

PONDICHERRY UNIVERSITY  
PUDUCHERRY – 605 014

CHOICE BASED CREDIT SYSTEM (CBCS)

SYLLABUS & REGULATIONS

for

M.Com in Affiliated Colleges

From 2021 – 22 onwards

M.Com (Affiliated Colleges)

COURSE STRUCTURE AND SYLLABUS FROM 2021-22 ONWARDS

(Department of Commerce PG Board & SOM approved)

DEPARTMENT OF COMMERCE

SCHOOL OF MANAGEMENT

PONDICHERRY UNIVERSITY

**PONDICHERRY UNIVERSITY**

**MASTER OF COMMERCE (M.Com)**

**(CBCS PATTERN)**

(with effect from 2021 - 2022)

**First Semester (Audit Courses)**

S.NO	COURSE CODE	COURSE TITLE	NATURE	NO. OF CREDITS	Instruction Hours per week	Marks		
						Internal	External	Total
1	411	Management Concepts and Organizational Behaviour	Hard Core	4	4	40	60	100
2	412	Business Environment and Policy	Hard Core	4	4	40	60	100
3	413	Accounting for Business Decisions	Hard Core	4	4	40	60	100
4	414	Statistical Techniques for Business Decisions	Hard Core	3	3	40	60	100
5	415	Human Resource Management	Hard Core	3	3	40	60	100
6	416	Communication Skills	Soft Core/ Lab/ Project Work	2	2	40	60	100
				20	20			
Co-curricular: Winter Project 1 – 15 Days (Non-Audit Course)								

**Second Semester (Audit Courses)**

S.NO	COURSE CODE	COURSE TITLE	NATURE	NO. OF CREDITS	Instruction Hours per week	Marks		
						Internal	External	Total
1	421	Advanced Financial Accounting	Hard Core	4	4	40	60	100
2	422	Business Analytics for Decision Making	Hard Core	4	4	40	60	100
3	423	Security and Portfolio Analysis	Hard Core	4	4	40	60	100
4	424	Managerial Economics	Hard Core	3	3	40	60	100
5	425	Business Ethics and Corporate Governance	Hard Core	3	3	40	60	100
6	426	Computerized Accounting	Soft Core/ Lab/Project Work	2	2	40	60	100
				20	20			
Extra-curricular: Summer Project – 45 Days (Non-Audit Course)								

### Third Semester (Audit Courses)

S.NO	COURSE CODE	COURSE TITLE	NATURE	NO. OF CREDITS	Instruction Hours per week	Marks		
						Internal	External	Total
1	511	Financial Instruments, Markets and Services	Hard Core	3	3	40	60	100
2	512	Corporate Tax Planning	Hard Core	3	3	40	60	100
3	513	Strategic Management	Soft Core	3	3	40	60	100
4	Elective Soft Core 1		Soft Core	3	3	40	60	100
5	Elective Soft Core 2		Soft Core	2	2	40	60	100
6	Elective Soft Core 3		Soft Core (Lab)	2	2	40	60	100
				16	16			
Co-curricular: Winter Project 2 – 15 Days (Non-Audit Course)								

### Fourth Semester (Audit Courses)

S.NO	COURSE CODE	COURSE TITLE	NATURE	NO. OF CREDITS	Instruction Hours per week	Marks		
						Internal	External	Total
1	521	Entrepreneurship Development and MSME Management	Hard Core	3	3	40	60	100
2	522	Accounting Standards and Reporting	Hard Core	3	3	40	60	100
3	523	Contemporary Legal Framework	Soft Core	3	3	40	60	100
4	Elective Soft Core		Soft Core	3	3	40	60	100
5	Elective Soft Core		Soft Core	2	2	40	60	100
6	Elective Soft Core		Soft Core (Lab)	2	2	40	60	100
				16	16			

**Electives:**

**The suggested elective streams are as follows**

- I. Accounting**
- II. Finance**
- III. Marketing**
- IV. Human Resource Management**

**M.Com (DEGREE PROGRAMME)  
REGULATIONS  
EFFECTIVE FROM THE ACADEMIC YEAR 2021-22 BATCH  
ONWARDS**

**RELEVANCE OF THE PROGRAMME**

The learning and understanding of commerce discipline attributes are more significant for a developing economy. Therefore, systematizing the learning process of commerce subjects becomes unavoidable. In this context, the Pondicherry University after taking into account various factors and the guidelines of NEP 2020, designs the commerce curriculum to equip the young generation throughout the State.

**AIM OF THE PROGRAMME**

The general objective of the M.Com (Semester pattern with Choice Based Credit System) degree Programme is improving in depth knowledge and professional skills required for handling the general function of business entities providing with opportunities to develop managerial and analytical skills in order to meet the challenges of business at the national and global level. However, the specific objectives of the Programme are:

- a. To make the learners to understand the purpose and use of commerce subjects.
- b. To impart knowledge and understanding of emerging commercial, business practices and professions in India and abroad.
- c. To equip the students for seeking suitable careers and entrepreneurship abilities and to occupy the important positions in business, industries and related organizations.
- d. To equip and train Post Graduate students to accept the challenges of changing Business World
- e. To develop independent logical thinking and facilitate personality development.
- f. To study methods of Data collection and its interpretations
- g. To develop communication and analytical skills.

## **ELIGIBILITY FOR ADMISSION**

A candidate who has passed any B. Com degree with a minimum of 50% marks from this University or of any other University shall be eligible for admission to M. Com programme. The admission should be based on Merit basis.

## **DURATION OF THE PROGRAMME**

The programme shall be of two years duration spread over four semesters. The maximum duration to complete the programme shall be 5 years under the new regulations which will come into effect from July 2021. Each Semester will be of 16 weeks or more duration with a minimum of 90 actual working days.

## **BREAKUP OF HARD AND SOFT CORE: (AUDIT COURSES)**

Course structure contains a minimum of

14 Hard Core Subjects	- 48 Credits
6 Soft Core Subjects (Theory)	- 12 Credits
6 Labs/Project Works/ Field studies/Viva, etc	- 12 Credits
<b>TOTAL</b>	<b>- 72 Credits</b>

## **Non – Audit Courses Winter/Summer Activities Co-curricular and Extracurricular:**

In addition to the above Course structure of 72 Credits, every student is expected to complete 10 Credits worth of Non-Audit Courses during Summer and Winter Vacation so as to become eligible to get his/her M.Com Degree from Pondicherry University. The tentative list of Non-Audit courses are as follows:

Sl.No	Non-Audit Courses	Credits
1.	Skill Development/Soft skills workshops (one/two) (Min Duration : 15 days)	2 Credits
2.	Innovations and Entrepreneurship Development Workshops Industry – Interface, Incubation and Start-Up Programmes (Training for 15 days)	2 Credits
3.	Village Adoption/Awareness camps, SHG, Basic Literary Clubs (15 days)	2 Credits
4.	NSS/NCC Camp/Swatch Bharat/ Traffic Maintenance Activities/ Government schemes ( 2 weeks)	2 Credits
5.	Participation in Seminars / Conferences/ Inter collegiate Meets /Science Day Celebrations, etc (Any 4 events for 15 days)	2 Credits
6.	Completion of any one/two MOOCS/ SWAYAM Courses (30 hours)	2 Credits
<b>Any 10 Credits</b>		

Completion Certificate needed: A certificate of completion for each activity shall be issued by the HOD/Faculty Co-ordinator or Principal of the College which is needed to be submitted to Programme Committee, before the candidate is allowed to take up his final Semester exam.

### ATTENDANCE

The student is required 75% of attendance compulsorily to write the University examination.

### MEDIUM

The Medium of instruction shall be English

### EXAMINATION PATTERN

#### Evaluation:

**1. Total 100 marks:** All Audit courses are evaluated for 100 marks. The Internal Assessment component is for 40 per cent and End semester is for 60 per cent marks.

**2. No Internals for Lab/Project Work (Except for Computer Lab Courses):** In case of Practical Lab Exams/Fields study Reports/Project works/Viva Voce examinations there is no Internal Assessment mark. All marks are awarded only in End – Semester examination. The marks should be distributed against Lab Record, Practical Exam, Viva in the ratio of 40:40:20. There shall be a mock test for all Lab courses.

### 3. Break up of Internal Assessment marks

Each Theory Course shall have the following Break-up of Internal Assessment Marks

Internal Assessment Tests (Two)  $2 \times 15 = 15 + 15$  Marks = 30 Marks  
Seminar/Assignment/Presentation/Viva and attendance =  $5 + 5$  Marks = 10 Marks

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**Total = 40 Marks**  
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Internal Marks for attendance	
% of Attendance	Marks
Below 75%	0
75-80%	1
80-85%	2
85-90%	3
90-95%	4
95-100%	5

**Internal Test:** Internal Assessment Tests for all subjects in a given semester are to be conducted Test at a time. Program Committee prepares the Internal Assessment schedule.

First Test series is to be conducted in first week of September, 2<sup>nd</sup> Test series in the second week of October and in third week of November, end-Semester examinations begin.

In case of even semester (2<sup>nd</sup>, 4<sup>th</sup>) the first Internal Assessment test series is in the 2<sup>nd</sup> week of February and second Internal Assessment test series is in the 3<sup>rd</sup> week of March and the end Semester exam will be during fourth week of April.

**Minimum 40%:** The Passing Minimum for Internal Assessment tests is 40% of 40 Marks.

**Re-test Facility:** A Re-test may be conducted for the students who were on official or approved leave and failed to secure 16 marks in IA. No re-test is permitted for those who have secured 16 or more than 16 in Internal Assessments.

**Consolidated IA Marks:** A Programme Committee meeting (without student representatives) shall be conducted to approve the Internal Assessment marks awarded by all Teachers before submitting to the University.

## **End Semester Examinations:**

**Paper Setting by COE:** For all theory papers, the Controller of Examinations (CEO) of University will arrange for Question papers set by external examiners and also conducts the Examinations by appointing a Chief Superintendent in each college.

**Lab/Project Work Exams:** For all Practical exams/Project works/Viva, an External Examiner appointed by COE and an eligible Internal Faculty of the Department jointly evaluate the performance of students. The Controller of Examinations also appoints an external examiner for all Computer Lab subjects. He evaluates for 60 marks

## **Passing Minimum**

**Aggregate 50 Marks:** The Passing minimum in End-semester Examination is 40%. However, a student should get 50% marks in aggregate of both internal and external marks are combined together.

A student who failed to secure 50% marks in aggregate is eligible to take up a supplementary exam with, prior Registration to the said course in the following Semester.

Students who failed due to shortage of attendance have to repeat the course after final semester.

## **QUESTION PAPER PATTERN**

### **Question Paper Pattern:**

#### **Section – A:**

Answer any Five Questions out of Eight.

Each Question carries Two Marks (5 x 4) = 20 marks

#### **Section – B:**

(One question from each unit – either or type)

Answer all Questions (Either or Type).

Each Question carries Four Marks (5 x 12) = 60 marks

#### **Section – C:**

Compulsory Question = 20 marks

**Total = 100 marks**

## **Industrial Visit**

During the Third Semester Compulsorily Students should undergo Industrial Visit to enhance the Practical Knowledge and Industrial Visit Report should be prepared and Submitted to the College.

**Project Report:**

Each student will choose business research project/live business problem in a business organization, Institution or Industry, and prepare a project report at the end of Third Semester. He/she will formulate it as a research/consultancy problem, work under the guidance of a faculty member on it during Third semester and submit a report. Project Dissertation guidance for a faculty member will involve a workload of 4 hours per week in a semester.

Project guidance of 8 students by a faculty member will be equivalent to the teaching of one paper per semester. Viva-voce examination will be conducted by BoE.

**Board of Examiners and Valuation of Answer Scripts:**

- a. There shall be a Board of Examiners for scrutinizing and approving the question papers and scheme of valuation.
- b. About 50% of the examiners appointed for setting of question papers and valuation work in each semester shall be external.
- c. Each written paper shall be valued by one internal examiner and one external examiner.
- d. If the difference in marks between two valuations is more than 15%, the Chairman, BOE shall arrange for third valuation by examiners from the approved panel of examiners.
- e. In case of two valuations, the average of the two valuations and if there are three valuations, the average of the nearest two valuations shall be taken for declaring results.
- f. The candidates not satisfied with the results may apply may follow the University regulation for redressing their grievances.

**Faculty Requirements:**

- As per the UGC guidelines for each course minimum 45 (15 weeks x 3 hours per week) hours, 60 hours ( 15 weeks x 4 hours), 30 hours (15 weeks x 2 hours) of teaching/lecture hours is a must in addition to two weeks for two internal tests.
- M.Com, SET(Commerce) or NET (Commerce) and Ph. D (Commerce) are the necessary and basic qualification for teaching commerce related subjects like Finance, Marketing, Management, Human Resource Management, Taxation,

Cost and Financial Accounting, Business Mathematics, Business Statistics, Computerized Accounting and Business Economics. Additional qualifications on advanced computer business applications, TALLY, Cost Accountancy, Company Secretaryship can be given preferences.

- Allied papers like General Mathematics, Statistics, General Economics, are to be taught by the respective qualified teachers appointed in their respective departments.
- Chartered Accountant, Cost Accountant, Bank Managers (Senior Level), Stock Brokers (Senior Level), Senior Managers from Business Establishments can be appointed as adjunct faculty without M. Com, SET or NET and Ph. D qualifications.
- Minimum 8 Assistant Professors are to be available for M.Com course at the given year (Two Semesters) to take care of teaching courses, conducting computer practical classes and monitoring/mentoring the field work.

**Learner Support Services:** The ICT-based support services to be provided by the College for the learners of M. Com. Programme are listed below:

1. **Website:** The College has to develop full-fledged official website for the learners and general public. All the necessary information is provided to the learners through this website. The website is linked with the social-networking site like Facebook for interaction among the learners, faculty members and stakeholders.
2. **Community Radio Service:** The Community Radio, being a platform for the community for taking up community issues, is also a platform to broadcast several educational programmes that includes debates, discussions, and talk shows.
3. **Akashvani Phone-in Programme:** The College has to make arrangement to offer one hour live phone-in counseling programme through AIR, Puducherry where officers and members of the faculty from the College clarify queries of listeners/learners via telephone.
4. **e-SLM:** An e-learning portal may be launched by the College. It is also a digital repository where the study materials are uploaded for the benefit of the

learners. All the study materials of the programme can be assessed in this portal.

5. **Open Access Journals Search Engine (OAJSE)** may be developed to provide easy access to various open access Journals across the world,
6. **Mobile App:** The College has to develop a mobile application to connect the learners 24x7 with the College.
7. **SMS and e-mail Alert Facility:** The College has to initiate an SMS and e-mail alert facility for learners regarding news, events and learner-related information of the College.  
Learners can write emails to any officials/faculty members through this mail id. Queries raised through this e-mail id are addressed by concerned official/faculty members of the College.
8. **TV programme:** The College has to initiate a half an hour live educational programme through a TV Channel.

## **REQUIREMENTS OF THE LABORATORY SUPPORT AND LIBRARY RESOURCES:**

### **Laboratory Support:**

Commerce has more practical application to business and businesses are run with modern technology and therefore, colleges are expected to have computer lab separately for PG Commerce students with licensed software like TALLY, MS Excel, SPSS, and SAP. College has to ensure that minimum one computer system for two students enrolled for the M. Com course. Adequate servers and power back up should also installed.

### **Library Resources:**

Library services are to be offered to the learners through physical library facilities set up by the College. The Central Library has to have text books to the extend of Minimum 50% of students strength for each course in the syllabus and relevant latest reference books. The **e- resources** are to be made available at the Central Library of the College.

**E-Journals:** The Central Library should subscribe for e-journals from JSTOR ([www.jstor.org](http://www.jstor.org)), and the resources are very much necessary for academic and research community of the Commerce discipline. Hard copies of **five National and five international journals** should be subscribed and made available for reference

for each subject like Finance, Marketing, Human Resources Management, Cost Accounting, Financial Accounting, Stock Market, Taxation and Management.

**Digital Library:** Digital Library is to locate, digitize, preserve, collect and make accessible the accumulated wisdom of the institute's output to the global community. The resources of the Digital Library include Administrative Documents, Conference/Seminar Proceedings, Faculty Publications, Newsletters, Annual Reports, Public Lectures, Convocation Addresses, Working Papers, etc.

**INFLIBNET** Subscription

### **QUALITY ASSURANCE MECHANISM AND EXPECTED PROGRAMME OUTCOMES:**

**Quality Assurance Mechanism:** With regard to the quality concerns of the course materials, the department has to involve in the following activities:

Prepare a carefully chosen list of authors for the preparation of course materials. The in-house faculties also can contribute their writings, besides the outsourced authors, who are mostly research scholars and faculty members from higher educational institutions.

The content editors are then roped in. They are mostly senior academicians from reputed higher educational institutions, look into the contents of the units and provide their suggestions and feedbacks to be included by the coordinator of the programme. The next step is that of printing and distributing the course materials to the learners and / or uploading the same in the website of the institution.

Besides, to enhance the quality of the various facets of the College, the following activities are to be undertaken

- ❖ To conduct Counselors' workshops
- ❖ To conduct Stakeholders' meetings
- ❖ To get Feedback Responses from the learners
- ❖ To conduct Audit on course materials
- ❖ To keep the programme updated, the programme would be revised and necessary changes would be incorporated for the benefit of the learners, based on the inputs received from the mechanism as mentioned above.

**Expected Programme Outcomes:** The expected outcomes of the programme are as follows:

- To enable the learners to acquire knowledge and to articulate the conditions around them.

- To help the learners to seek employment and career prospect avenues in the development sector, entrepreneurial venture, self-employment and/or other upcoming sectors like banking, insurance and other services sectors.

**UPDATION OF SYLLABUS - The BOS has to revise the syllabus from** time to time based on current trends and updating. The suggestions of faculties of commerce are considered for revision and updation of the syllabus with prior approval of BoS- PG Commerce, Faculty of Commerce and the Academic Council of the University.

<b>Course Code: 411</b>		
<b>Name of the Course: MANAGEMENT CONCEPTS AND ORGANIZATIONAL BEHAVIOUR</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Objective:</b> <ol style="list-style-type: none"> <li>1. To provide basic understanding of management processes</li> <li>2. To help the students understand the concepts of organizational behaviour</li> <li>3. To apply the concepts of management and organizational behavior in real world situations</li> <li>4. Familiarizing the students with the contemporary issues in management</li> <li>5. Developing managerial and leadership skills among students</li> </ol>		
<b>Syllabus:</b>		
<b>UNIT I :</b> Management: Definition – Nature – Scope and Functions – Evolution of different Schools of Management Thought- Functions of a manager- Recent trends & new perspectives in Management: strategic alliances – Core Competencies – Business process reengineering – Total quality management.		
<b>UNIT II :</b> Managerial Functions: Planning – Concept, nature, significance, types and Process of Planning; Organizing; Directing; Coordinating; Controlling. Types of organizations, authority, responsibility, power, delegation, decentralization, Span of Control.		
<b>UNIT III:</b> Motivation: Process of motivation; Theories of motivation. Leadership: Concept; Leadership styles; Theories Managerial grid; Likert's four systems of leadership. Organizational Communication: Communication process; Barriers to effective communication; Improving communication.		
<b>UNIT IV:</b> Organizational Behaviour: Organizational behaviour – concept and significance; Individual Behaviour: Attitudes – Perception – Learning – Personality. Group Behaviour: Group Norms- Group formation - Group cohesiveness –Group Dynamics – Interpersonal relationships – Transactional analysis.		
<b>UNIT V:</b> Organisational Dynamics: Organizational Design - Organizational climate - Organizational Change: Meaning, Nature, causes of change, Resistance to change, Management of change – Organizational culture - Organizational Conflict: sources, patterns, levels, and types of conflict;- Resolution of conflict –Organizational Development – Organizational Effectiveness.		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Koontz Harold &amp; Weihrich Heinz – Essentials of management (TataMcGraw Hill, 5<sup>th</sup> Edition, 2008)</li> <li>2. Stephen P. Robbins, — Organizational Behaviour, 12<sup>th</sup> Edition, Prentice Hall</li> <li>3. George R. Terry &amp; S.G. Franklin, Principles of Management, AITBS, Delhi.</li> <li>4. Fred Luthans, — Organizational Behaviour, 12<sup>th</sup> Edition, McGraw Hill International Edition</li> <li>5. Aswathappa K, — Organizational Behaviour (Text, Cases and Games), Himalaya Publication</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Course Code: 412</b>		
<b>Name of the Course: BUSINESS ENVIRONMENT AND POLICY</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Objective:</b> <ul style="list-style-type: none"> <li>➤ To understand economic System in India.</li> <li>➤ To understand the changing environment of business in India.</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT 1: Introduction</b> Meaning of Business Environment, Types of Environment: Internal and External Environment, Micro and Macro Environment – Liberalization, Privatization and Globalization		
<b>UNIT: 2 ECONOMIC ENVIRONMENT</b> Nature of Economy, Structure of Economy, Economic Policies, Economic Conditions, WTO and its implications on Indian Economy		
<b>UNIT: 3 ECONOMIC POLICY ENVIRONMENT</b> <ul style="list-style-type: none"> <li>• Brief Review of Economic Planning in India <ul style="list-style-type: none"> <li>➤ Industrial Policy</li> <li>➤ Industrial Policy Resolution 1956</li> <li>➤ The Industrial Policy of 1991 of Government of India</li> <li>➤ The current Monetary Policy of RBI</li> <li>➤ The Fiscal and EXIM Policy of the Government</li> <li>➤ An Outline of Technology Policy adopted by GOI</li> </ul> </li> </ul>		
<b>UNIT: 4 POLITICAL AND LEGAL ENVIRONMENT</b> Classifications of Functions of State, Economic Roles of Government in India, Government and Legal Environment, the Constitutional Environment		
<b>UNIT: 5 NATURAL AND TECHNOLOGICAL ENVIRONMENT</b> Natural Environment, Technological Environment, Innovation, Technological Leadership and Fellowship, Technology and Competitive Advantages, Sources of Technological Dynamics, Time Lags in Technology Introduction/Absorption, Appropriate Technology and Technology Adaption, Impact of Technology on Globalization.		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Francis Cherunilam: Business Environment – Text and Cases – Himalaya Publishing House Private Limited.</li> <li>2. S.K.Misra &amp; V.K.Puri: Economic Environment of Business – Himalaya Publishing House Private Limited.</li> <li>3. Prof. Laxmi Narain: Globalization – Liberalization and Privatization of Public enterprises – Sultan Chand &amp; Co.</li> <li>4. S.K.Misra &amp; V.K.Puri: Indian Economy – Himalaya Publishing House Private Limited.</li> <li>5. Aswathappa: Business Environment – Himalaya Publishing House Private Limited.</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	3
2	Assignments	3
3	Class room tests	3
4	Group discussion	4
5	Case Study/Application oriented problem solving	4

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Course Code: 413</b>		
<b>Name of the Course: ACCOUNTING FOR BUSINESS DECISIONS</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>OBJECTIVE</b> <ul style="list-style-type: none"> <li>➤ To enable students to acquire sound Knowledge of concepts, methods and techniques of management accounting, and</li> <li>➤ To make the students develop competence with their usage in managerial decision making and control.</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT – I INTRODUCTION</b> Decision making: Meaning, Process. Meaning of Business Decisions – Types of Business Decisions – Importance of Decision Making in Business. Management Accounting: Meaning and Definition, Characteristics, Objectives, scope and functions, Management Accounting as a tool for decision making – Financial Accounting, Cost Accounting and Management Accounting – Management Accountant: Functions and duties – Essential qualities.		
<b>UNIT – II BUDGET AND BUDGETARY CONTROL</b> Meaning, Definition and scope of budget and budgetary control- Types of budgets – Financial budget – Master budget, Flexible budget – Capital budgets. (Problems on different types of functional budgets and capital budgeting)		
<b>UNIT – III MARGINAL COSTING</b> Meaning of Marginal Cost and Marginal Costing, advantages, limitations. Fixed and Variable cost. Application of Marginal Costing: key factor analysis, profit planning, Product mix decision, make or buy decisions, discontinuation of product, diversification of product line, accept or reject special order, break-even analysis, cost-volume profit analysis.		
<b>Unit IV – STANDARD COSTING AND VARIANCE ANALYSIS</b> Concept, Advantages; Types of Standards - Variance analysis: Meaning and types of variances and their uses; Materials, Labour, Overhead - Managerial uses of Variances.		
<b>UNIT – V FINANCIAL ANALYSIS</b> Horizontal and Vertical Analysis; Comparative analysis; Common size analysis; Trend Analysis; Ratio Analysis; Cash Flow Analysis		
<b>Note: Proportion of Questions: Problem 60% and Theory 40%</b>		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. M. Y. Khan. K. P. Jain: Management Accounting</li> <li>2. Man Mohan Goyal: Management Accounting</li> <li>3. S. N. Maheshwari: Principles of Management Accounting</li> <li>4. R. K. Sharma and Shashi K. Gupta: Management Accounting</li> <li>5. Ravi Kishor: Advanced Management Accounting (Taxmann)</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	4
2	Assignments	3
3	Class room tests	4
6	Case Study/Application oriented problem solving	5

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Course Code: 414</b>		
<b>Name of the Course: STATISTICAL TECHNIQUES FOR BUSINESS DECISIONS</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>OBJECTIVE</b>		
<ul style="list-style-type: none"> <li>➤ To educate the students on quantitative analysis and</li> <li>➤ To use statistical techniques for analysis of business data.</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT 1: PROBABILITY THEORY</b>		
Meaning of Probability; Different Definitions of Probability; (Classical, Relative and Subjective); Addition and Multiplication Probability Models; Conditional Probability; Compound Probability; Independent Events; Bayes' Theorem on Conditional Probability. Probability Distributions: Binomial, Poisson and Normal Distributions – their characteristics and applications		
<b>UNIT 2: SAMPLING THEORY</b>		
Basic Concepts of Sampling and Sampling Methods; Sampling and Non-Sampling Errors; Random and non-random sampling techniques; Practical methods of selecting random sample; Sample size decisions; Sampling Distributions and their characteristics; Law of Large Numbers and Central Limit Theorem		
<b>UNIT 3: STATISTICAL ESTIMATION AND TESTING</b>		
Concept of Point and Interval Estimation: Properties of Good Estimator: Methods of Estimation (Moments Method, Maximum Likelihood Method, Least Squares Method); Point and Interval Estimation of Population Mean, proportion and variance. Statistical Testing: Basic Concepts of Hypothesis Testing, Small Sample and Large Sample Parametric Tests – Z, t and F tests. ANOVA: One way and two way classification with one observation per cell.		
<b>UNIT 4: NON PARAMETRIC TESTS</b>		
Chi-square Test, Sign Test, Wilcoxon Signed Rank Test, Wald-Wolfowitz Test and Kruskal-Wallis Test		
<b>UNIT 5: STATISTICAL DECISION THEORY</b>		
Decision Environment, Expected Profit under uncertainty and assigning probabilities, utility theory		
<b>Note: Proportion of Questions: Problem 60% and Theory 40%</b>		
<b>Suggested Books/Articles/Links for References</b>		
<ol style="list-style-type: none"> <li>1. Gupta S.P., and Gupta M.P., Business Statistics, Prentice Hall, New Delhi</li> <li>2. Gupta S.C., Fundamentals of Statistics, Himalaya Publishing House</li> <li>3. C.R. Reddy, Quantitative Methods for Management Decision, Himalaya Publishing House, Mumbai,.</li> <li>4. Das, J. K., Statistics for Business Decisions, Academic Publishers</li> <li>5. Sharma J. K., Business Statistics, Pearson Education</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	3
2	Assignments	3
3	Class room tests	3
4	Case Study/Application oriented problem solving	5

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Course Code: 415</b>		
<b>Name of the Course: HUMAN RESOURCE MANAGEMENT</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>OBJECTIVE</b>		
<ul style="list-style-type: none"> <li>➤ To understand various facets of human resource management, and</li> <li>➤ To comprehend emerging developments in HRM.</li> </ul>		
<b>Syllabus:</b>		
<b>Unit 1: FUNDAMENTALS OF HUMAN RESOURCE MANAGEMENT</b>		
<b>Human Resources Management:</b> Concepts – Significance – Objectives – Scope – Functions – Changing role of Human Resource Manager <b>Human Resource Development:</b> Concept – Scope – Objectives – Brief introduction of Techniques of HRD		
<b>Unit 2: ACQUISITION OF HUMAN RESOURCE</b>		
<b>Job Design</b> – Approaches – Job Rotation – Job Enlargement – Job Enrichment – Job Bandwidth – Job Analysis: Objectives – Components (Job Description and Job Specification) – Methods of Job Analysis <b>Human Resource Planning:</b> Concept – Objectives – Factors affecting HR planning – Process of HR Planning – Problems in HR Planning <b>Recruitment:</b> Objectives – Sources of recruitment – <b>Selection:</b> Selection – Procedure – Tests and Interview – Placement – Induction – Promotion – Transfer		
<b>Unit 3: DEVELOPING AND MOTIVATING HUMAN RESOURCE</b>		
<b>Training:</b> Assessing training needs – Methods and Evaluation of Training. <b>Development:</b> Techniques of Management Development – Evaluating Effectiveness. <b>Performance Management:</b> Concept – Performance Appraisal – Concept – Traditional and Modern Methods of Appraisal – Concepts of Potential Appraisal, Assessment Centers – Career Planning and Development <b>Concept of Empowerment</b> – Participative Management: Objectives – Types – Quality Circles – Brief Introduction to forms of Workers Participation in Management in India – Work committee – Joint management council – Worker Shareholder – Worker Director		
<b>Unit 4: : EMPLOYEE RETENTION</b>		
<b>Compensation Management:</b> Objectives – Job Evaluation: Methods - Essentials of Sound Wage Structure – of Minimum Wage, Living Wage and Fair Wage – Wage Differentials. <b>Employee Relations:</b> Concept of Employee Engagement – Discipline: Objectives – Grievance: Causes – Procedure; <b>Industrial Relations Systems</b> – Concept of Industrial Conflict – Causes – Trade Unions: Objectives - Role of Trade Union in New economy – Collective Bargaining: Types – Essential conditions for the success of Collective Bargaining.		
<b>Unit 5: RECENT TRENDS IN HUMAN RESOURCES MANAGEMENT:</b>		
<b>Knowledge Management:</b> KM Architecture - Knowledge Conversion – Knowledge Management Process. <b>Virtual Organizations:</b> Features – Types – HR Issues. <b>Learning Organization:</b> Characteristics – Role of Leader in Learning Organizations. <b>Managing Diversity</b> – Benefits- Strategies.		

**Work life Balance – Significance – Steps.**

**Suggested Books/Articles/Links for References**

1. D. Kumar, Human Resource Management, Excell Books
2. Prasad L.M., Human Resource Management, S. Chand & Co.
3. Subba Rao P, Personnel and Human Resource Management, Himalaya.
4. VSP Rao, Human Resource Management, Vikas
5. Gupta CB, Human Resource Management, Sultan Chand & Sons.

**Note: Latest edition of text books may be used.**

**List of Learning Activities and Allocation of Periods**

<b>Sr. No.</b>	<b>Activities</b>	<b>Learning Hours</b>
<b>1</b>	Quizzes	<b>2</b>
<b>2</b>	Assignments	<b>3</b>
<b>3</b>	Class room tests	<b>3</b>
<b>4</b>	Group discussion	<b>3</b>
<b>5</b>	Game/ Role plays / Competitions	<b>3</b>
<b>6</b>	Case Study / Application oriented problem solving	<b>3</b>

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Course Code: 416</b>		
<b>Name of the Course: COMMUNICATION SKILLS</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>2 Credits</b>	<b>2 Hrs</b>	<b>30 Hrs</b>
<p style="text-align: center;">Exclusively Internal:</p> <p>Where teacher would decide the content and methodology of course and place it before the Program Committee at the beginning of semester for approval. Teacher is responsible for the communication skill like reading, writing and speaking of business news/article.</p>		

**List of Learning Activities and Allocation of Periods**

<b>Sr. No.</b>	<b>Activities</b>	<b>Learning Hours</b>
<b>1</b>	Quizzes	<b>2</b>
<b>2</b>	Assignments	<b>3</b>
<b>3</b>	Class room tests	<b>3</b>
<b>4</b>	Group discussion	<b>3</b>
<b>5</b>	Game/ Role plays / Competitions	<b>3</b>
<b>6</b>	Case Study / Application oriented problem solving	<b>3</b>

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Course Code: 421</b>		
<b>Name of the Course: ADVANCED FINANCIAL ACCOUNTING</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>OBJECTIVE</b>		
❖ To enable the students to understand apply financial accounting tools and techniques for managerial decisions		
<b>Syllabus:</b>		
<b>UNIT 1: Valuation of Goodwill</b>		
Factors affecting value of Goodwill – Need for valuation Methods of valuation of Goodwill – Valuation of Shares – Need for valuation – Methods of valuation of Preference shares and Equity shares		
<b>UNIT 2: Amalgamation, Absorption and External reconstruction of companies</b>		
Purchase consideration – Accounting treatment – Books of Purchasing company – Books of Vendor company – Intercompany Owings – Intercompany unrealized profit – Intercompany Holdings – Acquisition of Business		
<b>UNIT 3: Alteration of share capital and Internal Re-Construction</b>		
Scheme of capital reduction – steps for Reconstruction – Liquidation of companies – Order of payment – Statement of Affairs and Deficiency/Surplus Account – Liquidator's Final Statement of Account		
<b>UNIT 4: Holding Company Accounts</b>		
Preparation of consolidated Balance Sheet – Minority interest – Cost of control – Capital reserve – Intercompany Balance Sheet - Unrealized Inter Company Profits – More than one subsidiary – Intercompany Holdings – Consolidation of Profit and loss Account.		
<b>UNIT 5: Double Account system</b>		
Features of Double Account system-Difference between single account system and double account system – Receipts and Expenditure on capital Accounts – Revenue Account – Net Revenue Account – General Balance Sheet – Replacement of an asset – Accounts of Electricity companies – Special financial provisions relating to electricity companies.		
<b>Note: Proportion of Questions: Problem 60% and Theory 40%</b>		
<b>Suggested Books</b>		
<ol style="list-style-type: none"> <li>1. M.C. Shukla: Advanced Accounts, S. Chand &amp; co., New Delhi</li> <li>2. B.K. Banerjee: Financial Accounting, PHI Learning (P) Ltd., New Delhi.</li> <li>3. Mukherjee and M. haneef: Modern Accountancy, Tata McGraw Hill, New Delhi</li> <li>4. S.P. Jain and K.L. Narang: Advanced Accounting, kalyani Publishers, New Delhi.</li> <li>5. R.S.N. Pillai, Bagavathi, S. Uma: Advanced Accounting, S. Chand &amp; Co., New Delhi.</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

**List of Learning Activities and Allocation of Periods**

<b>Sr. No.</b>	<b>Activities</b>	<b>Learning Hours</b>
<b>1</b>	Quizzes	<b>2</b>
<b>2</b>	Assignments	<b>3</b>
<b>3</b>	Class room tests	<b>3</b>
<b>4</b>	Case Study / Application oriented problem solving	<b>3</b>

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Course Code: 422</b>		
<b>Name of the Course: BUSINESS ANALYTICS FOR DECISION MAKING</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>OBJECTIVES</b>		
<ul style="list-style-type: none"> <li>❖ To enhance knowledge and understanding of learners towards 'age of analytics as a way of activities necessary for success in a knowledge economy.</li> <li>❖ To help to identify and to create situation by students to use and to study application of analytics and measurement tools.</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT: 1 INTRODUCTION</b>		
Science of data driven decision making, Descriptive analytics, Predictive analytics and Prescriptive analytics; Big data analytics, web and social media analytics, Machine learning algorithms		
<b>UNIT: 2 DATA ANALYTICS SOFTWARE</b>		
Analytical Software – Free and Open Source Software Vs Paid Software: <b>Excel:</b> Introduction to statistical operations		
<b>UNIT: 3 DESCRIPTIVE ANALYTICS</b>		
Introduction, data Types and scales, types of data measurement scales, measures of central tendency, measures of variations, measures of shapes		
<b>UNIT: 4 PRESCRIPTIVE ANALYTICS</b>		
Linear programming - Model building, assumptions, sensitivity analysis, solving LP programming using graphical method, range of optimality and shadow price		
<b>UNIT: 5 FORECASTING TECHNIQUES</b>		
Introduction, time series data and components of time series of data, forecasting techniques and forecasting accuracy, moving average method, single exponential smoothing, double and triple exponential smoothing, Crostons forecasting methods, ARIMA Model		
<b>Note: Proportion of Questions: Problem 60% and Theory 40%</b>		
<b>Suggested Books/Articles/Links for References</b>		
<ol style="list-style-type: none"> <li>1. R.N.Prasad and Seema Acharya, (2016), Fundamentals of Business Analytics, Wiley.</li> <li>2. U.Dinesh Kumar (2017), Business Analytics: The Science of Data - Driven Decision Making, Wiley.</li> <li>3. K.Jain (2018), Data Science and Analytics (with Python, R and SPSS Programme), Khanna Publishing</li> <li>4. Evans James (2017), Business Analytics (2nd Edition), Pearson.</li> <li>5. Mark J. Bennett and Dirk L. Hugen (2016), Financial Analytics with R (Building a Laptop Laboratory for Data Science), Cambridge University Press</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Case Study / Application oriented problem solving	5

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Course Code: 423</b>		
<b>Name of the Course: SECURITY &amp; PORTFOLIO ANALYSIS</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>OBJECTIVES</b>		
<ul style="list-style-type: none"> <li>➤ To know the terms such as common stock, stock market, stock options, and approaches to investing in the stock market and building stock portfolios.</li> <li>➤ To provide a basic introduction to portfolio theory and study on various portfolio modeling associated with risks.</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT I:</b> Investments: Nature and scope of Investment analysis; elements of investment; avenues of investment, approaches to investment analysis; Concept of return and risk Security return and risk analysis, measurement of return and risk.		
<b>UNIT II:</b> Security Markets: Primary and Secondary market; Primary market -role, functions and methods of selling; securities in primary market; Allotment procedure; New financial instruments Secondary Market: Role, importance, type of brokers, trading mechanism, listing of securities in stock exchanges, screen based trading; Depository; role and need; Depositories Act 1996. – Valuation of securities; bonds; debentures, preference shares, equity shares.		
<b>UNIT III:</b> Fundamental Analysis: Economic analysis, Industry analysis and Company analysis. Technical Analysis: Trends, indicators, indices and moving averages applied in technical analysis.		
<b>UNIT IV:</b> Efficient Market hypothesis: Weak, semi-strong and strong market and its testing techniques. Capital market Theory: Capital market line, security market line, risk free lending and borrowings; Factor models: Arbitrage pricing theory, two factor and multi factor models; Principles of arbitrage, arbitrage portfolios		
<b>UNIT V:</b> Portfolio Analysis: Estimating rate of return and standard deviation of portfolio; Effect of combining the securities; Markowitz Risk-return optimization; Single Index Model or Market Model, Portfolio total risk, portfolio total risk, portfolio market risk and unique risk, Simple Sharpe's optimization solution. Portfolio Performance Evaluation: Measure of return, risk adjusted measures of return, market lining, evaluation criteria and procedures.		
<b>Note: Proportion of Questions: Problem 20% and Theory 80%</b>		
<b>Books Recommended</b>		
<ol style="list-style-type: none"> <li>1. Bhalla, Investment Analysis, S. Chand &amp; Co. Delhi.</li> <li>2. Amling, Fundamentals of Investment Analysis; Prentice Hall, International Edition.</li> <li>3. Machi Raja: H.R. Merchant Banking, Wiley Eastern Ltd., New Delhi.</li> <li>4. Sharpe William F: Gordon J. Alexander and J.V. Bailly, Investment, Prentice Hall of India, New Delhi.</li> <li>5. Gupta, L.C. Stock Exchange, Trading in India: Security for Capital Market Research and Development, Delhi</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Case Study / Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Course Code: 424</b>		
<b>Name of the Course: MANAGERIAL ECONOMICS</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objectives:</b> <ul style="list-style-type: none"> <li>➤ To familiarize students with key macro-economic variables and their behaviour, and enable them to critically evaluate different economies</li> <li>➤ To enable students to integrate macroeconomic analysis into business decisions</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT 1: INTRODUCTION TO ECONOMICS</b> Introduction to economics, macroeconomics, and its interface with business and industry. Nature and Scope of managerial economics. Objectives of the firm, Economic, Managerial and Behavioural theories of the firm. Resources and Goals of an economic systems, Perfect Market, Free market and Mixed Economy. National Income and product concept, computation of National Income and related aggregates, problems in computation of national income. Concept of GDP, GNP, NDP and NNP.		
<b>UNIT 2: PUBLIC FINANCIAL POLICY</b> Public Finance branches – Principle of maximum social advantages – Sources of public revenue – canons of taxation – direct and indirect taxes – impact and incidence – effects of taxation on production, consumption and distribution side of economy – recent policy changes in direct and indirect – public expenditure – causes for growth – effects of public expenditure – public debt – sources of public borrowing – methods of debt redemption – debt trap - budget – types and deficit.		
<b>UNIT 3: DEMAND ANALYSIS &amp; CONSUMER CHOICE</b> Individual and market demand functions; Law of demand, determinants of demand; Elasticity of demand – its meaning and importance; price elasticity, income elasticity and cross elasticity – Using elasticity in managerial decisions; numerical problems and case studies. Introduction to Consumer Choice, Sovereignty, Cardinal and ordinal utility approach, indifference approach, revealed preference and theory of consumer choice under risk; Demand estimation for major consumer durable and non-durable products; Demand forecasting techniques; numerical problems.		
<b>UNIT 4: PRODUCTION THEORY</b> Production function – production with one and two variable inputs, Stages of production; Economies of scale; Estimation of production function; cost theory and estimation; Economic value analysis; Short and long run cost functions – their nature, shape and inter-relationship; Law of returns to scale; numerical problems.		
<b>UNIT 5: PRICING PRACTICES &amp; STRATEGIES</b> Determinants of pricing policy, pricing methods: Marginal Cost Pricing, Target Rate Pricing, Product Line Pricing, administered pricing, competitive bidding, dual pricing, transfer pricing. Price discrimination: requirements, types and dumping strategies. Pricing over product life cycle: skimmed pricing, penetration pricing, product –line pricing and price leadership. Impact of pricing on business decisions.		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Maheshwari K.L. &amp; Varshney R.L – Managerial Economics, Sultan Chand &amp; Sons</li> </ol>		

2. R.L Varshney and K.L Maheshwari: Managerial Economics, Sultan Chand & Sons, Delhi.
3. Karma Pal: Managerial Economics, Excel Books.
4. H.L Ahuja; Business Economics, S. Chand & Company Ltd., New Delhi
5. Dwivedi D N – Managerial Economics – Vikas publications

**Note: Latest edition of text books may be used.**

#### **List of Learning Activities and Allocation of Periods**

<b>Sr. No.</b>	<b>Activities</b>	<b>Learning Hours</b>
<b>1</b>	Quizzes	<b>2</b>
<b>2</b>	Assignments	<b>3</b>
<b>3</b>	Class room tests	<b>3</b>
<b>4</b>	Group discussion	<b>3</b>
<b>5</b>	Game/ Role plays /Competitions	<b>3</b>
<b>6</b>	Case Study/Application oriented problem solving	<b>3</b>

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Course Code: 425</b>		
<b>Name of the Course: BUSINESS ETHICS AND CORPORATE GOVERNANCE</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>OBJECTIVES:</b> <ul style="list-style-type: none"> <li>❖ To make the student conscious about ethical values in real life and in business.</li> <li>❖ To make students internalize ethical values and practices.</li> </ul>		
<b>Syllabus:</b>		
<b>Unit – 1: INTRODUCTION TO BUSINESS ETHICS</b> Ethics and Business – The need for and nature of Business Ethics – Importance of ethics in business – Sources and factors influencing Business ethics – Types of ethics – Code of ethics – Ethics vs. Law, Morality, Economics, Religion; Values – the relationship between business ethics, corporate governance and business leadership; human moral development – Business Ethics as personal integrity and social responsibility – Modern and Contemporary views on Business ethics		
<b>Unit – 2: ETHICAL DECISION-MAKING</b> Decision - making process for ethics – various frameworks for ethical decision-making – stakeholder theory – Triple Bottom-Line - Reasons for mistakes in ethical decision-making - Kohlberg's theory of Moral development – Ethical decision-making in managerial roles		
<b>Unit – 3: MANAGING BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY</b> Culture and ethics –Concept of ethical risk and need for business ethics management; components of business ethics management; different approaches to managing business ethics; managing business ethics in the context of stakeholders, employees, consumers, competitors, suppliers, civil society and Government. Corporate Social Responsibility (CSR) – need and significance, Carroll's CSR Pyramid; strategic CSR – traditional and contemporary approach; corporate citizenship and sustainable development – stakeholder thinking in a global context.		
<b>Unit – 4: CORPORATE GOVERNANCE</b> Definition of Corporate Governance – Need for corporate Governance – Good Corporate Governance. Legal and Regulatory Framework of Corporate Governance: Principal provisions of the Companies Act, 2013 with respect to improve quality of Corporate Governance – Audit Committee and its role as per the Companies Act, 2013 – SEBI (LODR) Regulations, 2015 (with latest amendment) – Codes of Corporate Governance as recommended by the Confederation of Indian Industry (CII)		
<b>Unit – 5: THEORIES IN CORPORATE GOVERNANCE</b> Agency Theory – Concepts and Core Principles – Problems or Criticisms – Mechanism to Reduce Agency Cost; Stakeholder Theory – Concept and Core Principles – Criticisms. <b>Corporate Mis-governance:</b> Concept and Definition – Some recent examples – Factors responsible for such Mis-governance – Lessons from them – Global initiatives and Reforms (some examples)		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Hartman, &amp; Desjardin J, Business Ethics: Decision, Making for Personal Integrity &amp; Social Responsibility, New York: McGraw Hill.</li> </ol>		

2. Fernando, A.C., Business Ethics: An Indian Perspective (2 edition.). New Delhi: Pearson.
3. Gosh, B. N., Business Ethics and Corporate Governance. New Delhi: Tata McGraw-Hill.
4. Mandal, S. K., Ethics in Business and Corporate Governance. New Delhi: Tata McGraw Hill.
5. S.K. Chakraborty: Foundations of Managerial Work Contributions from Indian Thought, Himalaya Publishing House, Bombay.

**Note: Latest edition of text books may be used.**

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Course Code: 426</b>		
<b>Name of the Course: COMPUTERIZED ACCOUNTING</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>2 Credits</b>	<b>2 Hrs</b>	<b>30 Hrs</b>
<b>Objectives:</b> <ul style="list-style-type: none"> <li>❖ To introduce to the students the application of Tally in Accounting and to develop their ability in vouching and invoicing</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT I: Introduction to spreadsheets</b> -Parts of the excel screen-Navigating the worksheet-Using defined names-entering formulas- copying and moving formulas-Mathematical operators-parenthesis and order of operations-Using built in functions-Creating charts-embedded and Sparkline charts		
<b>UNIT II: The Basic Financial Statements</b> -Building an income statement in excel-Building a Balance Sheet in excel-improving readability- custom number formats-Creating common size-Building a statement of cash flows-Using excels outliner functions.		
<b>UNIT III: The Cash Budget</b> -Sales and Collections-Purchases and Payments-Collections and Disbursements-Calculating the Ending Cash Balance-Repaying Short-Term Borrowing -Using the Cash Budget for What If Analysis-The Scenario Manager-Adding Interest and Investment of Excess Cash-Calculating Current Borrowing-Using the Formula Auditing Tools to Avoid Errors-Calculating Current Investing.		
<b>UNIT IV: Financial Statement Analysis Tools</b> -Liquidity Ratios-Efficiency Ratios-Leverage Ratios-Coverage Ratios-Profitability Ratios-Financial Distress Prediction-The Original Z-Score Model-The Z-Score Model for Private Firms-Trend Analysis-Comparing to Industry Averages-Company Goals and Debt Covenant-Automating Ratio Analysis.		
<b>UNIT V: Financial Forecasting</b> The Per cent of Sales Method-Forecasting the Income Statement-Forecasting Assets on the Balance Sheet-Forecasting Liabilities on the Balance Sheet-Discretionary Financing Needed-Using Iteration to Eliminate discretionary financing needed-Other Forecasting Methods-Linear Trend Extrapolation-Adding Trend Lines to Charts-Regression Analysis-Statistical Significance		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Financial Analysis with Microsoft Excel Timothy R. Mayes-Todd M. Shank South western Cengage Learning</li> <li>2. Financial Modeling – Simon Benninga- MIT Press- Cambridge.</li> <li>3. Advanced Modeling in Finance using Excel and VBA-Mary Jackson &amp; Mike Staunton-John &amp; Sons Wiley.</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Case Study/Application oriented problem solving	5

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Course Code: 511</b>		
<b>Name of the Course: FINANCIAL INSTRUMENTS, MARKETS AND SERVICES</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objective:</b> ❖ To impart knowledge on various financial instruments, markets and their services		
<b>Syllabus:</b> UNIT – 1: Indian Financial System – Constituents, Functions of the Financial System, Financial Development Ratios. Inter-relationship between Financial System and Industrial Development. Efficiency Indicators of Financial System – RBI and Financial System – Financial Sector Reform in India – Globalization of Indian Financial System.		
UNIT – 2: Financial Markets – Major Segments of Financial Markets: Money Market, Capital Market, Foreign Exchange market and Government Security Market- Money Market: Call Money Market, Bill Market, Repo Market, T Bill, Commercial Paper, Certificate of Deposits Capital Market: Primary and Secondary Market, Cash/Spot Market and Derivative Market, and Equity and Debt Market.		
UNIT – 3: Securities Market – Securities trading and Settlement, and Listing of securities. Functions of Stock Exchanges: Operations of OTCEI, and NSE Role of SEBI: Fair market practice and Investor Protection Recent Trends in Security market.		
UNIT – 4: Financial Instruments – Fixed Income Securities: Understanding of Bonds, General and Specific Characteristics, Innovations in Bond features. Warrants, Ex-interest debentures, Deep discount bonds, and Secured premium notes. Common Stocks: Understanding of common stocks, General and Specific characteristics. Bonus shares, Right shares, ADRs and GDRs. Hybrid Securities: Convertible Debentures, ECBs and FCCBs Methods of Issue of securities		
UNIT – 5: Financial Services - Nature of financial services. Types: Fee Based and Fund based services. Credit rating, Factoring, Venture financing, Angel financing, Securitization, Merchant Banking, and mergers and acquisitions.		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Khan, M. Y, Indian Financial System (Tata McGraw, New Delhi)</li> <li>2. Bhole, L.M, Indian Financial System (Tata McGraw Hill, New Delhi)</li> <li>3. Avadhani, V. A., Investment and Securities Markets in India (Himalaya Publishing, House, New Delhi)</li> <li>4. Desai, V, Indian Financial System and Development. (Himalaya Publishing House, New Delhi)</li> <li>5. Khan, M. Y, Financial Services (Tata McGraw, New Delhi)</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Course Code: 512</b>		
<b>Name of the Course: CORPORATE TAX PLANNING</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objective:</b> <ul style="list-style-type: none"> <li>❖ To understand the innovative ideas in corporate tax in India and to give expert advices to whom is required regarding various tax issues for decision making</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT I: Corporate taxation</b> Taxable Income and Tax Liability. Problems on Computation of Taxable Income of Corporate entities. Minimum Alternative Tax. Tax on Income distributed to Unit holders. Tax incentives to the exporters.		
<b>UNIT II: Corporate Tax Management</b> Return of Income. Assessment. Advance Payment of Tax. Tax Deductions at Source. Tax Collection at Source. Appeals and revisions. Income Tax Authorities. Settlement of Cases. Advance Ruling for Non Residents. Search and Seizure. Penalties and Fines		
<b>UNIT III: Corporate Tax Planning</b> Introduction of Tax Planning. Tax planning concerning Forms of Business. Nature of Business. Location of Business. Tax Planning Vs. Tax Management. Tax Avoidance Vs. Tax Evasion		
<b>UNIT IV: Tax Planning and Corporate Decisions</b> Tax Planning for business. Capital Structure Decision. Dividend Distribution Decision. Own or Lease. Make or Buy Decision. Shutdown or Continue Decisions. Repair or Replace. Sale of Assets used for Scientific Research.		
<b>UNIT V: Tax Issues Relating to Business Restructuring</b> Amalgamation. Demerger. Conversion of Sole Proprietary into Company. Conversion of Firm into Company. Slump Sale. Transfer of Assets between Holding and Subsidiary Company		
<b>Note: Proportion of Theory and Problem: Theory – 60% and Problem – 40%</b>		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. V.K. Singhania and Monica Singhania Corporate Tax Planning and Business Tax Procedure Taxmann Publication Ltd.,</li> <li>2. V.K. Singhania and Kapil Singhania "Direct Tax Laws and Practice Taxmann Publication</li> <li>3. H.C. Mehrotra and S.P. Goyal Income Tax Law and Accounts Sahitya Bhawan Publications</li> <li>4. V.K. Singhania and Kapil Singhania Corporate Tax Planning and Management Taxmann Publication</li> <li>5. Income tax Act 1961 as amended till date.</li> </ol>		
<b>Note: Latest edition of text books may be used</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Course Code: 513</b>		
<b>Name of the Course: STRATEGIC MANAGEMENT</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objectives:</b> This subject aims at familiarizing than with different aspects of strategy and evaluating the decisions based upon the basic/strategic situation		
<b>Syllabus:</b> <b>UNIT 1:</b> Concepts of Strategy: Defining strategy, levels at which strategy operates; Approaches to strategic decision making; Mission and purpose, objectives and goals; Strategic business unit (SBU); Functional level strategies. Outsourcing Strategy		
<b>UNIT 2:</b> Environmental Analysis and Diagnosis: Concept of environment and its components; Environment scanning and appraisal; Organizational appraisal; Strategic advantage analysis and diagnosis; SWOT analysis		
<b>UNIT 3:</b> Strategy Formulation and Choice of alternatives: Strategies – modernization, diversification integration; Merger, take-over and joint strategies; Turnaround, divestment and liquidation strategies; Process of strategic choice – industry, competitor and SWOT analysis; factors affecting strategic choice; Generic competitive strategies – cost leadership, differentiation, focus, value chain analysis, bench marking, service blue printing		
<b>UNIT 4:</b> Functional Strategies: Marketing, production/operations and R&D plans and polices. Functional strategies: Personnel and financial plans and policies - Strategy Implementation: Inter – relationship between formulation and implementation - Issues in strategy implementation; Resource allocation		
<b>UNIT 5:</b> Strategy and Structure: structural considerations, structures for strategies; Organizational design and change. Strategy Evaluation: Overview of strategic evaluation; strategic control; Techniques of strategic evaluation and control		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Bhattachary, S.K. and N.Venkataramin: Managing Business Enterprise: Strategies, Structures and Systems, Vikas Publishing House, New Delhi.1<sup>st</sup> edition 1983</li> <li>2. Sharma, R.A Strategic Management in Indian Companies, Deep and Publications, New Delhi.</li> <li>3. Christensen, C. Roland, Kenneth R. Andrews, Joseph L. Bower, Rochard G. Hameresh, Michael E. Porter Business Policy Text and Cases, Richard D. Irwin, Inc., Homewood, Illinois.</li> <li>4. Coulter, Mary K: Strategic Management in Action, Prentice Hall, New Jersey.</li> <li>5. David, Fred R: Strategic Management, Prentice Hall, New Jersey.</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Course Code: 521</b>		
<b>Name of the Course: ENTREPRENEURSHIP DEVELOPMENT AND MSME MANAGEMENT</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objective:</b> <ul style="list-style-type: none"> <li>❖ To help the students understand the dynamics of management of MSME's encompassing generation of business idea, setting up an enterprise, raising necessary funds and other management aspects.</li> </ul>		
<b>Syllabus:</b>		
<b>Unit 1: Introduction to Entrepreneurship</b> Entrepreneur and Entrepreneurship, Role & Functions of Entrepreneur – Entrepreneurial Competencies – Problems faced by Entrepreneurs – Entrepreneurial Dimensions: Intrapreneurship – Social Entrepreneurship – Political Entrepreneurship – Cultural and Sports Entrepreneurship – Women and Rural Entrepreneurship.		
<b>Unit 2: Entrepreneurship Environment</b> Significance – Internal and External Environment forces – psychological, social, cultural, political, legal and economic forces – Entrepreneurial Culture – Entrepreneurial Society – EDP: Steps in EDP Process – Role of EDI, EDCs & DST (STEP)		
<b>Unit 3: Developing Enterprises</b> Identifying the Business Opportunities, Feasibility Study, Market Survey and Research, Assess demand and selecting the Right Project, Developing Business Plans, Techno-Economic Feasibility Assessment, Determine the Resources required, Finance, Technology & Legal formalities, Preparation of Project Report, Statutory Compliance of SME's – Registration – permission from Pollution Board – Labour Office – Income Tax Department, etc.		
<b>Unit 4: Institutional Support for MSME's</b> Roles and Responsibilities of developmental agencies in promoting micro-enterprises – Ministry of Micro, Small and Medium Enterprises – SME Chamber of India – Assistance and Support Services within India and Foreign SME Sector, NSIC – National Small Industries Equity – Angel Investing – E-merge SME Exchange		
<b>Unit 5: Managing the Enterprise</b> Financial Management: Working Capital Management – Financial Planning & Control – Accounting, Financial Statement Analysis – Marketing Management: Marketing Plan & Control, CRM – Product Development & Marketing – Production Management: Inventory Control, Productivity, Break Even Analysis – Human Resource Management: Manpower Planning – Labour Productivity – Industrial Relations		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Vasant Desai, The Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House.</li> <li>2. Poornima M. Charantimath, Entrepreneurial Development and Small Business Enterprises, Pearson Education Licensee, New Delhi.</li> </ol>		

3. Matthias Fink, Sascha Kraus, The Management of Small and Medium Enterprises, Routledge Studies in Small Business.
4. Lev & Powell, Strategies for Growth in SMEs, Elsevier Ltd.
5. S.Nagendra, V.S. Manjunath, Entrepreneurship and Management, Pearson Education Licensee, New Delhi.

**Note: Latest edition of text books may be used.**

#### **List of Learning Activities and Allocation of Periods**

<b>Sr. No.</b>	<b>Activities</b>	<b>Learning Hours</b>
<b>1</b>	Quizzes	<b>2</b>
<b>2</b>	Assignments	<b>3</b>
<b>3</b>	Class room tests	<b>3</b>
<b>4</b>	Group discussion	<b>3</b>
<b>5</b>	Game/ Role plays /Competitions	<b>3</b>
<b>6</b>	Case Study/Application oriented problem solving	<b>3</b>

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Course Code: 522</b>		
<b>Name of the Course: ACCOUNTUNG STANDARDS AND REPORTING</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objectives:</b> <ul style="list-style-type: none"> <li>❖ To provide knowledge on various accounting standards applicable in Corporate business</li> <li>❖ To understand the reporting aspects of different elements, standards of Financial Statements</li> </ul>		
<b>Syllabus: (Theory only)</b>		
<b>Unit 1: Conceptual Framework of Financial Statements and IND-AS</b> Objectives to prepare financial statements - underlying assumptions - Accrual Basis, Going Concern - qualitative aspects of financial statements – Limitations of Financial Statements - Introduction to Ind-AS, Adoption vs Convergence, roadmap for implementation of the Indian Accounting Standards (Ind-AS), List of Indian Accounting Standards converged with IFRS. GAAP and IFRS- Accounting standards in India-Procedure for Issue, Compliance, and status- Harmonization of Accounting standards		
<b>Unit 2: Disclosures in the Financial Statements</b> Ind AS 24 “Related Party Disclosures”, Ind AS 33 “Earnings per Share”, Ind AS 108 “Operating Segments”, IND AS-34 “Interim Financial Reporting”, Ind AS 102 Share-based Payment <b>Measurement Based on Accounting Policies</b> Ind AS 8: Accounting Policies, Changes in Accounting Estimates and Errors - Ind AS 10: Events after the Reporting Period, Ind AS 113: Fair Value Measurement, Ind AS 20 “Accounting for Government Grants and Disclosure of Government Assistance”, Ind AS 102 “Share Based Payment”-(Provisions), Ind AS 101 “First-time Adoption of Indian Accounting Standards”		
<b>Unit 3: Asset Based Standards</b> Ind AS 2 “Inventories” - Ind AS 16 “Property, Plant and Equipment”- Ind AS 116 “Leases”- Ind AS 23 “Borrowing Costs” - Ind AS 36 “Impairment of Assets”- Ind AS 38 “Intangible Assets”- Ind AS 40 “Investment Property” <b>Liability Based Standards</b> Ind AS 37 “Provisions, Contingent Liabilities and Contingent Assets” - Scope, provision, liability, obligating event, legal obligation, constructive obligation, contingent liability, contingent asset, relationship between provisions and contingent liability, recognition of provisions, Contingent asset and contingent liability, Measurement and Disclosure of Information in the Financial Statements.		
<b>Unit 4: Revenue Based Standards</b> Ind AS “115 Revenue from Contracts with Customers”, Ind AS 113 Fair Value Measurement” Contract, Customer, Income, performance obligation, Revenue, transaction price, Applicability of Ind AS 115, Recognition and identifying		

performance obligation, determining the transaction price, disclosure requirements in Financial Statements

**Unit 5: Recent Developments in Financial Reporting:**

**Triple bottom line reporting (TBL)** – Concept, benefits, implementation, forms, users, Challenges. **Sustainability Reporting** - Concept, Forms, Benefits, Global Reporting Initiative (GRI). **Corporate Social Responsibility**- Meaning, importance, requirements and users of CSR Report, benefits, reading of CSR Report, Companies Act-2013 and CSR Policies, Evaluation of CSR reports, innovation in CSR Reporting. Value Added Statement, Economic Value Added, Market Value Added, Shareholders' Value added, **Human Resource Reporting**

**Suggested Books/Articles/Links for References:**

1. Das Gupta, N: Accounting Standard: Indian & International (Sultan Chand, New Delhi)
2. Lal Jawahar. Corporate Financial Reporting Theory and Practice (Taxman, New Delhi,)
3. Dr.A.L.Saini, IFRS for India, Snow White Publications
4. Sariha Gosain and Rajeeh Gosain- Practical approach to IND AS Implementation, illustrations, summary & comparisons
5. [https://www.icai.org/post.html?post\\_id=16002](https://www.icai.org/post.html?post_id=16002)

**Note: Latest edition of text books may be used.**

**List of Learning Activities and Allocation of Periods**

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Course Code: 523</b>		
<b>Name of the Course: CONTEMPORARY LEGAL FRAMEWORK</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objective:</b> ❖ To provide knowledge on various economic legislations required for running a business organization		
<b>Syllabus:</b>		
<b>Unit 1: Competition Law:</b> Definitions – Anti Competitive agreements – prohibitions of abuse of dominant position – combinations – Competition Commission of India – Inquiry into certain agreements and dominant position – inquiry on complaints u/s 19 – power to grant interim relief power to forward compensation – Execution of orders of commission – appeal – duties of Director – General – penalties – Competition advocacy.		
<b>Unit 2: Foreign Exchange Management Act:</b> Objective and definitions under FEMA – Dealings in foreign exchange – holding of foreign exchange etc. - Current account transactions, Capital account transactions – Export of goods and service - Realization and repatriation of foreign exchange — Authorized person – Penalties and Enforcement – Foreign Contributions and hospitality – Exemptions - Powers of Central Government – Directorate of Enforcement –Appellate Tribunal. Offences and penalties – Compounding of offences		
<b>Unit 3: Consumer Protection Act:</b> Genesis of the law – objects and definitions – Rights of consumers under the Consumer Protection Act – Nature and scope of remedies – Consumer protection – appearance before consumer dispute Redressal Forums.		
<b>Unit 4: Environmental Legislation Legal and regulatory frame work:</b> Procedures for obtaining various environment clearances – role and function of Environment Tribunal / Authority – Appearance before Environment Tribunal /Authority – Environment Audit. Enforcement of International Environmental law: Kyoto protocol norms. Water: Water and Environment (Protection) Law – various Boards and their functions and powers; duties of occupier of specified industries to ensure adherence to standards; offence by companies. Air pollution: Concept of sustainable development, Government policy regarding environment – salient features of the Air (Prevention and control of pollution) law.		
<b>Unit – 5: Intellectual Property Rights:</b> Kinds, meaning of intellectual property; concept of pattern; Trade Mark; right, design, patent law & Enforcement Trade Mark Law & Enforcement ; copy right law & enforcement		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Aswathapa,K, Legal environment of Business, Himalaya, Delhi</li> <li>2. The Competition Act, (along with Statement of Objects &amp; Reasons) and the notifications issued by the Central Govt.</li> <li>3. Relevant Bare Acts</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3

### **Electives: Human Resource Management**

- 1. Talent Management**
- 2. Training and Development**
- 3. Compensation Management**
- 4. Performance Management**
- 5. Human Resource Accounting**
- 6. Knowledge Management**
- 7. Organizational Psychology**
- 8. Human Resource Information System**

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: TALENT MANAGEMENT</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objectives:</b> <ul style="list-style-type: none"> <li>➤ To understanding need and importance of talent management and its relationship with compensation practices, strategies and reward.</li> <li>➤ To institute talent management system that ensures identification, management and development of talent portfolio that accelerates performance improvements.</li> <li>➤ To understand the core concepts of Talent management and application of the same in multi-disciplinary areas</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT – I:</b> Introduction to Talent Management: Talent Management: Meaning – Overview – History – Scope – Need of Talent Management. Key Processes of Talent Management – Sources of Talent Management – Types of Talent Management – Benefits of Talent Management – Limitations of Talent Management – Principles of Talent Management – Methods of Talent Management – Talent Gap – Tools for Managing Talent – Life Cycle of Talent Management - Role of HR in Talent Management		
<b>UNIT – II: Building Blocks Of Talent Management</b> <ul style="list-style-type: none"> <li>a) Meaning and methods of Competency Mapping</li> <li>b) Concept and importance of Assessment Centre, Assessment Centre activities – psychometric testing, interviews, group discussions, presentation, management games, in basket activities.</li> <li>c) Training and development – objectives and process of training programmes (need analysis, instruction design, validation through sample testing, implementation of programme, evaluation)</li> </ul>		
<b>UNIT- III Talent Engagement and Retention:</b> Concept of Talent Engagement – Retention. Employee Engagement and Retention, the Race for Talent: Retaining and Engaging Workers, Best Practices for Talent Engagement, Ways and means to improve Employee Retention - Strategies of reward system-employee incentives and recognition programs - Elements of compensation structure-fixed, cash benefits, retrials and social security, valuable pay/ incentives/ stock options - Designing salary template with understanding of provident fund, ESIC, gratuity, annuation, bonus, etc.		
<b>UNIT – IV Talent Engagement and Retention:</b> Concept of Talent Engagement – Retention. Employee Engagement and Retention, the Race for Talent: Retaining and Engaging Workers, Best Practices for Talent Engagement, Ways and means to improve Employee Retention - Strategies of reward system-employee incentives and recognition programs - Elements of compensation structure-fixed, cash benefits, retrials and social security, valuable pay/ incentives/ stock options - Designing salary template with understanding of provident fund, ESIC, gratuity, annuation, bonus, etc.		
<b>UNIT- V: Contemporary Talent Management Issues, Challenges, Best Practices and Innovation:</b> Organizational Issues, Talent Management Challenges, Best Practices of Talent Management, Talent Management in India, AI applications in Human Resource		

Management Practices, E-Frauds in Talent Acquisition, Development, Utilization and Separation.

**Suggested Books/Articles/Links for References:**

1. *Ravinder Shukla, Global India Publications, TALENT MANAGEMENT: Process of Developing and Integrating Skilled Workers*
2. *Talent Development by Dave Collins; Aine MacNamara, Routledge*
3. *Sloan, Hazucha, and Van Katwyk , Strategic management of global leadership talent Advances in global leadership*
4. *Pascal, Talent management systems: Best practices in technology solutions for recruitment, retention, and workforce planning.*
5. *Willam Barther (2020), AI Applications in HR Practices, Prentice Hall, New York.*

**Note: Latest edition of text books may be used.**

**List of Learning Activities and Allocation of Periods**

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: TRAINING AND DEVELOPMENT</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objective:</b> <ul style="list-style-type: none"> <li>➤ Aims at exposing the learner to the Concept and practice of training and development in the modern organizational setting and recent experiences.</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT – I: Introduction</b> Training-Definition, Meaning, Need for Training, Importance of Training, Objectives of Training, Models of Training-Systematic Model and Transitional Model. Training Need Analysis (TNA)- Meaning and purpose of TNA, Process and Approaches of TNA, Methods used in TNA, Output of TNA and TNA and Training Process Design.		
<b>UNIT- II Designing Training and Development Programs</b> Organization of Training and Development programs, Training design, kinds of training and development programs competence based and role based training; orientation and socialization; diversity training, choice of training and development methods		
<b>UNIT- III: Training and Development Methodologies</b> Overview of Training Methodologies, Principles of Learning, Theories of Learning: Reinforcement Theory, Social Learning Theory, Process of Learning ,individual differences in learning and learning curve. Skills of an Effective Trainer- Use of Audio-Visual Aids in training; Computer Aided Instruction- Distance Learning, E-Learning, Case-Study, Role Play, Monitoring, Coaching, Brain Storming, Counseling and Sensitivity Training		
<b>UNIT- IV: Evaluation of Training and Development</b> Need for evaluation, Principles of evaluation, criteria and approaches. Problems in evaluation, evaluation planning and data collection. Measuring costs and benefits of training program, Methods of evaluating effectiveness of Training, Training issues resulting from the external environment and internal needs of the company.		
<b>UNIT- V: Emerging Trends in Training and Development</b> Team training and six sigma training; Electronic Enabled Training Systems (EETS)- Concept and types, benefits and challenges in using EETS, concerns in implementation of EETS – availability, incorporation, extension, and learning renewals for EETS.		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Prior, John, Handbook of Training and Development, Jaico Publishing House, Bombay.</li> <li>2. Craig, Robert L., Training and Development Handbook, McGraw Hill.</li> <li>3. Blanchard, P. Nick, James W. Thacker and V. Anand Ram, Effective Training:</li> <li>4. Rolf, P., and Udai Pareek, Training for Development, Sage Publications Pvt. Ltd. Jack J. Phillips, Hand Book of Training Evaluation and Measurement Methods, Rout ledge.</li> <li>5. Goldstein, Training in Organization, Thomson Learning, Bombay</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: COMPENSATION MANAGEMENT</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objectives:</b> <ul style="list-style-type: none"> <li>➤ To promote understanding of issues related to compensation management</li> <li>➤ To impart skill in designing compensation management system, policies and strategies</li> <li>➤ To familiarize the role of various bodies involved in Compensation Management</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT – I Introduction to compensation</b> Compensation – Definition – Objectives of compensation – Importance of Compensation – Factors influencing compensation – Compensation Process – Compensation Philosophies – Compensation Approaches – Components of compensation program		
<b>UNIT – II Managing compensation</b> Designing a compensation system – Internal and external equity in compensation system – Framework of compensation policy – Compensation appraisal – Effect of compensation on performance and motivation – Determining Compensation – The wage Mix – Development of Base Pay Systems – The Wage Curve – Pay Grades – Salary Matrix – Compensation as a Retention Strategy		
<b>UNIT – III Wages and salary administration</b> Wages – Meaning – Theories of Wages – Types of wages – Wage Structure – Wage Fixation – Wage Payment – Salary Administration – Executive Compensation – Wage differential – Wage policy and its importance		
<b>UNIT - IV Incentive Plans</b> Basic concepts of Incentive Plans – Factors influencing Incentive Plans – Benefits of incentive plan – Types of wage incentive plan – Merits and demerits of individual and group incentive system – Fringe benefits in India – Profit Sharing Plan – ESOPs – Flexible compensation/benefits plans(cafeteria plan) – Incentive Plans across industry		
<b>UNIT- V Wage Boards – Pay Commissions – Employee Benefits – Benefits Need Analysis – Funding Benefits – Benchmarking Benefit Schemes – Employee Benefit Programmes – Security Benefits – Creating a Work Life Setting – Designing Benefit Packages</b>		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Dewakar Goel, Performance Appraisal and Compensation Management, PHI Learning, New Delhi.</li> <li>2. Henderson, R.I., Compensation Management in a Knowledge-based World, Prentice Hall India, New Delhi.</li> <li>3. Joseph J.Mantocchio, Strategic Compensation: A human resource Management Approach, 1st edition, Prentice Hall, 1998</li> <li>4. Berger, L.A. and Berger, D., The Compensation Handbook: A State-of-the-Art Guide to Compensation Strategy and Design, 5th Edition, McGraw-Hill, 2008.</li> <li>5. Milkovich, G.T., Neman, J.M. and Venkataraman, C.S., Compensation, Tata McGraw-Hill Education</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: PERFORMANCE MANAGEMENT</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objectives:</b> <ul style="list-style-type: none"> <li>➤ To impart the understanding about the performance management system and strategies adopted by the organizations to manage employees performance</li> <li>➤ To identify the process of performance management applications</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT - I: Introduction to Performance Management</b> Definition – Objectives and Process of Performance Management – Component of Performance Management – Key Results Areas (KRAs) in Performance Management – The Performance Contract Principles and Limitations – Impact of Competency Goal in the Performance Management System.		
<b>UNIT - II: Essential Features of Effective Performance Management System</b> Top management Commitment– Recognizing excellence in Performance – Consistent reward System – Organizational Global Linked Performance Management – Deciding Key Performance Indicators (KPIs) – Performance linked Increments and Promotions – Conditions for the successful outcomes from Performance Management – Assessment of the Organizational effectiveness in Performance Management		
<b>UNIT - III Management of Employee Performance</b> Organizational Structure and Employee Motivation and Morale - Contemporary Thinking on Employment Practices and Work Schedules - Related Performance Appraisal Systems – Reward Based – Team Based – Competency Based- Leadership Based -Quality Circle - Features - Process. Modern Management Techniques and Management of Employee Performance – Team Building – Concept Culture, Methods, Effectiveness & Empowerment Problems – Potential and Perspectives – Performance Management practices in Indian and in Multi National Corporations.		
<b>UNIT - IV Performance Appraisal System for Supervisory Staff:</b> Performance appraisal system for supervisory Staff, General staff and shop Floor worker – Diagnosing Performance problems – Managing Individual Performance in cross functional Teams Problems – Corporate Performance Management – True Value of Hiring and Retaining Top Performers – Reward System and Employee Productivity - Performance Counseling – Performance Evaluation Notes & Monitoring		
<b>UNIT- V Competitive Advantage through Performance Management:</b> Competitive advantages through Performance Management - Performance Management and Strategic HR planning and Linkage – Implications of Performance Management on Knowledge Management – Role of CEO's in leveraging knowledge through Performance Management.		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Robert Cardy, PERFORMANCE MANAGEMENT, Prentice Hall India, New Delhi.</li> <li>2. Srinivas Kandula, Performance Management, Prentice Hall India, New Delhi.</li> <li>3. Tapomoy Deb, Performance Appraisal and Management, Excell Books</li> <li>4. Dineshk. Srivastava- Strategies for Performance Management Excel Books</li> <li>5. T.V.Rao – Appraising Developing Managerial Performance, Excel Books</li> </ol>		

**Note: Latest edition of text books may be used.**

**List of Learning Activities and Allocation of Periods**

<b>Sr. No.</b>	<b>Activities</b>	<b>Learning Hours</b>
<b>1</b>	Quizzes	<b>2</b>
<b>2</b>	Assignments	<b>3</b>
<b>3</b>	Class room tests	<b>3</b>
<b>4</b>	Group discussion	<b>3</b>
<b>5</b>	Game/ Role plays /Competitions	<b>3</b>
<b>6</b>	Case Study/Application oriented problem solving	<b>3</b>

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: HUMAN RESOURCES ACCOUNTING</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objectives</b> <ul style="list-style-type: none"> <li>➤ To understand the values of Human Resources in Organizations</li> <li>➤ To familiarize the process and approaches of Human Resources Accounting</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT - I:</b> Meaning & Definition of HRA – Importance – Development of the Concept – History of Score Card – Objectives of Human Resources Accounting – Benefits and Limitations of Human Resource Accounting – HRA for Managers & HR Professionals - Investment in Human Resources		
<b>UNIT - II:</b> Human Capital – Human Capital Investment – Expenditure Vs Productivity – Training – Human Capital & Productivity - Human Resource Accounting – Measurement of Human Value addition into Money Value – Approaches to Human Resource Accounting – How to measure Human Resources ( <b>Practicals</b> )		
<b>UNIT - III</b> Investment Approach – Investment in Human Resources - HR Value – Concepts, Methods & Mechanisms - Recruiting and Training Costs – Depreciation – Rates of Return – Organization Behavior Vs Turnover – Non Value Adds in the Management of Human Resources, Measures and Prevention - Organization Climate Approach – Improvement Determination of Changes in Human Resource Variables – Increased Costs, Cost Reduction and Future Performance.		
<b>UNIT - IV</b> Corporate Implications of Human Resource Accounting – Present scenario of Human Resource Accounting in India – in Public Sector companies and Private Sector Companies – Present scenario of HRA at International level		
<b>UNIT- V</b> HR Auditing and Accounting – HRA Software - HRA Oriented Reporting Processes Including P & L Accounts & Balance Sheet - Experiences and Extrapolations on HRA. ( <b>Practicals</b> )		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Eric G. Flamholtz, Human Resource Accounting, Springer</li> <li>2. Rakesh Chandra Katiyar, Accounting for Human Resources, UK Publishing</li> <li>3. M. Saeed, D.K. Kulshreshtha, Human Resource Accounting, Anmol Publications.</li> <li>4. D. Prabakara Rao, Human Resource Accounting, Inter India Publications.</li> <li>5. Jac Fitzenz, et al, How to Measure Human Resource Management (Hardcover), McGraw Hill</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: KNOWLEDGE MANAGEMENT</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objectives</b> <ul style="list-style-type: none"> <li>➤ To familiarize the concepts of Knowledge Management.</li> <li>➤ To understand the challenges of Knowledge Based Organizations and the mechanisms to manage them effectively</li> <li>➤ To identify the importance of the Knowledge based organizations.</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT - I</b> Introduction to Knowledge Management - Knowledge Society - Types of Knowledge - An Introduction to life in organizations - Concept and Characteristics of KBOs - Dimensions of HRM in KBOs - New Role and Challenges for HRM in the KBOs.		
<b>UNIT - II</b> Managing Knowledge for organizational effectiveness - Process and Methods- Concept of Intellectual Capital and Learning Orientation in the Organizations - Knowledge and Role related issues - Performance Appraisal in a KBO - Intellectual Property Rights (IPR).		
<b>UNIT - III</b> Managing Knowledge and Personnel & Organizational Health - Rewarding Knowledge - Management of Retention.		
<b>UNIT - IV</b> ICTs in KBOs - HRIS for KBOs - Concept, Mechanisms, and Software Orientation - Performance Management – Mechanisms		
<b>UNIT- V</b> Technologies to Manage Knowledge – Artificial Intelligence – Digital Libraries – Repositories – Knowledge Discovery – Creating Systems that Utilize Knowledge - Knowledge Process Outsourcing - Innovation Clusters		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Frances Horibe, Managing Knowledge Workers, John Wiley &amp; Sons</li> <li>2. Fernandez &amp; Leidner, Knowledge Management, PHI Learning, New Delhi.</li> <li>3. Ganesh Natarajan and Sandhya Shekhar, Knowledge Management – Enabling Business Growth, Tata McGraw Hill, New Delhi</li> <li>4. Mruthyunjaya, Knowledge Management, PHI Learning, New Delhi.</li> <li>5. Shelda Debowski, Knowledge Management, Wiley India.</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: Organizational Psychology</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>2 Credits</b>	<b>2 Hrs</b>	<b>45 Hrs</b>
<b>Objectives</b> This paper aims at enabling the students to apply the principles of human psychology to the corporate field and familiarize them with the current practices in the corporate.		
<b>Syllabus:</b>		
<b>UNIT – I</b> Organizational Psychology: Definition, meaning, scope, historical background, major subfields, challenges. Professional skills for organizational and business psychologists		
<b>UNIT – II</b> Generation – meaning, types (The Greatest Generation, The Silent Generation, Baby Boomers, Generation X, Millennials, Generation Z, and Alpha) and characteristics – different generations and their attitudes at workplace – methods of managing different generations at workplace		
<b>UNIT – III</b> Job analysis: Meaning, Definition, Concept, Importance, Factors, Methods, Process, Techniques, Uses. Job sharing, Ergonomics, Flexi-time and flexi-work Job Satisfaction: Meaning, importance, factors, components and methods of measuring job satisfaction, Impact of job satisfaction on work outcomes		
<b>UNIT – IV</b> Work Stress: Meaning and Definition, Stress, anxiety and tension, Causes of Stress, Consequences of Work Stress, Managing Stress		
<b>UNIT – V</b> Psychological assessment and testing procedure: Psychological tests and its characteristics, purpose, types, testing procedure for Industrial / Organizational setting, Advantages and limitations of psychological testing, Aptitude tests, Personality tests, Projective tests, Assessment of interest		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Schultz, D., &amp; Schultz, S. E., Psychology and Work Today, Delhi, India.</li> <li>2. Ghosh P.K., &amp; Ghorpade M.B, Industrial Psychology, Mumbai: Himalaya Publishing house.</li> <li>3. Luthans, F., Organizational Behaviour. New York: McGraw Hill.</li> <li>4. Mishra, M. N., Organizational Behaviour, New Delhi :Vikas Publication House</li> <li>5. Aamodt, M. G., Industrial/organizational psychology: An applied approach</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: HUMAN RESOURCE INFORMATION SYSTEM</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>2 Credits</b>	<b>2 Hrs</b>	<b>45 Hrs</b>
<b>Objectives</b> <ul style="list-style-type: none"> <li>➤ To offer in depth knowledge on human resource information systems in business</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT – I</b> Data & Information needs for HR Manager - Sources of Data - Role of IT in HRM - IT for HR Managers - Concept, Structure, & Mechanisms of HRIS - Programming Dimensions & HR Manager - Survey of Software Packages for Human Resource Information System including ERP Software such as SAP, Oracles Financials and Ramco's Marshal [only data input, output & screens] - EHRM - Objectives - Advantages & Disadvantages.		
<b>UNIT – II</b> Data Management for HRIS - Data Formats - Entry Procedure & Process - Data Storage & Retrieval - Transaction Processing - Office Automation - Information Processing & Control Functions - Design of HRIS - Relevance of Decision Making Concepts for Information System Design - HRM Needs Analysis – Concept & Mechanisms - Standard Software and Customized Software - HRIS : An Investment.		
<b>UNIT – III</b> HR Management Process & HRIS - Modules on HR Planning, Recruitment, Selection, Placement - Module on Performance Appraisal System - Training & Development - Pay & other Related Dimensions - Information System's support for Planning & Control		
<b>UNIT – IV</b> HR Management Process II & HRIS - Organization Structure & Related Management Processes - Authority & Responsibility Flows - Communication Process - Organization Culture and Power – Data Capturing for Monitoring & Review - Behavioral Patterns of HR - Other Managers and their Place in Information Processing for Decision Making		
<b>UNIT – V</b> Security, Size & Style of Organizations & HRIS - Security of Data and Operations of HRIS Modules - Common Problems during IT Adoption Efforts and Processes to Overcome - Orientation & Training Modules for HR & other Functionaries – Detailed Analytical Framework - Opportunities for combination of HRM & ITES Personnel - HRIS & Employee Legislation - An Integrated View of HRIS		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Jawadekar, W.S: Management Information Systems, Tata McGraw-Hill, New Delhi</li> <li>2. Davis, Gordon B: Management Information Systems: Conceptual Foundations, Structure and Development, McGraw-Hill Co. New Delhi</li> <li>3. Laudon, Kenneth, C. and Laudon, Jane Price: Management Information systems – A contemporary Perspective, Macmillan, New York</li> <li>4. Sadagopan: Management Information Systems, Prentice Hall of India Pvt. Ltd., New Delhi</li> <li>5. Murdick, Ross and Claggett: Information System for Modern Management, Prentice Hall of India Pvt. Ltd., New Delhi</li> </ol>		

**Note: Latest edition of text books may be used.**

**List of Learning Activities and Allocation of Periods**

<b>Sr. No.</b>	<b>Activities</b>	<b>Learning Hours</b>
<b>1</b>	Quizzes	<b>2</b>
<b>2</b>	Assignments	<b>3</b>
<b>3</b>	Class room tests	<b>3</b>
<b>4</b>	Group discussion	<b>3</b>
<b>5</b>	Game/ Role plays /Competitions	<b>3</b>
<b>6</b>	Case Study/Application oriented problem solving	<b>3</b>

## **ELECTIVES: MARKETING**

1. Retail Marketing
2. Marketing Research and Analytics
3. Consumer Behaviour and Neuromarketing
4. Logistics and Supply Chain Management
5. Marketing of Services
6. Industrial Marketing
7. Virtual Marketing
8. Agricultural and Rural Marketing

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: RETAIL MARKETING</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objective:</b> ❖ To enable the students to understand the finer nuances of Retail marketing.		
<b>Syllabus:</b>		
<b>UNIT – I: INTRODUCTION TO RETAIL MARKETING:</b> Introduction Retail definitions. Retailing and marketing. Importance of retailing in an Economy. Retailer - functions of a retailer. Place of retailing in a distribution channel. Classification of Retailers - Types of retailers based on operational structure- non-store retailing- service retailing.		
<b>UNIT- II: RETAILING CONCEPTS AND CONSUMER BEHAVIOR:</b> Introduction – customers, competition, environmental trends. Retail Mix- Place, Product, Price, Promotion. Theories of Retail change: theory of natural section in retailing (environmental theory), cyclical theories (wheel of retailing, retail accordion theory, retail life cycle theory) Consumer Behavior – Introduction – major factors influencing buyers behavior (cultural, social, personal, psychological factors) purchase decisions- forms of customer buying behavior, Buyer Decision Process.		
<b>UNIT- III: RETAILING MARKETING MIX:</b> Retailing marketing mix, retail product, retail pricing. Marketing mix for services. Target markets - retail product - break down of the retail product (service, quality, merchandise, brand name, features and benefits, atmospherics) Retail pricing: factors affecting the pricing decisions, setting prices - cost oriented, demand oriented pricing - price adjustments and price tactics.		
<b>UNIT- IV: RETAIL PROMOTION AND RETAIL DISTRIBUTION:</b> Retail Promotion: communication, stages in communication, advertising, sales promotion, publicity. Store Atmosphere. Retail distribution: channels and channel flows (physical flow, manufacturer, intermediary/ wholesaler, retailer, service flow, information, payments, promotion flows) Inventory: merchandise turnover, Book Inventory and Periodic Inventory, Perpetual Inventory, Physical Inventory.		
<b>UNIT- V: RETAIL RESEARCH:</b> Components of Marketing Information system *(internal records, Marketing Intelligence, Marketing research) Application of IT – (inventory control, point of sale, sales analysis, Planning & forecasting, collaborative planning, forecasting and replenishment – CPFR, Essentials requirements of an information system. Enterprise Resource Planning (EPR) Future trends in IT applications in retailing		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Retail Management, Michael Levy, Barton Weitz, Ajay Pandit, McGraw Hill</li> <li>2. Retail Management, Barry Berman/ Joel Evans/ Mini Mathur, Pearson Publications</li> <li>3. Retail Marketing Management, David Gilbert, Pearson Publications</li> <li>4. Retail Management, Pradhan, Tata McGraw Hill</li> <li>5. Retail Management, Sahni &amp; Parti, Kalyani Publishers</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: MARKETING RESEARCH AND ANALYTICS</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objectives:</b> <ul style="list-style-type: none"> <li>❖ To develop the skills of marketing research</li> <li>❖ To understand the importance and role of research in the total marketing concept</li> <li>❖ To have an understanding about the conceptual issues in applications of marketing research.</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT – I: INTRODUCTION TO MARKETING RESEARCH</b> Basic concepts of marketing research. Process of marketing research. Formulating the research problem. Research design. Types of research design. Measurement and scaling. Questionnaire formulation, Sampling. REGRESSION - APPLICATION IN MARKETING ANALYTICS: Single variable regression in marketing, Adding variables to regression, Economic significance, Marketing action on regression outputs		
<b>UNIT- II: CUSTOMER LIFETIME VALUE</b> Concept of customer value, Approaches to measuring customer value, Introduction to customer lifetime value, The present value of the future cash flows-attributed to the customer relationship, Customer retention and Customer lifetime value.		
<b>UNIT- III: PRODUCT ANALYTICS</b> Selection of relevant variables for product analysis- Principal component analysis for identifying variables, K- means cluster analysis for customer segmentation - positioning a product - Logistic regression for predicting purchasing probabilities, identifying customer preferences using conjoint analysis		
<b>UNIT- IV: PRICING ANALYTICS</b> Pricing decisions - cost oriented, demand oriented, competition oriented, price discrimination and revenue management, Pricing product lines, Price elasticity of demand, Building a comprehensive price elasticity model.		
<b>UNIT- V: ADVERTISING ANALYTICS</b> Advertising and impersonal marketing communication, Advertising decisions in practice, Sales force decisions, Search engines and search advertising, Google AdWords platform, Metrics of paid search advertising, Customer lifetime value based advertising optimization.		
Software Tools: SPSS. Ms- Excel		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Marketing Research, Concept &amp; Cases – Cooper Schindler.</li> <li>2. Research for Marketing Decisions – Paul Green, Donald Tull, Gerald Albaurn</li> <li>3. Marketing Research – Nargundkar.</li> <li>4. Marketing Research – Beri</li> <li>5. Marketing Research – Measurement &amp; Methods – Donald S.Tull, Del I.Hawkins</li> <li>6. Marketing Research – Aakar, Kumar, Day</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M .Com)</b>		
<b>Name of the Course: CONSUMER BEHAVIOUR AND NEURO MARKETING</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objectives:</b> <ul style="list-style-type: none"> <li>➤ To create awareness about the basic concepts of consumer behaviour.</li> <li>➤ To acquaint the students about the various marketing strategies affecting consumer behavior.</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT – I</b> Introduction to Consumer Behavior: Concept, diversity of consumer behavior, Characteristics of Indian Consumers. Organizational buyer behavior – organizational purchase process – decision process – organizational culture – regulation and marketing references to children – adults. Motivation and Personality influences on Consumer Behavior: Personality Defined, The Nature Of Personality, Theories Of Personality, The Use Of Personality In Marketing Practice, Brand Personality, Self And Self Image, The Nature Of Motivation, The Dynamics Of Motivation, Motivation Theory And Marketing Strategy		
<b>UNIT – II</b> Influences on the Consumer: Consumer needs, motives - positive and negative motivation - rational versus emotional motives. Consumer relevant reference groups - opinion leaders - family decisions making and consumption related roles - family life cycle - social class and consumer behavior - influence of culture on consumer behavior - cross cultural context. External Influences – Culture, Social Class Influences On Consumer Behaviour, Measurement Of Social Class, Social Stratification, Diffusion to Innovation		
<b>UNIT – III</b> Consumer decision making: Types Of Consumer Decisions, The Process Of Problem Recognition, Uncontrollable Determinants Of Problem Recognition, Marketing Strategy And Problem Recognition Nature Of Information Search, Types Of Information Sought, Sources Of Information, Costs Versus Benefits Of External Search. Marketing Strategies On Information Search Patterns, Choices Evaluative Criteria, Decision Rules For Attribute Based Choice, Outlet Selection And Purchase In Store Influences That Affect Brand Choices, Models of consumer decision making - Kollatt-Blackwell model, Howard-Sheth Model, Bettman’s Model, HCB Model. Concept of involvement & extensive problem solving - limited problem solving – routinized responsive behavior. Post purchase behavior: Consumer satisfaction concept & Models – Expectancy Disconfirmation, Desires Congruency Model, Equity Theory, Attribution Theory, Cognitive dissonance, Consumer delight, consumer complaint behavior.		
<b>UNIT – IV</b> Introduction to Neuromarketing and Sensory Neuromarketing: What is Neuromarketing, An Overview of the Brain, sensory neuromarketing. How are our senses affected differently as consumers? What can you do to organize your communications to better use all the senses? How does the brain actually use the senses? What tools do we have for assessing the use of senses, and how they affect consumers?		

**UNIT – V**

Neuro-ethics and Consumer Aberrations: Introduction to Neuro-ethics and Consumer Aberrations ethics of neuromarketing, aberrant consumer behaviours. Consumer choice pathological gambling, "shopaholism" or digital dependencies.

**Suggested Books/Articles/Links for References:**

**Note:** Latest edition of text books may be used.

**List of Learning Activities and Allocation of Periods**

<b>Sr. No.</b>	<b>Activities</b>	<b>Learning Hours</b>
<b>1</b>	Quizzes	<b>2</b>
<b>2</b>	Assignments	<b>3</b>
<b>3</b>	Class room tests	<b>3</b>
<b>4</b>	Group discussion	<b>3</b>
<b>5</b>	Game/ Role plays /Competitions	<b>3</b>
<b>6</b>	Case Study/Application oriented problem solving	<b>3</b>

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: LOGISTICS AND SUPPLY CHAIN MANAGEMENT</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objectives:</b> <ul style="list-style-type: none"> <li>❖ To understand the concepts of Logistics</li> <li>❖ To understand the importance Supply Chain Management in different kinds of Industries.</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT – I: Elements of Supply Chain Management</b> <b>Supply Chain Management:</b> Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management – Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting - Supply chain intermediaries – Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channel of Distribution at Services Level, Factors for selection of suitable channels		
<b>UNIT – II: Perspectives of SCM</b> <b>Global perspectives:</b> Measuring and analyzing the value and efficiency of global Supply Chain Networks, Global market forces, Types of global supply chain <b>Indian Perspectives:</b> Measuring and Analyzing the value and efficiency of domestic Supply Chain Networks, Economic effects of supply chains <b>Customer Perspectives:</b> Customer values, Role of customers and Ways of improving customer services in SCM <b>Value Chain Management:</b> Value Chain – Functions and Contributions – Supply Chain Effectiveness and Indian Infrastructure – Framework for Supply Chain Solution – Outsourcing and 3PLs – Fourth-party Logistics (4PLs) – Supply Chain Relationships – Conflict Resolution Strategies for Harmonious Relationships		
<b>UNIT – III: Logistics Management</b> <b>Logistics:</b> Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) <b>Logistics Management:</b> Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control, elements of inventory management – inbound and out bound logistics, Bull-whip effect – distribution and warehousing management. <b>Transportation and Warehousing:</b> Transport Functions and Participants in Transportation Decisions, Transport Infrastructure- Forms, Warehouse Functions and Operations <b>Packaging and Materials Management:</b> Consumer and Industrial Goods Packaging - Importance, Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling		
<b>UNIT – IV: Supply Chain Partners:</b> Introduction– Concepts of Warehousing– Types of Warehouse– Functions of Warehousing– Strategic Warehousing, Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling, Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing, Distribution control & evaluation.		

**UNIT – V: Supply Chain and Logistics Administration:**

**SCM Plan-** Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods

**Use of Internet in SCM-** Role of computer/ IT in supply chain management – E-market places, E-procurement, E-logistics, E-fulfillment,

**Operative Systems in SCM:** Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains, Inventory Control- Importance, Pareto's Law

**Emerging Technologies in Logistics and Supply Chain Management:** CRM Vs SCM, Benchmarking concept, features and implementation, outsourcing –basic concepts, value addition in SCM – concept of demand chain management Growth of Logistics and Supply Chain Management in national and international scenarios

**Suggested Books/Articles/Links for References:**

1. Nandi S. K, Logistics Management, Oxford publications
2. Christopher Martin, Logistics and Supply Chain Management, Pearson
3. Gaurdin, Kent N., Global Logistics Management, Blackwell Publishers Ltd., Oxford.
4. Kapoor Satish K., and Kansal Purva, Basics of Distribution Management: A Logistical Approach', Prentice HALL of India
5. D K Agrawal, Distribution and Logistics Management: A Strategic Marketing Approach', Macmillan Publishers India.

**Note:** Latest edition of text books may be used.

**List of Learning Activities and Allocation of Periods**

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: MARKETING OF SERVICES</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objective:</b> To acquaint with the basics of service sector marketing and its strategies for different services		
<b>Syllabus:</b> <b>UNIT – I INTRODUCTION TO SERVICE MARKETING</b> Meaning, Definition, Characteristics, Components, Classification of Service Marketing, Factors Leading to a Service Economy.		
<b>UNIT – II SERVICE CONSUMER BEHAVIOUR-</b> Understanding the Service Customer as a Decision Maker, Customer purchase is Associated with Risk, How Service Customers Evaluate the Service, The Service Consumer Decision Process, and The Decision Making Process in the Service Sector, Components of Customer Expectations, Service Satisfaction, Service Quality Dimensions		
<b>UNIT – III THE SERVICE DELIVERY PROCESS</b> Managing Service Encounters, Common Encounter Situations, Managing Service Encounters for Satisfactory Outcomes, Service Failure, Service Recovery, Process of Service Recovery, Customer Retention and Benefits		
<b>UNIT – IV SERVICE DESIGN</b> Levels of service product – Service life cycle – new service development – service blueprinting – physical evidence and service scape – competitive differentiation of services – service positioning strategies – developing positioning maps – pricing of services – methods and specific issues.		
<b>UNIT – V MARKETING STRATEGIES FOR DIFFERENT SERVICES</b> Formulating service marketing strategies for health, hospitality, tourism, logistics, financial, information technology, educational, entertainment and public utility services.		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Halen Woodroffe, "Services Marketing", McMillan Publishing Co, New Delhi</li> <li>2. Nimit Chowdhary and Monika Choudhary, "Text book of Marketing of Services", the Indian experience, MacMillan Publishing Co, New Delhi,</li> <li>3. Bhattacharjee, "Services Management, An Indian Respective" Jaico Publishing House, Chennai.</li> <li>4. Chiristopher H.Lovelock and Jochen Wirtz, Services Marketing, Pearson Education, New Delhi.</li> <li>5. Christian Gronroos, Services Management and Marketing a CRM Approach, John Wiley.</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: VIRTUAL MARKETING</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objectives:</b> <ul style="list-style-type: none"> <li>❖ To gain industry background knowledge to navigate Digital Marketing topics including Digital advertising, search, social media, and online privacy.</li> <li>❖ To understand digital marketing practices, inclination of digital consumers and role of content marketing</li> <li>❖ To impart learning on various digital channels and how to acquire and engage consumers online</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT – I</b> <b>Introduction to Digital Marketing:</b> Introduction, Meaning & Definition, History, Objectives, Features, Scope, Benefits and Problems, Techniques. Digital Marketing v/s Real Marketing. The new digital world - trends that are driving shifts from traditional marketing practices to digital marketing practices, the modern digital consumer and new consumer's digital journey. Marketing strategies for the digital world – latest practices.		
<b>UNIT – II</b> <b>Digital Marketing Environment:</b> Product – Products on Internet – Creating Customer Value Online – Product Benefits – E-Marketing Enhanced Product Development – Price – Change in Pricing Strategies – Buyer and Seller Perspectives – Payment Options – Pricing Strategies – Distribution– Online Channel Intermediaries – Distribution Channel: Length and Functions – Channel Management and Power – Distribution Channel Metrics – Promotion – Integrated Marketing Communication (IMC) – Internet Advertising – Marketing Public Relations – Sales Promotion Offers – Direct Marketing – Personal Selling – IMC Metrics- Search Engine Optimization (SEO) – Contents, Tools & Optimization. Content Management – SWOC.		
<b>UNIT – III</b> <b>E-mail and mobile marketing</b> E-mail Marketing - User Behaviour, Segmentation, Key Metrics, Best Practice Case Studies, E-marketing strategies, Tracking landing pages, Choosing your metrics, A/B and Multivariate testing, Analyzing test results, Setting your budgets; Mobile Marketing - Concept, SMS Strategy, Mobile Advertising, Mobile Optimized Websites, Mobile Apps, Proximity Marketing		
<b>UNIT – IV</b> <b>Customer Acquisition and Retention:</b> Profile of Consumers – Browsing Behaviour Model – Elements of Social Media – Social Media Strategies – Social Media Performance Metrics – Building Customer Relationships – Relationship Marketing – Stakeholders – Three Pillars of Relationship Marketing – Customer Relationship Management (CRM) – CRM Building Blocks – Ten rules for CRM Success – CRM Platforms, Strategies & Models. E-CRM System: Why & Uses, Website Solution Method, Web Analytics & Use of Google Analytics – Reports.		
<b>UNIT – V</b> <b>Emerging Issues:</b> Online Governance and ICANN – Jurisdiction – Fraud – Consumer Loyalty of Website-Services – The Quadratic Effect of Flow – Role of		

Technology. Readiness in Developing Trust and Loyalty for E-Services in Developing. Access – The Digital Divide Ethical and Legal Issues – Privacy – Digital Property – Online Expression – Cyber Security – Cyber Crime. Email, Facebook, Instagram, LinkedIn and other Social Applications Marketing – Concept. Indian and global context, online communities and co-creation, future of marketing gamification and apps

**Suggested Books/Articles/Links for References:**

1. RYAN, D. & JONES, C., Understanding Digital Marketing, Kogan Page Publishers.
2. The Essential Guide to Online Marketing, Rob Strokes, Quirk, ISBN: 9781936126323
3. E-Commerce: An Indian Perspective, P. T. Joseph, Prentice Hall, 4th Edition.
4. Electronic Commerce: A Simplified Approach, Munesh Chandra Trivedi, Jaico Publishing House.
5. Vandana, Ahuja; Digital Marketing, Oxford University Press India.

**Note: Latest edition of text books may be used.**

**List of Learning Activities and Allocation of Periods**

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: INDUSTRIAL MARKETING</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>2 Credits</b>	<b>2 Hrs</b>	<b>30 Hrs</b>
<b>Objective:</b> <ul style="list-style-type: none"> <li>The purpose of this course is to develop an understanding among the students about the various concepts of Industrial Marketing, which are helpful in developing sound marketing policies for industrial goods</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT – I</b> The Industrial Marketing system and the Industrial Marketing concept, Industrial goods demand and product characteristics market levels and product types, the industrial customer, buyer motives business and institutional buyers		
<b>UNIT – II</b> Organizational Buying : BUYGRID MODEL, phases in purchasing decision process & their marketing implications, Buying centers, value analysis & vendor analysis		
<b>UNIT – III</b> Industrial market segmentation, bases for segmenting industrial market-macro and micro variables. Targeting the industrial product, positioning the industrial product. Industrial product life cycle, product mix, Service component—The provision of parts, technical assistance, terms of sales.		
<b>UNIT – IV</b> The distribution channel component—Industrial distributors, Formulation of channel strategy-conditions influencing channel structure. Brief introduction to Marketing Logistics. The price component-conditions affecting price competition, cost factor, the nature of demand, pricing policies		
<b>UNIT – V</b> The promotional component, advertising functions-establishing recognition, supporting and motivating salesmen and distributors measurement of advertising effectiveness. Personal selling-Personnel profiles selection and training, supervisions compensation sales promotion and public relations-Trade shows and exhibits, promotional novelties.		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>Alexander, R.S. Cross, J.S. &amp; Hill, M.: Industrial Marketing, Richard Irwin, Homewood, Illincies.</li> <li>Reeder &amp; Reeder: Industrial Marketing, Prentice Hall, India.</li> <li>Cox. F. (Jr.): Industrial Marketing Research, John-Wiley &amp; Sons, New York, 1971.</li> <li>Fisher, L.: Industrial Marketing, Business Books, 1969.</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: AGRICULTURAL AND RURAL MARKETING</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>2 Credits</b>	<b>2 Hrs</b>	<b>30 Hrs</b>
<b>Objectives:</b> <ul style="list-style-type: none"> <li>❖ To make the students to explore the Agriculture and Rural Marketing environment</li> <li>❖ To understand consumers' and marketing characteristics</li> <li>❖ To understand and contribute to the emerging challenges in the upcoming global economic scenario</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT – I</b> Concept & scope of rural market – Rural Consumer Behaviour, Rural Consumer Vs Urban Consumers – a comparison, Relevance of Marketing mix for Rural market/Consumers. Problems in rural market Rural markets' Characteristics, Rural markets. Environmental factors		
<b>UNIT – II</b> Segmentation, Targeting & Positioning for rural market, Market forces, components of different Product Strategies, Pricing Strategies, Promotional Strategies & Distribution Strategies for Rural consumers		
<b>UNIT – III</b> Agricultural Markets: Nature & scope, Objectives of Agriculture Marketing, Challenges in Agriculture Marketing, Agriculture Marketing & its Economic importance, Agricultural Produces and their market. <b>Agricultural Marketing-</b> Importance, Prospects and Issues, Role of Cooperatives and Self Help Groups (SHG) in Rural Marketing Understanding <b>Commodity Boards:</b> Role and Contribution of Commodity Boards in generating revenue to government and employment in rural India <b>Agricultural Exports:</b> Composition and Contribution of Agricultural Exports in generating revenue for India- Food Grains, Organic products, Marine Products, Role of Agricultural & Processed Food Products Export Development Authority (APEDA)		
<b>UNIT – IV</b> Role of Government and Non-Govt. Agencies in the development of Rural and Agricultural Marketing <b>Government Schemes:</b> Rural Development Programmes and Schemes of Government, Entrepreneurship Development Programme, Role of Food Corporation of India (FCI), Role of Khadi and Village Industries Commission (KVIC) <b>Role of Banks in Rural Marketing:</b> Role of Agricultural Cooperative Banks, Commercial Banking for Rural Marketing Sector Marketing Strategies for Seed; Fertilizers; Pesticides; Farm equipment.		
<b>UNIT – V</b> <b>E- Commerce:</b> Importance of E-Commerce and Impact of E- Marketing on rural consumers, Concept of Digital Village, Role of Social Media in rural marketing. <b>Information Technology:</b> Impact of IT in Agricultural Marketing, E-Chaupal, Project Shakti, Web-casting-online training and guidance to farmers. <b>Online Marketers:</b> Role of Online Marketers, Growth and Challenge		

**Suggested Books/Articles/Links for References:**

1. Badi & Badi : Rural Marketing
2. Mamoria, C.B. & Badri Vishal : Agriculture problems in India
3. Arora, R.C. : Integrated Rural Development
4. Rajgopal : Managing Rural Business
5. Gopalaswamy, T.P. : Rural Marketing

**JOURNAL**

Agriculture Today Magazine

**Note: Latest edition of text books may be used.**

**List of Learning Activities and Allocation of Periods**

<b>Sr. No.</b>	<b>Activities</b>	<b>Learning Hours</b>
<b>1</b>	Quizzes	<b>2</b>
<b>2</b>	Assignments	<b>3</b>
<b>3</b>	Class room tests	<b>3</b>
<b>4</b>	Group discussion	<b>3</b>
<b>5</b>	Game/ Role plays /Competitions	<b>3</b>
<b>6</b>	Case Study/Application oriented problem solving	<b>3</b>

### **Elective: Accounting and Auditing**

1. Accounting Theory
2. Accounting Standards and Reporting
3. Accounting for Specialized Institutions
4. Auditing
5. Cost Management and Control Techniques
6. Advanced Managerial Accounting
7. Cost Audit
8. Management Audit

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: ACCOUNTING THEORY</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objectives:</b> <ul style="list-style-type: none"> <li>❖ To develop an in-depth knowledge in the area of accounting</li> <li>❖ To study the differences in accounting theory and practice</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT – I</b> Theory and method: Overview of Accounting Theory - Theory Formulation-Testing a theory - Accounting theory Construction - Pragmatic theories - Syntactic and Semantic theories - Normative theories - Positive theories		
<b>UNIT – II</b> Measurement Theory: What is measurement? – Scales – Permissible operations of scales - Types of Measurement-Reliability and Accuracy – Adopting an Accounting Perspective – Proprietary theory – Entity theory - Commander theory – Investor theory - Enterprise theory – Historical Cost – Objective and Criticisms – Current Cost Accounting – Rationale - Financial versus Physical Capital		
<b>UNIT – III</b> Exit Price Accounting: Rationale and Criticism-Philosophy of positive Accounting theory - Dissatisfactions with normative accounting theory - Market Model-Impact of Accounting earnings on share prices-Information asymmetry and firm size - Changes Versus level in earnings - Mechanistic and no effect Hypothesis -Early demand for theory-Contracting theory - Agency theory-Information perspective and signaling - Evaluation of the theory		
<b>UNIT – IV</b> Behavioural Research in Accounting: Development of Behavioural Accounting-The Brunswick Lens Model - Probabilistic judgment – Accounting and Behaviour-Standard setting in a political environment-Development of Indian Standard Setting procedure - Theories of Regulation - Public interest theory -Regulatory capture theory - Private Interest theory-Standard setting approaches-Free or regulated market?		
<b>UNIT – V</b> Conceptual framework of Accounting-Information for decision making -Decision theory approach - Scientific criticisms of conceptual framework -Measurement of Assets and Liabilities - Subjective value - True economic value -Approximations of true value - Valuation Methods - Present value - Expected cash -historical cost - Market price - Special cases		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Godfrey Jayne, Hodgson Allan, Holmes Scott., “Accounting theory” John Wiley and Sons Australia Limited.</li> <li>2. Ahmed Riahi-Belkaoui “Accounting theory” Cengage Learning EMEA</li> <li>3. Porwal L S, Accounting Theory, 3E Tata McGraw-Hill Education</li> <li>4. Harry I. Wolk, Michael G. Tearney Accounting Theory: a Conceptual and Institutional Approach South - Western College Publications</li> <li>5. Harry I. Wolk, James L. Dodd, John J. Rozycki, Accounting Theory: Conceptual Issues in a Political and Economic Environment, Sage Publications</li> </ol>		

**Note: Latest edition of text books may be used.**

**List of Learning Activities and Allocation of Periods**

<b>Sr. No.</b>	<b>Activities</b>	<b>Learning Hours</b>
<b>1</b>	Quizzes	<b>2</b>
<b>2</b>	Assignments	<b>3</b>
<b>3</b>	Class room tests	<b>3</b>
<b>4</b>	Group discussion	<b>3</b>

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: ACCOUNTING 'STANDARDS AND REPORTING</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objectives:</b> <ul style="list-style-type: none"> <li>➤ To impart basic knowledge on Accounting Standards</li> <li>➤ To understand various reporting practices</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT – I Accounting Concepts and Principles</b> Meaning and Importance of Accounting Concepts and Principles; GAAP; IFRS: GAAP Vs IFRS, Convergence of IFRS and GAAP. <b>Accounting Standards:</b> Meaning, Objectives, Advantages and Disadvantages Accounting Standards; Procedure for issuing Accounting Standards by the ICAI; Indian Accounting Standards. <b>Conceptual Framework of Financial Statement:</b> Meaning and significance of conceptual framework of financial statement: Conceptual framework: a) Issued by the ICAI, and b) Issued by the International Accounting Standards Board ('IASB')		
<b>UNIT – II Corporate Financial Reporting</b> Corporate Financial Reporting: Concept and Practices of Financial Reporting; Objectives of Financial Reporting; Users of Financial Reporting; General and Specific Purposes of Financial Reporting; Qualitative Characteristics of Financial Reporting Information; Benefits of Financial Reporting		
<b>UNIT – III Integrated Reporting</b> Meaning, purpose, features, capitals, types of capitals, contribution of capital in value creation, guiding principles for preparation and presentation of integrated reporting, contents of Integrated reporting, SEBI guidelines regarding integrated reporting. Sustainability Reporting: Meaning, purpose, importance, elements, benefits and challenges, Sustainability reporting status in India		
<b>UNIT – IV Social Responsibility Accounting: Reporting and Social Audit:</b> Concept of Social Accountability; Concept, Objectives of Social Responsibility Accounting; Functional areas of Social Responsibility Accounting; Reporting of Social Responsibility Accounting; Limitations of Social Responsibility Accounting; Social Audit.		
<b>UNIT – V Emerging new concepts of Corporate Reporting:</b> <b>Human Resource Accounting-[HRA]</b> and Reporting: Introduction-meaning- Cost and expenses' of human resources- Aims and objectives- Importance-benefits and limitations of HRA- HR evaluation Methods and Models- HR evaluation and Reporting- Indian Scene; <b>Environmental Accounting</b> -Reporting and Audit: Introduction to Environment- Environmental Acts in India-Meaning- Basics-Evaluation of natural resources- Purposes needs- benefits and limitations – Triple Bottom Line Reporting – Fair Value Measurement		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Stice K Earl, Stice D James "Financial Accounting Reporting and Analysis" South-Western.</li> <li>2. Lal, Jawahar, Corporate Financial Reporting: Theory &amp; Practice, Taxmann Applied Services, New Delhi.</li> </ol>		

3. Singh, N. T. and Agarwal, P., Corporate Financial Reporting in India, Raj Publishing, Jaipur.
4. Hennie, V. G., International Financial Reporting Standards: A practical guide, Washington: World Bank.
5. Alexander, D., Britton, A. and A. Jorissen, Global Financial Reporting and Analysis, Cengage Learning, Indian edition.

**Note: Latest edition of text books may be used.**

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: ACCOUNTING FOR SPECIALIZED INSTITUTIONS</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objectives:</b>		
<b>Syllabus:</b>		
<b>UNIT – I</b> Final Accounts of Banking Companies: Important Provisions of the Banking Regulations Act, 1949 – Books of Accounts, Returns and Forms of Financial Statements – Capital Adequacy Norms – Income Recognition, Classification of Assets and Provisions – Special Transactions of Banks – Preparation of Financial Statements of Banks .(Theory and Problems)		
<b>UNIT – II</b> Accounting for Non-banking Financial Companies: Definition and classification – NBFC vs. Bank – Minimum Net Owned Fund – Liquid Asset Requirements – Prudential Accounting Norms – Income Recognition – Income from Investment – Accounting for Investments – Asset Classification – Non Performing Assets (NPA) – Accounting Year – Disclosure in the Balance Sheet – Capital Adequacy Norms – Asset-Liability Management (ALM) – Preparation of Financial Statements of NBFCs. .(Theory and Problems)		
<b>UNIT – III</b> Final Accounts of Insurance Companies: Various types of insurance – Life Insurance vs. General Insurance – Important Provisions of the Insurance Act, 1938 – Insurance Regulatory and Development Authority Act, 1999 – Preparation of Financial Statements for Life Insurance Business – Preparation of Financial Statements for General Insurance Business.(Theory and Problems)		
<b>UNIT – IV</b> Government Accounting in India: Government Accounting – an Overview – General Principles of Government Accounting – Comparison between Government Accounting and Commercial Accounting – Government Accounting & Reporting – Comptroller and Auditor General of India (C&AG) – Public Accounts Committee (P.A.C) – Review of Accounts – Government Accounting Standards Advisory Board (GASAB) – Government Accounting Standards – Indian Government Accounting Standards (IGAS) – Indian Government Financial Reporting Standards (IGFRS) (Theory only)		
<b>UNIT – V</b> Accounting for Foreign Currency Transactions (as per AS-11) .(Theory and Problems)		
<b>Suggested Books/Articles/Links for References:</b>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: AUDITING</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objectives:</b> <ul style="list-style-type: none"> <li>❖ To become well versed in the fundamental concepts of Auditing</li> <li>❖ To provide knowledge on Audit practices</li> <li>❖ To gain exposure about Auditing and role of Auditors in business</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT – I</b> Auditing: Origin – Definition – Objectives – Significance – Classification of Audit – Advantages and Limitations – Qualities of an Auditor – Audit Planning – Benefits of Audit Planning – Factors affecting Audit Planning – Audit Engagement – Audit Programme – Audit Working Papers – Audit Note Book – Working Papers – Internal Control – Internal Check and Internal Audit – External Audit – Differences between Internal Audit and External Audit		
<b>UNIT – II</b> Voucher – Vouching – Vouching of Cash Book – Verification and Valuation of Assets and Liabilities – Auditor’s position regarding valuation and verification of Assets and Liabilities – Audit of Depreciation		
<b>UNIT – III</b> Provision Relating to Audit under Companies Act: Auditor’s qualifications – disqualifications – appointment – ceiling on number of audit – remuneration – removal – Rights, duties and liabilities – Reporting requirements under Companies Act: Audit Report – Meaning and Importance – Contents of Audit Report – Report vs Certificate – Kinds of Audit Report – Characteristics of Good Audit Report – Form of Audit Report – Signature of Auditor’s Report – Distinction between Report and Certificate		
<b>UNIT – IV</b> Special points in audit of different types of undertakings, i.e., Educational institutions, Hotels, Clubs and Hospitals		
<b>UNIT – V</b> Audit under computerized environment: Computer auditing; specific problems of EDP audit, Need for review of internal control especially procedure controls and facility controls; techniques of audit of EDP output; Use of computers for internal and management audit purposes; test packs, computerized audit programmes; involvement of the auditor at the time of setting up the computer system		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Dinkar Pagare, Principles and Practices of Auditing, Sultan Chand and Sons,</li> <li>2. Kamal Gupta, Auditing, Tata McGraw Hill Publications</li> <li>3. B. N. Tandon, Practical Auditing, S.Chand Company Limited</li> <li>4. Spicer and Pegler, Auditing, Khatalia’s Auditing</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: COST MANAGEMENT AND CONTROL TECHNIQUES</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objectives:</b> <ul style="list-style-type: none"> <li>➤ To gain knowledge of various techniques cost management and control</li> <li>➤ To understand the techniques for application in strategic decision making process</li> <li>➤ To develop appropriate strategies taking into consideration the profile of the organization</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT – I</b> Activity Based Costing – Introduction, Meaning, Importance, Characteristics of ABC, Elements involved in ABC, Steps, involved in ABC, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional v/s Activity Based Costing System – Just in Time (JIT) Technique – Benchmarking & Benchtrading		
<b>UNIT – II</b> Life Cycle Costing – Kaizen Costing – Value Analysis and Value Engineering – Throughput Costing – Business Process Re-engineering – Back-flush Accounting – Lean Accounting – Socio Economic Costing		
<b>UNIT – III</b> Total Quality Management (TQM) – Total Productivity Management (TPM) – Praise Analysis – Six Sigma – Pareto Analysis – Quality Costs		
<b>UNIT – IV</b> Transfer Pricing – Introduction, Advantages and Disadvantages, Setting Transfer Pricing – Negotiated transfer pricing, Cost Based transfer pricing. Target Costing – Introduction, Concept, Objectives, Comparison between Target Costing and Cost Plus Pricing.		
<b>UNIT – V</b> Concept of Controllability – Introduction, Measuring Managerial Performance (ROI and Residual Income Approach) Preparation of Managerial Reports using Segmented Costs and Controllable costs approach		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Saxena, V/ Vashist, C., <b>Advanced Cost &amp; Management Accounting</b>, Sultan Chand &amp; Sons</li> <li>2. Inamdar, S. M. (Satish Inamdar), <b>Cost &amp; Management Accounting By Inamdar</b>, Everest Publishing House</li> <li>3. Kishore, R. M., <b>Cost &amp; Management Accounting</b>, Taxman Allied Service</li> <li>4. Kishore, R. M., <b>Management Accounting &amp; Financial Analysis</b>, Taxmann Allied Services</li> <li>5. Khan, M. Y/ Jain, P. K., <b>Management Accounting: Text, Problems &amp; Cases</b>, Tata McGraw Hill (TMH)</li> </ol>		
Websites: <a href="https://icmai.in/icmai/index.php">https://icmai.in/icmai/index.php</a> <a href="https://www.icai.org/post/bos-knowledge-portal">https://www.icai.org/post/bos-knowledge-portal</a>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: ADVANCED MANAGERIAL ACCOUNTING</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objectives:</b> <ul style="list-style-type: none"> <li>❖ To familiarize Contemporary Issues in Management Accounting</li> <li>❖ To acquaint the students with application of advanced managerial accounting techniques.</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT – I Management Control Systems (Theory only)</b> Characteristics (Technical Considerations & Behavioural Considerations) – Problems in implementing an effective Management Control System – Anticipating and avoiding the problems – Indirect costs of MCS – Design and Evaluation of MCS – Organizational Ethical code of conduct and Management Accounting and Control System Design. <b>(Theory only)</b>		
<b>UNIT – II Investment Decisions: (Theory and Problems)</b> Estimation of project cash flow - Relevant cost analysis for projects – Project appraisal Methods – DCF and Non-DCF Techniques – Capital Rationing – Social Cost Benefit analysis. Evaluation of Risky Proposals for Investment under uncertainties – Sensitivity Analysis, Certainty Equivalent Approach, Decision Tree Analysis, Standard Deviation in Capital Budgeting, Risk Adjusted Discount Rate, Options in Capital Budgeting		
<b>UNIT – III Profitability Analysis (Theory and Problems)</b> Product wise – Segment wise – Customer wise Product Profitability – Whale Curve Pricing – Customer Profitability - ABM Activities		
<b>UNIT – IV Measurement of Performance (Theory only)</b> Introduction – Return On Investment (ROI) – Concept – Uses and Limitations – Economic Value Added (EVA) – Concept – Significance of EVA – Measurement of EVA. Performance Measurement in Decentralized Organizations		
<b>UNIT – V Application of Operation Research and Statistical Tools in Strategic Decision Making (Theory and Problems)</b> (a) Learning Curve, (b) Linear Programming (Formulation only) (c) Assignment, (d) Transportation (e) Simulation (f) Network Analysis – CPM / PERT		
<b>Note: Proportion of Theory and Problems: Theory 40% and Problems 60%</b>		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Sharma RK &amp; Shashi K. Gupta, Management Accounting - Principles &amp; Practice, Kalyani Publishers</li> <li>2. Rustagi R.P, Management Accounting, Galgotia Publishing Company, New Delhi.</li> <li>3. M.Ravi Kishore, Advanced Management Accounting, Taxmann Publications</li> <li>4. J.B. Gupta, Advanced Management Accounting &amp; Operations Research, Taxmann Publications</li> <li>5. Amresh Jain, Advanced Management Accounting for CA Final</li> </ol>		
<b>JOURNALS &amp; NEWS PAPERS:</b> <ol style="list-style-type: none"> <li>1) Chartered Accountant, Journal, ICAI</li> <li>2) Management Accountant, Journal, ICWAI</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: COST AUDIT</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>2 Credits</b>	<b>2 Hrs</b>	<b>30 Hrs</b>
<b>Objectives:</b> <ul style="list-style-type: none"> <li>❖ To acquire knowledge on various cost audit practices</li> <li>❖ To apply cost audit practices to all types of organizations for planning, decision making and control purposes in practical situations</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT – I</b> Meaning of Cost Audit – Objectives of Cost Audit – Forms of Cost Audit – Differences between Cost Audit and Finance Audit – Advantages of Cost Audit – Limitations Cost Audit – Companies (Cost Records and Audit) Rules, 2014 – Role of Cost Accountants		
<b>UNIT – II</b> Cost Audit Documentation – Audit Process – Practical Steps of Audit Process		
<b>UNIT – III</b> Cost Auditors – Meaning – Qualifications – Appointment – Professional Ethics and Code of Conduct – Duties of a Cost Auditor – Section 143 of the Companies Act 2013 – Punishment for Fraud (Section 447 of the Companies Act, 2013) – Punishment for False Statement (Section 448 of the Companies Act, 2013)		
<b>UNIT – IV</b> Cost Accounting Standards – Guidance Notes on Cost Accounting Standards – Generally Accepted Cost Accounting Principles (GACAP)		
<b>UNIT – V</b> Cost Auditing Standards - Cost Audit Report Rules – Contents – Annexure to cost audit reports, types of report, distinctions between notes and qualifications to the report. End use of cost Audit Report. Filing of Cost Audit Report to MCA – Management Reporting issues under Cost Audit		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Cost and Management Audit by A.R. Ramnathan, Tata McGraw Hill Publishing Company.</li> <li>2. Cost and Management Audit by Saxena and Vashist, Sultan Chand and Sons, New Delhi.</li> <li>3. Cost and Management Audit by J.G. Tikha, ENCOMS BOMBAY.</li> <li>4. Cost and Management Audit by Datta Chowdary.</li> <li>5. Pagare, Principles und Practice of Auditing. Sultan Chand &amp; Sons, New Delhi,</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: MANAGEMENT AUDIT</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>2 Credits</b>	<b>2 Hrs</b>	<b>30 Hrs</b>
<b>Objectives:</b> <ul style="list-style-type: none"> <li>❖ To acquire knowledge on various cost audit practices</li> <li>❖ To apply cost audit practices to all types of organizations for planning, decision making and control purposes in practical situations</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT – I</b> Management Audit - Meaning, Nature and Scope of Management Audit - Audit of Management Process and Functions – Limitations of Management Audit Internal Control – Concept, Objectives, Scope, Limitations. Internal Control and the Auditor. Internal Auditing – Internal Audit under Companies Act, 2013, Preparation for an Audit, Role of CMAS in Internal Audit, Internal Audit and Companies (Auditor's Report) Order, Operational Audit, Internal Audit in different Sectors.		
<b>UNIT – II</b> Management Audit in Different Functions: Corporate Services Audit - Corporate Development Audit - Consumer Services Audit - Audit of Social Responsibility of Management – Environmental of Pollution Control - Energy Audit - Productivity Audit/Efficiency Audit - Propriety Audit		
<b>UNIT – III</b> Performance Analysis - I: Mechanism for Performance Analysis - Report on Performance Analysis - Capacity Utilization Analysis - Productivity and Efficiency Analysis - Working Capital Analysis - Inventory Management Analysis - Manpower Analysis - Product/Service Profitability Analysis		
<b>UNIT – IV</b> Performance Analysis – II: Application of Ratios for Assessment of Performance - Waste Multiplier - Utilities Consumption - Value Addition - Abnormal Events such as Strike, Lock-out and other factors - Reconciliations of Financial and Cost Records - Key Costs and Contribution Analysis		
<b>UNIT – V</b> Corporate Social Responsibility (CSR) Audit		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Cost and Management Audit by A.R. Ramnathan, Tata McGraw Hill Publishing Company.</li> <li>2. Cost and Management Audit by Saxena and Vashist, Sultan Chand and Sons, New Delhi.</li> <li>3. Cost and Management Audit by J.G. Tikha, ENCOMS BOMBAY.</li> <li>4. Cost and Management Audit by Datta Chowdary.</li> <li>5. Auditing, Theory and Practice by Porwal &amp;. Rapoor, Kitab Mahal, Allahabad,</li> </ol> Annexure - 1 Companies (Cost Records and Audit) Rules, 2014 Annexure - 2 Cost Auditor - Professional Ethics and Responsibilities Annexure - 3 Cost Accounting Standards and GACAP Annexure - 4 Cost Auditing Standards Annexure - 5 Filing of Cost Audit Report to MCA [In XBRL Format (as per TAXONOMY)]		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3

## **FINANCE**

- 1. Financial Management**
- 2. Working Capital Management**
- 3. Personal Finance**
- 4. Public Finance**
- 5. Project Management**
- 6. Funds Management in Banks**
- 7. Financial Econometrics**
- 8. Financial Derivatives**

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: FINANCIAL MANAGEMENT</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objectives:</b> <ul style="list-style-type: none"> <li>➤ To understand the basic concepts of Financial Management</li> <li>➤ To understand the role of Financial Management in decision-making</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT – I INTRODUCTION FINANCIAL MANAGEMENT</b> Introduction – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function – Organization structure of Finance Department - Financial Management – Goals of Financial Management – Profit Vs. Wealth Maximization – Scope – Investment, financing and dividend decisions – Role of a Finance Manager – Financial Planning – Steps – Principles – Factors influencing a financial plan.		
<b>UNIT – II TIME VALUE OF MONEY</b> Introduction – Meaning & Definition – Need – Future Value (Single Flow – Uneven Flow & Annuity) – Present Value (Single Flow – Uneven Flow & Annuity) – Doubling Period – Concept of Valuation: Valuation of Bonds, Debentures and shares		
<b>UNIT – III FINANCING DECISION</b> Introduction: Meaning of Capital Structure – Factors influencing Capital Structure – Optimum Capital Structure – Computation & Analysis of EBIT, EBT, EPS – Traditional and M.M. Hypotheses – without taxes and with taxes; Determining capital structure in practice. Meaning and significance of cost of capital: Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital (weighted); Cost of equity and CAPM. Operating and Financial Leverage: Measurement of Leverages; Effects of operating and financial leverage on profit; Analysing alternate financial plans; Combined financial and operating leverage.		
<b>UNIT – IV INVESTMENT DECISION</b> Investment Decision: Introduction – Meaning and Definition of Capital Budgeting – Features – Significance – Process – Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index – Modified Internal Rate of return (MIRR)		
<b>UNIT – V DIVIDEND DECISION</b> Introduction – Meaning and Definition – Determinants of Dividend Policy – Issues in dividend decisions, Walter's model, Gordon's model, MM Hypothesis, dividend and uncertainty, relevance of dividend – Types of Dividends – Stability in dividend policy – Bonus share		
<b>Note: Theory and Problem: - 40:60</b>		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Khan and Jain, Financial Management, TMH</li> <li>2. Sharma and Sashi Gupta, Financial Management, Kalyani Publication.</li> <li>3. I M Pandey, Financial Management. Vikas Publication.</li> <li>4. Prasanna Chandra, Financial Management, TMH</li> <li>5. Van Horne, J.C. and J.M Wachowicz Jr.: Fundamentals of Financial Management, Prentice – Hall, Delhi.</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: WORKING CAPITAL MANAGEMENT</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objectives:</b> <ul style="list-style-type: none"> <li>➤ To understand the basic concepts of Working Capital Management</li> <li>➤ To understand the role of Working Capital in decision-making</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT – I</b> Introduction to Working capital: Meaning, Nature and Scope for Working capital – Concepts and its determinants – Estimation of working capital needs – Working Capital Cycle – Assessment and Computation of Working Capital Requirements		
<b>UNIT – II</b> Accounts Receivables: Nature and Cost of maintaining Receivables – Objectives of Receivable Management – Factors affecting size of Receivables – Policies of managing Accounts Receivables – Determination of Potential Credit Policy including Credit Analysis, Credit Standards, Credit Period, Credit Terms, etc. Collection Policies – Credit Management in India – Factoring: types and benefits.		
<b>UNIT – III</b> Inventory Management: Nature of Inventories, Need to hold inventories, Benefits of holding inventory, Objectives of inventory management, Inventory Management techniques, Inventory management process.		
<b>UNIT – IV</b> Cash Management: Meaning, Facets of Cash Management, Motives for holding cash, factors determining cash needs, managing cash collection and disbursements, investing surplus, cash in marketable securities, cash budgeting.		
<b>UNIT – V</b> Working Capital Finance: Need and Objectives, Trade Credit, Bank Finance and Commercial Papers, Certificate of Deposits. Working Capital Control and Banking Policy: Deheja Committee, Chore Committee, Tandon Committee		
<b>Note: Theory and Problem: - 40:60</b>		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Lesile R. Howard. Vadonalds, Working Capital, Evans Ltd.</li> <li>2. Keith V.Smith, Guide to Working Capital Management, McGraw Hill.</li> <li>3. Khan and Jain, Financial Management, TMH</li> <li>4. I M Pandey, Financial Management. Vikas Publication.</li> <li>5. Van Horne, J.C. and J.M Wachowicz Jr.: Fundamentals of Financial Management, Prentice – Hall, Delhi.</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: PERSONAL FINANCE</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objectives:</b> <ul style="list-style-type: none"> <li>❖ To orient the students the methods of planning and taking decisions in savings and investment of personal finance</li> <li>❖ To provide an understanding about the concept of personal finance, selection of best investment options and tax implications</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT – I</b> Personal Finance – meaning and objectives - Personal Financial planning – process – advantages - - players in personal financial Environment - personal financial goals – achieving financial Goals – opportunity cost and time value of Money – measuring the financial progress – budgeting for skilled Money Management - Managing personal finance – saving plans – Evaluating Saving plans – payment methods – Consumer Credit – types – measuring credit capacity – availing credit – credit mistake management – sources of consumer credit – cost of credit – managing debt – consumer credit counseling.		
<b>UNIT – II</b> Housing decisions – opportunity costs of Housing Decisions – renting Vs buying – finances of home buying – selling your home- Insuring the property – property and liability insurance – cost factors- advising on Housing decisions.		
<b>UNIT – III</b> Life Insurance planning – the concept of risk in life insurance – needs of Life insurance – purpose and principle of life insurance – types of life insurance - determining life insurance needs - provisions in life insurance Contract – Financial Planning with annuities. Health care insurance – types – providers of health care insurance – types of expense coverage – policy provisions – disability insurance – choosing health care plan.		
<b>UNIT – IV</b> Advising on investing financial assets – identifying the investment goals – financial check up- safety and risk bearing capacity analysis – components of risk factors – alternative financial investment vehicles - sources of investment information – investment diversification advises		
<b>UNIT – V</b> Advising on Real investments – direct and indirect real estate investments – advantages and disadvantages – investing in precious metals; planning for the future – basics of retirement planning – reviewing the assets level - estimating retirement living expenses – planning for retirement income – pension plans – annuities – investing for retirement		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Jack R Kapoor, Les R Dlabay and Robert J Hughes : Personal Finance, Tata McGraw Hill, New Delhi.</li> <li>2. Lawrence J Gitman and Michael D. Joehnk, Personal Financial Planning, The Dryden press, Harcourt Brace College Publishers.</li> <li>3. Robert S . Rosefsky , Personal Finance, Wiley.</li> <li>4. Jeff Madura, Personal Finance, Prentice Hall.</li> <li>5. Arthur J Keown, Personal Finance, Prentice Hall</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: PUBLIC FINANCE</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objectives:</b> <ul style="list-style-type: none"> <li>➤ To study of government policy from the point of economic efficiency &amp; equity</li> <li>➤ To exposes the student to public budget through issues of taxation, expenditure, debt and concepts of deficit.</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT – I Introduction</b> Meaning and Scope of Public Finance; Public Finance versus Private Finance; Market Failure: Public Goods and Private Goods, Externalities, Efficiency versus Equity; Principles of Sound Finance and Functional Finance; Allocation, Distribution, Stabilisation and Growth Functions of the Government		
<b>UNIT – II Sources of Revenue</b> Tax and Non-Tax revenue – Classification of taxes – Merits and Demerits of Direct and Indirect Tax Policy Canons of Taxation: Principles of Taxation – ability to pay and benefit approach – impact, incidence and shifting of tax benefits – Elasticity and Determination of Tax Burden Theory of Optimal Taxation: Income tax and labour supply taxation, savings, and corporate taxation State Finances: Effects of taxation – GST – Tax Reforms		
<b>UNIT – III Public Expenditure and Debt</b> Canons of Public Expenditure; Classification of Public Expenditure; Wagner’s Law of Public Expenditure; Peacock – Wiseman Law – Public Expenditure as an Instrument of Fiscal Policy – Cost Benefit Analysis – Public Expenditure Management (PEM) Public Debt: Meaning – Types – Sources – Impact on Economic Growth – Debt Redemption – Burden of Public Debt – Principles of Public Debt Management; Concepts of Deficits		
<b>UNIT – IV Indian Public Finance</b> Budget of The Government of India (Previous Financial Year); Sources of Public Receipts (Tax And Non-Tax, Introduction To GST); Components of Public Expenditure; Sources of Public Borrowing and Debt Liabilities; Deficits; Appraisal of FRBM Act 2004; Fiscal Federalism: Finance Commission Recommendations (Latest)		
<b>UNIT – V Federal Finance</b> Principles of Federal Finance – Fiscal imbalances: vertical and horizontal fiscal transfers Local Finance: a) Sources of local finance b) Financial dependence on the State Governments c) Measures for improvement of local finance Fiscal Policy: a) Fiscal Policy for fighting inflation and stagnation b) Fiscal Policy for planning c) Deficit Financing d) Fiscal Responsibility Bill		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. J. Hindriks, G. Myles, Intermediate Public Economics, MIT Press.</li> <li>2. Harvey Rosen, Public Finance, Seventh Edition, McGraw Hill Publications.</li> <li>3. Kaushik Basu and Maertens, The New Oxford Companion to Economics in India, Oxford University Press.</li> <li>4. Sury M.M., Government Budgeting in India, Commonwealth Publishers.</li> </ol>		

5. Bhatia H.L., Public Finance, Vikas Publications.

**Report**

Latest Report of the Finance Commission, Government of India.

**Note: Latest edition of text books may be used.**

**List of Learning Activities and Allocation of Periods**

<b>Sr. No.</b>	<b>Activities</b>	<b>Learning Hours</b>
<b>1</b>	Quizzes	<b>2</b>
<b>2</b>	Assignments	<b>3</b>
<b>3</b>	Class room tests	<b>3</b>
<b>4</b>	Group discussion	<b>3</b>
<b>5</b>	Game/ Role plays /Competitions	<b>3</b>
<b>6</b>	Case Study/Application oriented problem solving	<b>3</b>

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: PROJECT MANAGEMENT</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objectives:</b> <ul style="list-style-type: none"> <li>➤ To facilitate the students in enriching knowledge on the Nature, scope and process of Project Management</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT – I</b> Concepts of Project Management: Project – Meaning – Nature- Types of project; project life cycle; Project management – nature and scope of project management ; Project management as a profession; Role of project manager.		
<b>UNIT – II</b> Project identification and formula: Project environment – identification of investment opportunities – project screening – prefeasibility study – project selection; project formulation – stages in project formulation – stages in project formulation; project report preparation; planning Commission's guidelines for project formulation		
<b>UNIT – III</b> Project Appraisal: Objectives, essential of a project methodology – Market appraisal – Technical appraisal – Financial appraisal – Commercial appraisal – Managerial appraisal – Social Cost Benefit Analysis (SCBA) – L&M approach & UNIDO approach – SCBA in India		
<b>UNIT – IV</b> Project planning and Scheduling: objectives – process of planning - components of good planning – project designing and project scheduling and time estimate – Estimation of cost of project and means of financing		
<b>UNIT – V</b> Project Execution and Administration: Project contracting: Contract pricing, Types – Project organization: Forms of organization; Project communication, Project direction; Project coordination; Factors influencing effective project management – project over runs: Causes, Types and effects of over runs – Project Control: Control techniques – PERT, CPM – Project review – Project audit.		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Prasanna Chandra: Project Preparation, Appraisal and Implementation" Tata McGraw Hill Delhi. 1987</li> <li>2. Chaudhary, S: Project Management, Tata McGraw Hill, New Delhi.</li> <li>3. N.P. Agarwal, B.K. Mishra, Project Management, Ramesh Book Depot, Jaipur</li> <li>4. Timothy, D.R. and W.R. Sewell: Project Appraisal and Review, Macmillan, India.</li> <li>5. P.K. Joy, "Total Project Management, Macmillan India Ltd., New Delhi</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: FINANCIAL ECONOMETRICS</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Objectives:</b> <ul style="list-style-type: none"> <li>❖ To provide basic econometric concepts and techniques</li> <li>❖ To cover estimation and diagnostic testing of simple and multiple regression models.</li> <li>❖ To apply econometric concepts in Accounting and Finance</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT – I</b> Introduction to Econometrics and an overview of its applications; Simple Regression with Classical Assumptions; Least Square Estimation And Best Linear Unbiased Estimator (BLUE), Properties of estimators, Multiple Regression Model and Hypothesis Testing Related to Parameters – Simple and Joint.		
<b>UNIT – II</b> Violations of Classical Assumptions; their identification, their impact on parameters; tests related to parameters and impact on the reliability and the validity of inferences in case of violations of Assumptions; methods to take care of violations of assumptions, goodness of fit		
<b>UNIT – III</b> Time Series Models: Test of stationary- Unit Root Test: Intercept Stationarity, Trend Stationarity, and Difference Stationarity. Weak Stationarity and Strong Stationarity		
<b>UNIT – IV</b> Dummy variables: Intercept dummy variables, slope dummy variables, Interactive dummy variables, Use of Dummy Variables to model qualitative/Binary/Structural changes, Other Functional Forms, Qualitative Response Regression Models or Regression Models with Limited Dependent Variables - Use of Logit, and Probit Models Recommended Computer Package to be used: Most of Financial data estimation revolves around Time Series Estimation and Forecasting		
<b>UNIT – V</b> Using software like E Views, SPSS and STATA solving real life problems and checking assumptions and taking care of assumptions violations and testing goodness of fit		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Christopher Dougherty, Introductory Econometrics, Oxford University Press.</li> <li>2. Gujarati, Damodar and Sangeetha, Basic Econometrics, New Delhi: McGraw Hill.</li> <li>3. Pindyck, Robert S. and Daniel L. Rubinfeld, Econometric Models and Economic Forecasts, Singapore: McGraw Hill.</li> <li>4. Ramanathan, Ramu, Introductory Econometrics with Applications, Thomson South Western</li> <li>5. Chris Brooks: Introductory Econometrics for Finance, Cambridge University Press.</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: FUNDS MANAGEMENT IN BANKS</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>2 Credits</b>	<b>2 Hrs</b>	<b>30 Hrs</b>
<b>Objectives:</b> <ul style="list-style-type: none"> <li>➤ To give insights to the students about the concept of fund and its management Practice with respect to Banking Organization</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT – I</b> Nature and Scope of Fund Management – Allocation of funds – Misallocation of funds Based Committee Norms – Management of capital Funds in Commercial Banks; Meaning and function of capital funds; Necessity of adequate capital funds; Standard to measure capital adequacy; Present position in India with respect to capital adequacy		
<b>UNIT – II</b> Liquidity Management in Commercial Funds and Asset Liability Management Theories of liquidity Management; Priorities in the employment of bank funds; Problems in resource allocation in India		
<b>UNIT – III</b> Management of Reserves: Nature and purpose of primary reserves; Legal reserves – nature and function; Working reserve – nature and function; cash management in commercial banks. Secondary Reserves: Nature and function of secondary reserves; factors influencing secondary reserves; Estimation and management of secondary reserves.		
<b>UNIT – IV</b> Management of Bank Deposits: Relevance of marketing approach to deposit mobilization In banks; Concept of bank marketing; formulating marketing strategies for commercial banks – opportunity analysis, target market, competitive positioning; Implementing marketing strategy.		
<b>UNIT – V</b> Management of Bank Loans: Characteristics of commercial loans: Loan policy in a commercial bank, evaluating loan application – credit information, credit analysis, credit decision; Priority sector lending policies of commercial banks in India. Management of Bank Investments: Nature and principles of security investment of commercial banks; formulating investment policy; Volume and pattern of investment of commercial banks in India – Structure and pattern of income and expenditure in commercial banks in India		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. Neelam C. Gulati 'Principle of Banking Management' Excel Books, New Delhi</li> <li>2. P. Subba Rao, Principles of Practices of Bank Management, Himalaya Publishing House, Bombay.</li> <li>3. Jadhav, Narendra: Challenges to Indian Banking, Macmillan, New Delhi</li> <li>4. Sinkey, Joseph F, Jr: Commercial Banks Financial Management, Prentice Hall, Delhi.</li> <li>5. S. Singh Yogesh Singh, Risk Management in Banks, Excel Books</li> </ol> <b>Note: Latest edition of text books may be used.</b>		

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3

<b>Name of the Program: Master of Commerce (M.Com)</b>		
<b>Name of the Course: FINANCIAL DERIVATIVES</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>2 Credits</b>	<b>2 Hrs</b>	<b>30 Hrs</b>
<b>Objectives:</b> <ul style="list-style-type: none"> <li>➤ To understand the students about the concept of Derivatives and its types</li> <li>➤ To acquaint the knowledge of Options and Futures</li> <li>➤ To know about Hedging and the development position of Derivatives in India</li> </ul>		
<b>Syllabus:</b>		
<b>UNIT – I</b> Financial Derivatives: Definition – Features – Types – Basic Financial Derivatives – History of derivatives – origin of derivatives in India – classification of derivatives. Financial Derivatives Market in India – Evolution of Derivatives Markets in India – Recommendations of L.C. Gupta Committee – Categories of Derivatives traded in India – Derivatives trading in NSE / BSE – Emerging structure of Derivatives Market in India		
<b>UNIT – II</b> Forward Market – Pricing and Trading Mechanism – Concept and features of Forward Contracts – Classification of Forward Contracts – Forward Trading Mechanism Futures Market: Financial Futures Contracts – Types – Evolution of Futures Market in India – Traders in Futures Market – Functions of Futures Market – Trading Mechanism – the Clearing House and Operation of Margin – Margin Cash flows – Closing a Future position (settlement). Futures Pricing: Reading Futures Prices – Theories of Futures prices – Distinction between Futures and Forward Markets.		
<b>UNIT – III</b> Options: Concept – History – Types – Factors affecting option Prices, upper bounds, lower bounds, early exercise, put and call parity, put and call parity (dividend effect). Trading strategies involving options: Spreads, combinations, payoffs; binomial model: One Period, Two Period and Multiple Period. Black-Scholes option model. Naked and covered position, options given by financial institutions, Stop loss strategy portfolio insurance SWAPS Markets: Nature – Features – Major Types of Financial Swaps Hedging Concept: Multipurpose concept of hedging – the perfect hedging model – hedging objectives – hedging effectiveness – devising a hedging strategy – management of a hedge		
<b>UNIT – IV</b> Greeks of Options: Delta, Gamma, Theta, Vega, Rho – Computation of Option Greeks – Greek Option trading strategies		
<b>UNIT – V</b> Understanding of Interest rate swap, currency swaps and cross currency swaps. Understanding and types of Exotic Options. Credit Derivatives: Credit ratings, Default intensities, Recovery rates, estimating default probabilities from bond prices; Credit Default Swaps (CDS)		
<b>Suggested Books/Articles/Links for References:</b> <ol style="list-style-type: none"> <li>1. R. Madhumathi, M. Ranganatham. Derivatives and Risk Management</li> </ol>		

2. Redhead, K. Financial Derivatives - An introduction to futures, forwards, options, swaps, Prentice Hall of India
3. S. L. Gupta, Financial Derivatives: Theory, Concepts and Problems, PHI
4. S.S.S.Kumar, Financial Derivatives, PHI
5. Parasurama, N, Fundamentals of Financial Derivatives, Wiley India

**Note: Latest edition of text books may be used.**

### List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3