

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

# **Choice Based Credit System**

(CBCS – 2022 onwards)



## **Curriculum**

**for**

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

**Centre for Distance and Online Education**

**University of Kashmir**

**Srinagar, Kashmir -190006**

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## 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.



**Choice Based Credit System (CBCS)**

Course Structure (2022 onwards)

**Core & DCE Courses**

<b>1<sup>st</sup> Semester</b>			<b>2<sup>nd</sup> Semester</b>		
<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>
COM22101CR	Organisational Behaviour	4	COM22201CR	Human Resource Management	4
COM 22102CR	Accounting for Managerial Decision Making	4	COM 22202CR	Accounting for Managerial Control	4
COM 22103CR	Quantitative Techniques	4	COM 22203CR	Business Economics	4
COM 22104CR	Corporate Tax Planning & Management	4	COM 22204CR	Indian Financial System	4
COM 22105DCE	Consumer Behaviour & Marketing Research	4	COM 22205DCE	Corporate Banking	4
COM 22106DCE	Business Ethics	4	COM 22206DCE	Research Methodology	4
COM 22107DCE	International Business	4	COM 22207DCE	Organisational Change & Development	4
COM 22108DCE	E-Commerce	4	COM 22208DCE	Corporate Governance & Corporate Social Responsibility	4
COM22109DCE	Personal Financial Planning	4	COM22209DCE	E-Governance	4
			COM22210DCE	Mutual Funds	
<b>3<sup>rd</sup> Semester</b>			<b>4<sup>th</sup> Semester</b>		
<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>
COM22301CR	Marketing Management	4	COM22401CR	Advanced Financial Management	4
COM 22302CR	Financial Management	4	COM 22402CR	Strategic Management	4
COM 22303CR	Industrial Relations	4	COM 22403CR	Security Analysis & Portfolio Management	4
COM 22304DCE	Goods & Services Tax - I	4	COM 22404DCE	Services Marketing	4
COM 22305DCE	Project Dissertation	4	COM 22405DCE	Goods & Services Tax-II	4
COM 22306DCE	Production Management	4	COM 22406DCE	Labour Laws & Legislation	4
COM 22307DCE	Strategic Human Resource Management	4	COM 22407DCE	Marketing Communication	4
COM 22308DCE	International Financial Management	4	COM22408DCE	Strategic Cost Management	4
COM 22309DCE	Enterprise Resource Planning (ERP)	4	COM 22409DCE	Introductory Econometrics for Research	4
COM 22310DCE	Financial Risk Management	4	COM22410DCE	Financial Derivatives	4
COM22311DCE	Behavioral Finance	4			



## Generic & Open Electives Courses

1 <sup>st</sup> Semester			2 <sup>nd</sup> Semester		
Course Code	Course Title	Credits	Course Code	Course Title	Credits
COM22110GE	Leadership & Personality Development	2	COM 22211GE	Essentials of Services Marketing	2
COM 22111GE	Sales Management	2	COM 22212GE	Fundamentals of Corporate Tax	2
COM 22112GE	Understanding Capital Markets	2	COM 22213GE	Fundamental & Technical Analysis of Securities	2
COM 22113GE	Fundamentals of Accounting	2	COM 22214OE	Mutual & Other Funds	2
COM 22114OE	Stock Market Operations	2	COM 22215OE	Software Engineering	2
COM 22115OE	Management Theory & Practice	2	COM 22216OE	Personal Financial Planning	2
COM 22116OE	Human Values for Business	2	COM 22217OE	Human Resource Development	2
COM 22117OE	Data & Network Communication	2			
3 <sup>rd</sup> Semester			4 <sup>th</sup> Semester		
Course Code	Course Title	Credits	Course Code	Course Title	Credits
COM 22312GE	Strategic Performance Management	2	COM 22411GE	Management Control System	2
COM 22313GE	Corporate Social Responsibility	2	COM 22412GE	Questionnaire Development & Measurement	2
COM 22314GE	Organizational Psychology	2	COM 22413GE	Basic Financial Econometrics	2
COM 22315OE	Knowledge Management & Information Systems	2	COM 22414GE	Regional Economic Integration	2
COM 22316GE	Commercial Bank Management	2	COM 22415GE	Emotional Intelligence	2
COM 22317GE	Fundamentals of Goods & Services Tax	2	COM 22416OE	E-Marketing	2
COM 223 18OE	Entrepreneurship Development	2			
COM 22319OE	Economic Globalization	2			



# **Core (CR)**

## **Compulsory Papers**

# **Discipline Centric Electives**

## **(DCE)**

### **Optional papers**



# 1<sup>ST</sup> SEMESTER



# Organisational Behaviour

Course Code: COM22101CR

Course Title: Organisational Behaviour

Course Type:

Core

## Course Level:

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

## The Course

### Course Description:

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

### Objectives:

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

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

### Learning Outcomes:

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

### Skills to be developed throughout the Course:

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

### The Learning Resources:

The following shall comprise the learning resources



## Text Books

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





# Organisational Behaviour

Course Code: COM22101CR	Max. Marks : 100
M.Com : 1 <sup>st</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## 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: COM22102CR

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

**Course Type**

Core

## Course Level:

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

## The Course

### Course Description:

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

### Objectives

The broad course objectives are the following:

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

### Learning Outcomes:

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

### Skills to be developed throughout the Course:

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

### The Learning Resources:

The following shall comprise the learning resources



## Text Books

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



# Accounting for Managerial Decision Making

Course Code: COM22102CR	Max. Marks : 100
M.Com : 1 <sup>st</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## Module – I

Role of Accounting in decision making. Financial, Cost and Managerial Accounting. Cost Management Systems: Traditional vs. Activity Based Costing systems; Treatment of overheads under Traditional vs. Activity Based Costing (ABC) systems ; Design and Implementation of the ABC System. Analysis of Activities, Cost drivers and Cost pools. Cost computation under ABC; Product Profitability Analysis under ABC (with numerical problems).

## 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

Inflation Accounting: Concept, merits and limitations; Techniques of inflation Accounting - Preparation of Income statement and Balance Sheet under Current Cost Accounting and Current Purchasing Power Techniques. Social Responsibility Accounting: Computation of Social Cost Benefit Analysis. Corporate Social Responsibility ( CSR) under Clause 135 of Companies Act, 2013 and SEBI guidelines; Preparation of Corporate Business Responsibility Report.

## Module – IV

Learning Curve model: Concept, factors affecting learning and experience curve. Application of Learning Curve model in Decision making. Value Analysis and Value Engineering (VAVE) Scope and Process of Value analysis. Applications of VAVE in decision making. Human Resource Accounting: Concept, and importance; Valuation of Human Resources. Accounting for Intangible Assets: concept and Valuation of intangible assets.



# Quantitative Techniques

Course Code: COM22103CR

Course Title: Quantitative Techniques Course Type:

Core

Course Level:

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

## The Course

### Course Description:

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

### Objectives:

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

### Learning Outcomes:

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

### Skills to be developed throughout the Course:

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



## The Learning Resources:

The following shall comprise the learning resources

### Text Books

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



# Quantitative Techniques

Course Code: COM22103CR	Max. Marks : 100
M.Com : 1 <sup>st</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## 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.



# Corporate Tax Planning & Management

Course Code: *COM22104CR*

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

Discipline Centric  
Elective

**Course Level:**

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

## The Course

### Course Description:

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

### Objectives:

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

### Learning Outcomes:

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

### Skills to be developed throughout the Course:

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





## The Learning Resources:

The following shall comprise the learning resources

### Text Books

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



# Corporate Tax Planning & Management

Course Code: COM22104CR	Max. Marks : 100
M.Com : 1 <sup>st</sup> 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 transactions- Transfer pricing, computation of the arm's length price, reference to transfer pricing officer, powers to make safe harbor rules, Maintenance of books of account, report from accountant, specified domestic transactions, advance pricing agreement (APA).

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



# Consumer Behaviour & Marketing Research

Course Code: *COM22105DCE*

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

Discipline  
Centric Elective

**Course Level:**

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

## The Course

### Course Description:

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

### Objectives:

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

### Learning Outcomes:

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

### Skills to be developed throughout the Course:

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



## The Learning Resources:

The following shall comprise the learning resources

### Text Books

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



# Consumer Behaviour & Marketing Research

Course Code: COM22105DCE	Max. Marks : 100
M.Com : 1 <sup>st</sup> Semester	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: COM22106DCE

**Course Title:** Business Ethics

**Course Type:**

Discipline  
Centric Elective

## Course Level:

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

## The Course

### Course Description:

The course is designed to provide a perspective on 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 longevity and high organizational performance. The students shall also be able to develop their analytical, conceptual as well as highly competitive skills especially through the case studies, role playing sessions, GDs and class presentations on the host of topics covering the nitty-gritty of the course. Students will be able to deal with the issue like environmental sustainability, consumer's protection act, ethical leadership, responsible and ethical behavior of employees, issue of whistle blowing, protection measures for whistle blowers.

## The Learning Resources:

The following shall comprise the learning resources:

### Text Books

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



# Business Ethics

Course Code: COM22106DCE	Max. Marks : 100
M.Com : 1 <sup>st</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## 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

Business Ethics, Characteristics of Business Ethics, Principles of Business Ethics, Ethical Standards & Issues in Business, Techniques to Improve Ethical Conduct of Business: Institutional Level, Government Level, Social & Religious Level. Factors Causing Ethical Behaviour in Business, Types and Scope of Unethical Conduct of Business, Factors Causing Unethical Conduct of Business, Arguments for & against Business Ethics.

## 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

Ethics in Human Resource, Ethical responsibilities of business towards employees, Employee Discrimination, Types of Discrimination, Whistle Blowing: Issue of Whistle Blowing, Protection Measures for Whistle Blowers, Ethical Issues In Marketing, Ethical norms & values for marketers, Ethical responsibilities of business towards consumers.





# International Business

Course Code: COM22107DCE

**Course Title:** International Business

**Course Type:**

Discipline  
Centric Elective

**Course Level:**

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

## The Course

### Course Description:

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

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

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



## **Objectives:**

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

## **Learning Outcomes:**

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

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

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

## **Skills to be developed throughout the Course:**

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



## The Learning Resources:

The following shall comprise the learning resources

### Text Books

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



# International Business

Course Code: COM22107DCE	Max. Marks : 100
M.Com : 1 <sup>st</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## Module - I

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

## Module - II

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

## Module - III

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

## Module – IV

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



# E-Commerce

Course Code: COM22108DCE

Course Title: E-Commerce

Course Type:

Discipline Centric  
Elective

## Course Level:

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

## The Course

### Course Description:

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

### Objectives:

On successful completion of the course the students should have:

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

### The Learning Resources:

The following shall comprise the learning resources

### Suggested Readings:

1. Agarwala, Kamlesh N, Lal, Amit, and Agarwala, Deeksha. "Business on the Net: An Introduction to the Whats and Hows of E-commerce" Macmillan India Ltd.
2. Bajaj, Deobyani Nag, "E-commerce", Tata McGraw Hill Company, New Delhi
3. Whiteley, David, "E-commerce ". McGraw Hill, New York
4. Diwan, Prag, And Sharma, Sunil, "Electronic Commerce – A Managers Guide to E - Business", Vanity Books International, Delhi.



# E-Commerce

Course Code: COM22108DCE	Max. Marks : 100
M.Com : 1 <sup>st</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## 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 e-commerce 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.).



# Personal Financial Planning

Course Code: 22109DCE

**Course Title:** Personal Financial Planning

**Course Type:**

DCE

**Course Level:**

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

## The Course

### Course Description:

The course is designed to provide a perspective on Personal Financial Planning. Personal finance is a subject that covers managing your money as well as saving and investing. It encompasses budgeting, banking, insurance, mortgages, investments, retirement planning, and tax and estate planning. Considering inflationary challenges we live through and the demands of enhancing our standards of living, understanding and application of how to manage our own finances would be a subject worth interest to everyone. This course aims to familiarise students with main issues in handling of personal finance that would eventually make them competent to devise their own personal financial plans and help other people with regarding their matters of financial issues and their advice and counselling. This course in that sense would empower students to take up profession of freelance financial advisors or act in such capacity in the organisations.

### Objectives:

1. To acquaint the students about various conceptual issues in Personal Financial Planning;
2. To equip the students with a fair amount of knowledge and skill needed to for taking up work of a basic financial advisor.



## Learning Outcomes:

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

- 1) Main concepts in investing and financial planning.
- 2) Issues in insurance and tax planning that influence financial well-being of a person.
- 3) Planning for finances for Retirement.
- 4) Estate planning.
- 5) Development of overall financial plan.

## 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 encouraged to make use of IT facilities particularly web sites to support research and readings.

## The Learning Resources:

The following shall comprise the learning resources

### Text Books

Author	Title	Publisher	year	Latest Edition to be procured
Jack R. Kapoor, Les R. Dlabay, Robert J. Hughes	Personal Finance	McGraw Hill Education (India) Private Limited	2010	
Ritu Ahuja	Basics of Financial Planning	Cengage Learning India Pvt. Ltd.	2009	
Dr. Ajit S. Thite Dr. Pradip Kumar Sinha	Personal Financial Planning	Nirali Prakashan, India	2020	
Murali. & Subbakrishna	Personal Financial Planning	Himalaya Publishing House Pvt. Ltd	2018	
Susan M. Tillery and Thomas N. Tillery	Essentials of Personal Financial Planning (AICPA)	Wiley Publishers	2017	





## Personal Financial Planning

Course Code: COM22109DCE	Max. Marks : 100
M.Com : 2 <sup>nd</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

- 1. Basics of Financial Planning:** Introduction, importance and process of Financial Planning, Time Value of Money, Net worth, Concept of compounding. Investment Basics, short-term versus long-term investments, guaranteed investments, capital markets, bonds, stocks, mutual funds, exchange traded funds, Real estate, hedge funds, alternative investments. Financing strategies: Purchase or lease/rent decision for Automobile/Home.
- 2. Integrating a complete Financial Plan:** Planning horizon, Re-evaluating Customer Needs, Goals and Objectives. Defining goals and objectives, importance of financial plan, benefits of written financial plan, essential components of comprehensive financial plan. Presenting plan to clients. Implementing the plan.
- 3. Insurance and Tax Planning:** Role of insurance planning in personal financial planning, concept of risks and classification of risks, concept of life insurance, life insurance products, health insurance, accidental insurance, property insurance, insurance planning strategies. Tax planning: ethical considerations in tax planning, importance of tax planning, implications of insurance and tax for financial planning.
- 4. Retirement and Estate planning:** introduction, process, types of pension and annuity plans, retirement plan for review, pension reforms in India. Estate planning: introduction need and process. Probate and intestacy, Creation of will and administration. Power of attorney, Trusts, Crummy power, Testamentary Trust, Management of estate.

### Suggested Readings:

- *K. C. Mishra, and Steward Doss, Basics of Personal Financial Planning, Cengage Learning, Delhi, India.*
- *Susan M. Tillery and Thomas N. Tillery, Essentials of Personal Financial Planning, AICPA, Wiley Publishers.*
- *Jack R. Kapoor, Les R. Dlabay, Robert J. Hughes, Personal Finance, McGraw Hill.*
- *Prasana Chandra, Investment Analysis and Portfolio Management: McGraw Hill*



# 2<sup>ND</sup> SEMESTER



# Human Resource Management

Course Code: *COM22201CR*

**Course Title:** Human Resource Management

**Course Type:**

Core

## Course Level:

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

## The Course

### Course Description:

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

### Objectives:

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

### Learning Outcomes:

The course is designed to make students to:

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

### Skills to be developed throughout the course

The course shall hone the myriad of managerial and administrative skills among the students



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

## The learning resources:

The following shall comprise the learning resources

### Text Books

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



# Human Resource Management

Course Code: COM22201CR	Max. Marks : 100
M.Com : 2 <sup>nd</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## 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

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

## Module – IV

Developing Careers: Challenges in Career Development; Meeting the Challenges of Effective Career Development; 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: COM22202CR

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

Core

## Course Level:

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

## The Course

### Course Description:

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

### Objectives:

The course aims to achieve the following objectives:

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

### Learning Outcomes:

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



### **Skills to be developed throughout the Course:**

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

### **The Learning Resources:**

The following shall comprise the learning resources

#### **Text Books**

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



# Accounting for Managerial Control

Course Code: COM22202CR	Max. Marks : 100
M.Com : 2 <sup>nd</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## Module - I

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

## Module - II

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

## Module - III

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

## Module - IV

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

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





**Business Economics**  
Course Code: *COM22203CR*

**Course Title:** Business Economics

**Course Type:**

Core

**Course Level:**

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

## The Course

### Course Description :

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

### Objectives:

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

### Learning Outcomes:

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

### Skills to be developed throughout the Course:

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



## The Learning Resources:

The following shall comprise the learning resources

### Text Books

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



# Business Economics

Course Code: COM22203CR	Max. Marks : 100
M.Com : 2 <sup>nd</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## Module - I

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

## Module - II

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

## Module - III

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

## Module - IV

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



# Indian Financial System

Course Code: COM22204CR

Course Title: Indian Financial System Course Type:

Core

Course Level:

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

## The Course

### Course Description:

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

### Objectives:

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

### Learning Outcomes:

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

### Skills to be developed throughout the Course:

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



## The Learning Resources:

The following shall comprise the learning resources

### Text Books

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



# Indian Financial System

Course Code: COM22204CR	Max. Marks : 100
M.Com : 3 <sup>rd</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## Module - I

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

## Module - II

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

## Module - III

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

## Module - IV

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



# Corporate Banking

Course Code: COM22205DCE

**Course Title:** Corporate Banking

**Course Type:**

Discipline  
Centric Elective

**Course Level:**

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

## The Course

**Course Description:**

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

<b>Author</b>	<b>Text Bok Title</b>	<b>Publisher</b>	<b>Year</b>	<b>Latest edition to be procured</b>
<i>Indian Institute of Banking &amp; Finance</i>	<i>Corporate Banking Module A &amp; Module B, CAIB</i>	<i>Macmillan.</i>	<b>2014</b>	
<i>MacDonald S. Scott, Koch W.Timothy</i>	<i>Management of Banking</i>	<i>Himalaya Publishing House.</i>	<b>2015</b>	
<i>Gup, Kolari</i>	<i>Commercial Banking</i>	<i>Wiley</i>	<b>2015</b>	





# Corporate Banking

Course Code: COM22205DCE	Max. Marks : 100
M.Com : 2 <sup>nd</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## 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

Corporate Deposits: Importance of Institutional deposits vis-a-vis retail deposits Corporate Finance : Working capital finance, Fund and Non fund based limits and Import- Export finance. Corporate Debt Restructuring.

## 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: COM22206DCE

**Course Title:** Research Methodology

**Course Type:**

Discipline  
Centric Elective

**Course Level:**

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

## The Course

### Course Description:

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

### Objective:

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

### Learning Outcomes:

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

### Skills to be developed throughout the Course:

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



## The Learning Resources:

The following shall comprise the learning resources

### Text Books

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



# Research Methodology

Course Code: COM22206DCE	Max. Marks : 100
M.Com : 2 <sup>nd</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## 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: COM22207DCE

**Course Title:** Organizational Change & Development    **Course Type:**

Discipline Centric Elective
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**Course Level:**

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

## The Course

### Course Description:

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

Author	Title	Publisher	Year	Latest Edition to be procured
Cummings, T. G. & Worley, C. G.	<i>Organization Development and Change</i>	South-Western Cengage Learning(9 <sup>th</sup> Edition).	2009	
Brown, D. R. & Harvey D.	<i>An Experiential Approach to Organizational Development</i>	Pearson Education, Inc. (7 <sup>th</sup> ed).	2006	
Brown, D. R.:	<i>An Experiential Approach to Organizational Development.</i>	Pearson Education, Inc.(8th ed).	2011	



# Organizational Change & Development

Course Code: COM22207DCE	Max. Marks : 100
M.Com : 2 <sup>nd</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## Module – I

Organisational Change: Introduction, Meaning & Nature of Change, Features of Organisational Change, Why Do Organizations Have to Change , Forces for Change; External Forces, Internal Forces, Change Programmes: Individual Level Change, Group Level Change, Organisational Level Change, Types of Organizational Change, Planning for Change, Assessing Change Forces, Implementing Change.

## Module – II

Planned Change: Introduction, Objectives, Characteristics of Effective Change Programmes, Models of Change, Systems Model of Change, Lewin's Force Field Analysis Model, General Model of Planned Change: Entering, Contracting and Diagnosis, Managing the Process, Problem Identification and Diagnosis, Planning Strategy for Change, Intervening in the System, Evaluation and Making Modifications.

## Module – III

The Evolution of Organisational Development, Meaning of Change Agents, Types of Change Agents, Characteristics of Successful Change Agents, Levels of Change Leadership Skills, Advantages and Disadvantages of Internal and External Change Agents, Steps in organisational development process, Process Consultation, The Process of Organisational Development.

## Module – IV

Meaning & Definitions of Organisational Development, Objectives of Organisational Development, Assumptions & Values of Organisational Development, Process of Organisational Development, Effectiveness of Organisational Development, Organisation Development Intervention, Characteristics of Organisation Development Interventions, Classification of OD Interventions, Structural Intervention, Designing Organisational Structures, Principles of Organisation Structure.





# Corporate Governance & Corporate Social Responsibility

Course Code: COM22208DCE

**Course Title:** Corporate Governance & Corporate Social Responsibility

**Course Type:**

Discipline Centric  
Elective

**Course Level:**

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

## The Course

### Course Objective:

*Corporate Social Responsibility in its common 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:

1. Sharma, J.P., "Corporate Governance, Business Ethics & CSR" Ane Books Pvt. Ltd, New Delhi.
2. Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi.
3. Mallin Christine. A, "Corporate Governance" (Indian Edition) Oxford University Press, New Delhi.
4. Lynn McGregor, The Human Face of Corporate Governance, Palgrave, New York.
5. Clarke Thomas, Theories of Corporate Governance: The Philosophical Foundations of Corporate Governance, Routledge, London and New York.



# Corporate Governance & Corporate Social Responsibility

Course Code: COM22208DCE	Max. Marks : 50
M.Com : 2 <sup>nd</sup> Semester	Term End Exam: 40
	Continuous Assessment: 10

## 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 22<sup>st</sup> 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: COM22209DCE

Course Title: E-Governance

Course Type: 

Discipline Centric Elective
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Course Level:

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

## 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
2. Ashok Agarwal, “E-Governance: Case Studies”, University Press India.
3. Kamallesh N. Agarwala, Murli D. Tiwari, “IT-e-Governance in India”, Macmillan, India.
4. Subhash C. Bhatnagar, “E-Government : From Vision To Implementation: A Practical Guide With Case Studies” , , SAGE , 2004
5. E-Governance: Concepts And Case Studies, C.S.R. Prabhu , PHI ,2011



# E-Governance

Course Code: COM22209DCE	Max. Marks : 100
M.Com : 2 <sup>nd</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## Module – I

Basics Of E-Governance: E-Governance: Policies, Strategies and Frameworks, Information Society Concepts and Principles, Introduction to ICT and e-Governance, Technology and Society, The State and Governance, Development Policies and Globalization, Business Information Systems, Government Process Re-engineering(GPR),Towards good governance through E-governance, Introduction to E-Democracy

## Module – II

E-Governance Architecture: Planning and Implementing e-Governance, Legal Framework of e-Governance, Enterprise Business Architecture Development, Public Management and Administration, Business Models for Implementation of e-Governance, Change Management and Capacity Building in e-Governance Projects, Data System Infrastructural preparedness, Infrastructural preparedness: Legal, Human, Institutional, Technological, Leadership and Strategic Planning.

## Module – III

E-Governance Technologies: Usability of Virtual Environments, Information Management and Digital Archiving, Design and development of Data Exchange Layer for Government Information Systems, Technology and Individual: Ethics of Law and Technology, Security and Privacy in a Networked World, Internet of Things: Smart Devices, Processes and Services, Legal Aspects of Software and Database Protection, Introduction to Development in Cloud, Technical Change and Techno-economic Paradigms

## 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) , e-POST, AGMARKNET, Examination Results Portal, Gyandoot e-Governance Project, JUDIS, Indian Passport portal, Rural Bazar.



# Mutual Funds

## Course Code:22210DCE

Course Title: Mutual Funds

Course Type: DCE

### 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

### Objective of the Course:

The main objective of this course is to develop an understanding of the students about rationale and 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 recommend text, you would be required to consult the following text books as well to have a comprehensive understanding of the subject:

Author	Title	Publisher	Year of Publication
Ankit G. & Jitendra	Indian Mutual Funds	Tata McGraw Hill Publishing House, New Delhi	2008
Sundaran Sankaran	Indian Mutual Funds, Hand Book, 5 <sup>th</sup> Edition	Prentice Hall Delhi	2004
Jaspal Singh	Mutual Funds: Growth, Performance & Prospects	Tata McGraw Hill Publishing House, New Delhi	2005

**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 organized into teams of 3-4 members and each team would be required to make one case presentations. 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 the 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 Newspapers 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 lecturers, read the textbook and complete the revision problems that were have assigned.

**Internal Assessment:**

There are 20 marks for internal assessment, the distribution of which will as following:

Case Presentation	20%	.....	4 Marks
Term Project	50%	.....	10 Marks
Class Participation	10%	.....	2 Marks
Graded Assignments	15%	.....	3 Marks
Attendance	05%	.....	1 Mark



# Mutual Funds

Course Code: COM22210DCE	Max. Marks : 100
M.Com : 2 <sup>nd</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## UNIT-I

**Introduction of Mutual Funds:** Concept of Mutual Funds, Benefits of investing through Mutual Funds. Types of Mutual Funds, Structure of Mutual Funds in India, Key constituents of Mutual Fund- Sponsor, Asset Management Company, Fund Managers and Custodians, Classification of Fund Schemes.

## UNIT-II

**Legal and Regulatory Framework:** Role of Securities Exchange Board of India, Due Diligence process by AMC's for Distributors of mutual Funds, Investors Grievance Redress Mechanism, AMFI Code of Conduct for Intermediaries, Scheme Related Information- Mandatory Documents and Non- Mandatory disclosures.

## UNIT-III

**Fund Distribution and Channel Management Practices:** Role and importance of Mutual Fund Distributors, Different kinds of Mutual Fund Distributors, Modes of Distribution, Pre-requisites to become distributor of a Mutual Fund, difference between distributors and Investment Advisors.

## UNIT-IV

**Valuation of Mutual Funds:** Concept of Net Asset Value (NAV), Importance of NAV, Calculation of NAV, Valuing the assets of the Mutual Fund, Measuring Fund Performance, Measuring Return and Risk, Risk-adjusted Return, standardized performance systems, Limitation of performance measurement and evaluation. Brief description of prominent Mutual Funds.

Suggested Readings:

1. Ankit G. & Jitendra, *Indian Mutual Funds*, Tata McGraw Hill Publishing House, New Delhi.
2. Sundaran Sankaran, *Indian Mutual Funds Hand Book*, Prentice Hall Delhi.
3. Jaspal Singh, *Mutual Funds: Growth, Performance & Prospects*, Tata McGraw Hill Publishing House, New Delhi.





# 3<sup>RD</sup> SEMESTER





# Marketing Management

Course Code: COM22301CR

Course Title: Marketing Management

Course Type:

Core

Course Level:

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

## 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

### Text Books

Author	Title	Publisher	year	Latest Edition to be procured
Kotlar p, Keller K, Koshy A, and Jha M	Marketing Management” 12ed.	Pearson/ Prentice Hall of India, New Delhi	2010	
Kotlar p. and Armstrong G,	Principles of Marketing	Prentice Hall of India, New Delhi.	2008	
Ramaswamy V. S. and Namakumari S.	Marketing Management: Planning, Implementation and Control.	Prentice Hall of India, New Delhi	2007	
Stanton W. J.	Fundamentals of Marketing	McGraw Hill, New York	2006	
Srinivasan V. S.	Case Studies in Marketing: The Indian Context	Prentice Hall of India, New Delhi	2008	
Schoell w. f. and Gultinan J. P.	Marketing	Allyn and Bacon, New York	2010	
Stanton W. J.	Fundamentals of Marketing	McGraw Hill, New York	2007	



# Marketing Management

Course Code: COM22301CR	Max. Marks : 100
M.Com : 3 <sup>rd</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## 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

Market Segmentation, Targeting, Positioning and Marketing Information System: Market Segmentation, Target Market Selection, Mass Marketing and Market Positioning. Marketing Information System-Scope and Components of Marketing Information System; Marketing Information Verses Marketing Research; Marketing Research Process.

## Module - III

Product and Pricing Decisions: Product Decisions: Concept and Classification of Products; Major Product Decisions - Branding, Brand Equity and its Measurement, Packaging and Labelling; New Product Development Process; Product life Cycle-Strategic Implications. Pricing Decisions: Objectives, Policies and Strategies; Factors Affecting Price Determination.

## 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: *COM22302CR*

**Course Title:** Financial Management

**Course Type:**

Core

## Course Level:

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

## The Course

### Course Description:

The course is designed to 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**

**Text Books**

Author	Title	Publisher	year	Latest Edition to be procured
Brealey Richard A. & Steward C. Myers	Corporate Finance	McGraw Hill New York	2010	
Block, Stanley B., Geoffrey Ahilt	Foundations of Financial Fanagement	Richard D. Irwin, Homewood, illinois	2012	
Chandra Prasana:	Financial management	Tata McGraw Hill, New Delhi.	2012	
Brealey Richard A. ,Steward C. Myers	Corporate Finance	McGraw Hill New York.	2012	
Hampton Jhon	Financial Decision Making	Prentice Hall Delhi	2012	
Pandey I. M.	Financial Management	Vikas Publishing House Delhi.	2012	
Van Horn J.C. & J. M. Wachowiez JR.	Fundamentals of Financial Management	Prentice Hall ,Delhi	2012	



# Financial Management

Course Code: COM22302CR	Max. Marks : 100
M.Com : 1 <sup>st</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## Module - I

Financial Management: Meaning, Principles and Goals of Financial Management. Agency Relationship conflict. Economic value added concept.

Risk and Return: meaning, methods of measuring risk: Expected Return, Standard Deviation, Co-efficient of variation, and Beta coefficient; Portfolio Risk. Measurement of standalone and Portfolio Return.

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

Cost of Capital: Meaning, concepts and Significance of Cost of Capital. Calculation of cost of debt Preferred stock, Common Stock and Retained earnings. Weighted average cost of capital.

Valuation of Securities: valuation concepts, valuation of Bonds, Preferred stocks, and Common stocks. Calculation of yield.

## Module - III

Working Capital Management: Concepts, kinds of working capital, Determinants of working capital, Estimation of working Capital, Different Financial Plans, Financing of working capital.

Inventory Management: Meaning, Objectives of Inventory management, Types of inventories and cost of inventories. Techniques of Inventory Control; Selective inventory control techniques:-ABC Analysis.

## 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: *COM22303CR*

**Course Title:** Industrial Relations

**Course Type:**

Discipline Centric Elective
--------------------------------

**Course Level:**

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

## The Course

### Course Description:

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**

Author	Title	Publisher	year	Latest Edition to be procured
P.C Tripathi	Industrial Relations & Labor Management	Sultan Chand, Delhi	2010	
Pattanayak, Biswajeet:	Industrial Relations	Prentice Hall India Pvt. Ltd New Delhi.	2010	
Arun Monappa	Industrial Relations	Tata McGraw Hill Book Company	2008	
Ross, A. M. & Hartman, P.T.	Changing Patterns of Industrial Conflict	New York, John Wiley	20	
Mamoria, Gankar & Mamoria	Dynamics of Industrial Relations	Himalaya Publishing House	2011	





# Industrial Relations

Course Code: COM22303CR	Max. Marks : 100
M.Com : 3 <sup>rd</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## 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

Discipline and Grievance Management: Employee discipline; objectives of discipline, types of discipline, Causes of indiscipline, essentials of a good disciplinary system , aspects of discipline. Punishment: types of punishment, Hot-Stove Rule and kinds of punishment; Grievance: Nature of Grievance, Causes, Effects of Grievance, Forms of Grievances, Identifying Grievances, Machinery for Handling Grievance, Benefits of Grievance Procedure, Model grievance procedure.

## Module – III

Collective Bargaining: Meaning & Structure; Evolution of Collective Bargaining, Types of Collective Bargaining, Benefits of Collective Bargaining ,Collective Bargaining Process/Stages ,Reasons For Poor Collective Bargaining in India, Conditions Essential For Successful Collective Bargaining, Perceptions on Collective Bargaining, Workers Participation in Management, Importance of Workers' Participation in Management .

## 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 Co-Partnership And Profit Sharing, Joint Consultations.



# Goods & Services Tax - I

Course Code: COM22304DCE

**Course Title:** Goods & Services Tax

**Course Type:**

Discipline Centric  
Elective

**Course Level:**

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

## The Course

### Course Description:

The course 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:

1. CA Raj K Agrawal & CA shivangi Agrawal, "GST", Taxmann, Delhi, latest edition.
2. Deepak Jauhari & Anita Jauhari, "GST Simplified", Tax Wave Publications, New Delhi, latest edition.
3. Dr. Vinod K. Singhania & Dr. M Singhania, "Income Tax Including GST", Taxmann, Delhi, Latest edition.
4. CA Keshav R Garg, "GST Ready Reckoner", Bharat Law House Pvt. Ltd. New Delhi, Latest Edition.
5. BARE ACT with short Comments, Commercial Law publishers (India) Pvt. Ltd., Delhi, Latest Edition.



## Goods & Services Tax – I

<i>Course Code: COM22304DCE</i>	<i>Max. Marks : 100</i>
<i>M.Com : 3<sup>rd</sup> Semester</i>	Term End Exam: 80
	Continuous Assessment: 20

### 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.

### 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: COM22305DCE

Course Title: Project Dissertation

Course Type:

Discipline  
Centric Elective

Course Level:

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

## Project Dissertation

Course Code: COM22306DCE	Max. Marks : 100
M.Com : 3 <sup>rd</sup> Semester	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-require 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: COM22306DCE

Course Name: Production Management

Course Type :

Discipline  
Centric Elective

## Course Level:

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

## The Course

### Course Description:

This course 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



## Text Books

Author	Title	Publisher	year	Latest Edition to be procured
Adam Jr Everetl E.R J	Production and Operations Management	Prentice-Hall	2010	
Chary	Production and Operation Management	Tata McGraw-Hil	2008	
Hill T	Operation Management	Palgrave	2000	
McGregor D	Operations Management	McGraw-Hill		
Morton	Production and Operations Management	Vikas	2008	
Kanishka Bedi	Production & Operations Management	Oxford University Press	2010	
K. Aswathappa & K. Shridhara	Production & Operations Management	Himalaya Publishing House	2012	



# Production Management

Course Code: COM22306DCE	Max. Marks : 100
M.Com : 3 <sup>rd</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## Module – I

Production Management: Nature and Significance of Production Management; Types in manufacturing systems: project, jobbing, batch, line, mass, continuous. Production Models, Plant location; factors affecting plant location, location theories, Location Models. Gibsons model, split location and multi plant location. Plant Layout: Meaning , definition and scope. Factors influencing facility layout. Principles of layout, Layout types and planning.

## 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

Productivity: Productivity Improvement Techniques: Work Study; Method Study; Work Measurement: Time Study: Stop Watch Time Study; Motion Study Development, Work Sampling. Maintenance: Maintenance Policies for Facilities and Equipment.





# Strategic Human Resource Management

Course Code: COM22307DCE

**Course Title:** Strategic Human Resource Management

**Course Type:**

Discipline Centric  
Elective

**Course Level:**

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

## The Course:

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 reletened 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:

4. *S. K. Bhatia, Strategic Human Resource management, Deep & Deep Publications, New Delhi.*
5. *Rao, T. V., Verma, Anil K. Khandelwal & E. Abraham, Alternative Appraoches & Strategies of Human Resource Development, centre for HRD, New delhi, XLRI, Jamshedpur, Rawat Publications, Jaipur.*
6. *Mathur, B. L, Human Resource Development: Strateigc Approaches and Experiences, Arihant Publishers, Jaipur.*
7. *James W. Walker, Human Resource Strategy, McGraw Hill, Boston.*
8. *Michael Armstrong, Stratregic HRM, Kogan Publishers, London.*
9. *Lynda Gratton & Others, Strategic human Resource Management.*



# Strategic Human Resource Management

Course Code: COM22307DCE	Max. Marks : 100
M.Com : 3 <sup>rd</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## 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: COM22308DCE

Course Title: International Finance

Course Type:

Generic  
Elective

Course Level:

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

## The Course

### Course Description:

The course is designed to provide a perspective on 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 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:

1. International Financial Markets and Domestic Financial Markets and the linkages thereof.
2. Bretton Woods system and the historical trace out of the Collapse of Bretton Woods System
4. Forex Markets: the Dealers Room, Direct and Indirect Quotes.
5. Exchange Rate Theories like PPP, IRP and International Fisher Effect
6. 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:

The following shall comprise the learning resources

### Text Books

Author	Title	Publisher	year	Latest Edition to be procured
Cheol S Eun, Bruce G Resnic	International Financial Management	The McGraw Hill Companies	2010	
Vyuptakesh Sharan	International Financial Management	Prentice Hall of India	2008	
P G Apte	International Financial Management	The McGraw Hill Companies	2007	
Vyuptakesh Sharan	International Business	Pearson Education	2006	
Justin Paul	International Business	Prentice Hall of India	2008	



# International Financial Management

Course Code: COM22308DCE	Max. Marks : 100
M.Com : 3 <sup>rd</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## Module – I

### International Financial Management: An overview

Introduction: Importance, Theoretical Developments in the IFM, the Forex Markets, International Financial markets, Domestic Capital Markets & their linkages; Foreign Financial Markets; The Euromarkets and their linkages; IFM Imperfections, Role of the International Financial Managers.

## Module – II

### The International Monetary System

Introduction: the Gold standard; Bretton Woods Systems, International Monetary Fund (IMF), Functions of IMF, The IMF in the International Monetary System, The IMF's Organizational Structure and Political Process, Membership & Resources, Organizational Ideology, The Third World's Demands & the IMF's Responses, Participation, Financial Resources, Conditionality; World Bank, Its Evolution; Organizational Structure & Political Process; The IBRD, Membership & Financial Resources, Lending Policy. The IDA, IFC & MIGA.

## Module – III

### Foreign Exchange & Euro-Currency Markets

Introduction: Markets & Market Participants; The Dealing Room; The Mechanism of Forex Transfers, CHIPS, The Forex Transactions; The Forward Contracts; Quoting Forex Rates, Economic Forces in Exchange Markets, Geographical Arbitrage, Interest Arbitrage, Forex Brokers, The Dealers Book; Forwards in Hedging, Forwards in Speculation. Forwards in Arbitrage.

## 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: COM22309DCE

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

Open  
Elective

## Course Level:

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

## 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.*
- 4. 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

- 1. Jose Antonio Fernandz, the SAP R/3 Handbook, TMH, 1998. 2.Lau, "Enterprise Resource Management", McGraw Hill.*
- 2. Daniel E O'Leary, "Enterprise Resource System: Systems, Lifecycle, Electronic Commerce, Risk.*
- 3. Mary Sumner, "Enterprise Resource Planning".*



# Enterprise Resource Planning (ERP)

Course Code: COM22309DCE	Max. Marks : 100
M.Com : 3 <sup>rd</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## 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

Stock Transfer in Tally (Location/go-down creation, Transaction), Trading of Stock Transaction, Shortcut Keys, Advance Accounting: Bill wise details, Cost center & cost categories, Interest calculation Budget & control, Transaction in invoice mode & voucher mode, Advance Inventory in Tally ERP 9: Purchase and sales order process, Batch wise details, Price levels and price list, Stock valuation and stock summary, Transaction with discount.

## 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 go downs, 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



# Financial Risk Management

Course Code: *COM22310DCE*

**Course Title:** Financial Risk Management    **Course Type:**

Discipline  
Centric Elective

**Course Level:**

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

## The Course

### Course Description:

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

### Text Books

Author	Title	Publisher	year	Latest Edition to be procured
Hull, John C	Risk Management and Financial Institutions	Pearson Education, India	2009	
Gallati, Reto	Risk Management and Capital Adequacy	McGraw Hill Series	2003	
Resti, Andrea & Sironi, Andrea	Risk Management and shareholder's value in banking	John Wiley & Sons, New York, USA	2007	
Gup, Benton E. & W. Kolari, James	Commercial Banking, The Management of Risk	John Wiley & Sons (Asia) Pte. Ltd.	2005	
McDonald , S. Scott & Koch, Timothy W.	Management of Banking, 6 <sup>th</sup> Ed.	Cengage Learning India	2000	
Heffernan, Shelagh	Modern Banking in Theory and Practice	John Wiley & Sons, New York, USA	1996	
Horcher, Karen. A	Essentials of Financial Risk Management	John Wiley & Sons	2005	
Bessis , Joel	Risk Management in Banking	John Wiley & Sons	2002	



# Financial Risk Management

Course Code: COM22310DCE	Max. Marks : 100
M.Com : 4 <sup>th</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## Module – I

Introduction to Risk Management: Risk and Uncertainty, Financial Risk Management Concept, Objectives, Major Financial Risks, Market Risk, Credit Risk, Liquidity Risk, Solvency Risk, Operational Risk, Interest Rate Risk, the banking book, the trading book and off balance sheet exposures: types and associated risks,

## Module – II

Market Risk, computing returns, Volatility measurement: issues involved. Value at Risk (VaR): caveats, parameters, Correlation effect, Analytical VaR, Historical Simulations VaR, Back testing, Credit Risk: Drivers, Probability of default, Measuring Credit exposure, Loss given default, measurement of expected credit loss, unexpected credit loss.

## Module – III

Operational Risk: definition, peculiarity, Factors, Cause-effect relationship concept, Measurement Methods, earnings volatility method, CAPM based method, Operational risk management process, Regulatory Approaches for treatment of operational risk exposure- Basic Indicator Approach, Standardized Approach and Loss Distribution Approach

## Module – IV

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, price-yield relation, duration model, liquidity risk: dimensions, measurement of liquidity gaps, type of gaps. Risk Management Process.



# Behavioral Finance

Course Code: 22311DCE

Course Title: Behavioral Finance

Course Type:

DCE

Course Level:

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

## The Course

### Course Description:

The course is designed to provide a perspective on issues on the subject of Behavioural Finance. Behavioural Finance is extension of Traditional Finance with emphasis on role of human psychology that drives people to make certain financial choices, thus impacting the functioning of financial markets. It focuses on explaining why investors often appear to lack self-control, act against their own best interest, and make decisions based on personal biases instead of facts. This course would serve as basic course for students to get well-versed with evolution of Behavioral Finance issues and its application in Finance. It is also expected to make them familiar with the human biases and various financial market anomalies. The thrust of the course would be how such biases lead to market anomalies and challenge well know market efficiency theories.

### Objectives:

3. To acquaint the students with main concepts in Behavioral Finance;
4. To equip the students with the knowledge of how human biases work and lead to formation of anomalies;
5. To become better literate in finance on how human psychology affects markets .



## Learning Outcomes:

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

- 6) Fair understanding of theories of finance.
- 7) Conceptual issues in Behavioral Finance.
- 8) Various human biases that affect markets.
- 9) Main financial market anomalies.
- 10) How anomalies challenge traditional theories of 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 encouraged to make use of IT facilities particularly web sites to support research and readings.

## The Learning Resources:

The following shall comprise the learning resources

### Text Books

Author	Title	Publisher	year	Latest Edition to be procured
Sulphey M. M	Behavioral Finance	PHI Learning Private Limited.	2014	
Chandra Prasana,	Behavioral Finance	McGraw Hill Education India Private Limited.	2020	
Singh Suchitra and Behl Shilpa,	Behavioral Finance	Vikas Publishing House Private Limited.	2015	
Montier James,	Behavioral Finance: Insights into Irrational Minds and Markets.	Wiley Finance Series, USA.	2002	



## Behavioural Finance

Course Code: COM22311DCE	Max. Marks : 100
M.Com : 4 <sup>th</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

- 1. Introduction to Standard Finance:** Modern Portfolio Theory, Miller and Modigliani Theory, Capital Asset Pricing Model (CAPM), Arbitrage Pricing Theory, The Random Walk Hypothesis, Expected Utility theory, Efficient Market Hypothesis (EMH), Theoretical and Empirical challenges to EMH.
- 2. Evolution of Behavioural Finance:** History of Behavioural Finance, Assumptions of Behavioural Finance. Asymmetric Information. Egocentricity, Heuristics and Biases Approach, Taxonomy of Biases, Representativeness and related biases, Availability, Anchoring, Story, Contrast and other biases. Prospect Theory: Framing, Loss Aversion, Regret Aversion, Mental Accounting.
- 3. Self-Deception:** Overconfidence: Forms and causes, Confirmation bias, Cognitive Dissonance Bias, Self-Attribution Bias, Hindsight Bias, Emotional Factors, Emotion and mood, Theories of Emotion, Types and dimensions of Emotions, Emotional Biases, Fairness, Reciprocity and Trust, Conformity, Neurofinance: Neural process during financial decision making, Adaptive Market Hypothesis.
- 4. Financial Market Anomalies:** Size and Value effects, The Equity Premium Puzzle, Idiosyncratic Volatility Puzzle, Post-Earning Announcement Drift, Seasonality and Calendar Effects, Over-reaction and Under-reaction of investors to new information. Bubbles, Behavioural Asset Pricing Model, Global Financial Crisis: A Behavioural Perspective.

### *Suggested Readings:*

- Sulphery M. M., *Behavioural Finance*, PHI Learning Private Limited.
- Chandra Prasana, *Behavioural Finance*, McGraw Hill Education India Private Limited.
- Singh Suchitra and Behl Shilpa, *Behavioural Finance*, Vikas Publishing House Private Limited.
- Montier James, *Behavioural Finance: Insights into Irrational Minds and Markets*, Wiley Finance Series, USA.



# 4<sup>TH</sup> SEMESTER



# Advanced Financial Management

Course Code: COM22401CR

**Course Title:** Advanced Financial Management

**Course Type:**

Core

**Course Level:**

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

## The Course

### Course Description:

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*, 10<sup>th</sup> 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:

Author	Title	Publisher	Year of Publication	Latest Edition to be procured
Chandra, Prasana	Financial Management, Theory & Practice	Tata McGraw Hill Publishing House, New Delhi	2008	
Hampton Jhon	Financial Decision Making	Prentice Hall Delhi	2004	
Khan, Jain	Basic Financial Management	Tata McGraw Hill Publishing House, New Delhi	2005	
Ravi M. Kishore	Financial Management, Comprehensive Text Book with Case Studies	Taxmann Publication (P.) Ltd., Delhi	2009	
James C. Van Horne, Jhon M. Wachowicz, Jr.	Fundamentals of Financial Management	Prentice Hall of India, Delhi	1995	

**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.



# Advanced Financial Management

Course Code: COM22401CR	Max. Marks : 100
M.Com : 4 <sup>th</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## Module – I

Capital Budgeting Decision: Meaning, Significance and Process of Capital Budgeting, Capital project classification, Estimation of Cash flows: Project Evaluation Techniques- Payback period method, Average rate of return, Net present value, Internal rate of return, Profitability index, and Modified internal rate of return. Capital Budgeting under conditions of Risk and Uncertainty. Meaning of risk; Risk analysis techniques- Conventional Techniques & Sensitivity analysis, Scenario Analysis, Simulation, Standardization of probability distribution, and risk adjusted rate of return.

## 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

Dividend: Meaning of dividend, Forms of Dividend, Types of Dividend. Dividend Decision and Share Valuation: Walter's Model, Gordon's Model, Traditional Approach, and Miller & Modigliani Model, Different Dividend policies. Factors affecting divided decision. Stock Split, Buy Back of Shares and, Bonus Shares.

## Module – IV

Mergers and Acquisitions: Forms, Types and Reasons for Mergers and Acquisitions. Legal Procedures for Mergers and Acquisitions, Forms of compensation. Financial Analysis of Mergers & Acquisitions Anti-takeover strategies, Leveraged Buyouts, Joint Ventures, Portfolio Restructuring.

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



# Strategic Management

Course Code: COM22402CR

**Course Title:** Strategic Management

**Course Type:**

Core

## Course Level:

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

## The Course

### Course Description:

The course is designed to provide a 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**

<b>Author</b>	<b>Title</b>	<b>Publisher</b>	<b>year</b>	<b>Latest Edition to be procured</b>
Charles Hill & Gareth Jones.	Strategic Management: An Integrated Approach	Houghten Miffin Co. Boston	2009	
Thomas Wheelen & David Hunger	Strategic Management & Business Policy	Pearson,Edu Singapore	2003	
Alex Miller	Strategic Management	Irwin McGraw Hill	1998	
Azhar Kazmi	Strategic Management	Tata McGraw Hill	2009	



# Strategic Management

Course Code: COM22402CR	Max. Marks : 100
M.Com : 4 <sup>th</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## Module - I

Introduction: Nature, Need and significance of Strategy and Strategic Management. Distinction between Strategy, Business Tactics and Business Policy. Mintzberg's Model for Strategic Decision Making, Various Modes of Strategic Decision Making, Strategic Management Process, Impediments to Strategic Process. Challenges to Strategic Management. Creating Future Direction: Vision, Values, Mission, Objectives.

## Module - II

Environmental Appraisal/Scanning: Concept of Environment, Components of Environment: The Remote Environment : (PEST) & Legal Environment, Industry Task Analysis. The Company Profile, Internal Analysis of the firm: Identification of Internal strategic factors, Approaches for Evaluating Strategic Internal Factor. Michael Porter's Five Forces Competition Model, Strategic Alternatives & Strategic Choice, Factors Influencing Strategic Choice.

## Module - III

Formulation Phase: Hierarchy of Strategies: Corporate Level Strategies, Business Level Strategies, Functional Strategies, Global Level Strategies. Michael Porter's Generic Business Strategies, Business Port-folio Analysis, BCG- Growth-Share Matrix, GE- Multifactor Portfolio Matrix, Factors Influencing Portfolio Analysis.

## Module - IV

Implementation Phase & Evaluation & Controlling: Operationalization of Annual Objectives, Designing of organizational Structure & Systems, Linking Structure to Strategy, Organizational Leadership, Strategic Role of Leaders, Organizational Culture, The Strategy-Culture Connection, Factors that shape Culture. Evaluation of Strategy, Establishing Strategic and Operational Controls.



# Security Analysis & Portfolio Management

Course Code: COM22403CR

**Course Title:** Security Analysis &  
Portfolio Management

**Course Type:**

Core

**Course Level:**

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

## The Course

### Course Description:

The course is designed to provide a perspective 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:

6. To acquaint the students about various investment alternatives and how investment in financial securities is compared with other investment alternatives;
7. 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;
8. 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:

- 11) Various issues in Risk Return Analysis
- 12) Mutual Funds, its types and valuation of NAV
- 13) The stages of Fundamental Analysis viz., economy Analysis, Industry Analysis and Company Analysis
- 14) How to calculate intrinsic value of the share through different discount models
- 15) Should be conversant be the efficient Market Hypothesis and its three forms efficiency
- 16) Should be highly abreast with the charts, theories and technical indicators of Technical Analysis,
- 17) Should how all the workable knowledge for constructing stock market indices
- 18) The science of Portfolio Theories as propounded by Markowitz and Sharpe and his CAPM Model
- 19) 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 market movements and predict probable stock prices. Learners are encouraged to make use of IT facilities particularly web sites to support research and readings.



## The Learning Resources:

The following shall comprise the learning resources

### Text Books

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





# Security Analysis & Portfolio Management

Course Code: COM22403CR	Max. Marks : 100
M.Com : 4 <sup>th</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## Module - I

Investment: Meaning and Concept, Investment Alternatives, Routes to Investment in Common Stocks. Mutual Funds: Organization of Mutual Funds, Functioning and regulatory aspects, Types of Mutual Fund Schemes, Measuring performance of Mutual Funds, Risk and Return Analysis, Systematic Risk and Un-systemic Risk, Risk Measurement through Beta and Standard Deviation. [Knowledge, Comprehension, Skill]

## Module - II

Approaches to Security (equity) Analysis: Fundamental Analysis: Stages of Fundamental Analysis. Economy Analysis- key variables; Industry Analysis: Life Cycle of Industry; Structure and Characteristics of an Industry, Profit Potential of industries, Company Analysis: Analysis of Quantitative and Qualitative factors, financial analysis of a company. Estimation of intrinsic value: Dividend Capitalization Approach and Price Earnings Multiplier Approach. Theory of Efficient Market Hypothesis ( Random Walk Theory). [ Knowledge, Comprehension, Skill ]

## Module – III

Technical Analysis. Basic Premises of Technical Analysis. Charting Techniques: Line, Bar, Candlestick, Point & Figure Charts, Oscillators, Technical Indicators of overall market: Market Breadth, Moving Averages. Theories of Technical Analysis: Dow Theory; Elliot Wave Theory; Fibonacci Puzzle Theory; Kondratiev Business Cycle Theory. Stock Market Indices: Construction. [Knowledge, Skill]

## Module – IV

Portfolio Management: Introduction, Portfolio Management Process:-Formulation of portfolio Strategy, Selection of securities, Portfolio Performance Evaluation, Portfolio Theories-Markovitz Approach and Sharpe's Single index model and CAPM model. [Knowledge, Comprehension, Skill]



# Services Marketing

Course Code: COM22404DCE

**Course Title:** Services Marketing

**Course Type:**

Discipline  
Centric Elective

**Course Level:**

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

## The Course

### Course Description:

This course 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

Author	Title	Publisher	year	Latest Edition to be procured
Bateson John E. G.,	Managing Services Marketing: Text and Readings	Dryden Press, Chicago	2010	
Berry Leonard L. and Parasuraman A.,	Marketing Services: Competing Through Quality	The Free Press, New York	2008	
Bitner Mary Jo and Valarie A Zeithaml,	Services Marketing	McGraw-Hill, New York	2007	
Christopher, H. Lovell,	Services Marketing	Prentice Hall, Eaglewood Cliffs, New Jersey.	2006	
Vararie A Zeithaml, Mary Jo Bitner, Dwayne D Gremler and Ajay Pandit	Services Marketing: Integrating Customer Focus Across the Firm, 4 <sup>th</sup> Ed.	McGraw-Hill, New Delhi	2008	
Schoell w. f. and Gultinan J. P.	Marketing	Allyn and Bacon, New York	2010	
Verma H.H.	Marketing of Services	Global Business Press, New Delhi.	2007	



# Services Marketing

Course Code: COM22404DCE	Max. Marks : 100
M.Com : 4 <sup>th</sup> Semester	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

Relationship Marketing – Goals of Relationship Marketing, Benefits of Customer/Firm Relationships. Foundation for Relationship Strategies, Retention Strategies; Role of Information Technology in Relationship Building (E-CRM). Service Failure and Recovery. Customer Complaining Behaviour; Service Recovery Strategies and Service Guarantees. ISO 10,001, ISO 10,002 and ISO 10,003



# Goods & Services Tax - II

Course Code: COM22405DCE

Course Title: Goods & Services Tax - II

Course Type:

Discipline Centric  
Elective

## Course Level:

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

## The Course

### Course Description:

The course 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:

1. CA Raj K Agrawal & CA Shivangi Agrawal, "GST", Taxmann, Delhi, latest edition.
2. Deepak Jauhari & Anita Jauhari, "GST Simplified", Tax Wave Publications, New Delhi, latest edition.
3. Dr. Vinod K. Singhanian & Dr. M Singhanian, "Income Tax Including GST", Taxmann, Delhi, Latest edition.
4. CA Keshav R Garg, "GST Ready Reckoner", Bharat Law House Pvt. Ltd. New Delhi, Latest Edition.
5. BARE ACT with short Comments, Commercial Law publishers (India) Pvt. Ltd., Delhi, Latest Edition.



## Goods & Services Tax – II

<i>Course Code: COM22405DCE</i>	<i>Max. Marks : 100</i>
<i>M.Com : 4<sup>th</sup> Semester</i>	Term End Exam: 80
	Continuous Assessment: 20

### 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 anti-profiteering authority in GST, Provisions regulating e-way bill in GST, Provisions regulating e-commerce, Mechanism of TDS under GST, Provisions regulating audit in GST.



# Labour Laws & Legislation

Course Code: COM22406DCE

**Course Title:** Labour Laws & Legislation

**Course Type:**

Discipline Centric  
Elective

**Course Level:**

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

## The Course

### Course Objectives:

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

### Text Books:

1. Saxena, R.C.: *Labour Problems and Social Welfare in India*.
2. Barwell and Kar: *Law of Service in India, Vol. II (1956), Service in Industries*.
3. Vaid, K.N.: *Labour Welfare in India*.
4. Johari, C.K.: *Issues in Indian Labour Policy*.
5. Giri, V.V.: *Labour Problems in Indian Industry*



# Labour Laws & Legislation

Course Code: COM22406DCE	Max. Marks : 100
M.Com : 4 <sup>th</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## Module – I

Labour Welfare, Scope, Theories, Principles, Statutory and Non – statutory labour welfare: Intra – mural and extra – mural welfare. Agencies of Labour Welfare: State, Employer, Trade Unions, Voluntary Agencies. Labour legislation: Objectives, Principles, Classification, Evolution of labour’ legislation in India, Impact of ILO.

## 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, exemptions. voluntary & statutory / compulsory welfare measure, role & functions of Labour Welfare Officer.





# Marketing Communication

Course Code: COM22407DCE

**Course Title:** Marketing Communication

**Course Type:**

Discipline Centric  
Elective

**Course Level:**

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

## The Course 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) programme. 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:

1. Belch, G. E., Belch, M. A., & Purani, K. (2010), *Advertising and Promotions – An Integrated Marketing Communications Perspective (7<sup>th</sup> ed.)*, Tata McGraw Hill.
2. Clow, K. K., & Baack, D. (2007), *Integrated Advertising, Promotion and Marketing Communication (3<sup>rd</sup> ed.)*, Prentice Hall of India.
3. Sandage, C. H. and Fry Burger (2006), *Advertising – Theory and Practice*, Prentice Hall of India, New Delhi.
4. Aaker, David, et. Al., (2008), *Advertising Management*, Prentice Hall of India, New Delhi.



# Marketing Communication

Course Code: COM22407DCE	Max. Marks : 100
M.Com : 4 <sup>th</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## 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

Personal Selling as means of Communication. Personal Selling – Relative Importance as Compared to other Forms of Promotion. Personal Selling, Salesmanship and Sales Management. Process of Effective Selling – Product and Customer Knowledge; Role of Personnel Selling in Customer Relationship Management.

## Module – III

Sales Promotion as Means of Communication. Scope and role of sales Promotion – Definition- Objectives of Sales Promotion. Sales Promotion techniques – Trade Oriented and Consumer Oriented. Sales Promotion – Requirement Identification – designing of Sales promotion Campaign – Involvement of Salesmen and Dealers.

## Module – IV

Public Relations – Objectives, Scope and Functions of Public Relations (PR). Integrating PR into Promotional Mix. Public Relations – Advantages and Disadvantages. Publicity – Objectives, Tools and Goals of Publicity. Difference between Marketing, PR and Publicity, Direct Marketing – Types, Advantages and Disadvantages. On-line Marketing – Relative Advantages and Disadvantages.



# Strategic Cost Management

Course Code: COM22408DCE

Course Title: Strategic Cost Management Course Type:

Discipline  
Centric Elective

Course Level:

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

## 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:

1. Shank, J K and Govindrajana V, "Strategic Cost Management", The Free Press, New York.
2. Brinker Barry J (edited), "Guide to Cost Management", John Wiley & Sons, New York.
3. Kaplan, R S and Anderson S R, "Time Driven Activity Based Costing", Harvard Business School Press, Boston.
4. Young, S Mark (edited), "Readings in Management Accounting", Prentice Hall.
5. Ravi M Kishore, "Advanced Management Accounting", Taxman, Delhi.
6. Sexana C D & Vishist V K, "Advanced Management Accounting", Sultan Chand & Sons, Delhi.



# Strategic Cost Management

Course Code: COM22408DCE	Max. Marks : 100
M.Com : 4 <sup>th</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

## 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 bench marking, 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: COM22409DCE

**Course Title:** Introductory Econometrics for Research

**Course Type:**

Discipline Centric Elective
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## Course Level:

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

## The Course

### Course 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:

1. Damodar N. Gujarati, 'Basic Econometrics', McGraw Hill Latest Edition
2. Chris Brooks, 'Introductory Econometrics for Finance', Cambridge University Press, Latest Edition.
3. Jeffrey M. Wooldridge, 'Introductory Econometrics: A Modern Approach' Latest Edition.
4. Econometrics for Dummies: Roberto Pedace, John Wiley & Sons Inc. USA.
5. Analysis of Financial Time Series: Ruey S. Tsay, John Wiley & Sons Inc. USA.
6. Relevant Research papers as suggested by the faculty concerned.



## Introductory Econometrics for Research

Course Code: COM22409DCE	Max. Marks : 100
M.Com : 4 <sup>th</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

### 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

Multiple Regression Model and its assumptions; Hypothesis Testing Related to Parameters – Simple and Joint, and its application in Business, Accounting and Finance. Introducing Dummy Variables to model qualitative/Binary/Structural changes. Regression Models with Limited Dependent Variables - Logit, and Probit Models.

### 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

Times Series Analysis: Stochastic processes, Tests of stationary, incorporating structural breaks. Co-integration and Causality Tests, ARMA, ARIMA and VAR models, Historical volatility, unconditional versus conditional forecasts, ARCH and GARCH models, Asymmetric GARCH models: EGARCH, TGARCH, GARCH-in-Mean, forecast accuracy and efficiency tests.



# Financial Derivatives

## Course Code: 22410DCE

**Course Title:** Financial Derivatives

**Course Type:**

DCE

**Course Level:**

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

## The Course

### Course Description:

The course is designed to acquaint students with Derivative market financial instruments. Through this course, the learner is expected to gain a fair understanding of derivative instruments and their mechanics. Derivatives are considered a vital segment of every financial market. The markets would be incomplete if they do not provide means for hedging risk to investors. In that sense, derivatives are the financial instruments that help investors to hedge their unwanted risks. This course will touch both over the counter bilateral derivatives as well as exchange traded instruments. The students to this course will have the opportunity to learn risk management techniques through use of derivatives. Such understanding would help them better manage financial instruments or investments in the modern day financial markets.

### Objectives:

1. To acquaint the students with various derivative financial instruments and how they work;
2. To learn how to value and price such contracts.
3. To gain knowledge about use of derivatives for hedging.

### Learning Outcomes:

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

- 20) Main concepts and issues about derivative instruments in Finance.
- 21) Learn how derivatives trade.
- 22) Derivatives contract pricing and valuation.
- 23) How derivatives can act as good hedging tools.



## 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 encouraged to make use of IT facilities particularly web sites to support research and readings.

## The Learning Resources:

The following shall comprise the learning resources

### Text Books

Author	Title	Publisher	year	Latest Edition to be procured
Kumar SSS,	Financial Derivatives	Prentice Hall India Learning Private Limited	2007	
Bhalla, V.K	Financial Derivatives: Theory, Concepts and Problems	Prentice Hall India Learning Private Limited	2005	
Prakash Yaragol	Financial Derivatives: Text And Cases	Vikas Publishing House	2018	
Parasuraman N.R.	Fundamentals of Financial Derivatives	Wiley India Pvt. Ltd	2014	
Sundaram Janakiramanan	Derivatives and Risk Management	Pearson Education India	2008	





# Financial Derivatives

Course Code: COM22410DCE	Max. Marks : 100
M.Com : 4 <sup>th</sup> Semester	Term End Exam: 80
	Continuous Assessment: 20

- 1. Introduction to Derivative Markets:** Evolution, Economics benefits of Derivatives, Myths about Derivatives. Types of Derivatives, Over-the-counter Derivatives, Exchange Traded Derivatives. Derivative Trading, Types of orders, Contract size, Lot size and Tick size, Open Interest, Short-selling. Clearing Houses, Margins.
- 2. Forward & Futures Contract:** Pricing Forward and Futures Contract, Hedging with Futures and Forwards, Optimal Hedge Ratio, Interest Rate Futures: Specification and Settlement. Stock Index Futures, Pricing and Settlement. Repo: Types of Repo, Synthetics using Repos, Repo Market Strategies.
- 3. Option Contracts:** Definition and notation, Payoff and Moneyness of Options. Option Premium, Settlement of Option Contracts, Put-Call parity, Determinants of Option's price, Option as Volatility instruments, The Greeks and their uses, Binomial Option pricing model, Option trading strategies:
- 4. Swaps:** Interest Rate FRAs, MIBOR and other benchmarks, Forward Rate Agreements, Mechanics for interest rate swaps, economic motives for swaps, Pricing and valuations of swaps, Uses of Interest Rate Swaps, Risk associated with swaps, exiting from a swap contract.

## Suggested Readings:

- Kumar SSS, *Financial Derivatives*, PHI Learning Private Limited.
- Gupta S. L., *Financial Derivatives*, PHI Learning Private Limited.
- Robert W. Kolb & James A. Overdahl, *Financial Derivative*, Wiley Publishers



## **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.



# 1<sup>st</sup> Semester



# Leadership and Personality Development

Course Code: COM22110GE

Course Title: Leadership & Personality Development Course Type:

Generic  
Elective

## Course Level:

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

## 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.

### Text Books:

1. Stephen P. Robbins, Timothy A. Judge. Organizational Behavior. Pearson Education, New Delhi. 15<sup>th</sup> Edition.
2. HBR's 10 Must Reads: On Leadership (2011). Harvard Business Press.
3. Barun Mitra (2016), *Personality Development and Soft Skills*. Oxford University Press. New Delhi.
4. Daniel Goleman, Richard Boyatzis, Annie McKee (2013). Primal Leadership: Unleashing the Power of Emotional Intelligence. Harvard Business Review Press; 10 Anv edition.
5. Gopalaswamy Ramesh. *The Ace of Soft Skills: Attitude, Communication and Etiquette for Success*. Pearson Education.



# Leadership and Personality Development

Course Code: COM22110GE	Max. Marks : 50
M.Com : 1 <sup>st</sup> Semester	Term End Exam: 40
	Continuous Assessment: 10

## Module - I

Leadership – Meaning & Concept. Categories of leaders: Entrepreneurial, Administrative, and Political. Leadership styles. Theories of Leadership. Identification of individual leadership styles; Construction of personal leadership style profiles.

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: *COM22111GE*

Generic  
Elective

**Course Title:** Sales Management

**Course Type:**

## Course Level:

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

## The Course

### Course Description:

The 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

Author	Title	Publisher	year
John A. Quelch	Sales Promotion Management	Prentice Hall, New Delhi	1989
David Jobber & Geoffery Lancaster	Selling and Sales Management	Prentice Hall, New Delhi	2009
Johnson, Kurtz, Schewing	Sales Management	McGraw-Hill, New York	2007
Gupta, S. L.	Sales and Distribution Management	Excel Books, India	2009
Stanton, W. J. and Spiro, R.,	Management of Sales force	McGraw-Hill, New Delhi	2008

## Sales Management

<i>Course Code: COM22111GE</i>	<i>Max. Marks : 50</i>
<i>M.Com : 1<sup>st</sup> Semester</i>	<i>Term End Exam: 40</i>
	<i>Continuous Assessment: 10</i>

### 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: COM22112GE

**Course Title:** Understanding Capital Markets

**Course Type:**

Generic  
Elective

**Course Level:**

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

The Course

## Course Description:

The course is 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 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 complications 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 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

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

## Understanding Capital Markets

<i>Course Code: COM22112GE</i>	<i>Max. Marks : 50</i>
<i>M.Com : 1<sup>st</sup> Semester</i>	<i>Term End Exam: 40</i>
	<i>Continuous Assessment: 10</i>

### 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: *COM22113GE*

**Course Title:** Fundamentals of Accounts

**Course Type:**

Generic  
Elective

## Course Level:

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

## The Course

### Course Description:

As 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

#### **Text Books**

<b>Author</b>	<b>Title</b>	<b>Publisher</b>	<b>year</b>	<b>Latest Edition to be procured</b>
P.C. Tulsian	Financial Accounting	Tata McGraw Hill Publishing House, New Delhi	2013	
Hornegren C.T. & et. Al,	.Introduction to Financial Accounting	Person Education Asia, New Delhi	2010	
Juneja C. Mohan & Chawla, R.C.	Accountancy	Kalyani Publishers, New Delhi	2012	
J.R Monga,	Basic Financial Accounting	Mayur Paper backs, Darya Gang New Delhi.	2010	



# Fundamentals of Accounting

Course Code: COM22113GE	Max. Marks : 50
M.Com : 1 <sup>st</sup> Semester	Term End Exam: 40
	Continuous Assessment: 10

## 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.

Basic Accounting Terminologies: Business Transactions: Cash Transactions and Credit Transactions, Profit, loss-Operating and Non-operating profits, Normal gains and abnormal gains with examples. Difference between profit and Income , Assets, Liabilities, Net-worth/ Owners Equity.

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

Accounting Concepts, Conventions and Principles

Journal: Meaning, Importance and utility of Journal, Specimen of Journal, Writing of Journal entries and Subsidiary Books.

## 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: COM22114OE

**Course Title:** Stock Market Operations

**Course Type:**

Open  
Elective

**Course Level:**

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

## The Course

### Course Description:

The course is designed to provide a perspective on 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

Author	Title	Publisher	year
Chandra, Prasanna	Investment Analysis and Portfolio Management	Tata McGraw Hill Publishing House, New Delhi	2010
Bhalla, V.K	Investment Analysis and Portfolio Management	Himalya Publishing House	2008
Alexandra, Sharpe and Sharpe,	Fundamentals of Investment	Prentice Hall of India, Private Ltd., New Delhi	2008
Fisher and Jordon	Security Analysis and Portfolio Management	Prentice Hall of India, Private Ltd., New Delhi	2010

## Stock Market Operations

<i>Course Code: COM22114OE</i>	<i>Max. Marks : 50</i>
<i>M.Com : 1<sup>st</sup> Semester</i>	<i>Term End Exam: 40</i>
	<i>Continuous Assessment: 10</i>

### 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

Investment : Meaning, Concept. Investment Avenues. Stocks as an investment; Capital Market Instruments: Shares - Equity and Preference, Debentures, Bonds, Mutual Funds, Money Market Instruments: Commercial Paper, Certificate of Deposit, Futures and Options; Financial Services: Fee based and Fund based - Factoring, forfeiting. Stock Market Indices: Types and construction.



# Management Theory & Practice

Course Code: COM221150E

Course Title: Management Theory & Practice Course Type:

Open  
Elective

Course Level:

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

## 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 n 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:

1. Stoner, Freeman and Gilbert, Jr. *Management*, 6/e, Pearson Education, New Delhi, 2006.
2. Koontz, Weihrich and Aryasri, *Principles of Managmeent*, TMH, New Delhi, 2007.
3. Daft, *The New Era of Management*, Thompson, 7/e New Delhi, 2007.
4. Prem Vrat, K K Ahuja, PK Jain, *Case Studies in Management*, Vikas Publishing House Pvt Ltd., 2006.
5. Robbins, *Management* 7/e, Pearson Education.
6. Griffin, *Management* 8 ed, Biztantra, 2005.



# Management Theory & Practice

Course Code: COM221150E	Max. Marks : 50
M.Com : 1 <sup>st</sup> Semester	Term End Exam: 40
	Continuous Assessment: 10

## 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

Planning concept and significance, Process, Need, Hierarchy of planning, Steps in the process of planning, Organizing: Nature, Span of management, Organizational structure, Steps in designing organizational structure. Leading: Leader v/s manager, Leadership skills, Styles of leadership, Controlling: Types of control, Process, Problems of control process, Requirements of effective control.





# Human Values for Business

Course Code: COM22116OE

Course Title: Human Values for Business Course Type:

Open  
Elective

Course Level:

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

## The Course

### COURSE DESCRIPTION:

The course is designed to provide a perspective on 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
3. Shekhar R.S. , "Ethics in Management"2009
4. Chakraborty, S.K. *Managerial Effectiveness and Quality of Work life: Indian Insights*, New Delhi, Tata McGraw Hill Publishing Co. Ltd., 1987
5. Sherlekar, S. A. *Management (Value - Oriented Holistic Approach)*, Delhi, Himalaya Publishing House. 1997
6. Ranganathananda, Swami, "Human Values in Management", Bhartiya Vidya Bhawan, Mumbai, 1997.

## Human Values for Business

Course Code: COM22116OE	Max. Marks : 50
M.Com : 1 <sup>st</sup> Semester	Term End Exam: 40
	Continuous Assessment: 10

### Module – I

Ethical Values in Business: *An Introduction*. Values - Concept, types and formation of values. Ethics Values and Behaviour. Values of Indian Managers. Relevance of Ethics and Values in Business. Success Stories of Ethical Organisations.

### 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: COM22117OE

**Course Title:** Data & Network Communications

**Course Type:**

Open  
Elective

**Course Level:**

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

## The Course

### Course Description:

The course is designed to provide a perspective on 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

#### Text Books

Author	Title	Publisher
Forouzan	Data Communication and Networking	Tata McGraw Hill.
Tannenbaum	Computer networks	Tata McGraw Hill.



# Data & Network Communication

Course Code: COM221170E	Max. Marks : 50
M.Com : 1 <sup>st</sup> Semester	Term End Exam: 40
	Continuous Assessment: 10

## Module – I

Data Communication Component, Distributed processing, network criteria, protocol and standards, Line configuration, Topologies, Transmission mode, Categories of networks, Inter-networks.

## Module – II

The OSI model, Function of the layers, TCP/IP Protocol suite, Analog - Digital data & signals, Periodic and A periodic signals, Time and Frequency Domains, Composite Signals. Digital to Digital Conversion, Analog to digital conversion, Digital to analog Conversion, Analog to Analog conversion, Digital data transmission



# 2<sup>nd</sup> Semester



# Essentials of Services Marketing

Course Code: COM22210GE

Generic  
Elective

**Course Title: Services Marketing**

**Course Type:**

**Course Level:**

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

## The Course

### Course Description:

This course 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

Author	Title	Publisher	year
Bateson John E. G.,	Managing Services Marketing: Text and Readings	Dryden Press, Chicago	2010
Berry Leonard L. and Parasuraman A.,	Marketing Services: Competing Through Quality	The Free Press, New York	2008
Bitner Mary Jo and Valarie A Zeithaml,	Services Marketing	McGraw-Hill, New York	2007
Christopher, H. Lovelock,	Services Marketing	Prentice Hall, Eaglewood Cliffs, New Jersey.	2006
Vararie A Zeithaml, Mary Jo Bitner, Dwayne D Gremler and Ajay Pandit	Services Marketing: Integrating Customer Focus Across the Firm, 4 <sup>th</sup> Ed.	McGraw-Hill, New Delhi	2008
Schoell w. f. and Gultinan J. P.	Marketing	Allyn and Bacon, New York	2010
Verma H.H.	Marketing of Services	Global Business Press, New Delhi.	2007

## Essentials of Services Marketing

<i>Course Code: COM22210GE</i>	<i>Max. Marks : 50</i>
<i>M.Com : 2<sup>nd</sup> Semester</i>	<i>Term End Exam: 40</i>
	<i>Continuous Assessment: 10</i>

### 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: COM22211GE

Course Title: Fundamentals of Corporate Tax

Course Type:

Generic  
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:

1. Singhanian, V.K, Direct Tax Planning & Management, Taxman Publications, New Delhi.
2. Singhanian V.K, Direct Taxes : Law & Practice, Taxman Publications, New Delhi.
3. Srinivas, E.A, Corporate Tax Planning, Tata McGraw Hill Publishing Co. Ltd. New Delhi.
4. Srinivas, E.A, Income Tax Act, BARE act, Taxman Publications, New Delhi

## Fundamentals of Corporate Tax

Course Code: COM22211GE	Max. Marks : 50
M.Com : 2 <sup>nd</sup> Semester	Term End Exam: 40
	Continuous Assessment: 10

### Module – I

Assessment of Companies: Meaning and kinds of companies under Income Tax Act, Determination of residential status of companies, Computation of taxable income and tax liability of companies as per Normal Provisions of Income Tax act 1961.

### Module – II

Minimum Alternate Tax (MAT): Scheme of MAT in brief, concept of zero tax company; Computation of book profit u/s 115JB; 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: COM22212GE

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

Generic  
Elective

## Course Level:

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

## The Course

### Course Description:

The course is designed to provide a perspective on 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**

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



# Fundamental & Technical Analysis of Securities

Course Code: COM22212GE	Max. Marks : 50
M.Com : 2 <sup>nd</sup> Semester	Term End Exam: 40
	Continuous Assessment: 10

## Module – I

Approaches to Security (Equity) Analysis: Fundamental Analysis, Stages of Fundamental Analysis. Economy analysis- key variables. Industry Analysis- Risk: Systematic and Unsystematic ; Estimation of Risk through Beta and Standard Deviation. Company Analysis- Analysis of Quantitative and Qualitative factors, Financial Analysis of a company. Stock Market Index: Construction Methods.

[Knowledge, comprehension, Skill]

## Module – II

Estimation of intrinsic value- Capitalization Approach and Price Earning Multiplier Approach. Technical Analysis- Basic premises, Charting Techniques, Technical indicators of overall market, Theories of Technical Analysis, Dow Theory, Elliot Wave Theory, Fibonacci Puzzle Theory, Kondratev Business Cycle Theory. Theory of Efficient Market Hypothesis.

[Knowledge, Skill]



# Mutual & Other Funds

Course Code: COM222130E

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:

Author	Title	Publisher	Year of Publication
Ankit G. & Jitendra	Indian Mutual Funds	Tata McGraw Hill Publishing House, New Delhi	2008
Sundaran Sankaran	Indian Mutual Funds Hand Book	Prentice Hall Delhi	2004
Jaspal Singh	Mutual Funds: Growth, Performance & Prospects	Tata McGraw Hill Publishing House, New Delhi	2005

- 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

Course Code: COM22213OE	Max. Marks : 50
M.Com : 2 <sup>nd</sup> Semester	Term End Exam: 40
	Continuous Assessment: 10

### Module - I

Mutual Fund: Meaning, Benefits of Investing through Mutual Funds. Structure of Mutual Fund: Sponsor, Asset Management Company, Fund Managers & Custodian. Types of Funds, Classification of Fund Schemes.

### 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: COM22214OE

**Course Title:** Software Engineering

**Course Type:**

Open  
Elective

## Course Level:

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

## The Course

### Course Description:

The course is designed to provide a perspective on 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 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**

1. Software Engineering Concepts 1997 Edition
2. *Author:* RICHARD FAIRLEY Publishers: TATA Mc GRAW-Hill Edition.
3. Software Engineering VI Edition, *Author:* ROGER S . PRESSMAN Publishers TATA McGRAW - HILL International Edition.
4. *Software Engineering Programs Documentation Operating procedures*
5. *Author:* K.K. AGGARWAL & YOGESH SINGH Publishers: NEW AGE INTERNATIONAL PUBLISHERS

## Software Engineering

<i>Course Code: COM22214OE</i>	<i>Max. Marks : 50</i>
<i>M.Com : 2<sup>nd</sup> Semester</i>	<i>Term End Exam: 40</i>
	<i>Continuous Assessment: 10</i>

### **Module – I**

Introduction to Software Engineering: Definitions - Size Factors - Quality and Productivity Factors - Managerial Issues - Planning a Software Project: Defining the Problem - Goals and Requirements - Solution Strategy - Planning the Development Process : Various Models - Planning an Organizational Structure - Planning Activities.

### **Module – II**

Software cost estimation: Introduction - Software Cost Factors - Software Cost Estimation Techniques - Stating Level estimation - Estimating Software Maintenance Costs Software Requirements Definition - Software Requirements Specification - Specification Techniques - Languages and Processors for Requirements.





# Personal Financial Planning

Course Code: COM222150E

**Course Title:** Personal Financial Planning

**Course Type:**

Open  
Elective

## Course Level:

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

## The Course

### Course Description:

The course is 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

Author	Title	Publisher	Year
National Insurance Academy	Basics of Personal Financial Planning (English) 1st Edition	Cengage Learning India	2009
Reavis	Fundamentals of Personal Financial Planning - Means and Methods to Build a Personal Financial Plan	Friesen Press	2013
Amar Pandit	The Only Financial Planning Book that You will Ever Need	TV22 Broadcast Ltd	2012
IIBF	Introduction to Financial Planning PB (English) 3rd Edition	Taxmann Publications Pvt Ltd.-New Delhi	2011

## Personal Financial Planning

<i>Course Code: COM22215OE</i>	<i>Max. Marks : 50</i>
<i>M.Com : 2<sup>nd</sup> Semester</i>	<i>Term End Exam: 40</i>
	<i>Continuous Assessment: 10</i>

### 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: COM22216OE

Course Title: Human Resource Development Course Type:

Open Elective

## Course Level:

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

## The Course

### Course Description:

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

### Objectives:

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

### Learning Outcomes:

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

### Skills to be developed throughout the Course:

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



## The Learning Resources:

The following shall comprise the learning resources

### Text Books

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

## Human Resource Development

Course Code: COM22216OE	Max. Marks : 50
M.Com : 2 <sup>nd</sup> Semester	Term End Exam: 40
	Continuous Assessment: 10

### Module – I

Introduction: HRD concept & philosophy, Significance of human factor. HRD Objectives, Distinction between the traditional personnel management function and HRD, Need for HRD & need for HRD in the Indian context. Planning the HRD System. HRD Sub-systems., HRD Policies, HRD Action Plans. Tasks of HRD Department.

### Module – II

HRD Mechanism: HRD Mechanisms for workers. HRD Mechanisms for Managers: Performance Appraisal System (PAS), Purpose, Significance & effectiveness of PAS. Sources, Factors affecting PAS, Training & Development (T&D): Characteristics, Objectives, Significance & effectiveness. Concept of Human Resource Development Climate (HRDC), Elements of HRD climate, Organizational climate, OCTAPACE culture.



# 3<sup>rd</sup> Semester



# Strategic Performance Management

Course Code: COM22312GE

**Course Title:** Strategic Performance Management

**Course Type:**

Generic  
Elective

## Course Level:

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

## The Course

### Course Description:

The course is designed to provide a perspective on 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**

Author	Title	Publisher	year	Latest Edition to be procured
Scarlett. P. C.	Management Accounting: Performance management	Viva Books, New Delhi.		
Louderback, J. G. & Holman, ,	Managerial Accounting	Pub: Thomson		
Hilton,R. W. Hilton,R. W.	Managerial Accounting 6 <sup>th</sup>	Pub.: Tata McGraw Hill, New Delhi.	Latest edition	
Hanson, D. R. –	Management Accounting;	Cengage Learning	Latest edition	
Kishore, R. M –	Advanced Management Accounting	Taxmann Allied Services (P) Ltd.		



# Strategic Performance Management

Course Code: COM22312GE	Max. Marks : 50
M.Com : 3 <sup>rd</sup> Semester	Term End Exam: 40
	Continuous Assessment: 10

## Module – I

Performance Management: Concept & Components. Performance, Productivity and Efficiency. Strategic assessment, Business environment analysis, Competitive intelligence, , Supply Chain Management, . Customer Relationship Management, Bench Marking. Business Process Re-engineering. Lean Management-process mapping.

## Module – II

Strategic Performance Evaluation and Management Tools: Value Chain analysis -understanding of all activities of value chain and the value gained at each activity. Performance Evaluation at Division Level: Divisional Profitability analysis through-Return on Investment (ROI), Residual Income (RI), Economic Value Added (EVA). Transfer Pricing: Methods and techniques. Interaction of Transfer Pricing and Taxation: Performance evaluation of top management: Application of Balanced Scorecard.





# Corporate Social Responsibility

Course Code: COM22313GE

**Course Title:** Corporate Social Responsibility

**Course Type:**

Generic Elective
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**Course Level:**

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

## The Course Description:

Corporate Governance in its commencing 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 gather 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:

1. Sharma, J.P, “Corporate Governance, Business Ethics & CSR” Ane Books Pvt. Ltd, New Delhi.
2. Mallin Christine. A, “Corporate Governance” (Indian Edition) Oxford University Press, New Delhi.
3. Lynn McGregor, *The Human Face of Corporate Governance*, Palgrave, New York.
4. Clarke Thomas, *Theories of Corporate Governance: The Philosophical Foundations of Corporate Governance*, Routledge, London and New York.

## Corporate Social Responsibility

Course Code: COM22313GE	Max. Marks : 50
M.Com : 3 <sup>rd</sup> 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 Through 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: COM22314GE

**Course Title:** Organizational Psychology

**Course Type:**

Generic  
Elective

## Course Level:

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

## THE COURSE

### COURSE DESCRIPTION:

This course will 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:

1. Jucius, J.Michael : Personnel Management. Richard D Irwin Inc:Illinois
2. Ghiselli, Edwin E. Snd Brown C.W. Personnel and Instruct psychology. McGraw -Hill Book Co. Inc: New York
3. Blum, M.L. and Naylor, J.C. Industrial psychology; Its theoretical and social foundations. Harper and row: New York
4. Dunnette M.D. and Hough, L.M. Handbook of Industrial and Organizational Psychology. Vol. 2 and 3, Jaico Publishing House: Delhi

## Organizational Psychology

<i>Course Code: COM22314GE</i>	<i>Max. Marks : 50</i>
<i>M.Com : 3<sup>rd</sup> Semester</i>	<i>Term End Exam: 40</i>
	<i>Continuous Assessment: 10</i>

### 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: COM22315OE

Course Title: Knowledge Management & Information Systems Course Type:

Generic  
Elective

## Course Level:

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

## 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:

1. E. Wainright Martin, Carol V. Brown, Danial W. De Hayes, Jeffrey A.Hoffer, William C. Perkins, "Managing Information Technology" 3rd Edition, Prentice Hall International edition 1999.
2. Harold Koontz, Heinz Weihrich, "Essentials of Management", 5th Edition, Tata McGraw Hill 1998.

## Knowledge Management & Information Systems

Course Code: COM22315OE	Max. Marks : 50
M.Com : 3 <sup>rd</sup> Semester	Term End Exam: 40
	Continuous Assessment: 10

### 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 Group ware solutions-tools for collaborative intelligence- package choices- implementing security.



# Commercial Bank Management

Course Code: COM22316GE

**Course Title:** Commercial Bank Management

**Course Type:**

Generic  
Elective

## Course Level:

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

## The Course

### Course Description:

The course 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

### Text Books

Author	Title	Publisher	Year
Benton E. Gup & James W. Kolari	Commercial Banking, The management of risk	Wiley India Pvt Ltd	2008
Padmalatha Suresh & Justin Paul	of Banking and Financial Services, 2 <sup>nd</sup> Ed	Pearson India	2010
Srivastava, R. M. and Divya Nigam.	Management of Indian Financial Institutions, 8 <sup>th</sup> edition	Himalaya Publishing House, New Delhi	2008
Peter S. Rose & Milton H Marquis	Money & Capital Markets	McGraw-Hill International	2006
Shelagh Heffernan	Modern Banking in Theory and Practice	John Wiley & Sons	1996
Fabozzi. Frank. J & Modigliani. Franco	Capital Markets, Institutions and Instruments, 4 <sup>th</sup> Edition	PHI Learning Private Limited, New Delhi	2013
Saunders, Anthony & Cornett, Marcia Millon	Financial Institutions Management: A Risk Management Approach (Indian Edition)	McGraw Hill Education (India) Private Limited	2013

## Commercial Bank Management

<i>Course Code: COM22316GE</i>	<i>Max. Marks : 50</i>
<i>M.Com : 3<sup>rd</sup> Semester</i>	<i>Term End Exam: 40</i>
	<i>Continuous Assessment: 10</i>

### 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

Management of reserves: primary and secondary reserves, nature, composition and purpose of reserves, factors influencing reserves; estimation and secondary reserves. Regulatory Reserves: significance, management of CRR & SLR investments. Liquidity management, theories of liquidity management. Management of capital funds in commercial banks: meaning, functions and necessity of adequate capital funds, risk based capital standards.



# Fundamentals of Goods & Services Tax

Course Code: COM22317GE

**Course Title:** Fundamentals of Goods & Services Tax

**Course Type:**

Generic  
Elective

**Course Level:**

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

## The Course

## The Learning Resources:

The following shall comprise the learning resources.

### Text Books

1. Deepak Jauhari & Anita Jauhari – GST simplified, Tax Wave publications. Edition : Latest.
2. Aurn Kumar Gupta & Virander Chauhan – Goods & Services Tax, Commercial law publishers (India) Pvt. Ltd. Edition : Latest. **(Introduced in 2010).**
3. CA. Rajat Mohan – Goods & Services Tax, Bharat Law house Pvt. Ltd. New Delhi. Edition : Latest. **(Introduced in 2012).**
4. CA. Kashav R Garg – GST Ready Reckoner, Bharat Law house Pvt. Ltd. New Delhi. Edition : Latest.
5. Goods and Services Tax in India – Notifications on different dates.
6. GST Bill 2012 & 2017.
7. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra - 282 003.
8. The Central Goods and Services Tax Act, 2017, NO. 12 OF 2017 Published by Authority, Ministry of Law and Justice, New Delhi, the 12<sup>th</sup> April, 2017.





## Fundamentals of Goods & Services Tax

Course Code: COM22317GE	Max. Marks : 50
M.Com : 3 <sup>rd</sup> Semester	Term End Exam: 40
	Continuous Assessment: 10

### 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: COM22318OE

**Course Title:** Entrepreneurship Development

**Course Type:**

Open  
Elective

**Course Level:**

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

## 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 Chatterjee*, 10<sup>th</sup> 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:



<b>Author</b>	<b>Title</b>	<b>Publisher</b>	<b>Year of Publication</b>
Vasant Desai	Dynamics of Entrepreneurship Development	Tata McGraw Hill Publishing House, New Delhi	2008
David H. Holt	Entrepreneurship: New Venture Creation	Prentice Hall Delhi	2004
Satish Taneja & S. L. Gupta	Entrepreneurship Development: New Venture Creation	Tata McGraw Hill Publishing House, New Delhi	2005
A. Sahay & M. S. Chhikara	New Vistas of Entrepreneurship: Challenges & Opportunities	Taxmann Publication (P.) Ltd., Delhi	2009

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**

<i>Course Code: COM22318OE</i>	<i>Max. Marks : 50</i>
<i>M.Com : 3<sup>rd</sup> Semester</i>	Term End Exam: 40
	Continuous Assessment: 10

### **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: COM22319OE

**Course Title:** Economic Globalization

**Course Type:**

Open  
Elective

**Course Level:**

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

**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:**

- 1. Shanker, O., Luo, Y., & Chi, T., International Business (3<sup>rd</sup> eds), Routledge, New York.*
- 2. Huward J.Y, Verdier L., Economic Globalisation: Origins and consequences, OECD Publishing, Paris.*
- 3. Stiglitz J. (2002), Globalization and its discontents, Norton and Co.  
Stiglitz, J.E. (2006), Making Globalization Work, W.W. Norton and Co., New York.*
- 4. Christoff, C. & Eckersley, R., Globalization and the Environment, Rowman & Littlefield Publishers.*



# Economic Globalization

Course Code: COM22319OE	Max. Marks : 50
M.Com : 3 <sup>rd</sup> Semester	Term End Exam: 40
	Continuous Assessment: 10

## Module - I

Globalization, Waves of Globalization, Globalization and Movements in Factors of Production, Globalization and financial integration, Foreign Direct Investments and the Multinational Enterprises, Globalization and Economic Growth, Globalization and Culture.

## Module – II

Anti-Globalization Movements, Globalization and Climate Change, Environmental Kuznets Curves, Income Inequality and Poverty Reduction, Capital Market Liberalization and Global Instability.



# 4<sup>th</sup> Semester



# Management Control System

Course Code: COM22411GE

**Course Title:** Management Control System

**Course Type:**

Generic  
Elective

## Course Level:

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

## The Course

### Course Description:

The course is designed to provide a perspective on 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

1. Anthony Robert N and Govind Rajan, Vijay- Management Control Systems, Tata McGraw Hill.
2. Merchant, K C. -Modern Management System, Prentice Hall.
3. Mohi ud din, Ghulam-Management Control System in Banks , Anmol publications.

## Management Control System

<i>Course Code: COM22411GE</i>	<i>Max. Marks : 50</i>
<i>M.Com : 4<sup>th</sup> Semester</i>	<i>Term End Exam: 40</i>
	<i>Continuous Assessment: 10</i>

### Module – I

Nature of Management Control System: boundaries of management control system; Goal congruence- Factors of goal congruence. Formal management control system: design, implementation and administration. Management control process: strategic planning, programming and budgeting. Balanced Score Card as a measure of business strategy. Perspective of measurement: financial, customer, internal business process and learning and growth. Linking balance scorecard measures to the business strategy. Implementing balance scorecard management programme.

### 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: different methods. Investment centres: performance measure of investment centres. Controls for differentiated strategies: corporate strategies and business unit strategies. Management styles in differentiated strategies.



# Questionnaire Development & Measurement

Course Code: COM22412GE

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

Generic  
Elective

**Course Level:**

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

## 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

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



# Questionnaire Development & Measurement

Course Code: COM22412GE	Max. Marks : 50
M.Com : 4 <sup>th</sup> Semester	Term End Exam: 40
	Continuous Assessment: 10

## 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.



# Basic Financial Econometrics

Course Code: COM22413GE

**Course Title:** Basic Financial Econometrics

**Course Type:**

Generic  
Elective

**Course Level:**

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

## The Course

### Course Description:

The course is 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

Author	Title	Publisher	Year
Dawn C. Porter , Damodar N. Gujarati, Sangeetha Gunasekar	Basic Econometrics, 5 <sup>th</sup> Edition	McGraw Hill Education (India) Private Limited	2010
Brooks C	Introductory Econometrics for Finance 1st Edition	Cambridge University Press	2002
Fabozzi Frank J. Sergio M. Focardi ,Svetlozar T. Rachev	The Basics of Financial Econometrics: Tools, Concepts, and Asset Management Applications	John Wiley & Sons	2014
Taylor	Modeling Financial Time Series (English) 2nd Edition	World Scientific Publishing Ltd	2005

## Basic Financial Econometrics

<i>Course Code: COM22413GE</i>	<i>Max. Marks : 50</i>
<i>M.Com : 4<sup>th</sup> Semester</i>	<i>Term End Exam: 40</i>
	<i>Continuous Assessment: 10</i>

### 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: COM22414GE

Course Title: Regional Economic Integration

Course Type:

Generic  
Elective

## Course Level:

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

## 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:

1. Dennis M. P. McCarthy, 2006: *International Economic Integration in Historical Perspective*, London: Routledge,
2. Krugman P., Obstfeld M., Melitz M. (2012), *International economics*, 9th ed.
3. Shanker, O., Luo, Y., & Chi, T., *International Business (3rd eds)*, Routledge, New York.
4. Edward D. Mansfield and Helen V. Milner, 1997: *The Political Economy of Regionalism*. New York: Columbia University Press,
5. Douglas Webber, 2001: *Two Funerals and a Wedding? The Ups and Downs of Regionalism in East Asia and Asia-Pacific after the Asian Crisis*, *The Pacific Review* 14(3): 339-372.
6. Jon C. Pevehouse, 2002: *Democracy from the Outside-In? International Organizations and Democratization*, *International Organization* 56(3): 515-549.



# Regional Economic Integration

Course Code: COM22414GE	Max. Marks : 50
M.Com : 4 <sup>th</sup> Semester	Term End Exam: 40
	Continuous Assessment: 10

## 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: COM22415GE

**Course Title:** Emotional Intelligence

**Course Type:**

Generic Elective
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**Course Level:**

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

**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 ones' emotions.
- Master tools to regulate and gain control of one's own emotions.
- Articulate ones' 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

1. Tim Sparrow & Amanda Knight (2009). *Applied Emotional Intelligence: The Importance of Attitudes in Developing Emotional Intelligence*. John Wiley & Sons, USA.
2. Daniel Goleman (2009). *Working with Emotional Intelligence*. Bloomsbury Publishing, Delhi, India.
3. Daniel Goleman (2011). *Social Intelligence: The New Science of Human Relationship*. Cornerstone Digital, Penguin Random House, UK.
4. Daniel Goleman, Richard Boyatzis, Annie McKee (2013). *Primal Leadership: Unleashing the Power of Emotional Intelligence*. Harvard Business Review Press; 10 Anv edition.

## Emotional Intelligence

Course Code: COM22415GE	Max. Marks : 50
M.Com : 4 <sup>th</sup> Semester	Term End Exam: 40
	Continuous Assessment: 10

### 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

Components of Emotional Intelligence –The Self-Awareness Cluster: Understanding Feelings and Accurate Self-Assessment; The Self-Management Cluster: Managing Internal States, Impulses, and Resources; The Social Awareness Cluster: Reading People and Groups Accurately; The Relationship Management Cluster: Inducing Desirable Responses in Others.



# E-Marketing

Course Code: COM22416OE

Course Title: E- Marketing

Course Type:

Open Elective

## Course Level:

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

## 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:

1. Strauss, Judy, and Raymond Frost, "E – Marketing", Prentice Hall
2. Hanson, Ward A, "Principles of Internet Marketing", South Western College Pub. Division of Thomson Learning.
3. Chaffey, DF, Chadwick, Ellis, Mayer, R, and K Johnston, "Internet Marketing: Strategy, Implementation and Practice", Prentice Hall of India.
4. Scott, David Meerman, "New Rules of Marketing and P R", John Wiley and Sons.

## E-Marketing

Course Code: COM22416OE	Max. Marks : 50
M.Com : 4 <sup>th</sup> Semester	Term End Exam: 40
	Continuous Assessment: 10

## 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 e-marketing; 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.

