ACADEMIC (1-BOARD OF STUDIES) SECTION

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

Vaigyanic va Vyavasayik Shiksha
Vidyasahayak Shiksha
Vidhik Patvani va Patrudyar
Vidyamay S.B.S.S. Patentche Vyavasayak Shiksha
Sahityaik Varsh 2019-20 Pashun Lagna
Karanpathavat.

परिचयक

या परिचयकातील सर्व संबंधितांना कठविणित येते की, दिनांक 08 जुन 2019 रोजी संपन्न ज्ञानीत्व ४५ व्या माहिती परिषद बैठकातील एवरेश्वर विषय क्र. १५/४४-२०१९ या उपवनसार प्रस्तुत विद्यापीठात्मक संलग्न महाविद्यालयांतरील वाणिज्य व व्यवसाय विद्याशैक्षणिक पदवी व पद्धतांसारख्ये खाळीपासून विषयांमध्ये C.B.C.S. (Choice Based Credit System) Pattern नूसराते अध्यायक्रम शैक्षणिक वर्ष 2019–20 पासून लागू करण्यात येत आहेत.

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)

सदराळ परिचयक व अध्यायक्रम प्रस्तुत विद्यापीठात्मक www.srtmun.ac.in या संकेतस्वास्थ्यवर उपलब्ध आहेत. तरी सदराळ बाकी ही सर्व संबंधितांचा निदर्शनासाठी आणुन घाती.

‘जानतीर्थ’ परिषद, विपणपुरी नंदेड - ४३३ ६०६.
आ.क्र.: शैक्षणिक-09/परिषदक/पदवी व पद्धतांसारख्ये स्वरूपण/अध्यायक्रम/२०१९–२०/०९

दिनांक : २०.०६.२०१९.

प्रत माहिती व पुष्टी कार्यवाहीसाठी:
1) मा. कृष्णसिंह यांच्या कार्यालय, प्रस्तुत विधायक.
2) मा. संघालक, पदवी व मूल्यमापन मंडळ, प्रस्तुत विधायक.
3) प्राणाय, सर्व संबंधित संलग्न महाविद्यालयांमध्ये, प्रस्तुत विधायक.
4) उपकृतसिविज्ञ, पद्धतांवर विभाग, प्रस्तुत विधायक.
5) सहायक कृतसिविज्ञ, पाठ्या विभाग, प्रस्तुत विधायक.
6) सिस्टम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विधायक.

स्वाभिंद्र व उपकृतस्वास्थ्यवर शैक्षणिक (२-अध्यायक्रमपत्र विभाग)
Swami Ramanand Teerth Marathwada University,

Nanded’s Sub-Centre, Peth, Latur

Master of Commerce

(CBCS System)

School of Management Sciences

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

Under the faculty of Commerce

(With effect from June 2019)
### COURSE AT A GLANCE

<table>
<thead>
<tr>
<th>Name of the Course</th>
<th>Master of Commerce (M.Com.) (CBCS System)</th>
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<td>Total Marks</td>
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<td>Eligibility</td>
<td>A student who have passed B.Com. Degree of this university or any other recognized university shall be admitted to this course.</td>
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<td>Course Durations</td>
<td>Two years (Full Time) (Extended over 4 semesters)</td>
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<td>No. of Lectures</td>
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<td>Methods of Instructions</td>
<td>a) Lecture method</td>
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<td>b) Seminar</td>
</tr>
<tr>
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<td>c) Test, Tutorials, Home assignment</td>
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<tr>
<td></td>
<td>d) Interactive teaching learning methods</td>
</tr>
<tr>
<td>Teaching aids</td>
<td>Use of interactive board, video, audio tapes, Slide show Projector etc. will be made for more interactive teaching- learning.</td>
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<tr>
<td>Pattern of Examination</td>
<td>As per CBCS system</td>
</tr>
<tr>
<td>Course Specialty</td>
<td>a) NET/SET based Syllabus.</td>
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<td>b) Personality Development</td>
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<tr>
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<td>b) Viva Voce</td>
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COURSE OBJECTIVES:
The Sub-Centre has framed following objectives for M.Com. Course:

1. To impart the students relevant knowledge in the field of Commerce Trade and practices.

2. To acquaint and equip students with the knowledge and understanding of emerging commercial, business practices and professions in India and abroad.

3. To equip and train the students to accept the challenges of 21st century in both Academic and Professional area.

4. To create awareness among the students for acquiring the knowledge of specialized subjects.

5. To equip the students for seeking, Suitable employment and encourage and promote self-employment opportunities.

6. To enable them to understand complex environment and handle their employment or self-employment effectively and efficiently.
### M. COM
(SYLLABUS)
CHOICE BASED CREDIT SYSTEM [CBCS]

<table>
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<tr>
<th>Module choice</th>
<th>Course Code No.</th>
<th>Course Title</th>
<th>Credits</th>
<th>Module choice</th>
<th>Course Code No.</th>
<th>Course Title</th>
<th>Credits</th>
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<td>4</td>
<td>Open Module</td>
<td>MC 201</td>
<td>Human Resources Management</td>
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<tr>
<td>Open Module</td>
<td>MC 102</td>
<td>Business Environment</td>
<td>4</td>
<td>Open Module</td>
<td>MC 202</td>
<td>Financial Management</td>
<td>4</td>
</tr>
<tr>
<td>Open Module</td>
<td>MC 103</td>
<td>Organizational Behavior</td>
<td>4</td>
<td>Open Module</td>
<td>MC 203</td>
<td>Marketing Management</td>
<td>4</td>
</tr>
<tr>
<td>Open Module</td>
<td>MC 104</td>
<td>Business Communication</td>
<td>4</td>
<td>Open Module</td>
<td>MC 204</td>
<td>Managerial Economics</td>
<td>4</td>
</tr>
<tr>
<td>Open Module</td>
<td>MC 105</td>
<td>Business Entrepreneurship / Interschool/ MOOCs</td>
<td>4</td>
<td>Open Module</td>
<td>MC 205</td>
<td>Business Research / Interschool/ MOOCs</td>
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<td></td>
<td>Seminar/Viva-Voce (5 Papers: 1 Credit each Paper)</td>
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<td>Seminar/Viva-Voce (5 Papers: 1 Credit each Paper)</td>
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## Course Structure of M.Com Semester: I

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<td>MC 103</td>
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<td>MC 104</td>
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Seminar/Viva-Voce (5 Papers: 1 Credit each Paper)  
125

**TOTAL MARKS**  
625

## Course Structure of M.Com Semester: II

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<tr>
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Seminar/Viva-Voce (5 Papers: 1 Credit each Paper)  
125

**TOTAL MARKS**  
625
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<td>MC 302</td>
<td>Business Law</td>
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<td>MC 402</td>
<td>Import Export Procedure &amp; Documentation</td>
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<td>MC 303</td>
<td>Advanced Accounting</td>
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<td>I-Communication Skills</td>
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### Course Structure of M.Com Semester: IV

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</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Course Code No.</th>
<th>Module</th>
<th>Credits</th>
<th>Total Lectures</th>
<th>Internal Evaluation Marks</th>
<th>University Exam External Marks</th>
<th>Total Marks</th>
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<tbody>
<tr>
<td>MC 404-A, B, C &amp; D</td>
<td>Financial Management</td>
<td>(Select any Two)</td>
<td>4</td>
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<tr>
<td></td>
<td>404-A Digital Banking</td>
<td>4</td>
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<td></td>
<td>404 -B Investment Management</td>
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<tr>
<td></td>
<td>404 -C Business Taxation</td>
<td>4</td>
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<tr>
<td></td>
<td>404 –D Micro Finance</td>
<td>4</td>
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<tr>
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<th>University Exam External Marks</th>
<th>Total Marks</th>
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<tbody>
<tr>
<td>MC 405-A, B, C &amp; D</td>
<td>Marketing Management</td>
<td>(Select any Two)</td>
<td>4</td>
<td>48</td>
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<td></td>
<td>405 -A Advertising</td>
<td>4</td>
<td>48</td>
<td>50</td>
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<td>405-B Rural Marketing</td>
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<td>50</td>
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<tr>
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<td>405- C Marketing Research</td>
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<td>405- D Consumer Behaviour</td>
<td>4</td>
<td>48</td>
<td>50</td>
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<th>Total Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>MC 406-A, B, C, D</td>
<td>Human Resources Management</td>
<td>(Select any Two)</td>
<td>4</td>
<td>48</td>
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<td>406- A International Human Resources Management</td>
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<td>406- B Talent Management</td>
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<td>48</td>
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<tr>
<td></td>
<td>406 -C Human Resources Accounting</td>
<td>4</td>
<td>48</td>
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<td>50</td>
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<td></td>
<td>406-D Performance Management System</td>
<td>4</td>
<td>48</td>
<td>50</td>
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<table>
<thead>
<tr>
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<th>Module</th>
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<th>Total Lectures</th>
<th>Internal Evaluation Marks</th>
<th>University Exam External Marks</th>
<th>Total Marks</th>
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<tbody>
<tr>
<td>MC 407</td>
<td>Inter-disciplinary Subject</td>
<td>(Select Any One):</td>
<td>4</td>
<td>48</td>
<td>50</td>
<td>50</td>
</tr>
<tr>
<td></td>
<td>I-Communication Skills</td>
<td>4</td>
<td>48</td>
<td>50</td>
<td>50</td>
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<tr>
<td></td>
<td>II- Computer Application in Business</td>
<td>4</td>
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<tr>
<td></td>
<td>III- Indian Economy</td>
<td>4</td>
<td>48</td>
<td>50</td>
<td>50</td>
<td>100</td>
</tr>
</tbody>
</table>

### TOTAL MARKS

625
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>
<tr>
<td>03) There shall be a seminar/field survey for every paper depending upon the nature of the subject matter.</td>
<td>25 Marks</td>
<td>1 credits</td>
</tr>
</tbody>
</table>

**Total Credits**

125 Marks 5 Credits

INTERNAL ASSESSMENT OF TWO CREDITS

A) 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></td>
</tr>
<tr>
<td>Assignment (Home/Field)</td>
<td>20</td>
</tr>
<tr>
<td><strong>Total Marks</strong></td>
<td><strong>50</strong></td>
</tr>
</tbody>
</table>

Each paper in the semester have either seminar or field survey for 25 marks.

**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 write up of the seminar should be minimum of 25 pages and the topic should be broad to cover the latest development in the respective field.

3. The class tests will be based on the topic taught by the subject teacher during the semester.
B) University Examination Paper Pattern:

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

**Question No. 2 to 6:** The students will have to attempt any three questions.

**Break up of seminar/field survey marks are as follows:**

1) Seminar write-up/survey report  
2) Seminar Presentation or survey  
Report presentation (in this Communication skill, presentation style,  
Analytical ability, audience, interaction & query handling skill  
is to be assessed).  

**Papers with practical examination:**

1) Computer application in business  
2) E-Commerce  
These papers shall carry following pattern for internal examination of 2 credits

**A) Internal Assessment of 50 Marks**

i) Practical Exam 25 Marks  
ii) Test - I 10 Marks  
iii) Test - II 10 Marks  
iv) Tutorial – I 05 Marks  
**Total** 50 Marks

**Project report & Viva-Voce:**

* Project report will carry 50 Marks (2 credits)  
* Viva-voce on project 50 Marks (2 credits)  
**Total** 100 (4 credits)
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.
**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**


**Course outcomes :**
The student should be able to gain:-
Knowledge of the accounting cycle.
Knowledge of International Accounting Principles and the impact of global issues.
Ability to evaluate financial results through examination of relevant data.
Knowledge of the role of the accounting profession in society.
Reference Books:

Objectives: 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:

Unit-II Economic 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:

Course Outcomes: Students should be able to analyze the internal, external and international environment. Students should understand the changing dimension on business environment. They should be able to identify the environmental problems and able to provide the solution.

Reference Books:
3. Dr. H. L. Ahuja. (2010). Economic Environment of Business, S. Chand and Company
Objectives: To familiarize the students with the concepts significance and dimensions of Organizational behavior in business management. To empower students with the leadership traits this will help in organizational decision making.

Unit-I Introduction:


Organizational Behavior (OB): Features – Scope – Fundamentals Concepts of OB- Evolution of OB, Contributing disciplines to the OB.

Unit-II: Understanding Individual And Group Behavior:

Individual Behavior:

Personality: Meaning and definitions, Determinants of Personality–Personality traits, factors affecting personality.

Learning Theories. The Perceptual Process – Factors influencing perception – Internal & External; Attitudes and Behavior- Attitude Formation and Attitude Change.


Unit-III: Motivation, Morale And Culture:

Motivation: Theories of Motivation and Reinforcement Theory.

Morale: Factors influencing Morale.

Organizational Culture: Concepts – Forming a Culture – Sustaining a Culture – Changing a Culture.

Unit-IV: Organizational Power & Politic:

Course Outcomes: Student will be able to understand the importance of individual and group behavior and its impact on development of business strategies. It will also help to learn how the different theories in organizational behavior are helpful for developing various skills like communication and to create future leadership.

Reference Books:

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

Unit- V: Leadership And Change:
M.Com Semester I
Course Title: Business Communication
Course Code No. MC 104

Objectives: 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.

Course Outcomes: Student should learned the business communication skills which is very important to handle the situation in the organization being a Manager he should adopt the skills of Managerial and Business Communication then only he become Successful in his career.

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.
Objectives: 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, Importance and Myths about Entrepreneurship, Entrepreneurial competency, 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, start-ups and Financing, financial Institutions

Unit – V: Enterprise Management:
Managing growth and sustenance - growth norms; Factors for growth; Time management, Negotiations, Joint ventures, Mergers & acquisitions.

Course Outcomes: By the end of this course student get through knowledge of entrepreneurial skills and competency. They will also learn the concept of creativity and innovations start-up and financial resources for setting new business.

Reference Books:
M.Com Semester II
Course Title: Human Resources Management
Course Code No. MC 201

Objectives: To understand the nature of human resources and its significance to the organization. To learn about the various mechanisms in HRM in an organization. To gain the knowledge about recent development in HR practices.

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- Transfer- Demotion-Succession Planning.

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

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

Unit – IV: Compensation Management:


Unit –V: Integration of HR:


Course Outcomes:

Students should have the knowledge of role, functions and process of Human Resource in an organization. Students should able to apply the principles of Human resources management in business.

**Recommended Text Book(S)**
Reference Books:
Objectives: 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 and functions 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 Decisions:

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

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 Management

Unit- V Dividend Decision:


Course Outcomes: By the end of this course, a student would learn to identify financial challenges, tools and techniques for financial decisions and would get a glimpse of practices.

Reference Books:
4. Ross, Wester field and Jordan, Fundamentals of Corporate Finance (6/e), TMH, NW Delhi
Objectives: 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.

Course Outcomes:
The scope of a business' marketing management depends on the size of the business and the industry in which the business operates. Students will be able to use a company's resources to increase its customer base, improve customer opinions of the company's products and services.
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
Objectives:
To introduce the economic concepts. To familiarize with the students the importance of economic approaches in managerial decision making. To understand the applications of economic theories in business decisions.

Unit –I Introduction to Economics:

Unit –II Demand and Supply 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 Managerial and Behavioral Theories of Firm
Objectives of Business Firms, Baumol’s Sales Maximization Model, Marris Model of Managerial Enterprise, Williamson’s Managerial Discretion Theory

Course Outcomes:
The students should be able to
- Understand Consumer and Managerial Behavior in Market.
- How to Determine Prices of Product in Various Market Situations.
- How to consider the Cost of Production.
Reference Books:

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

Objectives: This course is designed to motivate the students in the field of business research and enable them to develop the methodology for research work. To impart students with statistical analysis and report writing.

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 Research Analysis and Report Writing:


Course Outcomes: After completing module student will be equipped with formulation of research problem and research process. They will also learn various methods of statistical analysis and statistical tools required for writing research report.

Reference Books:

2. Kerlinger F.N. Fundaments of behavior Research Holt Rinehert & Sinson New york
M.Com Semester III  
Course Title: Foreign Exchange Management  
Course Code No. MC 301

Objectives: *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

Course Outcomes:

Students will able to analyze the international financial environment and modes of international payment. They also understand concept of foreign exchange market.

Reference Books:

Objectives: 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.

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

Course Outcomes: By the end of the course, a learner should be able to understand the legal principles of business law. Students shall get thorough knowledge of managing business in accordance with various provisions and avoid serious consequences that could possibly arise out of ignorance of law.

Reference Books:


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

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.

Course Outcomes:
The student should be able to

- Knowledge and consolidation of Financial statement.
- Knowledge about valuation of goodwill and shares.
- Knowledge about investment accounting.
- Knowledge and preparation of profit and loss accounts and balance sheet of Banking institutions.
Reference Books:

1. Dr. S.N. Maheshwari, Dr. S.K. Maheshwari, Studies in advanced Accountancy – Sultan Chand and Sons, New Delhi.


Objectives: 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:

Course Outcomes: Student will come to know about variation in business performance due to International financial market and instruments.

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

**Objectives:** The course aims at providing the students a comprehensive knowledge on Stock Markets and its working mechanism. To acquaint students with notion of investment in security market. Also to introduce them with a different options in stock market.

**Unit-I: Introduction to Stock Markets**
Meaning, History- Functions of a Stock Exchange-Role of SEBI- Leading stock exchanges in India- NSE and BSE, SENSEX and NIFTY.

**Unit-II: Stock Market Instruments**
Shares, Types of shares- stocks VS Debentures- Debentures- Types of debentures. Debt market, instruments, Bonds- Types of bonds-Benefits of investments in stocks Vs. Debentures v/s bonds

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


**Unit – IV: Risk Management & Surveillance System in Indian Stock Exchanges**
Risks, types of risks, Management of risks, leveraging risks, Surveillance system in BSE & NSE, Circuit breakers, Surveillance activities, Online surveillance, off-line surveillance, Risk management.

**Unit – V: Stock Market Indices**

**Course Outcomes:** Student will able to understand and analyze the stock market. Also student will get acquainted with various stock exchange in India and major stock exchange in world.

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


Course Outcomes: Students will able to understand the different financial service, they also familiar with merchant banking and portfolio in management services.
Reference Books:

4. V.A. Avadhani, Treasury Management in India, Himalaya Publishing House, Delhi.
Objectives: This subject aims to provide students with the knowledge of principles and practices of insurance. It is designed to gain the comprehensive understanding of regulatory framework of insurance and insurance industry with key inputs.

Unit-I: Introduction to Insurance Business:
Concept of Risk, Risk V/s Uncertainty, Objectives and Importance of Risk Management, Types of Risk, Methods of Handling Risk, Definition and Basic terms of Insurance, Need Importance and Benefits of Insurance, Principles of Insurance, Legal 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, Case Study of LIC & one private insurance company

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, Two major Insurance Companies in India

Unit-IV: Insurance Agent:
Definition and meaning of insurance agent, procedure for appointment of insurance agent, importance of agent, role and function of agent, Payment to Insurance Agent, After sales services given by Insurance Agent, Types of Income & Facilities given by LIC to Insurance Agent

Unit-V: Insurance laws & Regulations:

Course Outcomes:
Student will be able acquire knowledge of importance of insurance and insurance industry to avoid the various risks. Student will be familiar with major life and non-life insurance products. They will be able to manage personal or group assets.

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
Objectives: 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

Course Outcomes:
Students learn the strategies of marketing to sustain in the international market, documentation of international marketing and trends of FDI in India, importance of product policy and world trade and India.

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

Objectives: 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:

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

Unit – V Information Technology in a Supply Chain:

Course Outcomes: Student will be families with the concept of logistic management. They also will able to understand how to make customer relation and development of supply chain. Students also take benefits of logistic management in industrial development.

Suggested Readings:
Objectives: 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 GST In Retailing.

Unit – V: CRM in Retail

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

Course Outcomes:
The student should be able to
· Understand how to create a shopping experience that builds customer loyalty.
· Learn how to receive, present and maintain merchandise.
· Learn how to identify, hire, retain and build retail talent.
· Understand the areas of accountability for retail management
· Understand how the role of the manager impacts the success of a retail business

**Reference Books:**

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


Objectives: 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:


Unit – III : Competitive Differentiation:


Unit – IV: Customer Relationships:


Unit – V: Service Branding:


Course Outcomes:

Students will able to identify the gap in the market where will be the necessity of services marketing and how create needs and create an opportunities for services marketing by opting the skills of services marketing.
Reference Books:

2. Christian Love Lock: Services Marketing, pearson Asia, New Delhi
5. Rama Mohan Rao : Services Marketing-Pearson; 2 edition
Objectives: 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

Course Outcomes:

Student will able to understand the tools and techniques of training, benefits of implementing training program. They also visualize its effects on development of industries and businesses.

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

**Objectives:** 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.

**Course Outcomes:**

Students will able to understand the importance of maintaining relations between industrial persons. They also take the knowledge of workers participation in management, their importance and role of WPM in different countries.

**Reference Books:**

2. Pc Tripathi - Personnel Management and Industrial Relations - Sultan Chand & Sons
5. Pramod Verma, Management of Industrial Relations- New Delhi, Oxford University Press
M.Com Semester III
Course Title: Compensation Management
Course Code No. MC 306-C

Objectives: 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

Course Outcomes: Students will able to understand the techniques of compensation management and they also gain the knowledge regarding how it’s helpful to improve the performance of management and employees.

Reference Books:

4. TV Rao - 360 degree feedback & assessment & development Centers, Volume I, II and III -Et all, Excel Books
Himalaya Publishing House ISBN 8174937773
M.Com Semester III  
Course Title: Labour Laws  
Course Code No. MC 306-D

**Objectives:** *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 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

**Course Outcomes:**

Students should learn the different laws related to labour. They will also understand the various provisions for labour, its implementation and amendments.

**Reference Books:**


Objectives: To understand the emerging world of e-commerce and mobile commerce. To introduce the students with fundamental concepts and process of e-commerce.

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


Course Outcomes: Student should be able to understand online business, online marketing and online services. They also learn e-commerce and m-commerce impact on today’s business world. They also understand the process of e-learning and online services.

Reference Books:

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

Objectives: 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

Course Outcomes:
Students will be able to understand an export import management and procedure and documents related to export import. They also develop their knowledge, skills for career opportunities in international level business.

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.

Course Outcomes:

Students aware of Industrial Environment by self-experience. Student gets practical exposure to management concept. Learning by doing
Objectives: This course aims to impart the knowledge of changing scenario banking system from traditional to digital. It makes 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: Cash Deposit Machine and Risk Management:
Cash Deposit Machines: Overview and Brief History, Product Features CDM, Network Planning – Onsite / Offsite Profitability of CDMs, Risk Management and Frauds Back End Operations and Technology CASH RE-CYCLERS, Frauds Back End Operations and Technology

Course Outcomes:
Student will be able to understand basic banking system with electronic banking system and its operations. Students will understand dynamic forms of electronic payment system and recent trends in digital banking

Reference Books:
Objectives: 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:
**Course Outcomes:**

Student will able to understand the various forms of investment. They also take the knowledge of technical analysis of investment alternatives and different theories for evaluation in investment process.

**Text Books:**


**Reference Books:**

Objectives: 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

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.

Course Outcomes:
Students will able to know the concept of corporate tax, their implementation, various provisions and significance of corporate tax planning.

Reference Books:
7. Lakhotia, Corporate Tax Planning, Lakhotia, New Delhi
Objectives:
Microfinance institutions (MFIs) provide financial services to the poor. Financial services include credit, savings, and insurance. The definition of who is poor varies by country and region, but largely includes those who work within the informal economy in developing countries. This course introduces students to the practices of MFIs in a variety of different developing countries. It identifies the wide varieties of practices and governance structures of these organizations, and the issues they confront. The course focuses on two major issues: the impact of microfinance on the well-being of clients and the problems confronting managers of MFIs.

Unit-I : Introduction to Finance

Meaning, Definition, Functions, Principles, Objectives and Types of Finance

Unit-II: Financial Institutions

Establishments, Role, Objectives & Functions -- NABARD, IFCI, IDBI, 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 Finance & Micro Credit


Unit – IV: Self Help Groups

SHG’s: Meaning, Functions, Funding Agencies, Activities, 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

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.

Course Outcomes:
The students are able to
- Know the Financial Activities in Country.
- Knowledge about different Financial Institutions and its Functioning.
Understand Technological and Structural changes in Financial Sector.

Reference Books:

5. A.N.Agarwal and KundanaLal (1990 )- Rural Economy of India – Vikaspublishing House Ltd. – New Delhi-110014,
M.Com Semester IV
Course Title: Advertising
Course Code No. MC 405-A

Objectives: 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


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


Course Outcomes:

Students learn the concept of Advertising. Take the knowledge of sales promotion activities and its significance in business. Students also develop their knowledge for expansion of business through advertising media.

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
**Objectives:** 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.

**Course Outcomes:** Students learn the strategies of marketing firms to launch their products in rural market and strategies to cover the rural market, identification of potential markets strength of the rural market and tackle the situation to get goods results from rural market.

**Reference Books:**

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.)
Objectives: 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, Discriminate 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.

Course Outcomes:
The student should be able to

• Understand the process of marketing research and its different processes
• Identify sources of information
• Understand and apply different research methods
• Analyze and interpret both qualitative and quantitative data
Reference Books:

Objectives: 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 behavior

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.

Course Outcomes:

By learning Consumer behavior students able to understand the behavioral patterns of the customers and they may adopt required strategies to attract towards desired products, offered by the organizations.

RECOMMENDED TEXT BOOK:

Leon G. Schiffman leslic kanuk, Consumer behaviour, Prentice Hall.
Reference Books:

Objectives: 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,
Course Outcomes:

Students will able to understand the concepts international human resource management, international environment and developing international human resource for expansion of MNCs.

Reference Books:


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


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

Objectives: 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

Course Outcomes: Student understands concepts of Talent Management. Student understands process of Talent Management. Able to apply Talent Management interventions used in OD

Reference Books:

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
Objectives: 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

Course Outcomes: Students understand concept of HR Accounting. Students can design of HR Accounting Process. Understand how to prepare HR Accounting

Reference Books:
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
Objectives: 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

Course Outcomes: Student understands concepts of Performance Management. Student understands process of Performance Management. Able to apply Performance Management system

Reference Books:

2. T. V. Rao - Appraising & Developing Managerial Performance- Excel Books
Objectives: 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.
Course Outcomes:

Student understands concepts of communication skills. Student understands process of written and oral communication. Able to apply interpersonal communication skills

Reference Books:

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

Objectives: 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:


Course Outcomes:

Student understands concepts of computer application in business decision making, they also familiar with various tools and techniques of MS-Office and their implementation in business. Able to apply computer networks in business.
Reference Books:

1. Sanjay Saxena and Prathpreet Chopra, Computer Applications in Management, Vikas, New Delhi
2. Aksoy, Introduction to Information Technology, Cengage, ND
4. PS Gill, Database Management Systems, IK Int Pub House, New Delhi
Objectives:
To expand student’s knowledge about Indian Economy. To let students know more about opportunities offered by Indian Economy. The let students know more about challenges of Indian Economy. To develop assessing capacity of students of economic policies and economic problem solving capacity of students.

Unit-I: Indian Economy Overview
Meaning and Types of Economy: Capitalist, Socialist, Mixed, Closed and Open Economy.(In brief), Characteristics of Indian Economy, Nature and Challenges of Indian Economy: Population, Poverty, Unemployment, Fluctuations in Agricultural Commodity Prices, Farmers Suicides, etc., Role of Agriculture, Industry and Service Sectors in Indian Economic Development.

Unit-II: Planning and Federalism
12 th Five Year Plan-Objectives and Achievements
Indian Economy: Growth, Development, and Employment
National Institutions for Transforming India (NITI) Commission : Objectives and Structure.

From Planning Commission To NITI Aayog: Evolution of Indian Planning.
Human Development Index – Concept and Components.

Unit – III : Financial Market and Development
Overview of Money Market and Capital Market, Speculation, Hedging, Arbitrage and Investment of SEBI
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
Budget : Meaning and Definition, Types of Budgets
Union Budget of India Highlights and Analysis.

Unit – V: Economic Reforms in India
New Economic Reforms – Liberalization, Privatization, Globalization and its Impact on Indian Economy,


Foreign Direct Investment & Foreign Institutional Investment - Meaning and Policy.

Meaning, Concepts and Objectives of National Income, Monetary Policy, Fiscal Policy, Balance of Payments, GST

Course Outcomes:
The Students should be able to
- Understand overview Structure of Indian Economy and Economic Reforms.
- Understand Planning Process of our Country.
- Get knowledge about Money and Capital Market.
- Able to know Concept and analysis of Budget.

Reference Books:
3. Datt, Ruddar and Sundaram, K.P.M.(2010); Indian Economy, S.Chand & Co. New Delhi