

# 1<sup>ST</sup> SEMESTER



# Organisational Behaviour

<i>Code: COM15101CR</i>	<i>Max. Marks : 100</i>
<i>M.Com : 1<sup>st</sup> Semester</i>	<i>Term End Exam : 80</i>
<i>Cont. Internal Assessment (CIA): 20</i>	

## Module-I

Organisational Behaviour the human context of a managerial job, Contributing disciplines, Emerging trends in OB, Evolution of OB; Perception: Process & errors, Improving perceptions; Attitudes; Personality; Determinants of Personality, Personality traits relevant to OB; Managerial implications of Perception, Personality, Attitudes.

## Module-II

Learning, Theories & Principles of Learning, Contingencies & Schedules of Reinforcement Motivation: Early theories, contemporary theories, Stress Management, Concept of stress, Sources & Effects of stress on humans, Management of Stress; ; Managerial implications of Learning, Motivation and Job Stress; Concept of Group Dynamics and Teams, Theories of Group Formation, Team Development ;Transactional Analysis.

## Module-III

Organisational conflict: Conflict Management, Traditional & Modern view of conflict, Constructive & Destructive conflict, Conflict Process, Strategies for encouraging constructive conflict, Strategies for resolving destructive conflict, Leadership Styles, Models and Theories of Leadership; Organisational culture: Elements of Organisational Culture, Hofstede's culture typology.

## Module-IV

Elements of Organisational Structure, Traditional & Modern Organisational Design; Power & Politics: Sources & Consequences of Power, Organisational 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: COM15102CR

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

Core
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## Course Level:

<b>Year 1:</b>	*	<b>Semester 1</b>		<b>Semester 2</b>
<b>Year 2:</b>		<b>Semester 3</b>		<b>Semester 4</b>

## 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	

### 1. e- Library Resources:

- i) **Bibliographical Databases** ii) **Consortium e-resources** iii) **eBooks @ AIL** iii) **Online Libraries** iv) **Subscribed Resources** v) **Virtual Library** vi) **News Paper Archive**

2. **Internet** : [http://www.en.wikipedia/wiki/listof\\_management\\_topics](http://www.en.wikipedia/wiki/listof_management_topics)

3. **Case Studies**: The class room teaching will be reinforced and supplemented by Case Studies. These case studies will have to be taken up in the Tutorial Classes.

4. **Courseware**: *The Courseware will be a compendium of the following*: Specific documents, computer-based training particularly on various tenets and techniques of Technical Analysis will be provided in the form of CDs/VCDs/DVDs. Videos will also be provided on the subject matter. Material that is coordinated with distance learning such as live classes conducted over the internet will be a part of the courseware. Websites that offer Interactive tutorials and webinars will be made available to the student community.

The Courseware will be posted on the DBFS website.



## Curriculum Transaction (The Pedagogy)

### Teaching/Learning Methods:

#### *Teacher-Centric*

a) Lecture b) Demonstration c) Case Study d) Brainstorming Sessions e) Online f) Video Presentations g) Lecturing through Power Point Presentations( PPTs).

#### *Learner-centric*

Tutorial, Student Presentations, Quizzes, Practice Sessions on Computers, Group Discussions

Interactive Teaching learning Processes are encouraged and wholesome participation ensured. The use of Teaching Aids like LCD, OHP etc., will be extensively done to ensure impeccable learning situations.

### Curriculum Evaluation (Assessment Strategy):

The assessment will be done in the following manner

#### *Internal Assessment: 20 Marks*

- |                                                            |       |       |          |
|------------------------------------------------------------|-------|-------|----------|
| a. Continuous Internal Assessment through One Class Test/s | = 10% | ----- | 10 Marks |
| b. Attendance, Participation in the Class                  | = 05% | ----- | 05Marks  |
| c. Term-end Viva Voce                                      | = 05% | ----- | 05Marks  |

#### *Term End Examination: 80 Marks*

Semester- End Examination will carry 80% Weightage -----80Marks

**Total: 100 Marks**

**Syllabus Change Policy:** This syllabus is a guide for the course and is subject to change with an advance notice.



# Accounting for Managerial Decision Making

Code: COM15102CR	Max. Marks : 100
M.Com : 1 <sup>st</sup> Semester	Term End Exam : 80
Cont. Internal Assessment (CIA): 20	

## Module-I

Role of Accounting in decision making Financial, Cost and Managerial Accounting  
Cost information for Managerial decisions. Cost classification and cost management systems: treatment of overheads under Traditional vs. Activity Based Costing (ABC) systems. Implementation of the ABC System. 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

Inflation Accounting: concept merits and limitations. Inflation Accounting techniques-Current Cost Accounting (CCA) and Current Purchasing Power (CPP)  
Social Responsibility Accounting: concept and applications (social cost benefit analysis). 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: concept and uses in decision making. Benchmarking: uses and applications in business. Value Chain analysis: concept and application in decision making.

*Note: The question paper shall contain numerical & theory questions.*



# Quantitative Techniques

Code: COM15103CR

**Course Title:** Quantitative Techniques **Course Type:**

Core

**Course Level:**

<b>Year 1:</b>	*	<b>Semester 1</b>		<b>Semester 2</b>
<b>Year 2:</b>		<b>Semester 3</b>		<b>Semester 4</b>

## 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	

#### 1. e- Library Resources:

2. i) Bibliographical Databases ii) Consortium e-resources iii) eBooks @ AIL  
iii) Online Libraries iv) Subscribed Resources v) Virtual Library vi) News Paper Archive

3. Internet : [http://www.en.wikipedia/wiki/listof\\_management\\_topics](http://www.en.wikipedia/wiki/listof_management_topics)

4. Case Studies: The class room teaching will be reinforced and supplemented by Case Studies. These case studies will have to be taken up in the Tutorial Classes.

5. Courseware: *The Courseware will be a compendium of the following:* Specific documents, computer-based training particularly on various tenets and techniques of Technical Analysis will be provided in the form of CDs/VCDs/DVDs. Videos will also be provided on the subject matter. Material that is coordinated with distance learning such as live classes conducted over the internet will be a part of the courseware. Websites that offer Interactive tutorials and webinars will be made available to the student community.

6. The Courseware will be posted on the DBFS website.





## Curriculum Transaction (The Pedagogy)

### Teaching/Learning Methods:

#### *Teacher-Centric*

a) Lecture b) Demonstration c) Case Study d) Brainstorming Sessions e) Online f) Video Presentations g) Lecturing through Power Point Presentations( PPTs).

#### *Learner-centric*

Tutorial, Student Presentations, Quizzes, Practice Sessions on Computers, Group Discussions

Interactive Teaching learning Processes are encouraged and wholesome participation ensured. The use of Teaching Aids like LCD, OHP etc., will be extensively done to ensure impeccable learning situations.

### Curriculum Evaluation (Assessment Strategy):

The assessment will be done in the following manner

#### *Internal Assessment: 20 Marks*

- |                                                            |       |       |          |
|------------------------------------------------------------|-------|-------|----------|
| a. Continuous Internal Assessment through One Class Test/s | = 10% | ----- | 10 Marks |
| b. Attendance, Participation in the Class                  | = 05% | ----- | 05Marks  |
| c. Term-end Viva Voce                                      | = 05% | ----- | 05Marks  |

#### *Term End Examination: 80 Marks*

Semester- End Examination will carry 80% Weightage -----80Marks

**Total: 100 Marks**

**Syllabus Change Policy:** This syllabus is a guide for the course and is subject to Change with an advance notice.



# Quantitative Techniques

Code: COM15103CR	<i>Max. Marks : 100</i>
<i>M.Com : 1<sup>st</sup> Semester</i>	<i>Term End Exam : 80</i>
	<i>Cont. Assessment : 20</i>

## 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, Monte carlo 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, Hurvicz principle, savage principle. Decision making under risk – maximum likelihood 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.



# Business Ethics

Code: COM15104DCE

**Course Title:** Business Ethics

**Course Type:**

Discipline  
Centric Elective

**Course Level:**

<b>Year 1:</b>	*	<b>Semester 1</b>		<b>Semester 2</b>
<b>Year 2:</b>		<b>Semester 3</b>		<b>Semester 4</b>

## The Course

### Course Description:

The course is designed to provide a perspective on Business Ethics, especially, about the unethical practices that today's corporate houses are beset with. In view of the mega scams, embezzlements, money laundering etc that surfaced in the recent past like, debacle of Enron Corp, WorldCom, London Exchange, Tyco, Global Crossing and recently in India Satyam Computers debacle, 2G Spectrum together with Chara & Coal Mine Bidding Gotla are some of the manifestations of an apparent fissure in corporate governance fraught with other ethical issues. The ethical business practices have gathered tremendous momentum ever since the Sarbanes-Oxley Act, 2002 was passed by the US Congress to curb corporate irregularities specifically the financial ones & subsequently the regulator of India also amended Clause-49 to make corporate houses more responsive. In the light of these undesirable happenings & to ward off such debacles in future, the corporate houses are spending huge bucks on training their employees on understanding the tenets of business ethics. The concept of business ethics being oxymoron but the fact of the matter is that today's corporate houses happen to be involved in malpractices in one way or the other together with their employees as is evidenced by host of research surveys. The course would provide insights into the different theories and philosophies highlighting the fundamentals & canons of ethical standards of business. To meet this end the course shall have the following set of objectives that are as under:

### Objectives:

1. To get the students well acquainted with the conceptual & theoretical framework of the Business Ethics.
2. To enable students to understand the various philosophies and theories propounded on the subject under question.
3. To enable students to unearth contributory factors responsible behind unethical practices & developing guidelines for ethical behaviour.
4. To make the students learn fundamental tools, skills and proper acumen, besides taking corrective measures to curb such undesirable situations.
5. Why should business houses carry on their business on sound ethical lines & how the sound ethical business practices contribute towards the effective corporate governance consequently improving upon the overall organizational performance?
6. Last but not least, how ethics and profits go together? An issue being oxymoron in nature.



## Learning Outcomes:

At the end of the course the students are expected to have developed a clear-cut understanding and knowledge and set of skills as to how to bring about the ethical standards into the various facets of organizational performance and how best the dreadful menace in terms of scandals and other malpractices at the best could be warded off. They should be able to make succinct and discernable difference when it comes as to why sound ethical business practices do not go against the fundamental economic purpose of business. They should be equipped enough to justify pay-offs accruing to the organization in the long run out of ethical business practices and good corporate governance substantiated by various theories and philosophies propounded on the subject by the great business think tanks. They should equally be able to understand and realize the warning signals of unethical practices consequently have the skill set and tools to curb them at the very outset.

## Skills to be developed throughout the course:

The students shall develop host of skill sets regarding the execution of ethical standards in business that go long way in ensuring the longevity and high organizational performance. The students shall also be able to develop their analytical, conceptual as well as highly competitive skills especially through the case studies, role playing sessions, GDs and class presentations on the host of topics covering the nitty-gritty of the course. Students will be able to deal with the issue like environmental sustainability, consumer's protection act, ethical leadership, responsible and ethical behavior of employees, issue of whistle blowing, protection measures for whistle blowers.

## The Learning Resources:

The following shall comprise the learning resources:

### Text Books

Author	Title	Publisher	year	Latest Edition to be procured
Manuel G. Valasquez	Business Ethics: Concepts And Cases	PHI Learning Pvt Ltd New Delhi, Ind	2006	
William H. Shaw	Business Ethics	Cengage Advantage Books	2010	
C. S. V. Murthy	Business Ethics	Himalaya Publisher	2010	
A.C Fernando	Business Ethics	Pearson Education	2009	

### 1. e.Library Resources:

- i) Bibliographical Databases ii) Consortium e-resources iii) eBooks AIL iv) Online Libraries v) Subscribed Resources vi) Virtual Library vii) New Paper Archive

2. **Internet:** [http://www.en.wikipedia/wiki/listof\\_management\\_topics](http://www.en.wikipedia/wiki/listof_management_topics)

3. **Case Studies:** the classroom teaching will be reinforced and supplemented by Case Studies. The students will be required to analyze thoroughly the entire gamut of information contained in the case studies in the class and also to be aimed to generate alternative suggestions to the



problem reflected in the Case. Complete in-class assignments relating to each specific case study. Knowledge gained thereby, will however be used to enhance and augment self effectiveness in a team environment. These case studies will be taken up in the Tutorial Classes.

**4. Courseware:** *The Courseware will be a compendium of the following:* Specific documents, computer-based training particularly on various tenets and techniques of Technical Analysis will be provided in the form of CDs/VCDs/DVDs. Videos will also be provided on the subject matter. Material that is coordinated with distance learning such as live classes conducted over the internet will be a part of the courseware. Websites that offer Interactive tutorials and webinars will be made available to the student community. The Courseware will be posted on the DBFS website.

### **Curriculum Transaction (The Pedagogy)**

#### **Teaching/Learning Methods:**

*Teacher-Centric*

a) Lecture b) Demonstration c) Case Study d) Brainstorming Sessions e) Online f) Video Presentations g) Lecturing through Power Point Presentations( PPTs).

*Learner-centric*

Tutorial, Student Presentations, Quizzes, Practice Sessions on Computers, Group Discussions Interactive Teaching learning Processes are encouraged and wholesome participation ensured. The use of Teaching Aids like LCD, OHP etc., will be extensively done to ensure impeccable learning situations.

#### **Curriculum Evaluation (Assessment Strategy):**

The assessment will be done in the following manner

<i>Internal Assessment:</i>		<i>15 Marks</i>
a. Continuous Internal Assessment (CIA) through 2 Class Tests	= 10 Marks	
b. Term-end Viva Voce	= 05Marks	
<i>Term End Examination:</i>		<i>60 Marks</i>
<b>Total:</b>		<b>75 Marks</b>

**Syllabus Change Policy:** This syllabus is a guide for the course and is subject to change with an advance notice



# Business Ethics

Code: COM15104DCE	<i>Max. Marks : 75</i>
<i>M.Com : 1<sup>st</sup> Semester</i>	<i>Term End Exam : 60</i>
<i>Cont. Internal Assessment (CIA): 15</i>	

## Module – I

Ethics, Principles of Personal Ethics, Principles of Professional Ethics, Value & Ethics in Business, Ethical Decision Making, Ethics and Morality, Moral versus non-moral standards, Personal and Business Ethics, Ethics & Religion , Arguments for & Against Business Ethics.

## Module - II

Ethical Theories in Business: Theory of Utilitarianism, Egoism, Kantian Ethics, Rights and Duties, Justice and Fairness, Ethics of Care, Virtue Ethics.

## Module – III

Ethics in Human Resource, Job discrimination (Arguments against discrimination), whistle blowing: issue of whistle blowing, protection measures for whistle blowers, Ethical issues in Marketing and advertising, Consumer protection, The Ethics and the Environment-pollution control.



# International Business

Code: COM15105DCE

**Course Title:** International Business

**Course Type:**

Discipline  
Centric Elective

**Course Level:**

<b>Year 1:</b>		<b>Semester 1</b>	*	<b>Semester 2</b>
<b>Year 2:</b>		<b>Semester 3</b>		<b>Semester 4</b>

## The Course

### Course Description:

International Business has emerged as a core subject area following the emergence of a globalised 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 Auxillary 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**

<b>Author</b>	<b>Title</b>	<b>Publisher</b>	<b>year</b>
Chandra, Prasanna	Investment Analysis and Portfolio Management	Tata McGraw Hill Publishing House, New Delhi	2010
Bhalla, V.K	Investment Analysis and Portfolio Management	Himalya 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
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- 1. e.Library Resources:**
  - i) **Bibliographical Databases** ii) **Consortium e-resources** iii) **eBooks AIL** iv) **Online Libraries** v) **Subscribed Resources** vi) **Virtual Library** vii) **New Paper Archive**
- 2. Internet:** [http://www.en.wikipedia/wiki/listof\\_management\\_topics](http://www.en.wikipedia/wiki/listof_management_topics)
- 3. Case Studies:** the classroom teaching will be reinforced and supplemented by Case Studies. The students will be required to analyze thoroughly the entire gamut of information contained in the case studies in the class and also to be aimed to generate alternative suggestions to the problem reflected in the Case. Complete in-class assignments relating to each specific case study. Knowledge gained thereby, will however be used to enhance and augment self effectiveness in a team environment. These case studies will be taken up in the Tutorial Classes.
- 4. Courseware:** *The Courseware will be a compendium of the following:* Specific documents, computer-based training particularly on various tenets and techniques of Technical Analysis will be provided in the form of CDs/VCDs/DVDs. Videos will also be provided on the subject matter. Material that is coordinated with distance learning such as live classes conducted over the internet will be a part of the courseware. Websites that offer Interactive tutorials and webinars will be made available to the student community. The Courseware will be posted on the DBFS website.

**Curriculum Transaction (The Pedagogy)**

**Teaching/Learning Methods:**  
*Teacher-Centric*  
 a) Lecture b) Demonstration c) Case Study d) Brainstorming Sessions e) Online f) Video Presentations g) Lecturing through Power Point Presentations( PPTs).  
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**Curriculum Evaluation (Assessment Strategy):**

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<i>Internal Assessment:</i>		<i>15 Marks</i>
a. Continuous Internal Assessment (CIA) through 2 Class Tests	= 10 Marks	
b. Term-end Viva Voce	= 05Marks	
<i>Term End Examination:</i>		<i>60 Marks</i>
<b>Total:</b>		<b>75 Marks</b>

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# International Business

Code: COM15105DCE	Max. Marks : 75
M.Com : 1 <sup>st</sup> semester	Term End Exam : 60
Cont .Internal Assessment (CIA): 15	

## Module - I

### Introduction to International Business:

Evolution of International Business. Drivers of Globalisation. Stages of Globalisation. International Business Approaches. Advantages of International Business. Problems of International Business. IMF and World Bank. Regional trade blocks: Types, SAARC, ASEAN, NAFTA & EU

## Module – II

### Theories of international Trade and Global & India's Foreign Trade

Introduction. Mercantilism. Theory of absolute cost advantage. 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

### Foreign investment, WTO, Foreign Exchange Determents etc.

International Investment Theories. Cost and Benefits of FDI, Foreign direct investment in India: Sectoral caps. World trade organisation (WTO), Principles, Functions and Policies, Intellectual Property Rights. Foreign exchange determinants, economic exposure: Transaction exposure, translation exposure. Convertibility of rupee. ADR'S and GDR'S.



# Corporate Tax Planning & Management

Code: COM15106DCE

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

**Course Type:**

Discipline Centric  
Elective

**Course Level:**

<b>Year 1:</b>	*	<b>Semester 1</b>		<b>Semester 2</b>
<b>Year 2:</b>		<b>Semester 3</b>		<b>Semester 4</b>

## 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	
Datey, V.S	Indirect Taxes : Law & Practice	Taxman Publications, New Delhi.	2014-15	

### 1. e.Library Resources:

- i) **Bibliographical Databases** ii) **Consortium e-resources** iii) **eBooks AIL** iv) **Online Libraries** v) **Subscribed Resources** vi) **Virtual Library** vii) **New Paper Archive**

2. **Internet:** [http://www.en.wikipedia/wiki/listof\\_management\\_topics](http://www.en.wikipedia/wiki/listof_management_topics)

3. **Case Studies:** the classroom teaching will be reinforced and supplemented by Case Studies. The students will be required to analyze thoroughly the entire gamut of information contained in the case studies in the class and also to be aimed to generate alternative suggestions to the problem reflected in the Case. Complete in-class assignments relating to each specific case study. Knowledge gained thereby, will however be used to enhance and augment self effectiveness in a team environment. These case studies will be taken up in the Tutorial Classes.

4. **Courseware:** *The Courseware will be a compendium of the following:* Specific documents, computer-based training particularly on various tenets and techniques of Technical Analysis will be provided in the form of CDs/VCDs/DVDs. Videos will also be provided on the subject matter. Material that is coordinated with distance learning such as live classes conducted over the internet will be a part of the courseware. Websites that offer Interactive tutorials and webinars will be made available to the student community.

The Courseware will be posted on the DBFS website.

## Curriculum Transaction (The Pedagogy)

### Teaching/Learning Methods:

*Teacher-Centric*

- a) Lecture b) Demonstration c) Case Study d) Brainstorming Sessions e) Online f) Video Presentations g) Lecturing through Power Point Presentations( PPTs).

*Learner-centric*



Tutorial, Student Presentations, Quizzes, Practice Sessions on Computers, Group Discussions Interactive Teaching learning Processes are encouraged and wholesome participation ensured. The use of Teaching Aids like LCD, OHP etc., will be extensively done to ensure impeccable learning situations.

### **Curriculum Evaluation (Assessment Strategy):**

The assessment will be done in the following manner

<i>Internal Assessment:</i>	<i>15 Marks</i>
a. Continuous Internal Assessment (CIA) through 2 Class Tests	= 10 Marks
b. Term-end Viva Voce	= 05Marks
<i>Term End Examination:</i>	<i>60 Marks</i>
<b>Total:</b>	<b>75 Marks</b>

**Syllabus Change Policy:** This syllabus is a guide for the course and is subject to change with an advance notice



# Corporate Tax Planning & Management

Code: COM15106DCE	Max. Marks : 75
M.Com : 1 <sup>st</sup> Semester	Term End Exam : 60
Cont. Internal Assessment (CIA): 15	

## 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

Service Tax: Nature of service tax, service provider & Service receiver, Taxable services and their classification, registration procedure, Negative list of services, exemptions & Abatements, records to be maintained, Valuation of taxable services and payment of service tax, returns of tax.

**Note: This paper shall have 60% numerical and 40% theoretical question**



# Consumer Behaviour

Code: COM15107DCE

**Course Title:** Consumer Behaviour

**Course Type:**

Discipline  
Centric Elective

**Course Level:**

<b>Year 1:</b>	*	<b>Semester 1</b>		<b>Semester 2</b>
<b>Year 2:</b>		<b>Semester 3</b>		<b>Semester 4</b>

## 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. Kassarijion	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

### 1. e.Library Resources:

- i) Bibliographical Databases ii) Consortium e-resources iii) eBooks AIL iv) Online Libraries v) Subscribed Resources vi) Virtual Library vii) New Paper Archive

2. **Internet:** [http://www.en.wikipedia/wiki/listof\\_management\\_topics](http://www.en.wikipedia/wiki/listof_management_topics)

3. **Case Studies:** the classroom teaching will be reinforced and supplemented by Case Studies. The students will be required to analyze thoroughly the entire gamut of information contained in the case studies in the class and also to be aimed to generate alternative suggestions to the problem reflected in the Case. Complete in-class assignments relating to each specific case study. Knowledge gained thereby, will however be used to enhance and augment self effectiveness in a team environment. These case studies will be taken up in the Tutorial Classes.

4. **Courseware:** *The Courseware will be a compendium of the following:* Specific documents, computer-based training particularly on various tenets and techniques of Technical Analysis will be provided in the form of CDs/VCDs/DVDs. Videos will also be provided on the subject matter. Material that is coordinated with distance learning such as live classes conducted over the internet will be a part of the courseware. Websites that offer Interactive tutorials and webinars will be made available to the student community.

The Courseware will be posted on the DBFS website.





## Curriculum Transaction (The Pedagogy)

### Teaching/Learning Methods:

#### *Teacher-Centric*

a) Lecture b) Demonstration c) Case Study d) Brainstorming Sessions e) Online f) Video Presentations g) Lecturing through Power Point Presentations( PPTs).

#### *Learner-centric*

Tutorial, Student Presentations, Quizzes, Practice Sessions on Computers, Group Discussions Interactive Teaching learning Processes are encouraged and wholesome participation ensured. The use of Teaching Aids like LCD, OHP etc., will be extensively done to ensure impeccable learning situations.

### Curriculum Evaluation (Assessment Strategy):

The assessment will be done in the following manner

#### *Internal Assessment:*

a. Continuous Internal Assessment (CIA) through 2 Class Tests = 10 Marks

b. Term-end Viva Voce = 05Marks

*15 Marks*

#### *Term End Examination:*

*60 Marks*

#### **Total:**

**75 Marks**

**Syllabus Change Policy:** This syllabus is a guide for the course and is subject to change with an advance notice



# Consumer Behaviour

Code: COM15107DCE	<i>Max. Marks : 75</i>
<i>M.Com : 1<sup>st</sup> Semester</i>	<i>Term End Exam : 60</i>
<i>Cont. Internal Assessment (CIA): 15</i>	

## 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.



# 2ND SEMESTER



# Indian Financial System

Code: COM15201CR

**Course Title:** Indian Financial System **Course Type:**

Core

**Course Level:**

<b>Year 1:</b>		<b>Semester 1</b>	*	<b>Semester 2</b>
<b>Year 2:</b>		<b>Semester 3</b>		<b>Semester 4</b>

## The Course

### Course Description:

The course is intended to acquaint the students with necessary knowledge and expertise required for dealing in the financial markets. Understanding various components of a financial system which include financial markets, financial instruments, financial institutions and financial services are essential for everyone in the modern times. A financial system is a dynamic entity where regulations keep on continuously changing in response to the new challenges and threats. Today's financial systems operate on free market concept and transcend to other nations with lesser restrictions. The course aims to demystify the complications involved in the financial dealings in modern financial markets, besides educating students about the various complexities in the mechanics and interactions of the components of a financial system.

### Objectives:

1. To build conceptual understanding about various aspects of a financial system with particular reference to Indian Financial System;
2. To grasp mechanics of various financial instruments, financial services and institutions;
3. To understand mechanism of various types of financial markets.

### Learning Outcomes:

After going through this course, the students are expected to develop a clear understanding and knowledge about the functioning of a Financial System.

### Skills to be developed throughout the Course:

Throughout the course, students will develop their understanding and expertise in various matters relating to their dealing in the financial markets. After completion of the course, students are expected to have good command over handling of various financial matters like dealing with a bank, operating Demat accounts, transacting in securities in the primary market and trading of securities in the secondary market. The students are also expected to have better understanding of various entities and participants dealing in the financial system.



## The Learning Resources:

The following shall comprise the learning resources

### 1. Text Books

Author	Title	Publisher	Year	Latest Edition to be procured
Pathak, Bharti V.	The Indian Financial System, 2 <sup>nd</sup> Edition	Pearson Education, India	2008	
Khan, M. Y.	Indian Financial System	Tata McGraw Hill New Delhi	2007	
Bhole, L. M.	Indian Financial System	Tata McGraw Hill New Delhi	2008	
Bhole, L. M.	Financial Institutions & Markets Structure, Growth & Innovations	Tata McGraw Hill New Delhi	2005	
Varshney, P.N.	Indian Financial System	Sultan Chand & Sons, New Delhi	2000	
Desai, Vasant	The Indian Financial System	Himalaya Publishing House, New Delhi	2005	

#### 1. e- Library Resources:

#### 2. Bibliographical Databases ii) Consortium e-resources iii) eBooks @ AIL iii)

#### i. Online Libraries iv) Subscribed Resources v) Virtual Library vi) News Paper Archive

#### 3. Internet : [http://www.en.wikipedia/wiki/listof\\_management\\_topics](http://www.en.wikipedia/wiki/listof_management_topics)

4. **Case Studies:** The class room teaching will be reinforced and supplemented by Case Studies. These case studies will have to be taken up in the Tutorial Classes.

5. **Courseware:** *The Courseware will be a compendium of the following:* Specific documents, computer-based training particularly on various tenets and techniques of Technical Analysis will be provided in the form of CDs/VCDs/DVDs. Videos will also be provided on the subject matter. Material that is coordinated with distance learning such as live classes conducted over the internet will be a part of the courseware. Websites that offer Interactive tutorials and webinars will be made available to the student community.

6. The Courseware will be posted on the DBFS website.



## Curriculum Transaction (The Pedagogy)

### Teaching/Learning Methods:

#### Teacher-Centric

a) Lecture, Demonstration, Video Presentations, Lecturing through Power Point Presentations (PPTs).

#### Learner-centric

Tutorial, Student Presentations, field visits to the industry, Group Discussions

## Curriculum Evaluation (Assessment Strategy):

The assessment will be done in the following manner

### Internal Assessment: 20 Marks

a. Continuous Internal Assessment through Class Test/s	= 10%	10 Marks
b. Project works/Assignments	= 5%	05 Marks
c. Field visit reports	= 5%	05 Marks

### Term End Examination:

Semester- End Examination will carry 80% Weightage

**80 Marks**

80 Marks

**Total: 100 Marks**

**Syllabus Change Policy:** This syllabus is a guide for the course and is subject to change with an advance notice.



# Indian Financial System

Code: COM15201CR	Max. Marks : 100
M.Com : 2 <sup>nd</sup> Semester	Term End Exam : 80
Cont. Internal Assessment (CIA): 20	

## Module I

Financial Systems: Significance, Functions and structure of financial system, Indian financial system Financial Dualism, Financial Sector reforms, SEBI, Role & its Functions; Financial instruments, Debentures, Shares, ADRs, GDRs and ECBs. Derivative trading – Futures & options contracts

## Module-II

Money Market: Meaning and Functions, Constituents of Money Market: Call Money Market, Treasury Bill Market, Repo Market, RBI Repo and Inter-bank Repo, Certificate of Deposit Market, Commercial Bills Market and Commercial Paper Market. Method of Auction of Treasury bills, RBI's Negotiated Dealing System, CCIL and its role as inter-bank market maker, FIMMDA and its role in money market.

## Module – III

Capital Market : Concept; Structure and Functions of Capital Market; Primary Market its role & Functions, Methods of selling securities in Primary Market, SEBI Guidelines for different types of issues, procedures for Pricing of new issues, Appointment & role of Merchant Bankers, Underwriters, Lead Managers, Brokers, Bankers & Registrars. Allotment of shares, Secondary Market – Role & Organisation of stock exchanges. Types of stock exchanges. Listing & De-listing of securities. Screen based Trading System and Settlement.

## Module – IV

Financial Institutions: Commercial Banks: Functions and management. Reserve Bank of India – Role & Functions. Mutual Funds: Concept and Objectives - Functions – Types of mutual funds - Organization and management – Asset Management Company, Sponsor, Board of Trustee - Guidelines for Mutual Funds - Working of Public and Private Mutual Funds in India.



# Accounting for Managerial Control

Code: COM15202CR

**Course Title:** Accounting for Managerial Control

**Course type**

Core

## Course Level:

<b>Year 1:</b>		<b>Semester 1</b>	*	<b>Semester 2</b>
<b>Year 2:</b>		<b>Semester 3</b>		<b>Semester 4</b>

## The Course

### Course Description:

The basic aim of this Course is to familiarise 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 in 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

#### **1. Text Books**

<b>Author</b>	<b>Title</b>	<b>Publisher</b>	<b>Year</b>	<b>Latest Edition to be procured</b>
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, Managerial Accounting and Control,</p>	<p>Pearson Education</p> <p>Richard D Irwin</p> <p>Himalaya publishing Delhi house</p>	<p>2012</p>	
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1. **e- Library Resources:**
2. **Bibliographical Databases ii) Consortium e-resources iii) eBooks @ AIL iii) i. Online Libraries iv) Subscribed Resources v) Virtual Library vi) News Paper Archive**
3. **Internet :** [http://www.en.wikipedia/wiki/listof\\_management\\_topics](http://www.en.wikipedia/wiki/listof_management_topics)
4. **Case Studies:** The class room teaching will be reinforced and supplemented by Case Studies. These case studies will have to be taken up in the Tutorial Classes.
5. **Courseware:** *The Courseware will be a compendium of the following:* Specific documents, computer-based training particularly on various tenets and techniques of Technical Analysis will be provided in the form of CDs/VCDs/DVDs. Videos will also be provided on the subject matter. Material that is coordinated with distance learning such as live classes conducted over the internet will be a part of the courseware. Websites that offer Interactive tutorials and webinars will be made available to the student community.
6. The Courseware will be posted on the DBFS website.

### Curriculum Transaction (The Pedagogy)

#### Teaching/Learning Methods:

##### *Teacher-Centric*

a) Lecture b) Demonstration c) Case Study d) Brainstorming Sessions e) Online f) Video Presentations g) Lecturing through Power Point Presentations( PPTs).

##### *Learner-centric*

Tutorial, Student Presentations, Quizzes, Practice Sessions on Computers, Group Discussions

Interactive Teaching learning Processes are encouraged and wholesome participation ensured. The use of Teaching Aids like LCD, OHP etc., will be extensively done to ensure impeccable learning situations.



## Curriculum Evaluation (Assessment Strategy):

The assessment will be done in the following manner

*Internal Assessment: 20 Marks*

- |                                                            |       |       |          |
|------------------------------------------------------------|-------|-------|----------|
| a. Continuous Internal Assessment through One Class Test/s | = 10% | ----- | 10 Marks |
| b. Attendance, Participation in the Class                  | = 05% | ----- | 05Marks  |
| c. Term-end Viva Voce                                      | = 05% | ----- | 05Marks  |

*Term End Examination: 80 Marks*

Semester- End Examination will carry 80% Weightage -----80Marks

**Total: 100 Marks**

**Syllabus Change Policy:** This syllabus is a guide for the course and is subject to Change with an advance notice.



# Accounting for Managerial Control

Code: COM15202CR	Max. Marks : 100
M.Com : 2 <sup>nd</sup> Semester	Term End Exam : 80
Cont. Internal Assessment (CIA): 20	

## 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

Code: COM15203CR

**Course Title:** Business Economics

**Course Type:**

Core

**Course Level:**

<b>Year 1:</b>		<b>Semester 1</b>	*	<b>Semester 2</b>
<b>Year 2:</b>		<b>Semester 3</b>		<b>Semester 4</b>

## 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	

### 1. e- Library Resources:

2. i) Bibliographical Databases ii) Consortium e-resources iii) eBooks @ AIL iii) Online Libraries iv) Subscribed Resources v) Virtual Library vi) News Paper Archive

3. Internet : [http://www.en.wikipedia/wiki/listof\\_management\\_topics](http://www.en.wikipedia/wiki/listof_management_topics)

4. Case Studies: The class room teaching will be reinforced and supplemented by Case Studies. These case studies will have to be taken up in the Tutorial Classes.

### Courseware:

a. The Courseware will be a compendium of the following:

5. Specific documents, computer-based training particularly on various tenets and techniques of Technical Analysis will be provided in the form of CDs/VCDs/DVDs. Videos will also be provided on the subject matter. Material that is coordinated with distance learning such as live classes conducted over the internet will be a part of the courseware. Websites that offer Interactive tutorials and webinars will be made available to the student community.

6. The Courseware will be posted on the DBFS website.



## Curriculum Transaction (The Pedagogy)

### Teaching/Learning Methods:

#### *Teacher-Centric*

a) Lecture b) Demonstration c) Case Study d) Brainstorming Sessions e) Online f) Video Presentations g) Lecturing through Power Point Presentations(PPTs).

#### *Learner-centric*

Tutorial, Student Presentations, Quizzes, Practice Sessions on Computers, Group Discussions

Interactive Teaching learning Processes are encouraged and wholesome participation ensured. The use of Teaching Aids like LCD, OHP etc., will be extensively done to ensure impeccable learning situations.

## Curriculum Evaluation (Assessment Strategy):

The assessment will be done in the following manner

#### *Internal Assessment: 20 Marks*

- |                                                   |       |       |          |
|---------------------------------------------------|-------|-------|----------|
| a. Continuous Assessment through One Class Test/s | = 10% | ----- | 10 Marks |
| b. Attendance, Participation in the Class         | = 05% | ----- | 05Marks  |
| c. Term-end Viva Voce                             | = 05% | ----- | 05Marks  |

#### *Term End Examination: 80 Marks*

Semester- End Examination will carry 80% Weightage -----80Marks

**Total: 100 Marks**

**Syllabus Change Policy:** This syllabus is a guide for the course and is subject to Change with an advance notice.



# Business Economics

Code: COM15203CR	Max. Marks : 100
M.Com : 2 <sup>nd</sup> Semester	Term End Exam : 80
Cont. Internal Assessment (CIA) : 20	

## 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- Cournot 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 Eliminationary process.





# Project Appraisal and Management

Code: COM15204DCE

**Course Title:** Project Appraisal and Management

**Course Type:**

Discipline  
Centric Elective

## Course Level:

<b>Year 1:</b>	*	<b>Semester 1</b>		<b>Semester 2</b>
<b>Year 2:</b>		<b>Semester 3</b>		<b>Semester 4</b>

## The Course

### Course Description:

This course has been designed around the core areas of project planning, investment appraisal, social cost-benefit analysis, and project risk and impact assessment. This course will take a holistic approach to Project Appraisal, beginning with examining what project planning actually are, and identifying ways in which such impacts can be valued and incorporated into the Project Appraisal.

### Objectives:

1. To make the students learn basic tools and techniques of Project Planning, Evaluation and management and their practical application.
2. To make students realize the growing significance of Project Planning, Evaluation and management and prepare them to pursue their careers as a Project Analyst/Consultants

### Learning Outcomes:

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

### 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 how DPR's are prepared . 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	Latest Edition to be procured
Chandra, P	Projects Planning, Analysis, Financing Implementation and Review	Tata McGraw Hill, New Delhi.	2012	
Dhankar .R.S.	Financial Management of Public Sector Undertakings	Westvila New Delhi.		
Pitale R.L.	Project Appraisal Techniques	Oxford and IBH.	2012	
Timothy D.R. and W.R. Sewell :	Project Appraisal and Review	Macmillan India.	2012	
Chaudhary S.	Project Management	Tata McGraw Hill New Delhi.	2012	
Mohsin M.	Project Planning and Control	Vikas	2012	
. Goyal BB	Project Management: A Development Perspective	Deep & Deep	2012	

### 1. e.Library Resources:

- i) Bibliographical Databases ii) Consortium e-resources iii) eBooks AIL iv) Online Libraries v) Subscribed Resources vi) Virtual Library vii) New Paper Archive

2. **Internet:** [http://www.en.wikipedia/wiki/listof\\_management\\_topics](http://www.en.wikipedia/wiki/listof_management_topics)

3. **Case Studies:** the classroom teaching will be reinforced and supplemented by Case Studies. The students will be required to analyze thoroughly the entire gamut of information contained in the case studies in the class and also to be aimed to generate alternative suggestions to the problem reflected in the Case. Complete in-class assignments relating to each specific case study. Knowledge gained thereby, will however be used to enhance and augment self effectiveness in a team environment. These case studies will be taken up in the Tutorial Classes.

4. **Courseware:** *The Courseware will be a compendium of the following:* Specific documents, computer-based training particularly on various tenets and techniques of Technical Analysis will be provided in the form of CDs/VCDs/DVDs. Videos will also be provided on the subject matter. Material that is coordinated with distance learning such as live classes conducted over the internet will be a part of the courseware. Websites that offer Interactive tutorials and webinars will be made available to the student community.

The Courseware will be posted on the DBFS website.



## Curriculum Transaction (The Pedagogy)

### Teaching/Learning Methods:

#### *Teacher-Centric*

a) Lecture b) Demonstration c) Case Study d) Brainstorming Sessions e) Online f) Video Presentations g) Lecturing through Power Point Presentations( PPTs).

#### *Learner-centric*

Tutorial, Student Presentations, Quizzes, Practice Sessions on Computers, Group Discussions Interactive Teaching learning Processes are encouraged and wholesome participation ensured. The use of Teaching Aids like LCD, OHP etc., will be extensively done to ensure impeccable learning situations.

### Curriculum Evaluation (Assessment Strategy):

The assessment will be done in the following manner

#### *Internal Assessment:*

- |                                                               |            |                 |
|---------------------------------------------------------------|------------|-----------------|
| a. Continuous Internal Assessment (CIA) through 2 Class Tests | = 10 Marks | <i>15 Marks</i> |
| b. Term-end Viva Voce                                         | = 05Marks  |                 |

#### *Term End Examination:*

*60 Marks*

#### **Total:**

**75 Marks**

**Syllabus Change Policy:** This syllabus is a guide for the course and is subject to change with an advance notice



# Project Appraisal and Management

Code: COM15204DCE	Max. Marks : 75
M.Com : 2 <sup>nd</sup> Semester	Term End Exam : 60
Cont. Internal Assessment (CIA): 15	

## Module-I

### Basic Concept

Concept of a project, categories of project, project development cycle. The concept of project management, Tools & techniques of project management. Different forms of project organizations.

### Project Formulation

Project identification, Project formulation and preparation : Market and demand estimation, market survey, demand forecasting technical factors-Material inputs, technology, production, plant capacity, location and site, civil works, charts, layouts, work schedule, cost of project, means of financing, estimates of cost, financial projections.

## Module-II

### Process of Project Appraisal

Technical ,Economic, Financial, Legal and Social appraisal of the Industrial Projects, Problems arising due to rate of discount, wage-rate, exchange rates, treatment of taxes, social cost-benefits, treatment of risk and uncertainty, sensitivity analysis and probability approach single as well as multiple projects.

## Module-III

### Implementation, Monitoring and Control of Projects

Project scheduling, network techniques for resource and cost budgeting and scheduling, project management teams and coordination. Monitoring and post implementation, evaluation of the project, project financing.



# Research Methodology

Code: COM15205DCE

**Course Title:** Research Methodology

**Course Type:**

Discipline  
Centric Elective

**Course Level:**

<b>Year 1:</b>		<b>Semester 1</b>	*	<b>Semester 2</b>
<b>Year 2:</b>		<b>Semester 3</b>		<b>Semester 4</b>

## 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.		

### 1. e.Library Resources:

- i) Bibliographical Databases ii) Consortium e-resources iii) eBooks AIL iv) Online Libraries v) Subscribed Resources vi) Virtual Library vii) New Paper Archive

2. **Internet:** [http://www.en.wikipedia/wiki/listof\\_management\\_topics](http://www.en.wikipedia/wiki/listof_management_topics)

3. **Case Studies:** the classroom teaching will be reinforced and supplemented by Case Studies. The students will be required to analyze thoroughly the entire gamut of information contained in the case studies in the class and also to be aimed to generate alternative suggestions to the problem reflected in the Case. Complete in-class assignments relating to each specific case study. Knowledge gained thereby, will however be used to enhance and augment self effectiveness in a team environment. These case studies will be taken up in the Tutorial Classes.

4. **Courseware:** *The Courseware will be a compendium of the following:* Specific documents, computer-based training particularly on various tenets and techniques of Technical Analysis will be provided in the form of CDs/VCDs/DVDs. Videos will also be provided on the subject matter. Material that is coordinated with distance learning such as live classes conducted over the internet will be a part of the courseware. Websites that offer Interactive tutorials and webinars will be made available to the student community.

The Courseware will be posted on the DBFS website.



## Curriculum Transaction (The Pedagogy)

### Teaching/Learning Methods:

#### *Teacher-Centric*

a) Lecture b) Demonstration c) Case Study d) Brainstorming Sessions e) Online f) Video Presentations g) Lecturing through Power Point Presentations( PPTs).

#### *Learner-centric*

Tutorial, Student Presentations, Quizzes, Practice Sessions on Computers, Group Discussions Interactive Teaching learning Processes are encouraged and wholesome participation ensured. The use of Teaching Aids like LCD, OHP etc., will be extensively done to ensure impeccable learning situations.

### Curriculum Evaluation (Assessment Strategy):

The assessment will be done in the following manner

#### *Internal Assessment:*

a. Continuous Internal Assessment (CIA) through 2 Class Tests = 10 Marks  
b. Term-end Viva Voce = 05Marks

*15 Marks*

#### *Term End Examination:*

*60 Marks*

#### **Total:**

**75 Marks**

**Syllabus Change Policy:** This syllabus is a guide for the course and is subject to change with an advance notice.



# Research Methodology

Code: COM15205DCE	Max. Marks : 75
M.Com : 2 <sup>nd</sup> Semester	Term End Exam : 60
Cont. Internal Assessment (CIA): 15	

## Module - I

Types of research, research process, causal research design- concept, conditions for causality, Experimental Design, Validity in experimentation-internal and external validity. Experimental Designs- Statistical (Randomized Block Design, Latin Square Design), limitations of experimentation.

## 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, sampling from normal population, sampling from non-normal population, central limit theorem, relationship between sample size and standard error, Questionnaire design steps. 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 using the standard scale.





# Data Based Management & E-Commerce

Code: COM15206DCE

**Course Title:** Data Based Management & E-Commerce **Course Type:**

Discipline  
Centric Elective

## Course Level:

<b>Year 1:</b>		<b>Semester 1</b>	*	<b>Semester 2</b>
<b>Year 2:</b>		<b>Semester 3</b>		<b>Semester 4</b>

## The Course

### Course Description:

The course is designed to provide a perspective on Database Management and 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:

*The overriding objective of the course is to enhance the ability, comprehensive understanding and analysis of the Concept of Database Management Systems and E-Commerce. Specifically, the course aims at:*

- 1. Clarifying the conceptual & theoretical framework regarding the various aspects of E-Commerce and Database.*
- 2. Acquainting the students with the application of E-Commerce and Database in the field of business.*

### Learning Outcomes:

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

### 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	Latest Edition to be procured
<i>Bipin.c.Desia;</i>	<i>Introduction to Database Systems.</i>	Galogotia Publishers	2012	
<i>Ramez Elmasri</i>	<i>Fundamentals of Database Systems</i>	Person Publication	2012	
<i>Ullman J.D;</i>	<i>Principles of Database Systems.</i>	<i>Galogia Publication</i>	2013	
<i>Date C.J.</i>	<i>Introduction to Database Systems</i>	<i>Addisson Wesley publication</i>	2011	
<i>Urman Scott.</i>	Oracle 8 PL/SQL programming.	<i>Tata McGraw Hill publication</i>	2013	
<i>Kolokota</i>	<i>Introductions to E - Commerce</i>	<i>Pearson Publications</i>	2013	

### 1. e.Library Resources:

- i) **Bibliographical Databases** ii) **Consortium e-resources** iii) **eBooks AIL** iv) **Online Libraries** v) **Subscribed Resources** vi) **Virtual Library** vii) **New Paper Archive**

2. **Internet:** [http://www.en.wikipedia/wiki/listof\\_management\\_topics](http://www.en.wikipedia/wiki/listof_management_topics)

3. **Case Studies:** the classroom teaching will be reinforced and supplemented by Case Studies. The students will be required to analyze thoroughly the entire gamut of information contained in the case studies in the class and also to be aimed to generate alternative suggestions to the problem reflected in the Case. Complete in-class assignments relating to each specific case study. Knowledge gained thereby, will however be used to enhance and augment self effectiveness in a team environment. These case studies will be taken up in the Tutorial Classes.

4. **Courseware:** *The Courseware will be a compendium of the following:* Specific documents, computer-based training particularly on various tenets and techniques of Technical Analysis will be provided in the form of CDs/VCDs/DVDs. Videos will also be provided on the subject matter. Material that is coordinated with distance learning such as live classes conducted over the internet will be a part of the courseware. Websites that offer Interactive tutorials and webinars will be made available to the student community.

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## Curriculum Transaction (The Pedagogy)

### Teaching/Learning Methods:

#### *Teacher-Centric*

a) Lecture b) Demonstration c) Case Study d) Brainstorming Sessions e) Online f) Video Presentations g) Lecturing through Power Point Presentations( PPTs).

#### *Learner-centric*

Tutorial, Student Presentations, Quizzes, Practice Sessions on Computers, Group Discussions Interactive Teaching learning Processes are encouraged and wholesome participation ensured. The use of Teaching Aids like LCD, OHP etc., will be extensively done to ensure impeccable learning situations.

### Curriculum Evaluation (Assessment Strategy):

The assessment will be done in the following manner

#### *Internal Assessment:*

- a. Continuous Internal Assessment (CIA) through 2 Class Tests = 10 Marks  
b. Term-end Viva Voce = 15Marks

*10 Marks*

#### *Term End Examination:*

*25 Marks*

#### **Total:**

**75 Marks**

**Syllabus Change Policy:** This syllabus is a guide for the course and is subject to change with an advance notice.



# Data Based Management & E-Commerce

Code: COM15206DCE	Max. Marks : 50
M.Com : 2 <sup>nd</sup> Semester	Term End Exam : 25
External Practical : 15	Continues Internal Assessment (CIA):10

## Module – I

Introduction - Data Models - Database languages - Transaction - Storage management - Database administrator - Users - overall system structure - Entity - Relationship Model - Basic concepts - Mapping constraints - keys - E-R Diagram - Weak Entity Sets - reduction of E-R Diagram to tables.

## Module - II

Relational Model - structure - relational algebra - extended operations - Modifications on a database - views - SQL - basic structure - set operations - aggregate functions - Nested Sub queries - derived relations, views.

## Module - III

Integrity constraints - Domain constraints - referential integrity - assertions - triggers - functional dependencies - relational database design - decomposition - normalization using functional, multi valued, Join dependencies - Domain - Key Normal form - alternative approaches.

**Note:** *The practical examination of this course comprising of 40 marks shall be conducted by an external examiner to be approved by the Vice-Chancellor from the panel of examiners to be submitted by the Head of the Department for the purpose. The said practical examination shall be held in the Department of Business & Financial Studies, University of Kashmir, for all the students including the students of the affiliated colleges where M.Com. is offered and the students of Directorate of Distance Education, University of Kashmir. Moreover, the continuous Assessment comprising of 20 marks in this course shall be purely based on the practicals of the paper to be conducted by the concerned teachers in their respective places of teaching.*



## **The list of practical's to be performed in the subject Database Management and E-Commerce are given below:**

1. Development of E-R Model
2. Introduction about SQL
3. Concept of different Keys
4. Creation of Table
5. Inserting values in Tables
6. viewing tables
7. Dropping tables
8. Deleting data from tables
9. Joining different Tables
10. Hierarchical Model
11. Introduction about E-Commerce
12. Online Railway reservation
13. Online Airline reservation
14. Filling of Online return of income tax
15. Filling of Online Passport Application Form
16. Use of Credit Card, Debit Card for online purchase
17. Use of E. Banking
18. Use of Electronic Fund Transfer
19. Mobile Banking.
20. Fund transfer through Cell Phones.
21. Use of IT Act 2000 (Case Studies On IT ACT 2000)



# Organizational Change & Development

Code: COM15207DCE

**Course Title:** Organizational Change  
& Development

**Course Type:**

Discipline Centric  
Elective

**Course Level:**

<b>Year 1:</b>		<b>Semester 1</b>	*	<b>Semester 2</b>
<b>Year 2:</b>		<b>Semester 3</b>		<b>Semester 4</b>

## The Course

### Course Description:

Organizations face many challenges and pressures, the most significant of which is survival and survival requires constant adaptation, innovation and *change*. This is a practical course that addresses the issues, basic theories and methods associated with organizational change and development in contemporary organizations. In this course, students will be exposed to a number of organizational issues including, the need for change, why organizations change or fail to change, the legal and regulatory issues associated with change, and how change helps organizations become more competitive and profitable. In this course, participants will be introduced to both historical and contemporary theories and methods of introducing change in organizations, leading change, the ethical issues of surrounding and management techniques for effectively changing an organization. The course also explores the role of leadership in change and how leaders effect change. In this class, we explore and discuss the need and nature of planning for change, managing change, and measuring change in the context of many different situations, companies and industries. We explore various methods for change, the process steps for changing an organization and different analytical methods associated with assessing, planning, managing and measuring change.

### Course Objectives:

The primary objectives of this course are to:

1. Provide you with an opportunity to become familiar with the basic theories of “change and development of management.”
2. Develop an awareness and fundamental knowledge of the need for organisational development, why organizations change or fail to change, and how to plan for, manage and measure change.
3. Develop an awareness of the leadership issues and role of the leader in organizational change, and development.
4. Help further develop and expand your critical thinking and analytical skills.
5. Developing a basic understanding and appreciation for the issues and conditions creating the need for change in modern organizations.
6. Exploring some of the ethical issues associated with change and organizational development.
7. Developing an understanding of the strategic role of change in the organization and the impact of change (or failure to change) on organizational performance.



8. Developing a basic understanding and fundamental knowledge of the models and theories of change management.
9. Developing a basic understanding of how organizations behave and react to change, why change efforts can fail, overcoming organizational resistance, and making change possible.
10. Learning how to apply some of the key concepts and tools organizational development and change leadership and management.

### **LEARNING OUTCOMES:**

Learning basically is the fundamental knowledge of change and change theory and providing a foundation for developing your management talent and business acumen for change. At the end the course the student would be in the position to explore the role of leadership in change and how leaders effect change. Further, students would explore and discuss the need and nature of planning for change, managing change, and measuring change and importantly the organisational development in the context of many different situations, companies and industries. They should be able to explore various methods for change, the process steps for changing an organization and different analytical methods associated with assessing, planning, managing and measuring change. The course is oriented to contemporary business topics and students are expected to participate in class. Learning teams, individual assignments, formal cases, and a textbook are used to facilitate knowledge development and transfer.

### **SKILLS TO BE DEVELOPED THROUGHOUT THE COURSE:**

The students shall develop the learning about how to distinguish, evaluate and analyze process from content issues. Developing an overall awareness of change as relates to a number of different companies and industries, including the issues associated with operational change, process change, cultural change, technology change, strategic repositioning and human relations. Student should understand the execution of organisational development and change in business that goes long way in ensuring the longuity and high organizational performance. It will develop the learning among the students how to apply a basic change management process in an organization. The students shall also be able to develop their analytical, conceptual as well as highly competitive skills especially through the case studies, role playing sessions, GDs and class presentations on the host of topics covering the nitty-gritty of the course. Having lots of fun learning cool stuff that student can use in their career!

### **The learning resources:**

The following shall comprise the learning resources

#### **Text Books**

<b>Author</b>	<b>Title</b>	<b>Publisher</b>	<b>Year</b>	<b>Latest Edition to be procured</b>
Cummings, T. G. & Worley, C. G.	<i>Organization Development and Change</i>	South-Western Cengage Learning(9 <sup>th</sup> Edition).	2009	
Brown, D. R. & Harvey D.	<i>An Experiential Approach to Organizational Development</i>	Pearson Education, Inc. (7 <sup>th</sup> ed).	2006	



Brown, D. R.:	<i>An Experiential Approach to Organizational Development.</i>	Pearson Education, Inc.(8th ed).	2011	
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### 1. e.Library Resources:

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## Curriculum Transaction (The Pedagogy)

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## Curriculum Evaluation (Assessment Strategy):

The assessment will be done in the following manner

<i>Internal Assessment:</i>		<i>15 Marks</i>
a. Continuous Internal Assessment (CIA) through 2 Class Tests	= 10 Marks	
b. Term-end Viva Voce	= 05Marks	
<i>Term End Examination:</i>		<i>60 Marks</i>
<b>Total:</b>		<b>75 Marks</b>

**Syllabus Change Policy:** This syllabus is a guide for the course and is subject to change with an advance notice.





# Organizational Change & Development

Code: COM15207DCE	Max. Marks : 75
M.Com : 2 <sup>nd</sup> Semester	Term End Exam : 60
Cont. Internal Assessment (CIA): 15	

## Module – I

Organisational Change: Planned change. Organisational Growth and its implication for change. Kurt Lewin's Model of change: Force Field Analysis Change Cycles.

## Module - II

Introduction: Organisation Development: Concept and Process. Assumptions and values underlying organisation development. Emergence of OD as an applied behavioural science.

## Module – III

OD and Human Resource Development (HRD): OD-HRD interface. Participation of Top Management in OD/HRD. OD Research and Practice in Perspective, Future of OD.

