In the Name of Allah, the Most Merciful and the Compassionate

Choice Based Credit System
(CBCS – 2018 onwards)

Curriculum

for

Master of Commerce
The Department

From its inception in 1970, the Department of Commerce, University of Kashmir has traversed a long way before becoming one of the Centers of Excellence among the Commerce Departments of UGC-approved Indian universities. The Department takes pride in its commendable performance vis-à-vis major developmental indicators such as student intake, number of teachers, published research work and updated curricula. The Department always has highly qualified dedicated faculty. The teachers of the Department have earned a famed recognition. At present, it has 12 whole time teachers and many guest faculty members. Most of the distinguished faculty members have doctoral degrees and are members of various professional institutions.

The Department, in keeping with the advances made in different branches of commerce, has revised the curriculum from time to time. The last revision of curriculum has taken place very recently in 2011. Under the new curriculum, the Department has upgraded to the system of
semester-based teaching. Currently, M. Com. Programme offers 22 papers of 100 marks, divided equally in four Semesters.

The Department started its research programmes soon after the academic programmes of M.Com in early 1970s. One of the greatest strengths of the Department is its Ph.D programme. It is a matter of pride to note that a large number of researchers have been awarded Ph.D. degrees in significant areas of business-related research including HRM, finance, Marketing, Management etc.

The Department in 2005 started a Super-specialized Programme in Finance called Masters in Finance & Control (MFC). This Programme has been a successful professional programme which has helped the growing financial services sector to draw human resources from this programme and the programme’s market-fit characteristics have been exemplary as is evidenced from its placement record.

The Department publishes a bi-annual research Journal “The Business Review” (ISSN: 09728384), which features research-based contributions from reputed researchers of the academia from across the country and is a strong mouthpiece of research activities of the faculty of commerce & management studies.

The M.Com Programme

The world is changing very fast. The pace of globalization, liberalization and privatization has tremendously influenced the various dimensions of Commerce education.

The masters programme in commerce has been a core programme of the Department of Business & Financial Studies (erstwhile Department of Commerce). The Programme has always remained a highly sought after masters programme for higher learning in the society and the Programme has served well by creating Post-Graduates in an area of knowledge which found most fruitful linkages in the practical world of industry and corporate sector. It supplied the post-graduates with relevant skills that are required for running a modern society. The Programme has always seen up gradations in terms of curriculum improvements while always attuning the curriculum to market requirements. As the economy started becoming service-oriented, new courses reflecting the changing economic scenario were introduced to remain market linked.
CBCS: The New Design:

Along with several other Departments of the University, the Department of Business & Financial Studies also came up with the new design of syllabus. The curriculum design has been based on three types of Courses viz., the Core Courses, the Allied Electives and the Open Electives. Effective from the academic session 2014, the present programme has “Choice factor” as a hallmark and is interdisciplinary in nature. It also ensures transferability of students along with their credits.

The curriculum formulated for the programme in terms of the Course Description, Learning Outcomes, Course Objectives, The learning Resources, teaching pedagogy and Evaluation Strategy has been put for each course.

All the courses so formulated have been chosen on the basis of their utmost relevance to programme.

Special features

- **Blended Programme:**
  A good balance between the theoretical framework and practical knowledge is the main emphasis of the Maters Programme in Commerce.

- **Market-Linked (Job Related):**
  The job market for commerce students is established and ever-growing. Our Post-graduates are working domestically and internationally. Moreover, there is sizeable representation of Commerce post-graduates working in government sector.

- **Experienced Teaching Faculty:**
  The Department of Business & Financial Studies has an excellent teaching team. Faculty members are Ph.D. holders with tremendous scholarly experience or industry professionals possessing sturdy applied skills. Being supportive and practical in teaching, our faculty
members are greatly admired by students. Many of the faculty members have international experience as well.

General Objectives:

- Developing competent and effective professionals to foster intellectual excellence.
- Sharpening the student’s analytical and problem-solving skills in Corporate finance, Investment, Insurance and Banking.
- Keeping the student in touch with the most up-to-date technologies and information systems by providing access to computerized databases, internet resources, and financial software.
- Develop soft skills to enable the organization of people develop good relations among themselves.
- Developing and improving the student’s oral and written communication skills through course work, class presentations and writing assignments.
- Encouraging the spirit of teamwork and enhancing interpersonal skills through teamwork and group activities in class assignments.

Specific Objectives:

- To provide quality university education in Commerce Programme, which serves the needs of the global requirements of Professionals in the field of Business and allied areas.
- To teach the latest techniques in the field of Commerce education by fostering independent and creative thinking.
- To equip students with knowledge of fundamental research methodologies Covering quantitative or qualitative approaches to empirical research in finance, HRM and Marketing.
- To develop students' critical and analytical skills and to encourage the acquisition of autonomous study skills in the learning process.
To produce students who will have a sufficient variety and depth of knowledge to start careers in the financial sector, most notably in banking, stock broking, derivatives, insurance, regulation and other areas of finance.

- To develop students in the area of HRM and Marketing.
- To provide students the knowledge and analytical skills to pursue higher studies in commerce.

**Career Opportunities:**

This program has been one of the successful programme of the University in terms of the placement of its students. Market relatedness is the hallmark of the programme. The course structure has always been attuned to market-fit requirements. There are many careers within the industrial and service sector for which this program is a good preparation. These include posts with major international and national institutions, such as central banks, commercial banks, other companies.

The above opportunities are usually available in the finance departments of business firms, governmental agencies, brokerage houses and investment banks, or the investment departments within commercial banks, insurance companies, commercial banks, real estate firms, financing companies, financial consulting firms.

**Representative Job Titles Related to the Programme:**

Financial Accountant, Management Accountant, Researcher, Marketing Officer, Human Resource Planner/Trainer, Organisational Manager, Comptroller, Bank Examiner, Director of Internal Finance, Securities Broker, Financial Manager, Treasurer, Financial Planner, Stock Analyst, Bank Trust Officer, Financial Associate, Financial Analyst, Commercial Loan Officer, Bank Branch Manager, Consumer Loan Officer, Commercial Associate.

The Programme completion will also facilitate Studies and preparing for professional exams such as CFA and CA, ICWA, CS, etc.

**Representative Employers:**
Important instructions

1. The P. G. Programme in Commerce comprises of 4 Semesters spread over two academic years.

2. It will have 96 credit weightage i.e. 24 credits per semester (24 X 4 = 96).

3. The student shall have to earn 56 Credits from Core courses and 32 credits from DCE courses in all semesters throughout the M. Com Programme.

4. The students shall have to earn 8 Credits from Generic Electives/Open Electives throughout the M. Com Programme.

Classification of Papers

Core (CR):
Compulsory papers.

Discipline Centric Electives (DCE):
Optional papers offered by the Department.
Generic Electives (GE):

Optional in nature to be opted from the courses offered by allied departments within the School.

Open Electives (OE):

Optional in nature to be opted from the courses offered by any department within the University. (Appendix – I)

Choice Based Credit System (CBCS)

Course Structure (2018 onwards)

Core & DCE Courses

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
<th>Course Code</th>
<th>Course Title</th>
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<td>COM18101CR</td>
<td>Organisational Behaviour</td>
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<td>COM18201CR</td>
<td>Human Resource Management</td>
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<td>COM 18102CR</td>
<td>Accounting for Decision Making</td>
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<td>COM 18202CR</td>
<td>Accounting for Managerial Control</td>
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<td>COM 18203CR</td>
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<td>COM 18105DCE</td>
<td>Consumer Behaviour &amp; Marketing Research</td>
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<td>COM 18205DCE</td>
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<td>COM 18106DCE</td>
<td>Business Ethics</td>
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<td>COM 18206DCE</td>
<td>Organisational Change &amp; Development</td>
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<td>Corporate Governance &amp; Corporate Social Responsibility</td>
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<td>COM 18208DCE</td>
<td>E-Governance</td>
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<td>COM18301CR</td>
<td>Indian Financial System</td>
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<td>COM 18302CR</td>
<td>Marketing Management</td>
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<td>COM 18303CR</td>
<td>Financial Management</td>
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<td>COM 18304CR</td>
<td>Industrial Relations</td>
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<td>COM 18305DCE</td>
<td>Goods &amp; Services Tax -I</td>
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<td>COM 18306DCE</td>
<td>Project Dissertation</td>
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<tr>
<td>COM 18307DCE</td>
<td>Production Management</td>
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<tr>
<td>COM 18308DCE</td>
<td>Strategic Human Resource Management</td>
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<td>COM 18309DCE</td>
<td>International Financial Management</td>
<td>4</td>
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<tr>
<td>COM 18310DCE</td>
<td>Enterprise Resource Planning (ERP)</td>
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<tr>
<td>COM 18401CR</td>
<td>Advanced Financial Management</td>
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<td>COM 18402CR</td>
<td>Strategic Management</td>
<td>4</td>
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<tr>
<td>COM 18403CR</td>
<td>Security Analysis &amp; Portfolio Management</td>
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<td>COM 18404DCE</td>
<td>Services Marketing</td>
<td>4</td>
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<tr>
<td>COM 18405DCE</td>
<td>Goods &amp; Services Tax-II</td>
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<tr>
<td>COM 18406DCE</td>
<td>Labour Laws &amp; Legislation</td>
<td>4</td>
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<td>COM 18407DCE</td>
<td>Marketing Communication</td>
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<td>COM 18408DCE</td>
<td>Financial Risk Management</td>
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<td>COM 18409DCE</td>
<td>Strategic Cost Management</td>
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<tr>
<td>COM 18410DCE</td>
<td>Introductory Econometrics for Research</td>
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Generic & Open Electives Courses

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<tr>
<td>COM18109GE</td>
<td>Leadership &amp; Personality Development</td>
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<td>COM 18209GE</td>
<td>Essentials of Services Marketing</td>
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<td>COM 18110GE</td>
<td>Sales Management</td>
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<td>COM 18210GE</td>
<td>Fundamentals of Corporate Tax</td>
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<tr>
<td>COM 18111GE</td>
<td>Understanding Capital Markets</td>
<td>2</td>
<td>COM 18211GE</td>
<td>Fundamental &amp; Technical Analysis of Securities</td>
<td>2</td>
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<tr>
<td>COM 18112GE</td>
<td>Fundamentals of Accounting</td>
<td>2</td>
<td>COM 18212OE</td>
<td>Mutual &amp; Other Funds</td>
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<td>COM 18113OE</td>
<td>Stock Market Operations</td>
<td>2</td>
<td>COM 18213OE</td>
<td>Software Engineering</td>
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<td>COM 18114OE</td>
<td>Management Theory &amp; Practice</td>
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<td>COM 18214OE</td>
<td>Personal Financial Planning</td>
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<tr>
<td>COM 18115OE</td>
<td>Human Values for Business</td>
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<td>COM 18215OE</td>
<td>Human Resource Development</td>
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<tr>
<td>COM 18116OE</td>
<td>Data &amp; Network Communication</td>
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<tr>
<td>COM 18311GE</td>
<td>Strategic Performance Management</td>
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<td>COM 18411GE</td>
<td>Management Control System</td>
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<td>COM 18312GE</td>
<td>Corporate Social Responsibility</td>
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<td>COM 18412GE</td>
<td>Questionnaire Development &amp; Measurement</td>
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<td>COM 18313GE</td>
<td>Organizational Psychology</td>
<td>2</td>
<td>COM 18413GE</td>
<td>Basic Financial Econometrics</td>
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<tr>
<td>COM 18314GE</td>
<td>Knowledge Management &amp; Information Systems</td>
<td>2</td>
<td>COM 18414GE</td>
<td>Regional Economic Integration</td>
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<td>COM 18315GE</td>
<td>Commercial Bank Management</td>
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<td>COM 18415GE</td>
<td>Emotional Intelligence</td>
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<td>COM 18316GE</td>
<td>Fundamentals of Goods &amp; Services Tax</td>
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<td>COM 18416OE</td>
<td>E-Marketing</td>
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<tr>
<td>COM 18317OE</td>
<td>Entrepreneurship Development</td>
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<tr>
<td>COM 18318OE</td>
<td>Economic Globalization</td>
<td>2</td>
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**Core (CR) Compulsory Papers**

**Discipline Centric Electives**
(DCE)
Optional papers offered by the Department

Organisational Behaviour
Course Code: COM18101CR

Course Title: Organisational Behaviour
Course Type: Core
Course Level:

<table>
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<tr>
<th>Year 1:</th>
<th>*</th>
<th>Semester 1</th>
<th>Semester 2</th>
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<tbody>
<tr>
<td>Year 2:</td>
<td></td>
<td>Semester 3</td>
<td>Semester 4</td>
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The Course

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

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

1. Understand how application of OB frameworks, tools, and concepts can enhance individual, group, and organizational effectiveness
2. Reflect own beliefs, assumptions and behaviors with respect to how individuals, groups and organizations act in order to expand approaches and increase own organizational effectiveness.
Learning Outcomes:
After going through this course, the students are expected to develop a Clear understanding, knowledge and skills in the field of organisational behaviour.

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

The Learning Resources:
The following shall comprise the learning resources

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>year</th>
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<tbody>
<tr>
<td>Steven McShane &amp; Van Glinar</td>
<td>Organizational Behavior</td>
<td>Tata McGraw Hill Publishing Co</td>
<td>2010</td>
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<tr>
<td>Stephen Robbins</td>
<td>Organizational Behavior</td>
<td>Prentice Hall India Pvt. Ltd New Delhi</td>
<td>2010</td>
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<tr>
<td>Fred Luthans</td>
<td>Organizational Behavior</td>
<td>McGraw Hill Book Company</td>
<td>2011</td>
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<td>Kavita Sharma</td>
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<td>Pearson India</td>
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Organisational Behaviour

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<tr>
<td>M.Com : 1st Semester</td>
<td>Term End Exam: 80</td>
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<td>Continuous Assessment: 20</td>
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</table>

Module - I

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

Module - I

Attitudes & Job Satisfaction: Measuring Job Satisfaction; Theories of Job Satisfaction; Determinants and Consequences of Job Satisfaction; Motivation: Concept & Theories of Motivation; Learning, Theories & Principles of Learning, Contingencies & Schedules of
Reinforcement; Concept of Group Dynamics and Teams, Theories of Group Formation, Team Development.

Module - I

Stress Management, Concept of stress, Sources & Effects of stress on humans; Management of Stress. Conflict Management: Sources & Types of Conflict, Traditional & Modern view of conflict, Dynamics of Conflict, Conflict Management Styles. Leadership Styles, Models and Theories of Leadership.

Module - I

Elements of Organizational Structure, Traditional & Modern Organizational Design; Power & Politics: Sources & Consequences of Power, Organizational Politics, Types of Political Activity, Controlling Political Behaviour, Management of Change, Forces responsible for change, Resistance to change, Overcoming resistance to change; Organizational culture: Elements of Organizational Culture, Hofstede’s culture typology.

Accounting for Managerial Decision Making

Code: COM18102CR

Course Title: Accounting for Managerial Decision Making Course Type Core

Course Level:

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<th>Year 1:</th>
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<th>Semester 1</th>
<th>Semester 2</th>
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<tbody>
<tr>
<td>Year 2:</td>
<td></td>
<td>Semester 3</td>
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</tr>
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</table>

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

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<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
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<tr>
<td>Zemmerman Jerold,</td>
<td>Accounting for Decision making</td>
<td>Mc Grawhill publishing House</td>
<td>2010</td>
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<tr>
<td>Atkinson, Banker, Kaplan, and Young,</td>
<td>Management Accounting,</td>
<td>Pearson Education</td>
<td>2008</td>
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<tr>
<td>Young, S Mark</td>
<td>Readings in Mgt. Accounting,</td>
<td>Printice Hall of India Pvt. Ltd. New Delhi</td>
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<td>Kaplan and Atkinson,</td>
<td>Advanced Management Accounting,</td>
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<td>Sharma &amp; Gupta</td>
<td>Management Accounting</td>
<td>Kalyani Publications, Delhi</td>
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<td>Kishore, R. M</td>
<td>Advanced Mgt. Accounting,</td>
<td>Taxman Publications, New Delhi</td>
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Accounting for Managerial Decision Making

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<td>Continuous Assessment: 20</td>
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**Module – I**


**Module – II**

Marginal Costing: Marginal vs. Absorption costing, Tools of marginal costing; Cost-volume Profit-Relationship, Break-even analysis; Marginal Costing and Mgt. Decisions. Differential Costing: 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**


**Module – IV**

Quantitative Techniques
Course Code: COM18103CR

Course Title: Quantitative Techniques  Course Type: Core

Course Level:

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<tbody>
<tr>
<td>Year 2:</td>
<td>Semester 3</td>
<td>Semester 4</td>
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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

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Berry Render; Ralph M Stair Jr. Michael E. Hanna</td>
<td>Quantitative Analysis for Management</td>
<td>Prentice Hall of India Pvt. Ltd. New Delhi</td>
<td></td>
</tr>
<tr>
<td>N D Vohra</td>
<td>Quantitative Techniques in Management</td>
<td>Tata McGraw Hill Publishing Company</td>
<td></td>
</tr>
<tr>
<td>Richard I Levin; David S Rubin Joel P Stinson;</td>
<td>Quantitative Approaches to Management</td>
<td>McGraw Hill International Edition</td>
<td></td>
</tr>
<tr>
<td>Everette S Gardner Jr.</td>
<td></td>
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Quantitative Techniques

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<td>Term End Exam: 80</td>
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<td></td>
<td>Continuous Assessment: 20</td>
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</tbody>
</table>

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.
Course Title: Corporate Tax Planning & Management

Course Type:

Course Level:

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<thead>
<tr>
<th>Year 1:</th>
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</table>

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

<table>
<thead>
<tr>
<th>Text Books</th>
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<tbody>
<tr>
<td>Author</td>
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</tbody>
</table>
## Corporate Tax Planning & Management

**Course Code**: COM18104CR  
**Max. Marks**: 100

| **M.Com : 1st Semester** | **Term End Exam**: 80  
**Continuous Assessment**: 20 |

**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.

**Module – III**

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

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

**Module – IV**

Returns of income and Assessment: Voluntary return of income, Return of loss, Extension of time, Belated return, Revised return, Defective or incomplete return, Scheme to facilitate submission of returns through tax returns preparers, Filing of return in electronic form, Return by whom to be signed, permanent account number (PAN).
What is self assessment, summery assessment without calling the assesse, Best judgment assessment, Reassessment, Issue of notice for reassessment, Problems on return of income and assessment, Obligations to furnish annual information return.

**Consumer Behaviour & Marketing Research**  
*Course Code: COM18105DCE*

**Course Title:** Consumer Behaviour & Marketing Research  
**Course Type:** Discipline Centric Elective

**Course Level:**

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<th>Year 1:</th>
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<td>Year 2:</td>
<td>Semester 3</td>
<td>Semester 4</td>
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</table>

**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, classroom 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

<table>
<thead>
<tr>
<th>Author</th>
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<tbody>
<tr>
<td>Authors</td>
<td>Title</td>
<td>Publisher</td>
<td>Year</td>
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<tr>
<td>---------------------------------</td>
<td>-------------------------------------------------</td>
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</tr>
<tr>
<td>Bennett, P. D. and H. H. Kassarjion</td>
<td>Consumer Behaviour</td>
<td>Prentice Hall, New Delhi</td>
<td>2010</td>
</tr>
<tr>
<td>Jim Blythe</td>
<td>The Essence of Consumer Behaviour</td>
<td>Prentice Hall, New Delhi</td>
<td>1997</td>
</tr>
</tbody>
</table>
Consumer Behaviour & Marketing Research

Course Code: COM18105DCE
M.Com : 1st Semester
Max. Marks : 100

Term End Exam: 80
Continuous Assessment: 20

Module – I

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

Module - II

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

Module - III

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

Module - IV

Marketing Research – Concept, Process of Marketing Research, Type of Marketing Research, Data Sources – Primary, Secondary; Methods of Primary Data Collection, Questionnaire design, Measurement Scales and Marketing Research Ethics.
Business Ethics
Course Code: COM18106DCE

Course Title: Business Ethics
Course Type: Discipline Centric Elective

Course Level:
<table>
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<tr>
<th>Year 1:</th>
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<td>Year 2:</td>
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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 Gotala 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 longuity 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

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Manuel G. Valasquez</td>
<td>Business Ethics: Concepts And Cases</td>
<td>PHI Learning Pvt Ltd New Delhi, Ind</td>
<td>2006</td>
</tr>
<tr>
<td>William H. Shaw</td>
<td>Business Ethics</td>
<td>Cengage Advantage Books</td>
<td>2010</td>
</tr>
<tr>
<td>C. S. V. Murthy</td>
<td>Business Ethics</td>
<td>Himalaya Publisher</td>
<td>2010</td>
</tr>
<tr>
<td>A.C Fernando</td>
<td>Business Ethics</td>
<td>Pearson Education</td>
<td>2009</td>
</tr>
</tbody>
</table>

Business Ethics

<table>
<thead>
<tr>
<th>Course Code: COM18106DCE</th>
<th>Max. Marks : 100</th>
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<tbody>
<tr>
<td>M.Com : 1st Semester</td>
<td>Term End Exam: 80</td>
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<td></td>
<td>Continuous Assessment: 20</td>
</tr>
</tbody>
</table>

Module – I
Ethics, Determinants of Ethics, Personal Ethics, Principles of Personal Ethics, Work Ethics, Principles of Work Ethics, Values, Distinction between Values and Ethics, Morality, Moral Development, Moral Reasoning, Standards, Morality & Ethics, Ethics & Religion.

Module – II


Module - III

Theories of Ethics, Consequential and Non-Consequential Theories: Egoism, Utilitarianism, Kant’s Theory and other Non-Consequential Perspectives: The Ethics of Care, Justice and Fairness, Rights and Duties, Virtue Ethics.

Module – IV


International Business
Course Code: COM18107DCE

Discipline Centric Elective
**Course Title:** International Business

**Course Type:**

**Course Level:**

<table>
<thead>
<tr>
<th>Year 1:</th>
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<td>Year 2:</td>
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<td>Semester 3</td>
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<td>Semester 4</td>
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</table>

**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**

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>year</th>
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</thead>
</table>

Choice Based Credit System (CBCS-2018 onwards): Master of Commerce (M.Com)
<table>
<thead>
<tr>
<th>Author(s)</th>
<th>Title</th>
<th>Publisher</th>
<th>Year</th>
</tr>
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<tbody>
<tr>
<td>Bhalla, V.K</td>
<td>Investment Analysis and Portfolio Management</td>
<td>Himalaya Publishing House</td>
<td>2008</td>
</tr>
<tr>
<td>Ritu Ahuja</td>
<td>Security Analysis and Portfolio Management</td>
<td></td>
<td>2007</td>
</tr>
<tr>
<td>Fisher and Jordon</td>
<td>Security Analysis and Portfolio Management</td>
<td>Prentice Hall of India, Private Ltd., New Delhi</td>
<td>2010</td>
</tr>
</tbody>
</table>

**International Business**

**Course Code:** COM18107DCE  
**Max. Marks:** 100

**M.Com : 1st Semester**  
**Term End Exam:** 80  
**Continuous Assessment:** 20

**Module - I**

Module - II


Module - III


Module – IV

Foreign Exchange- Exchange rate, determinants of Exchange Rate, Economic exposure, Transaction Exposure and Translation Exposure. Convertibility of Rupee. ADRs and GDRs. Economic Integration and Regional trade Blocks- types, SAARC, ASEAN, NAFTA and European Union
E-Commerce
Course Code: COM18108DCE
Course Title: E-Commerce
Course Type: Discipline Centric Elective

Course Level:

<table>
<thead>
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<th>Year</th>
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</table>

The Course

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

Objectives:

On successful completion of the course the students should have:

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

**The Learning Resources:**

The following shall comprise the learning resources

**Suggested Readings:**


**E-Commerce**

<table>
<thead>
<tr>
<th>Course Code: COM18108DCE</th>
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<td>Continuous Assessment: 20</td>
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</tbody>
</table>

**Module - I**

**Introduction:** Concepts, and reasons for transacting online, types of e-commerce, e-commerce business models (introduction, key elements of business model and categorizing measure ecommerce business models), forces behind e-commerce. Technology used in e-commerce: the dynamics of WWW and internet (meaning, evolution and features), Designing, building and launching e-commerce website (a systematic approach involving decisions regarding selection of hardware, software, outsourcing v/s in-house development of a website).
Module - II

Security and Encryption: E-commerce security environment: (Dimension, definition and scope of E – security), Security threats in e-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber vandalism etc.), technology solutions (encryption, security channel of communication)

Module - III

E- Payment System: Models and methods of E – Payments (Debit card, credit card, smart card, E – money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automatic ledger posting), risk involved in e-payments.

Module - IV

Online Business Transactions: Ecommerce applications in various industries like (banking, insurance, payment of utility bills, online marketing, E – tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment online shopping (Amazon, Snapdeal, Alibaba, Flipkart etc.).
Human Resource Management  
Course Code: COM18201CR

Course Title: Human Resource Management  
Course Type: Core

<table>
<thead>
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<th>Course Level:</th>
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The Course

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

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

**Learning Outcomes:**
The course is designed to make students to:

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

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

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**The learning resources:**

The following shall comprise the learning resources

**Text Books**

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>Year</th>
</tr>
</thead>
</table>
Human Resource Management

Module – I

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

Module – II

Job Analysis: Concept and rationale; Methods of job Analysis; Job Description & Job Specification. Human Resource Planning: Concept & Methods of Forecasting HR Requirements; Recruitment: Concept & Sources of Recruitment; Selection: Tools, Techniques & Methods; Company Induction and socialization.

Module – III


Module – IV

Developing Careers: Challenges in Career Development; Meeting the Challenges of Effective Career Development; Self-Development. Managing Compensation: Designing a Compensation
System; Job Vs. Individual Pay; Compensation Tools; Pay for Performance: The Challenges; Meeting the Challenges of Pay-for-Performance Systems; Types of Pay-for-Performance Plans.

**Accounting for Managerial Control**  
*Course Code: COM18202CR*

<table>
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<tr>
<th><strong>Course Title:</strong> Accounting for Management Control</th>
<th><strong>Course Type</strong></th>
<th>Core</th>
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**Level:**  
| **Year 1:** | **Semester 1** | * | **Semester 2** |
| **Year 2:** | **Semester 3** | | **Semester 4** |

**Course**

**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

Text Books

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Richard and Williamson Robert,</td>
<td>Accounting for Managerial planning and Control,</td>
<td>McGraw Hill publishing House</td>
<td>2010</td>
</tr>
<tr>
<td>Atkinson, Banker, Kaplan, and Young,</td>
<td>Management Accounting,</td>
<td>Pearson Education</td>
<td>2008</td>
</tr>
<tr>
<td>Young, S Mark</td>
<td>Readings in Mgt. Accounting,</td>
<td>Prentice Hall of India New Delhi</td>
<td></td>
</tr>
<tr>
<td>Kaplan Robert S and Atkinson, Anthony</td>
<td>Advanced Management Accounting,</td>
<td>Pearson Education</td>
<td>2006</td>
</tr>
<tr>
<td>Sharma &amp; Gupta</td>
<td>Management Accounting</td>
<td>Kalyani Publications, Delhi</td>
<td>2012</td>
</tr>
<tr>
<td>Kishore, R. M</td>
<td>Advanced Mgt. Accounting,</td>
<td>Taxman publications, New Delhi</td>
<td>2012</td>
</tr>
</tbody>
</table>

Accounting for Managerial Control

Course Code: COM18202CR

Max. Marks: 100
Module - I


Module - II


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*

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**Business Economics**  
**Course Code:** COM18203CR  
**Course Title:** Business Economics  
**Course Type:** Core  
**Course Level:**  
| Year 1: | Semester 1 | * | Semester 2 |
| Year 2: | Semester 3 | | Semester 4 |

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

Objectives:

1. To develop a thorough understanding of various theories and laws related to microeconomics.
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

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Raj Kumar and Kuldip Gupta</td>
<td>Managerial Economics</td>
<td>UDH Publishers and Distributors (P) Ltd.</td>
<td>2012</td>
</tr>
<tr>
<td>L. C. Gupta</td>
<td>Managerial Economics</td>
<td>Himaliya Publishing House</td>
<td>2012</td>
</tr>
<tr>
<td>Datt and Sundharam</td>
<td>Indian Economy</td>
<td>S. chand</td>
<td>2013</td>
</tr>
<tr>
<td>Varshney, R. L. and Maheshwari K. L.</td>
<td>Managerial Economics</td>
<td>Sultan Chand</td>
<td>2012</td>
</tr>
<tr>
<td>Jeol Dean</td>
<td>Managerial Economics</td>
<td>Prentice Hall of India</td>
<td>2011</td>
</tr>
</tbody>
</table>

### Business Economics

- **Course Code:** COM18203CR
- **Max. Marks:** 100
- **M.Com : 2nd Semester**
- **Term End Exam:** 80
- **Continuous Assessment:** 20
Module - I


Module - II


Module - III


Module - IV

Corporate Banking
Course Code: COM18204DCE

Course Title: Corporate Banking

Course Type: Discipline Centric Elective

Course Level:

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<thead>
<tr>
<th>Year 1:</th>
<th>Semester 1</th>
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<th>Semester 2</th>
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<tbody>
<tr>
<td>Year 2:</td>
<td>Semester 3</td>
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<td>Semester 4</td>
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</table>

The Course

Course Description:
To obtain a sufficient understanding of the development process, enabling students to gain an entry-level position in the Banking industry. Develop an understanding of Corporate Banking from the viewpoint of the lender–how loans are sourced, underwritten, financed and serviced. Develop an understanding of the causes and consequences of Merchant Banking.

Objectives:

1. Describe core functions of Corporate banking: Cash Management, Salary Payment, Debt Management, Factoring and Forfeiting, Trusteeship, Custodial services.
2. Explain the principal Investment & Merchant Banking in India.

Learning Outcomes:
The course aims at providing advanced knowledge necessary for better decision making covering Corporate Banking.

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

<table>
<thead>
<tr>
<th>Author</th>
<th>Text Bok Title</th>
<th>Publisher</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indian Institute of Banking &amp; Finance</td>
<td>Corporate Banking Module A &amp; Module B, CAIIB</td>
<td>Macmillan.</td>
<td>2014</td>
</tr>
<tr>
<td>Name</td>
<td>Title</td>
<td>Publisher</td>
<td>Year</td>
</tr>
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<td>-------------------</td>
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</tr>
<tr>
<td>MacDonald S. Scott, Koch W. Timothy</td>
<td>Management of Banking</td>
<td>Himalaya Publishing House</td>
<td>2015</td>
</tr>
<tr>
<td>Gup, Kolari</td>
<td>Commercial Banking</td>
<td>Wiley</td>
<td>2015</td>
</tr>
</tbody>
</table>
Corporate Banking

<table>
<thead>
<tr>
<th>Course Code: COM18204DCE</th>
<th>Max. Marks: 100</th>
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</thead>
<tbody>
<tr>
<td>M.Com : 2nd Semester</td>
<td>Term End Exam: 80</td>
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<td>Continuous Assessment: 20</td>
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</tbody>
</table>

Module - I

Corporate Banking: Meaning and importance, various services provided viz., Cash Management, Salary Payment, Debt Management, Factoring and Forfeiting, Trusteeship, Custodial services, Business advisory, Off shore services, Trade services, Forex Management.

Module - II


Module - III

Meaning and scope of Investment Banking, Evolution, overview of current state of Investment Banking in India.
Merchant Banking: Advisory services for equity / debt issues, Management, placement and distribution of equity / debt.

Module - IV

Mergers and Acquisitions, Divestitures: Identification, Structuring, Negotiation and Execution, arranging finances.
Corporate advisory services Capital restructuring, Project advisory, Private equity and Venture capital, Loan Syndication.
Research Methodology
Course Code: COM18205DCE

Course Title: Research Methodology
Course Type: Discipline Centric Elective

Course Level:

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<th>Year 1:</th>
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<td>Year 2:</td>
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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**

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>year</th>
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</thead>
</table>
Module – I

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

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

Module – III

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

Module – IV

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

Organizational Change & Development
Course Code: COM18206DCE

Course Title: Organizational Change & Development   Course Type: Discipline Centric Elective

Course Level:

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<thead>
<tr>
<th>Year 1:</th>
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<td>Year 2:</td>
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</table>
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 longevity 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**

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>Year</th>
</tr>
</thead>
</table>
Organizational Change & Development

Course Code: COM18206DCE  Max. Marks : 100
M.Com : 2nd Semester  Term End Exam: 80
Continuous Assessment: 20

Module – I

Module – II

Module – III

Module – IV
Corporate Governance & Corporate Social Responsibility

Course Code: COM18207DCE

Course Title: Corporate Governance & Corporate Social Responsibility

Course Objective:

Corporate Social Responsibility in its commence parlance refers to the rules, processes or laws by which businesses are operated, regulated and controlled. The concept of Corporate Social Responsibility; emerged as a response to corporate failures and widespread dissatisfaction with the way many corporate function, has become one of wide and deep buzzword in and around the corporate of the world.
1. To familiarize the students with the knowledge of ethics, emerging trends in good governance practices and corporate social responsibility in the global and Indian context.

Text Books:


Corporate Governance & Corporate Social Responsibility

<table>
<thead>
<tr>
<th>Course Code: COM18207DCE</th>
<th>Max. Marks : 50</th>
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<tbody>
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<td>M.Com : 2nd Semester</td>
<td>Term End Exam: 40</td>
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<td>Continuous Assessment: 10</td>
</tr>
</tbody>
</table>

Module - I

Historical Perspective and Emergence of Corporate Governance, Concept, Need and significance of CG, Principles of CG, Objectives and characteristics of CG, Corporate Citizenship, Corporate Excellence, Factors influencing Quality of Governance, Governance Mechanism, Agency Theory of CG, Models of Corp Governance, Corp Governance- World Wide Perspective, Corp Governance Reports, viz, Cadbury, Turnbull Guidance, 1999, Kumar Mangalam, Narayana Murthy, Naresh Chandra and CII Committee Report, Emergence of Sarbanes Oxley Act, 2002
Module - II
Codes of Corporate Governance and Audit Committee, Need for Audit Committee, Role, Duties and Responsibilities of BoDs, Continuum of BoDs, Members of BoDs, Composition and Compensation of Directors, Co-determination, Inter-locking directorates, Role and Responsibilities of Top Management, Whistle-blowing and CG, Types of Whistle-blowers, Legal safeguards against the whistle-blowers. SEBI Guidelines & Clause-49, Governance in the 21st Century.

Module - III
Concept and Significance of CSR, Philosophy and Need, Scope for CSR, Benefits of CSR, Concept of Charity and Concept of Corporate Philanthropy, Corporate Citizenship, Models for Implementation of CSR, CSR Trough Tripple-bottom-line Approach, Arguments for and against CSR, Advantages of CSR, CSR from Stakeholders Perspective, CSR and Business Ethics, CSR as Competitive Advantage.

Module - IV
Steps to attain CSR, External Standards on CSR, The Indian Perspective, Future of Indian CSR, Current Regulations/Legislation Perspective on CSR, Carrol’s Model, Stakeholder Model, Market Capitalism Model, Dominance Model, Countervailing Forces Model, Section 135 of Company’s Act, 2013
E-Governance
Course Code: COM18208DCE

Course Title: E-Governance
Course Type: Discipline Centric
              Elective

Course Level:

<table>
<thead>
<tr>
<th>Year 1:</th>
<th>Semester 1</th>
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<th>Semester 2</th>
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<tbody>
<tr>
<td>Year 2:</td>
<td>Semester 3</td>
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<td>Semester 4</td>
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</tbody>
</table>

The Course

Course Objective:
This course is aimed to familiarize the students with the concept of e-Governance and its strategies and an understanding to develop the vision, goals and objectives for e-governance.

Text Books:

1. Shirin Madon , Palgrave “E-Governance For Development : A Focus On India” , Macmillan, India
E-Governance

<table>
<thead>
<tr>
<th>Course Code: COM18208DCE</th>
<th>Max. Marks : 100</th>
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<tbody>
<tr>
<td>M.Com : 2nd Semester</td>
<td>Term End Exam: 80</td>
</tr>
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<td>Continuous Assessment: 20</td>
</tr>
</tbody>
</table>

Module – I


Module – II


Module – III

Module – IV

Comparative Study of E-Governance Portals around the Globe: Study of e-Governance models of different countries, Finding the gaps in each model, E-Governance Maturity Model, Case Studies of E-Governance outside India, Overview of National E-Governance Plan (NeGP), ePOST, AGMARKNET, Examination Results Portal, Gyandoot e-Governance Project, JUDIS, Indian Passport portal, Rural Bazar.
Indian Financial System
Course Code: COM18301CR

Course Title: Indian Financial System  Course Type: Core

Course Level:

<table>
<thead>
<tr>
<th>Year 1:</th>
<th>Semester 1</th>
<th>Semester 2</th>
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</table>

Choice Based Credit System (CBCS-2018 onwards): Master of Commerce (M.Com)
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 complicacies 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

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Varshney, P.N.</td>
<td>Indian Financial System</td>
<td>Sultan Chand &amp; Sons, New Delhi</td>
<td>2000</td>
</tr>
<tr>
<td>Desai, Vasant</td>
<td>The Indian Financial System</td>
<td>Himalaya Publishing House, New Delhi</td>
<td>2005</td>
</tr>
</tbody>
</table>
Indian Financial System

**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**


**Module - III**


**Module - IV**

Marketing Management
Course Code: COM18302CR

Course Title: Marketing Management
Course Type: Core

Course Level:

<table>
<thead>
<tr>
<th>Year 1:</th>
<th>Semester 1</th>
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<tr>
<td>Year 2:</td>
<td>* Semester 3</td>
<td>Semester 4</td>
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</table>

The Course

Course Description:
Marketing is the core of an operating business. It is an organizational philosophy and a set of guiding principles for interfacing with customers, competitors, collaborators, and the environment. Marketing entails planning and executing the conception, pricing, promotion, and distribution of ideas, goods, and services. The course is designed to provide a perspective that starts with identifying and measuring consumers' needs and wants, assessing the competitive environment, selecting the most appropriate customer targets and developing marketing strategy and implementation program for an offering that satisfies consumers' needs better than the competition. The course provides an overview of marketing processes and marketing principles, and provides students with the opportunity to apply the key concepts to practical business situations.
Objectives:
1. To develop knowledge of various marketing concepts and techniques used for managerial decisions;
2. To develop skills for the application of marketing decision making under various environmental constraints; 3. To develop students understanding necessary for successful marketing.

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

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>year</th>
</tr>
</thead>
</table>
Marketing Management

Course Code: COM18302CR

Module - I

Introduction: Concept, Scope and Importance of Marketing; Marketing Concept and its Evolution; Marketing Environment-Micro and Macro Components and their Impact on Marketing Decisions.
Consumer Behaviour-Factors Affecting Consumer Behaviour; Consumer Decision Making Process.

**Module - II**


**Module - III**


**Module - IV**

Distribution and Promotional Decisions: Marketing Channels: Scope and Types of Distribution Channels; Channel Choice, Channel Conflict-Types, Resolution to Channel Conflict. Promotional Decisions: Promotion as Communication. Elements of Promotional Mix; Promotional Objectives and Strategies

**Financial Management**

**Course Code:** COM18303CR

**Course Title:** Financial Management

**Course Type:** Core
Course Level:

<table>
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<tr>
<th>Year 1:</th>
<th>Semester 1</th>
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<td>Year 2:</td>
<td>* Semester 3</td>
<td>Semester 4</td>
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</table>

The Course

**Course Description:**
The course is designed to develop the financial skills and logical thought processes necessary to understand and discuss financial policy decisions in a global economy. Specific objectives include developing an understanding of the time value of money; using financial statements in decision making; and understanding the nature of financial markets, the cost of capital, valuation of stocks and bonds, management of short-term assets, short-term and long-term financing, capital markets. Besides, the course also provides a detailed account of various techniques of inventory control in organizations. Requires a financial calculator and provides an opportunity to develop computer spreadsheet skills, thereby exposing the students to the practical application of these concepts with the help of various case studies.

**Objectives:**
The course introduces the students to the basic concepts of financial management, mathematics of finance and to the framework used in the management of working capital. The specific objectives of this course include:

1. To educate the students about the corporate financial goals and how the goal of shareowners’ wealth maximization is socially compatible;
2. To make the students understand the financial tools and techniques used in financial decision making in the “real world”; 
3. To introduce the students to the concepts of working capital and acquaint them with various aspects related to estimation of working capital, financing of working capital and in the management of individual current assets

**Learning Outcomes:**
After going through this course, the students are expected to develop a Clear understanding, knowledge and skills in the field of Security analysis and portfolio 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 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

<table>
<thead>
<tr>
<th>Text Books</th>
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<tbody>
<tr>
<td>Author</td>
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<thead>
<tr>
<th>Author(s)</th>
<th>Title</th>
<th>Publisher</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hampton Jhon</td>
<td>Financial Decision Making</td>
<td>Prentice Hall Delhi</td>
<td>2012</td>
</tr>
</tbody>
</table>

**Financial Management**

*Course Code: COM18303CR*  
*Max. Marks: 100*

**M.Com: 1st Semester**

*Term End Exam: 80*

*Continuous Assessment: 20*

**Module - I**


Time Value of Money: Meaning and significance, Computation of present value and future value. Special Applications of Time Value: Deposits to accumulate a certain Sum, Loan Amortization and Interest / Growth rates.

Module - II


Module - III


Module - IV

Receivables Management: Meaning and objectives of Receivables management, Credit policy variables and Collection Policy, Credit Granting decision process, Control of Accounts receivables. 
Cash Management: Meaning of Cash, Motives for Holding Cash, Methods of accelerating and Decelerating cash flows; Methods of determining optimum Cash Balance, Forms of Liquidity, Choosing the Liquidity Mix, Management of Surplus Cash.

Note: This paper shall have 50% numerical and 50% theoretical question
Industrial Relations
Course Code: COM18304CR

Course Title: Industrial Relations
Course Type: Discipline Centric Elective

Course Level:

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<tr>
<th>Year 1:</th>
<th>Semester 1</th>
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<tbody>
<tr>
<td>Year 2:</td>
<td>* Semester 3</td>
<td>Semester 4</td>
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The Course

Course Description:
Recent years have witnessed an increasing degree of globalization of economies. Appreciation of Industrial relations policies and practices of major economies would be necessary efficiently in the liberalized environment. This course serves as an introduction into the field of industrial relations. Students will learn about the history of the industrial relations, labor unions, grievance management, collective bargaining etc. In addition, we will review how the industrial relations system in the India works in general, as well as specific areas such as the future of unions in the Indian companies. This course deals with analyzing both the traditional pluralistic perspectives of industrial relations (IR) as they have evolved over the years and the transformation that the subject has undergone at the global level. The hallmark of contemporary IR is its tendency to become unitarist and to merge in the wider rubric of the emerging discipline of human resource management (HRM). The course emphasizes various issues in management of IR in the HRM dominated context of the modern business
environment and developing in the participant’s skills in managing these issues in general and in the Indian context in particular.

Objectives:

This course intends to develop necessary understanding among students of various labour management relation issues and policies in the Indian Context in particular. Specifically, the course aims at:

1. Making students to understand industrial relations systems;
2. Developing awareness among students of various actors of IRS (mgt, workers, union & Govt.).
3. To impart knowledge of the contents of the laws relating to Trade Unions, Standing Orders and Industrial Disputes.
4. To enable the students to interpret and apply these laws.

Learning Outcomes:

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

Skills to be developed throughout the Course:

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

The Learning Resources:

The following shall comprise the learning resources
Text Books

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>year</th>
</tr>
</thead>
<tbody>
<tr>
<td>P.C Tripathi</td>
<td>Industrial Relations &amp; Labor Management</td>
<td>Sultan Chand, Delhi</td>
<td>2010</td>
</tr>
<tr>
<td>Pattanayak, Biswajeet</td>
<td>Industrial Relations</td>
<td>Prentice Hall India Pvt. Ltd New Delhi.</td>
<td>2010</td>
</tr>
<tr>
<td>Arun Monappa</td>
<td>Industrial Relations</td>
<td>Tata McGraw Hill Book Company</td>
<td>2008</td>
</tr>
<tr>
<td>Mamoria, Gankar &amp; Mamoria</td>
<td>Dynamics of Industrial Relations</td>
<td>Himalaya Publishing House</td>
<td>2011</td>
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Industrial Relations

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<td>Term End Exam: 80</td>
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<td>Continuous Assessment: 20</td>
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</tbody>
</table>

Module - I

Introduction to Industrial Relations: Nature, Importance, Conditions for good Industrial Relations, Causes of Poor Industrial Relation in India, Suggestions to Improve Industrial Relations; Trade Unions: Definition, Nature & Scope, Role & Functions of Trade union, Future of Trade Unionism in India.
Module – II


Module – III


Module – IV

Industrial Disputes in India; Causes of Disputes, Types of Disputes: Strikes & Lockouts, Forms of Dispute, Methods For The Prevention & Settlement of Industrial Disputes; Labor Welfare Officer, Tripartite And Bipartite Bodies, Standing Orders, Strong Trade Unions, Labor CoPartnership And Profit Sharing, Joint Consultations.

Goods & Services Tax - I
Course Code: COM18305DCE

Course Title: Goods & Services Tax
Course Type: Discipline Centric Elective

Course Level:

| Year 1: | Semester 1 | Semester 2 |

Choice Based Credit System (CBCS-2018 onwards): Master of Commerce (M.Com)
The Course
Course Description:

The course clearly focuses on how companies are assessed with the of Normal Provisions of Income Tax Act 1961 and Minimum Alternate Taxes provisions (MAT) u/s 115JB. Besides, the course provides an insight into Pay as you earn scheme.

Objectives:

1. Understanding the provisions of In-direct laws;
2. Gaining necessary knowledge of various incentives and benefits under in-direct 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 In-direct Tax Laws & Practice.

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:

**Goods & Services Tax – I**

<table>
<thead>
<tr>
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</table>

**Module - I**

Introduction: Pre-GST indirect tax structure in India, GST definition, Benefits of GST, Conceptual framework, Taxes subsumed in GST, GST (Compensation to states) Act, 2017, Administration under GST, Classification system under GST.

Levy of GST: Basis of charge under GST, GST levied in case of inter-state supply, GST levied in case of intra-state supply, GST rates notified for supply of various goods & Services.

**Module - II**

Concept of Supply: Taxable event, Supply, Significance of “Consideration”, Activities treated as supply under Schedule II, and Schedule I even if consideration is absent, activities in negative list (neither supply of goods nor supply of services), significance of expression “Supply made in the course or furtherance of business”, Supply relevant to attract GST – supply by a “Person” or supply by a “Taxable person”, Different types of supply, Problems on Supply.

**Module – III**

Place of Supply: Location of Supplier and PoS, Location of supplier of goods, Location of supplier of Services, location of recipient of services, Determination of PoS of goods & services, Problems on place of supply.
Module– IV

Time of Supply: ToS determination & its significance, Determination of ToS of goods & Services, ToS in case of change in GST rate.
Valuation of Taxable Supply: Different methods of calculation of value of taxable supply, Valuation under aforesaid provisions is not possible, Supply where the consideration is not wholly in money, Supply between distinct persons or related persons, Supply of goods made or received through an agent, VoS of goods/services based on cost, Determination of VoS under Rule 31 & 32, other modes of determination of value of taxable of taxable supply, Determination of rate of exchange of currency, Determination of VoS inclusive of GST.

Project Dissertation
Course Code: COM18306DCE

Course Title: Project Dissertation
Course Type: Discipline Centric Elective

Course Level:

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</table>

Project Dissertation

Course Code: COM18306DCE

M.Com : 3rd Semester

Max. Marks : 100
Term End Exam: 80
Continuous Assessment: 20

The following criteria will be adopted for ascertaining the eligibility of students towards taking up Project Dissertation.
1) 25% of the total intake capacity of (86) students will be taken for admission.

2) Each student desirous of taking up Project Dissertation shall necessarily take up and pass up Research Methodology course. As such Research Methodology is a pre-requisite to course for Project Dissertation.

3) The Project Dissertation be taken up individually and not in group/s.

4) Merit will be the basis for admission to Project Dissertation. For this purpose, student Entrance Score will be the determining factor for ascertaining the merit.

This paper would be of 100 marks divided into two components viz:

(a) Project Report Writing and (b) Viva-Voce.

Component (a)

Preparation of Project Report: Marks 75.

The student would be required to submit a Project Report on a topic identified by the Department. For this purpose the students would be allotted to various teachers of the Department who would guide and supervise their project work. Preparation of the report should follow the guidelines given below:

(1) The topic should be related to Business/Commerce/Management.

(2) The report should be Presented in the format as under:
   (a) Introduction of the Problem,
   (b) Objective & Methodology,
   (c) Results & Discussions.

(3) The report may be based on a survey/Library Material (Descriptive).
(4) All the students of M.Com who complete the project report shall be required to submit the report in office of the Head Department of Commerce. In case of Directorate of Distance Education and other affiliated colleges of the University where M.Com. is being offered, the concerned Coordinator/Head of the Department shall receive the Project Reports of his/her students & forward them to the Head, Department of Commerce, University of Kashmir for evaluation.

**Evaluation of Project Report:**

The Project Report would carry (75%) 75 out 100 marks for report writing. This shall be evaluated by an external examiner nominated by the department.

**Component (b)**

**Viva-Voce: 25 Marks**

The above Project Report would be followed by a comprehensive viva-voce conducted by an external expert/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 Weightage will be 25% of 100 Marks (25 Marks). The said Comprehensive Viva Voce shall be held in the Department of Commerce, 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.

**Production Management**

**Course Code:** COM18307DCE

Discipline
Centric Elective
Course Name: Production Management  

Course Type:

Course Level:

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<th>Year 1:</th>
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<td>Year 2:</td>
<td>* Semester 3</td>
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The Course

Course Description:
This course gives you an introduction to the functional area of production and operations management as practiced in manufacturing industries and the services sector. It includes decision-making, facility location, facility layout in manufacturing and services industries, waiting lines, quality control, just-in-time systems, forecasting, aggregate planning, inventory management, materials requirements planning (MRP), and operations scheduling.

Objectives:
1. To develop an in-depth understanding of the students of the basic concepts of production management and materials management.
2. To make the students understand the theories and considerations needed to take into account plant location and plant layout decisions.
3. To develop the knowledge and skills needed to plan and control manufacturing of goods and services in an industrial setting.

Learning Outcomes:
After going through this course, the students are expected to develop a Clear understanding, knowledge and skills in the field of Production & Materials 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 nifty skills of developing an acumen of using operations techniques to enable them solving a few operational problems such as scheduling, forecasting, inventory control, project management, MRP, etc

The Learning Resources:
The following shall comprise the learning resources

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chary</td>
<td>Production and Operation Management</td>
<td>Tata McGraw-Hil</td>
<td>2008</td>
</tr>
<tr>
<td>Hill T</td>
<td>Operation Management</td>
<td>Palgrave</td>
<td>2000</td>
</tr>
<tr>
<td>Morton</td>
<td>Production and Operations Management</td>
<td>Vikas</td>
<td>2008</td>
</tr>
</tbody>
</table>
Module – I


Module – II

Inventory Management: Meaning, Definition and Objectives of Inventory management. Types of inventories and cost of inventories. Inventory management and control, process of inventory management and control, Techniques of Inventory Control, Perpetual and periodic inventory systems; Materials Requirement Planning MRP), Just in time system. Materials management: Integrated concept, material planning and budgeting. Materials Budget, management of Supply –
Bayesian Analysis. Purchasing: Vendor Selection, Vendor Rating, Negotiating, Learning Curve Concept, Make or Buy Decision.

**Module – III**

Production Planning & Control: Need and objectives of Production Planning & Control, Techniques of production control, routing, scheduling, dispatching and follow-up. Quality Control: Meaning, Need and objectives of quality control. Quality costs; Tools and techniques for quality improvement and control; Quality Audit, Bath Tub Curve, Total Quality Management. ZD Approach. Concept of Six Sigma and its application.

**Module – IV**


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**Strategic Human Resource Management**

**Course Code:** COM18308DCE

<table>
<thead>
<tr>
<th>Discipline Centric</th>
<th>Elective</th>
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</table>

Choice Based Credit System (CBCS-2018 onwards): Master of Commerce (M.Com)
Course Title: Strategic Human Resource Management

Course Type:

Course Level:

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<th>Year 1:</th>
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<td>Year 2:</td>
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The Course:

The SHRM is a specialized version area of HRM in which major focus is on formulation & the critical role of human resource in its success. Now it is widely believed that relented employees are invaluable and often irreplaceable assets for the organizations. It is in view of this indispensability of HR, that the success or failure of any strategy is generally attributed to the people and has eventually gave birth to the subject like strategic HRM, where the focus is on the actions that differentiate the firm from its competitors besides it considers the people as a ‘Strategic Resource’ for achieving competitive advantage which is considered necessary for the longuity & long term impact on the success of the organization.

Course Objective:

The object of this course is to familirize the students about the strategic importance of HR & their critical role in the successful formulation and implementation of the organizational strategies. This course would equip the students with strategic weaponry so as to enable themselves to counter the unfavorable & highly challenging situations that the organizations many face often due to currently technological onslaught and highly volatile situations & competitive moves of competitors and apply the strategy tools and techniques to stay in competition longer besides the major emphasis of this course concerns the strategic use of human resources within the firm by many actors.

Text Books:


**Strategic Human Resource Management**

<table>
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<tr>
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</table>

**Module – I**

Concept of Strategy, Its fundamentals & philosophy, SHRM- Concept, Purpose & approaches, HR Strategies, Types, Effective HR Strategy, Criterion, Strategic HR Integration, Recalibration of HR strategy, Roles in strategic HRM.

**Module – II**

Human Resource Audit: Concept, objectives, Need & methods, Areas for HR Audit, HR competence audit, Resource audit, Innovation, Leadership, Strategic audit evaluation, its need.

**Module – III**
Resourcing Strategies – its objectives, Approaches and components, Resourcing plans, retention strategy, Talent management strategy, Retaining knowledge workers, Strategic role of team leader in retention of talent.

Module – V

Strategic HRD, Aims & philosophy, Strategies for creating a learning culture, Organizational learning strategies its principles, Strategies for managing performance, Purpose & scope of performance management, Reward Strategy, its need, principles, Effective reward strategy and its criteria.

International Finance
Course Code: COM18309DCE

Course Title: International Finance
Course Type: Generic Elective

Course Level:

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<th>Year 1:</th>
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<td>Year 2:</td>
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The Course

Description:
The course is designed to provide a perspective on International Finance. International Finance has assumed lot of significance in view of the phenomenal growth in globalised business. International finance has its origins since the times the exports and and imports got effected. But over a period, its magnitude as well as its form of transactions has gone through metamorphical changes. Automation and Communication technology has really helped the transactions in their speed of money transfers. This subject matter has attracted lot of interest among international business
practitioners. The Gold standard and its abolishing. The Bretton Woods system with its Fixed Exchange System followed by collapse of Bretton woods system and the rise of Flexible Exchange Rate.
The Forex Markets: Forwards Markets and different positions like Hedging, Speculative and Arbitrage are discussed. Exchange Rate Theories like PPP, Interest Rate Parity Theory, International Fischer Effect are discussed to make the students aware of different theories involved. IMF and World Bank which form a bases for International Finance have been included in the curriculum.

Objectives:

1. To acquaint the students with various International Financial Markets and their role in International Finance

2. To make the Students understand the nitty gritty of Forex market and make them understand the historical perspectives of Exchange rate determination and the emergence of Flexible Exchange rate System

3. To acquaint the students about various Finance issues of MNCs like Capital Budgeting Issues, Working Capital Management and related finance issues.

Learning Outcomes:

After going through this course, the students are expected to develop a Clear understanding, knowledge and skills in the field of International Finance. The learner is expected to specifically know:

2. Bretton Woods system and the historical trace out of the Collapse of Bretton Woods System
4. Exchange Rate Theories like PPP, IRP and International Fisher Effect
5. Understanding about IMF and World Bank and their role in International Finance.
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 this 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:
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<tr>
<th>Author</th>
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<tbody>
<tr>
<td>Cheol S Eun, Bruce G Resnic</td>
<td>International Financial Management</td>
<td>The McGraw Hill Companies</td>
<td>2010</td>
</tr>
<tr>
<td>Vyuptakesh Sharan</td>
<td>International Business</td>
<td>Pearson Education</td>
<td>2006</td>
</tr>
<tr>
<td>Justin Paul</td>
<td>International Business</td>
<td>Prentice Hall of India</td>
<td>2008</td>
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### International Financial Management

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**Module – I**

**International Financial Management: An overview**

**Module – II**

**The International Monetary System**

**Module – III**

**Foreign Exchange & Euro-Currency Markets**

**Module – IV**

**Exchange Rate Theories & Multinational Investment Decisions**
Introduction: Traditional Approach: Purchasing Power Parity (PPP), Interest Rate Parity (IPR), International Fisher Effect (IFE), Uses of Exchange Rate Models to Forecast Exchange Rates; Capital Budgeting for MNCs, Cost of Capital for Foreign Investment & Designing Financial Structure. Multinational Working Capital Management: Short Term Overseas. Financing Sources.

Enterprise Resource Planning (ERP)
Course Code: COM18310DCE

Course Title: Enterprise Resource Planning (ERP)       Course Type: Open Elective

Course Level:

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<th>Year 1:</th>
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Course Description:
This course covers concepts in enterprise resource planning (ERP). The main focus of this course is to show how ERP systems integrate business processes across functional areas and support business management and performance analysis. An ERP system integrates the flow of data and documents from one functional area to the next throughout the process.

Objectives:

1. The objective of this course is to develop among students the knowhow of performing accounting operations in Tally.
2. This course is aimed at keeping pace with the ongoing digitization boom in India.
3. Students will be able to fetch jobs, requiring maintenance of books of account in digital mode. Due to the increasing trend of Tally and other accounting software’s like Marg it is vital important for students to have knowledge of these software’s to maintain their demand in market.
Text books:

1. Tally ACE, Author: Tally Education Pvt. Ltd. Publisher: Sahaj Enterprises
2. Tally PRO Vol.1, Author: Tally Education Pvt. Ltd. Publisher: Sahaj Enterprises
3. Tally Guru Vol.1, Author: Tally Education Pvt. Ltd. Publisher: Sahaj Enterprises
4. GST Using Tally ERP 9 Author: Tally Education Pvt. Ltd. Publisher: Sahaj Enterprises
5. Tally ERP 9 (Power of Simplicity), Publisher: V&S Publishers Publication

Reference Books


3. Mary Sumner, “Enterprise Resource Planning”.

**Enterprise Resource Planning (ERP)**

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<tr>
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</table>

Module – I

Introductions of Tally ERP 9: Knowledge about tally ERP 9, explanation of old versions, advantage of Tally, Features of Tally, Configuration of Tally, Installation of Tally, Company creation: Select company, shut company, create company, Alter, Backup, Restore, Inventory Vouchers: Stock group, Stock item, Stock categories, Unit of measurement.
Module – II


Module – III

Point of Sale (PoS): Configure Tally.ERP 9 to create POS Invoice, Create POS invoice with / without voucher class, Generate POS Invoice for single and multi-mode payment, Enter zero valued entries in POS invoice, Record batch-wise details in a POS Invoice, Print the POS Invoice, Generate and print POS Register, Enable and capture job costing details in Tally.ERP 9, Record the consumption of materials for each job, Generate the report for jobs carried out in multiple godowns, Compare and analyze jobs done.

Module – IV

Technological Advantages of Tally.ERP 9: Tally Vault a Company, Activate Security Control for a Company, Create Security Levels and Assign Passwords, Activate Tally Audit and View the Tally Audit list of Vouchers/Ledgers, Backup and Restore Tally.ERP 9 Data, Split Company Data, Export and Import Data and Vouchers, Export Reports using ODBC, Use Web-Enabled, Print Preview and Online Help Features, Print Reports and Cheques, Tally.NET Features, Control Centre Capabilities, Advantages of Support Centre
4th Semester
Advanced Financial Management
Course Code: COM18401CR

Course Title: Advanced Financial Management

Course Type: Core

Course Level:

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The Course

Course Description:

This is an advanced course in corporate finance providing a rigorous study of capital budgeting procedures, capital structure decision, dividend policy and corporate restructuring using strategies of mergers & acquisitions. It develops an understanding of the rapidly evolving theory of finance and presents an application of analytical techniques to take decisions regarding the above stated areas of corporate finance. Computer applications are integrated throughout the course to aid the analyst in financial analysis.

Course on corporate finance is a pre-requisite for this course therefore, a sound understanding of the course is essential to pursue this course successfully.

Objectives:

The main objective of this course is to develop an understanding of the significance of various corporate finance decision areas like capital investment decision, capital structure decision, dividend policy, and mergers & acquisitions in the maximisation of shareowners wealth and application of analytical techniques to evaluate these decisions based on the philosophy of creating superior value.
Learning Outcomes
On completion of this course, students are expected to:

• Understand finance theory as it applies to corporate financial decision making and to understand its implications for problem solving.
• Be able to estimate cash flows for a capital investment project and based on those cash flow estimates, assess financial viability after taking into account the risk involved in the investment project.
• Be able to apply the principles of capital structure in the determination of an appropriate level of debt for a company.
• Understanding the significance of a feasible dividend policy and how to determine a suitable policy which in the long run contributes to the maximization of shareowners value.
• Be able to analyse mergers & acquisitions and understand how such transactions can create value.

The Learning Resources:
The following shall comprise the learning resources

Text Books:

The prescribed text book for this paper is *Financial Management by I M Pandey*, 10th edition, Vikas Publications Ltd, New Delhi. However, to supplement the recommended text, you would be required to consult the following text books as well to have a comprehensive understanding of the subject:

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>Year of Publication</th>
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</thead>
</table>
Case Studies: The class room teaching will be reinforced and supplemented by case studies and term end projects

Teaching Pedagogy:
To achieve the learning goals set for the paper, the teaching pedagogy to be used consists of lectures, case studies, project work, presentations & assignments. For case studies, the students will be organised into teams of 3-4 members and each team would be required to make one case presentation. Each team will also have to undertake term-end project work which is intended to provide an opportunity for real world analysis. After completion of the project work, each team shall have to prepare a project report for its submission and based on this report make a power point presentation of the project work. Assignments will be given after completion of each Module/ subsection which will be drawn from end-of-chapter problems in the text and occasional handouts. They are primarily for applying the knowledge acquired through lecturing and class room discussion and are due at the completion of the Module or subsection

Class Participation:
Each student is expected to engage in active class participation so as to maximise his own learning experience and contribute positively to the classmates. It is important that you attend all the classes.
If you miss class, your learning will be impaired. Equally important, you cannot add your unique insights to class discussion.

**Current Events:**
For meaningful understanding, it is important to keep abreast of current events that are relevant to the topics covered in the course e.g. dividend taxation, corporate governance, mergers and taxation, etc. Be an aggressive consumer of such periodicals & News Papers as The Economist, The Company Secretary, Applied Finance, Business Standard, and Economic times.

Although this paper schedules only four formal hours of lectures per week, students are expected to devote at least six additional hours each week in reading and revision and attend any tutorials that may be offered. Many of the concepts you encounter may be new to you. We will guide you through the learning process in lectures. Gaining a deeper understanding will require effort from you. We hope that you will think about issues discussed in class after the lectures, read the textbook and complete the revision problems that we have assigned.
Module – I


Module – II

Leverages: Operating leverage and Financial Leverage; Degrees of Leverage, and uses of leverage. Capital Structure: Theories of capital structure. Factors affecting Capital Structure, Capital structure Decision; EBIT-EPS Analysis, ROI-ROE analysis, Ratio analysis and cash flow analysis

Module - III


Module – IV

Note: This paper shall have 50% numerical and 50% theoretical question

Strategic Management Course
Code: COM18402CR

Course Title: Strategic Management  Course Type: Core

Course Level:

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<tr>
<th>Year 1:</th>
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<tr>
<td>Year 2:</td>
<td>Semester 3</td>
<td>* Semester 4</td>
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The Course

Course Description:
The course is designed to provide a wider perspective on Strategic Management especially about the situations like, cut-throat competition, fast changing business scenario, difficulty for survival besides, maintaining the competitive outlook. To break the jinx of maintaining status quo and taking an ambitious march towards growth & profitability. As is also amply evidenced by the research works that organizations that engage in strategic management generally outperform those that do not. Similarly, the attainment of an appropriate match, or “fit” between an organization’s environment & its strategy, structure, & processes has positive effects on the organization’s performance. Over the past few decades, everything has changed, like the integrated internationalization of markets & corporations, has changed the way modern corporations do business, like jobs, knowledge & capital are now able to move across borders with far greater speed & far less friction than was possible only a few years ago. As more industries become global, strategic management is becoming an increasingly important way to keep track of international developments & position a company for long term competitive advantage. Established models on strategic management, and an extensive study of internal & external environmental dimensions would serve as major ingredients to the course structure. In view of the above realities, the present course has been designed to enable student to understand various dimensions of strategic management with the help of following set of objectives:

**Objectives:**

1. To get the students well familiarized with the conceptual & theoretical framework of the strategic management.
2. To help them in developing and nurturing a competitive outlook & entrepreneurial mindset
3. To improve their understanding regarding rapidly changing business environment both national & international.
## Learning Outcomes:

At the end of the course the students are expected to offer outcomes in the following manner:

- To have developed a proper understanding, knowledge and an adequate set of skills about the formulation (crafting) and implementation (execution) of strategic management.
- To have acquired consummated skill in developing robust organizational Vision and
Mission Statements as a roadmap for organizational future direction it intends to steer into.

- To have proper & critical understanding about the internal & external dimensions of environment scanning besides, the global challenges.
- To be able to develop both offensive (competitive) and defensive (cooperative strategy) to ward off strategic slips.
- To have acquired appropriate knowledge about identifying various competitive forces operational in a particular competitive arena.
- To gain alacrity and grit in finding out the strategic fit between the environmental challenges and the organizational capabilities.
- To gain ability and acumen in evaluating and controlling the strategies and operations of the business.

Skills to be developed throughout the course:
The students shall develop host of skills & dexterities in crafting strategies to meet the competitive challenges whether at the national or at the global level. 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, strategic alliances, outsourcing /off shoring. The students shall be able to translate their theoretical learning into practical life situations. The tedious and tough phase of the strategic management is considered to be the implementation phase, the course shall duly make students able to understand the niceties and challenges of this crucial phase, takes a toll on organizational structure, culture, leadership and all the contours and power and politics. Besides, all the relevant websites, literature and other course related inputs shall be made available to the students in order to enhance their existing levels of knowledge about the strategic management. The students will, however, be encouraged to make the use of information technology facilities especially for supporting research and readings on the course under question.

The Learning Resources:
The following shall comprise the learning resources
### Text Books

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alex Miller</td>
<td>Strategic Management</td>
<td>Irwin McGraw Hill</td>
<td>1998</td>
</tr>
<tr>
<td>Azhar Kazmi</td>
<td>Strategic Management</td>
<td>Tata McGraw Hill</td>
<td>2009</td>
</tr>
</tbody>
</table>

### Strategic Management

**Course Code:** COM18402CR  
**Max. Marks:** 100  
**M.Com : 4th Semester**

<table>
<thead>
<tr>
<th>Term End Exam: 80</th>
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<tbody>
<tr>
<td>Continuous Assessment: 20</td>
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</tbody>
</table>

#### Module - I


#### Module - II


Module - III


Module - IV


Security Analysis & Portfolio Management

Course Code: COM18403CR

Course Title: Security Analysis & Portfolio Management

Course Type: Core

Course Level:
The Course

Course Description:
The course is designed to provide a perspective on Security Analysis & Portfolio Management of financial assets viz., Stocks. Based on two established approaches i.e., Fundamental Analysis and Technical Analysis, the subject matter encompasses a wide range of theories both in Fundamental as well as Technical approaches. Although, both approaches contradict each other quite drastically, yet they provide a wide spectrum of insight into realms of knowledge and furnish a clear platform as to which approach to choose for Investment in stocks. Established Theories of Portfolio Management are also an important ingredient of the course and the same stand included in the course. Besides, the course provides an insight into Mutual Fund Investments, a relatively new investment avenue for starters and risk-averse people.

Objectives:

1. To acquaint the students about various investment alternatives and how investment in financial securities is compared with other investment alternatives;

2. To equip the students with the knowledge of techniques of fundamental & technical analysis so as to enable them to select the right type of economy, sectors and companies and timing of investment;

3. To develop the detailed understanding of the framework involved in the management of investment portfolio.
Learning Outcomes:

After going through this course, the students are expected to develop a Clear understanding, knowledge and skills in the field of Security analysis and portfolio management. The learner is expected to specifically know:

1) Various issues in Risk Return Analysis
2) Mutual Funds, its types and valuation of NAV
3) The stages of Fundamental Analysis viz., economy Analysis, Industry Analysis and Company Analysis
4) How to calculate intrinsic value of the share through different discount models
5) Should be conversant be the efficient Market Hypothesis and its three forms efficiency
6) Should be highly abreast with the charts, theories and technical indicators of Technical Analysis,
7) Should how all the workable knowledge for constructing stock market indices
8) The science of Portfolio Theories as propounded by Markowitz and Sharpe and his CAPM Model
9) Should have full understanding of Formulation of portfolio Strategy, Selection of securities, Portfolio Performance Evaluation

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 maket 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

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bhalla, V.K</td>
<td>Investment Analysis and Portfolio Management</td>
<td>Himalaya Publishing House</td>
<td>2008</td>
</tr>
<tr>
<td>Ritu Ahuja</td>
<td>Security Analysis and Portfolio Management</td>
<td></td>
<td>2007</td>
</tr>
<tr>
<td>Fisher and Jordon</td>
<td>Security Analysis and Portfolio Management</td>
<td>Prentice Hall of India, Private Ltd., New Delhi</td>
<td>2010</td>
</tr>
</tbody>
</table>
Module - I


Module - II


Module – III

[Knowledge, Skill]

Module – IV


[Knowledge, Comprehension, Skill]

Services Marketing
Course Code: COM18404DCE

Course Title: Services Marketing
Course Type: Discipline Centric Elective

Course Level:

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<tr>
<th>Year 1:</th>
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</table>
The Course

Course Description:
This course aims to help learners appreciate the ever increasing significance of services in the economies worldwide and specifically, in the marketers’ scheme of things. The developed economies are dominated by services and all companies view ‘services’ as critical to sustained growth. While the importance of services is ever growing, the challenges faced by the managers are unique and severe, the services sector being so diverse in nature. From giant international airlines, banks, hotel chains, insurance, telecommunications, and government to locally owned or operated small businesses like laundry, beauty salons, cyber-cafés, and many business-to-business services, the marketing-relevant issues can be as wide as one can imagine. This course takes a strategic and multi-disciplinary approach to the management of service businesses and provides students with the opportunity to apply the key concepts to practical business situations.

Objectives:
1. To developing knowledge for services marketing concepts and practices used for managerial decisions.
2. To developing skills needed to tackle issues involved in marketing of services and customer relationship management. 3. To develop students understanding necessary for successful marketing of service.

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

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>year</th>
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</thead>
<tbody>
<tr>
<td>Christopher, H. Lovelock,</td>
<td>Services Marketing</td>
<td>Prentice Hall, Eaglewood Cliffs, New Jersey.</td>
<td>2006</td>
</tr>
<tr>
<td>Authors</td>
<td>Title</td>
<td>Publisher</td>
<td>Year</td>
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<td>---------</td>
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<tr>
<td>Schoell w. f. and Guiltinan J. P.</td>
<td>Marketing</td>
<td>Allyn and Bacon, New York</td>
<td>2010</td>
</tr>
</tbody>
</table>

### Services Marketing

**Course Code:** COM18404DCE  
**M.Com : 4th Semester**  
**Max. Marks : 100**  
**Term End Exam: 80**  
**Continuous Assessment: 20**

#### Module – I

Concept of Services, Goods and Services marketing, Emergence and Reasons for growth of service sector in India, Characteristics of services, Classifications of services, The Services Marketing Triangle, Employees’ Roles in Service Delivery. Environment of Service Marketing (Micro and Macro).

#### Module – II

Consumer Behaviour in Services; Customer Expectations of Service; Customer Perceptions of Service; Service Quality, Customer Satisfaction and loyalty. GAP Model - A Conceptual Tool to Identify and Correct Service.
Module – III

Services Marketing Mix: Services Offer; Pricing and Revenue Management; Promotion and Distribution of Services; Management of People, Process and Physical Evidence; Matching of Demand and Capacity; Strategies for Matching Capacity and Demand.

Module – IV

Goods & Services Tax - II
Course Code: COM18405DCE

Course Title: Goods & Services Tax - II  
Course Type: Discipline Centric Elective

Course Level:

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<th>Year 1:</th>
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The Course

Course Description:

The course clearly focuses on GST, reverse charge mechanism, composition scheme, tax invoices and returns under various provisions of goods and services tax.

Objectives:

1. Understanding the provisions of In-direct laws;
2. Gaining necessary knowledge of various incentives and benefits under in-direct 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 In-direct Tax Laws & Practice.

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:


Goods & Services Tax – II

<table>
<thead>
<tr>
<th>Course Code: COM18405DCE</th>
<th>Max. Marks : 100</th>
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<tbody>
<tr>
<td>M.Com : 4th Semester</td>
<td>Term End Exam: 80</td>
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<td>Continuous Assessment: 20</td>
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</table>

Module – I

Reverse charge mechanism: Concept, its applicability, RCM application on supply by unregistered person to registered person, Problems on RCM.
Input Tax Credit: Conditions for taking input tax credit, ITC for payment of CGST, SGST and IGST, Apportionment of Credit and its determination, Mode of computation of ITC pertaining to capital goods and reversal, Mode of distribution of credit by Input Service Distributor (ISD), Problems on ITC.
Module – II

Composition Scheme: Threshold limit for small taxpayers, Composition levy, conditions, specified GST rates under composition scheme, relevant considerations, Problems on composition scheme. Registration: Significance of registration, Liable for registration Under GST, Procedure for registration.

Module – III

Tax invoice, Credit & Debit notes: Invoice under GST, importance, Tax invoice/bill of supply to be issued by a registered person, Contents of Tax invoice, Receipt voucher, Refund voucher, Payment voucher & Revised Tax invoice, Provisions regarding tax invoice in special cases given under rule 54, Provisions regarding transportation of goods without issue of invoice, Provisions pertaining to collection of tax & its indication in invoice, Credit & Debit Notes, Problems on tax invoice, credit & debit notes.

Module – IV

Returns, Tax Payments & Interest: Basic features of GST returns mechanism, Different GST returns, Matching, Reversal & reclaim of input tax credit, Electronic Liability, Credit & Cash ledger, Different assessments under GST, Interest applicable under GST, Penalty under GST, Significance of national antiprofiteering authority in GST, Provisions regulating e-way bill in GST, Provisions regulating ecommerce, Mechanism of TDS under GST, Provisions regulating audit in GST.

Labour Laws & Legislation
Course Code: COM18406DCE

Course Title: Labour Laws & Legislation
Course Type: Discipline Centric Elective

Course Level:

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<th>Year 1:</th>
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</table>
The Course

Course Objectives:
To make students familiar with the various welfare measures and the legislations governing labour practices in India.

Text Books:

5. Giri, V.V.: Labour Problems in Indian Industry
Labour Laws & Legislation

<table>
<thead>
<tr>
<th>Course Code: COM18406DCE</th>
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<td>M.Com: 4th Semester</td>
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</table>

Module – I


Module – II

Concept of Gratuity under the payment of Gratuity Act 1972, procedure for settlement of disputes and information machinery under the Act. Concept of Minimum Wages 1948; procedure fixation of Working Hours, procedure for Enforcement payment of Minimum wage, Payment of Wages; procedure for Ensuring payment of wages; Authorised deductions.

Module – III

Payment of Wages Act 1936: Aims, Objective and Scope; Payment of Bonus Act 1965 Workmen’s Compensation Act 1923: Nature and extent of Compensation of workers suffering an injury in course of employment; variants and disablement; social and Social Insurance.

Module – IV

Employee’s provident fund 1952: applicability, authorities, their powers and functions, contribution of the fund, recovery of money due, penalties and offences by companies,
Marketing Communication  
Course Code: COM18407DCE

Course Title: Marketing Communication    Course Type: Discipline Centric Elective

Course Level:

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The Course Objective

This course will equip the students with knowledge about the nature, purpose and complex construction in the planning and execution of an effective Integrated marketing Communications (IMC) program. Students will learn about various tools of marketing communications and the importance of coordinating them for an effective marketing communications program.

The Learning Resources:

The following shall comprise the learning resources.

Text Books:


### Marketing Communication

<table>
<thead>
<tr>
<th>Course Code: COM18407DCE</th>
<th>Max. Marks : 100</th>
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<td>M.Com : 4th Semester</td>
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<td>Continuous Assessment: 20</td>
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**Module – I**

Promotion as Marketing Communications. Advertising – Introduction, Nature and Importance; Communication Process and Model; Types of Advertising, The Organization of Advertising Departments and Agencies; Advertising Decisions – Setting Objectives, Budget decisions, Media Selection; Evaluating Advertising Effectiveness – Pre and Post tests.

**Module – II**


**Module – III**

Module – IV


**Financial Risk Management**

*Course Code: COM18408DCE*

**Course Title:** Financial Risk Management  **Course Type:** Discipline Centric Elective

**Course Level:**

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</table>

**The Course**

**Course Description:**
The course is intended to acquaint the students with necessary analytical skills in the area of management of risk involved in business. Risk management both in the financial markets and as well in the financial institutions has assumed greater significance with the developments like increase in market volatilities, opening up of markets, advancements in technology etc. The course comprises of conceptual issues in risk management, measurement tools and finally development of institution wide risk management framework with particular emphasis on the banking and financial firms. The course requires basic understanding of statistics and mathematics from students to train them in the area of risk measurement and modelling.

Objectives:

1. To build conceptual understanding about various financial risks;
2. To learn measurement and management of principal financial risks; 3. To understand ALM as a broader risk management system in banks.

Learning Outcomes:
After going through this course, the students are expected to develop a clear understanding, knowledge and skills in the field of Risk Management.

Skills to be developed throughout the Course:
Students will develop their analytical and application skills via case study approach carried out in tutorials, practice sessions, class room presentations and workshop sessions. While working on case studies and development of risk measurement models, analytical skills of students will get sharpened that would help them later in real and practical life situations. With the help of virtual softwares like excel and other free source application tools, students are expected to develop and acquire necessary risk measurement skills which will help them to deal with complex risk issues
involved in the financial investments and other transactions done in the with banks and financial markets.

The Learning Resources:
The following shall comprise the learning resources

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Resti, Andrea &amp; Sironi, Andrea</td>
<td>Risk Management and shareholder’s value in banking</td>
<td>John Wiley &amp; Sons, New York, USA</td>
<td>2007</td>
</tr>
<tr>
<td>McDonald, S. Scott &amp; Koch, Timothy W.</td>
<td>Management of Banking, 6th Ed.</td>
<td>Cengage Learning India</td>
<td>2000</td>
</tr>
<tr>
<td>Bessis, Joel</td>
<td>Risk Management in Banking</td>
<td>John Wiley &amp; Sons</td>
<td>2002</td>
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</table>
Financial Risk Management

<table>
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<th>Module – I</th>
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<tr>
<th>Module – IV</th>
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<tbody>
<tr>
<td>ALM – Concept, Evolution and scope. Interest Rate Risk (IRR): Sources of IRR, models for IRR measurement, Reprising gap model, maturity model, concept of duration and convexity,</td>
</tr>
</tbody>
</table>

**Strategic Cost Management**

**Course Code:** COM18409DCE

**Course Title:** Strategic Cost Management  
**Course Type:** Discipline Centric Elective

**Course Level:**

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<th>Year 1:</th>
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<tr>
<td>Year 2:</td>
<td>Semester 3</td>
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**The Course**

**Course Objectives:**

*The main aim of this course is to familiarize the students with the concepts and techniques of Strategic Cost Management (SCM). The broad course objectives are the following:*

1. To have a good knowledge of various Strategic Cost Management with the concept 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 using SCM tools..

**Text Books:**


Strategic Cost Management

<table>
<thead>
<tr>
<th>Course Code: COM18409DCE</th>
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<tbody>
<tr>
<td>M.Com : 4th Semester</td>
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<td>Continuous Assessment: 20</td>
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</tbody>
</table>

Module – I

Strategic Cost Management: Traditional Cost Management vs. Strategic Cost Management (SCM), Role of Strategic Cost Analysis & Management in Strategic positioning of business. Factors influencing SCM. Activity based cost management system, Cost and profit analysis under ABC; Product profit analysis, Customer profit analysis and segment profit analysis; Role of ABC in strategic cost management and developing corporate strategy. Activity Based Management: Areas in which ABM can be used. Techniques of ABM, Implementing ABM; Activity based budgeting: Concept & process of ABB.

Module – II

Target Costing: Concept, Features and Principles; Phases of Target Costing- Planning and design phase, Development phase; Commercial phase, Process of target costing. Computation of target cost and target price.

Life Cycle Costing: Stages of product life cycle (PLC), Classification of life cycle costs- Initial cost, Launch cost and operating cost; Upstream costs, Downstream costs. Behavior of sales, Costs and profits in each stage of (PLC); Computation and reporting of life cycle costs in each stage of
PLC; Developing strategies as per requirements at each stage of LPC. Kaizen costing: Concept and procedure for implementation.

Module – III

Quality Costs Management: Concept, Types of quality costs; Measurement, Reporting and management of quality costs (with numerical problems). Total Quality Management (TQM): Features & implementation.

Just in Time: Philosophy of JIT, Sources of waste, Aims and features of JIT, Methodology in implementing JIT; Impact of JIT on various components of costs; Impact of JIT on product prices; Performance measurement in a JIT system using numerical problems. Kanban system: Principles of Kanban.

Module – IV

Theory of Constraints/Throughput Accounting: Concept, Steps in implementation. Role of TOC and throughput analysis in decision making. Benchmarking; Concept and procedure of benchmarking. Types of benchmarking, Pre-requisites for effective benchmarking, Uses and applications of benchmarking in decision making. Value Chain Analysis: Concept, Grouping of activities under benchmarking, Assessing the competitive advantage, Application of VCA in decision making.

Introductory Econometrics for Research
Course Code: COM18410DCE

Course Title: Financial Risk Management Course Type: Discipline Centric Elective
Course Level:

<table>
<thead>
<tr>
<th>Year 1:</th>
<th>Semester 1</th>
<th>Semester 2</th>
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<tr>
<td>Year 2:</td>
<td>Semester 3</td>
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</tbody>
</table>

The Course

Course Objectives:

This course aims to:

1. acquaint learners with necessary knowledge and skills useful for mathematical modeling of real life complexities;
2. understand and appreciate empirically the underlying logic of various issues of the Theory of Finance;
3. provide with opportunity to analyse problems concerning decision making by applying some of the well-known software packages like, MS-EXCEL, GRETL, R, EVIEWS, SPSS, STATA etc. on real-life data.

Text Books:

4. Econometrics for Dummies: Roberto Pedace, John Wiley & Sons Inc. USA.
6. Relevant Research papers as suggested by the faculty concerned.
Introductory Econometrics for Research

<table>
<thead>
<tr>
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<th>Max. Marks : 100</th>
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<td>M.Com : 4th Semester</td>
<td>Term End Exam: 80</td>
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<td></td>
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</table>

Module – I

Econometrics concept, types of data, Basic ideas related to modeling economic and financial problems, its nature and applications, Regression, Regression versus correlation, Simple Regression, assumptions underlying the Classical linear regression model, Least Square Estimation and BLUE: properties of OLS estimator.

Module – II


Module – III

Violations of assumptions and their identification, their impact on parameters; tests related to parameters and impact on the reliability and the validity of inferences in case of violations of Assumptions; methods to take care of violations of assumptions. Pooling of time-series and cross section: Fixed Effects versus Random Effects.

Module – IV

Generic Electives (GE)
Optional in nature to be opted from the courses offered by allied departments within the School.

Open Electives (OE)
Optional in nature to be opted from the courses offered by any department within the University.

1st Semester
Leadership and Personality Development

Course Code: COM18109GE

Leadership & Personality Development  Course Type: Generic Elective

Course Level:

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<th>Year 1:</th>
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<td>Year 2:</td>
<td>Semester 3</td>
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</table>

The Course

The effect of human personality on the functional efficiency of the organization has seen a huge surge and recognition in the recent past. The management scholars argue that human personality can be modified and developed in tune with the requirements of the modern complex organizations. Accordingly, a variety of efforts were made by the management professionals in designing courses that could help in bringing a desired and positive change in the personality. The present course therefore is also aimed at helping the students to screen out those barriers that stand in the way of their personal development and efficiency. Specifically the course aims at:

Objectives:

1. equipping students with necessary concepts and techniques for inculcating in them effective leadership skills;
2. helping students identify their individual leadership styles and construct personal leadership profile for themselves;
3. helping students identify their personality and work towards its development;
4. helping students augment their effective interpersonal skills.
Course Title:

Text Books:


Leadership and Personality Development

Course Code: COM18109GE

<table>
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<th>Max. Marks : 50</th>
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<td>Term End Exam: 40</td>
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<tr>
<td></td>
<td>Continuous Assessment: 10</td>
</tr>
</tbody>
</table>

Module - I

Personality - Meaning & Concept; Basics of Personality, Theories on Personality Development; An overview of Personality determinants. Evaluation of Personality.
Interpersonal Relationship- Introduction, Analysis of different ego states; Analysis of Transactions, Analysis of Strokes, Analysis of Life position.
Communication – Introduction, Communication as a process, Model for Communication process; Types of Communication. Effective Communication – Barriers to effective Communication, Overcoming barriers to Communication.

Module - II

Stress Management – Introduction, Causes of Stress; Impact of Stress; Managing Stress,
Time Management - The concept of time and time management; Causes of time mismanagement, time management matrix – hard work, smart work; Different time management styles – time cheaters and beaters; Steps towards better time management.
Conflict – Introduction; Types of Conflict; Levels of conflict –Intrapersonal Conflict, Interpersonal Conflict, Intra-group Conflict, Inter-group Conflict – Intra- Organizational Conflict. Managing Conflict and Conflict Resolution Styles.

Sales Management
Course Code: COM18110GE

Sales Management  
Course Type:  

<table>
<thead>
<tr>
<th>Course Level</th>
<th>Semester 1</th>
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<th>Semester 3</th>
<th>Semester 4</th>
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<td>Year 1:</td>
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<tr>
<td>Year 2:</td>
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</table>

The Course

Course Description:
**Course Title:**

The purpose of this course is to acquaint the students with the concepts and techniques which are helpful in developing effective promotional programmes. The course also exposes the students with the fundamentals of personal selling and other issues related to the management of sales force. In today’s tough competition, an overwhelming marketers compete equally for consumers’ attention and find it difficult to get their messages heard. Under such circumstances, developing a managerial perspective for effective sales management programme is a complex task. This course takes a strategic and multi-disciplinary approach to the management of sales and provides students with the opportunity to apply the key concepts to practical business situations.

**Objectives:**

1. To provide basic understanding related to sales management.
2. To develop the learners understanding of the basic principles of planning and execution the management of sales-force.

**Learning Outcomes:**

After going through this course, the students are expected to develop a clear understanding, knowledge and skills in the field of sales 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 skills necessary to understand the basic concepts and tools of sales management and apply them in practice.
The Learning Resources:

The following shall comprise the learning resources

Text Books

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>year</th>
</tr>
</thead>
<tbody>
<tr>
<td>John A. Quelch</td>
<td>Sales Promotion Management</td>
<td>Prentice Hall, New Delhi</td>
<td>1989</td>
</tr>
<tr>
<td>David Jobber &amp; Geoffrey Lancaster</td>
<td>Selling and Sales Management</td>
<td>Prentice Hall, New Delhi</td>
<td>2009</td>
</tr>
<tr>
<td>Gupta, S. L.</td>
<td>Sales and Distribution Management</td>
<td>Excel Books, India</td>
<td>2009</td>
</tr>
</tbody>
</table>

Sales Management

Course Code: COM18110GE  
M.Com : 1st Semester  
Max. Marks : 50

Term End Exam: 40
Continuous Assessment: 10
Course Title:

Module-I

Nature and Scope of Sales Management; Objectives and Functions of Sales Management; Fundamentals of Selling; Process of Selling; Product and Customer knowledge; Types of Sales Planning; Sales Planning Process; Sales Forecasting - Methods; Territory Allocation, Sales Quotas and Sales Budgets.

Module-II

Sales Force Management; Estimating Manpower Requirements for Sales Department; Planning for Manpower- Recruitment and Selection; Training and Development; Placement and Induction; Motivating Sales Force; Compensation and Promotion of Sales Force; Sales meetings and Contests.

Understanding Capital Markets
Course Code: COM18111GE

Table:

<table>
<thead>
<tr>
<th>Course Level:</th>
<th>Course Type:</th>
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<tr>
<td>Year 1:</td>
<td>* Semester 1</td>
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Generic Elective
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<th>Year 2:</th>
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<th>Semester 4</th>
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</table>

The Course

**Course Description:**
The course is intended to acquaint the students with necessary knowledge and expertise required for dealing in the capital markets. Understanding various components of a capital market which include primary and secondary market are essential for everyone in the modern times. A capital market as a place meant for making of investments in financial assets for long term periods is a dynamic entity where regulations keep on continuously changing in response to the new challenges and threats. Today’s capital markets operate on free market concept and transcend to other nations with lesser restrictions. The course aims to demystify the complicacies involved in the financial dealings in capital markets, besides educating students about the mechanism of operations of Indian capital market in particular.

**Objectives:**

4. To build conceptual understanding about various aspects of a capital market with particular reference to India;
5. To grasp mechanics of various financial instruments, financial services and institutions operative in capital market;
6. To understand mechanism of operations of Indian capital market.

**Learning Outcomes:**
After going through this course, the students are expected to develop a clear understanding and knowledge about the functioning of Indian Capital market.

**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 capital market. After completion of the course, students are expected
Course Title:

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 capital market.

The Learning Resources:
The following shall comprise the learning resources

Text Books

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Varshney, P.N.</td>
<td>Indian Financial System</td>
<td>Sultan Chand &amp; Sons, New Delhi</td>
<td>2000</td>
</tr>
<tr>
<td>Desai, Vasant</td>
<td>The Indian Financial System</td>
<td>Himalaya Publishing House, New Delhi</td>
<td>2005</td>
</tr>
</tbody>
</table>
Understanding Capital Markets

**Module – I**

Capital Market: Functions and structure of a modern capital market, instruments, and institutions and of capital market, depository and its role, stock exchange and its role, SEBI as market regulator, need of a regulator. The Primary Market Process: Red Herring Prospectus, Main intermediaries and their role in IPO. IPO application and Allotment Process, The Book Building Mechanism.

**Module – II**

The Trading Process: Main requirements for trading: trading and Demat accounts, screen based trading, margin requirements, types of capital market orders, The Settlement Process, Rolling Settlement Scheme, Conduct of auctions for failed settlements. Listing and delisting of securities in the stock market: purpose and benefits to the stakeholders.

**Fundamentals of Accounting**

**Course Code:** COM18112GE

**Course Type:** Generic Elective

**Course Level:**
Course Title:

<table>
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<tr>
<th>Year 1:</th>
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<td>Year 2:</td>
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</table>

The Course

Course Description:

As this course leads to accreditation, it is not a ‘taster course’ as such. It is more demanding than most Level 1 courses and does require you to be highly committed to your studies, as it covers both introductory bookkeeping and accounting within a relatively short time period. This module uses the terminology of current UK GAAP (Generally Accepted Accounting Practice), which is the terminology used predominantly in the UK by small and medium-sized businesses. The study of International Financial Reporting Standards (IFRS) is beyond the scope of this course. The content of this course consists of the following:

- the basic principles, concepts, ethics, limitations and techniques central to Fundamentals of Accounting.
- the role of Fundamentals of Accounting within for-profit organisations, not-for-profit organisations and the public sector
- the relationship between Fundamentals of accounting, including similarities and differences
- careers in bookkeeping and accounts, and the requirements for professional qualifications in the two subjects.
Objectives:

To enable the students to:
1. Acquire knowledge of basic concepts and conventions of Fundamentals of Accounting
2. Understand business transactions and their effects on business operations.
3. Study different documents used for business transactions by knowing their contents and formats.
4. Know and practice the basic principles of Fundamentals of Accounting
5. Understand the working and maintenance of various books of account.
6. Develop the skill of calculations, accuracy and posting to books of Accounts
7. Understand the effect of transitions on final accounts.
8. Maintain the Books of accounts with computerized software.

Learning Outcomes:
After going through this course, the students are expected to develop a clear understanding, knowledge and skills in the field of Fundamentals of Accounting.

Skills to be developed throughout the Course:
Perform basic operations with numbers, as required for bookkeeping and accounting perform basic operations with Excel spreadsheets, as required for bookkeeping and accounting complete all the steps required in a double-entry bookkeeping and accounting system from recording financial transactions in books of prime entry to preparing the profit and loss account/income statement and balance sheet a brief introduction to Sage accounting software develop the general practical and professional skills of bookkeeping and accounting develop awareness of relevant ethical issues for bookkeepers and accountants.

The Learning Resources:
The following shall comprise the learning resources
Course Title:

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Horngren C.T. &amp; et. Al,</td>
<td>.Introduction to Financial Accounting</td>
<td>Person Education Asia, New Delhi</td>
<td>2010</td>
</tr>
</tbody>
</table>
Fundamentals of Accounting

Module – I

Introduction of Book-keeping and Accountancy: Meaning and definition, Objectives, Importance and Utility, Difference between Book-Keeping and Accountancy, Basis of Accounting Cash basis and Accrual basis.


Assets: Fixed/Current/Tangible/ Intangible/fictitious.

Accounting Concepts, Conventions and Principles


Module – II

Ledger: Meaning, need and contents of ledger be explained, Specimen of ledger, Posting of entries from Subsidiary books to ledger, Balancing of ledger accounts

Trial balance: Meaning and Purpose, Specimen of Trial Balance, Preparation of Trial Balance from given balances of accounts. Final A/Cs.

Stock Market Operations

Course Code: COM18113OE

Open
Elective
Course Title: Stock Market Operations

Course Level:

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<th>Year 1:</th>
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<td>Year 2:</td>
<td>Semester 3</td>
<td>Semester 4</td>
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</table>

The Course

Course Description:
The course is designed to provide a perspective on Stock Market Operations. The subject matter encompasses the meaning of stock and stock as an investment along with different types of financial instruments. It also covers the basic market related concepts which are the base for investment. The course provides a wide spectrum of insight into realms of knowledge and furnishes a clear platform for the significance of Stock Market. Risk and Return is also an important ingredient of the course and the same stand included in the course. Besides, the course provides the concept of various types of Risks involved. Stock markets not only help mobilize savings and provide investment avenues, but they are also a good career option. This course gives us a holistic view of stock markets.

Objectives:

1. To acquaint the students about various financial instruments;
2. To cultivate the investing skills into the students and focusing on becoming an Investor rather than being a gambler/speculator.
3. To develop the detailed understanding of the framework involved in the investment in Stock markets;

Learning Outcomes:
After going through this course, the students are expected to develop a clear understanding, knowledge and skills in the field of Security analysis and portfolio 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 that shall help him in practical life situations. Learners are expected to learn the nifty skills of developing 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**

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bhalla, V.K</td>
<td>Investment Analysis and Portfolio Management</td>
<td>Himalya Publishing House</td>
<td>2008</td>
</tr>
<tr>
<td>Alexandra, Sharpe and Sharpe</td>
<td>Fundamentals of Investment</td>
<td>Prentice Hall of India, Private Ltd., New Delhi</td>
<td>2008</td>
</tr>
</tbody>
</table>
Stock Market Operations

Module – I

Stock Market: Meaning and Purpose; Importance of Stock Market; Functions of Stock market; Types of Stock Markets: Primary and Secondary; SEBI; Various Stock Markets: BSE, NSE. Risks: Types – Systematic and Unsystematic; Calculation of Risk: Beta and Standard Market Capitalization; Small-Cap Stocks; Mid-Cap Stocks; Large-Cap Stocks; Stock Symbols; Margin Trading; Circuit Filters & Trading Bands; Insider Trading; Bull Market, Bear Market.

Module – II

Management Theory & Practice
Course Code: COM18114OE

Course Title: Management Theory & Practice  
Course Type: Open Elective

Course Level:

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<td>Semester 3</td>
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The Course Objective:

The main objective of this course is to get the candidates well acquainted with the background of the management subject and enable them to adopt its principles in their day to day business life. This paper also focuses on various functional areas of management so that the student of today and the manager of tomorrow could make decisions based on sheer logic, rationality and utmost prudence regarding the multifaceted issues and problems of today’s fast changing business under highly volatile conditions.

Text Books:

5. Robbins, Management 7/e, Pearson Education.
Management Theory & Practice

<table>
<thead>
<tr>
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<td>Continuous Assessment: 10</td>
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</table>

Module – I

Concept and significance of management, Principles of management, Management v/s administration, Managerial skills, Managerial roles, Management levels, Universality of management principles, Main contributions to the management thought viz, Scientific management, Administrative management, Max Weber’s Bureaucratic Model, Hawthorne experiment, Theory of X & Y, Systems approach to management, Contingency approach to Management.

Module – II

Human Values for Business

Course Code: COM18115OE

Course Title: Human Values for Business  
Course Type: Open Elective

Course Level:

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<th>Year 1:</th>
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<td>Year 2:</td>
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The Course

COURSE DESCRIPTION:

The course is designed to provide a perspective on Human value for Business, especially, about the Values system the person possesses and importantly the concept, types and formation of values, how values differ from the behaviour, values of Indian managers. Success stories of organisations giving importance to ethical values in business. The important element in present world is difference between knowledge and wisdom. In the light of these undesirable happenings & to ward off such debacles in future, the organisations are spending huge bucks on training their employees on understanding the tenets of values especially work values. The course would provide insights into the philosophies highlighting the fundamentals & canons of value system and in depth evaluation of knowledge and wisdom based management. 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 Human values.
2. *To enable students to understand the various elements in managing knowledge and wisdom managers.*

3. *To enable students to unearth contributory factors responsible between values and devalues and developing guidelines for value system.*

4. *To make the students learn fundamental tools, skills and proper acumen, besides taking corrective measures to curb such undesirable situations.*

**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 values system into the various facets of organizational performance. They should equally be able to understand and realize the importance of knowledge and wisdom management. The basis objective is to make the students realise the importance of values and ethics in business particularly from the point of view of their applicability.

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

The students shall develop host of skill sets regarding the execution of values 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 values, knowledge and wisdom.

**THE LEARNING RESOURCES:**

The following shall comprise the learning resources:
Text Books:

1. Chakraborty, S. K. Ethics in Management : Vedantic Perspectives Delhi, Oxford University Press, 1995
2. Chakraborty, S. K. "Human Values for Managers" Prentice Hall of India

Human Values for Business

<table>
<thead>
<tr>
<th>Course Code: COM18115OE</th>
<th>Max. Marks : 50</th>
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<td>Term End Exam: 40</td>
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<td>Continuous Assessment: 10</td>
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</tbody>
</table>

Module – I


Module – II

Wisdom Based Management: Meaning and difference between Knowledge and Wisdom.
Knowledge Worker vs. Wisdom Worker. Concept of Knowledge Management and Wisdom Management. Difficulties in Implementing Knowledge Management and Wisdom Based Management.

Data & Network Communications
Course Code: COM18116OE

Course Title: Data & Network Communications
Course Type: Open Elective

Course Level:

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<th>Year 1:</th>
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</table>

The Course

Course Description:
The course is designed to provide a perspective on Data & Network Communications. The Course will help students to know about practical exposure of Computer Applications software which is used all over the world especially in banking and financial institutions

Objectives:

To familiarize participants with the basic organization of computer hardware, software and computer applications in 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 & Network Communications.

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

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
</tr>
</thead>
<tbody>
<tr>
<td>Forouzan</td>
<td>Data Communication and Networking</td>
<td>Tata McGraw Hill.</td>
</tr>
<tr>
<td>Tannenbaum</td>
<td>Computer networks</td>
<td>Tata McGraw Hill.</td>
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</table>

Data & Network Communication

<table>
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<tr>
<th>Course Code: COM18116OE</th>
<th>Max. Marks : 50</th>
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<tbody>
<tr>
<td>M.Com : 1st Semester</td>
<td>Term End Exam: 40</td>
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<td></td>
<td>Continuous Assessment: 10</td>
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</tbody>
</table>

Module – I
Data Communication Component, Distributed processing, network criteria, protocol and standards, Line configuration, Topologies, Transmission mode, Categories of networks, Internetworks.

**Module – II**

The Course

Course Description:
This course aims to help learners appreciate the ever increasing significance of services in the economies worldwide and specifically, in the marketers’ scheme of things. The developed economies are dominated by services and all companies view ‘services’ as critical to sustained growth. While
the importance of services is ever growing, the challenges faced by the managers are unique and severe, the services sector being so diverse in nature. From giant international airlines, banks, hotel chains, insurance, telecommunications, and government to locally owned or operated small businesses like laundry, beauty salons, cyber-cafes, and many business-to-business services, the marketing-relevant issues can be as wide as one can imagine. This course takes a strategic and multi-disciplinary approach to the management of service businesses and provides students with the opportunity to apply the key concepts to practical business situations.

**Objectives:**

1. To developing knowledge for services marketing concepts and practices used for managerial decisions.
2. To developing skills needed to tackle issues involved in marketing of services and customer relationship management.
3. To develop students understanding necessary for successful marketing of service.

**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**

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Christopher, H. Lovelock,</td>
<td>Services Marketing</td>
<td>Prentice Hall, Eaglewood Cliffs, New Jersey.</td>
<td>2006</td>
</tr>
<tr>
<td>Schoell w. f. and Guiltinan J. P.</td>
<td>Marketing</td>
<td>Allyn and Bacon, New York</td>
<td>2010</td>
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**Essentials of Services Marketing**

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<tr>
<th>Course Code: COM18209GE</th>
<th>Max. Marks : 50</th>
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<tbody>
<tr>
<td>M.Com : 2nd Semester</td>
<td>Term End Exam: 40</td>
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<tr>
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<td>Continuous Assessment: 10</td>
</tr>
</tbody>
</table>
Module – I

Concept of Services, Goods and Services marketing, Emergence and Reasons for growth of service sector in India, Characteristics of services, Classifications of services, The Services Marketing Triangle, Employees’ Roles in Service Delivery. Environment of Service Marketing (Micro and Macro).

Module – II

Consumer Behaviour in Services; Customer Expectations of Service; Customer Perceptions of Service; Service Quality, Customer Satisfaction and loyalty. GAP Model - A Conceptual Tool to Identify and Correct Service.

Fundamentals of Corporate Tax
Course Code: COM18210GE

Course Title: Fundamentals of Corporate Tax
Course Type: Elective

Course Level:

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

The Course

Course Description:
The course clearly focuses on how companies are assessed with the of Normal Provisions of Income Tax Act 1961 and Minimum Alternate Taxes provisions (MAT) u/s 115JB. Besides, the course provides an insight into Pay as you earn scheme.
Objectives:

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

Text Books:


Fundamentals of Corporate Tax

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<tr>
<th>Course Code: COM18210GE</th>
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<td></td>
<td>Continuous Assessment: 10</td>
</tr>
</tbody>
</table>

Module – I


Module – II

Minimum Alternate Tax (MAT): Scheme of MAT in brief, concept of zero tax company; Computation of book profit u/s115JB; Computation of tax liability under MAT provisions. Advance Tax payment for Companies: Pay as you earn scheme, Computation of advance tax and interest payable on short fall of advance tax.
Fundamental & Technical Analysis of Securities  
Course Code: COM18211GE

**Course Title:** Fundamental & Technical Analysis of Securities  
**Course Type:** Elective

**Course Level:**
<table>
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<th>Year 1:</th>
<th>Semester 1</th>
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<th>Semester 2</th>
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<tbody>
<tr>
<td>Year 2:</td>
<td>Semester 3</td>
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<td>Semester 4</td>
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</table>

**The Course**

**Course Description:**
The course is designed to provide a perspective on Fundamental & Technical Analysis. Based on two established approaches i.e., Fundamental Analysis and Technical Analysis, the subject matter encompasses a wide range of theories both in Fundamental as well as Technical approaches. Although, both approaches contradict each other quite drastically, yet they provide a wide spectrum of insight into realms of knowledge and furnish a clear platform as to which approach to choose for Investment in stocks. Established Theory of Market Efficiency (EMH) is also discussed included in the course. The Course assumes significance in view of a renewed interest in the asset class of Stocks.

**Objectives:**
1. To acquaint the students about bases of analyzing the Securities Analysis Approaches of Securities Analysis.
2. To enable the students to understand how Company Analysis is performed through Quantitative as well as Qualitative Approach

3. To equip the students with the knowledge of techniques of fundamental & technical analysis so as to enable them to select the right type of economy, sectors and companies and timing of investment;

**Learning Outcomes:**
After going through this course, the students are expected to develop a Clear understanding, knowledge and skills in the field of Security analysis and portfolio management. The learner is expected to specifically know:
The stages of Fundamental Analysis viz., economy Analysis, Industry Analysis and Company Analysis
1. How to calculate intrinsic value of the share through different discount models
2. Should be conversant be the efficient Market Hypothesis and its three forms efficiency
3. Should be highly abreast with the charts, theories and technical indicators of Technical Analysis.

**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

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bhalla, V.K</td>
<td>Investment Analysis and Portfolio Management</td>
<td>Himalya Publishing House</td>
<td>2008</td>
</tr>
<tr>
<td>Ritu Ahuja</td>
<td>Security Analysis and Portfolio Management</td>
<td></td>
<td>2007</td>
</tr>
<tr>
<td>Brown, Keith C.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>and Sharpe,</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fisher and Jordon</td>
<td>Security Analysis and Portfolio Management</td>
<td>Prentice Hall of India, Private Ltd., New Delhi</td>
<td>2010</td>
</tr>
<tr>
<td>Tuttle, Donald L.,</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>McLeavy, Dennis W.,</td>
<td></td>
<td></td>
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<tr>
<td>and Pinto, Gerald E.</td>
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Fundamental & Technical Analysis of Securities

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</tbody>
</table>
Module – I

[Knowledge, comprehension, Skill]

Module – II

Mutual & Other Funds

Course Code: COM18212OE

Course Title: Mutual & Other Funds

Course Type: Open Elective

Course Level:

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

Course Description:
This course describes the world of investments in mutual funds

Objectives of the Course:
The main objective of this course is to develop an understanding of the students about rationale & significance of investments in mutual funds, different types of funds/ schemes and how to choose funds for investment.

Learning Outcomes
On completion of this course, students are expected to:

- Have an understanding of the structure of fund industry in India & how it operates.
- Know the landscape of fund schemes & able to analyse different schemes.
- Be able to know how yield maximum from investments in mutual funds

Learning Resources:

Text Books:
The prescribed text book for this paper is Mutual Funds: A Beginners & Advanced Module by NCFM. However, to supplement the recommended text, you would be required to consult the following text books as well to have a comprehensive understanding of the subject:
a) **Case Studies:** The class room teaching will be reinforced and supplemented by case studies and term end projects

**Teaching Pedagogy:**

To achieve the learning goals set for the paper, the teaching pedagogy to be used consists of lectures, case studies, project work, presentations & assignments. For case studies, the students will be organised into teams of 3-4 members and each team would be required to make one case presentation. Each team will also have to undertake term-end project work which is intended to provide an opportunity for real world analysis. After completion of the project work, each team shall have to prepare a project report for its submission and based on this report make a power point presentation of the work. Assignments will be given after completion of each Module/subsection which will be drawn from end-of-chapter problems in the text and occasional handouts. They are primarily for applying the knowledge acquired through lecturing and class room discussion and are due at the completion of the Module or subsection

**Class Participation:**
Each student is expected to engage in active class participation so as to maximise his own learning experience and contribute positively to the classmates. It is important that you attend all the classes. If you miss class, your learning will be impaired. Equally important is that you can add your unique insights to class discussion.

Current Events:

For meaningful understanding, it is important to keep abreast of current events that are relevant to the topics covered in the Be an aggressive consumer of such periodicals & News Papers as The Economist, The Company Secretary, Dalal Street, Wall Street, Business Standard, and Economic Times.

Although this paper schedules only two formal hours of lectures per week, students are expected to devote at least two additional hours each week in reading and revision and attend any tutorials that may be offered. We hope that you will think about issues discussed in the classroom after the lectures, read the textbook and complete the revision problems that were have assigned.

**Mutual & Other Funds**

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</table>

**Module - I**


**Module – II**

Raising of Funds; Offer Document; NFO, SID, SAI; Key Information Memorandum; Drivers of Risk & Returns in a Scheme; Measures of Risk & Return in a Scheme; Quantitative measures of
Fund Managers Performance; Costs of Funds. Choice between different Schemes/Funds; Sources of Data to track Mutual Fund Performance.
Software Engineering  
Course Code: COM18213OE  
Course Type: Open Elective

Course Title: Software Engineering

Course Level:

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<tr>
<th>Year</th>
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<td>Year 2</td>
<td>Semester 3</td>
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<td>Semester 4</td>
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</table>

The Course

Course Description:
The course is designed to provide a perspective on Software Engineering. The Course will help students to know about practical exposure of Networking which is used all over the world.

Objectives:
The overriding objective of the course is to enhance the ability, comprehensive understanding and analysis of the Concept of Software Engineering. Specifically, the course aims at:

1. Clarifying the conceptual & theoretical framework regarding the various aspects of Networking.
2. Acquainting the students with the application of Software Engineering 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 networking.

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 maket 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

4. Software Engineering Programs Documentation Operating procedures
5. Author: K.K. AGGARWAL & YOGESH SINGH Publishers: NEW AGE INTERNATIONAL PUBLISHERS
Software Engineering

Module – I


Module – II


Personal Financial Planning

Course Code: COM18214OE

Course Title: Personal Financial Planning

Course Type: Open Elective

Course Level:
The Course

Course Description:
The course is intended to acquaint the students with necessary knowledge and expertise required for managing their personal financial issues. Understanding the importance of financial planning and its various components which include income planning, income tax planning, insurance and health planning, investment and wealth planning, retirement planning and estate planning shall be covered under the course.

Objectives:
1. To understand the meaning and importance of personal financial planning; 2. To get acquainted with various components of personal financial planning.

Learning Outcomes:
After going through this course, the students are expected to develop a basic understanding and knowledge in the area of personal financial planning.

Skills to be developed throughout the Course:
Throughout the course, students will develop their understanding and expertise in various matters relating to their dealing with the issues of personal finance. After completion of the course, students are expected to have understanding over handling of various financial matters like income planning, income tax planning, insurance and health planning, investment and wealth planning, retirement planning and estate planning.
The Learning Resources:

The following shall comprise the learning resources

**Text Books**

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>National Insurance Academy</td>
<td>Basics of Personal Financial Planning (English) 1st Edition</td>
<td>Cengage Learning India</td>
<td>2009</td>
</tr>
<tr>
<td>Reavis</td>
<td>Fundamentals of Personal Financial Planning - Means and Methods to Build a Personal Financial Plan</td>
<td>Friesen Press</td>
<td>2013</td>
</tr>
<tr>
<td>Amar Pandit</td>
<td>The Only Financial Planning Book that You will Ever Need</td>
<td>TV18 Broadcast Ltd</td>
<td>2012</td>
</tr>
<tr>
<td>IIBF</td>
<td>Introduction to Financial Planning PB (English) 3rd Edition</td>
<td>Taxmann Publications Pvt Ltd.-New Delhi</td>
<td>2011</td>
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**Personal Financial Planning**

<table>
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<tr>
<th>Course Code: COM18214OE</th>
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<td>M.Com : 2nd Semester</td>
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<td>Continuous Assessment: 10</td>
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</table>

**Module – I**
Personal Financial Planning, importance of personal financial planning, financial planning as an art, benefits of financial planning, steps involved in personal financial planning - Know Your Financial Goals, Know Your Financial Position, Know Your Risks, Know Your Investments.

Module – II

Components of Personal Financial Planning - Income planning, income tax planning, insurance and health planning, investment and wealth planning, retirement planning and estate planning. The Financial Planning Process, Investment Advisors Regulation in India.

Human Resource Development
Course Code: COM18215OE

Course Title: Human Resource Development  Course Type: Open Elective

Course Level:

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<tr>
<th>Year 1:</th>
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<th>Semester 2</th>
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<tr>
<td>Year 2:</td>
<td>Semester 3</td>
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<td>Semester 4</td>
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</table>

The Course
Course Description:

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

Objectives:

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

Learning Outcomes:

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

Skills to be developed throughout the Course:

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

The Learning Resources:

The following shall comprise the learning resources
### Text Books

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>year</th>
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</thead>
<tbody>
<tr>
<td>Pareek, Udai &amp; Sisodia, Viren</td>
<td>HRD in the New Millenium</td>
<td>Tata Mc Graw Hill Publishing Co. New Delhi</td>
<td></td>
</tr>
<tr>
<td>D’Souza; Keith, Upadhaya, G &amp; Rakesh Kumar</td>
<td>Empoweing, Workers Through Human Resource Development</td>
<td>Allied, New Delhi</td>
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</table>

### Human Resource Development

- **Course Code:** COM18215OE  
  **Max. Marks:** 50
- **M.Com : 2nd Semester**
  **Term End Exam:** 40  
  **Continuous Assessment:** 10

### Module – I

Module – II

3rd Semester
Strategic Performance Management
Course Code: COM18311GE

Course Title: Strategic Performance Management

Course Type: Generic Elective

Course Level:

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<td>Year 2:</td>
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</table>

The Course

Course Description:
The course is designed to provide a perspective on Performance management with a strategic emphasis. The course targets the learners to develop knowledge, comprehension, analysis, synthesis, and interpretation skills to measure performance for decision making and develop the ability to understand the risk profile of organisations to isolate potential sources of competitive advantage and disadvantage.

Objectives:

1. To acquaint the students to understand the relevance of performance management for strategic decision making.

2. To develop skills in the students so that they can analyse, interpret and recommend strategies for decision making to have competitive advantage.
3. To develop the detailed understanding of the modern performance evaluation and management tools and techniques.

**Learning Outcomes:**
After going through this course, the students are expected to develop a Clear understanding, knowledge, comprehension and skills in the field of managing costs strategically. The learner is expected to specifically know:

1. Cost analysis and computation
2. Cost management with a number of modern strategic management techniques.

**Skills to be developed throughout the Course:**
Students will develop their analytical and application skills via discussions, case study approach carried out in practice sessions, Class Room presentations and tutorial and seminar sessions. While working on practical problems and Case Studies students’ creative skills like analysis, synthesis & evaluation and their abilities will get honed which shall help them in practical life situations.

**The Learning Resources:**

The following shall comprise the learning resources

**Text Books**

<table>
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<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>year</th>
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</thead>
<tbody>
<tr>
<td>Author(s)</td>
<td>Title and Edition</td>
<td>Publisher/Edition</td>
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<td>----------------------------</td>
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<tr>
<td>Louderback, J. G. &amp; Holman, J. G.</td>
<td>Managerial Accounting</td>
<td>Pub: Thomson</td>
<td></td>
</tr>
<tr>
<td>Hanson, D. R.</td>
<td>Management Accounting;</td>
<td>Cengage Learning Latest edition</td>
<td></td>
</tr>
<tr>
<td>Kishore, R. M</td>
<td>Advanced Management Accounting</td>
<td>Taxmann Allied Services (P) Ltd.</td>
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</table>

**Strategic Performance Management**

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**Module – I**

Module – II


Corporate Social Responsibility
Course Code: COM18312GE

Course Title: Corporate Social Responsibility  Course Type: Generic Elective

Course Level:

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<th>Year 1:</th>
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<td>Year 2:</td>
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</table>

The Course Description:
Corporate Governance in its commence parlance refers to the rules, processes or laws by which businesses are operated, regulated and controlled. The concept of Corporate Governance; emerged as a response to corporate failures and widespread dissatisfaction with the way many corporate function, has become one of wide and deep buzzword in and around the corporate of the world. However, it did not father momentum until the dawn of 1990, it has become very popular phenomenon following corporate upheavals in the US, East Asian financial crisis of 1997, and the huge bankruptcies and financial scandals of early 2000s in the US, e.g, Enron & MCI Inc(formerly WorldCom).

Today, the role of Corporate Governance mere administration or regulation and control, but to model itself to keep to the right path by establishing: a good and ethical sense of purpose of the business structure the business processes with well defined objectives to serve shareholders besides the stakeholders, and also to sensitize that organization to global business changes and regulations. Similarly, the concept of CDR proposes that a private corporation has responsibilities to society that extend beyond making a profit.

**Course Objectives:**

This course is aimed to acquaint students with the nitty-gritty involved in Corporate Governance and familiarize them with the good and ethically sound Corporate Governance. This course will enable students to understand, the role of Board of Directors, the Boards Composition and Continuum, the role of top management and other stakeholders to ensure smooth and ethically equipped corporate governance.

Corporate social responsibility has become a vital part of the business conversation. The issue is not whether companies will engage in socially responsible activities, but how. This the main objective of the course is to enable students about the vital role of corporate governance and CSR in bringing about efficiency effectiveness and transparency in the organization. Besides, they will understand what relationship the CSR has with the reputation of the business house.

**Text Books:**
Corporate Social Responsibility

Course Code: COM18312GE

Max. Marks : 50

M.Com : 3rd Semester

Term End Exam: 40

Continuous Assessment: 10

Unit-I

Concept and Significance of CSR, Philosophy and Need, Scope for CSR, Benefits of CSR, Concept of Charity and Concept of Corporate Philanthropy, Corporate Citizenship, Models for Implementation of CSR, CSR Trough Triple-bottom-line Approach, Arguments for and against CSR, Advantages of CSR, Relationship Between CSR and Business Ethics,

Unit-II

Steps to attain CSR, External Standards on CSR, The Indian Perspective, Social Responsibility and Indian Corporations, Future of Indian CSR, Current Regulations/Legislation Perspective on
CSR, Carrol’s Model, Stakeholder Model, Section 135 of Company’s Act, 2013, Contemporary Issues in CSR

Organizational Psychology
Course Code: COM18313GE

Course Title: Organizational Psychology
Course Type: Generic Elective

Course Level:
| Year 1: | Semester 1 | Semester 2 |
| Year 2: | * Semester 3 | Semester 4 |

THE COURSE

COURSE DESCRIPTION:

This course will introduce methods, practice, research, and theories of Organizational Psychology. Organisational Psychology is a subfield of psychology concerned with various aspects of people in the workplace, including employee productivity and well-being. The “Industrial” part deals with human resource functions such as analyzing jobs, appraising employee performance, selecting, placing, and training employees. The “Organizational” part is concerned with the social and psychological aspects of work, including employee attitudes, behavior, emotions, health, motivation, leadership, etc. Both real-world applications and research will be emphasized throughout the course. While the course is mostly lecture format, student discussion and participation is strongly encouraged and will be solicited.

COURSE OBJECTIVES:

1. To understand what it means to be an Organisational Psychologist.
2. To develop an awareness of the history and major perspectives underlying and driving the field of Organizational Psychology.

3. To develop an understanding of how theory and research in Organisational Psychology is applied in work settings.

4. To develop some critical thinking skills; to be able to think critically about research.

5. To develop an understanding for the potential Organisational Psychology has for society and organizations now and in the future.

LEARNING OUTCOMES:

The learner will demonstrate knowledge of major concepts, models and issues of psychology and the understanding of the methods social scientist use to explore social phenomena such as observation. At the end of the course the students are expected to have developed a clear-cut understanding and knowledge and set of skills about organisational psychology. They should equally be able to understand and realize the importance of personnel selection, attitude formation, job satisfaction, counselling etc. The basis objective is to make the students realise the importance of psychology in business particularly from the point of view of their applicability.

SKILLS TO BE DEVELOPED THROUGHOUT THE COURSE:

The students shall develop skill sets regarding understanding the organisational psychology 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 attitude, job satisfaction etc.

THE LEARNING RESOURCES:
The following shall comprise the learning resources:

**Text Books:**


**Organizational Psychology**

<table>
<thead>
<tr>
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</table>

**Module – I**

Organisational Psychology: Meaning & Definition. Perception: Process & Errors; Improving Perception; Managerial Implications of Perception. Personality: Determinants of Personality; Personality Traits Relevant to Organisational Psychology; Managerial Implications of Personality.

**Module – II**

Attitude: Formation and its Application. Learning: Theories & Principles of Learning; Contingencies & Schedules of Reinforcement; Managerial Implications of Learning. Stress
Management: Concept; Sources & Effects of Stress; Management of Stress, and Managerial Implications of Stress.

Knowledge Management & Information Systems
Course Code: COM18314GE

Course Title: Knowledge Management & Information Systems
Course Type: Generic Elective

Course Level:

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<tr>
<th>Year 1:</th>
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<td>Year 2:</td>
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The Course

Course Description:

The goal is to enable you to learn about this practice in the context of managing the design, development and operation of information technologies that can facilitate Knowledge Management.

Objective:

1. Analyze the role of knowledge management in attainment of financial objectives, quality and process improvement, and innovation.

Text Books:


Knowledge Management & Information Systems

<table>
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</table>

Module - I
Knowledge society - from data to information to knowledge - Drivers of knowledge management - Intellectual capital - KM and learning organizations - Strategic alignment - creating awareness articulation - Evaluation and strategic alignment - Infrastructural development and deployment - Leadership, measurement and refinement.

Module - II
Analyzing business environment - knowledge audit and analysis, Technology components - Intranet and Groupware solutions - tools for collaborative intelligence - package choices - implementing security.

Commercial Bank Management
Course Code: COM18315GE

Course Title: Commercial Bank Management       Course Type: Generic Elective

Course Level:
**Course Description:**
The course has been designed to expose students to the understanding of commercial banking and its technicalities. Commercial banking is a complex business activity which involves financial intermediation with a low equity and high fixed cost based finance. Unlike conventional forms of businesses, commercial banking involves complex financial market risks and operates under government regulations. The course aims to expertise students with the intricacies of complex banking business and also helps in understanding the main regulations required to be followed in such a business.

**Objectives:**

1. To understand essence of commercial banking business;
2. To examine latest trends and regulations in commercial banking arena;
3. To become proficient in management of various aspects of commercial banking.

**Learning Outcomes:**
After going through this course, the students are expected to develop a clear understanding and knowledge about the functioning of a Commercial bank.

**Skills to be developed throughout the Course:**
Throughout the course, students will develop their understanding and expertise in various matters relating to operations of a commercial bank. After completion of the course, students are expected to have good command understanding of banking system and banks. The students are also expected to have better understanding of various activities of commercial banks.

The Learning Resources:

The following shall comprise the learning resources

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Benton E. Gup &amp; James W. Kolari</td>
<td>Commercial Banking, The management of risk</td>
<td>Wiley India Pvt Ltd</td>
<td>2008</td>
</tr>
<tr>
<td>Padmalatha Suresh &amp; Justin Paul</td>
<td>of Banking and Financial Services, 2nd Ed</td>
<td>Pearson India</td>
<td>2010</td>
</tr>
</tbody>
</table>
Commercial Bank Management

<table>
<thead>
<tr>
<th>Course Code: COM18315GE</th>
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<tbody>
<tr>
<td>M.Com : 3rd Semester</td>
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</tbody>
</table>

Module – I

Introduction to Commercial banking, nature and composition of bank balance sheet and income statement, contingent liabilities, types of deposit liabilities and loan assets, Concept of Depositor’s insurance, problem of moral hazard, Need for Bank Regulation, Central Bank and its monetary policy tools, bank credit, types, features, credit process, modes of credit delivery, legal aspects of lending. Bank investments, objectives, components, role of treasury, treasury investment products.

Module – II


Fundamentals of Goods & Services Tax

Course Code: COM18316GE

Course Title: Fundamentals of Goods & Services Tax

Course Type: Generic Elective
Course Level:

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<thead>
<tr>
<th>Year 1:</th>
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<tr>
<td>Year 2:</td>
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<td>Semester 3</td>
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</table>

The Course

The Learning Resources:

The following shall comprise the learning resources.

Text Books

5. Goods and Services Tax in India – Notifications on different dates.
7. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra - 282 003.
Fundamentals of Goods & Services Tax

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

Module - I

Introduction: Pre-GST indirect tax structure in India, GST definition, Benefits of GST, Conceptual framework, Taxes subsumed in GST, GST (Compensation to states) Act, 2017, Administration under GST, Classification system under GST. Levy of GST: Basis of charge under GST, GST levied in case of inter-state supply, GST levied in case of intra-state supply, GST rates notified for supply of various goods & Services.

Module - I

Concept of Supply: Taxable event, Supply, Significance of “Consideration”, Activities treated as supply under Schedule II, and Schedule I even if consideration is absent, activities in negative list (neither supply of goods nor supply of services), significance of expression “Supply made in the course or furtherance of business”, Supply relevant to attract GST – supply by a “Person” or supply by a “Taxable person”, Different types of supply, Problems on Supply.
Entrepreneurship Development  
Course Code: COM18317OE

Course Title: Entrepreneurship Development  
Course Type: Open Elective

Course Level:

<table>
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<tr>
<th>Year 1:</th>
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<tbody>
<tr>
<td>Year 2:</td>
<td>* Semester 3</td>
<td>Semester 4</td>
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</table>

Course Description:

This course focuses on entrepreneurship as a career choice, entrepreneurial competencies/traits needed to be successful, planning & organising a business venture and how to manage small businesses in today’s competitive business environment prevailing within and outside the country.

Objectives of the Course:

The main objective of this course is to develop entrepreneurial intention among the students, understanding of the nice cities of entrepreneurship, and how to plan, organise and manage a small business venture.

Learning Outcomes:

On completion of this course, students are expected to:

- Demonstrate intention towards entrepreneurship as a career choice.
• Understand niceties of an entrepreneurship and what traits/competencies are essential for success in entrepreneurship.
• Be able to undertake business planning for launching a business venture.
• Know how to plan and organise an industrial venture.
• Understanding the post launching management of a business venture

Learning Resources:

Text Books:
The prescribed text book for this paper is *Entrepreneurship by Chaterjee*, 10th edition, Vikas Publications Ltd, New Delhi. However, to supplement the recommended text, you would be required to consult the following text books as well to have a comprehensive understanding of the subject:

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>Year of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Sahay &amp; M. S. Chhikara</td>
<td>New Vistas of Entrepreneurship: Challenges &amp; Opportunities</td>
<td>Taxmann Publication (P.) Ltd., Delhi</td>
<td>2009</td>
</tr>
</tbody>
</table>
b) **Case Studies:** The class room teaching will be reinforced and supplemented by case studies and term end projects

**Teaching Pedagogy:**

To achieve the learning goals set for the paper, the teaching pedagogy to be used consists of lectures, case studies, project work, presentations & assignments. For case studies, the students will be organised into teams of 3-4 members and each team would be required to make one case presentation. Each team will also have to undertake term-end project work which is intended to provide an opportunity for real world analysis. After completion of the project work, each team shall have to prepare a project report for its submission and based on this report make a power point presentation of the project work. Assignments will be given after completion of each Module/subsection which will be drawn from end-of-chapter problems in the text and occasional handouts. They are primarily for applying the knowledge acquired through lecturing and class room discussion and are due at the completion of the Module or subsection

**Class Participation:**

Each student is expected to engage in active class participation so as to maximize his own learning experience and contribute positively to the classmates. It is important that you attend all the classes. If you miss class, your learning will be impaired. Equally important, you cannot add your unique insights to class discussion.

**Current Events:**

For meaningful understanding, it is important to keep abreast of current events that are relevant to the topics covered in the course e.g. entrepreneurship as a career choice, policies aimed promoting entrepreneurship, emerging environment of entrepreneurship, entrepreneurial competencies etc. Be an aggressive consumer of such periodicals & News Papers as The Economist, The Company Secretary, Entrepreneurship Development, Business Standard, and Economic Times. Although this paper schedules only three formal hours of lectures per week, students are expected to devote at least three additional hours each week in reading and revision and attend any tutorials
that may be offered. We hope that you will think about issues discussed in class after the lectures, read the textbook and complete the revision problems that we have assigned.

Entrepreneurship Development

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</table>

Module – I

Entrepreneurship as a Career Choice; Who is an Entrepreneur; Types of Entrepreneurs; Interpersonal Competencies/Traits; Theories of Entrepreneurship. (Case Study of Successful Entrepreneurs & Interaction with of Leading Entrepreneurs)
Spotting & Crafting a Business Opportunity; Business Planning; Conducting Feasibility Study; Preparation of Project Report; Sources of Finances. (Case Study on Feasibility - cum- project report & Brainstorming Sessions).

Module – II

Definition of MSMEs in India; Procedure for Registration; Incentives & Subsidies; Support Institutions: DICs, SFCs, SICOP, FDC, J&K EDI & SISI.
Interaction with the Authorities of different Support Institutions.
Economic Globalization  
Course Code: COM18318OE

Course Title: Economic Globalization  
Course Type: Open Elective

Course Level:

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<tr>
<th>Year 1:</th>
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<td>Year 2:</td>
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<td>Semester 3</td>
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Course Description:

The course is designed to provide a perspective on Globalisation and World Trade. The whole course is divided into two parts. The first part comprising of two Units throws light on various aspects of Globalisation, its Advantages & disadvantages. The profile of FDI and FII Theories of International trade and International Financial Institutions have also been included thereof. India and WTO will also give a perspective on various aspects of India’s role in WTO matters.

Objective:

1. To acquaint the students about the history, pros and cons of globalization, especially in relation to its impact on developing countries.
2. To equip the students with the knowledge of fundamental terms such as WTO (World Trade Organization), free trade, liberalized trade, exploitation, developing countries, third world countries, debt relief and global market.
3. To make students understand world trade and the manner how to promote it in order to benefit every country.

Text Books:


**Economic Globalization**

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**Module - I**

**Module – II**
Course Title: Management Control System

Course Code: COM18411GE

Course Type: Generic Elective

Course Level:

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<th>Year 1:</th>
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The Course

Course Description:
The course is designed to provide a perspective on cost Management Control System. The course targets the learners to develop knowledge, comprehension, analysis, synthesis, evaluation and application skills to understand the nature of control competitiveness and develop the ability to analyse the competitive scenario in which an organisation is, assess the attractiveness of the industry and isolate potential sources of competitive advantage and disadvantage.
Objective:
This course is aimed at introducing the process and technique of management controls as practiced in the organisations.

Learning Outcomes:
After going through this course, the students are expected to develop a Clear understanding, knowledge, comprehension and skills in the field of Management Control System.

Skills to be developed throughout the Course:
Students will develop their analytical and application skills via numerical problems, case study approach carried out in practice sessions, Class Room presentations and tutorial and seminar sessions. While working on practical problems and Case Studies student’s creative skills like analysis, synthesis & evaluation and their abilities will get honed which shall help him in practical life situations. Learners are encouraged to make use of IT facilities particularly web sites, accounting packages, statistical softwares to support analysis and application.

The Learning Resources:
The following shall comprise the learning resources.

Text Books
Hill.

Management Control System

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</tbody>
</table>

Module – I


Module – II

Management Control Structure: decentralised organisation and responsibility accounting. Responsibility centres: concepts and characteristics. Types of responsibility centres: expense centres, revenue centre, administrative and support centres, R & D centres and marketing centres. Profit centres: general considerations, role and performance measurement. Transfer pricing:

**Questionnaire Development & Measurement**

*Course Code: COM18412GE*

**Course Title:** Questionnaire Development & Measurement  **Course Type:**

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<tr>
<th>Course Level:</th>
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<th>Semester 4</th>
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**Course Description:**
Measurement occurs when an established index verifies the features of a physical object. However, in research requirements of measurement are rigorous. Measurement is a three part process: 1. selecting an observable empirical event; 2. developing a set of mapping rules; 3. applying the mapping rules to each observation of the event.

**Objectives:**
1. To provide students the tools and skills necessary to measure an empirical event 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 skill in the area of measurement.

**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**

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
</tr>
</thead>
<tbody>
<tr>
<td>Naresh Malhotra</td>
<td>Marketing Research</td>
<td>Pearson Education</td>
</tr>
<tr>
<td>K N Krishnasawami et. Al</td>
<td>Management Research Methodology</td>
<td>Pearson Education</td>
</tr>
<tr>
<td>Donald R Cooper &amp; Pamiela S Schindler</td>
<td>Business Research Methods</td>
<td>Tata Mc Graw Hill Education Private Ltd. New Delhi</td>
</tr>
<tr>
<td>S L Gupta</td>
<td>Research Methodology</td>
<td>International Book House</td>
</tr>
<tr>
<td>C R Kothari</td>
<td>Research Methodology methods and techniques</td>
<td>New Age International Publishers</td>
</tr>
</tbody>
</table>

**Questionnaire Development & Measurement**

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</tbody>
</table>
Module – I

Questionnaires and Instruments: Types of Scales for desired Analysis, Communication Approach, Preliminary Analysis Plan, Constructing and refining Measurement Questions, Question Categories and Structure, Question Content, Question Wording, Response strategy, Sources of Existing Questions, Drafting and Refining the Instrument, Participant Screening and Introduction, Measurement Question sequencing, Instructions, Conclusion, Overcoming Instrument Problems, the value of Pretesting.

Module – II

Measurement: Nature of measurement, measurement scales – nominal scales, ordinal scales, interval scales, ratio scales. Sources of Measurement Differences; Error sources; Characteristics of good Measurement; Validity, Reliability, Practicality.

Measurement Scales: Nature of Attitudes, the Relationship between Attitude and Behaviour, Attitude Scaling, Selecting a Measurement Scale, Research Objectives, Response Types, Data properties, Number of Dimensions, Balanced vs. Unbalanced, Forced or Unforced choices, Number of scale points, Rater error, rating Scales – Simple Attitude Scales, Likert Scales, Semantic Differential Scales, Numerical/ Multiple Rating Scales, Staple Scales, Constant Sum Scales, Graphic Rating Scales, Sorting, Cumulative scales.
The Course

Course Description:
The course is intended to acquaint the students with necessary knowledge and expertise in the area of basic financial econometrics. Understanding of financial econometrics is expected to help a learner to engage in empirical research in the area of finance particularly financial markets. The course is aimed to train a learner towards understanding of how to develop econometric models to interpret complex relationships of various market variables in the area of financial markets.

Objectives:
1. To understand basics of econometrics and linear regression model;
2. To learn implementation of linear regression for analysing time series data.

Learning Outcomes:
After going through this course, the students are expected to develop a clear understanding and knowledge about use of econometrics in the area of financial markets.

Skills to be developed throughout the Course:
Throughout the course, students will develop their understanding and expertise in various matters involved in development of econometrics models in time series forecasting.

The Learning Resources:
The following shall comprise the learning resources
Text Books

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taylor</td>
<td>Modeling Financial Time Series (English) 2nd Edition</td>
<td>World Scientific Publishing Ltd</td>
<td>2005</td>
</tr>
</tbody>
</table>

Basic Financial Econometrics

Course Code:  COM18413GE  
M.Com : 4th Semester

Max. Marks : 50
Term End Exam: 40
Continuous Assessment: 10

Module – I

Concept of econometrics, Financial econometrics and economic econometrics, Types of data, Returns in financial modelling, Steps involved in formulating an econometric model, Econometric packages for modelling financial data, understanding regression model, Regression versus correlation.
Module – II

Simple linear regression, Estimation of an optimal hedge ratio Properties of the OLS estimator, Precision and standard errors. An introduction to statistical inference. A special type of hypothesis test: the $t$-ratio. The assumptions underlying the classical linear regression model, diagnostic tests.

Regional Economic Integration
Course Code: COM18414GE

Course Title: Regional Economic Integration
Course Type: Generic Elective

Course Level:

<table>
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<tr>
<th>Year 1:</th>
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The Course

Course Description:

The course is aimed to create an awareness with regard to the rationale of creating regional trade blocs. The course, in addition, would dwell in depth into various trade blocs like SAARC, NAFTA, ASEAN, EU. The course is also aimed to aware the students clientele to understand why WTO authorize the creation of trade blocs when the policy goes against the well established principle of non-discrimination.

Objectives:
1. to make the learners aware about various types of regional economic integrations and the benefits of trade integrations.
2. To make the learners aware about the theories of regional economic integrations.
3. To make the learners understand how WTO approves the creation of trade blocs even though it contravenes to the policy of non-discrimination.

Text Books:


Regional Economic Integration

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</tbody>
</table>

Module - I

Economic integration, Meaning, benefits, causes (Economic & Political), theories of economic integration: Free Trade Agreement, Custom Union, Common Market, Economic Union, Political Union, regional economic blocks; EU, NAFTA, SAARC, BRICS, ASEAN.
Module - II
World of regionalism; Old and New, regional integration an exception to WTO agreements; political and economical implications, Political Economy of regional integration with special reference to Eurasia, regionalism and world economy, Trade Wars and future world of regions.
Emotional Intelligence
Course Code: COM18415GE

Course Title: Emotional Intelligence

Course Level:

<table>
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<tr>
<th>Year 1:</th>
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</table>

Course Description:

Emotions can influence the way we act and react in the workplace. Emotional Intelligence is the ability to recognise our behaviours, moods, and impulses, and manage them in a positive way so that we can communicate effectively, empathize with others, manage stress, overcome challenging situations and defuse conflict. Emotional intelligence helps one to build stronger relationships, succeed at work, and achieve ones career and personal goals. Thus, this course is intended to focus primarily among other things on the five core competencies of emotional intelligence: self-awareness, self-regulation, self-motivation; empathy, and social skills. Students will be guided to learn, develop and implement these competencies to enhance their relationships in work and life by increasing their understanding of social and emotional behaviours, and learning how to adapt and manage their responses to particular situations.

Outcomes:

- Identify the benefits of emotional intelligence.
- Learn the five core skills required to practice emotional intelligence.
- Define and practice self-awareness, self-regulation, self-motivation, empathy and social skills.
• Successfully communicate with others in a non-verbal manner. Verbally communicate with others.
• Interpret and manage one’s emotions.
• Master tools to regulate and gain control of one’s own emotions.
• Articulate one’s emotions using the right language.
• Effectively impact others.
• Relate emotional intelligence to the workplace.
• Use the concepts and techniques in the workplace

**The Learning Resources:**
The following shall comprise the learning resources

**Text Books**


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**Emotional Intelligence**

*Course Code: COM18415GE*  
*Max. Marks: 50*
Module – I

Emotional Intelligence – Introduction. Emotions, Attitudes and feelings: Meaning and Importance; The Ability Model of EI; The Trait Model of EI; The Mixed Model of Emotional Intelligence; Theories Associated with Emotional Intelligence. Management of emotions at the Workplace, Role of Emotional Intelligence at Work.

Module – II


**E-Marketing**

**Course Code:** COM18416OE

**Course Title:** E- Marketing

**Course Type:** Open Elective

**Course Level:**
Course Description:

This course is aimed to familiarize the students with the concept of E-Marketing; the use of Search Engine Marketing, Online Advertising and Online Marketing Strategies.

Text Books:


E-Marketing

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Module - I

E-marketing: concept, nature, comparison with traditional marketing; Issues, challenges, and opportunities for e-marketing; Reasons for its growth and need; Popular tools/techniques of e-marketing; Bases and significance of market segmentation in an e-environment; Positioning strategies in an e-environment; E-marketing and customer satisfaction.
Module - II
Concept and significance of internet marketing, distinction between internet marketing and emarketing; Website: importance, types, requisites, designing (with emphasis on the visual design of the website); Domain name branding: types and benefits; Search engine optimization: functions, types of traffic, keywords, and steps involved; Types of internet advertising; Online PR, news and reputation management.