

॥ सा विद्या या विमुक्तये ॥



# स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

“ज्ञानतीर्थ” परिसर, विष्णुपुरी, नांदेड - ४३१६०६ (महाराष्ट्र)

**SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY NANDED**

“Dnyanteerth”, Vishnupuri, Nanded - 431606 Maharashtra State (INDIA)

Established on 17th September 1994 – Recognized by the UGC U/s 2(f) and 12(B), NAAC Re-accredited with 'A' Grade



## ACADEMIC (1-BOARD OF STUDIES) SECTION

Phone: (02462) 229542

Fax : (02462) 229574

Website: www.srtmun.ac.in

E-mail: bos.srtmun@gmail.com

वाणिज्य व व्यवस्थापन अभ्यास  
विद्याशाखेतील विविध पदवी व पदव्युत्तर  
विषयांचे सी.बी.सी.एस. पॅटर्नचे अभ्यासक्रम  
शैक्षणिक वर्ष २०१९-२० पासून लागू  
करण्याबाबत. .

### प रि प त्र क

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक ०८ जून २०१९ रोजी संपन्न झालेल्या ४४ व्या मा. विद्या परिषद बैठकीतील ऐनवेळचा विषय क्र. १५/४४-२०१९ च्या ठरावानुसार प्रस्तुत विद्यापीठाच्या संलग्नित महाविद्यालयांतील वाणिज्य व व्यवस्थापन विद्याशाखेतील पदवी व पदव्युत्तर स्तरावरील खालील विषयांचे **C.B.C.S. (Choice Based Credit System) Pattern** नुसारचे अभ्यासक्रम शैक्षणिक वर्ष २०१९-२० पासून लागू करण्यात येत आहेत.

- 1) M.Com. (Affiliated College) I year (I&II Sem.)
- 2) M.Com. (External Mode) Syllabus.
- 3) M.Com. I year Syllabus (School of Commerce and Management Sciences. S.R.T.M.U.N. Campus Syllabus.
- 4) M.Com. (Banking & Insurance) I year I & II Sem. Syllabus for Bhokar and Sengaoon College.
- 5) M.Com. I year Syllabus (New Model College, Hingoli)
- 6) B.B.A. I year Syllabus (New Model College, Hingoli)
- 7) M.B.A. I year (School of Commerce & Management Science, S.R.T.M.U. Compus) Syllabus.
- 8) M.B.A. I year (Sub-Centre Latur).
- 9) B.Com. I year (Banking & Insurance) I year Syllabus.
- 10) D.D.M. Syllabus. (Sub-Centre, Latur)
- 11) M.Com. I year Syllabus. (Sub-Centre, Latur)
- 12) B.Com.- I,II,III year Syllabus. (New Model Degree College, Hingoli)

सदरील परिपत्रक व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या [www.srtmun.ac.in](http://www.srtmun.ac.in) या संकेतस्थळावर उपलब्ध आहेत. तरी सदरील बाब ही सर्व संबंधितांच्या निदर्शनास आणून द्यावी.

‘ज्ञानतीर्थ’ परिसर,

विष्णुपुरी, नांदेड - ४३१ ६०६.

जा.क्र.: शैक्षणिक-०१/परिपत्रक/पदवी व पदव्युत्तर-सीबीसीएस

अभ्यासक्रम/२०१९-२०/८९

दिनांक : २०.०६.२०१९.

प्रत माहिती व पुढील कार्यवाहीस्तव :

- १) मा. कुलसचिव यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- २) मा. संचालक, परीक्षा व मूल्यमापन मंडळ, प्रस्तुत विद्यापीठ.
- ३) प्राचार्य, सर्व संबंधित संलग्नित महाविद्यालये, प्रस्तुत विद्यापीठ.
- ४) उपकुलसचिव, पदव्युत्तर विभाग, प्रस्तुत विद्यापीठ.
- ५) साहाय्यक कुलसचिव, पात्रता विभाग, प्रस्तुत विद्यापीठ.
- ६) सिस्टम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ.

स्वाक्षरित / -

**उपकुलसचिव**

शैक्षणिक (१-अभ्यासमंडळ विभाग)

**Swami Ramanand Teerth Marathwada University,**

**Nanded's Sub-Centre, Peth, Latur**

**School of Management Sciences**

**Master of Commerce**

**(CBCS System)**

**Program Code: 70-3-2-01**

**(Course at a Glance, Course Structure, Workload, and Course Contents)**

**Under the faculty of Commerce & Management Sciences**

**(Revised With effect from June 2019)**

## COURSE AT A GLANCE

Name of the Course	Master of Commerce (M.Com.) (CBCS System)
Intake	60
Total credits	100
Total Marks	2500
Eligibility	A student who have passed B.Com. Degree of this university or any other recognized university shall be admitted to this course.
Course Durations	Two years (Full Time) (Extended over 4 semesters)
No. of Lectures	4 Per Week Per Course
Medium of Instruction	English
Methods of Instructions	a) Lecture method b) Seminar c) Test, Tutorials, Home assignment d) Interactive teaching learning methods
Teaching aids	Use of interactive board, video, audio tapes, Slide show Projector etc. will be made for more interactive teaching- learning.
Pattern of Examination	As per CBCS system
Course Specialty	a) NET/SET based Syllabus. b) Personality Development b) Viva Voce

### COURSE OBJECTIVES:

*The Sub-centre has framed following objectives for M.Com. Course:*

- To impart the students relevant knowledge in the field of Commerce Trade and practices.
- To acquaint and equip students with the knowledge and understanding of emerging commercial, business practices and professions in India and abroad.
- To equip and train the students to accept the challenges of 21st century in both Academic and Professional area.
- To create awareness among the students for acquiring the knowledge of specialized subjects.

- To equip the students for seeking, Suitable employment and encourage and promote self employment opportunities.
- To enable them to understand complex environment and handle their employment or self employment effectively and efficiently.

### PATTERN OF EXAMINATION

The exam pattern for the M.com course is as following:

<b>Each semester and every paper have:</b>	<b>Marks</b>	<b>Credits</b>
01) Internal assessment	50 Marks	2 credits
02) University examination	50 Marks	2 credits
<b>Total Credits</b>		<b>4 Credits</b>

#### **Distribution of internal marks per paper as shown below:**

(Except for those carrying practical examination)

<b>INTERNAL ASSESSMENT</b>		<b>Marks</b>
Class Test I	(15 Marks)	30
Class Test II	(15 Marks)	
Assignment (Home/Field/seminar)		20
<b>Total Marks</b>		<b>50</b>

#### **Note for Test, Tutorial and Seminar:**

1. The teacher should give separate and different question/topic per student in order to avoid duplication and coping of tutorials by the students.
2. The class tests will be based on the topic taught by the subject teacher during the semester.

#### **B) University Examination Paper Patter:**

**Question No.1:** This question is compulsory. It will be a essay type questions or numerical or case study question.(20 marks)

**Question No. 2 to 6:** The students will have to attempt any three questions. (10 marks each)

---

**Project report & Viva-Voce:**

---

* Project report will carry	50 Marks	(2 credits)
* Viva-voce on project	50 Marks	(2 credits)
<b>Total</b>	<b>100</b>	<b>(4 credits)</b>

---

Project report writing and pre project submission seminar will be evaluated by internal Guide for 50 marks of 2 credits. After the satisfaction of the internal guide, Viva-voce will be conducted by a committee consisting of project guide, director and experts appointed by the university.

**Standard of passing:**

- The passing rules of this course shall be as per the CBCS system of the University.
- The internal and external assessment will constitute separate heads of passing and they will have to be shown separately in the transcripts including seminar/field survey credits.
- For each paper the ratio of marks of internal assessment in relation with external examination shall be as per CBCS system 50:50
- Marks in the internal assessment should be communicated to the university before the commencement of the semester examination.
- The external assessment shall be based on the term end written examination to be held at the end of each semester for each paper/course.
- All other rules of grades, conversation A.T.K.T. grace CPI & final grade marks etc. will be given as per CBCS system of the university.
- For internal examination and university exam assessment passing will be for 25 marks out of 50 marks. Category wise passing will be for 50% of total marks and in case fraction next integer number will be taken for passing e.g. out of 25 marks passing will be 13 marks instead of 12.5 marks.
- Student attending less than 75% of classes will not be allowed for Internal or external examination in partial or full.
- In case of any grievance to the students about internal marks given by the teachers then following procedure will be adopted.
- “Director of the school will appoint ‘Three members committee’ with prior approval of Hon’ble Vice Chancellor for the constitution of committee. The committee will be made up of three members. Director of the school will be chairman of the committee, one external subject expert will be member and 1 internal school faculty will be member. They will investigate and submit report to the chairman and corrective actions could be taken by the approval of Vice-Chancellor and final report will be submitted to examination section of this University for further necessary action.

**M. COM**  
**(SYLLABUS)**  
**CHOICE BASED CREDIT SYSTEM [CBCS]**

SEMESTER – I				SEMESTER – II			
Course Code No.	Paper Title	Credits	Lecture per week	Course Code No.	Paper Title	Credits	Lecture per week
MC 101	Introduction to Accounting	4	4	MC 201	Human Resources Management	4	4
MC 102	Business Environment	4	4	MC 202	Financial Management	4	4
MC 103	Organizational Behaviour	4	4	MC 203	Marketing Management	4	4
MC 104	Business Communication	4	4	MC 204	Managerial Economics	4	4
MC 105	Business Entrepreneurship	4	4	MC 205	Business Research	4	4
MC 106	Customer Relationship Management /Moocs/ intra school	4	4	MC 206	Management Support Systems /Moocs/ intra school	4	4
<b>Total Credits</b>		<b>24</b>		<b>Total Credits</b>		<b>24</b>	

Semester III				Semester IV			
Course Code No	Paper Title	Credits	Lecture per week	Course Code No	Paper Title	Credits	Lecture per week
MC 301	Foreign Exchange Management	4	4	MC 401	E-Commerce	4	4
MC 302	Business Law	4	4	MC 402	Import Export Procedure & Documentation	4	4
MC 303	Advanced Accounting	4	4	MC 403	Research Project Work	4	4
MC 304	Computer Application in Business	4	4	MC 404	Disaster Management	4	4
MC 305	Interview Techniques	2	2	MC 405	Tally (Practical)	2	2
	<b>Select any one specialization</b>				<b>Select any one specialization</b>		
MC 306-A, B, C, & D	<b>Financial Management (Select any Two*)</b>	8	8	MC 406-A, B, C, & D	<b>Financial Management (Select any Two*)</b>	8	8
	306-A International Finance (4)				406-A Digital Banking (4)		
	306-B Stock Markets (4)				406-B Investment Management (4)		
	306-C Financial Services (4)				406-C Business Taxation (4)		
	306-D Insurance (4)				406-D Micro Finance (4)		
	<b>Marketing Management (Select any Two*)</b>	8	8	MC 407-A, B, C, & D	<b>Marketing Management (Select any Two*)</b>	8	8
MC 307-A, B, C, & D	307-Rural Marketing				407-A- Advertising		
	307-B Logistic Management (4)				407-B International Marketing (4)		
	307-C Retail Management (4)				407-C Marketing Research (4)		
	307-D Service Marketing (4)				407-D Consumer Behavior (4)		
	<b>Human Resources Management (Select any Two*)</b>	8	8	MC 408-A, B, C, & D	<b>Human Resources Management (Select any Two*)</b>	8	8
MC 308-A, B, C, & D	308-A Employee Training (4)				408-A International Human Resources Management (4)		
	308-B Industrial Relations (4)				408-B Talent Management (4)		
	308-C Compensation Management (4)				408-C Human Resources Accounting (4)		
	308-D Labour Laws (4)				408-D Performance Management System (4)		
	<b>Total Credits</b>	26			<b>Total Credits</b>	26	

**Course Structure of M.Com Semester: I**

<b>Course Code No.</b>	<b>Paper Title</b>	<b>Credits</b>	<b>Total Lectures per week</b>	<b>Internal Evaluation Marks</b>	<b>University Exam External Marks</b>	<b>Total Marks</b>
MC 101	Introduction to Accounting	4	4	50	50	100
MC 102	Business Environment	4	4	50	50	100
MC 103	Organizational Behaviour	4	4	50	50	100
MC 104	Business Communication	4	4	50	50	100
MC 105	Business Entrepreneurship	4	4	50	50	100
MC 106	Customer Relationship Management /Moocs/ intra school	4	4	50	50	100
<b>TOTAL CREDITS</b>						<b>24</b>
<b>TOTAL MARKS</b>						<b>600</b>

**Course Structure of M.Com Semester: II**

<b>Course Code No.</b>	<b>Paper Title</b>	<b>Credits</b>	<b>Total Lectures per week</b>	<b>Internal Evaluation Marks</b>	<b>University Exam External Marks</b>	<b>Total Marks</b>
MC 201	Human Resources Management	4	4	50	50	100
MC 202	Financial Management	4	4	50	50	100
MC 203	Marketing Management	4	4	50	50	100
MC 204	Managerial Economics	4	4	50	50	100
MC 205	Business Research	4	4	50	50	100
MC 206	Management Support Systems /Moocs/ intra school	4	4	50	50	100
<b>TOTAL CREDITS</b>						<b>24</b>
<b>TOTAL MARKS</b>						<b>600</b>

### Course Structure of M.Com Semester: III

Course Code No.	Paper Title	Credits	Total Lectures per week	Internal Evaluation Marks	University Exam External Marks	Total Marks
MC 301	Foreign Exchange Management	4	4	50	50	100
MC 302	Business Law	4	4	50	50	100
MC 303	Advanced Accounting	4	4	50	50	100
MC 304	Computer Application in Business	4	4	50	50	100
MC 305	Interview Techniques	2	2	50	00	50*
<b>Select Any One Specialization</b>						
MC 306-A, B, C, & D	<b>Financial Management</b>					
	<i>(Select any Two)</i>					
	306- A International Finance	4	4	50	50	100
	306- B Stock Markets	4	4	50	50	100
	306- C Financial Services	4	4	50	50	100
	306- D Insurance	4	4	50	50	100
MC 307-A, B, C, & D	<b>Marketing Management</b>					
	<i>(Select any Two)</i>					
	307-A International Marketing	4	4	50	50	100
	307-B Logistic Management	4	4	50	50	100
	307-C Retail Management	4	4	50	50	100
	307-D Service Marketing	4	4	50	50	100
MC 308-A, B, C & D	<b>Human Resources Management</b>					
	<i>(Select any Two)</i>					
	308-A Employee Training	4	4	50	50	100
	308-B Industrial Relations	4	4	50	50	100
	308-C Compensation Management	4	4	50	50	100
	308-D Labor Laws	4	4	50	50	100
<b>TOTAL CREDITS</b>						<b>26</b>
<b>TOTAL MARKS</b>						<b>650</b>

### Course Structure of M.Com Semester: IV

Course Code No.	Paper Title	Credits	Total Lectures per week	Internal Evaluation Marks	University Exam External Marks	Total Marks
MC 401	E-Commerce	4	4	50	50	100
MC 402	Import Export Procedure and Documentation	4	4	50	50	100
MC 403	Disaster Management	4	4	50	50	100
MC 404	Research Project Work	4	4	50	50	100
	Tally	2	2	50	00	50**
<b>Same Specialization will be continue as chosen by the student in Semester III</b>						
MC 405-A, B, C & D	<b>Financial Management</b>					
	<i>(Select any Two)</i>					
	405-A Digital Banking	4	4	50	50	100
	405 -B Investment Management	4	4	50	50	100
	405 -C Business Taxation	4	4	50	50	100
	405-D Micro Finance	4	4	50	50	100
MC 406-A, B, C & D	<b>Marketing Management</b>					
	<i>(Select any Two)</i>					
	406 -A Advertising	4	4	50	50	100
	406-B Rural Marketing	4	4	50	50	100
	406- C Marketing Research	4	4	50	50	100
	406- D Consumer Behaviour	4	4	50	50	100
MC 407-A, B, C, D	<b>Human Resources Management</b>					
	<i>(Select any Two)</i>					
	407- A International Human Resources Management	4	4	50	50	100
	407- B Talent Management	4	4	50	50	100
	407 -C Human Resources Accounting	4	4	50	50	100
	407-D Performance Management System	4	4	50	50	100
MC 408	Inter-disciplinary Subject <i>(Select Any One):</i>					
	I-Communication Skills	4	4	50	50	100
	II- Computer Application in Business	4	4	50	50	100
	III- Indian Economy	4	4	50	50	100
<b>TOTAL CREDITS</b>						<b>26</b>
<b>TOTAL MARKS</b>						<b>650</b>

\*& \*\* The Interview Techniques and Tally paper will be based on internal evaluation (1 credit for document preparation which will be evaluated by internal examiner and 1 credit will be evaluated by external examiner)

**M.Com Semester I**  
**Course Title: Introduction to Accounting**  
**Course Code No. MC 101**

---

**Objective:** *To enable the students to gain knowledge about concepts, principles and techniques of accounting.*

**Unit -I Introduction:**

Basic Concepts of Accounting: Meaning, scope and importance of accounting, Accounting Concepts and Conventions, accounting Records: Accounting Cycle Preparation, Accounting Principles and Accounting Standards (International and Indian Accounting Standards).

**Unit - II Preparation of Accounting Records:**

Preparation of basic accounts - journal to trial balance, Final Accounts and adjustment entries (including practical problems); comparative statement and trend percentages; legal requirements relating to accounting.

**Unit -III Financial Statement Analysis and Interpretation:**

KEY Financial Statements, Objectives of Financial Analysis, Tools and Techniques of Financial Analysis, Financial Statement Analysis, meaning, uses and preparation of fund flow statements; meaning, uses and preparation of cash flow statements. (including practical problems)

**Unit - IV Budgetary Control and Performance Evaluation:**

Introduction – Definition – Budget – Budgeting – Budget Control – Characteristics, Steps involved in Budgetary Control – Advantages – Budgetary Control Vs Standard Costing - Classification of Budgets – (including practical problems).

**Unit – V Contemporary Developments in Accounting**

Introduction-Recent developments in Accounting- Environmental Accounting, Responsibility Accounting, Inflation Accounting, Human Resource Accounting and Forensic Accounting. Value Added Statement, International Accounting Standards Board (IASB), International Financial Reporting Standards (IFRS), Indian Accounting Standards (IAS). - Need and Significance of IFRS Vs IAS.

**Reference Books:**

1. Maheswari S.N, *Cost and Management Accounting*, Sultan Chand & Sons, Delhi, 2004.

2. I.M. Pandey: Management Accounting, Vikas Publishing House.
3. Khan and Jain, Management Accounting, Tata McGraw Hill, Delhi.
4. Sharma and Gupta, Management Accounting, Kalyani Publishers.
5. Ravi M. Kishore, Advanced Management Accounting, Taxmann Publication.
6. Saxena & Vashisht, Cost and Management Accounting- Methods, Techniques, Applications, Sultan Chand & Sons.

**M.Com Semester I**  
**Course Title: Business Environment**  
**Course Code No. MC 102**

---

**Objective:** *This course aims to develop ability to understand and scan business environment in order to analyze the opportunities and take decisions under the uncertainty.*

**Unit-I Business and its Environment:**

Introduction, Nature, Scope and Objectives of Business, Importance of business environment, Types of Environment- Micro and Macro Environment.

Basic Components of Economic System, Economic Policies of Economic Environment, Tools and techniques of Monetary Policy, Economic Planning- Objectives, Characteristics and Features and Limitations, Niti Ayog- objectives, plans and policies, Important Highlights on Niti Ayog

**Unit-III Legal Environment:**

Meaning of Legal Environment, Acts and regulations affecting the legal environment of business, Competition Policy, Consumer protection, Environment Pollution.

**Unit-IV Policy Environment:**

Industrial Policy 1991- Features, Growth During Industrial Progress, Causes of Industrial Imbalances, measures taken by government to overcome the problem of Industrial Imbalance, Liberalization, Privatization, Globalization.

**Unit- V International Environment for Business:**

Role, Forms and Sources Of Foreign Direct, Investment In India-New Consolidated FDI Policy Of 2010. Multinational Corporations - NRIs and Corporate Sector. IMF, World Bank and WTO: Organization, Structure, Evaluation And Its Advantages To India.

**Reference Books:**

1. Dr. H. L. Ahuja- Economic Environment of Business -S Chand and Company 2010
2. K. Aswathappa, Legal Environment of Business -Himalaya Publications
3. Raj Agarwal and Pawan Diwan - Business Environment -Excel Books

4. N.K. Sengupta - Government and Business in India - Vikas Publication

5. Ghosh & Biswanath - Economic Environment - Vikas Publication

**M.Com Semester I**  
**Course Title: Organizational Behavior**  
**Course Code No. MC 103**

---

**Objective:** *To familiarize the students with the concepts and dimensions of Organizational behavior.*

**Unit-I Introduction:**

**Organization:** Definition – Organization Theories: Classical Theory- Features – limitations. Neoclassical Theory – features – limitations. Contemporary Organization Theory – features- limitations. Systems Approach – Contingency Approach.

**Organisational Behaviour (OB):** Features – Scope – Fundamentals Concepts of OB – Challenges and Career Development for OB – Contributing disciplines to the OB.

**Unit-II: Understanding Individual And Group Behaviour:**

**Individual Behaviour:** Personality Determinants –Personality factors – Learning Theories. The Perceptual Process – Factors influencing perception – Internal & External; Attitudes and Behaviour- Attitude Formation and Attitude Change.

**Group Behaviour:** Fundamentals of Groups – Stages of Development- Important Factors influencing Team Effectiveness – Cohesiveness – Norms – Decision Making.

**Unit-III: Motivation, Morale And Culture:**

Motivation: Theories of Motivation Theories Learning and Reinforcement Theory.

**Morale:** Factors influencing Morale.

**Organisational Culture:** Concepts – Forming a Culture – Sustaining a Culture – Changing a Culture.

**Unit-IV: Organisational Power & Politics – Conflict :**

Power and Politics: Power Bases – Dependency – Individual Versus Organisational Power – Political process in Organisation – Factors contributing – Techniques of Organisational Politics – Managing Political Behaviour. Types of Conflict, Process of Conflict – Managing Conflict.

**Unit- V: Leadership And Change:**

Leadership: Introduction, Leadership Styles. Theories of Leadership: Change: Challenges contributing to Change – Types of Change Approaches – Contemporary Issues in Change.

**Reference Books:**

1. Robins P. Stephen & Judge: Organizational Behavior, 12/e PHI, New Delhi;
2. Aswathappa: Organizational Behavior, Himalaya Publisher
3. Shashi Gupta & Rosy: Organisation Behaviour—Kalyani Publication;
4. Sharma VVS: Organisational Behaviour, Jaico Publication.
5. Jones G R :Organizational Theory, Pearson Education, New Delhi.

---

**Objective:** *To equip the students with the necessary techniques and skills of communication to inform others, inspire them enlist their activity and willing cooperation in the performance of their jobs.*

### **Unit-I Introduction to Communication in Business**

Nature, Characteristics, Types, Barriers, Objective of Communication –Effective Communication– The Process of Human Communication – Media of Communication, Written Communication – Oral Communication – Visual Communication, Audio Visual Communication – Silence – Developing Listening Skills – Improving Non-verbal Communication Skills.

### **Unit-II Managing Organization Communication**

Formal and Informal Communication-and Personal Communication – Models for Inter Personal Communication – Exchange Theory, Johari Window and Transactional Analysis.

### **Unit-III Managing Communication**

Motivation to Influence Interpersonal Communication – Inter-Personal Perception – Role of Emotion in Inter Personal Communication- Communication Styles – Barriers of Communication.

### **Unit-IV Business Writing Skills**

Significance of Business Correspondence, Essentials of Effective Business Correspondence, Business Letter and Forms, Oral Presentations – Meetings, Telephone Communication – Use of Technology in Business Communication, E-mail Messages.

### **Unit-V Report Writing**

Meaning and Significance; Structure of Reports; Negative, Persuasive and Special Reporting; Informal Report – Proposals; Formal Reports; Organization of Press Report.

### **Reference Books:**

1. K Bhardwaj, Professional Communication, IK Int Pub House, New Delhi
2. Krizan, Merrier, Logan and Williams, Effective Business Communications, Cengage, New Delhi
3. HC Gupta, SG Telang, Business Communication, Wisdom, Delhi
4. Penrose, Business Communication for Managers, Cengage, New Delhi
5. McGrath, Basic Managerial Skills for All 5th ed., Prentice Hall of India.
6. Urmila Rai & S.M. Rai, Business Communication, Himalya Publishers,
7. Meenalshi Raman—Business Communication Oxford University Press.

**Objective:** *This Course Aims at Instituting Entrepreneurial skills in the students by giving an overview of who the entrepreneurs are and what competences are needed to become an entrepreneur.*

**Unit-I : Entrepreneurship:**

Entrepreneurship- Concept, Entrepreneur v/s Intrapreneur, distinction between entrepreneur and Manager Functions, Need and Importance, Myths about Entrepreneurship, Process of Entrepreneurship, Entrepreneurial competency, functions, types (including women and rural).

**Unit-II: Creativity, Innovation and Entrepreneurship:**

Creative thinking, Techniques of developing creative thinking , Meaning and importance of innovation; Types of innovation; Sources of innovation; Role of Innovation

**Unit – III : Entrepreneurship Development:**

Models of Entrepreneurship development Designing Entrepreneurship Awareness Programme, Designing Comprehensive EDPs, EDPs in India– An evaluation

**Unit – IV: Setting up of New Business Venture:**

Procedure, Licensing, Registration, Financing, financial Institutions

**Unit – V: Enterprise Management:**

Managing growth and sustenance- growth norms; Factors for growth; Time management, Negotiations, Joint ventures, Mergers & acquisitions.

**Reference Books:**

1. Anand Saxena - Entrepreneurship, motivation, performance reward- Deep and Deep Publication Pvt Ltd
2. Gupta C.B, & Srinivasan N.P, *Entrepreneurial Development*, Sultan Chand & Sons, 2008.
3. Suresh Jayasree, *Entrepreneurial Development*, Margham Publications, 1999.
4. Natarajan., K and E. Gordon, *Entrepreneurship Development*, Himalya Publication, India.
5. Taneja, *Entrepreneurship*, Galgotia Publishers.

**Objective:** *To understand the nature of human resources and its significance to the organization and to learn about the various mechanisms in HRM in an organization;*

**Unit – I Human Resources Management:**

Concept, Importance, Functions, Evolution–Difference between Personnel Management and HRM, Human Capital Management, Role of HR Manager, Qualities of HR Manager, Strategic HRM

**Unit –II Procurement:**

HR Planning Concept -Importance-HRP Process- Manpower Estimation-Job analysis-Job Description-Job Specification. Recruitment-Sources of Recruitment. Selection Process- Placement and Induction-Retention of Employees

**Unit –III HRD:**

**HRD concept** - Employee Training - Needs-Training Process-Methods of Training –Tools and Aids-Evaluation of Training Programs- e-training - Employee counseling.

**Career Planning-** Career development – Promotion- Transfer- Demotion-Succession Planning.

**Performance Appraisal** - Concepts and Ethics-Different methods of Performance

**Appraisal- Rating Errors-**Competency management - Potential appraisal.

**Organizational Development** - Workers participation in Management - Quality circles- Teamwork

**Unit – IV: Compensation Management**

Concepts and Components-Job Evaluation- Wage and Salary Administration -Factors affecting Wage and Salary Levels- Incentives-bonus -Benefits -Rewards. Expectancy Theory, Equity Theory, Agency Theory.

**Unit –V: Integration of HR:**

Industrial relation concept -Grievance Procedure-collective Bargaining-Settlement of Disputes

**Recommended Text Book(S)**

1. L.M.Prasad, Human ResourceManagement –Sultan & Chand 2001
2. K.Aswathappa, Human Resource and Personnel Management – Tata Mc Graw Hill Publishing Co. 1999

**Reference Books:**

1. Garry Desslor, Human Resources Management - Pearson Education 2004
2. Subba Rao & V.S.P Rao, Personnel/Human Resources Management, Konark Publishers Pvt. Ltd. 1997.
3. C.B. Memoria , Personnel Management – Himalaya Publishing House 2002.
4. David Decenzo & Stephen Robbins, Personnel/ Human Resource Management – Eastern Economy Publication 1999

---

**Objective:** *To provide basic information on Managing Finance in business organizations and to equip them to gain finance function to seek opportunities as financial professionals.*

**Unit- I Introduction to Financial Management:**

Nature and scope of financial management, Role of financial manager, Finance functions Concept of Time Value of Money – Future Value and Present value. Financial goal (profit vs. wealth maximization)

**Unit- II Capital Structure:**

Meaning, Theories and factors, Determining capital structure in practice, leverage and its types, different sources of raising finance, Cost of Capital – Components, weighted average cost of capital.

**Unit- III Capital Budgeting:**

Meaning and scope, capital budgeting decisions, Appraisal methods of capital Budgeting - (payback period, accounting rate of return, net present value, internal rate of return, profitability index) – NPV and IRR comparison – Capital rationing, risk analysis in capital budgeting, sources of long term finance.

**Unit- IV Working Capital Management:**

Management of Working Capital: Meaning and significance of working capital, Factors affecting working capital decisions. Calculating operating cycle period, Sources of working capital, Cash management, Inventory management, Receivables

**Unit- V Dividend Decision:**

Dividend Policy: Meaning – Types of Dividend Policies – Factors Influencing Dividend Policy – Dividend Theories: Relevance Theories – Walter’s Model – Gordon’s Model – Irrelevance Theory – MM Hypothesis (Including Problems).

**Reference Books:**

- 1.Chandra, Prasanna: Financial Management, Tata McGraw Hill, Delhi.
- 2.Pandey, I.M: Financial Management, Vikas Publishing House, Delhi.
- 3.Khan MY, Jain PK: Financial Management; Tata McGraw Hill, New Delhi.
- 4.Ross, Wester field and Jordan, Fundamentals of Corporate Finance (6/e), TMH, NW Delhi
- 5.V.K. B halla, Financial Management and Policy, Anmol Publishers, New Delhi.
- 6.V.K. Bhalla, Working Capital Management, Anmol Publishers, New Delhi.

**M.Com Semester II**  
**Course Title: Marketing Management**  
**Course Code No. MC 203**

---

**Objective:** *Discuss marketing basic and International marketing perceptive and throw light on the tools and techniques used for marketing research which facilitates managerial decision-making.*

**Unit- I: Introduction to Marketing Management:**

Meaning, definition and concept of marketing, Importance and Scope of marketing, Functions of marketing, Evolution of marketing, Marketing Tasks/tools, Core marketing Concept, Modern Marketing Concept/ concepts of Marketing,

**Unit- II : Marketing Information and Marketing Analysis:**

Meaning of Marketing Research, objectives, Procedure of Marketing Research, Key Components of market survey, Marketing Environment- Micro and Macro Environment, Marketing Segmentation and Position, Consumer Behavior and Consumers decision marketing process. Case Study

**Unit- III : Product and Pricing Decisions:**

Product - concept and classification; Major product decisions; New product development; Packaging and labeling; Product support services; Branding decisions; Product life cycle. Pricing- Objectives, Factors affecting price of a product, Pricing policies and strategies. Ethical issues in product and pricing decisions.

**Unit- IV : Distribution Decisions and Promotion Decisions:**

Channels of distribution – concept and importance; Different types of distribution middlemen and their functions; Ethical issues in distribution decisions. Retailing and Wholesaling: Types of retail formats; Retailing strategies;; Wholesaling-nature and importance, types of wholesalers..

**Promotion Decisions:**

Role of promotion in marketing; Promotion methods; Determining promotion mix; Factors influencing promotion mix; Ethical issues in promotion decisions.

**Unit- V : Marketing Planning, Organizing and Control and Trends in Marketing:**

Marketing planning process; Different ways of organizing marketing department; Sales, cost and profit analysis.

**Trends in Marketing:**

Service Marketing, Social Media Marketing, Green Marketing, Customer Relationship Management, Rural marketing, other emerging trends.

**Reference Books:**

1. Philip Kotler & Armstrong : Principles of Marketing, Person Asia New Delhi
2. Rama Swamy and Nama Kumari : Marketing Management in the Indian context Mac Millan India
3. William J.Statuton Etzel and Warket : Fundamentals of Marking, McGraw Hill Publications
4. Kotler Philip, Keller Kevin Lane, Koshy Abraham, Jha Mithileshwar, (2009),”Marketing Management”, (13th Edition), Prentice Hall of India Pvt. Ltd., New Delhi.
5. Chunawalla S.A, “Marketing Principles & Practice”(2006), (2nd Edition), Himalaya Publishing House, Mumbai
6. Saxena Rajan, (2009),”Marketing Management”, (4th Edition), Tata McGraw Hill Companies, New Delhi.

**M.Com Semester II**  
**Course Title: Managerial Economics**  
**Course Code No. MC 204**

---

**Objective:** *To make student to integrate the economic theory in business practices to facilitate decision making and forward planning in business.*

**Unit –I Introduction to Economics:**

Nature, Scope of Managerial Economics, Role and Responsibility of a Managerial Economist, The fundamental concepts of Managerial Economics, Theory of the firm and the Concept of Profit and Wealth Maximization, Role of profits.

**Unit –II Demand Analysis:**

Theory of Demand – concept, determinants of Demand, Demand Function and econometric techniques. Theories of Supply-concept, determination, analysis, supply function. Elasticity of Demand- concept, measurement. Demand forecasting. (Problems), Indifference Curve Analysis, Utility analysis, Law of Returns and Law of Variable Proportions

**Unit–III Cost Analysis:**

Analysis and costs estimation-economic Concept of Cost, Revenue Different Types of Cost: Managerial use of cost Function; Production Function to cost function-long run and short run Total cost. Production and cost-Return to scale cost curves.

**Unit–IV Pricing Under Various Markets :**

Perfect Competition, Monopoly, Monopolistic competition, oligopoly, Cartels. Price discrimination, Pricing Strategies, Measurement of Monopoly Power. Profit Policy: Break Even analysis. Profit Forecasting.

**Unit-V National Income:**

Concept and Measurement. GDN, GNP, Business cycles, fiscal policy, monetary policy and inflation.

**Reference Books:**

1. H.L. Ahuja, Managerial Economics, S. Chand Publictaion
2. T.R. Jain, O.P. Khanna :- Business Economics, V. K. Publications, New Delhi.
3. K. Jothi Sivagnanam and R. Shrinivasan : Business Economics, Tata McGraw Hill Publications, New Delhi
4. Varshney & Maheshwari: Managerial Economics, Sultan Chand & Sons, New Delhi.
5. Prasad, Sinha, Managerial Economics- Pragati Publising, Meerut
6. G. S. Gupta, Managerial Economics Tata Mc Graw Hill Publishing, New Delhi

**M.Com Semester II**  
**Course Title: Business Research**  
**Course Code No. MC 205**

---

**Objective:** *This course is designed to motivate the students in the field of research and enable them to develop the methodology for research work.*

**Unit-I Introduction:**

Objectives and Role of Business Research–Distinct Features of Business Research-Theoretical Setting for Business Research–Ethical Issues in Business Research.

**Unit-II Research Problem**

Selection and formulation of Research Problem, Defining the scope and significance, Research Methodology, Hypotheses.

**Unit-III Research Process:**

Developing a Research Proposal–Exploratory Research and Qualitative Analysis–Sources of Data- Methods of data collection–Techniques of Communicating with Respondents.

**Unit-IV Managing Research Assignment:**

Questionnaire Design-Sampling and Fieldwork Techniques-Measurement and Scaling Concepts-Attitude Measurement.

**Unit-V Analysis and Presentation:**

Application of Univariate, Bivariate and Multivariate methods of Statistical Analysis-Methods of Business Research Report Writing– Language Referencing-Bibliography.

**Reference Books:**

1. Kothari C.R., (2011), Research Methodology: Methods And Techniques, 2nd Rev. Edition Reprint ,New Age International Ltd., New Delhi.
2. Kerlinger F.N. Fundamentals of behaviour Research Holt Rinehart & Sinson Newyork
3. Sadha A.N. Singh Amerjit : Research Methodology in social sciences Himalaya Pub. 1980
4. Bhandarkar P.L. & Wilkinson T.S., (2010) Methodology and Techniques of Social Research, 23rd Rev. Edition, Himalaya Publishing House Pvt.Ltd., Mumbai
5. Krishnaswami, O.R., (2006),Methodology of Research in Social Sciences, 2nd edition, Himalaya Publishing House, Mumbai.

**M.Com Semester III**  
**Course Title: Foreign Exchange Management**  
**Course Code No. MC 301**

---

**Objective:** *This course focuses on international financial environment, foreign exchange flows, foreign exchange markets and payments.*

**Unit-I : Introduction**

Meaning and Definition of Foreign Exchange, Need of Foreign Exchange, Importance of Foreign Exchange, Foreign exchange regulations (FEMA 1999)

**Unit-II: International Financial Environment:**

Exchange rate mechanism and arrangement; International money and capital markets; Foreign investment flows – Pattern, structure and effects.

**Unit – III : Foreign Exchange flows:**

Movements in foreign exchange and interest rates and their impact on trade and investment flows; Pricing of international transfers and investments

**Unit – IV: Foreign Exchange Markets**

Authorized dealers and Money changers, Interbank transactions, mode of calculation of exchange rates for spot and future contracts

**Unit – V: International payments**

Modes of payment for import; Currency swaps and home country currency payments; Foreign exchange loans for exporters and importers

**Reference Books:**

1. Esha Sharma, Foreign Exchange Management, Laxmi Publications; First edition (2015)
2. P. G. Gopalakrishnan, Nandini Jagannarayan, Foreign Exchange Operation, Himalaya Publishing House

**M.Com Semester III**  
**Course Title: Business Law**  
**Course Code No. MC 302**

---

**Objective:** *The aim of the course is to equip a learner with the means by which they can understand how individuals and businesses are affected by the legal environment. By the end of the course, a learner should be able to understand the legal principles of business law.*

**Unit-I : The Contract Act, 1871**

Nature and classification of contracts - Essential elements of a valid contract, Offer and Acceptance - Consideration - Capacities of Parties, Provisions relating to free consent, void agreements, Provisions relating to performance and discharge of contract, Breach of contract - Meaning and remedies

**Unit-II: Contract Act, 1872**

Contracts of Indemnity - Meaning, nature - Right of Indemnity Holder and Indemnifier Contracts of Guarantee - Meaning, Nature and Features - Types of Guarantee – Provisions relating to various types of Guarantee 15 Surety and Co-surety - Rights and Liabilities - Discharge of surety from his liability Agency - Agent and Principal - Creation of Agency - Classification of Agents – Relationship between Principal and Agent - Agent's authority - Duties and Liabilities of Agent and Principal – Termination of Agency

**Unit – III : Sales of Goods Act, 1930**

Contract for Sale of Goods - Meaning - Essentials of a Contract of Sale - Formalities of a Contract of sale Provisions relating to conditions and Warranties Provisions relating to transfer of property or ownership Provisions relating to performance of Contract of Sale - Rights of Unpaid Seller – Rules as to delivery of goods.

**Unit – IV: The Negotiable Instruments Act, 1881**

Negotiable Instruments - Meaning, Characteristics, Types, Parties – Holder and holder in Due Course Negotiation and Types of Endorsements Dishonour of Negotiable Instrument - Noting and Protest Liability of parties on Negotiable Instrument

**Unit – V: The Companies Act, 1956**

Company - Definition, Meaning, Features and Types of companies Incorporation of a company - Memorandum of Association, Articles of Association and Prospectus Share

**Reference Books:**

1. M. C. Kuchhal (1994), Business Law, Vikas Publication House Pvt. Ltd- 4<sup>th</sup> Edition.
2. M. C. Kuchhal & Deepa Prakash (2007), Business Legislation for Management, Vikas Publication House Pvt. Ltd
3. Dr. S. N. Maheshwari (2010), Principles of Business Law, Himalaya Publishing House Pvt. Ltd.
4. S. S. Gulshan, G. K. Kapoor (2008), Business Law Including Company Law, New Age International Publisher
5. K. R. Bulchandani (2008), Business Law for Management, Himalaya Publishing House Pvt. Ltd. 5<sup>th</sup> Edition.

**M.Com Semester III**  
**Course Title: Advanced Accounting**  
**Course Code No. MC 303**

---

**Objective:** *To develop advanced accounting skills among students.*

**Unit-I Holding Company Accounts:**

Meaning under Companies Act 1956, Advantages and Disadvantages of Holding Companies, Cost control, Minority Interest, Capital gain and Revenue gain, Inter-company Debts and Bills AS. – 21 – Consolidation of Financial statement Consolidation of Balance Sheet, Consolidation of Profit & Loss A/c. Group consisting of more than one subsidiary. Foreign subsidiaries (Problem and Solutions)

**Unit-II Investment Accounts:**

Objectives of investment accounts, Capital Expenditure and Revenue Expenditure- its types, Cum-interest and Ex-interest Purchases and Sales of Securities, Preparation of bonds/ Debentures/ Shares/ equity shares Accounts.

**Unit-III Valuation of Goodwill:**

Meaning and Types of Goodwill, Need to Value of Goodwill, Goodwill Valuation: Approaches and Methods, Factors affecting the Value of Goodwill,

**Unit-IV Valuation of Shares:**

Valuation of Shares, it's need, methods of Valuation of Shares, Net Assets Method [Intrinsic Value], Yield Method [Market Value], and Fair Value of Shares.

**Unit-V Bank Accounts:**

Prescribed forms of Profit and Loss Accounts and Balance Sheet of Banking Companies given under III rd Schedule of Banking Regulation Act 1949, Rebate on Bills Discounted, Provision for Doubtful Debts and Taxation, Acceptances and Endorsements, Preparation of Prescribed forms of profit and Loss Accounts and Balance Sheet of Banking Companies given under III rd Schedule of Banking Regulation Act 1949.

**Reference Books:**

1. Dr. S.N. Maheshwari, Dr. S.K. Maheshwari, Studies in advanced Accountancy –Sultan Chand and Sons, New Delhi.
2. Narang, S.P. Jain, Practical problems in Advanced Accountancy – Volume I – K.L. – Kalyani Publishers – Ludhiyana, New Delhi
3. V.K. Saxena and C.D. Vashist, Advanced Cost and Management Accounting -- Sultan Chand and Sons, New Delhi.
4. R.L. Gupta and M. Radhaswamy - Advanced Accountancy - Sultan Chand and Sons, New Delhi.

5. P.V. Rathnam and Smt. P. Lalitha- Costing Adviser – Problems and Solutions – Kitab Mahal Distributors- New Delhi.

**M.Com Semester III**  
**Course Title: International Finance**  
**Course Code No. MC 304- A**

---

**Objective:** *This course aims to familiarize the students with the International Monetary System, International Financial Market and its instruments and Foreign Exchange Market.*

**Unit-I : Introduction:**

Meaning – Features of International Finance, Scope of International Finance, Factors influencing Growth of International Finance, International Monetary System

**Balance of payments Accounting:** Meaning and Definition of Balance of Payment, Equilibrium Balance of Payment, Disequilibrium Balance of Payment: Meaning, Causes, Effects.

**Unit-II: International Monetary Systems**

Need, Significance, Development of International Trade, Growth of International Finance, Flexible Exchange Rate System, Fixed Exchange Rate System, The Objectives, Role and Function of IMF and World Bank in International Trade.

**Unit – III : Exchange Markets and Exchange Rate Mechanisms**

Features, Exchange Market Players, Types of Trading in Foreign Exchange Market: Indian Foreign Exchange Markets: Evolution, Forex Regulations, Exchange Rate Mechanism, Exchange Rate Determinations in Markets, Factors Influencing Exchange Rate.

**Unit – IV: Measuring and Management of Foreign Exchange Exposure:**

Meaning, Types of Foreign Exchange Exposure, Transaction Exposure, Operating Exposure, Accounting Exposure, Management of Foreign Exchange Exposure: Need, Hedging of Transaction Exposure, Hedging of Operating Exposure, Management of Accounting Exposure.

**Unit – V: International Financial Markets and Instruments:**

International Bond Market, Euro Market, International Equity Market, Market Structure and Trading Practices, International Equity Benchmarks, International Financial Instruments.

**Reference Books:**

1. Maurice D.Levi, International Finance, 3rd Ed., McGraw Hill, 1996.
2. Jeevanandam,C ( 2001), Foreign Trade Finance & Risk Management,Sultan Chand & Sons, New Delhi
3. Apte, P.G. (1998), International Financial Management, Tata McGraw Hill Publishing Company, New Delhi.
4. H.R.Machiraju - International Financial management – Himalaya Publishing House-2<sup>nd</sup> Edition
5. V.A. Avadhani - International Financial management --Himalaya Publishing House-1<sup>st</sup> Edition

**M.Com Semester III**  
**Course Title: Stock Markets**  
**Course Code No. MC 304-B**

---

**Objective:** *The course aims at providing the students a comprehensive knowledge on Stock Markets and its working mechanism.*

**Unit-I : Introduction to Stock Markets**

Meaning, History- Functions of a Stock Exchange-Role of SEBI- Leading stock exchanges in India- NSE and BSE.

**Unit-II: Stock Market Instruments**

Shares , Types of shares- stocks VS Debentures- Debentures- Types of debentures- Bonds- Types of bonds-Benefits of investments in stocks Vs. Debentures.

**Unit – III : Trading in stock market**

Trading Mechanism- Speculation- Types of Speculation- membership-procedure-advantages-Demat Account- Depository services-NSDL- Brokers-Brokerage-settlement Procedure.

**World's major stock markets:** NYSE Euro next, European Stock Markets, London Stock Exchange, Swiss Exchange, Paris Stock Exchange, Frankfurt stock exchange, Asian Stock Markets, working mechanism

**Unit – IV: Risk Management & Surveillance System in Indian Stock Exchanges**

Risk Management system in BSE &NSE, Surveillance system in BSE & NSE, Circuit breakers, Surveillance activities, Online surveillance, off-line surveillance, Risk management.

**Unit – V: Stock Market Indices**

NIFTY-SENSEX-S&P-CNX-MIDCAP-SMALL CAP-Large CAP- Factors impacting indices.

**Reference Books:**

1. Punithavathy Pandian Security Analysis and portfolio Management, Vikas Publishing House Pvt. Ltd.
2. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
3. Prasanna Chandra, Security Analysis and Portfolio Management, Tata McGraw –Hill.
4. Sanjeev Agarwal, A Guide to Indian Capital Market, Bharat Publishers

5. Chandra, Prasanna, (2009), Investment Analysis, 3rd edition, Tata McGraw Hill

**M.Com Semester III**  
**Course Title: Financial Services**  
**Course Code No. MC 304-C**

---

**Objective:** *To acquaint the student with Innovative financial services offered to meet the varied requirement of both the corporate and individual customers.*

**Unit-I Evolution of Financial Services**

Meaning of Financial Services, Various types of Financial Services, Fund based and Non-fund based Financial Services, Significance of Financial Services, Growth of Financial Services in India, Emerging Trends in Financial Services and Constraints to the growth of Financial Services.

**Unit-II 2 Mutual Funds**

Concept, History of Mutual fund Industry in India – Different Schemes, Fund Accounting and Valuation, Advantages.

**UTI:** Objective – Functions – Regulation– Performance Measurement and Evaluation of Mutual Fund Schemes.

**Unit-III Merchant Banking and Other Financial Services:**

Meaning of Merchant Banking – Functions, Legal and Regulatory Frameworks, SEBI Guidelines – Role in Issue Management, Issue Pricing.

Other Financial Services – Leasing and Hire Purchase, Factoring and Forfeiting, consumer Finance, Securitization, Venture Capital, Loan Syndication, Custodial and Depository Services – Credit rating.

**Unit-IV Portfolio Management Services**

Meaning, Importance, Objectives, Strategies, Types of Strategies – Passive & Active Strategies – Role of Portfolio Managers.

**Unit-V Regulatory Framework for Financial Services**

Role of RBI – Role of SEBI – Provisions of Companies Act – Role of FEMA – Ethical issues in the Marketing of Financial Services.

**Reference Books:**

1.E. Gordon and K. Natarajan, Emerging Scenario of Financial Services, Himalaya Publishing House, Mumbai.

- 2.M. Y. Khan, Financial Services, Tata McGraw Hill.
- 3.Machiraju, Indian Financial System – Vikas Publishing House.
- 4.V.A. Avadhani, Treasury Management in India, Himalaya Publishing House, Delhi.
- 5.M.Y. Khan, Indian Financial System, Tata McGraw- Hill companies.

**M.Com Semester III**  
**Course Title: Insurance**  
**Course Code No. MC 304-D**

---

**Objective:** *To gain the comprehensive knowledge of insurance industry with key inputs.*

**Unit-I : Introduction to Insurance Business:**

Definition and Basic terms of Insurance, Need Importance and Benefits of Insurance, Principles of Insurance, Legal framework of insurance business, 1872: Insurance Contract – features and essential elements. Documents used in insurance contract. Types of Insurance.

**Unit-II: Life Insurance:**

Origin and Development of Life Insurance, Benefits of Life Insurance, Features of Life Insurance Contract, Types of Life Insurance plans, Annuities and Pension Plan, Calculation-Premium, Surrender Value and Paid up Value of Policy, Role of LIC, Public and Private Insurance Companies.

**Unit – III : General Insurance**

General Insurance Business – Role of General Insurance in Economic Development, Fire insurance: Principles and its Types, Marine insurance, Motor insurance, Personal accident insurance, Property and Liability insurance, Rural insurance, Social Insurance, Miscellaneous insurance, Claims settlement, Insurance Companies in India.

**Unit – IV: Risk Management**

Concept of Risk, Risk V/s Uncertainty, Types of Risk: Speculative, Internal and External, Fundamental and Particular, Static and Dynamic and Insurable and Non - Insurable Risk, Objectives and Importance of Risk Management, Methods of Handling Risk.

**Unit – V: Insurance laws & Regulations:**

Historical evolution of insurance laws in India: Insurance Act, 1938 (as amended), LIC Act, 1956, General Insurance Business (Nationalization) Act, 1972 and IRDA Act, 1999: Functions.

**Reference Books:**

1. P. K. Gupta - Legal aspects of insurance –Himalaya Publishing House.
2. Insurance Law and Regulations. Vol I and II published by ICFAI, Hyderabad
3. M.N.Mishra,S.B.Mishra - Insurance principles & practice –S.chand Publication- 17th Edition
4. H.Sadhak - Life Insurance in India- Response Books- 1st Edition
5. P.S.Palande,R.S.Shah, M.L.Lunawat - Insurance in India- Response Books- 6th Edition
6. S. Arunajatesan & T.R. Vishwanath - Risk Management and Insurance- Concept and Practices of Life and General Insurance.

**M.Com Semester III**  
**Course Title: International Marketing**  
**Course Code No. MC 305-A**

---

**Objective:** *To understand the trends and functioning of International Market and instill the development of marketing plans and strategies in international trade*

**Unit-I : Introduction to International Marketing**

Meaning, features, reasons for entering international markets, trends in international trade, challenges of international marketing , international trade theories, role of MNC's in international marketing, overview of India's foreign trade and problems of India's export sector.

**Unit-II: International Marketing Environment**

Global economic environment, social and cultural environment, political, legal and regulatory environment in International market, trade barriers, trade blocs, WTO (incl. new developments at WTO) financial environment) incl. role of IMF, IBRD, IDA, IFC

**Unit – III : International marketing strategy**

Market entry strategies, selection of markets, product decision, pricing 'decisions, physical distribution, promotion strategies) incl. advertising and e-marketing).

**Unit – IV: Procedural and policy framework**

Foreign trade policy, export-import procedure, procedure in export financing, procedure in export shipping, bank formalities, export risk insurance, export benefits and incentives, export documentation, service export, SEZ's (benefits and export obligations).

**Unit – V: Case Study Analysis**

Case Study Analysis

**Reference Books:**

1. Philip R Cateora and John Graham , International Marketing, Philip R. Cateora Publication. (1672)
2. Varshney and Bhattacharya, International Marketing, Sultan Chand & Sons 2015
3. P.K. Vasudev - International Marketing- Excel Books (30 September 2010)
4. Edwin Duerr, Jesper Strandskov Gerald Albaum- International Marketing Export Management-Pearson Education (2006)
5. Subhash Jain- International Marketing Management Delhi CBS Publishers.

**M.Com Semester III**  
**Course Title: Logistic Management**  
**Course Code No. MC 305-B**

---

**Objective:** *To develop insights as to different forms of logistics arrangement applied by different business houses.*

**Unit – I Introduction to logistics Management**

Overview of Logistics, Supply chain management, Distribution Management, Inventory management, Transportation management, International logistics, Introduction to Supply Chain: Understanding Supply Chain, Objectives, importance, Decision phases, Process view of a supply chain, Examples of supply chains, Supply chain performance, an overview: Competitive and supply chain strategies.

**Unit – II Drivers of Logistics Performance:**

Significance of logistics – The Total distribution concepts – Integrated Logistics, Role of IT in warehousing & Physical Distribution, The Economics of Logistics, Cost associated With Logistics, Logistics in International Trade Developing Customer Service Strategic & Customer service Logistics, Third Party Logistics, Materials handling packaging and transportation systems.

**Unit – III Drivers of Supply Chain Performance:**

Framework for structuring drivers, Facilities-Inventory, Transportation, Information, Sourcing, Pricing, an over view of Designing distribution network and overview of Network Design in the Supply Chain - an overview of Network design in Uncertain Environment.

**Unit – IV Sourcing and Planning Transportation Networks in Supply Chain:**

Sourcing decision in supply chain: Role of sourcing – in-house or outsource – Third and Fourth – Party Logistics providers –Supplier scoring and assessment – Transportation in Supply Chain: role- modes, performance characteristics, Logistics, Design options, role of IT, risk, Trade-offs in transportation design.

**Unit – V Information Technology in a Supply Chain:**

Information technology in a supply chain role- Framework- Customer relationship management- Internal supply chain management- Supplier relationship management – Over view of recent trends in Supply Chain.

**Suggested Readings:**

1. Sridhara K. Bhat, (2010), “Supply Chain Management”, (1st Edition), Himalaya Publishing House Pvt. Ltd., New Delhi.
2. Chopra, S., Meindi, P. and Kalra, D.V., (2010), “Supply Chain Management, (4th Edition), Pearson Education Pvt. Ltd., New Delhi.
3. Closs, D., Bowersox, D. and Cooper, B., (2007), “Supply Chain Logistics Management”,

(2nd Edition), Tata McGraw Hill Education, New Delhi.

4. Coyle, J., Langley, J., Gibson, B. and Novack, R., (2009), “A Logistic Approach to Supply Chain Management”, Cengage Learning India Pvt. Ltd., New Delhi.

5. Handfield, R. and Monczka, R., (2012), “Sourcing and Supply Chain Management”, (5th Edition), Cengage Learning India Pvt. Ltd., New Delhi.

### **M.Com Semester III**

#### **Course Title: Retail Management**

#### **Course Code No. MC 305-C**

---

**Objective:** *This will enable the students to become good retail planners and decision makers and help focus on change and adaption to change.*

#### **Unit-I : Retailing**

Concept, Scope and Retail Management. Theories Of Retail Development. Contribution Of Retailing To Indian Economy. Retail Environment in India, Foreign Direct Investment (FDI) In Retail, Changing Scenario Of Retail business In India

#### **Unit-II: Retail Strategy**

Definition, Importance of Retail Market Strategy. Developing and Applying Retail Strategy. Types of Retailing Formats: Super Market, Hyper Market, Departmental Stores, Convenience Stores, Catalogue Retailers. Non Stores Retailing: Door To Door selling, Mail Order Business. E-Retailing: Credit Card Transaction, Smart Card and E-Payment. Retailing of Services.

#### **Unit – III : Retail Location**

Meaning, Importance, Process and Factors Affecting Location, Merchandising: Concept, Importance, Factors Affecting Buying Decision. Role and Responsibilities of Merchandising

#### **Unit – IV: Franchising**

Definition, Types and Evolution. Franchising Law In India. Outsourcing: Definition, Scope and Importance. Introduction of the Concept Of VAT In Retailing

#### **Unit – V: CRM in Retail**

Concept, Types of CRM, Application Of CRM In Retailing, Strategic Framework For CRM In Retail.

#### **Reference Books:**

1. Bajaj , Tuli, & Srivastava “Retail Management” Oxford University Press

2. Berman Barry & Evance J.R “Retail Management” Prentice Hall India B.A. (VS) Marketing Management and Retail Business CBCS

3. Jain J.N.& Singh P.P “ Modern Retail Management – Principal And Techniques ” Regal Publications
4. Madan K.V.S “ Fundamental S Of Retailing” Mcgraw-Hill
5. Swapna Pradhan “Retailing Management- Text And Cases” Tata Mcgraw-Hill

**M.Com Semester III**  
**Course Title: Service Marketing**  
**Course Code No. MC 305-D**

---

**Objective:** *To provide specialized knowledge on marketing skills for service sector and to expose students to marketing practices in service sector*

**Unit-I : Introduction to Services:**

Introduction, Growth of Services, Nature and Characteristics of Services, **Service Marketing:** Introduction, Definition, Scope and Importance. **Service Marketing Mix:** Introduction, 7Ps.in Services.

**Unit-II: Service Customer Behavior :**

Need to know customer, Service Decision Process, Marketing Strategies-Brand Loyalty, Information Provision, Service Evaluation and Post Purchase Behavior

**Unit – III : Competitive Differentiation:**

Commoditization, Strategy for Differentiation, Differentiation Strategy. **Service Quality:** What is Quality? Quality in Services, Measuring Service quality-SERQUAL System. **Demand and Capacity Alignment:** The Service Capacity, Demand and Capacity Interfaces, Demand Modification Strategies, Capacity Modification Strategies

**Unit – IV: Customer Relationships :**

Introduction, Importance of CRM, Customer Satisfaction, relationship in Services, Relationship Building, Relationship Tools and Strategies. **Information Technology and Relationship:** e-CRM, CRM Components, Electronic Brochure, Product and database,

**Unit – V: Service Branding :**

Brand Value Proposition, Service Characteristics and branding, Branding Implications and emotional Connection with Brand. **Service Recovery and Empowerment:** Deviations in Services, Customer feeling, Effective Recovery, Recovery Capability, Recovery Service, Empowerment, How to Empower, Choice of Approaches.

**Reference Books:**

1. Zeithaml, V.A. and Mary Jo Binter : Services Marketing, Tata Mc Graw Hill Publications, New Delhi.

2. Christian Love Lock: Services Marketing, pearson Asia, New Delhi
3. Christian Gronross : Services Management and Marketing, Mc Millan Inc.
4. Ravi Shankar : Services Marketing - Manas Publication, New Delhi
5. Rama Mohan Rao : Services Marketing-Pearson; 2 edition

**M.Com Semester III**  
**Course Title: Employee Training**  
**Course Code No. MC 306-A**

---

**Objective:** *The course aims at exposing the learner to the Concept and practice of training and development in the modern organizational setting*

**Unit-I : Introduction to Training**

Meaning, Objectives, Role, Levels, Modes of training; Training Process, Employee Development, Difference between Training and Development

**Unit-II: Training Needs Assessment**

Objectives of training needs analysis - Identification of training needs and the process, tools and techniques – organizational analysis, person analysis and person analysis , Competency models

**Unit – III : Design and Implementation of Training Program**

Training Techniques and Methods, Trainer Identification, Training the Trainer, Trainer Roles and Functions, Designing a Training Module, Training Budget, Conducting Training Program, Training Group and its Dynamics

**Unit – IV: Evaluation of Training Program**

Objectives of evaluation, Evaluation Process, Role of trainer and line manager in evaluations, Cost benefit analysis, Kirkpatrick Model of Evaluation, CIRO Model, Cost-Benefit Analysis, ROI Of Training.

**Unit – V: Emerging Trends in Training**

Outsourcing of Training, Gamification, team training and six sigma training; Electronic Enabled Training Systems, Multimedia Training, E-Learning, Distance Learning, Training and development initiatives of some selected companies from private and public sectors and MNCs

**Reference Books:**

1. Raymond Noe - Employee Training and Development Mc Graw Hill Publication
2. Devendra Agochia - Every Trainers Handbook-SAGE India; Second edition
3. Radha Sharma - 360 Degree Feedback, Competency Mapping & Assessment Centre-Tata Mcgraw Hill Publishing Co Ltd
4. S.K. Bhatia - Training and Development- Deep & Deep Publications (P) Ltd
5. Biswajeet Pattanayak – HRM-Published by PHI
6. Charles Greer - Strategic HRM – Pearson education Asia, New Delhi
7. Tropman John – Compansation Solution, Jossey –Bass Publication, 2001

8. Martocchio Joseph – Strategic compensation – HRM approach, Prentice hall, 2001

**M.Com Semester III**  
**Course Title: Industrial Relations**  
**Course Code No. MC 306-B**

---

**Objective:** *To develop an understanding of the interaction pattern among labour, management and the State*

**Unit-I : Industrial Relation**

Definition, Determinant, Approaches, Evolution of Industrial Relations and Current Developments, Constitutional and Legal Framework of Industrial Relations, Industrial Dispute –Meaning, Causes, Impacts.

**Unit-II: Trade Union**

Introduction, meaning, definitions, nature of trade unions, trade union movement in India, Trade Union Development and Functions, Structures of Trade Union, problems of trade union, Registration & Recognition of Trade Unions, cancellation of registration, appeal, rights and Privileges of a registered TU, Duties and Liabilities, amalgamation, Managing Trade Unions, Managerial Unionism, Impact of globalization on Trade union movement.

**Unit – III : Collective Bargaining**

Meaning, Characteristics, Need, Importance, Process of CB, Essential Conditions for Success, Causes for Failure of CB, Negotiation Skills, Issues and Trends in Collective Bargaining.

**Unit – IV: Grievance Handling and Discipline**

Grievance Function in Industrial Relations, Negotiation, Mediator. Conciliation, Arbitration and Adjudication.

**Unit – V: Workers Participation in Management**

Concept, Objectives, Pre-Requisites, Levels of Participation, Forms of Participation, Benefits of Participation, WPM in different countries.

**Reference Books:**

1. Prof. M. N. Rudrabasavraj- Dynamic Personnel Administration – Himalaya Publishing House
2. Pc Tripathi - Personnel Management and Industrial Relations - Sultan Chand & Sons
3. Subramanian K. N.- Labor Management Relations in India - Asia Publishing Huose
4. Mamkoottam- Trade Unionism - Myth and Reality- New Delhi, Oxford University Press, 1982
5. PramodVerma, Management of Industrial ralations- New Delhi, Oxford University Press
6. Niland JR.- The Future of Industrial Relations. New Delhi, Sage, 1994.

7. Kochan, T.A. & Katz Henry- Collective Bargaining and Industrial- 2nd edition, Homewood, Illinois, Richard D Irish, 1988.

**M.Com Semester III**  
**Course Title: Compensation Management**  
**Course Code No. MC 306-C**

---

**Objective:** *To understand the basic concept of Compensation and To study the different applications of Compensation management*

**Unit-I : Compensation Management**

Concepts and Components-Job Evaluation- Wage and Salary Administration -Factors affecting Wage and Salary Levels- Incentives-bonus -Benefits - Rewards. Expectancy Theory, Equity Theory, Agency Theory

**Unit-II: Compensation systems & Performance management**

Performance linked remuneration system, performance linked career planning & promotion policy.

**Unit – III : Talent Management & Compensation Management**

Talent Management Philosophy, Identify relationship between global marketplace and managing talent, how Compensation management is linked to talent management

**Unit – IV: Employee retention and Compensation Management**

Strategies of employee retention, linkage of Employee retention to Compensation Management.

**Unit – V: linkage of Compensation Management to coaching and Training the “Super keepers”**

how coaching works in a business organization, strategies for coaching different generations of employees, central themes to excellence in coaching employees, Identify linkage of Compensation Management with the strategies for coaching and training the “super keeper” employee

**Reference Books:**

1. Herman Aguinis- Performance Management, Pearson Education, 2007.
2. Lance A. Berger & Dorothy R. Berger The Talent Management Hand Book - Tata Mc-Graw Hill, New York, NY. Current Edition
3. T. V. Rao- Appraising & Developing Managerial Performance- Excel Books
4. TV Rao - 360 degree feedback & assessment & development Centers, Volume I, II and III -Et all, Excel Books
5. Dixit Varsha - Performance Management, Ist edition, Vrinda Publications Ltd.
6. P. Subba Rao, Personnel and Human Resource Management – Text and cases; (2000) – Himalaya Publishing House [ISBN 8174937773](#)
7. Montana, Patrick J; Charnov, Bruce H, Management - 4th edition; (2008) - Barron's Educational Series, Inc. [ISBN 978-0-7641-3931-4](#)

**M.Com Semester III**  
**Course Title: Labour Laws**  
**Course Code No. MC 306-D**

---

**Objective:** *To provide an understanding, application and interpretation of various labour laws and their implications for industrial relations and labour issues.*

**Unit-I : Laws On Working Conditions**

- ❖ The Factories Act, 1948
- ❖ The Bombay Shops and Establishments Act, 1948
- ❖ The Contract Labour (Regulation and Abolition Act, 1970)

**Unit-II: Laws on Industrial Relations**

- ❖ The Maharashtra Recognition of Trade Unions & Prevention of Unfair Labor Practices Act, 1971
- ❖ The Industrial Disputes Act, 1947
- ❖ The Industrial Employment (Standing Orders) Act, 1946

**Unit – III : Laws on Wages**

- ❖ The Minimum Wages Act, 1948 15
- ❖ The Payment of Wages Act, 1936 16
- ❖ The Payment of Bonus Act, 1965 17

**Unit – IV: Laws on Social Security**

The Workmen's Compensation Act, 1923  
The Employees' State Insurance Act, 1948  
The Maternity Benefit Act, 1961

**Unit – V: Cases in Labour Laws**

Cases for above laws should be discussed in class

**Reference Books:**

1. Malik, K.L., Industrial Laws and Labour Laws, Eastern Book Company, Lucknow.
2. Kumar, H.L., Digest of Labour Cases, Universal Law Publishing Co P Ltd, New Delhi
3. Srivastava, S.C., Industrial Relations & Labour Laws, Vikas Publishing House (P) Ltd.
4. Sharma, J.P., Simplified Approach to Labour Laws, Bharat Law House (P) Ltd., New Delhi.
5. Sharma, J.P., Industrial Laws, Ane Books Pvt. Ltd, New Delhi.

**M.Com Semester IV**  
**Course Title: E-Commerce**  
**Course Code No. MC 401**

---

**Objective:** *To understand the emerging world of e-commerce and mobile commerce. E-commerce and mobile commerce poses both a challenge and an opportunity for managers.*

**Unit-I : E-Business Overview**

Traditional Commerce Vs E-Commerce, E-commerce and E-Business, Categories of E-Commerce, Development and Growth of E-Commerce, Advantages and Disadvantages of E-commerce, International Nature of E-commerce.

**Unit-II: E-Business Infrastructures**

E-Commerce architectural framework, The Internet and WWW, Internet Protocols, Internet connection options, Security Issues in E-Commerce environment, Encryption Techniques, Payment systems, Types of Payments, Legal, Ethical and Tax Issues in e commerce.

**Unit – III : Online Marketing and e-Supply Chain Management:**

Online Marketing, Business Models of E-Marketing, Online Advertisement, Advertisement Methods & strategies, online retailing–E-Auctions, E Supply Chain Management, E Procurement Multi-Tier Supply Chains Trends, In Supply Chain Management for E commerce.

**Unit – IV: Online Services**

Online Financial Services- Online Banking & Brokerage, Online Insurance Services- Online Real Estate services, Online Travel Services-Online Hospitality Services, Online Recruitment Services, Online Publishing Services, Online Entertainment, E-Learning

**Unit – V: Mobile Commerce**

Definition of Mobile Commerce, Mobile Commerce Framework, Growth of Mobile Commerce Benefits & Limitations of Mobile Commerce, Types of Mobile Commerce and its applications, Mobile Network Infrastructure, Information Distribution for Mobile Networks–Multimedia Content Publishing, Mobile Payment Models, Mobile Commerce Applications, Emerging Trends in e-commerce.

**Reference Books:**

1. Gary P. Schneider, “Ecommerce-Strategy, Technology and Implementation”, Cengage Learning, India Edition.
2. Kenneth C. Laudon, Carol Guercio Traver, “E-commerce–Business, Technology, Society”, Pearson, Low Price Edition.
3. Bharat Bhasker, “Electronic Commerce–Framework, Technologies and Applications”, 3rd Edition. Tata McGraw, Hill.
4. Efraim Turban, Tae Lee, David King & H. Micheal Chung, “Electronic Commerce–A Managerial Perspective”, Pearson Education Asia.
5. Martin Bichler, “The Future of e-Markets”, Cambridge press.

6. J. Christopher Westland & Theodore H K Clark, “Global Electronic Commerce – Theory and Case Studies”, Oxford Universities Press.

**M.Com Semester IV**  
**Course Title: Export Import Procedure and Documents**  
**Course Code No. MC 402**

---

**Objective:** *To provide necessary knowledge, skills and foundations for acquiring wide range of careers into expanding world of Import & Export Management.*

**Unit-I Preliminaries for Exports and Imports:**

Meaning and Definition of Export, Classification, Strategy and Preparation for Export Marketing – Export Marketing Organizations, Registration Formalities, Export Licensing, Selection of Export Product, Identification of Markets, Methods of Exporting, Pricing Quotations, Payment Terms, Letter of Credit.

Liberalization of Imports, Categories of Importers, Special Schemes for Importers

**Unit-II Export-Import Procedure**

Steps in Export Procedure, Export Contract, Forward Cover, Export Finance, Institutional framework for Export Finance, Pre-shipment Inspection, Methods of Pre-shipment Inspection, Marine Insurance, Negotiation of Documents, Realisation of Exports Proceeds.

Pre-Import Procedure, Steps in Import Procedure, Legal Dimensions of Import Procedure, Customs Formalities for Imports, Warehousing of Imported goods, Exchange Control Provisions for Imports, Retirement of Export Documents.

**Unit-III Export Documentation**

Aligned Documentation System, Commercial Invoice, Shipping Bill, Certificate of Origin, Consular Invoice, Mate’s Receipt, Bill of Lading, GR Form, ISO 9000, Procedure for obtaining ISO 9000, BIS 14000 Certification, and Types of Marine Insurance Policies.

**Unit – IV: Import Documentation**

Import Documents, Transport Documents, Bill to Entry, Certificate of Inspection, Certificate of Measurements, Freight Declaration.

**Unit – V: Policy and Institutional Framework for Exports and Imports**

Foreign Trade Policy, Highlights, Special Focus Initiatives, Duty Drawback, Deemed Exports, ASIDE, MAI & MDA, Star Export Houses, Town of Export Excellence, EPCG Scheme, Incentives for Exporters. **Export Promotion Councils:** Commodity Boards – FIEO – IIFT –

EOUs – SEZs – ITPO – ECGC – EXIM Bank.

**Reference Books:**

1. Ministry of Commerce - Handbook of Import-Export Procedures –Government of India, New Delhi
- 2.Paras Ram - Export Import Finance & LC, Anupam Publishers, Delhi
- 3.Mahajan M.I. - Exports – Do it Yourself, , Snow White Publications, New Delhi
- 4.Mahajan M.I. - Imports – Do it Yourself, , Snow White Publications, New Delhi
- 5.TAS Balagopal - Export Marketing, Himalaya Publishing House
- 6.R.L. Varshney - International Marketing Management, Sultan Chand
- 7.D.C. Kapoor - Export Management, Vikas Publishing House

**M.Com Semester IV**  
**Course Title: Research Project Work**  
**Course Code No. MC 403**

---

**Objectives:** *Students should learn to be able to:*

- *To widened theoretical knowledge with the help of practical knowledge.*
- *To utilize practical knowledge at work places*

**GUIDELINES FOR WRITING PROJECT REPORT**

1. The length of the Project Report should not be exceeds 125 pages (Excluding appendices and exhibits).

2. Project Report should strictly consist of the following:

**a. COVER PAGE:** In the format as prescribed in its contents must strictly be adhered.

**b. CERTIFICATE FROM ORGANIZATION**

**c. CERTIFICATE FROM THE STUDY CENTER:** In the format as prescribed in its contents must strictly be adhered and duly signed by the concerned Guide.

**d. ACKNOWLEDGEMENT:** It must specify the gratitude offered to the persons concerned instrumental in finalization of the Report e.g. study center, Parents, Principal, Guide, Industrial Guide, Friends, Peers etc. and it must be signed by the student concerned.

**e. PREFACE:** It must specify the gist of all the sections and chapters included in the Report and also highlight its relevance.

**f. TABLE OF CONTENTS:** Index must be specified with appropriate topics and page numbers as specified.

**g. ABSTRACT OF STUDY:** Not more than 250 words

**CHAPTER – I INTRODUCTION AND RESEARCH METHODOLOGY** - It includes introduction of the topic and research design and methodology.

**CHAPTER – II REVIEW OF LITERATURE** – It includes views of various authors and their research in same field along with their suggestions.

**CHAPTER – III THEORETICAL FRAMEWORK** – It involves conceptual framework.

**CHAPTER - IV ORGANIZATION PROFILE** – It gives thorough information about the organization.

**CHAPTER – V DATA ANALYSIS AND INTERPRETATION** – It includes findings and analysis which is to be done with the help of various tables and graphs.

**CHAPTER – VI FINDINGS AND SUGGESTIONS**

**CHAPTER – VII CONCLUSION**

**BIBLIOGRAPHY:** (In correct standard format must strictly be adhered in alphabetically).

E.g. 1. Cyrucac, K and Dharamaj. R(1994) “Machiavellianism in Indian Management.” Journal of Business ethics, Vol. 143, No. 4,p 281

2. Garg P.K and Parikh, IJ (1998). “Managers and Corporate Cultures: The case of Indian Organizations,” Management International Review, Vol 38, No 3, PP 257-275

**ANNEXURE:** It includes Questionnaire for the study, or the copy of the research tools prepared by the students, i.e. interview schedule, rating scale, etc.

**M.Com Semester IV**  
**Course Title: Digital Banking**  
**Course Code No. MC 404-A**

---

**Objective:** *To make the learners to apply the computer oriented skills in digital banking system.*

**Unit-I : Introduction to banking:**

Meaning and definition of banking, History of banking in India, Types of banks, Importance, Role and Functions of banks in India, Developments banks

**Unit-II: Digitalization of Banking:**

Introduction to Digitalization and Concept of Digital Banking, Evolution of Digital Banking, Traditional Vs. Digital Banking, Types of Digital Banking, Significance of Digital Banking, Functions of Digital Banking, Advantage and Disadvantages of Digital Banking

**Unit – III : Digital Banking in India:**

The Indian scenario, products and services offered by Digital Banking, Challenges of Digital Banking, Risk involved in Digital Banking, Scheme provided by government for Digital Banking: Digi-Locker Scheme, Ebasta Scheme, Digital Banking frauds and security.

**Unit – IV: Electronic Payment System:**

Overview of Electronic Payment Systems, Smart Cards, Electronic Banking - types, Electronic Fund Transfers - Digital Token-based Electronic Payment Systems, E-cash, e-Cheque, Payment Systems on internet- Risk of Electronic Payment Systems. Secure Electronic Transactions (SET) Protocol

**Unit – V: Emerging Trends in Digital Banking**

**Latest trends:** Financial Liberalization, Disintermediation, Globalization, Technological Innovation.

- 1.Mahmood Shah: E-Banking Management: Issues, Solutions, and Strategies, Information Science reference, Hershey -New York
- 2.Mary J. Cronin, Banking and Finance on Internet- John Wiley and Sons, Inc
- 3.Chris Skinner- Digital Bank: Strategies to Launch or Become Digital Bank- Published by- Marshall Cavendish International International Asia Pte. Ltd

**M.Com Semester IV**  
**Course Title: Investment Management**  
**Course Code No. - MC 404-B**

---

**Objective:** *To provide students an exposure to investment management as a career and Help the learner appreciate the various investment alternatives.*

**Unit-I : Introduction:**

Investment: Concept, Investment and speculation, Nature and scope of investment analysis, Elements of investment: Return, risk and time; Objectives of investment; Security return and risk analysis, Measures of return and risk; Approaches to investment analysis.

**Unit-II Investment Avenues:**

Types of Different Investment Avenues, Derivatives; Options and Futures; Non-financial investment: Real estate, Gold/Bullion and their characteristics. Valuation of fixed income Investments and equity shares.

**Unit-III Fundamental Analysis:**

Economic analysis – National and international factors affecting markets, Country risk rating, Economic cycles, Economic forecasting; Industry Analysis-Industry classification, Life cycle of industry, Entry-exit barriers, Company Analysis –Financial and non-financial parameters, Trend analysis, Ratio analysis, Cash flows, Dividend analysis, SWOT analysis.

**Unit – IV Technical Analysis:**

Diversification-portfolio management-return and risk in the context of portfolio-portfolio selection-portfolio theory-Harry Markowitz model-finding the efficient frontier, risk free lending and borrowing-capital market theory- Sharpe optimization model-selection of securities.

**Unit-V Capital Assets Pricing Model And Arbitrage Theory:**

Systematic and unsystematic risks-interpretation of beta value-capital asset pricing model-assumptions of CAPM-security market line-Capital market line-CAPM and valuation of investments-reward to risk ratio- beta of a portfolio-alpha factor-limitations of CAPM

**Text Books:**

1.Rustagi R.P., Investment Analysis and Portfolio Management,-Sultan Chand & Sons , New Delhi- 2012.

2.Bhalla V. K.,Investment Management, S.Chand, New Delhi-2011

**Reference Books:**

1. Avadhani .V.A.- Security Analysis and Portfolio Management- Himalaya Publishing House, 9th Edition
2. Dr.Preeti Singh- Investment Management –Himalaya Publishing House,16th Edition
3. Prasanna Chandra - Investment Analysis & Portfolio Management – ( Tata Mcgraw Hill) 3<sup>rd</sup> Edition

**M.Com Semester IV**  
**Course Title: Business Taxation**  
**Course Code No. 404-C**

---

**Objective:** *The course aims at providing the students a comprehensive introduction to Income Tax so as to enable them in computing income from different sources and also helps them in understanding the concept and importance of corporate tax planning.*

**Unit-I : Introduction To Tax**

Meaning, Definition and Objectives of Tax –Exempt from TAX Profits and gains of Business and Profession – Assessment of firms and Companies.

**Unit- II: Corporate Tax Planning**

Meaning and objectives – Scope of corporate tax planning -- Types of companies – residential status of a company and tax incidence – Areas for corporate tax planning – Tax management – Assessment of income – Filing of returns.

**Unit-III: Taxation of Companies**

Computation of income under the heads of income applicable to corporate assesses – Set off and carry forward of losses – Deductions available in respect of gross total income – Computation of taxable income – Tax liability of a company

**Unit – IV : Tax planning with reference to setting up a new business**

Location of new business – Nature of business – Forms of organization – Tax planning in respect of newly established industrial undertakings in free trade zones – Newly established 100% export oriented undertakings

**Unit – V: Tax planning and corporate financial decisions**

Tax planning vis-a-vis corporate capital structure – Investment decision – Dividend decision – Issue of bonus shares, Formulation of an ideal wage policy, Provision for various perquisites and facilities, Deduction of tax at source . Concept of GST.

**Reference Books:**

1. Singhania, V.K., Direct Taxes: Laws and Practices, Taxman Publications, New Delhi.
2. Singhania, V. K., Students' Guide to Income Tax, Taxmann Publications, New Delhi
3. Singhania , et al, Direct Taxes: Planning and Management, Taxman Publication, New Delhi.
4. Bhagwati Prasad, Direct Taxes, New Age, New Delhi.
5. Mehrotra and Goyal, Direct Taxes – Tax Planning and Management, Sahitya Bhaavan, Agra.
6. Srinivas, Corporate Tax Planning, TMH, New Delhi.

**M.Com Semester IV**  
**Course Title: Micro Finance**  
**Course Code No. 404-D**

---

**Objective:** *To make the student understand the concept of Financial Benefits and RBI guidelines to Micro Finance.*

**Unit-I : Introduction to Finance Meaning & definition of Finance**

Who, where, what, how & when of financial Arrangements -- Types of Financial or credit arrangements.

**Unit-II: Financial Institutions**

Establishments -- objectives & functions -- NABARD, IFCI, SIDBI, ICICI, SFC & GRAMEEN BANKS Role of Commercial Banks and Rural Credit, Types of Rural Credit- Short term and long term credit-Terms and Conditions of finance, Need for Sustainable Rural Development

**Unit – III : Micro Credit**

Micro finance: Concept, Elements, Importance and Brief History-Sustainable community Banking role of Micro finance in Poverty Reduction. Meaning & Definition of Micro Credit – Micro Finance -- Features – Models – Channels – Micro Finance Institution – Introduction – establishment – objectives – their operations – pros & cons of MFI's.

**Unit – IV: Self Help Groups**

Meaning of SHG's –functions – Funding Agencies of these SHG's – Activities of SHGs: Savings, Credit, Marketing and Insurance – Role of SHG's in Financial & Social Inclusion. Self-help Groups and Self-help Promotion: concepts, Elements, Stages and Significances - Structure of Self-help groups

**Unit – V: Functioning of SHG's Various Models of SHGs existing in India**

their features, objectives, functions – Govt. schemes – NGO Activeness – Present state - Role of NGOs in Rural Development Interface between NGOs and GOs : Need and Strategies of Non Governmental Organizations :Concept - Structure – Funding.

**Reference Books:**

1. A.N.Agarwal and Kundana Lal: - Rural Economy of India – Vikas publishing House Ltd. – New Delhi-110014, 1990
2. K G Karmakar-Microfinance in India-SAGE Publications Pvt. Ltd
3. S.Rajagopalan Nirali Parikh - Micro Finance – Impact and insights The ICFAI University press 2007

**M.Com Semester IV**  
**Course Title: Advertising**  
**Course Code No. MC 405-A**

---

**Objective:** *to develop students, acquainted with the theory and practice of advertising as well as management of a firm's sales operations.*

**Unit-I : Introduction To Advertising**

Concept and definition of advertisement, Social, Economic and Legal Implications of advertisements, setting advertisement objectives, Ad. Agencies – Selection and remuneration

**Unit-II: Advertisement Media**

Media plan – Type and choice criteria – Reach and frequency of advertisements  
Cost of advertisements -related to sales – Media strategy and scheduling.

**Unit – III : Design And Execution Of Advertisements**

Message development – Different types of advertisements – Layout – Design appeal – Copy structure – Advertisement production – Print –Radio. T.V. and Web advertisements  
Media Research – Testing validity and Reliability of ads Measuring impact of advertisements

**Unit – IV : Advertising Agencies**

Origin and development of advertising agency, organization structure, function, departments, account executives, media planner and buyer, copy writer, Visualizer, studio manager, research executives, print production, client- agency relationship, evaluating advertising research with DAGMAR approaches.

**Unit – V: Sales Promotion**

Concept, Objectives, Schemes and Importance. Exhibition And Trade Fairs. Sales Planning and Control: Selection, Training, Motivation And Compensation Of Sales Personnel. Ethical and Legal Aspects of Advertising And Sales Promotion.

**Reference Books:**

1. S. L. Gupta, Sales and Distribution Management, Excel Book
2. Batra, Rajeev, John G. Myers and David A. Aaker: Advertising Management, Prentice hall, Hall Delhi.
3. Gupta, Vaswar Das : Sales Management, In the Indian Perspective, Prentice Hall, Delhi.
4. Johnson Krutz, Scephwing: Sales Management, McGraw Hill Singapore
5. Patrick, Forsyth: Sales Management Handbook, Jaico Publications, Bombay
6. Dr.R.L.Varshney& Dr. S.L.Gupta: Marketing Management, an Indian Perspective, Sultan Chand & Sons

**M.Com Semester IV**  
**Course Title: Rural Marketing**  
**Course Code No. MC 405-B**

---

**Objective:** *To familiarize with the special problems related to sales in rural markets, and to help understand the working of rural marketing institutions*

**Unit-I : Introduction to Rural Marketing**

Meaning, Scope, definition & importance, Evolution of Rural marketing, Basic differences between rural, semi urban and urban markets.

**Unit-II: Rural Market Segmentation and Classification of Markets**

Basis of Market Segmentation, Multi-Attribute Segmentation. Regulated Market, Defects/Problems of Regulated Market, Role of Regulated Markets on Marketing of Agricultural Produce, Significance of Regulated Markets to Agriculturists.

**Unit – III : Agricultural Credit and Crop Insurance**

Agricultural Credit Policy, Institutional Agreements for Agricultural Credit, Crop Insurance, Agricultural Insurance.

**Unit – IV: Rural Marketing Strategies**

Product Strategies, Pricing Strategies, Distribution Strategies, Production Strategies, Methods of Sale

**Unit – V: Role of IT in Rural Marketing**

Infrastructure, Importance & Scope, Modern techniques for rural distribution.

**Reference Books:**

1. Rajagopal - Rural marketing – Rawat Publications (1993)
2. Ramkishen Y - New perspectives on rural marketing – Jaico Publishing House, 2002
3. Rural Marketing in India – K S Habeeb Rahman (Himalaya Publishing)
4. Rural Marketing in India by R. V. Bedi, (Himalaya Publishing)

5. Integrated Rural Development – R. C. Arora (S. Chand & Co.)

**M.Com Semester IV**  
**Course Title: Marketing Research**  
**Course Code No. MC 405-C**

---

**Objective:** *Student gains an understanding of marketing research and its value in analyzing consumers, markets and environment.*

**Unit-I : Introduction to Marketing Research**

Importance, nature and scope of marketing research; Marketing information system and marketing research; Marketing research process and organization.

**Unit-II: Problem Identification and Research Design**

Problem identification and definition; Developing a research proposal; Determining research type exploratory, descriptive and conclusive research; Experimental designs

**Unit – III : Data Resources**

Secondary data sources and usage; Online data sources; Primary data collection methods- questioning techniques, online surveys, observation method; Questionnaire preparation.

**Unit – IV: Sampling Plan:**

Universe, sample frame and sampling unit; sampling techniques; Sample size Determination. Data Collection: Organisation of field work and survey Errors- sampling and non-sampling errors. ANOVA and Design of Experiments, Discriminant Analysis, Univariate, bivariate and multivariate data analysis.

**Unit – V: Report preparation and presentation. Market Research Applications:**

Product research; Advertising research; Sales and Market Research; International marketing research; Marketing research in India.

**Reference Books:**

1. Beri ,G.C: Marketing Research., Tata McGraw Hill, New Delhi.
2. Boyd, H.W., Ralph Westfall and S.F. Starsh: Marketing Research: Text and Cases, Richard D. Irwin, Boston
3. Davis, J.J.: Advertising Research, Prentice Hall, New Delhi.
4. Green , Paul E., Donald S. Tull and Gerald Albaum: Research for Marketing Decision, Prentice Hall, New Delhi.

5. Hooda, R.P. Statistics for Business and Economics, Macmillan India, New Delhi.
6. D.J.: Marketing Research, Prentice Hall, New Delhi

**M.Com Semester IV**  
**Course Title: Consumer Behaviour**  
**Course Code No. MC 405-D**

---

**Objective:** *To give a broad based and intensive understanding into the consumers behavior which is a prerequisite for the success of the enterprises in the market place*

**Unit-I : Introduction**

Concept, definition, scope and applications of consumer behavior, Consumer Roles, Consumer behavior and life-style marketing, 7 O's framework for consumer behavioral analysis.

**Unit-II: Internal determinants of consumer Behaviour**

Consumer motivation and involvement, Information processing and consumer perception, Learning, Consumer attitude, Personality, Values and life-style.

**Unit – III : External Determinants of buying behaviour**

Family and household influences, Reference groups and social class, Cultural and sub-cultural differences, Family life-style

**Unit – IV: Consumer Decision Making**

Introduction to buying process, Problem recognition, information search behavior, Information processing, Evaluation of alternatives, Purchase and post-purchase behavior, Models of consumer decision making, Educating consumers with a marketing message.

**Unit – V: Cross Cultural Consumer and Industrial Buying Behaviour**

Industrial buying behavior, Urbanisation of consumer markets and marketing implications, Impact of information technology on consumer behavior, Recent trends. Understanding Marketing Ethics, Understanding how unethical marketing affects consumer behavior.

**RECOMMENDED TEXT BOOK:**

Leon G. Schiffman leslic kanuk, Consumer behaviour, Prentice Hall.

**Reference Books:**

1. Bennet, P.D. & H.H.Kassarjion, (2002), Consumer Behaviour, Prentice Hall, New Delhi
2. Block and Roering (1997), Essentials of Consumer Behaviour, Dryden Press, Chicago.
3. Nair, Suja, (2001), Consumer Behaviour: Text and Cases, Himalaya Publi House, Mumbai.

4. Schiffman G. Leon and Kanuk L. Leslic, (2009), “Consumer Behavior”, (9th Edition), PHI Learning Pvt. Ltd., New Delhi.
5. Nair Suja and Kumar Niraj, (2010), “Consumer Behavior and Marketing Communication”, Himalaya Publishing House, New Delhi..

**M.Com Semester IV**

**Course Title: International Human Resource Management**

**Course Code No. MC 406-A**

---

**Objective:** *To explore the dynamics of human resource management in the global context and manage international human resource effectively.*

**Unit-I : Introduction**

International HRM-an Overview, Nature, International Dimension of HRM, Organization structure in MNC, Domestic Vs International HRM, Culture and Cultural Diversity, International Labour Market

**Unit-II: Acquiring International Human Resources**

Global Human Resource Planning, Supply of International Human resource

International Recruitment and Selection-Approaches-Ethnocentric, Polycentric, Geocentric, Regiocentric, Factors in Expatriate Selection, Managing Expatriates, Repatriation

**Unit – III : Developing and Managing International Human Resources**

Compensation- Objectives of International compensation, Key components of an international compensation program, Incentives and Corporate Commitments, **Training and Development-** The role of expatriate training, components of effective pre-departure training, developing staff through international assignments, Performance Management-Patterns in complexity, challenges, Areas to be Appraised, Organizational Role Expectations,

**Unit – IV: Behavioral Dynamics of International Human Resources**

Cross-Cultural Communication and Negotiation, HR implications of language, standardization, Leadership and Motivation in a Global Context, Global Ethical Environment, International Industrial relations

**Unit – V: International Environments**

ILO and International Labor Relations – Key issues, Various Agreements International Labour standards, Safety and fair Treatment,

**Reference Books:**

1. Peter J. Dowling, Denice E. Welch & Randall Schuler- International Human Resource Management - (South –west College Publishing / Excel Books. New Delhi.)
2. Manab Thakur, Gene Burton and B N Srivastava - International Management –(Tata McGraw Hill Publishing)
3. Raymond Vernon and Louis T. Wells, Jr. - Manager in the International Economy –(Prentice Hall)
4. P. L. Rao - International Human Resource Management: Text and Cases – Excel books
5. P. SubbaRao - International Human Resource Management – Himalaya Publishing House

**M.Com Semester IV**  
**Course Title: Talent Management**  
**Course Code No. MC 406-B**

---

**Objective:** *To facilitate understanding of basic concepts of Talent Management and to make use of Talent Management for employee development*

**Unit-I : Talent Management:**

Talent Management Philosophy, Identify relationship between global marketplace and managing talent

**Unit-II: Performance Management Linkage:**

Philosophy, how performance management is linked to talent management

**Unit – III : Talent Planning:**

Succession planning in organizations, succession-planning strategies that is used to differentiate between target audiences, steps for implementing an employee succession plan

**Unit – IV: Coaching the “Super keepers”:**

how coaching works in a business organization, strategies for coaching different generations of employees, central themes to excellence in coaching employees

**Unit – V: Training the “Super keepers”:**

Concept, need based training, strategies for training different generations of employees, Identify strategies for training the “super keeper” employee

**Reference Books:**

1. The Talent Management Hand Book, Lance A. Berger & Dorothy R. Berger, Tata Mc-Graw Hill, New York, NY. Current Edition
2. Carpenter, Mason, Talya Bauer, and Berrin Erdogan. Management and Organizational Behavior- Flat world Knowledge, 409. Print.
3. McKinsey Quarterly - The War for Talent - Harvard Business Review Press
4. Michaels, Ed; Handfield-Jones, Helen; Axelrod, Beth (2001). [The War for Talent](#). Harvard Business Press. ISBN 9781578514595.
5. Schein, Edgar. Increasing Organizational Effectiveness through Better Human Resources Planning and Development. Sloan Management Review, 1977, 19:1 p. 1.
6. <http://www.ere.net/2004/09/13/talent-management-defined-is-it-a-buzzword-or-a-majorbreakthrough/>

7. The People Problem in Talent Management
8. The Financial Value of Talent Management
9. Talent Management: How to Invest in your Workforce
10. Making a Market in Talent
11. Talent Management: State of the Industry

**M.Com Semester IV**  
**Course Title: Human Resources Accounting**  
**Course Code No. MC 406-C**

---

**Objective:** *To create awareness regarding the concept, need and relevance of HRA and To familiarize with the different methods of quantification of HR Accounting and its application to HRM*

**Unit-I : Introduction to HRA:**

Meaning, Definition, Objectives & Importance of HRA; Historical Development of HRA; HRA for Managers & HR Professionals; Modern Market Investment Theory

**Unit-II: HR Accounting:**

Methods of measurement in HRA – cost approach & economic value approach; Classification of Costs in HR Accounting; Development of the Concept – An Historical Score Card

**Unit – III : HR Accounting Design, Preparation:**

Design, Preparation & Implementation of HR Accounting, Design of HR Accounting Process & Procedures for each of the HR Sub-system including Recruitment, induction, PA and Training

**Unit – IV: Responsibility Accounting and Management Control:**

Responsibility Accounting and Management Control; Management Control Structure and Process; Behavioral Aspects of Management Control – Social Control

**Unit – V: HR Accounting:**

HRA Software; HRA Oriented Reporting Processes including P & L Accounts & Balance Sheet; Experiences and Extrapolations [for future scenarios] on HRA

**Reference Books:**

1. Eric G - Human Resource Accounting : Advances in Concepts, Methods and Applications (Hardcover).
2. Flamholtz”, Springer; 3 edition, ISBN: 0792382676
3. Jac Fitz-enz, et al, How to Measure Human Resource Management (Hardcover), McGraw Hill.
4. Rakesh Chandra Katiyar - Accounting for Human Resources: UK Publishing House.
5. M. Saeed, D.K. Kulshreshtha -Human Resource Accounting - Anmol Publications.
6. Prabakara Rao - Human Resource Accounting: DInter India Publications.
7. Becker B E, Huselid MA, Ulrich D, “The HR Scorecard” Harvard Business School Press, 2001

8. Author: Clive Morton, Andrew Newall, Jon Sparkes - Delivering Competitive Advantages  
Pub: Jaico Publishing House 1st edition
9. www.od.com
10. www.shrm.org

**M.Com Semester IV**  
**Course Title: Performance Management System**  
**Course Code No. MC 406-D**

---

**Objective:** *To facilitate understanding of basic concepts of Performance Management and To make use of Performance Management for employee development*

**Unit-I : Performance Management**

Definition of performance Management, dangers of poorly implemented PM systems, aims and role of PM Systems, characteristics of an ideal PM systems

**Unit-II: Performance management system implementation**

Defining performance, determinants of performance, performance dimensions, diagnosing the causes of poor performance, differentiating task from contextual performance, choosing a performance measurement approach, Measuring results and behaviors, gathering performance information, implementing performance management system

**Unit – III : Performance Management & employee Development**

Differentiate between performance appraisal and performance management, Personal Development plans, 360 degree feed back as a developmental tool,

**Unit – IV: Performance management & reward systems**

Performance linked remuneration system, performance linked career planning & promotion policy.

**Unit – V: Performance Appraisal:**

Concepts, Ethics, Rating Errors, Competency management, Potential appraisal

**Reference Books:**

1. Herman Aguinis, Performance Management, Pearson Education, 2007.
2. T. V. Rao - Appraising & Developing Managerial Performance- Excel Books
3. TV Rao - 360 degree feedback & assessment & development Centers, Volume I, II and III, Et all, Excel Books.
4. Dixit Varsha, Performance Management, Ist edition, Vrinda Publications Ltd.

**M.Com Semester IV**  
**Course Title: Communication Skills**  
**Course Code No. MC 407-I**

---

**Objective:** *To sharpen the Analytical, written, non-verbal, Spoken Communication and interpersonal skills essential in organizations involving Decision making and implementation.*

**Unit-I : Communication In Business**

Importance of Communication, Forms of Communication, Communication Network of the Organization; Process of Communication: Different stages, Difference between oral and written communication.

**Unit-II: Oral Communication Skills**

Fundamentals, Barriers and Gateways, Public Speaking, Effective Power point presentations, body language, non-verbal, facial expression, voice modulation, eye contact, audience research, questions from the audience, Communication and emotional intelligence, Creativity in oral communication, Communication through telephonic, Video and Skype, Group Discussion

**Unit – III : Written Communication Skills**

Writing an effective Report: Stages of writing, Style and Tone; Five Ws and one H of Report writing, Divisions, Numbering and use of visual aids, Creativity in written Communication, Use of Picture, diagram in written communication, Writing Commercial letters, E-mail Messages, Maintaining a Diary, Job application and Resume writing

**Unit – IV: Listening Skills**

Importance and need, Types, Active and Empathic listening, Listening and Judgment, Developing skills, listening and understanding, Anatomy of Poor Listening, Features of good listener.

**Unit – V: Interpersonal Communication Skills**

Advantages and disadvantages of utilizing the team work; Characteristic features of successful teams; stages of the development of a team; team roles; challenges in team working, forms of non-team behavior. Conditions of negotiating; strategies of negotiating (Win-win, win-loss); participative negotiations; negotiating tactics; negotiating and ethics.

**Reference Books:**

1. Monipally MM, Business Communication Strategies, McGraw Hill
2. Bovee, Till and Schatzman, Business Communication today, Pearson
3. Scot Ober, Contemporary Business Communication, Biztantra
4. Parag Diwan, Business Communication, Excell books
5. Murphy, Effective Business Communication, McGraw-hill
6. Teaching and learning Resources;
7. [http://eff.cls.utk.edu/fundamentals/eff\\_standards.htm](http://eff.cls.utk.edu/fundamentals/eff_standards.htm)
8. <http://www.ndted.org/teachingResources/ClassroomTips/Communication.htm>

**M.Com Semester IV**  
**Course Title: Computer Application in Business**  
**Course Code No. MC 407-II**

---

**Objective:** *The objective of this course is to provide an insight into basic features of Computer Systems and their Applications in Business Decision Making and to make students familiar with the recent trends in IT and its applications in Business*

**Unit-I : Introduction to Computer Concepts and ICT**

Elements of computer – Characteristics of a Computer – Classification of Computers – Basic Computer Architecture – Input-output Devices- ICT- meaning, advantages and disadvantages, uses- Basics of Internet and emailing.

**Unit-II: Software Concepts**

Types of software – Software: its nature and qualities — Windows Operating System Functions

**Unit – III : MS Office**

Applications of MS Word in Business Correspondence: letters, tables, mail merge, labels.

Applications of MS Excel: Graphs and Charts – Calculation of various financial functions - Ms Access: Tables and Queries

**Unit – IV: MS Power Point:**

Introduction – Toolbar, their Icons and Commands – Navigating in Power point - Creation of slides, animation, and templates - Designing Presentations – Slide show controls – Making notes on Pages and Handouts – Printing Presentations – Customizing Presentations - Auto content Wizard.

**Unit – V: Computer Networks:**

Overview of a Network – Communication processors – Communications Media – Types of Network – Network Topologies- Network protocols – Network Architecture.

**Reference Books:**

1. Sanjay Saxena and Prathpreet Chopra, Computer Applications in Management, Vikas, New Delhi
2. Aksoy, Introduction to Information Technology, Cengage, ND
3. Parameswaran: Computer Application in Business – S Chand, New Delhi.
4. PS Gill, Database Management Systems, IK Int Pub House, New Delhi
5. D.P. Goyal - Management Information Systems by MacMillan Publishers.
6. Sudalaimuthu & Anthony Raj, Computer Applications in Business, Himalaya, Mumbai.

**M.Com Semester IV**  
**Course Title: Indian Economy**  
**Course Code No. MC 407-III**

---

**Objective:** *To understand the various aspects of Indian's economy and develop the perspective on the different problems and approaches to economic planning and development in India.*

**Unit-I : Indian Economy Overview**

National Income, Monetary Policy, Fiscal Policy, Balance of Payments, Three sectors of Indian Economy- Primary, Secondary and Tertiary, Government Initiatives to Boost Indian Economy Steps For India To Be The Third Largest Economy by 2043.

**Unit-II: Planning and Federalism**

Indian Economy: Issues Related to Planning.

Indian Economy: Mobilization of Resources.

Indian Economy: Growth, Development, and Employment.

From Planning Commission To NITI Aayog: Evolution of Indian Planning.

NITI Aayog: The new 'think-tank' to replace Planning Commission.

**Unit – III : Financial Market and Development**

Financial Market: Money Market and Capital Market.

Money Market Overview, Capital Market Overview, Speculation, Hedging, Arbitrage and Investment SEBI (Securities and Exchange Board of India)

Developments:

Self Help Groups (SHG) in India: Gist of Kurukshetra, Public Distribution System (PDS): Challenges and Reforms, Non-Governmental Organizations (NGOs) and Recent Issues.

**Unit – IV: Budgets**

Union Budget of India 2016-17 Highlights and Analysis.

Indian Railway Budget 2015-16 Highlights.

## **Unit – V: Economic Survey**

Indian Economy Statistics: GDP Statistics of India, Inflation in India, Population Below Poverty Line, Gini Coefficient (Income Inequality), Human Development Index, Labour Force, Main Industries of India, Export and Import of India, Strength and Weakness of Indian Economy, Latest Data: Indian Economic Statistics

### **Reference Books:**

1. Rudradath and K.P.M.Sundaram-Indian Economy—S.cand & Co. Limited, New Delhi
2. S.K.Mishra & V.K.Puri – Indian Economy- Himalaya Publishing House, Mumbai