

**SCHEME OF EXAMINATION AND SYLLABUS OF  
DUAL DEGREE M.COM. HONS.(B.COM. HONS.-M.COM. HONS.)  
FIVE YEARS PROGRAMME  
w. e. f. ACADEMIC SESSION 2019-20**



**DEPARTMENT OF COMMERCE  
INDIRA GANDHI UNIVERSITY MEERPUR,  
REWARI (HARYANA)-123401**

**DUAL DEGREE M.COM. HONS.[ B.COM (HONS.)-M.COM (HONS) ]  
FIVE YEARS PROGRAMME  
w. e. f. SESSION 2019-20**

**Programme structure**

a) **Duration of the programme:** Total duration of the course is 3+2 years full time [Three Years for B.Com (Hons.) and additional 2 years for M.Com (Hons.)]. **After successfully completion of three years course the students will be awarded B.Com (Hons) Degree, and after the completion of five years they will be awarded the degree of M.Com (Hons).**

b) **Number of Semesters:** The M.Com (Hons.) 5 years Dual Degree Programme is divided into five academic years. Each Academic year will consist two semesters- one odd semester and one even semester.

**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	MCH-101	Fundamentals of Accounting	CC	4	1	0	5	80	20	100
2	MCH-102	Basics of Statistics	CC	4	1	0	5	80	20	100
3	MCH-103	Business Communication	CC	4	1	0	5	80	20	100
4	MCH-104	Fundamentals of Economics	CC	4	1	0	5	80	20	100
5	MCH-105	Indian Banking System	CC	4	1	0	5	80	20	100
6	MCH-106	Basics of Computer	CC	3	0	4	5	60(T) 40(P)	00	100
7	MCH-107	Comprehensive Viva-Voce	CC	0	0	4	2	50(P)	00	50
		<b>Total</b>		<b>23</b>	<b>5</b>	<b>8</b>	<b>32</b>			<b>650</b>

**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	MCH-201	Financial Accounting	CC	4	1	0	5	80	20	100
2	MCH-202	Business Statistics	CC	4	1	0	5	80	20	100
3	MCH-203	Principles of Management	CC	4	1	0	5	80	20	100
4	MCH-204	Business Economics	CC	4	1	0	5	80	20	100
5	MCH-205	Fundamentals of Insurance	CC	4	1	0	5	80	20	100
6	MCH-206	Computer Applications in Business	CC	3	0	4	5	60(T) 40(P)	00	100
7	MCH-207	Comprehensive Viva-Voce	CC	0	0	4	2	50(P)	00	50
8	MCH-208	Environmental Studies	FC	2	0	0	2	80	20	100
		<b>Total</b>		<b>25</b>	<b>5</b>	<b>8</b>	<b>34</b>			<b>750</b>

**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	MCH-301	Corporate Accounting-I	CC	4	1	0	5	80	20	100
2	MCH-302	Cost Accounting-1	CC	4	1	0	5	80	20	100
3	MCH-303	Company Law-I	CC	4	1	0	5	80	20	100
4	MCH-304	Indian Economy	CC	4	1	0	5	80	20	100
5	MCH-305	Principles of Marketing	CC	4	1	0	5	80	20	100
6	MCH-306	Business Mathematics	CC	4	1	0	5	80	20	100
7	MCH-307	Comprehensive Viva-Voce	CC	0	0	4	2	50(P)	00	50
		<b>Total</b>		<b>24</b>	<b>6</b>	<b>4</b>	<b>32</b>			<b>650</b>

**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	MCH-401	Corporate Accounting-II	CC	4	1	0	5	80	20	100
2	MCH-402	Cost Accounting-II	CC	4	1	0	5	80	20	100
3	MCH-403	Company Law-II	CC	4	1	0	5	80	20	100
4	MCH-404	Goods and Services Tax	CC	4	1	0	5	80	20	100
5	MCH-405	Human Resource Management	CC	4	1	0	5	80	20	100
6	MCH-406	Auditing	CC	4	1	0	5	80	20	100
7	MCH-407	Comprehensive Viva-Voce	CC	0	0	4	2	50(P)	00	50
		<b>Total</b>		<b>24</b>	<b>6</b>	<b>4</b>	<b>32</b>			<b>650</b>

**FIFTH SEMESTER(w.e.f. Academic Session 2021-22)**

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	MCH-501	Income Tax	CC	4	1	0	5	80	20	100
2	MCH-502	Financial Management	CC	4	1	0	5	80	20	100
3	MCH-503	Business Laws	CC	4	1	0	5	80	20	100
4	MCH-504	Business Environment	CC	4	1	0	5	80	20	100
5	MCH-505	Financial Market Operations	CC	4	1	0	5	80	20	100
6	MCH-506	Comprehensive Viva-Voce	CC	0	0	4	2	50(P)	00	50
7		Subject Elective Course <sup>@@</sup>	DCEC	4	1	0	5	80	20	100
		<b>Total</b>		<b>24</b>	<b>6</b>	<b>4</b>	<b>32</b>			<b>650</b>

**@@In fifth 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	MCH-507	E-Commerce	DCEC	4	1	0	5	80	20	100
2	MCH-508	Retail Management	DCEC	4	1	0	5	80	20	100
3	MCH-509	Business Ethics	DCEC	4	1	0	5	80	20	100

**SIXTH SEMESTER (w.e.f. Academic Session 2021-22)**

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	MCH-601	Income Tax Law & Administration	CC	4	1	0	5	80	20	100
2	MCH-602	Accounting for Managers	CC	4	1	0	5	80	20	100
3	MCH-603	Business Regulatory Framework	CC	4	1	0	5	80	20	100
4	MCH-604	International Business	CC	4	1	0	5	80	20	100
5	MCH-605	Investment Analysis	CC	4	1	0	5	80	20	100
6	MCH-606	Comprehensive Viva-Voce	CC	0	0	4	2	50(P)	00	50
7		Subject Elective Course <sup>@@</sup>	CC	4	1	0	5	-	-	100
		<b>Total</b>		<b>24</b>	<b>6</b>	<b>4</b>	<b>32</b>			<b>650</b>

**@@In Sixth 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	MCH-607	Contemporary Issues in Commerce <sup>&amp;</sup>	DCEC	4	1	0	5	60(T) 20(P) <sup>&amp;</sup>	20	100
2	MCH-608	International Marketing	DCEC	4	1	0	5	80	20	100
3	MCH-609	Income Tax Planning	DCEC	4	1	0	5	80	20	100

**& In this paper** the students will be assigned a practical assignment of 20 marks on 'Contemporary Issues in Commerce' which may be a case study or any other practical application of theoretical knowledge. It will be evaluated by a panel of examiners which consists of one external examiner (From the panel of examiners given by University) and one internal Examiner.

**SEVENTH 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	MCH-701	Management Accounting	CC	4	1	0	5	80	20	100
2	MCH-702	Statistical Techniques	CC	4	1	0	5	80	20	100
3	MCH-703	Management Concept & Organisational Behaviour	CC	4	1	0	5	80	20	100
4	MCH-704	Managerial Economics	CC	4	1	0	5	80	20	100
5	MCH-705	Current Affairs in Commerce*	CC	4	0	0	4	80	20	100
6	MCH-706	Seminar**	CC	0	0	2	1	00	25(P)	25
7	MCH-707	Self Study Paper***	CC	0	0	2	1	25(P)	00	25
8		Subject Elective Course&&	DCEC	4	1	0	5	80	20	100
9		Foundation### Course	FEC	2		0	2	40	10	50
		<b>Total</b>		<b>26</b>	<b>5</b>	<b>4</b>	<b>33</b>			<b>700</b>

**&&In Seventh 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	MCH-708	Advanced Cost Accounting	DCEC	4	1	0	5	80	20	100
2	MCH-709	Human Resource Management	DCEC	4	1	0	5	80	20	100
3	MCH-710	Production Management	DCEC	4	1	0	5	80	20	100

## During Seventh 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	Contact Hours Per Week			Credits	External Marks Theory	Internal Marks	Total Marks
			L	T	P				
1	FEC-1	Value Education	2	0	0	2	40	10 <sup>^</sup>	50
2	FEC-2	Communication Skills and Personality Development	2	0	0	2	40	10 <sup>^</sup>	50

<sup>^</sup>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.



### EIGHTH SEMESTER(w.e.f. Academic Session 2019-20)

Sr. No .	Course Code	Nomenclature of the Course	Type of Course	Contact Hours Per Week			External marks	Internal Marks	Total Marks	Credits
				L	T	P				
1	MCH-801	Accounting for Managerial Decisions	CC	4	1	0	80	20	100	5
2	MCH-802	Financial Management	CC	4	1	0	80	20	100	5
3	MCH-803	Research Methodology	CC	4	1	0	80	20	100	5
4	MCH-804	Banking and Financial Institutions	CC	4	1	0	80	20	100	5
5	MCH-805	Entrepreneurship And Small Scale Business	CC	4	1	0	80	20	100	5
6	MCH-806	Current Affairs in Commerce*	CC	4	0	0	80	20	100	4
7	MCH-807	Seminar**	CC	0	0	2	00	25(P)	25	1
8	MCH-808	Self Study Paper***	CC	0	0	2	25(P)	00	25	1
9		Subject Elective Course&&	DCEC	4	1	0	80	20	100	5
		Total		<b>28</b>	<b>6</b>	<b>4</b>			<b>750</b>	<b>36</b>

**&&In Eighth 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			External marks	Internal Marks	Total Marks	Credits
				L	T	P				
1	MCH-809	Cost Management	DCEC	4	1	0	80	20	100	5
2	MCH-810	Marketing Management	DCEC	4	1	0	80	20	100	5
3	MCH-811	Foreign Trade Policies and Documentation	DCEC	4	1	0	80	20	100	5

**NINTH 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	MCH-901	Accounting Theory & Financial Reporting	CC	4	1	0	5	80	20	100
2	MCH-902	Strategic Management	CC	4	1	0	5	80	20	100
3	MCH-903	Current Affairs in Commerce*	CC	4	0	0	4	80	20	100
4	MCH-904	Seminar**	CC	0	0	2	1	00	25(P)	25
5	MCH-905	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		<b>27</b>	<b>5</b>	<b>4</b>	<b>34</b>			<b>750</b>

**@The open elective course shall be selected by the student 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 student 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 be required to select any three optional papers from that group. The following groups of specialization are offered by the department for Students:-

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

### SPECIALIZATION OFFERED IN NINTH 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	MCH-911	Corporate Taxation and Planning	DCEC	4	1	0	5	80	20	100
2	MCH-912	Advanced Accounting-1	DCEC	4	1	0	5	80	20	100
3	MCH-913	Investment Management	DCEC	4	1	0	5	80	20	100
4	MCH-914	Advanced Financial Management	DCEC	4	1	0	5	80	20	100
5	MCH-915	Project Planning	DCEC	4	1	0	5	80	20	100
6	MCH-916	Cost Accounting Standards and Reporting	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	MCH-921	Consumer Behavior	DCEC	4	1	0	5	80	20	100
2	MCH-922	Brand Management	DCEC	4	1	0	5	80	20	100
3	MCH-923	Advertising Management	DCEC	4	1	0	5	80	20	100
4	MCH-924	E-Commerce	DCEC	4	1	0	5	80	20	100
5	MCH-925	Digital Marketing	DCEC	4	1	0	5	80	20	100
6	MCH-926	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	MCH-931	Industrial Relations & Labour Laws	DCEC	4	1	0	5	80	20	100
2	MCH-932	Organisational Change & Development	DCEC	4	1	0	5	80	20	100
3	MCH-933	Compensation and Reward Management	DCEC	4	1	0	5	80	20	100
4	MCH-934	Group Dynamics and Leadership Excellence	DCEC	4	1	0	5	80	20	100
5	MCH-935	Business Negotiation Skills	DCEC	4	1	0	5	80	20	100
6	MCH-936	Training and Development	DCEC	4	1	0	5	80	20	100

## TENTH 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	MCH-1001	Corporate Governance	CC	4	1	0	5	80	20	100
2	MCH-1002	Computer Applications in Business & Research	CC	3	0	4	5	60(T) 40(P)	20	100
3	MCH-1003	Project Work <sup>SS</sup>	CC	1	4	0	5	80	20	100
4	MCH-1004	Current Affairs in Commerce*	CC	4	0	0	4	80	20	100
5	MCH-1005	Seminar <sup>**</sup>	CC	0	0	2	1	00	25(P)	25
6	MCH-1006	Self Study Paper <sup>***</sup>	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
		Total		<b>24</b>	<b>8</b>	<b>8</b>	<b>36</b>			<b>750</b>

## SPECIALIZATIONS OFFERED IN TENTH 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	MCH-1011	Indian Taxation System and practices	DCEC	4	1	0	5	80	20	100
2	MCH-1012	Advanced Accounting -2	DCEC	4	1	0	5	80	20	100
3	MCH-1013	Portfolio Management	DCEC	4	1	0	5	80	20	100
4	MCH-1014	International Financial Management	DCEC	4	1	0	5	80	20	100
5	MCH-1015	Management of Financial Services	DCEC	4	1	0	5	80	20	100
6	MCH-1016	Working Capital 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	MCH-1021	Customer Relationship Management	DCEC	4	1	0	5	80	20	100
2	MCH-1022	Retail Marketing	DCEC	4	1	0	5	80	20	100
3	MCH-1023	Marketing Research	DCEC	4	1	0	5	80	20	100
4	MCH-1024	Service Marketing	DCEC	4	1	0	5	80	20	100
5	MCH-1025	International Marketing	DCEC	4	1	0	5	80	20	100
6	MCH-1026	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	MCH-1031	Strategic Human Resource Management	DCEC	4	1	0	5	80	20	100
2	MCH-1032	Performance Management	DCEC	4	1	0	5	80	20	100
3	MCH-1033	International Human Resource Management	DCEC	4	1	0	5	80	20	100
4	MCH-1034	Talent Management	DCEC	4	1	0	5	80	20	100
5	MCH-1035	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 Practical 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 Course (FC)- 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. The semester 1<sup>st</sup> to 6<sup>th</sup> will consist a paper namely comprehensive Viva voce covering the whole syllabi of that semester. It will be of 50 marks and consist 2 credits. The comprehensive viva will be conducted by a panel of examiners which consists of one external examiner (From the panel of examiners given by University) and one internal Examiner.

7. \* In semester 7<sup>th</sup> to 10<sup>th</sup> 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)

8. \*\* In semester 7<sup>th</sup> to 10<sup>th</sup> there will be a course on seminar presentation of 25 marks i.e. 1 credit. 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.



9. \*\*\* In semester 7<sup>th</sup> to 10<sup>th</sup> there will be a self study course of 25 marks i.e. 1 credit. 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 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.

10. \$\$ During the 9<sup>th</sup> Semester, a Project will be assigned to the students by the department. The department will also assign the supervisors to the students during 9<sup>th</sup> semester. They will require to submit the project in the department before the commencement of 10<sup>th</sup> semester examination along with the plagiarism check report as per the university norms. The project work will be assessed as a Core paper.

In project work 20 marks will be internal and 80 marks on the basis of project evaluation. The evaluation of project will be done by external examiner only. The internal assessment will be done by the supervisor of student on the basis of his work participation in project.

11. English shall be the medium of instruction and examination.

12. The duration of written examination for each course shall be three hours.

## CONSOLIDATED SCHEMES

Semester	Total Marks	Total Credits	Total Contact Hours Per Week		
			L	T	P
M.Com(H) 1 <sup>st</sup>	650	32	23	5	8
M.Com(H) 2 <sup>nd</sup>	750	34	25	5	8
M.Com(H) 3 <sup>rd</sup>	650	32	24	6	4
M.Com(H) 4 <sup>th</sup>	650	32	24	6	4
M.Com(H) 5 <sup>th</sup>	650	32	24	6	4
M.Com(H)6 <sup>th</sup>	650	32	24	6	4
<b>Total for B.Com(H) Degree</b>	<b>4000</b>	<b>194</b>	<b>144</b>	<b>34</b>	<b>32</b>
M.Com(H)7 <sup>th</sup>	750	33	26	5	4
M.Com(H)8 <sup>th</sup>	750	36	28	6	4
M.Com(H)9 <sup>th</sup>	750	34	27	5	4
M.Com(H)10 <sup>th</sup>	750	36	24	8	8
<b>Total for M.Com (H) Degree</b>	<b>7000</b>	<b>333</b>	<b>249</b>	<b>58</b>	<b>52</b>

# Core courses (C.C.)

**M.Com.(Hons.)-Ist Semester w.e.f. session 2019-20**  
**Fundamentals of Accounting**  
**Course Code: MCH-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 question paper.**

**Unit-1**

Introduction: meaning, objectives, process, limitations and basic terms of Accounting; Generally accepted Accounting Principles; Journalizing, Posting and Preparation of trial balance.

Financial accounting standards: concept, benefits, procedure for issuing accounting standards in India. Types of Accounting Standards.

Capital and revenue items; Reserves and Provisions;

**Unit-2**

The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets - change of method.

**Unit-3**

Final Accounts of non corporate business entities with adjustments; Rectification of errors

**Unit-4**

Accounting for non-profit organizations, Voyage Accounts.

**Suggested Readings:**

1. T.P.Ghosh – Accounting Standards and Corporate Accounting Practices – Taxman Allied Services.
2. L.S.Porwal – Accounting Theory – Tata Mcgraw Hill.
3. Gupta R.L. and Radha Swami M., Financial Accounting, Sultan Chand and Sons., New Delhi.
4. Monga J.R., Ahuja Girish and Sehgal Ashok: Financial Accounting, Mayur Paper Back, Noida.
5. Shukla M.C., Grewal T.S. and Gupta S.C.; Advanced Accounts, S. Chand and Company, New Delhi.
6. Gupta & Chaturvedi, Financial Accounting, Mahavir Publications, Delhi
7. Goel, D.K., Financial Accounting, Arya Publications, New Delhi

**M.Com.(Hons.)-Ist Semester w.e.f. session 2019-20**  
**Basics of Statistics**  
**Course Code: MCH-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

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

**Unit-1**

Statistics: Meaning, Definition, Needs & Objectives Collection of data – types, methods, classification and tabulation of data, graphic and diagrammatic presentation.

**Unit-2**

Measurement of Central Tendency and Variation – Mathematical and fractional averages. Measures of absolute and relative variations.

**Unit-3**

Moments, skewness and kurtosis (with Sheppard's corrections),

**Unit-4**

Index Numbers-Methods of constructing, Test of adequacy, base shifting and splicing, consumer price index.

Statistical Decision Theory: Ingredients, expected opportunity loss, optimal decisions with maximin, minimax and Bayes' principle (with prior, pre-posterior and posterior analysis).

**Suggested Readings**

1. Dr.S.P.Gupta, Statistical methods, S.Chand & Co., New Delhi.
2. D.N.Elhance, Veena Elhance, B.M.Aggarwal, Fundamentals of Statistics, Kitab Mahal.
3. N.P.Aggarwal, Quantitative Techniques, Ramesh Book Depot., Jaipur.
4. R.P.Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.

**M.Com.(Hons.)-Ist Semester w.e.f. session 2019-20**  
**Business Communication**  
**Course Code: MCH-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**

Basics and essentials of Communication: Meaning, Objectives of Communication, Role of Communication, Process and Elements of Communication, Communication Networks, Types and Media of Communication, Corporate Communication - Communication Training for Managers, Barriers to Communication

**Unit-2**

Basic Patterns of Business Messages: Writing process,. Business Letter; Kinds of Business Letter; Essentials of effective Business Letter - Language and Layout - Planning the Letters - Enquiries and Replies - Sales Letter - Orders, Tender and Notice - Complaints - Letter of Appointment, Business Negotiations, E-Correspondence.

**Unit-3**

Report Writing: Meaning and Importance of Reports - Purpose of a Report - Types of Business Reports - Characteristics of a Good Report - Preparing a Report - Report by Individual and Committees - Agenda and Minutes of Meeting, Reports on Field Work visits to Industries/Business Concerns etc

**Unit-4**

Spoken English for Business-communication: Presentation of Plans, Objectives; speech:Preparation, Mode of delivery presentation; Addressing the Audience. Oral Talking.Strategies to overcome Barriers in Address, speech.

**Suggested Readings:**

1. Namita Gopal, Business Communication, Galgotia Publications Pvt., Ltd., New Delhi.
2. Shinley Taylor, Communication for Business, Pearson Education, New Delhi.
3. Lesicar & Flatley, Basic Business Communication, Tata McGraw-Hill, publishing Company Limited, New Delhi.
4. Rajeev Kumar, Business Communication, Mahavir Publications, Delhi
5. P.D.Chaturvedi & Mukesh Chaturvedi, Pearson Education.
6. R.C.Sharma & Krishna Mohan, Business Correspondence and Report Writing, Tata McGraw-Hill Publishing Company Limited, New Delhi.

**M.Com.(Hons.)-Ist Semester w.e.f. session 2019-20**  
**Fundamentals of Economics**  
**Course Code: MCH-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

**Unit-I**

Meaning and Nature of Economics; Basic Problems of an Economy, Micro Economics Vs. Macro Economics. Nature and scope of micro economics.

Demand Analysis: Determinants of demand and law of demand, Exceptions of Law of Demand, Elasticity of Demand- Price, Cross and Income Elasticity.

Law of Supply, Elasticity of Supply.

**Unit-2**

Utility Analysis and Consumer's Equilibrium: Cardinal Approach-Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility.

The Ordinal Approach-Indifference Curve Analysis and Consumer's Equilibrium.

**Unit-3**

Theory of Production: Law of Variable Proportion, Law of Returns to Scale, Economies and Diseconomies of Scale.

Theory of Cost: Basic Concepts of Cost. Cost Curves-Short Run Cost Curves, Long Run Cost Curves.

**Unit-4**

Market Structure-Criteria of Market Classification. Meaning of Perfect Competition, Imperfect Competition, Monopoly and Oligopoly Markets. Revenue: Meaning of Revenue –Total Revenue, Marginal Revenue and Average Revenue, Revenue Curves.

Price Determination under Perfect Competition Market.

Equilibrium of Firm and Industry under Perfect Competition

**Suggested Readings:**

1.M.L.Jhingan, Micro Economics.

Dr.Raj Kumar, Prof. Kuldip Gupta, Business Economics, UDH, Publishing & Distributors P. Ltd, New Delhi.

2. Uddipto Roy, Managerial Economics, Asian Book Private Ltd., New Delhi.

3. R.L.Varshney, K.L.Maheshwari, Managerial Economics, Sultan Chand & Sons.

4. M.L.Trivedi, Managerial Economics, Tata Mcgraw Hill.

5. T.R. Jain, Business Economics, VK Global Publications Pvt. Ltd. New Delhi.

**M.Com.(Hons.)-Ist Semester w.e.f. session 2019-20**  
**Indian Banking System**  
**Course Code: MCH-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-1**

Definition of Bank, Commercial Banks-importance, functions and problems of Non-performing Assets, structure of Commercial Banking system in India. Credit Creation: Process of Credit Creation and its Limitations. Banking Sector Reforms and Latest Developments.

**Unit-2**

Regional Rural Banks, Cooperative Banking in India. Export-Import (EXIM) Bank of India and its functions.

Reserve bank of India: Functions, regulation and control of credit, Monetary policy (Latest).

**Unit-3**

Determination and Regulation of Interest Rates in India.

Relationship between banker and Customer, Definition of Customer, General Relationship between banker and customer, Obligation of banker, Garnishee order, banker's rights.

Special types of Bankers Customers..

**Unit-4.**

Financial Institutions an Overview: Meaning; Special characteristics; Broad categories; Indian Financial Institutions- A profile.

Development Banks: Concept, objectives, and functions of development banks; Operational and promotional activities of development banks; IFCI, ICICI, IDBI, IRBI, SIDBI, NABARD; State Development Banks, State Financial Corporations.

**Suggested Readings:**

1. M.L.Tannan, revised by C.R. Datta & S.K. Kataria : Banking Law and Practice, Wadhwa & Company, Nagpur
- 2.. R.K. Gupta : BANKING Law and Practice in 3 Vols.Modern Law Publications.
3. Shekhar, K.C. and Shekhar, Lekshmy , Banking Theories and practices , Vikas Publication
4. J.M. Holden : The Law and Practice of Banking, Universal Law Publishing.
5. Nidhi Garg : Banking and Banking Law (Hindi Medium), Shree Mahavir Book Depot, Publishers.

**M.Com.(Hons.)-Ist Semester w.e.f. session 2019-20**  
**Basics of Computers**  
**Course Code: MCH-106**

**Time: 3 Hrs.**  
**Max.Marks:60**

**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**

Computer basic concepts: Definition and characteristics of a computer ,Applications of computer  
Computer Hardware: computer system as information processing system; Computer system differences- types of computer systems, hardware options-CPU, input devices, output devices, storage devices, communication devices, configuration of hardware devices and their applications.

**Unit-2**

Personal computers: PC and its main components, hardware configuration, CPU and clock speed, RAM and secondary storage devices, other peripherals used with PC; factors influencing PC performance; PC as a virtual office. Introduction to Operating systems: Software, needs, operating systems, System software and application software

**Unit-3**

Modern Information Technology: Basic idea of Local Area Networks (LAN) and Wide Area Networks (WAN); E-mail; Internet technologies, access devices, concept of a World Wide Web and Internet browsing; Multimedia.

**Unit-4**

Emerging Trends in IT: Electronic Commerce(E-Commerce), Types of E-Commerce, Advantages and Disadvantages of E-commerce, Application of E-commerce, process in e-commerce, Types of an Electronic Payment System, Security issues in E-commerce, Security Schemes; Electronic data Interchange (EDI); Mobile communication, Bluetooth Communication, Infrared communication, Smart Card.

**PRACTICAL 40 Marks**

**References**

1. Date, C.J: An Introduction to Database Systems, Addison Wesley, Massachusetts.
2. Dienes, Sheila S: Microsoft office, Professional for Windows 95; Instant Reference; BPB publication, Delhi.
3. Mansfield, Ron: The Compact Guide to Microsoft office; BPB publication, Delhi.
4. Norton, peter: Working with IBM-PC,BPB Publications Delhi.
5. O'Brian, J.A: Management Information Systems, Tata McGraw Hill, New Delhi
6. Renu Gupta, Computer applications in business, Mahavir Publications, Delhi



**M.Com.(Hons.)-2<sup>nd</sup> Semester w.e.f. session 2019-20**  
**Financial Accounting**  
**Course Code: MCH-201**

**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**

Hire Purchase System and Installment Payment Systems,

**Unit-2**

Joint Ventures Accounts, Royalty Account,

**Unit-3**

Branch Accounts (including foreign branch) and Departmental Accounts.

**Unit-4**

Partnership Accounts: Dissolution of partnership firm- insolvency of partners (including Garner v/s Murray Rule), gradual realisation of assets and piecemeal distribution; amalgamation and sale of partnership firms.

**Suggested Readings:**

- 1.Gupta R.L. and Radha Swami M., Financial Accounting, Sultan Chand and Sons., New Delhi.
- 2.Monga J.R., Ahuja Girish and Sehgal Ashok: Financial Accounting, Mayur Paper Back, Noida.
- 3.Shukla M.C., Grewal T.S. and Gupta S.C.; Advanced Accounts, S. Chand and Company, New Delhi.
4. Goel, D.K., Financial Accounting, Arya Publications, New Delhi
6. Gupta & Chaturvedi, Financial Accounting, Mahavir Publications, Delhi

**M.Com.(Hons.)-2<sup>nd</sup> Semester w.e.f. session 2019-20**  
**Business Statistics**  
**Course Code: MCH-202**

**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 Analysis – meaning, significance, types and methods, probable error, co-efficient of determination;

Regression analysis – Meaning, equations, lines. Standard error of estimate. Difference between correlation and regression.

**Unit-2**

Time series - components, models, trend analysis including second degree parabola and exponential formula measurement of seasonal cyclical and irregular variations, shifting the trend origin.

**Unit-3**

Probability and Expected Value: Meaning and Schools of thoughts, Uses of Probability; Calculation of Probability in Business ,Probability Theorems: Addition, Multiplication and Bayes' Theorem. Mathematical Expectations. Numerical of Probability.

Probability Distribution: Binomial, Poisson & Normal distribution

**Unit-4**

Statistical Quality Control- Process Control, use of Control Charts and Acceptance Sampling. Vital Statistics- Uses, methods of obtaining vital statistics, measurement of fertility, reproduction rates and mortality rate, use of life tables

**Suggested Readings:**

- 1 . Dr.S.P.Gupta, Statistical methods, S.Chand & Co., New Delhi.
2. D.N.Elhance, Veena Elhance, B.M.Aggarwal, Fundamentals of Statistics, Kitab Mahal.
3. R.P.Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.
4. N.P.Aggarwal, Quantitative Techniques, Ramesh Book Depot., Jaipur
- 5.Ishwar Sharma, Statistical Analysis, Mahavir Book Depot, New Sarak, Delhi

**M.Com.(Hons.)-2<sup>nd</sup> Semester w.e.f. session 2019-20**  
**Principles of Management**  
**Course Code: MCH-203**

**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**

Nature and Functions of Management - Importance and Process of Management - Historical Roots of Contemporary Management Practices, Development of Management Thoughts-Classical, Neo-classical, Systems, contingency and Contemporary Approach to Management Managerial Roles: Role of a Manager - Levels of Management - Managerial Skills - Social Responsibilities of Business.

**Unit-2**

Nature and Importance of Planning -Types of Plans - Steps in Planning-Making Planning Effective - Strategic Considerations in Planning - Management by Objectives - Decision Making: Rationality in Decision Making - Decision Making and MIS - Forecasting: Techniques of Forecasting.

**Unit-3**

Need for Organization - Principles and Process of Organizing - Span of Management - Organization Structure - Contemporary Organizational Formats – Project, Matrix and Networking Variables affecting Structure - Departmentalization - Authority, Delegation and Decentralization - Committees.

**Unit-4**

Staffing and Directing: Staffing as a Function of Management – Motivation – Concept and Theories: Maslow, Herzberg, McGregor, and Ouchi; Leadership, Concept and Theories: Leadership Continuum, Managerial Grid, Situational Leadership, Transactional and Transformational leadership. Co-Ordination and Control- Need for Co-Ordination - Principles and Techniques of Co-ordination - Control: Need for Control - Steps in Control Process - Control Techniques.

**Suggested Readings:**

1. Harold Koontz & Heinz Weihrich, Essentials of Management, Tata Mcgraw Hill
2. J.S. Chandan, Management Concepts and Strategies, Vikas Publishing House Private Limited, Delhi
3. Nirmal Singh – Principles of Management – Deep & Deep Publications, Pvt. Ltd. Rajouri Garden, New Delhi.
4. Stephen F.Robbins Mary Coulter– Management – Prentice Hall of India Pvt. Ltd
5. F.C.Sharma, Business Management, Mahavir Publications, Delhi.

**M.Com.(Hons.)-2<sup>nd</sup> Semester w.e.f. session 2019-20**  
**Business Economics**  
**Course Code: MCH-204**

**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**

Price Determination and Equilibrium of Firm under Monopoly. Price Discrimination-Meaning, Types and its effect.

Price Determination and Equilibrium of Firm under Monopolistic Competition.

**Unit-2**

Oligopoly Market: Characteristics of Oligopoly, Price and Output Determination under Oligopoly. Price Rigidity and Kinked Demand Curve, Collusive Oligopoly.

Pricing Practices: Cost-Plus Pricing, Marginal Cost Pricing, Rate of Return (or Target) Pricing, Going Rate Pricing, Customary Pricing, Cyclical Pricing, Administered Pricing, Dual Pricing, Psychological Pricing, Limit Pricing, Peak Load Pricing, Pricing over the Life Cycle of the Product.

**Unit-3**

Nature and Scope of Macroeconomics, Theory of Factor Pricing: Various Factors of Production and their Characteristics, Marginal Productivity Theory and Modern Productivity Theory of Distribution.

Circular flow of income; National Income Accounting— alternative concepts and the measures of National Income.

**Unit-4**

Inflation-Meaning, Inflationary Gap. Types of Inflation, Cost Push and Demand Pull Inflation, Causes and Control of Inflation.

Trade Cycle- Meaning and Causes of trade cycles. Different Phases of Trade Cycles.

**Suggested Readings:**

1. M.L.Jhingan, Micro Economics.
2. Raj Kumar & Kuldip Gupta, Business Economics, UDH, Publishing & Distributors P. Ltd, New Delhi.
3. Uddipto Roy, Managerial Economics, Asian Book Private Ltd., New Delhi.
4. R.L.Varshney, K.L.Maheshwari, Managerial Economics, Sultan Chand & Sons.
5. M.L.Trivedi, Managerial Economics, Tata Mcgraw Hill.
6. T.R. Jain, Business Economics, VK Global Publications Pvt. Ltd. New Delhi

**M.Com.(Hons.)-2<sup>nd</sup> Semester w.e.f. session 2019-20**  
**Fundamentals of Insurance**  
**Course Code: MCH-205**

**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**

Origin and development of insurance sector: Insurance- Meaning; Importance; Nature, Main principles of Insurance - Principles of Cooperation, Probability, at most good faith. Proximate cause, Insurable interest, Indemnity, Subrogation, Warranty.

**Unit-2**

Life Insurance: - Main Elements, Importance, Popular life Insurance Policies and plans, Term Insurance Plans Vs. Endowment Plans. Annuities, Premium determination under life Insurance. Agriculture Insurance: History, Meaning, Main problems, Policies and latest developments.

**Unit- 3**

General Insurance, Marine Insurance- Main Elements, Marine Losses, Types of Marine Insurance policies.

Fire Insurance- Elements, Premium Determination, Types of Policies. Important Provisions of Motor Insurance, Aircraft Insurance

**Unit-4**

Risk management in Insurance Sector, Investment patterns and policies of insurance companies, challenges of insurance marketing. Pension Funds in India.

Role of IRDA in Insurance Sector. Latest reforms and developments in Insurance Sector.

**Suggested Readings:**

1. Black, Kenneth jr. & Skipper, Harold D. jr., Life and Health Insurance, Pearson Education, Delhi
2. Rejda, George E, Principles of Risk Management and Insurance, Pearson Education, Delhi
3. . Financial Intermediation, Indian Institute of Banking and Finance
4. Trieschmann, Risk Management & Insurance, Thomson Learning

**M.Com.(Hons.)-2<sup>nd</sup> Semester w.e.f. session 2019-20**  
**Computer Applications in Business**  
**Course Code: MCH-206**

**Time: 3 Hrs.**  
**Max.Marks:60**

**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

**Course Inputs**

**Unit-1**

Word processing: Introduction and working with MS-Word in MS-Office; Word basic commands; Formatting-text and documents; Sorting and tables; Working with graphics; Introduction to mail merge.

**Unit-2**

Spread Sheets: Working with EXCEL-formatting, functions, chart features; Working with graphics in Excel; Using worksheets as database in accounting, marketing, finance and personnel areas.

**Unit-3.**

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

**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. Practical knowledge on Wings accounting and wings Trade (Softwares), Talley etc

**COMPUTER PRACTICAL: 40 MARKS**

**Suggested Readings:**

1. Date, C.J: An Introduction to Database Systems, Addison Wesley, Massachusetts

2. Dienes, Sheila S: Microsoft office, Professional for Windows 95; Instant Reference; BPB publication, Delhi.

1. Date, C.J: An Introduction to Database Systems, Addison Wesley, Massachusetts.

2. Dienes, Sheila S: Microsoft office, Professional for Windows 95; Instant Reference; BPB publication, Delhi.

3. Mansfield, Ron: The Compact Guide to Microsoft office; BPB publication, Delhi.

4. Norton, peter: Working with IBM-PC,BPB Publications Delhi.

5. O'Brian, J.A: Management Information Systems, Tata McGraw Hill, New Delhi

6. Renu Gupta, Computer applications in business, Mahavir Publications, Delhi

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

## ENVIRONMENTAL STUDIES

FOUNDATION COURSE (FC)

Course Code: MCH-208

**Total Credits:02**

**L - T - P**

**2 -0 - 0**

**Time: 3 Hrs.**

**Max.Marks:100**

**Ext. Marks, Theory: 80**

**Internal Marks : 20**

**Note:** There will be 09 questions in all. The question no. 01 is compulsory consisting of 08 short answer questions covering the whole syllabus. The remaining 08 questions will be from Unit 1 to Unit 7. The students are required to attempt any four questions out of these eight questions. All questions carry equal marks.

### **Unit 1: The Multidisciplinary Nature of Environmental Studies:**

Definition, scope and importance, Need for public awareness

### **Unit 2: Natural Resources:**

**Renewable and Non-renewable Resources:** Natural resources and associated problems. **Forest resources:** Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people; **Water resources:** Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems; **Mineral resources:** Use and exploitation, environmental effects of extracting and using mineral resources, case studies; **Food resources:** World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, Case studies; **Energy resources:** Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies; **Land resources:** Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

### **Unit 3: Ecosystems:**

Concept of an ecosystem, Structure and function of an ecosystem, Producers, consumers and decomposers, Energy flow in the ecosystem, Ecological succession, Food chains, food webs and ecological pyramids, Introduction, types, characteristic features, structure and function of the following ecosystem: Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estauries).

### **Unit 4: Biodiversity and Its Conservation**

Introduction, definition: genetic, species and ecosystem diversity. Biogeographical classification of India. Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values. Biodiversity at global, National and local levels. India as a mega-diversity nation. Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India. Conservation of biodiversity: in-situ and ex-situ conservation of biodiversity.

**Unit 5: Environmental Pollution**

Definition. Causes, effects and control measures of Air pollution, Water Pollution, Soil Pollution, Marine Pollution, Noise Pollution, Thermal Pollution, Nuclear Hazards. Solid waste management: Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Pollution case studies. Disaster management: Floods, earthquake, cyclone and landslides.

**Unit 6: Social Issues and the Environment:** From unsustainable to sustainable development.

Urban problems related to energy. Water conservation, rain water harvesting, watershed management. Resettlement and rehabilitation of people; its problems and concerns. Case studies. Environmental ethics: Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies. Wasteland reclamation. Consumerism and waste products. Environment Protection Act. Air (Prevention and Control of Pollution) Act. Water (Prevention and Control of Pollution) Act. Wildlife Protection Act. Forest Conservation Act. Issues involved in enforcement of environmental legislation. Public awareness.

**Unit 7: Human Population and the Environment**

Population growth, variation among nations. Population explosion—Family Welfare Programme. Environment and human health. Human rights. Value education. Value education. HIV/AIDS. Women and Child Welfare. Role of Information Technology in environment and human health. Case Studies.

**Unit 8: Field Work**

Visit to a local area to document environmental assets—river/forest/grassland/hill/ mountain. Visit to a local polluted site—Urban/Rural/Industrial/Agricultural. Study of common plants, insects, birds. Study of simple ecosystems—pond, river, hill slopes, etc.



**M.Com Hons. 3<sup>rd</sup> Semester w.e.f. 2020-21**  
**Corporate Accounting-1**  
**Course Code: MCH-301**

**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.***

**Unit –1**

Issue and forfeiture of shares ; Redemption of Preference Shares ; Buy back of Shares.

**Unit-2**

Valuation of Goodwill; Valuation of Securities; Issue and Redemption of Debentures.

**Unit-3**

Amalgamation and Internal Reconstruction of Companies as per AS-14.

**Unit-4**

Holding Companies Accounts ; Profit or loss prior and subsequent to incorporation.

**Suggested Readings:**

1. Shukla M.C, Grewal T.S and Gupta S.C. *Advance Accounts*: S.Chand & comp., New Delhi.
2. Gupta R.L & Radha Swami M. *Company Account*: Sultan Chand, New Delhi.
3. Monga J.R ,.Ahuja Girish and sehgal Ashok *Financial Accounting*: Mayur paper backs, Noida

**M.Com Hons. 3<sup>rd</sup> Semester w.e.f. 2020-21**  
**Cost Accounting-1**  
**Course Code: MCH-302**

**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.***

**Unit-1**

Cost Accounting: Meaning, nature, scope and limitations; Concept of cost- Elements of Cost and classification, Types of costing.

Costing for Material-Purchase Procedure, Stores Control and Pricing of Material Issues inventory control techniques. Material Losses.

**Unit-2**

Labour Cost: Idle time, Overtime, Labour turnover, Labour cost control, incentive wage plans. Overheads: Meaning, Classification, Allocation, Apportionment and Absorption of overheads.

**Unit-3**

Machine Hour Rate Methods, Unit or Output Costing Costing, Determination of Tender Price.

**Unit-4**

Contract Costing, Job and Batch Costing, Reconciliation of cost and Financial Accounts.

**Suggested Reading:**

1. Maheshwari S.N.& Mittal S.N. *Cost Accounting* Shree Mahavir Book Depot, Delhi.
2. Jain S.P.& Narang K.L *Cost Accounting-Principles & Practice* Kalyani publishers
3. Sexena & Vashisth, Cost accounting
4. Aggrawal, M.L. Cost Accounting, Sahitya Bhawan Publications Agra.
5. Gupta S.P. Cost Accounting, VK Global Publications Pvt. Ltd. Delhi

**M.Com Hons. 3<sup>rd</sup> Semester w.e.f. 2020-21**  
**Company Law-1**  
**Course Code: MCH-303**

**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**

Concept of corporate body; Advantages of company, features of company, types of company; Privileges of private company; Conversion of private company into public company and vice versa; Formation of company.

**Unit-2**

Memorandum of Association- meaning, importance, clauses of memorandum of association and their alteration; Doctrine of ultra - vires. Articles of Association- meaning, contents, alteration of articles of association; Constructive notice and doctrine of indoor management.

**Unit-3**

Prospectus- Definition, contents of prospectus; Statement in lieu of prospectus; Misstatement in prospectus and its consequences. Share Capital- Types of Share Capital, Alteration of share capital, Reduction of Share Capital; Share and Stock.

**Unit-4**

Application and Allotment of Shares; Shares certificate and Share Warrant; Calls & Forfeiture. Shareholders & Members: - Difference between members and shareholders, modes of acquiring membership in a company, termination of membership; Who may be a member? Register of members, Rights and liabilities of members.

**Suggested Readings:**

1. Kuchal M.C. Modern Indian Company Law Shri Mahavir Books, Noida.
2. Kapoor N.D. Company Law Incorporating the provisions of the companies Amendment Act.
3. Singh Avtar Company Law Eastern Book Company, Lucknow.

**M.Com (Hons.) 3<sup>rd</sup> Sem.,w.e.f. 2020-21**

**Indian Economy  
Course Code: MCH-304**

**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**

Introduction of Indian Economy: Nature and Characteristics of Indian economy; Features of Indian economy;. Basic economic indicators-National income, performance of different sectors. Trends in prices and money supply.

**Unit-2**

Institutional structure: Land-reforms in India; role of agriculture in Indian Economy, nature of Indian's agriculture. Agriculture marketing in India. Issues in food security - policies for sustainable agriculture; Agricultural finance policy; Agricultural price policy.  
Land acquisition, SEZ and industrialisation

**Unit-3**

Study of Indian Demography: Meaning of population Explosion, India's population: Size and Growth Trends, Causes of their Rapid Growth of Population , Malthusian theory of population, optimum theory of population, theory of demographic transition .Concepts of Demography- Vital rates, life tables, composition and uses.

Demographic features and Human Resource Development in India, Problems of Poverty, Unemployment, income inequality and regional imbalance, Black money in India.

**Unit-4**

Economic planning: Planning Commission and its functions, Planning exercises in India, Planning commission v/s NITI Aayog, Industrial Policies,Industrial finance; Industrial labour EXIM Policy and FDI in India.

**Suggested Readings:**

- Bardhan. P.K. (9th Edition) (1999), The Political Economy of Development in India, Oxford University Press, New Delhi.
- Brahmanada, P.R. and V.R. Panchmukhi (Eds.) (2001), Development Experience in the Indian Economy: Inter-State Perspectives, Bookwell, Delhi.
- Datta, R. and K.P.M. Sundhram (2003), Indian Economy. S. Chand & Company Ltd. New Delhi.
- Government of India, Economic Survey, (Annual), Ministry of Finance, New Delhi.
- Mishra, S.K and V.K Puri Indian Economy- 151 Development Experience, Himalaya Publishing House, Mumbai, Latest Edition.
- Economic Surveys, Government of India, various issues.
- Reserve Bank of India, Report on Currency and Finance (Annual).
- Indian economy –Rudar Datt and K.P.M Sundharam (S Chand ,New Delhi)

**M.Com (Hons.) 3<sup>rd</sup> Sem.,w.e.f. 2020-21**  
**Principles of Marketing**  
**Course Code: MCH-305**

**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**

**Introduction to Marketing:** meaning, nature, scope, importance, Product vs Services - Evolution of Marketing, Marketing concepts: -traditional and modern

**Consumer Behaviour:** nature, scope and significance of consumer behaviour. Factors influencing consumer behavior - Buying decision process - Organisational buying - Value creation to consumer

**Unit-2**

**Market Segmentation & Product:**

**Market Segmentation:** concept, importance, basis for market segmentation, Targeting, Positioning.

**Product:** concept, planning and development; New Product Development, Branding, Packaging, labeling trade-mark, product life cycle.

**Unit-3**

**Pricing & Distribution channel:**

**Pricing:** meaning, importance, factors affecting product pricing, Pricing policies and Strategies.

**Distribution Channel:** concept, role, types and factors affecting choice of a distribution channel. Distribution - direct and indirect channel - retailing and wholesaling - channel decision.

**Unit-4**

**Promotion:** Promotion mix, sales promotion- meaning & methods, tools, techniques

**Advertising:** concept, importance, salient features of an effective advertising, designing copy - media selection Personal selling.

**Suggested reading:**

1. Kotler Philip *Marketing Management* Prentice Hall of India New Delhi,1986
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.

**M.Com Hons. 3<sup>rd</sup> Semester w.e.f. 2020-21**  
**Business Mathematics**  
**Course Code: MCH-306**

**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**

Compound Interest and Annuities: certain different types of interest rates, concept of present value and amount of a sum; types of annuities; present value and amount of an annuity, including the case of continuous compounding; valuation of simple loans and debentures; problems relating to sinking funds.

**Unit-2**

Matrices and Determinants: definition of a matrix; types of matrices; algebra of matrices; properties of determinants; calculation of values of determinants upto third order, adjoint of a matrix, elementary row or column operations; Finding inverse of a matrix through adjoint and elementary row or column operations; solution of a system of linear equations having unique solution and involving not more than three variables.

**Unit-3**

Permutation and combination  
Sequences and Series: arithmetic and geometric progression  
Set theory

**Unit-4**

Linear Programming-formulation of LPP: Graphical method of solution; problems relating to two variables including the case of mixed constraints; cases having no solution, multiple solutions; unbounded solution and redundant constraints; simplex method - solution of problems up to three variables, including cases of mixed constraints, duality in L.P.P.

**M.Com Hons. 4<sup>th</sup> Semester w.e.f. 2020-21**  
**Corporate Accounting-II**  
**MCH-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

***Important: The examiner will set at least three numerical questions.***

**Unit-1**

Final Accounts of a company as per schedule VI; Investment Accounts.

**Unit-2**

Accounts of Banking Companies, Underwriting of shares and debentures.

**Unit-3**

Accounts of Insurance Companies; Liquidation of companies.

**Unit-4**

Double Account System, Accounts of Electricity Companies.

**Suggested Readings:**

- 1 .Shukla M.C, Grewal T.S and Gupta S.C *Advance Accounts*: S.Chand and Comp., New Delhi.
2. Gupta R.L & Radha Swami M. *Company Accounts*: Sultan Chand and sons, New Delhi.
4. Monga J.R. ,Ahuja Girish and Sehgal Ashok *Financial Accounting*: Mayur Paper Bags, Noida.

**M.Com Hons. 4<sup>th</sup> Semester w.e.f. 2020-21**  
**Cost Accounting-II**  
**MCH-402**

**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.**

**Unit-1**

Process Costing-Normal and Abnormal losses, Inter Process Profit, Work in Progress and Equivalent Production, Costing for Joint Products and By-Products.

**Unit-2**

Operating or Service Costing-Transport Operating Costing, Power Operating Costing, Hotel Operating Costing.

Budgeting and Budgetary Control-Types of Budgets, Fixed Vs. Flexible Budget, Master Budget.

**Unit-3**

Cost Control Accounts- Non-Integrated Accounts and Integrated Accounts.

**Unit-4**

Uniform Costing and Inter-Firm Comparison, Cost Audit.

**Suggested Reading:**

1. Maheshwari S.N.& Mittal S.N. Cost Accounting Shree Mahavir Book Depot,Delhi.
2. Jain S.P.& Narang K.L Cost Accounting-Principles & Practice Kalyani publishers
3. Sexena & Vashisth, Cost accounting.
4. Aggrawal, M.L. Cost Accounting, Sahitiya Bhawan Publications Agra.
5. Gupta S.P. Cost Accounting, VK Global Publications Pvt. Ltd. Delhi.
6. Ishwar Sharma, Cost Accounting and Cost Management Part-1, Shree Mahavir Book Depot,Delhi.



**M.Com Hons. 4<sup>th</sup> Semester w.e.f. 2020-21**  
**Company Law-II**  
**MCH-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-1**

Company Meetings and Resolution: Kinds of Company Meetings, Requisites of valid Meeting; proxy; voting; Agenda; Minutes of Meetings. Specimens of notice, Agenda and Minutes. Resolution-meaning and types.

**Unit-2**

Directors: meaning, numbers of directors, Position, appointment, qualification, disqualification, restrictions on the number of directorship, vacation of office of director, removal of directors, managerial remuneration; powers and duties, liabilities of directors.

**Unit-3**

Company Secretary: Meaning of company secretary, qualifications, qualities, functions, position, role and importance of company secretary, Appointment, powers and rights, duties and liabilities of company secretary.

**Unit-4**

Winding Up: meaning, compulsory winding up; voluntary winding up, winding up under the supervision of Court, consequences of winding up.

Limited Liability Partnership: Structure and procedure of formation of LLP in India

**Suggested Readings:**

Kuchal M.C. Modern Indian Company Law Shri Mahavir Books, Noida.

Kapoor N.D. Company Law Incorporating the provisions of the companies Amendment Act.

Singh Avtar Company Law Eastern Book Company, Lucknow.

**M.Com Hons. 4<sup>th</sup> Semester w.e.f. 2020-21**  
**Goods and Services Tax**  
**MCH-404**

**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**

Goods and Services Tax (GST): Meaning and Introduction, World Wide GST, GST Vs. Old Indirect Tax System, Justification of GST, Requirement of One Nation One Tax, Objectives, Opportunities and Challenges, Taxable Person under GST. Important definitions

**Unit-2**

GST Models in India: CGST, SGST, IGST;

Supply under GST- Meaning and Scope of Supply , Composite and Mixed Supply, Time of Supply or Services, Place of Supply, Valuation rules for supply, Exempted Goods and Services.

**Unit-3**

Rates of GST, Functioning of GST with examples- Manufacturer, Wholesalers and Retailer. Input Tax Credit (ITC), Concept of IGST, GST on Import and Export. Latest reforms and developments in GST.

**Unit-4**

Registration under GST, Filing Returns, GST Administration, Offences and Penalties, Appeals and Revision, Use of Information Technology in GST.

**Suggested reading:-**

1. The Central Goods and Services Tax Act, 2017.
2. Goods and Services Tax- Parveen Gupta and R.K. Tyagi, SBPD Publishing House, Agra
3. GST and Custom Law- Anoop Modi and Mahesh Gupta, SBPD Publication, Agra
4. Goods and Services Tax including Customs Duty Act- Prof. C.K. Shah and Prof. S.K. Mangal, RBD Publishing House, Jaipur
5. Goods and Services Tax (GST) – Dr. H.C. Mahrotra and Prof. V.P. Aggarwal, Sahitya Bhawan Publications.

**M.Com.(Hons.)-4<sup>th</sup> Semester w.e.f. session 2020-21**  
**Human Resource Management**  
**(MCH-405)**

**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**

Human Resource Management (HRM): Definition, Importance objectives and scope.

Function of Human Resource Manager: - Managerial and Operative Functions. Qualification and Qualities of Human Resource manager. HRM in India.

**Unit-2**

Recruitment: - Meaning, Steps in recruitment policy, sources and modes of recruitment, Factors affecting recruitment.

Selection: - Meaning, Essentials of Selection Procedure, Stages in Selection Procedure.

Training: - Concept, Need and importance of Training. Methods of Training, Training Programme in India.

**Unit-3**

Wages: - Meaning, Methods of wage Programme: - Time wages and Piece wages methods

Wage Incentives: - Concept, Need and Importance of Incentives. Special Incentives Profit sharing and Labour Co-Partnership, Non Monetary Incentives, Essentials of Ideal Incentives system.

**Unit- 4**

Industrial Relations: - Concept, Importance and Objectives of industrial relations,

Contents of industrial relations. Participants of Industrial relation and Recruitment of good Industrial relation Programme.

Industrial Unrest: - Meaning, Forms and Causes of industrial disputes, Reconciliation of Industrial unrest.

**Suggested Readings:**

1. Human Resource Management: Concepts and Issues, by T.N. Chhabra, Dhanpat Rai & Co. New Delhi.
2. Human Resource Management by R. Wayne Mondy, Pearson Publications, Delhi.
3. Human Resource Management by C.B. Gupta.

**M.Com (Hons.) 4<sup>th</sup> Sem.,w.e.f. 2020-21**

**Auditing  
MCH-406**

**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**

**Auditing:** Meaning, objectives, importance and types of Auditing,  
Audit Process: internal control, internal check & internal audit, audit programme.

**Unit-2**

**Audit Procedure:** Routine checking, vouching, verification & valuation of assets & liabilities.

**Unit-3**

**Audit of Public company:** Qualification, Appointment and Remuneration of company Auditors, their powers, duties and liabilities,  
Audit of depreciation and reserves, Divisible profits & dividends.

**Unit-4**

**Audit Report and Investigation**

Audit Report: Meaning, objectives, contents and types.  
Investigation: meaning, Nature and objectives.

**Suggested Readings:**

1. Sharma T.R. *Principles of Auditing* Sahitya Bhawan Agra.
2. Tondon B.N. *Principles of Auditing*, S. Chand and Co., New Delhi.
3. Gupta Kamal *contemporary Auditing* Tata Mc Graw Hill, New Delhi.
4. Ashok Sharma, *Auditing*, V.K. Global Publications Pvt. Ltd. New Delhi.
5. Pardeep Kumar, *Auditing*, Kalyani Publishers, Ludhiyana

**M.Com Hons. 5<sup>th</sup> Semester w.e.f. 2021-22**  
**Income Tax**  
**MCH-501**

**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.***

**Unit-1**

**Income Tax:** An introduction and Important Definitions, Agriculture Income, Residence & Tax Liability (Basis of charge), Exemptions from Tax (Non-Taxable income).

**Unit-2**

Income from Salaries, Income from House Property.

**Unit-3**

Profits and Gains from Business or Profession, (Including Depreciation) Capital Gains.

**Unit -4**

Income from other sources, clubbing of incomes & Aggregation of incomes, set off and carry forward of Losses, Deductions to be made in computing total income.

**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.

**M.Com Hons. 5<sup>th</sup> Semester w.e.f. 2021-22**  
**Financial Management**  
**MCH-502**

**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.***

**Unit-1**

Financial Management: Meaning, Traditional vs. Modern Approach, Functions, scope and objectives.

Financial Planning: Over capitalization and under capitalization.

**Unit-2**

Cost of capital: Meaning and Significance, Determination of Specific and Overall Cost of Funds, Book Value vs. Market Value Weights.

Leverage analysis: Operating, financial and combined leverage; Financial BEP, Indifference Level of EBIT

**Unit-3**

Capital Structure: Meaning and determinants, Optimal Capital Structure, Theories of Capital Structure.

Dividend Decisions: Meaning; types of Dividend, Fixed Dividend Policy, Factors Affecting Dividend Decisions of a Firm, Theories of Dividend.

**Unit- 4**

Working Capital: meaning; nature, determinants, significance, Methods of Forecasting Working Capital Requirements of a Firm.

Management of Cash and Marketable Securities, Techniques of Cash Management.

Receivable Management- Cost of Receivables, Process of Receivable Management

**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.S.N.Maheshwari, Financial Management.

**M.Com.(Hons.)-5<sup>th</sup> Semester w.e.f. 2021-22**  
**Business Law**  
**(MCH-503)**

**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**

The Indian Contract Act 1872: Contract – meaning, characteristics and kinds, essentials of valid contract – offer and acceptance, consideration, contractual capacity, free consent, legality of objects.

**Unit-2**

Void agreements, Discharge of contract – modes of discharge including and its remedies. Contingent contracts. Quasi – contracts.

**Unit-3**

Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency. Consumer Protection Act.

**Unit-4**

Sale of Goods Act 1932. Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties, Transfer of ownership in goods including sale by non-owners, Performance of contract of sale, unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

**Suggested Readings:**

1. M.C.Kuchhal, Business Laws, Sultan Chand & Co., New Delhi.
- 2.N.D.Kapoor, Merchantile Law. Sultan Chand & Co., New Delhi
3. L.C.Mittal, Business Law, Mahavir Publications, Delhi
4. Ashok Sharma, Business Regulatory Framework, V.K. Publications, Delhi

**M.Com Hons. 5<sup>th</sup> Semester w.e.f. 2021-22**  
**Business Environment**  
**MCH-504**

**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)  
Intellectual Property Rights (IPRs) : Patents, trademarks and copyrights; Emerging issues in intellectual property

**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 Hons. 5<sup>th</sup> Semester w.e.f. 2021-22**  
**Financial Marketing Operations**  
**MCH-505**

**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 - Financial markets: Money Market Vs.Capital Market.

Money Market: Indian Money Markets : Composition and Structure; Operations and Participants; Acceptance Market, Discount Market, Call money market, Commercial Bills Market, Treasury Bill Market; Money Market Instruments Recent trends in Indian money market.

**Unit -2**

Capital Market: Primary Market and Secondary market: Concept, Evolution, Functions and Role, Type and Procedure of Issues in New Issue Market;

Stock exchanges: Trading and Settlement, Listing of Securities in Stock Exchange.

Functionaries on stock exchanges: Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors, Depository System.

**Unit -3**

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

Merchant Banking – Functions and Roles, Merchant Banking Vs. Commercial Banking.

**Unit -4**

SEBI: Role, Powers, Objectives, Scope & Functions.

Investors Protection: Grievances concerning stock exchange and dealings and their removal; grievance cell in stock exchange SEBI: Company law Board: Press remedy through courts.

Mutual Funds: Types, Benefits, Risk Associated with Mutual Funds, General Guidelines for selection of Funds, Reasons for slow growth

**Suggested Readings:**

1. Chandler M.V. and Goldfield S.M.: Economics of Money and Banking & Harper & Row Newyork.
2. Gupta Sural b: Monetary Planning in India: Oxford, Delhi.
- 3.Gupta Sural b: Monetary Economics: S.Chand & Co. New Delhi.
- 4.Bhole L.M.: Financial Market Institutions; Tata Mc Graw-Hill, New Delhi.

**OPTIONAL PAPERS (DCEC COURSES)  
OFFERED IN FIFTH SEMESTER**

**M.Com Hons. 5<sup>th</sup> Semester w.e.f. 2021-22**  
**E-Commerce**  
**(DCEC Course)**  
**MCH-507**

**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 Hons. 5<sup>th</sup> Semester w.e.f. 2021-22**  
**Retail Management**  
**(DCEC Course)**  
**MCH-508**

**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 to Retailing, Evolution of Retail Environment, growth and present size, retailing mix, Emerging trends in retailing in India. Legal, Security Issues & Ethical Dimensions in Retail

**Unit-2**

Retail planning & development; Understanding the Retail Customer, Marketing Research for Retailing, Formats of Retailing, Traditional retail formats vs. modern emerging retail formats in India;, Retailing models – Franchiser franchisee, directly owned, retailing life cycle

**Unit-3**

Retail Mix: Product Merchandise, Pricing, Promotion and Communication Mix

**Unit-4**

Management of Retailing Operations. Sourcing, Financial Management Issues in Retailing, Organization Structure and Management of Human Resources. Issues Impacting Retail Business in India, CRM Customer Relationship Marketing, Monitoring and Controlling Retail Operations

**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 Hons. 5<sup>th</sup> Semester w.e.f. 2021-22**  
**Business Ethics**  
**(DCEC Course)**  
**MCH-509**

**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**

Business Ethics – Concept, Characteristics, Importance and Need for business ethics. Indian Ethos, Ethics and Values, Work Ethos, Ethical decision making in business –models and processes, personal and corporate values and ethical decision making. Globalization and business ethics; Creating an ethical organization – corporate governance, corporate culture, CSR, code of conduct. Sources of Ethics, Concept of Corporate Ethics, Code of Ethics-Guidelines for developing code of ethics, Ethics Management Programme, Ethics Committee.

**Unit-2**

Various approaches to Business Ethics - Theories of Ethics- Friedman's Economic theory, Kant's Deontological theory, Mill & Bentham's Utilitarianism theory , Gandhian Approach in Management and Trusteeship, Importance and relevance of trusteeship principle in Modern Business, Gandhi's Doctrine of Satya and Ahimsa, Emergence of new values in Indian Industries after economic reforms of 1991 .

**Unit-3**

Indian Ethical Practices: Ethics in Marketing and Advertising, Human Resources Management, Finance and Accounting, Production, Information Technology, Copyrights and, Employment, Gender Discrimination.

**Unit-4**

Broader ethical issues in society-- corruption, ecological concerns, discrimination on the basis of gender, caste or race; ethics and information technology, impact of Govt. policies and laws on ethics, resolving ethical dilemmas.

**Suggested Readings:**

- Sekhar, R.C., Ethical Choices in Business, Response Books, New Delhi, 1997.
- S.K.Chakraborty, Managerial Transformation by Values, Sage Publications, New Delhi, 1993.
- Campbell Jones, Martin Parker & Rene ten Bos (2005) For Business Ethics, Routledge, New York
- Fernando A.C. (2009) Business Ethics: An Indian Perspective, Pearson Education, New Delhi
- R.C. Sekhar, Ethical choices in Business, Sage Publications, New Delhi
- Business Ethics, Andrew Crane and Dirk Matten, Oxford University Press.
- Business Ethics, Text and Cases, C.S.V. Murthy, Himalaya Publication House.

**CORE COURSES (CC):**  
**SIXTH SEMESTER**

**M.Com Hons. 6<sup>th</sup> Semester w.e.f.2021-22**  
**Income Tax Law & Administration**  
**MCH-601**

**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**

Rebate & Relief of Tax, computation of Total income of individuals, computation of Tax liability of individuals.

**Unit – 2**

Assessment of Hindu Un-divided Families, Assessment of firms & Association of persons.

**Unit – 3**

Income Tax Authorities & their powers, procedure for assessment, Deduction of Tax at source (TDS) Advance payment of Tax. Filing of online Income Tax Returns (ITR – I and II)

**Unit – 4**

Recovery & Refund of Tax, Appeals & Revision, Penalties, Offences & Prosecutions. Concept of Tax Planning, Tax Planning Vs. Tax Evasion, Need of Tax Planning.

**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, Taxman Publications.
3. Direct Taxes Law & Practice : Dr. Bhagwati Prasad, Wishva Prakashan, New 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.



**M.Com Hons. 6<sup>th</sup> Semester w.e.f.2021-22**  
**Accounting for Managers**  
**MCH-602**

**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 Shall Set at least Three Numerical Questions in Question Paper.*

**Unit-1**

Accounting for Managers-Meaning, nature, scope, techniques and limitations. Financial Statements Analysis-Comparative, Common Size and Trend Analysis. Ratio Analysis-Meaning, objectives limitations and types of Ratios.

**Unit-2:**

Capital Budgeting: Meaning, Nature, Importance, Appraisal methods-Traditional methods and Discounting Cash Flow Techniques, Capital Rationing. Inflation and Capital Budgeting.

**Unit-3**

Standard Costing- Meaning, Advantages, Limitations, Budgetary Control Vs. Standard Costing. Setting of Standards, Variance analysis-Material Variance, Labour Variance , Overhead Variance and Sales Variances.

**Unit-4:**

Marginal Costing : Meaning, Marginal Costing and Absorption Costing, Break Even Point (BEP), Break Even Chart and its types. Angle of Incidence. Cost-Volume-Profit Analysis, Margin of Safety, Concept of Decision Making-Steps involved, Make or Buy Decision, Determination of Sales Mix, Key Factor Problem.

**Suggested Readings:**

1. S.N. Mittal: Accounting for Managerial Decisions-Shree Mahavir Book Depot, Nai Sarak, Delhi
2. Khan and Jain: Management Accounting-Tata Mcgraw Hill
3. Aggarwal and Aggarwal: Accounting for Managerial Decisions-Ramesh Book Depot, Jaipur.
4. Ravi.M.Kishore: Management Accounting-Taxman Publications Delhi.
5. Ishwar Sharma: Accounting for Managers- Shree Mahavir Book Depot,Nai Sarak Delhi

**M.Com.(Hons.)-6<sup>th</sup> Semester w.e.f. session 2021-22**  
**Business Regulatory Framework**  
**(MCH-603)**

**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**

Indian Partnership Act 1932: Nature of Partnership firm, Test of Partnership, Partnership distinguishes from co-ownership and Joint Hindu Family, Relations of partners to third parties, Duties and rights of partners; Minor as a partner; Incoming and outgoing Partners; Registration of firms; Dissolution of firm-modes, Consequences of dissolution; Settlement of Accounts

**Unit-2**

The Factories Act-1948: Approval, Licensing & Registration of Firms, Notice regarding occupier, Inspecting Staff, Certifying Surgeons, Health, Safety and Welfare of Workers. Working hours of Adults, Restrictions on Employment of women. Employment of young persons, Annual leave with Wages. Latest Amendments in the Act.

**Unit-3**

The Information Technology Act, 2000: Objectives and main provisions; Cyber crimes and penalties  
RTI Act : features, rights and importance, Latest Amendments.

**Unit-4**

Negotiable Instruments Act: - Negotiable Instrument an introduction Promissory notes; Bills of Exchange; cheques, Parties to negotiable Instruments; Discharge of parties from Liability; Dishonour of Negotiable Instruments. Instruments; Presentment of Negotiable Instrument; Negotiation.

**Suggested Readings:**

1. M.C.Kuchhal, Business Laws, Sultan Chand & Co., New Delhi.
2. N.D.Kapoor, Mercantile Law. Sultan Chand & Co., New Delhi.
3. Ashok Sharma, Mercantile Laws, V.K.Publications, Delhi
4. Business Law, L.C.Mittal, Mahavir Book Depot, Delhi
5. Resai T.R. Partnership Act, S.C.Sarkar and Sons, kolkata

**M.Com Hons. 6<sup>th</sup> Semester w.e.f.2021-22**  
**International Business**  
**MCH-604**

**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 – II**

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 – III**

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 – IV**

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 Hons. 6<sup>th</sup> Semester w.e.f.2021-22**  
**Investment Analysis**  
**MCH-605**

**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**

Investment: Meaning and process. Investment vs. Speculation, Investment vs. Gambling. Investment avenues.

Risk Return Analysis : Types and Measurement

**Unit-2**

Stock Exchanges in India: Trading mechanism and Indices of Bombay Stock Exchange and National Stock Exchange. Listing of Securities and its process.

**Unit-3**

Fundamental Analysis: Economy, Industry and Company Analysis; Estimation of Intrinsic Value.

Option Contracts: Meaning and Types (Only Elementary Introduction).

**Unit-4**

Technical Analysis: Dow theory, Charting techniques, Technical v/s Fundamental analysis. Overview of Efficient Market Theory or Hypothesis.

**Suggested Readings**

1. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
2. Preeti Singh, Investment Management, Himalaya Publishing House
3. Dhanesh Khatri, Security Analysis and Portfolio Management, Macmillan Ltd
4. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd. Noida/New Delhi

**OPTIONAL PAPERS (DCEC COURSES)  
OFFERED IN SIXTH SEMESTER**

**M.Com Hons. 6<sup>th</sup> Semester w.e.f. 2021-22**  
**Contemporary Issues in Commerce**  
**DCEC Course**  
**MCH-607**

**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**

**General Issues** Balance of Payment and Deficit Financing, Tax Regulations & Economic Growth, Role of Micro Finance in Rural Development, Corporate Social Responsibility: Ethics and Accountability Information and Communication Technology: E- Learning : An Effective Tool in Present Educational Scenario, Mobile Communication : A Revolutionary tool in I.T.

**UNIT-2**

**Finance Issues** Financial Innovations, Global Financial Crisis, Recent trends in Banking and Financial Services

**UNIT-3**

**Marketing Issues** Reshaping Rural Marketing; Modern Retailing Challenges in India, Marketing through Social Networking Websites, Evolving E- Marketing in India

**UNIT-4**

**Human Resource Issues** Challenges in Managing Workforce Diversity, Human Resource Accounting and Audit, HR challenges in Managing Technological Changes

**PROJECT REPORT: 20 MARKS**

**NOTE: Report on Contemporary Issues in Commerce is required to be submitted by the students at the end of the semester as per guidelines given in the scheme of examination. The Report shall carry 20 marks.**

**Suggested Reading:**

Tej Singh & Parul Mittal : Contemporary issues in Commerce, Kalyani Publications.

**M.Com Hons. 6<sup>th</sup> Semester w.e.f. 2021-22**  
**International Marketing**  
**DCEC Course**  
**MCH-608**

**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**

International Marketing:

Nature and Concept; Domestic Vs International Marketing; Opportunities and Challenges for marketing in International Environment ; Foreign market selection and entry modes.

**Unit -2**

Product Planning and Pricing:

International product life cycle research and informations; Product designing and packaging; Pricing process and methods; International price quotations and payment terms.

**Unit-3**

International Distribution:

Channel structure and selection decisions; Managing channel conflicts; Selection and appointment of foreign sales agents; Basic export procedure and documentation.

**Unit -4**

Product Promotion:

Methods of International product Promotion; challenges in International advertising and media strategy; Web marketing; Organising trade fairs and exhibitions.

**Suggested Readings:**

1. Bhattacharya R.L and Varshney B: International Marketing Management: Sultan Chand, New Delhi.
2. Keegan W.J, Multinational Marketing Management, Prentice Hall, New Delhi.
3. Kotler Phillip: Moder Mott M.C: The Essence of International Business, Prentice Hall, New Delhi.
4. Caterora P.M. and Keavenay S.M: Marketing and International Perspective, Ervind Homewood Illinois.

**M.Com Hons. 6<sup>th</sup> Semester w.e.f. 2021-22**  
**Income Tax Planning**  
**DCEC Course**  
**MCH-609**

**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**

Concepts of Tax Planning, Tax Evasion, Tax Avoidance, Tax Management Feature of Tax Planning, Need for Tax planning, Precautions in Tax planning, Limitations of Tax planning, Difference between Tax planning, Tax evasion, Tax avoidance, Tax Management.

**Unit – 2**

Tax planning in relation to residential status and non-residents Tax-planning in relation to Employees remuneration: Tax planning for employer, Tax planning for employees. Tax Planning in relation to income from House Property Tax planning in relation to income from Business & profession.

**Unit – 3**

Tax planning in relations to income from capital gains and other sources. Tax planning in relation to individuals and H.U.Fs.

**Unit –4**

Tax planning in relation to partnership firms, Body of Individuals or Associations of Persons. Tax planning in relation to setting up of a new business: Nature and Size of Business, location of Business.

**Suggested Readings:**

1. Direct Taxes Law & Practice – Dr.H.C.Mehrotra & Dr.S.P.Goyal Sahitya Bhawan Publications, Agra.
2. Corporate Tax Planning & management – Dr.H.C.Mehrota and Dr.S.P.Goyal – Sahitya Bhawan Publications, Agra.
3. Direct Taxes & Practice – Dr.V.K.Singhania Taxman's Pulications



**CORE COURSES  
SEVENTH SEMESTER**

**M.Com.(Hons)-7<sup>th</sup> Semester w.e.f. session 2019-20**  
**Management Accounting**  
**(MCH-701)**

**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 covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall 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; Pre-requisites 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.(Hons)-7<sup>th</sup> Semester w.e.f. session 2019-20**  
**Statistical Techniques**  
**(MCH-702)**

**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 covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

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

**Unit-1** Partial and Multiple Correlation and Regression (Up to three variables)

Association of Attributes: Criterion of Independence, Consistency of data (two and three attributes),

**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**

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.

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

**Unit-4**

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

Non-Parametric Tests - 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.

**Suggested Readings:**

1. Gupta, S.P. Statistical Methods, Sultan Chand, Delhi
2. 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.
7. Ishwar Sharma, Statistical Analysis for Business (English and Hindi Medium), Shree Mahavir Publications, Delhi.

**M.Com. (Hons) 7<sup>th</sup> Semester w.e.f. session 2019-20**  
**Management Concept & Organizational Behaviour**  
**(MCH-703)**

**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 covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall 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; Hersey 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.(Hons.)-7<sup>th</sup> Semester w.e.f. session 2019-20**  
**Managerial Economics**  
**(MCH-704)**

**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 covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall 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 & Siddartha 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.(Hons.)-7<sup>th</sup> Semester w.e.f. session 2019-20**  
**Current Affairs in Commerce**  
**Course Code: MCH-705**

**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.(Hons.)-7<sup>th</sup> Semester w.e.f. session 2019-20**

**Seminar**  
**(MCH-706)**

**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.(Hons.)-7<sup>th</sup> Semester w.e.f. session 2019-20**  
**Self Study Paper**  
**(MCH-707)**

**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 |



**OPTIONAL PAPERS (DCEC COURSES)  
OFFERED IN SEVENTH SEMESTER**

**M.Com.(Hons)-7<sup>th</sup> Semester w.e.f. session 2019-20**  
**Advanced Cost Accounting**  
**(MCH-708)**

**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 covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall 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 backflus 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. Non-integral 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.

**M.Com.(Hons)-7<sup>th</sup> Semester w.e.f. session 2019-20**  
**Human Resource Management**  
**(MCH-709)**

**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 covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall 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.(Hons)-7<sup>th</sup> Semester w.e.f. session 2019-20**  
**Production Management**  
**(MCH-710)**

**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 covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall 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. Haqnsner and Nikilesh Dholakia: Essentials of New Product Management, Prentice Hall, Englewood Cliff, New York.

# **FOUNDATION ELECTIVE COURSES**

**M.Com.(Hons.)-7<sup>th</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.(Hons.)-7<sup>th</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



**CORE COURSES (CC)  
EIGHTH SEMESTER**

**M.Com.(Hons)-8<sup>th</sup> Semester w.e.f. session 2019-20**  
**Accounting for Managerial Decisions**  
**(MCH-801)**

**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 covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall 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.(Hons)-8<sup>th</sup> Semester w.e.f. session 2019-20**  
**Financial Management**  
**(MCH-802)**

**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 covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall 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 Hons. 8<sup>th</sup> Semester w.e.f. 2019-20**  
**Research Methodology**  
**Core Course (CC)**  
**MCH-803**

**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**

Meaning, Objectives and Significance of Research, Types of Research, Research Process, Criteria of Good Research, Business Research – Meaning, types, managerial value of business research. Understanding of Concepts, constructs and variables, Problems encountered by researchers in India.

**Unit-2**

Selection and Defining of Research Problem. Structure of a Research Proposal.  
Research design – concept and types – exploratory, descriptive and experimental. Features of Good Design.  
Sampling design- Census and Sample Survey, techniques, factors influencing sample size.

**Unit-3**

Measurement in Research – concept, measurement scales – types and construction of scales and reliability and validity aspects in measurement  
Methods of Data Collection for research: Collection of Primary Data-Various methods. Issues in construction of questionnaire. Collection of Secondary Data.

**Unit-4**

Sampling Fundamentals- sampling and non-sampling errors, Sampling Distribution, Central Limit Theorem, Sampling Theory, Sandler's A-Test, Concept of Standard Error, Sampling and Non Sampling Error, Sampling and statistical inference – parameter and statistic. Construction of Hypothesis.  
Research Report-Ingredients and constructions of research report; Citation & Reference, Procedure of preparation of reference and bibliography. Presentation of Research Report.

**SUGGESTED READINGS:**

1. Kothari C.R. , Reaearch Methodology-Methods and Techniques, New Age International Publications.
2. Nicholas Walliman, Research Methods the Basics, Routledge Taylor & Francis Group, London and New York.
3. Ranjit Kumar, Research Methodology, SAGE Publications.
4. Shekharan Uma, Business Research Methods, John Wiley Publications
5. Zikmud, Business Research Methods, Cenage Publications
6. Copper, Business Research Methods, Tata McGraw Hill

**M.Com.(Hons)-8<sup>th</sup> Semester w.e.f. session 2019-20**  
**Banking and Financial Institutions**  
**(MCH-804)**

**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, 3<sup>rd</sup> edition, Tata McGraw Hill.
- Saunders, Financial Markets and Institutions, 3<sup>rd</sup> edition, Tata McGraw Hill.
- Thummuluri, Siddaiah, Financial Services, 1<sup>st</sup> edition, Pearson Education.
- Khan, Indian Financial Systems, 6<sup>th</sup> 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, ICAFI Publication
- Indian Institute of Banking and Finance, Risk Management, McMillan Publisher
- Financial Markets: A Beginners' Module, Workbook from NSE

**M.Com.(Hons)-8<sup>th</sup> Semester w.e.f. session 2019-20**  
**Entrepreneurship and Small Scale Business**  
**(MCH-805)**

**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 covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall 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.
7. SIDBI Report on Small Scale Industries Sector (Latest Editions)

**M.Com.(Hons.)-8<sup>th</sup> Semester w.e.f. session 2019-20**  
**Current Affairs in Commerce**  
**Course Code: MCH-806**

**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.(Hons.)-8<sup>th</sup> Semester w.e.f. session 2019-20**

**Seminar**  
**(MCH-807)**

**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.(Hons.)-8<sup>th</sup> Semester w.e.f. session 2019-20**  
**Self Study Paper**  
**(MCH-808)**

**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 |

**OPTIONAL PAPERS (DCEC COURSES)  
OFFERED IN EIGHTH SEMESTER**

**M.Com.(Hons)-8<sup>th</sup> Semester w.e.f. session 2019-20**  
**Cost Management**  
**(MCH-809)**

**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 covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**Unit-1**

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.

**M.Com.(Hons)-8<sup>th</sup> Semester w.e.f. session 2019-20**  
**Marketing Management**  
**(MCH-810)**

**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 covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall 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**

Creating 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. Nolkha, Marketing Management, (Hindi Medium), Mahavir Publications, Delhi.

**M.Com.(Hons)-8<sup>th</sup> Semester w.e.f. session 2019-20**  
**Foreign Trade Policies and Documentation**  
**(MCH-811)**

**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 covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**Unit-1**

India's Foreign Trade Policy: Direction and composition of India's foreign trade, Export-Import policy; Export promotion and institutional set-up; Deemed exports: Rupee Convertibility; Directions and Composition of world trade, Balance of Payment Account: Concept and significance of balance of payments account; Current and capital account components and accounting system; Balance of payment deficits and correction policies, BOP equilibrium & disequilibrium.

**Unit-2**

Free trade versus protection; tariff classification; economic effects of tariff; tariff retaliation; export subsidies, countervailing duties and dumping; effects of a quota; international economic integration – forms and levels; trade creating and trade diverting effects of a custom union; repercussions of regional economic groupings on the strategy of international marketers, Labour migration, international trade in Services

**Unit 3**

Export Procedures: Central Excise clearance; Custom clearance, Role of clearing and forwarding Agents, Shipment of Export Cargo, Export Credit, Export Credit Guarantees and Policies, Forward Exchange Cover, Finance for export on deferred payment terms, Duty draw-backs.

**Unit 4**

Importing Procedure: Import licensing policy, Actual user licensing, Replenishment licensing/Import/Export passbook, Capital – Goods licensing/ Export Houses/ Trading Houses.

**Suggested Readings:**

1. Charunilam, F.. (2008): International REconomics, The Tata MacGraw Hill, New Delhi
2. Chacholiades, M., International Trade: Theory & Policy, Mcgraw hill, kogkusha, Japan
3. Mishra, S.K. and Puri, Indian Economy, Himalaya Publication

**CORE COURSES (CC)**  
**NINTH SEMESTER**

**M.Com Hons. 9<sup>th</sup> Semester w.e.f.2020-21**  
**Accounting Theory and Financial Reporting**  
**Core Course (CC)**  
**MCH-901**

**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.(Hons)-9<sup>th</sup> Semester w.e.f. session 2020-21**  
**Strategic Management**  
**(MCH-902)**

**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 covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall 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.(Hons.)-9<sup>th</sup> Semester w.e.f. session 2020-21**  
**Current Affairs in Commerce**  
**Course Code: MCH-903**

**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.(Hons.)-9<sup>th</sup> Semester w.e.f. session 2020-21**

**Seminar**  
**(MCH-904)**

**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.(Hons.)-9<sup>th</sup> Semester w.e.f. session 2020-21**  
**Self Study Paper**  
**(MCH-905)**

**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)  
NINTH SEMESTER**

## ACCOUNTING AND FINANCE GROUP

**M.Com.(Hons.) 9<sup>th</sup> Sem. w.e.f. 2020-21**  
**Corporate Taxation & Planning**  
**Optional Course (DCEC)-Accounting & Finance**  
**MCH- 911**

**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. Singhania, V. K., & Singhania. 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.(Hons.) 9<sup>th</sup> Sem. w.e.f. 2020-21**  
**Advanced Accounting-1**  
**Optional Course (DCEC)-Accounting & Finance**  
**MCH-912**

**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**

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.(Hons.) 9<sup>th</sup> Sem. w.e.f. 2020-21**  
**Investment Management**  
**Optional Course (DCEC)-Accounting & Finance**  
**MCH- 913**

**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.

**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.

SEBI- Objectives, Functions and Evaluation of its role.

**Unit-III**

Security Valuation: Bonds/Debentures, Preference and Equity Shares, Options and Futures (With numerical)

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

**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. 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.
6. Devin S., Portfolio Management, Prentice Hall.
7. Cheney, Muses, Fundamentals of Investments
8. V. K. Bhalla, Portfolio Analysis and Management, Sultan Chand & Sons
9. Chandra, P. Investment Analysis and Portfolio Management. Mc Graw Hill Education (India) Pvt. Ltd., New Delhi



**M.Com.(Hons.) 9<sup>th</sup> Sem. w.e.f. 2020-21**  
**Advanced Financial Management**  
**Optional Course (DCEC)-Accounting & Finance**  
**MCH-914**

**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 Split, 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 Scholes 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, Implication of capital budgeting, capital structure and dividend policy on corporate strategy, shareholder value creation.

**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. Brealey R.A. and S.C. Myers, *Principles of Corporate Finance*, McGraw Hill.
5. Damodaran, A., *Corporate Finance: Theory and Practice*, John Wiley & Sons.
6. Chandra, P. *Financial Management*, Tata McGraw Hill.
7. Khan, M.Y & Jain, P.K *Financial Management: Text, Problems and Cases*, Tata McGraw Hill.
8. Ehrhardt, M. C. & Brigham E. F, *Corporate Finance*, Indian Edition, Cengage Learning
9. Srivastava, Rajiv and Misra. Anil, *Financial Management*, Oxford University Press.
10. Arthur J. Kewon, John H. Martin, J. William Petty & David F. Scott, *Financial Management: Principles & Application*, Pearson.
11. Meyer. et.al, *Contemporary Financial Management*, Cengage Learning.
12. Keown.J. , *Financial Management: Principles and Applications*, Pearson Education.
13. Allen D. *An Introduction to Strategic Financial Management*, CIMA/Kogan page, London

**M.Com.(Hons.) 9<sup>th</sup> Sem. w.e.f. 2020-21**  
**Project Planning**  
**Optional Course (DCEC)-Accounting & Finance**  
**MCH- 915**

**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.(Hons.) 9<sup>th</sup> Sem. w.e.f. 2020-21**  
**Cost Accounting Standards and Reporting**  
**MCH-916**

**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**

Institute of Cost Accountants of India: Introduction, objectives. Cost accounting standard board: Introduction, objectives and functions. Generally accepted cost accounting principles: introduction, conceptual framework, objectives, scope, nature of content and format, Cost Accounting Standards(CAS): need and statutory recognition of CAS. Overall recommendations of B. B. Goyal expert committee.

**Unit-II**

Outlines of CAS: Classification of cost (CAS-1), Overheads (CAS- 3), Material cost (CAS-6), Employee cost (CAS-7), Direct expenses (CAS -10), Administrative overheads (CAS-11),Repairs and maintenance cost (CAS-12), cost of service cost center (CAS – 13) , Selling and distribution overheads (CAS-15) ,Depreciation and amortization ( CAS – 16) , Research and development costs ( CAS-18) , joint costs (CAS-19) . Introduction, objectives, scope, definition and explanation of terms used, principles of measurement, assignment of cost, presentation and disclosure of CAS: capacity determination (CAS-2), cost of production for captive consumption (CAS-4), Determination of average (equalized) cost of transportation (CAS-5), cost of utilities ( CAS-8).

**Unit-III**

Introduction, objectives, scope, definition and explanation of terms used, principles of measurement, assignment of cost, presentation and disclosure of CAS: packing material cost (CAS-9), pollution control cost(CAS -14) , Interest and financing charges (CAS-17) , Royalty and technical know – how fee (CAS- 20) , Quality control ( CAS-21), Manufacturing cost (CAS-22).Latest amendments and development in CAS. Cost auditor –appointment, eligibility, remuneration, rights and responsibilities, functions, appointing authorities.

**Unit-IV**

Cost Audit: nature, scope, advantages of cost audit, genesis of cost audit in India, types of cost audit, relevance of cost audit, usefulness of cost audit, difference between cost audit and cost investigation. 49 Cost audit standards : CAS 101 – planning on audit of cost statement, CAS - 102 – cost audit documentation , CAS 103 – overall objectives of independent cost auditor , CAS -104 knowledge of business, its process and the business environment. Cost accounting records, general features of cost accounting records, companies ( cost records and audit ) rules 2014.

**Suggested Readings: -**

- 1 Cost and Management Audit, ICAI, New Delhi.
- 2 Cost and Management Accounting, ICAI, New Delhi.
- 3 Cost Management, SP Jain and Narang, Kalayani Publications, New Delhi.
4. Cost Accounting Standards and Reporting, Ishwar Sharma, Sushant Yadav, Shree Mahavir Publications Delhi.

## **MARKETING GROUP**

**M.Com.(Hons.) 9<sup>th</sup> Sem. w.e.f. 2020-21**

**Consumer Behaviour**

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

**MCH-921**

**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.(Hons.) 9<sup>th</sup> Sem. w.e.f. 2020-21**  
**Brand Management**  
**Optional Course (DCEC)-Marketing Group**  
**MCH-922**

**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.(Hons.) 9<sup>th</sup> Sem. w.e.f. 2020-21**  
**Advertising Management**  
**Optional Course (DCEC)-Marketing Group**  
**MCH-923**

**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.(Hons.) 9<sup>th</sup> Sem. w.e.f. 2020-21**  
**E-Commerce**  
**Optional Course (DCEC)-Marketing Group**  
**MCH-924**

**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:**

8. Greenstein and Feinman, "E-Commerce", TMH
9. Ravi Kalakota, Andrew Whinston, "Frontiers of Electronic Commerce", Addison Wesley
10. Denieal Amor, " The E-Business Revolution", Addison Wesley
11. Gupta, Satinder Bal, " IT and E-Commerce", Mahavir Publications, Delhi
12. Bajaj & Nag, "E-Commerce: The Cutting Edge of Business", TMH
13. G.S.V.Murthy, "E-Commerce Concepts, Models, Strategies", Himalaya Publishing House
14. Gray P. Schneider, "Electronic commerce", Pearson.

**M.Com.(Hons.) 9<sup>th</sup> Sem. w.e.f. 2020-21**  
**Digital Marketing**  
**Optional Course (DCEC)-Marketing Group**  
**MCH-925**

**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.(Hons.) 9<sup>th</sup> Sem. w.e.f. 2020-21**  
**Rural Marketing**  
**Optional Course (DCEC)-Marketing Group**  
**MCH-926**

**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.(Hons.) 9<sup>th</sup> Sem. w.e.f. 2020-21**  
**Industrial Relations and Labour Laws**  
**Optional Course (DCEC)-HRM Group**  
**MCH-931**

**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.(Hons.) 9<sup>th</sup> Sem. w.e.f. 2020-21**  
**Organisational Change & Development**  
**Optional Course (DCEC)-HRM**  
**MCH-932**

**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.(Hons.) 9<sup>th</sup> Sem. w.e.f. 2020-21**  
**Compensation And Reward Management**  
**Optional Course (DCEC)-HRM**  
**MCH-933**

**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.(Hons.) 9<sup>th</sup> Sem. w.e.f. 2020-21**  
**Group Dynamics And Leadership Excellence**  
**Optional Course (DCEC)-HRM**  
**MCH-934**

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.(Hons.) 9<sup>th</sup> Sem. w.e.f. 2020-21**  
**Business Negotiation Skill**  
**Optional Course (DCEC)-HRM**  
**MCH-935**

**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, Jossey-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.(Hons.) 9<sup>th</sup> Sem. w.e.f. 2020-21**  
**Training & Development**  
**Optional Course (DCEC)-HRM**  
**MCH-936**

**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



**CORE COURSES (CC)**  
**TENTH SEMESTER**

**M.Com (Hons.) 10<sup>th</sup> Sem.,w.e.f. 2020-21**  
**Corporate Governance**  
**Core Course (CC)**  
**(MCH-1001)**

**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 covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall 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 (Hons.) 10<sup>th</sup> Sem.,w.e.f. 2020-21**  
**Computer Applications in Business & Research**  
**Core Course (CC)**  
**(MCH-1002)**

**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 covering all the units and shall carry 6 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall 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.(Hons.)-10<sup>th</sup> Semester w.e.f. session 2020-21**  
**Project Work**  
**Course Code: MCH-1003**

**Total Credits: 05**  
**Max.Marks:100**  
**Ext. Marks : 80**  
**Int. Marks: 20**

During the 9<sup>th</sup> Semester, a Project will be assigned to the students by the department. The department will also assign the supervisors to the students during 9<sup>th</sup> semester. They will require to submit the project in the department before the commencement of 10<sup>th</sup> semester examination along with the plagiarism check report as per the university norms. The project work will be assessed as a Core paper.

In project work 20 marks will be internal and 80 marks on the basis of project evaluation. The evaluation of project will be done by external examiner only. The internal assessment will be done by the supervisor of student on the basis of his work participation in project.

**M.Com.(Hons.)-10<sup>th</sup> Semester w.e.f. session 2020-21**  
**Current Affairs in Commerce**  
**Course Code: MCH-1004**

**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.(Hons.)-10<sup>th</sup> Semester w.e.f. session 2020-21**

**Seminar**  
**(MCH-1005)**

**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.(Hons.)-10<sup>th</sup> Semester w.e.f. session 2020-21**  
**Self Study Paper**  
**(MCH-1006)**

**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)  
TENTH SEMESTER**

**M.Com (Hons.) 10<sup>th</sup> Sem.,w.e.f. 2020-21**  
**Indian Taxation System and Practices**  
**Optional Course (DCEC)-Accounting & Finance**  
**MCH-1011**

**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. Singhanian. Vinod K, *Direct Taxes: Law and Practice* (Delhi: Taxmann Publications (p))

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

**M.Com (Hons.) 10<sup>th</sup> Sem.,w.e.f. 2020-21**  
**Advanced Accounting-1**  
**Optional Course (DCEC)-Accounting & Finance**  
**MCH-1012**

**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 (Hons.) 10<sup>th</sup> Sem.,w.e.f. 2020-21**  
**Portfolio Management**  
**Optional Course (DCEC)-Accounting & Finance**  
**MCH-1013**

**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<sup>2</sup> 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 (Hons.) 10<sup>th</sup> Sem.,w.e.f. 2020-21**  
**International Financial Management**  
**Optional Course (DCEC)-Accounting & Finance**  
**MCH-1014**

**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 (Hons.) 10<sup>th</sup> Sem.,w.e.f. 2020-21**  
**Management of Financial Services**  
**Optional Course (DCEC)-Accounting & Finance**  
**MCH-1015**

**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 (Hons.) 10<sup>th</sup> Sem.,w.e.f. 2020-21**  
**Working Capital Management**  
**Optional Course (DCEC)-Accounting & Finance**  
**MCH-1016**

**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:** Working Capital Management: an Overview- Financial Dilemma in working capital Management, Factors affecting working Capital Requirements, Optimal Level of Working Capital Investment, Profitability Vs. Risk Trade off for financial Strategies, Methods used for determination of working capital requirements of a firm, Overall working Capital Strategies. Liquidity of a firm and its testing-Techniques used for liquidity testing of a firm.

**Unit-2:** Management of Cash and Marketable Securities, Managing Cash Flows, Playing Floats, Cash Management Models- Boumol's Model, Miller orr Model, Stone Model, Beranek Model. Cash Concentration Strategies. Investment in Marketable Securities, Types of Marketable Securities, Criteria for selection of good marketable securities. Forecasting Cash Flows-Methods of Financial Forecasting, Forecasting Daily Cash Flows, Sources of Uncertainty in Cash Forecasting, Hedging Cash Flows Uncertainties. Managing Corporate Liquidity and Financial Flexibility.

**Unit-3:** Receivables Management-Appropriate Receivable Policy, Marginal Analysis, Evaluating the Credit Applicant, Credit Analysis, Heuristic Approach, Discriminant Analysis, Sequential Decision Analysis. Inventory Management-Cost of holding Inventories, Inventory Control Models, Inventory Control Responsibility, Inventory Management and Valuation.

**Unit-4:** Modes of Short term Financing-Trade Credit, Accrued Expenses and Deferred Income, Commercial Papers, Bank Credit, Unsecured Borrowing, Factoring, Off Balance Sheet Financing, Calculating the Cost of a Short Term Financing. Integration of Working Capital Management and Capital Investment Process. Working Capital Control and Banking Policies-Recommendations of various Committees.

**Suggested Readings:**

V.K. Bhalla., Working Capital Management, Anmol Publications Pvt. Ltd., Ansari Road, New Delhi.

G.V. Satya Sekhar, Working Capital Management, Biztantra Publications Ansari Road, New Delhi,

P. Periasamy, Working Capital Management, Himalaya Publishing House.



## **MARKETING GROUP**

**M.Com (Hons.) 10<sup>th</sup> Sem.,w.e.f. 2020-21**  
**Customer Relationship Management**  
**Optional Course (DCEC)-Marketing Group**  
**MCH-1021**

**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 (Hons.) 10<sup>th</sup> Sem.,w.e.f. 2020-21**  
**Retail Marketing**  
**Optional Course (DCEC)-Marketing Group**  
**MCH-1022**

**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 (Hons.) 10<sup>th</sup> Sem.,w.e.f. 2020-21**  
**Marketing Research**  
**Optional Course (DCEC)-Marketing Group**  
**MCH-1023**

**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 (Hons.) 10<sup>th</sup> Sem.,w.e.f. 2020-21**  
**Service Marketing**  
**Optional Course (DCEC)-Marketing**  
**MCH-1024**

**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 (Hons.) 10<sup>th</sup> Sem.,w.e.f. 2020-21**  
**International Marketing**  
**Optional Course (DCEC)-Marketing**  
**MCH-1025**

**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 (Hons.) 10<sup>th</sup> Sem.,w.e.f. 2020-21**  
**Contemporary Issues In Marketing**  
**Optional Course (DCEC)-Marketing**  
**MCH-1026**

**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 (Hons.) 10<sup>th</sup> Sem.,w.e.f. 2020-21**  
**Strategic Human Resource Management**  
**Optional Course (DCEC)-HRM**  
**MCH-1031**

**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 (Hons.) 10<sup>th</sup> Sem.,w.e.f. 2020-21**  
**Performance Management**  
**Optional Course (DCEC)-HRM**  
**MCH-1032**

**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 (Hons.) 10<sup>th</sup> Sem.,w.e.f. 2020-21**  
**International Human Resource Management**  
**Optional Course (DCEC)-HRM**  
**MCH-1033**

**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 (Hons.) 10<sup>th</sup> Sem.,w.e.f. 2020-21**  
**Talent Management**  
**Optional Course (DCEC)-HRM**  
**MCH-1034**

**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 (Hons.) 10<sup>th</sup> Sem.,w.e.f. 2020-21**  
**Knowledge Management**  
**Optional Course (DCEC)-HRM**  
**MCH-1035**

**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.