ACADEMIC (1-BOARD OF STUDIES) SECTION

Phone: (02462) 229542  Website: www.srtmun.ac.in  E-mail: bos.srtmun@gmail.com
Fax    : (02462) 229574

या परिषदने सर्व संबंधितांना कठविषयात घेतेच को, दिनांके ०८ जून २०१९ रोजी संपन्न झालेल्या ४४ व्या म. विद्या परिषद बैठकीलेल्या ऐतिहासिक विषय क्र. १५४४-२०१९ व्या ताराबारावर प्रस्तुत विद्यापीठाची संगठित महाविद्यालयांतील वाणिज्य व व्यवसायन विद्याशिक्षीत पदवी व पद्धती 
सरासरील स्कोर विषयाने C.B.C.S. (Choice Based Credit System) Pattern गुंतविराम संस्थाज्ञान वर्ष २०१९-२० पासून लागू करण्यात घेतेही.

1) M.Com. (Affiliated College) I year (I&II Sem.)
2) M.Com. (External Mode) Syllabus.
4) M.Com. (Banking & Insurance) I year I & II Sem. Syllabus for Bhokar and Sengaon College.
5) M.Com. I year Syllabus (New Model College, Hingoli)
6) B.B.A. I year Syllabus (New Model College, Hingoli)
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)

सरासरील परिषद व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या www.srtmun.ac.in या संकेतस्वरूप सप्ताहाने उपलब्ध घेतेही. तरी सरासरी बाबी ही सर्व संबंधितांचा निर्देशनासाठी आगाऊ दावी.

‘जानकी’ परिषद,
विभाग, नंदेदूर – ४३१ ६०६.
आ.क्र: २०१९-२० / परिषद / पदवी व पद्धती / संस्थागत अभ्यासक्रम / २०१९-२० / ८९

दिनांक : २०.०६.२०१९.

प्रत माहिती व गुंतविराम कार्यवाहीसाठी :
1) म. कृतसंचित वाच्यांचे कार्यपत्र, प्रस्तुत विषयापेक्ष.
2) म. संग्रहालय, पत्रिका व मूल्यमापन मंडळ, प्रस्तुत विषयापेक्ष.
3) प्राचार्य, सर्व संबंधित संगठित महाविद्यालयही, प्रस्तुत विषयापेक्ष.
4) उपकृतसंचित, पद्धती विभाग, प्रस्तुत विषयापेक्ष.
5) साहित्यकृत शिक्षण, पत्रिका विभाग, प्रस्तुत विषयापेक्ष.
6) सिद्धांत एसपर्ट, शीर्षक विभाग, प्रस्तुत विषयापेक्ष.

स्वागतिक एवं स्वागतिक / उपकृतसंचित
शीर्षक (२-अभ्यासक्रम 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:

<table>
<thead>
<tr>
<th>Each semester and every paper have:</th>
<th>Marks</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>01) Internal assessment</td>
<td>50 Marks</td>
<td>2 credits</td>
</tr>
<tr>
<td>02) University examination</td>
<td>50 Marks</td>
<td>2 credits</td>
</tr>
</tbody>
</table>

**Total Credits**

4 Credits

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

(Except for those carrying practical examination)

<table>
<thead>
<tr>
<th>INTERNAL ASSESSMENT</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class Test I (15 Marks)</td>
<td>30</td>
</tr>
<tr>
<td>Class Test II (15 Marks)</td>
<td>20</td>
</tr>
<tr>
<td>Assignment (Home/Field/seminar)</td>
<td></td>
</tr>
<tr>
<td><strong>Total Marks</strong></td>
<td><strong>50</strong></td>
</tr>
</tbody>
</table>

**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:

<table>
<thead>
<tr>
<th></th>
<th>Marks</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>* Project report will carry</td>
<td>50</td>
<td>(2)</td>
</tr>
<tr>
<td>* Viva-voce on project</td>
<td>50</td>
<td>(2)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100</strong></td>
<td><strong>(4)</strong></td>
</tr>
</tbody>
</table>

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, Via-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.
<table>
<thead>
<tr>
<th>Course Code No.</th>
<th>Paper Title</th>
<th>Credits</th>
<th>Lecture per week</th>
<th>Course Code No.</th>
<th>Paper Title</th>
<th>Credits</th>
<th>Lecture per week</th>
</tr>
</thead>
<tbody>
<tr>
<td>MC 101</td>
<td>Introduction to Accounting</td>
<td>4</td>
<td>4</td>
<td>MC 201</td>
<td>Human Resources Management</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>MC 102</td>
<td>Business Environment</td>
<td>4</td>
<td>4</td>
<td>MC 202</td>
<td>Financial Management</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>MC 103</td>
<td>Organizational Behaviour</td>
<td>4</td>
<td>4</td>
<td>MC 203</td>
<td>Marketing Management</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>MC 104</td>
<td>Business Communication</td>
<td>4</td>
<td>4</td>
<td>MC 204</td>
<td>Managerial Economics</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>MC 105</td>
<td>Business Entrepreneurship</td>
<td>4</td>
<td>4</td>
<td>MC 205</td>
<td>Business Research</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>MC 106</td>
<td>Customer Relationship Management / Moocs / intra school</td>
<td>4</td>
<td>4</td>
<td>MC 206</td>
<td>Management Support Systems / Moocs / intra school</td>
<td>4</td>
<td>4</td>
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</tbody>
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Total Credits 24

Total Credits 24
<table>
<thead>
<tr>
<th>Semester III</th>
<th>Semester IV</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Course Code No</strong></td>
<td><strong>Paper Title</strong></td>
</tr>
<tr>
<td>MC 301</td>
<td>Foreign Exchange Management</td>
</tr>
<tr>
<td>MC 302</td>
<td>Business Law</td>
</tr>
<tr>
<td>MC 303</td>
<td>Advanced Accounting</td>
</tr>
<tr>
<td>MC 304</td>
<td>Computer Application in Business</td>
</tr>
<tr>
<td>MC 305</td>
<td>Interview Techniques</td>
</tr>
<tr>
<td><strong>Select any one specialization</strong></td>
<td><strong>Select any one specialization</strong></td>
</tr>
<tr>
<td>MC 306-A, B, C, &amp; D</td>
<td>Financial Management (Select any Two*)</td>
</tr>
<tr>
<td></td>
<td>306-A International Finance</td>
</tr>
<tr>
<td></td>
<td>306-B Stock Markets</td>
</tr>
<tr>
<td></td>
<td>306-C Financial Services</td>
</tr>
<tr>
<td></td>
<td>306-D Insurance</td>
</tr>
<tr>
<td>MC 307-A, B, C, &amp; D</td>
<td>Marketing Management (Select any Two*)</td>
</tr>
<tr>
<td></td>
<td>307-A Rural Marketing</td>
</tr>
<tr>
<td></td>
<td>307-B Logistic Management</td>
</tr>
<tr>
<td></td>
<td>307-C Retail Management</td>
</tr>
<tr>
<td></td>
<td>307-D Service Marketing</td>
</tr>
<tr>
<td>MC 308-A, B, C, &amp; D</td>
<td>Human Resources Management (Select any Two*)</td>
</tr>
<tr>
<td></td>
<td>308-A Employee Training</td>
</tr>
<tr>
<td></td>
<td>308-B Industrial Relations</td>
</tr>
<tr>
<td></td>
<td>308-C Compensation Management</td>
</tr>
<tr>
<td></td>
<td>308-D Labour Laws</td>
</tr>
<tr>
<td><strong>Total Credits</strong></td>
<td><strong>Total Credits</strong></td>
</tr>
<tr>
<td>Course Code No.</td>
<td>Paper Title</td>
</tr>
<tr>
<td>----------------</td>
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<tr>
<td>MC 101</td>
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<tr>
<td>MC 105</td>
<td>Business Entrepreneurship</td>
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<tr>
<td>MC 106</td>
<td>Customer Relationship Management /Moocs/ intra school</td>
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</table>

**TOTAL CREDITS** 24

**TOTAL MARKS** 600

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

**TOTAL MARKS** 600
### Course Structure of M.Com Semester: III

<table>
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<tr>
<th>Course Code No.</th>
<th>Paper Title</th>
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<th>University Exam External Marks</th>
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<tbody>
<tr>
<td>MC 301</td>
<td>Foreign Exchange Management</td>
<td>4</td>
<td>4</td>
<td>50</td>
<td>50</td>
<td>100</td>
</tr>
<tr>
<td>MC 302</td>
<td>Business Law</td>
<td>4</td>
<td>4</td>
<td>50</td>
<td>50</td>
<td>100</td>
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<tr>
<td>MC 303</td>
<td>Advanced Accounting</td>
<td>4</td>
<td>4</td>
<td>50</td>
<td>50</td>
<td>100</td>
</tr>
<tr>
<td>MC 304</td>
<td>Computer Application in Business</td>
<td>4</td>
<td>4</td>
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<td>100</td>
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<tr>
<td>MC 305</td>
<td>Interview Techniques</td>
<td>2</td>
<td>2</td>
<td>50</td>
<td>50</td>
<td>50*</td>
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**Select Any One Specialization**

#### Financial Management (Select any Two)

<table>
<thead>
<tr>
<th>Paper Title</th>
<th>Credits</th>
<th>Total Lectures per week</th>
<th>Internal Evaluation Marks</th>
<th>University Exam External Marks</th>
<th>Total Marks</th>
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<tbody>
<tr>
<td>306- A International Finance</td>
<td>4</td>
<td>4</td>
<td>50</td>
<td>50</td>
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<tr>
<td>306- B Stock Markets</td>
<td>4</td>
<td>4</td>
<td>50</td>
<td>50</td>
<td>100</td>
</tr>
<tr>
<td>306- C Financial Services</td>
<td>4</td>
<td>4</td>
<td>50</td>
<td>50</td>
<td>100</td>
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<tr>
<td>306- D Insurance</td>
<td>4</td>
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<td>50</td>
<td>50</td>
<td>100</td>
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</table>

#### Marketing Management (Select any Two)

<table>
<thead>
<tr>
<th>Paper Title</th>
<th>Credits</th>
<th>Total Lectures per week</th>
<th>Internal Evaluation Marks</th>
<th>University Exam External Marks</th>
<th>Total Marks</th>
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<tbody>
<tr>
<td>307-A International Marketing</td>
<td>4</td>
<td>4</td>
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<td>100</td>
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<tr>
<td>307-B Logistic Management</td>
<td>4</td>
<td>4</td>
<td>50</td>
<td>50</td>
<td>100</td>
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<tr>
<td>307-C Retail Management</td>
<td>4</td>
<td>4</td>
<td>50</td>
<td>50</td>
<td>100</td>
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<tr>
<td>307-D Service Marketing</td>
<td>4</td>
<td>4</td>
<td>50</td>
<td>50</td>
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</table>

#### Human Resources Management (Select any Two)

<table>
<thead>
<tr>
<th>Paper Title</th>
<th>Credits</th>
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<th>Internal Evaluation Marks</th>
<th>University Exam External Marks</th>
<th>Total Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>308-A Employee Training</td>
<td>4</td>
<td>4</td>
<td>50</td>
<td>50</td>
<td>100</td>
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<tr>
<td>308-B Industrial Relations</td>
<td>4</td>
<td>4</td>
<td>50</td>
<td>50</td>
<td>100</td>
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<tr>
<td>308-C Compensation Management</td>
<td>4</td>
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<td>50</td>
<td>50</td>
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<tr>
<td>308-D Labor Laws</td>
<td>4</td>
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**TOTAL CREDITS** 26

**TOTAL MARKS** 650
## Course Structure of M.Com Semester: IV

<table>
<thead>
<tr>
<th>Course Code No.</th>
<th>Paper Title</th>
<th>Credits</th>
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<tbody>
<tr>
<td>MC 401</td>
<td>E-Commerce</td>
<td>4</td>
<td>4</td>
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<tr>
<td>MC 402</td>
<td>Import Export Procedure and Documentation</td>
<td>4</td>
<td>4</td>
<td>50</td>
<td>50</td>
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<tr>
<td>MC 403</td>
<td>Disaster Management</td>
<td>4</td>
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<td>50</td>
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<tr>
<td>MC 404</td>
<td>Research Project Work</td>
<td>4</td>
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<tr>
<td></td>
<td>Tally</td>
<td>2</td>
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</tr>
</tbody>
</table>

*Same Specialization will be continue as chosen by the student in Semester III*

<table>
<thead>
<tr>
<th>MC 405-A, B, C &amp; D</th>
<th>Financial Management (Select any Two)</th>
<th>Credits</th>
<th>Total Lectures per week</th>
<th>Internal Evaluation Marks</th>
<th>University Exam External Marks</th>
<th>Total Marks</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>405-A Digital Banking</td>
<td>4</td>
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<tr>
<td></td>
<td>405-B Investment Management</td>
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<tr>
<td></td>
<td>405-C Business Taxation</td>
<td>4</td>
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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:**

**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**

**Reference Books:**
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:

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:

Reference Books:
1. Dr. H. L. Ahuja- Economic Environment of Business -S Chand and Company 2010
4. N.K. Sengupta - Government and Business in India - Vikas Publication

5. Ghosh & Biswanath - Economic Environment - Vikas Publication
Objective: To familiarize the students with the concepts and dimensions of Organizational behavior.

Unit-I Introduction:


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:


Unit-III: Motivation, Morale And Culture:


Unit-IV: Organisational Power & Politics – Conflict:


Unit- V: Leadership And Change:


Reference Books:

1. Robins P. Stephen & Judge: Organizational Behavior, 12/e PHI, New Delhi;
2. Aswathappa: Organizational Behavior, Himalaya Publisher
**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**


**Unit-II Managing Organization Communication**


**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.

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**M.Com Semester I**

**Course Title: Business Entrepreneurship**

**Course Code No. MC 105**
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:
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:

Unit –III HRD:
Career Planning- Career development – Promotion- 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

Unit –V: Integration of HR:
Industrial relation concept -Grievance Procedure-collective Bargaining-Settlement of Disputes

Recommended Text Book(S)

Reference Books:
1. Garry Desslor, Human Resources Management - Pearson Education 2004
**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:**


**Reference Books:**
4. Ross, Wester field and Jordan, Fundamentals of Corporate Finance (6/e), TMH, NW Delhi
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 & Armstong : Principles of Marketing, Person Asia New Delhi
2. Rama Swamy and Nama Kumari : Marketing Management in the Indian context Mac Millan India
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:

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 :

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  
5. Prasad, Sinha, Managerial Economics- Pragati Publising, Meerut  
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:

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

Unit-III Research Process:

Unit-IV Managing Research Assignment:

Unit-V Analysis and Presentation:

Reference Books:
2. Kerlinger F.N. Fundaments of behaviour Research Holt Rinehert & Sinson Newyork
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:

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


Unit-II: Contract Act, 1872


Unit – III: Sales of Goods Act, 1930


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:**


4. S. S. Gulashan, G. K. Kapoor (2008), Business Law Including Company Law, New Age International Publisher

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.
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

Unit – III : Exchange Markets and Exchange Rate Mechanisms

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:

Reference Books:
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.


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

Reference Books:
2. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
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


Unit-II Mutual Funds


Unit-III Merchant Banking and Other Financial Services:


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


Unit-V Regulatory Framework for Financial Services


Reference Books:

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

Unit-I : Introduction to Insurance Business:

Unit-II: Life Insurance:

Unit – III : General Insurance

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:

Reference Books:
2. Insurance Law and Regulations. Vol I and II published by ICFAI, Hyderabad
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 inexport 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
Objective: To develop insights as to different forms of logistics arrangement applied by different business houses.

Unit – I Introduction to logistics Management


Unit – II Drivers of Logistics Performance:


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:


Unit – V Information Technology in a Supply Chain:


Suggested Readings:
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**


**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” OxfordUniversity Press
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:


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:


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:


Reference Books:

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


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:

2. Devendra Agochia - Every Trainers Handbook-SAGE India; Second edition
5. Biswajeet Pattanayak – HRM-Published by PHI
6. Charles Greer - Strategic HRM – Pearson education Asia, New Delhi
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

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:
2. Pc Tripathi - Personnel Management and Industrial Relations - Sultan Chand & Sons
4. Makkottam- Trade Unionism - Myth and Reality- New Delhi, Oxford University Press, 1982
5. PramodVerma, Management of Industrial Relations- New Delhi, Oxford University Press
Objective: To understand the basic concept of Compensation and To study the different applications of Compensation management

Unit-I : Compensation Management


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:

4. TV Rao - 360 degree feedback & assessment & development Centers, Volume I, II and III - Et all, Excel Books
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 Industrial Disputes Act, 1947
- The Industrial Employment (Standing Orders) Act, 1946

Unit – III: Laws on Wages
- The Minimum Wages Act, 1948
- The Payment of Wages Act, 1936
- The Payment of Bonus Act, 1965

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:
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


Unit-II: E-Business Infrastructures


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


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


Reference Books:


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

Unit-II Export-Import Procedure

Unit-III Export Documentation

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

**Reference Books:**

2. Paras Ram - Export Import Finance & LC, Anupam Publishers, Delhi
5. TAS Balagopal - Export Marketing, Himalaya Publishing House
6. R.L. Varshney - International Marketing Management, Sultan Chand
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 filed along with their suggestions.

CHAPTER – III THEROTICAL FRAMEWORK – It involves conceptual framework.

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

CHAPTER – V DATA ANALISIS 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.


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.
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:

Unit – V: Emerging Trends in Digital Banking

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
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:

Unit – IV Technical Analysis:

Unit-V Capital Assets Pricing Model And Arbitrage Theory:
Text Books:

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

Reference Books:

3. Prasanna Chandra - Investment Analysis & Portfolio Management – ( Tata Mcgraw Hill) 3rd Edition
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:
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  

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:
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
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

Reference Books:
1. S. L. Gupta, Sales and Distribution Management, Excel Book
6. Dr.R.L.Varshney & Dr. S.L.Gupta: Marketing Management, an Indian Perspective, Sultan Chand & Sons
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


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:

3. Rural Marketing in India – K S Habeeb Rahman (Himalaya Publishing)
4. Rural Marketing in India by R. V. Bedi, (Himalaya Publishing)
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:

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:
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


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:


3. Raymond Vernon and Louis T. Wells, Jr. - Manager in the International Economy –(Prentice Hall)


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:

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:

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:

2. T. V. Rao - Appraising & Developing Managerial Performance- Excel Books
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

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:**

2. Bovee, Till and Schatzman, Business Communication today, Pearson
3. Scot Ober, Contemporary Busines 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
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


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:


Unit – V: Computer Networks:

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.  

Unit – III : Financial Market and Development
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


Reference Books:
1. Rudradath and K.P.M.Sundaram-Indian Economy—S.cand & Co. Limited, New Delhi