

Choice Based Credit System

(CBCS – 2017 onwards)



Curriculum

for

**Master of Commerce (M.Com)
Programme**

Directorate of Distance Education

University of Kashmir

Srinagar, Kashmir-190006

(Appendix – I) Modified Choice Based Credit System (CBCS) Course Structure (2017 onwards)

Core & DCE Courses

1 st Semester		2 nd Semester	
Course Code	Course Title	Course Code	Course Title
COM17101CR	Organisational Behaviour	COM17201CR	Human Resource Management
COM 17102CR	Accounting for Decision Making	COM 17202CR	Accounting for Managerial Control
COM 17103CR	Quantative Techniques	COM 17203CR	Business Economics
COM 17105DCE	Consumer Behaviour & Marketing Research	COM 17205DCE	Research Methodology
COM 17106DCE	Corporate Tax Planning & Management	COM 17207DCE	Human Resource Development
COM 17107DCE	International Business	COM 17208DCE	E-Commerce



1ST SEMESTER



Organisational Behaviour

Course Code: COM17101CR

Course Title: Organisational Behaviour

Course Type:

Core

Course Level:

Year 1:	*	Semester 1		Semester 2
Year 2:		Semester 3		Semester 4

The Course

Course Description:

This course deals with human behavior in organizations and with practices and systems within organizations that facilitate or hinder effective behavior. Conceptual frameworks, case discussions, and skill-oriented activities are blended within each topic. Topics include personality, perception, stress, learning, communication, motivation, group dynamics, leadership, power & politics, conflict, and organizational design, change and development. Class sessions and assignments are intended to help students acquire the skills that managers need to improve organizational relationships and performance.

Objectives:

This course is designed to deepen the knowledge of organizational behavior from an individual, group, and organizational perspective; and to encourage students to reflect on and apply this knowledge in ways that will enhance their abilities as a manager. Specific learning objectives include:

1. Understand how application of OB frameworks, tools, and concepts can enhance individual, group, and organizational effectiveness
2. Reflect own beliefs, assumptions and behaviors with respect to how individuals, groups and organizations act in order to expand approaches and increase own organizational effectiveness.

Learning Outcomes:

After going through this course, the students are expected to develop a Clear understanding, knowledge and skills in the field of organisational behaviour.

Skills to be developed throughout the Course:

Students will develop their analytical and oral communication skills via case study approach carried out in tutorials, group discussions, role play, Class Room presentations and seminar sessions. While working on Case Studies & group discussions student's creative skills and their abilities will get honed which shall help him in practical life situations?



The Learning Resources:

The following shall comprise the learning resources

Text Books

Author	Title	Publisher	year	Latest Edition to be procured
Steven McShane & Van Glinar	Organizational Behavior	Tata McGraw Hill Publishing Co	2010	
Stephen Robbins	Organizational Behavior	Prentice Hall India Pvt. Ltd New Delhi.	2010	
Fred Luthans	Organizational Behavior	McGraw Hill Book Company	2011	
Kavita Sharma	Organizational Behavior	Pearson India	2010	
Ricky Griffin & Georgy Moorehead	Organizational Behavior	Hongh Co. Boston	2011	
Robbins, SP, and Judge	Essentials of Organizational Behavior	Pearson	2012	
Uma Sekaran	Organizational Behaviour: Text & Cases	The McGraw Hill. New Delhi. 2nd Edition.	2010	
Mirza S Saiyadain	Organizational Behaviour (Edited)	The McGraw Hill. New Delhi.	2008	



Organisational Behaviour

Course Code: COM17101CR		Max. Marks : 100
M.Com : 1 st Semester	(Continuous Assessment)	CA-I & CA-II: 25 Marks Each
		CA-III & CA-IV: 50 Marks

Module - I

Organizational Behavior: Introduction, Contributing disciplines to OB, Evolution of OB; Challenges & Opportunities to OB. Perception: Process & errors, Improving perceptions. Attitudes; Personality: Theories of Personality, Determinants of Personality.

Module - II

Motivation: Concept & Theories of Motivation; Learning, Theories & Principles of Learning, Contingencies & Schedules of Reinforcement; Stress Management, Concept of stress, Sources & Effects of stress on humans; Management of Stress. Concept of Group Dynamics and Teams, Theories of Group Formation, Team Development.

Module - III

Conflict Management: Sources & Types of Conflict, Traditional & Modern view of conflict, Dynamics of Conflict, Conflict Management Styles. Leadership Styles, Models and Theories of Leadership; Organizational culture: Elements of Organizational Culture, Hofstede's culture typology.

Module - IV

Elements of Organizational Structure, Traditional & Modern Organizational Design; Power & Politics: Sources & Consequences of Power, Organizational Politics, Types of Political Activity, Controlling Political Behavior, Management of Change, Forces responsible for change, Resistance to change, Overcoming resistance to change.



Accounting for Managerial Decision Making

Code: COM17102CR

Course Title: Accounting for Managerial Decision Making **Course Type**

Core

Course Level:

Year 1:	*	Semester 1		Semester 2
Year 2:		Semester 3		Semester 4

The Course

Course Description:

The course is designed to provide a perspective on the Accounting techniques and methods which are useful to managers for making decisions in business settings. The course focuses on developing application oriented skills and comprehension for decision analysis. The techniques and methods which are included in this course are Activity Based Costing, Marginal costing, Differential costing, Inflation Accounting, Human Resource Accounting, Accounting for intangible assets, value chain analysis, Theory of constraints, Learning Curve analysis, Bench marking ,etc.

Objectives

The broad course objectives are the following:

1. To have a good knowledge of various accounting concepts and techniques used for managerial decision making.
2. To understand the application of these techniques in managerial decision making.
3. To build the capacity of the students for better decision making in the practical business-settings.

Learning Outcomes:

After going through this course, the students are expected to develop a Clear understanding, knowledge and skills in the field of Management Accounting.

Skills to be developed throughout the Course:

Students will develop their analytical and oral communication skills via case study approach carried out in tutorials, practice sessions, Class Room presentations and seminar sessions. While working on Case Studies/ exercises student’s creative skills and their abilities will get honed which shall help him in practical life situations? Learners are expected to learn the skills of developing acumen of using accounting analytical techniques to enable them to understand the business situations and provide information to management for decision making. The students are encouraged to make use of IT facilities and relevant software to make managerial decision purposeful.



The Learning Resources:

The following shall comprise the learning resources

Text Books

Author	Title	Publisher	year	Latest Edition to be procured
Zemmerman Jerold,	Accounting for Decision making	Mc Grawhill publishing House	2010	
Atkinson, Banker, Kaplan, and Young,	Management Accounting,	Pearson Education	2008	
Young, S Mark	Readings in Mgt. Accounting,	Printice Hall of India pvt. Ltd. New Delhi		
Kaplan and Atkinson,	Advanced Management Accounting,	Pearson Education	2006	
Sharma & Gupta	Management Accounting	Kalyani Publicatiuons, Delhi	2012	
Kishore, R. M	Advanced Mgt. Accounting,	Taxman publications, New Delhi	2012	



Accounting for Managerial Decision Making

Course Code: COM17102CR		Max. Marks : 100
M.Com : 1 st Semester	(Continuous Assessment)	CA-I & CA-II: 25 Marks Each
		CA-III & CA-IV: 50 Marks

Module – I

Role of Accounting in decision making. Financial, Cost and Managerial Accounting. Cost Management Systems: Treatment of overheads under Traditional vs. Activity Based Costing (ABC) systems. Design and Implementation of the ABC System. Product Profitability and Customer Profitability Analysis under ABC. Role of ABC in Strategic Cost Management. Cost information for pricing decisions. Target costing.

Module – II

Marginal Costing and Mgt. decisions, Marginal vs. Absorption costing, Tools of marginal costing, Cost-volume -Profit- Relationship, Break –even analysis, Methods and applications. Differential Costing and Mgt. Decisions: special applications in Make or buy, Change vs. Status quo, Optimum sales mix, Selling or further processing ,Shutdown or Continue, Exploring new market, and Adding or dropping a Product

Module – III

Life Cycle Costing-Concept and characteristics. Product life cycle costing- procedure for implementation. Quality Costs: concept, types of quality costs. Management of quality costs. Human Resource Accounting: Concept, and importance; Valuation of Human Resources. Accounting for Intangible Assets: concept and computation

Module – IV

Learning Curve model: Concept, Factors affecting learning and experience curve. Application of Learning Curve model in decision making. Theory of Constraints (TOC) - Concept, steps in implementation. Role of TOC in decision making. Benchmarking: concept, types of bench marking, procedure of Benchmarking. Uses and applications of Bench marking in decision making. Value Chain analysis: concept and application in decision making.



Quantitative Techniques

Course Code: COM17103CR

Course Title: Quantitative Techniques Course Type:

Core

Course Level:

Year 1:	*	Semester 1		Semester 2
Year 2:		Semester 3		Semester 4

The Course

Course Description:

Decision making is what managers do. Some decisions are made largely on the basis of intuitive skills and in many situations this is appropriate. Other decision situations, however, reward use of some of the more formal approaches covered in this course. Still others require both approaches. Successful managers use operations research when: 1. the problem is complex and involves a number of variables; 2. there are data variables which describe the situation; 3. the goals in solving the problem can be specified in quantitative terms; 4. workable models are currently available for these situations. Operations research, therefore, represents an effective approach in handling complex business decision situations. This course is designed with the following objectives in view.

Objectives:

1. Employ mathematical models in business decision making.
2. Analyze and solve business decision problems.

Learning Outcomes:

After going through this course, the students are expected to develop a clear understanding, knowledge and skills in the area of operations research.

Skills to be developed throughout the Course:

Students will develop their analytical and decision making skills via case study approach carried out in tutorials, practice sessions, class room presentations and seminar sessions. While working on Case Studies students' decision making abilities will get developed which shall help them in practical business situations. Learners will be encouraged to make use of IT facilities particularly web sites to support research and readings.



The Learning Resources:

The following shall comprise the learning resources

Text Books

Author	Title	Publisher	year
Berry Render; Ralph M Stair Jr. Michael E. Hanna	Quantitative Analysis for Management	Prentice Hall of India< Pvt. Ltd. New Delhi	
N D Vohra	Quantitative Techniques in Management	Tata Mc Graw Hill Publishing Company	
Richard I Levin; David S Rubin Joel P Stinson; Everette S Gardner Jr.	Quantitative Approaches to Management	Mc graw Hiall International Edition	
A M natrajan; P Balasubramani; A Tamilarasi	Operations Research	Pearson Education, New Delhi	
P C Tulsian and Vishal Pandey	Quantitative Techniques	Pearson education, new Delhi	
Quantitative Techniques for Decision Making	M P Gupta and B R Khanna	Prentice Hall of India, Pvt . Ltd. New Delhi	



Quantitative Techniques

Course Code: COM17103CR		Max. Marks : 100
M.Com : 1 st Semester	(Continuous Assessment)	CA-I & CA-II: 25 Marks Each
		CA-III & CA-IV: 50 Marks

Module - I

Management, Decision making and Theory of Games: decision making and quantitative techniques, historical development of Operations Research (OR), nature and characteristic features of OR, methodology of OR. Theory of games, the game model, two-person zero-sum game, when no saddle point exists, solution of $2 \times n$ and $m \times 2$ games using graphical method, limitations of the theory of games.

Module - II

Linear programming: requirements, assumptions, formulation of linear programming problems, the maximization and minimization cases, graphic method, simplex method, duality and post optimality analysis. Transportation problems – north-west corner rule, Vogel's approximation method, stepping stone method, the modified distribution method, unbalanced transportation problems, degeneracy, transportation problems - the maximization type. The assignment problems, Hungarian method, constrained assignment problems, unbalanced assignment problems, maximization cases.

Module - III

PERT/ CPM networks and Simulation: rules of network construction, determination of ES and EF times, determination of LS and LF times, determination of float, PERT, determination of optimistic time, most likely time, pessimistic time, time- cost trade-off. Simulation – process, Montecarlo simulation, simulation of inventory system, simulation of queuing system, advantages and disadvantages.

Module - IV

Decision theory and Sequencing: Decision theory – pay off table, opportunity loss table, decision under uncertainty, laplace principle, maximin principle, maximax principle, Hurvics principle, savage principle. Decision making under risk – maximum likelyhood principle, expected principle, expected opportunity loss, expected pay off of the perfect information, utility as a basis of decision criterion. Sequencing: assumptions, Gantt charts, algorithm for solving sequencing problems, processing n jobs through 2 and 3 machines only.



Consumer Behaviour & Marketing Research

Course Code: COM17105DCE

Course Title: Consumer Behaviour & Marketing Research **Course Type:**

Discipline
Centric Elective

Course Level:

Year 1:	*	Semester 1		Semester 2
Year 2:		Semester 3		Semester 4

The Course

Course Description:

An essential component of marketing is consumer insight – both the obvious needs and wants that are on the surface of conscious thought, but also the deeper, possibly unconscious motives that drive human behavior at an implicit level. Failure to adequately consider the factors and forces shaping consumer behavior has led to many ill-fated business strategies. Conversely, many well-known companies have shown that a detailed understanding of consumers can serve as a long-term competitive advantage. This course is designed to examine research in psychology, marketing, and related fields in order to learn why consumers behave in the ways that they do.

Objectives:

1. To familiarize the students with the findings of behavioural science and relating it to the consumer decision – making process.
2. To develop skills needed to conduct consumer research for better understanding and application of research in business decisions.
3. To develop learners understanding necessary for successful marketing decisions.

Learning Outcomes:

After going through this course, the students are expected to develop a Clear understanding, knowledge and skills in the field of Services Marketing.

Skills to be developed throughout the Course:

Students will develop their analytical and oral communication skills via case study approach carried out in tutorials, practice sessions, class room presentations and seminar sessions. While working on Case Studies student's creative skills and their abilities will get honed which shall help him in practical life situations? Learners are expected to learn the skills necessary to understand the basic concepts and tools of marketing and apply them in practice.



The Learning Resources:

The following shall comprise the learning resources

Text Books

Author	Title	Publisher	year
Bennett, P. D. and H. H. Kassarjion	Consumer Behaviour	Prentice Hall, New Delhi	2010
Schiffman L. G. and Kanuk L. L.	Consumer Behaviour	Pearson Education, New Delhi	2008
Louden Delta Bitta and Miniard,	Consumer Behaviour	McGraw Hill, New York	2007
Jim Blythe	The Essence of Consumer Behaviour	Prentice Hall, New Delhi	1997
Jain, P. C. & Monika, Bhatt	Consumer Behaviour in Indian Context	Sultan Chand Ltd., New Delhi	2008



Consumer Behaviour & Marketing Research

Course Code: COM17105DCE		Max. Marks : 100
M.Com : 1 st Semester	(Continuous Assessment)	CA-I & CA-II: 25 Marks Each
		CA-III & CA-IV: 50 Marks

Module – I

Introduction to Consumer Behaviour (CB); CB and Marketing Strategy; Models of Consumer Behaviour. Buying Process – Buying Roles; Buying Behaviour; Consumer Involvement and Decision Making; Stages of Buying Decision Process.

Module - II

Internal Determinants of Consumer Behaviour: Needs, Motivation and Involvement; Consumer Perception; Learning; Attitudes and Attitude Change; Personality and Psychographs.

Module - III

External Determinants of Consumer Behaviour: Family and Household Influences; Reference Groups and Social Class; Influence of Culture; Sub-Culture aspects of Consumer Behaviour.

Module - IV

Marketing Research – Concept, Process of Marketing Research, Type of Marketing Research, Data Sources – Primary, Secondary; Methods of Primary Data Collection, Questionnaire design, Measurement Scales and Marketing Research Ethics.



Corporate Tax Planning & Management

Course Code: COM17106DCE

Course Title: Corporate Tax Planning & Management **Course Type:**

Discipline Centric
Elective

Course Level:

Year 1:	*	Semester 1		Semester 2
Year 2:		Semester 3		Semester 4

The Course

Course Description:

This course will provide a framework for understanding how taxation influences financial and management decisions viz, capital structure, dividends, lease or buy, retain or replace etc. This is achieved by integrating the tax law with fundamentals of financial management. In addition the course focuses more clearly on how companies are assessed with the of Minimum Alternate Taxes provisions (MAT). Besides, the course provides an insight into indirect taxes in form of services and excise taxes.

Objectives:

1. Understanding the provisions of direct and indirect tax laws;
2. Gaining necessary knowledge of various incentives and benefits under direct and indirect taxes available to business firms.

Learning Outcomes:

After going through this course, the students are expected to develop a Clear understanding, knowledge and skills in the field of Corporate tax planning and management.

Skills to be developed throughout the Course:

Students will develop their analytical and technical skills via case study approach carried out in tutorials , practice sessions , and seminar sessions. While working on Case Studies student's creative skills and their abilities will get honed which shall help him in practical life situations? Learners are expected to learn the nifty skills of assessing the companies under various provision of I. T. act 1961. Learners are encouraged to make use of IT facilities particularly web sites to support research and readings.



The Learning Resources:

The following shall comprise the learning resources

Text Books

Author	Text Bok Title	Publisher	Year	Latest edition to be procured
Singhanian, V.K	Direct Tax Planning & Management	Taxman Publications, New Delhi.	2014-15	
Singhanian V.K	Direct Taxes : Law & Practice	Taxman Publications, New Delhi.	2014-15	
Srinivas, E.A	Corporate Tax Planning	Tata McGraw Hill Publishing Co. Ltd. New Delhi.	2014-15	



Corporate Tax Planning & Management

Course Code: COM17106DCE		Max. Marks : 100
M.Com : 1 st Semester	(Continuous Assessment)	CA-I & CA-II: 25 Marks Each
		CA-III & CA-IV: 50 Marks

Module - I

Corporate Tax Planning: Concept and Scope and methods of Tax Planning, Tax planning with regard to specific management decisions - Lease and Buy, retain or replace. Tax Planning & Financial Management Decisions: Tax planning and tax implications in developing capital structure; Dividend policy and tax as a variable for calculation of cost of capital.

Module - II

Minimum Alternative Tax (MAT) - Scheme of MAT, Concept of Zero Tax Company, Computation of Book-profit under section 115JB, Computation of tax liability under MAT provisions. Tax credit in respect of tax paid on deemed income under MAT provision. Taxation of Foreign Incomes & Investments.

Module – III

Taxation of international transactions- Transfer pricing, computation of the arm's length price, reference to transfer pricing officer, powers to make safe harbor rules, Maintenance of books of account, report from accountant, specified domestic transactions, advance pricing agreement (APA). Important judicial rulings.

Advance Tax Payment for Companies: Pay as you earn scheme, computation of advance tax and interest payable of shortfall of advance tax.

Module – IV

Returns of income and Assessment: Voluntary return of income, Return of loss, Extension of time, Belated return, Revised return, Defective or incomplete return, Scheme to facilitate submission of returns through tax returns preparers, Filing of return in electronic form, Return by whim to be signed, permanent account number (PAN).

What is self-assessment, summary assessment without calling the assessee, Best judgment assessment, Reassessment, Issue of notice for reassessment, Problems on return of income and assessment, Obligations to furnish annual information return.



International Business

Course Code: COM17107DCE

Discipline
Centric Elective

Course Title: International Business

Course Type:

Course Level:

Year 1:	*	Semester 1		Semester 2
Year 2:		Semester 3		Semester 4

The Course

Course Description:

International Business has emerged as a core subject area following the emergence of a globalized economy. International Business envisages various facets that necessitate the learners to learn and practice knowledge on international business to enable himself/herself to remain abreast about various developments that are shaping up in this interconnected world as a consequence of emergence global regulators like WTO. The course attempts to make the learners aware of the drivers of globalization, stages of globalization and entry modes of MNCs. International Trade is based on a good number of trade theories the knowledge of which will enlighten the learners.

The course will percolate knowledge to the learners on foreign trade profile of India. It shall also throw light on the financing of foreign trade through EXIM bank operations. Foreign Investment both direct (FDI) and through FIIs has assumed an important role. The knowledge and current status of the FDI and FII will be conveyed to the learners through the course. Exchange rate determinants, risk management tools, issues regarding convertibility of rupee both on capital account as well as on current account, India's double taxation policy etc., are expected to raise the level of knowledge of the learners.

The course also envisages to provide knowledge on important aspects of Regional Integrations. Various forms of integrations have been shaping the world in almost every region. There are loose integrations and highly cohesive integrations the knowledge of which shall be disseminated to the learners. Moreover, the International Financial Institutions have always worked as trigger or impulse institutions for foreign trade growth. The knowledge on institutions like World Bank Group, IMF and ADB becomes all the more necessary for the learners.



Objectives:

1. To acquaint the learners about various facets of International Business which enables him to understand the intricacies of International trade
2. To broaden the outlook of the students towards international arenas that have an bearing on all countries in terms of socio-economic impacts.
3. To heighten the knowledge level of the learners in areas of WTO, FDI, FII, Exim Bank Financing Policies, India's Foreign trade profile, Convertibility of rupee, Double Taxation Policy
4. To make the learners abreast with the rationale of economic Integration and further to update their knowledge on International Financial Institutions like World Bank, IMF and ADB.

Learning Outcomes:

After going through this course, the students are expected to develop a Clear understanding, knowledge and skills in the field of International Business.

After going through the Course, the learner must be in a position to understand:

1. How foreign trade documents are prepared and what are various types of documents like Commercial and Regulatory Documents, Principle and Auxiliary documents.
2. What are various trade theories both firm-specific as well as country specific.
3. India's foreign Trade profile. It is composition as well as its direction.
4. FDI and FII and its present status vis-à-vis India.
5. India's Intellectual Property Rights, Double Taxation Policy, Economic Integration, International Financial Institution

Skills to be developed throughout the Course:

Students will develop their analytical and oral communication skills via case study approach carried out in tutorials, practice sessions, Class Room presentations and seminar sessions. While working on Case Studies student's creative skills and their abilities will get honed which shall help him in practical life situations. Learners are expected to learn the nifty skills of developing an acumen of using Technical Analysis software to enable them to track the market movements and predict probable stock prices. Learners are encouraged to make use of IT facilities particularly web sites to support research and readings.



The Learning Resources:

The following shall comprise the learning resources

Text Books

Author	Title	Publisher	year
Chandra, Prasanna	Investment Analysis and Portfolio Management	Tata McGraw Hill Publishing House, New Delhi	2010
Bhalla, V.K	Investment Analysis and Portfolio Management	Himalyan Publishing House	2008
Ritu Ahuja	Security Analysis and Portfolio Management		2007
Reilly, Frank K. Brown, Keith C.	Investment Analysis and Portfolio Management, 8th edition,	OH, USA: Thompson South-Western	2006
Alexandra, Sharpe and Sharpe,	Fundamentals of Investment	Prentice Hall of India, Private Ltd., New Delhi	2008
Fisher and Jordon	Security Analysis and Portfolio Management	Prentice Hall of India, Private Ltd., New Delhi	2010
Maggin, John L., Tuttle, Donald L., McLeavy, Dennis W., and Pinto, Gerald E.	Managing Investment Portfolio: A Dynamic Process, 3rd Edition,	Virginia, USA: CFA institute	2007



International Business

Course Code: COM17107DCE		Max. Marks : 100
M.Com : 1 st Semester	(Continuous Assessment)	CA-I & CA-II: 25 Marks Each
		CA-III & CA-IV: 50 Marks

Module - I

Introduction to International Business, Evolution of International Business, advantages of International Business, Importance and factors affecting international Business, Barriers to International Business- tariff and non-tariff Barriers. Approaches to International Business. Globalisation- Drivers of Globalisation, Stages of Globalisation.

Module - II

Theories of International Trade, Mercantilism, Theory of Absolute Cost Advantage, and Comparative Cost advantage Theory, Relative Factor Endowment Theory, Product Life Cycle theory, Global Strategic Rivalry theory, Porter's National Competitive Advantage theory. Global Trade- Merchandise Trade and Services Trade, India's Foreign Trade- Composition and Direction, Current FTP of India, Regulation.

Module - III

International Investment Theories. Foreign Direct Investment (FDI), costs and Benefits of FDI, Foreign Direct Investment in India, Sectoral Caps. IMF and World Bank- their role and functions in improving international business. World Trade Organisation (WTO), Principles, Role and Functions of WTO in developing of International Trade, Policies of WTO. Intellectual Property Rights.

Module – IV

Foreign Exchange- Exchange rate, determinants of Exchange Rate, Economic exposure, Transaction Exposure and Translation Exposure. Convertibility of Rupee. ADRs and GDRs. Economic Integration and Regional trade Blocks- types, SAARC, ASEAN, NAFTA and European Union



2ND SEMESTER



Human Resource Management

Course Code: COM17201CR

Course Title: Human Resource Management

Course Type:

Core

Course Level:

Year 1:		Semester 1	*	Semester 2
Year 2:		Semester 3		Semester 4

The Course

Course Description:

Substantiated by vast research evidences, people are assuming all the more importance and relevance in today's business organizations than ever before. For example, research is full of evidences exhibiting how employee satisfaction go hand in hand with customer satisfaction and how the employee retention strategies have culminated into increasing the customer base and market share of organizations with a profound impact on its profitability and growth. In context to this, today's business managers and practitioners need to be fully abreast with the basic aspects of human resource management to understand its effective functioning in the organizational setting for enhancing employee level of commitment and productive organizational behaviors. The course is therefore designed to acquaint the student with the emerging dimensions of HR Management with the following specific set of Evaluate jobs on the dimensions represented by compensable factors to arrive at point scores for valuing the given jobs.

Objectives:

1. To familiarize the students with the conceptual & theoretical constructs of the various dimensions of HRM.
2. To equip the students with requisite skills & tools to undertake HR & its allied functions.
3. To encourage students to develop a holistic HR perspective to achieve organizational goals.

Learning Outcomes:

The course is designed to make students to:

- Discuss how to strategically plan for the human resources needed to meet organizational goals and objectives;
- Evaluate the impact of HR activities on the organizations' overall performance;
- Define the process of job analysis and discuss its importance as a foundation for human resource management practices;
- Evaluate and critique an organization's selection process;



Skills to be developed throughout the course

The course shall hone the myriad of managerial and administrative skills among the students necessary for keeping workforce motivated and productive. The course shall develop among students the skills of identifying, recruiting, interviewing and hiring high-performing employees. Through the various modes of teaching and learning like case studies/analysis, presentations, classroom discussions, tutorials, project assignments etc., the students shall also develop the skills of crafting an effective compensation system and determining the best benefits package for the employees and devising the relevant training programs for solving the human performance problems. Designing the performance review process shall be the other skills developed amongst the students through this course.

The learning resources:

The following shall comprise the learning resources

Text Books

Author	Title	Publisher	Year	Latest Edition to be procured
Cascio Wayne, F.	Managing Human Resources: Productivity, Quality of Life, Profits	Tata McGrawHill, New Delhi (7 th Edition).	2006	
Bernardin, John H.	Human Resource Management: An Experiential Approach	McGraw-Hill, Delhi (4 th Edition)	2007	
Gomez-Mejia Luis, R., David B. Balkin & Robert L.Cardy.	Managing Human Resources	PHI Learning Pvt Ltd. New Delhi (5 th Edition)	2009	
Biswajeet, Pattanayak,.	Human Resource Management.	Prentice Hall India, New Delhi.		



Human Resource Management

Course Code: COM17201CR		Max. Marks : 100
M.Com : 2 nd Semester	(Continuous Assessment)	CA-I & CA-II: 25 Marks Each
		CA-III & CA-IV: 50 Marks

Module- I

Origin and Development of Human Resource Management (HRM); Models of HRM; Characteristics of High Performance Work Systems; HRM & Personnel Management; Key HRM activities; HR's Professional Competencies; Financial Impact of HR activities; Strategic HRM; Emerging HR Issues in global and Indian Context.

Module- II

Job Analysis: Concept; Reasons for Conducting JA: Methods of job Analysis; Job Description & Job Specification. Human Resource Planning: Concept & Methods of Forecasting HR Requirements; Recruitment: Concept & Sources of Recruitment; Selection: Tools & Techniques & Methods; Company Induction: Purpose & Types of Socialization Programmes.

Module- III

Employee Training: Assessing Training Needs & Designing Training Programmes; Evaluating Training Programmes. Performance Management: Concept & Purpose; Uses & Methods of Performance Appraisal; Appraisal biases & solutions; Potential Appraisal.

Module- IV

Developing Careers: Challenges in Career Development; Meeting the Challenges of Effective Career Development; Model for Planned Self-Development. Managing Rewards: Characteristics of rewards system, Rewards Categories/determinants, Reward systems & Organizational effectiveness, The cases for and against incentive-based rewards, Issues in paying employees, Performance-related pay (PRP), Meeting the Challenges of Pay-for-Performance Systems; Types of Pay-for-Performance Plans.



Accounting for Managerial Control

Course Code: COM17202CR

Course Title: Accounting for Management Control **Course Type**

Core

Course Level:

Year 1:		Semester 1	*	Semester 2
Year 2:		Semester 3		Semester 4

The Course

Course Description:

The basic aim of this Course is to familiarize the students with various concepts, techniques and methods of managerial Accounting which help in planning and control of organisations. Three levels of Planning and Control viz. Strategic Planning and Control, Tactical Planning and Control, and Operational Planning and Control taking place in organisations have been included for study. Besides the students are expected to understand how control is exercised at the divisional level and for controlling various inputs an Organisation. For this purpose various managerial Accounting techniques, concepts such as Balanced Scorecard, transfer pricing, Responsibility accounting, budgetary control, Standard costing, Internal Audit, and Management Audit

Objectives:

The course aims to achieve the following objectives:

1. to have a good knowledge of various accounting concepts and techniques for planning and controlling the activities of an Organisation;
2. to learn how these techniques are actually applied in real life business situations of managerial planning and control:
3. To build the capacity of the students and prepare them as future executives to ensure better planning and control in organisations.



Learning Outcomes:

After going through this course, the students are expected to develop a Clear understanding, knowledge and skills in the field of Management Accounting.

Skills to be developed throughout the Course:

Students will develop their analytical and oral communication skills via case study approach carried out in tutorials, practice sessions , Class Room presentations and seminar sessions. While working on Case Studies/ exercises student's creative skills and their abilities will get honed which shall help him in practical life situations? Learners are expected to learn the skills of developing acumen of using accounting analytical techniques to enable them to understand the business situations and provide information to management for planning and control. The students are encouraged to make use of IT facilities and relevant software to make managerial decision purposeful.

The Learning Resources:

The following shall comprise the learning resources

Text Books

Author	Title	Publisher	Year	Latest Edition to be procured
Richard and William son Robert,	Accounting for Managerial planning and Control,	Mc Grawhill publishing House	2010	
Atkinson, Banker, Kaplan, and Young,	Management Accounting,	Pearson Education	2008	
Young, S Mark	Readings in Mgt. Accounting,	Prentice Hall of India New Delhi		
Kaplan Robert S and Atkinson, Anthony	Advanced Management Accounting,	Pearson Education	2006	
Sharma & Gupta	Management Accounting	Kalyani Publications, Delhi	2012	
Kishore, R. M	Advanced Mgt. Accounting,	Taxman publications, New Delhi	2012	



<p>Horngren, Sundram and Stratton</p> <p>Soloman, Ezra,</p> <p>Jawahar Lal</p>	<p>Introduction to Management Accounting,</p> <p>Divisional Performance: Measurement and control,</p> <p>Managerial Accounting and Control,</p>	<p>Pearson Education</p> <p>Richard D Irwin</p> <p>Himalaya publishingDelhi house</p>	<p>2012</p>	
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Accounting for Managerial Control

Course Code: COM17202CR		Max. Marks : 100
M.Com : 2 nd Semester	(Continuous Assessment)	CA-I & CA-II: 25 Marks Each
		CA-III & CA-IV: 50 Marks

Module – I

Strategic Planning and control: Balanced Scorecard (BSC) as an instrument of Strategic planning and control- Customer perspective, Internal Business Process perspective, Learning & Growth perspective and Financial perspective as measures of strategic performance of business. Measuring financial performance with accounting Ratios, Funds flow, Cash flow and EVA analysis. Design and implementation of BSC. Linking multiple scorecard measures into a single strategy.

Module - II

Tactical Planning and Control: Programming and Budgeting as instruments of tactical planning and control. Budgetary control: system and process; preparation of sales, production, material, labour, overheads, cash and master budgets. Flexible budgeting, Performance budgeting and Zero-base budgeting. Behavioural aspects of budgeting.

Module - III

Decentralisation and Divisional Performance planning and Control: Responsibility Accounting- identifying responsibility centres; Cost, Revenue, Profit and Investment centres. Reporting under responsibility accounting. Controlling performance in a divisionalised company-Total profit, ROI, RI, and EVA as control measurements. Transfer pricing in a divisionalised company: Methods of transfer price and corporate policy.

Module - IV

Operational Planning and Control: Standards for operations as instruments of planning and control, standard setting for various components of cost as well as sales. Computation and analysis of variances, investigation of variances, control and disposition of variances, Revision of standards. Internal audit, operational audit and management audit as instrument of control.

Note: The question paper shall contain numerical & theory questions



Business Economics

Course Code: COM17203CR

Course Title: Business Economics

Course Type:

Core

Course Level:

Year 1:		Semester 1	*	Semester 2
Year 2:		Semester 3		Semester 4

The Course

Course Description :

The course is designed to provide a perspective, primarily, on applied microeconomics analysis; although some applied macroeconomic analysis of relevance to the business firm may also be treated. The course emphasizes on the learning of economic tools and concepts that can be used in the firm's management decision-making process. The course builds upon the standard economic analysis of the firm that integrates a company's revenue, cost, output, and pricing decisions. Marginal and incremental reasoning is stressed as an important decision-making principle.

Objectives:

1. To develop a thorough understanding of various theories and laws related to micro-economics.
2. To enhance the level of knowledge of the students so as to enable them in the application of tools and techniques of business economics in business decision making.

Learning Outcomes:

After going through this course, the students are expected to develop a Clear understanding, knowledge and skills in the field of Business Economics.

Skills to be developed throughout the Course:

Students will develop their analytical and oral communication skills via case study approach carried out in tutorials , practice sessions , Class Room presentations and seminar sessions. While working on Case Studies student's creative skills and their abilities will get honed which shall help him in practical life situations.



The Learning Resources:

The following shall comprise the learning resources

Text Books

Author	Title	Publisher	year	Latest Edition to be procured
Raj Kumar and Kuldip Gupta	Managerial Economics	UDH Publishers and Distributors (P) Ltd.	2012	
M.L.Jhingan and J.K. Stephen.	Managerial Economics	Vrinda Publications (p) Ltd.	2012	
L. C. Gupta	Managerial Economics	Himaliya Publishing House	2012	
S. L. Gupta and D. D. Chaturvedi	Business Economics	International Book House	2012	
Datt and Sundharam	Indian Economy	S. chand	2013	
Varshney, R. L. and Maheshwari K. L.	Managerial Economics	Sultan Chand	2012	
Jeol Dean	Managerial Economics	Prentice Hall of India	2011	



Business Economics

Course Code: COM17203CR		Max. Marks : 100
M.Com : 2 nd Semester	(Continuous Assessment)	CA-I & CA-II: 25 Marks Each
		CA-III & CA-IV: 50 Marks

Module - I

Meaning Nature and Scope of Managerial Economics. Uses and limitations. Consumer's Behaviour: Utility Analysis- Cardinal Approach: Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility and Consumer Equilibrium. Ordinal Approach: Indifference Curve, Budget Line and consumer equilibrium. Demand Analysis- Law of Demand, Elasticity of Demand, Measurement and application of Elasticity of Demand

Module - II

Production Function and Cost Analysis: Concept of production function. Law of Variable Proportions. Law of returns to scale Properties of Cob- Douglas and CE's production functions. Cost minimizing input choice. Short-run and Long-run cost function- traditional and modern approach.

Module - III

Market Structures: Short-run and long- run price output determination under perfect competition, Monopoly, Monopolistic Competition. Oligopoly- Cornot and Swazy Model. Cartels and Price Leadership.

Module - IV

Business Cycle: Nature and Phase. Theories- Psychological, Profit, Monetary, Innovation, Cobweb, Samuelson and Hicks theories. Inflation- Classification and causes, Inflationary gap, Deflationary gap and Eleminatory process.



Research Methodology

Course Code: COM17205DCE

Course Title: Research Methodology

Course Type:

Discipline
Centric Elective

Course Level:

Year 1:		Semester 1	*	Semester 2
Year 2:		Semester 3		Semester 4

The Course

Course Description:

As the scale of business increases every day, the complexities and problems associated with it also increase. So, it becomes crucial for managers to learn an applied scientific method, which he can use for improving his decision making skills. In this connection, the most widely used and applied scientific method is statistics. Data can be collected through questionnaires or through other sources but to interpret it scientifically, sound statistical knowledge is very important. Managers need a conceptual understanding of statistics for the following reasons: (a) to understand how to present and describe information; (b) to understand how a conclusion can be drawn from a sample of small size taken from a large population; (c) to understand the concept of process improvement; (d) to understand how to obtain a reliable forecast of statistical variables of interest.

Objective:

1. To provide students with the tools and skills necessary to solve business problems by applying the basics of research and statistics.

Learning Outcomes:

After going through this course, the students are expected to develop a basic understanding, knowledge and skills in the area of research methodology and statistics.

Skills to be developed throughout the Course:

Students will develop their analytical and oral communication skills via case study approach carried out in tutorials , practice sessions , class room presentations and seminar sessions. While working on Case Studies student's creative skills and their decision making abilities will get honed which shall help him in real life situations.



The Learning Resources:

The following shall comprise the learning resources

Text Books

Author	Title	Publisher	year	Latest Edition to be procured
Donald R Cooper & Pamiela S Schindler	Business Research Methods	Tata Mc Graw Hill Education Pvt. Ltd. New Delhi	2006	
R Panneerselvam	Research Methodology	PHI, Pvt. Ltd, New Delhi	2009	
J K Sharma	Business Statistics	Pearson Education	2004	
Statistics for Management	Richard I Levin; David S Rubin; Sanjay Rastogi; Masood Hussain Siddiqui			
Statistical Methods	S P Gupta	Sultan Chand & Sons		
Business Statistics: An Applied Orientation	P K Vishwanathan	Pearson Education		
Business Statistics	Naval Bajpai	Pearson Education.		



Research Methodology

Course Code: COM17205DCE		Max. Marks : 100
M.Com : 2 nd Semester	(Continuous Assessment)	CA-I & CA-II: 25 Marks Each
		CA-III & CA-IV: 50 Marks

Module - I

The language of research – concepts, definitions, variables, propositions, hypotheses, theory, and models. Types of research, research process, causal research design- concept, conditions for causality, Questionnaire design steps. Nature and properties of scale measurements, types of scales. Validity in experimentation-internal and external validity.

Module - II

Probability and probability distribution: History and relevance of probability theory, basic concepts, classical probability, relative frequency approach, subjective probabilities, probability rules, probability under conditions of statistical independence, probability under conditions of statistical dependence, Bay's Theorem, random variables, expected value of random variable, probability distributions- Binomial Distribution, Poisson Distribution, Normal Distribution.

Module - III

Sampling: reasons for sampling, methods of sampling, sampling distribution, concept of standard error, confidence intervals, sampling from normal population, sampling from non-normal population, central limit theorem, relationship between sample size and standard error,

Module - IV

Hypothesis Testing: basic concepts, interpreting significance level, selecting a significance level, type I and type II errors, two tailed and one tailed test of hypothesis, hypothesis test of means when population standard deviation is known, hypothesis testing of means when population standard deviation is not known, hypothesis testing using the standard scale. Analysis of Variance: one factor ANOVA, two factor ANOVA.



Human Resource Development

Course Code: COM17207DCE

Course Title: Human Resource Development **Course Type:**

Discipline Centric
Elective

Course Level:

Year 1:		Semester 1	*	Semester 2
Year 2:		Semester 3		Semester 4

The Course

Course Description:

Human Resource Development aims at developing a variety of competencies of employees and developing a culture in the organisation to use these competencies and contribute to organisational growth. It is important to treat human resource development as a continuous process and use these methods as aids. The first part of the syllabus deals with some basic concepts in human resource development. The second part highlights the competency requirements for managers and also highlights the systems approach for human resource development. The third part deals with motivational aspects and the fourth with strategic human resource development.

Objectives:

1. To develop in the student the capacity to view human resource development as a systems approach.

Learning Outcomes:

After going through this course, the students are expected to develop a clear understanding, knowledge and skills in developing human resources at an organizational level.

Skills to be developed throughout the Course:

Students will develop hard and soft skills via case study approach carried out in tutorials, case studies, class room presentations and seminar sessions. While working on Case Studies students' decision making abilities will get developed which shall help them in practical business situations. Learners will be encouraged to make use of IT facilities particularly web sites to support research and readings.



The Learning Resources:

The following shall comprise the learning resources

Text Books

Author	Title	Publisher	year	Latest Edition to be procured
Pareek, Udai & T.V. Rao	Designing & Managing Human Resource Systems	Oxford & IBH Publishing Company Pvt. Ltd. New Delhi		
M R. R. nair & T. V. Rao	Excellence Through Human Resource Development	Tata Mc Graw Hill Publishing Co. New Delhi		
Pareek, Udai & Sisodia, Viren	HRD in the New Millenium	Tata Mc Graw Hill Publishing Co. New Delhi		
D'Souza, Keith. Venkataswamy, G., Nanerjea, Sudipt & Ramachandran, R; Repositioning HRD: The Comtemporary Issues	National HRD Network, Calcutta.	New Delhi		
D'Souza; Keith, Upadhaya, G & Rakesh Kumar	Empoweing, Workers Through Human Resource Development	Allied, New Delhi		



Human Resource Development

Course Code: COM17207DCE		Max. Marks : 100
M.Com : 2 nd Semester	(Continuous Assessment)	CA-I & CA-II: 25 Marks Each
		CA-III & CA-IV: 50 Marks

Module - I

Introduction: HRD concept & philosophy, Significance of human factor. HRD Objectives, Distinction between the traditional personnel management function and HRD, Need for HRD & need for HRD in the Indian context. Universality of HRD practices.

Module - II

Planning & Organising the Human Resource Development (HRD) System: Planning the HRD System. HRD Sub-systems., HRD Policies, HRD Action Plans. Tasks of HRD Department, HRD in Indian Industry

Module - III

HRD Mechanism: HRD Mechanisms for workers. HRD Mechanisms for Managers: Performance Appraisal System (PAS), Purpose, Significance & effectiveness of PAS. Sources, Factors affecting PAS, Criteria for PAS, Training & Development (T&D): Characteristics, Objectives, Significance & effectiveness, Distinction between Training Development & Types. Potential Appraisal.

Module – IV

Concept of Human Resource Development Climate (HRDC), Elements of HRD climate, Organizational climate, OCTAPACE culture, Contributory factors of HRD practices in India., Other emerging concepts in the area of HRD.



E-Commerce

Course Code: COM17208DCE

Course Title: E-Commerce

Course Type:

Discipline Centric
Elective

Course Level:

Year 1:		Semester 1	*	Semester 2
Year 2:		Semester 3		Semester 4

The Course

Course Description:

The course is designed to provide a perspective on E. Commerce of Information Technology World. The Course will help students to know about practical exposure of oracle software which is used all over the world especially in banking and financial institutions

Objectives:

On successful completion of the course the students should have:

1. Learnt to analyze the business model of a firm, and determine the role that the Internet (and related technologies) can play to support or even enable this model.
2. Understand the key issues involved in managing electronic commerce initiatives.
3. Utilize the Internet to collect information and to conduct research.

The Learning Resources:

The following shall comprise the learning resources

Text Books

1. E-Commerce Concepts, Models, Strategies:- G.S.V. Murthy Himalaya Publishing House.
2. E-Commerce:- Kamlesh K Bajaj and Debjani Nag
3. Electronic commerce :- Gray P. Schneider.
3. E-Commerce, Fundamentals & Applications: Chand (Wiley).



E-Commerce

Course Code: COM17208DCE		Max. Marks : 50
M. Com: 2 nd Semester	(Continuous Assessment)	CA-I & CA-II: 25 Marks Each

Module - I

What is E-Commerce (Introduction and Definition) Main activities E-Commerce? Goals of E-Commerce, Technical Components of E-Commerce Functions of E-Commerce, Advantages and disadvantages of E-Commerce Scope of E-Commerce, Electronic Commerce Applications, Electronic Commerce and Electronic Business (C2C) (2G, G2G, B2G, B2P, B2A, P2P, B2A, C2A, B2B, B2C). The Internet and WWW Evolution of Internet, Domain Names and Internet Organization (.edu, .com, .mil, .gov, .net etc., Types of Network Internet Service Provider World Wide Web.

Module - II

Building Own Website: Reasons for building own website, Benefits of Website, Cost, Time, Reach Registering a Domain Name 3 Web promotion Target email, Baner Exchange, Shopping Bots. Internet Security_Secure Transaction Computer Monitoring Privacy on Internet Corporate Email privacy, Computer Crime (Laws, Types of Crimes) Threats, Attack on Computer System Software Packages for privacy Hacking, Computer Virus (Howit spreads, Virus problem, virus protection, Encryption and Decryption Secret key Cryptography (DES), Public Key Encryption RSA, Authorisation and Authentication Firewall, Digital Signature (How it Works)

Module - III

Internet and Extranet Definition of Internet, Advantages and Disadvantages of the Internet, Component of a Internet Information technology, Structure Development of a Intranet, Extranet and Intranet, Difference, Role of Internet in B2B Application, Electronic Data Exchange, Introduction, Concepts of EDI and Limitation, Applications of EDI, Disadvantages of EDI.

Module - IV

Types of Electronic Payment System, Payment Types, Traditional Payment, Value Exchange, System Credit Card System, Electronic Fund Transfer Paperless bill Modern Payment Cash Electronic Cash, Planning for Electronic Commerce, Planning Electronic Commerce initiates linking objectives to business strategies, Measuring cost objectives, Comparing benefits to Costs, Strategies for developing electronic commerce web sites.

