theory and its Application in Performance Management, Control Theory and its Application in Performance Management, Social Cognitive Theory and its Application in Performance Management, Organisational Justice Theory and its Application in Performance Management, Overview of Performance Management as a System, Dimensions of Performance Management

**UNIT-II**

**Process of Performance Management:** Overview of Performance Management Process, Performance Management Process, Performance Management Planning Process, Mid-cycle Review Process, End-cycle Review Process, Performance Management Cycle at a Glance

**Performance Management Planning and Development:** Introduction, Performance Management Planning, the Planning Process, Performance Agreement, Drawing up the Plan, Evaluating the Performance Planning Process

**UNIT-III**

**Performance Appraisal:** Purpose of Appraising, Methods of appraisal, appraisal system design, Implementing the appraisal system, Appraisals and HR decisions.

**Performance Management and Reward:** Concepts related to Performance and Reward, Linking Performance to Pay – A Simple System Using Pay Band, Linking Performance to Total Reward, Challenges of Linking Performance and Rewards

## UNIT-IV

**Ethics in Performance Appraisal:** Ethics – An Overview, Ethics in Organisations, Ethics in Performance Management, Realities of Ethics in Performance Management, Ensuring Ethics in Performance Management

**Facilitation of Performance Management System through Automation:** Improving Quality of Planning and Design of Performance Management, Improving the Objectivity of Performance Management, Improving Execution Aspects of Performance Management, Automation in Performance Management, Automation Process

### SUGGESTED READINGS:

1. Performance Management and Appraisal Systems. New Delhi: Sage Publishers. 3. Chadha, P. (2008). Performance Management. New Delhi: Macmillan India Ltd.
2. Michael, A. (2006). A Handbook of Human Resources Management Practice, London: Kogan Page.
3. Suri, G.K. (2008). Performance Measurement and Management. New Delhi: Excel Publications.
4. Robert, L. C. (2011). Performance Management Concepts Skills and Exercises, New York: M.E.Sharpe Publications.
5. Rao, N.S., (2017). Compensation System and Performance Management. New Delhi: Himalaya Publishing House
6. Prem Chadha: Performance Management, Macmillan India, New Delhi, 2003.
7. Michael Armstrong & Angela Baron, Performance Management: The New Realities, Jaico Publishing House, New Delhi, 2002.
8. Rao, T.V. (2017). Performance Management: Toward Organizational Excellence. New Delhi: Sage Publishers. 2. Rao, T.V.

**M.Com 4th Sem.,w.e.f. 2020-21**  
**International Human Resource Management**  
**Optional Course (DCEC)-HRM**  
**MC-433**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit 1:** Nature and concepts of international HRM, approaches to HRM, differences between domestic HRM and IHRM, Development of the IHRM function, Management styles and practices in US, Japan, China, Korea, Europe and India; Organisational design in different countries;

**Unit 2:** Human Resource Planning in HRM, recruitment and selection-issues in staff selection of expatriates, General factors affecting Global Staffing, Training and development-expatriate training-developing international staff and multinational teams, Issues in Cross – Cultural training.

**Unit 3:** Performance Management: Factors associated with individual performance and appraisal criteria used for performance appraisal of international employees –appraisal of host country Nationals, Evaluation issues and guidelines; Variables influencing performance of Expatriates; Compensation-objectives of international compensation approaches of International compensation. Cultural impact and Compensation Policy; Paying Expatriates: Variable pay; Factors influencing compensation programmes; Managing compensation on a global scale: Fundamental practices.

**Unit 4:** Expatriate Failure: Causes of failure, Repatriation-Repatriation process. Labour relations-Key issues in international relations –strategic choices before firms-strategic choices before unions-union tactics Trans-national Organizational Behaviour and human resource management; motivation, perception, leadership, communication, job satisfaction, attitudes, performance appraisal etc; managing multinational business operation: finance, marketing, etc; negotiating across cultures

**M.Com 4th Sem.,w.e.f. 2020-21**  
**Talent Management**  
**Optional Course (DCEC)-HRM**  
**MC-434**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit I**

**Talent Management:** Meaning & Objectives, History and Scope of Talent Management, Need of Talent Management, Key Processes of Talent Management, Talent vs knowledge people, Source of Talent Management, Consequences of Failure in Managing Talent, Tools for Managing Talent,

**Building Blocks for Talent Management:** Introduction, Effective Talent Management System, Building Blocks of Effective Talent Management System

**Unit II**

**Talent Management System:** Critical Success Factors to Create Talent Management System, Some other critical success factors of best practice Talent Management System, Factors of unique talent management approach, Key Elements of Talent Management System

**Life Cycle of Talent Management:** Introduction, Linkage between Talent Management Process and Workforce, Importance of Talent Management Process, Important Steps to Assess Talent Management Process, Stages of Talent Management, Essentials of Talent Management Process

**Unit III**

**Talent Acquisition:** Job analysis-Method of collecting information, developing questionnaires, interviews, developing job description & job specification. Developing HR planning process, Selection process, Use of assessment centres, selection errors & minimising selection errors, Reliability & Validity tests, Choosing the types of interviews.

Contemporary Talent Management Issues, Challenges,

Best Practices of Talent Management, Talent Management in India



## Unit IV

**Concept of Talent Engagement, Retention, Employee Engagement and Retention:** Introduction, **Best** Practices for Talent Engagement, Improving Employee Retention, Effective Talent Management,

**Compensation and reward strategies for Effective Talent Management:** Introduction, Effective Talent Management, Principles of Compensation Plans, Defining the Elements of Total Rewards, Integrated Rewards Philosophy, Designing Integrated Rewards, Sustainable Talent Management and Reward Model, Strategic Compensation plan for Talent Engagement.

### **SUGGESTED READINGS:**

1. Cheese, Peter, Robert J Thomas and Elizabeth Craig, The Talent Powered Organization, Kogan Page Ltd.
2. Stringer, Hank & Rusty Rueff, Talent Force: A New Manifesto for the Human Side of Business, Pearson Education, Prentice Hall Upper Saddle River, New Jersey
3. Sears David, Successful Talent Strategies, American Management Association, AMACOM, Press, New York
4. Lawyer III, Edward E, Talent: Making People your Competitive Advantage, Dave Ulrich, Jossey-Bass, A Wiley Imprint
5. Phillips, Jack J, Lisa Edwards, Managing Talent Retention, An ROI Approach, Pfeiffer, A Wiley Imprint
6. David, Tony, Maggie Cutt, Neil Flynn, Peter Mowl and Simon Orme, Talent Assessment, Gower Publishing Ltd., Hampshire Ltd.

**M.Com 4th Sem.,w.e.f. 2020-21**  
**Knowledge Management**  
**Optional Course (DCEC)-HRM**  
**MC-435**

**Max. Marks 80**  
**Time 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**UNIT I:**

Concept of human capital, rationale, Scope, functions and importance of HRM, Evolution of HRM, Difference with HRD, Contemporary issues and practices in HRM, Changing concept of HRM in India and in the globe.

**UNIT II:**

Nature of job Analysis, job design, Job evaluation, Human resource planning, Demand forecasting, HR supply forecasting, Need for and factors influencing HRP, Career planning, Promotion, transfer, demotion and separation; Employee hiring- Nature of Recruitment, Sources of recruitment-internal and external, Employee selection, process of employee selection, New recruitment practices Job portals, employee reference, campus recruitment etc.

**UNIT III**

Nature and importance of Training, Methods of training, TNA, Importance, Methods and models of Performance Management, Future of performance management system, Nature of HRD program, Methods of management development and Executive development programs, Contemporary HRD practices

**UNIT IV**

Introduction to compensation management, Components of employee and executive compensation, Factors affecting employee compensation, Employee incentive schemes, and Recent trends in compensations management. Industrial relations and Resolution of industrial disputes, Employee grievance, Trade union and their relevance. SHRM, SHRM Vs Conventional HRM, Barriers to strategic HRM, Linking HR strategy with business strategy, SHRM and business performance

**Suggested Readings**

V.S.P.Rao and C.B. Mamoria (2012), “Personal Management (Text and Cases)”, Himalaya Publications, Thirtieth Edition.

Gary Dessler and BijuVarkkey (2013), Human Resource Management, PersoPublication, 12th Edition Jyothi and D.N Venkatesh (2013), Human Resource Management. Oxford Publication. 2nd Edition.

BiswajeetPattanayak (2014),”Human Resource Management”, PHI Publications, 4th Edition.

# **Open elective courses (OEC)**

**The open elective courses (OEC) as offered by department of commerce is as below:**

**Tax Planning for Individuals (Will be offered in 3<sup>rd</sup> Semester)**

**The Students of University Departments other than commerce can choose the above subject as their open elective choice.**

**Tax Planning for Individuals**  
**Open Elective Course (in Third Semester)**  
**MC.OEC-1**  
**Total Credit-3**

**Time-3 Hrs.**  
**Total Marks-100**  
**External Marks-80**  
**Internal Marks-20**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

**Unit-1:** Introduction of Income Tax :Important Definitions- Assessee, Assessee in Default, Previous Year, Assessment Year, Meaning of Income, Casual Income, Gross Total Income, Total Income, Five Heads of Income, Tax Free incomes and Agriculture Income, Residential Status and Determination of Residential Status of an Individual, Tax Liability based on residential status. Rates of Income tax for senior citizen, Super Senior citizen and other individuals.

**Unit-2**

Income from Salary- Salary, Bonus, Commission, and Pension

Taxability on Allowances- Dearness Allowance, Medical Allowance, House Rent Allowance, Children Education Allowance, Uniform Allowance, Hostel Allowance, Warden Allowance.

Tax Liability on Perquisites- Rent Free House, Medical Facility, Education Facility, Use of Mobile, Laptop, Computer and Cars.

Retirement Benefits: Encashment of Earned Leave, Provident Fund, Gratuity, Encashment of Pension.

**Unit-3:** Taxable Income from House Property-Self Occupied House and Let out House Property. Deductions from House Property Income.

Income From Other Sources- Income from Interest, Dividend, Subletting, Royalty, Family Pension, Income of Insurance Agent.

**Unit-4:** Some Important Deductions from Gross Total Income- Deduction Under Section 80C, 80CCC, 80CCD, 80D, 80E, 80QQB, 80TTA, and 80U.

Filing of online Income Tax Returns/ITR-1 for a Salaried Person.

**Suggested Readings:**

1. Direct Taxes law & Practice – Dr. H.C.Mehrotra & Dr. S.P. Goyal, Sahitya Bhawan Publications, Agra.

2. Direct Taxes & Practice – Dr. V.K. Singhania Taxmann Publication.

3. Direct Taxes law & Practice – Dr. Bhagwati Prasad – Wishwa Prakashan, N.Delhi.

4. Simplified Approach to income Tax: Dr. Girish ahuja & Dr. Ravi Gupta – Sahitya Bhawan Publishes & Distributors, Agra.

5. Income Tax : Law and Accounts, P.K.Gupta and N.K.Garg, Sanjay Sahitya Bhawan Agra.