

Siddharth University, Kapilvastu, Siddharth Nagar (UP)

National Education Policy-2020

Postgraduate Commerce (M.Com.)

Programme Outcomes

The core outcome of M.Com Programme is to provide a systematic and rigorous learning and exposure in the discipline of Commerce. Further it aims at training students to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities and to enable students to become well versed in national as well as international trends. The course aims to enable the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments. All in all the course aims to provide in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology and Tax planning.

Programme Specific Outcomes

On earning a post graduate degree of commerce (M.Com.) a student will become able to pursue research in their chosen areas and also teach in Schools and Colleges after qualifying requisite tests. Moreover the students can work in different domains like Accounting, Taxation, HRM, Banking and Administration and may even work as investment consultants after a brief internship in suitable organizations absorbed in Banking and Insurance sector as executives. The course will instill the ability among students to start their own business. The course will further develop team work, leadership and managerial and administrative skills so the students can go further for professional courses like CA/CS/CMA/CFA.

Year Wise Structure of Faculty of Commerce PG (M.Com.)

		Major 5 Credits Each	Minor/ Elective 4 Credit	Major Industrial Training/ Survey/ Project 4 Credits	Credits	After Completion (Minimum Credits) (Max. Duration)
Year	Sem.	Own Faculty	Other Faculty	Inter/Intra Faculty related to main Subject	Total	
4	VII	1. Accounting for Planning and Control	1	Industrial Training/Survey 4 Credit	24-28	Bachler Research in Commerce
		2. Financial Management				
		3. Marketing Management				
		4. Dynamics of Human Behaviour				
	VIII	1. Managerial Economics		Industrial Training/Survey 4 Credit	24-28	
		2. Organization Theory and Behaviour				
		3. Advanced Statistical Analysis				
		4. Strategic Management				
5	IX	1. Corporate Tax - Planning and Management	Industrial Training/Survey 4 Credit	24	Master in Commerce	
		2. Management Information System				
		3. Export and Import Management				
		4. Accounting for Managerial Decisions				
	X	Choose any one group from the following-	Industrial Training/Survey 4 Credit	24		
		A- Accounting and Finance				
		1. Security Analysis and Portfolio Management				
		2. Behavioural Finance				
		3. International Finance and Financial Services				

	B- Human Resource		
	1. Industrial Relations and Labour Legislations		
	2. Performance and Compensation Management		
	3. Manpower Planning and Social Security		
	C- Marketing		
	1. Services and Retail Marketing		
	2. Industrial and Rural Marketing		
	3. Global Marketing		
	4. Comprehensive Viva (compulsory for all)		

Semester-wise Title of the Papers in PG Commerce (M.Com.)

Year	Sem.	Course Code	Paper Title	Theory/Practical	Credits
4	VII	C010701T	Accounting for Planning and Control	Theory	5
		C010702T	Financial Management	Theory	5
		C010703T	Marketing Management	Theory	5
		C010704T	Dynamics of Human Behaviour	Theory	5
4	VIII	C010801T	Managerial Economics	Theory	5
		C010802T	Organization Theory and Behaviour	Theory	5
		C010803T	Advanced Statistical Analysis	Theory	5

		C010804T	Strategic Management	Theory	5
5	IX	C010901T	Corporate Tax - Planning and Management	Theory	5
		C010902T	Management Information System	Theory	5
		C010903T	Export and Import Management	Theory	5
		C010904T	Accounting for Managerial Decisions	Theory	5
5	X	C011001T	Security Analysis and Portfolio Management	Theory	5
		C011002T	Behavioural Finance	Theory	5
		C011003T	International Finance and Financial Services	Theory	5
		C011004T	Industrial Relations and Labour Legislations	Theory	5
		C011005T	Performance and Compensation Management	Theory	5
		C011006T	Manpower Planning and Social Security	Theory	5
		C011007T	Services and Retail Marketing	Theory	5
		C011008T	Industrial and Rural Marketing	Theory	5
		C011009T	Global Marketing	Theory	5
		C011010R	Comprehensive Viva (compulsory for all)	Viva	5

Programme: M.Com.	Year: Fourth	Semester: Seventh
Subject: Commerce		
Course Code: C010701T	Course Title: Accounting for Planning and Control	
Course outcomes: The purpose of this course is to make students aware of the intricacies of Planning and Control aspect with reference to the Accounting procedures of an organization.		
Credits: 5		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks: 9+27
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	<u>Budget and Budgetary Control</u> : Meaning of Budget and Budgetary Control, Objectives, Principles, Importance, Process, Classification and Limitations of Budget. Essentials for Effective Budgeting, Flexible Budgeting and Zero –base Budgeting. Capital Budgeting: Meaning and Appraisal by Payback period method, Accounting rate of return method, Net present value method and Internal rate of return method.	20
II	<u>Standard Costing and Variance Analysis</u> : Concept and Objectives of Standard Costing, Setting of Standards, Variance Analysis- Material, Labour and Overhead Variances.	20
III	<u>Marginal Costing and Break-even Analysis</u> : Meaning, Determination of profit under marginal costing, importance and applications-Dropping a line or product or department, Pricing of product, Make or Buy decisions, Selection of most profitable channel. Break-even Analysis: Meaning, P/V ratio, Break-even chart, Practical Application of Break-even Analysis.	20
IV	<u>Responsibility Accounting</u> : Meaning and Advantages, Responsibility Centres – Cost, Profit, and Investment Centres, Transfer Pricing-Meaning and methods. Inventory Control: Meaning, importance and techniques (EOQ, ROP, ABC, VED, and FSN) and Determination of inventory levels.	15
Suggested Readings: <ol style="list-style-type: none"> 1. Anthony, Robert: Management Accounting 2. Birlman, Haral Jr. Dyckman, Thoas, R.: Management Cost Accounting 3. Khan, M.Y.: Management Accounting 4. Khan & Jain: Management Accounting 5. Kulshreshtha: Management Accounting Concepts j& Cases 6. Lall, B.M. & Jain, I.C.: Management Accounting Principles and Practice 7. Maheshwari, S, N.: Management Accounting 		

8. Pandey, I.M.: Management Accounting
9. Sharma, R.K.: Management Accounting

Note: **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:
Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(10 marks)
Unit Test-I	(05 marks)
Unit Test-II	(05 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: M.Com.	Year: Fourth	Semester: Seventh
Subject: Commerce		
Course Code: C010702T	Course Title: Financial Management	
Course outcomes: The purpose of this course is to make students aware of the principles of Business and Corporate Finance and the manner in which they are applied in organizations.		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 9+27	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Introduction: Concept, Nature and Scope of Business Finance. Objectives and Functions of Financial Management. Role of the Finance Manager. Time Value of Money, Risk and Return. Forms of Business Organization and Financial considerations underlying the Choice of Form of Business Organization.	15
II	Funds Management: Concept and Significance of Capital Budgeting. Nature of Investment Decisions. Factors Affecting Capital Investment Decisions. Methods of Evaluating Investment Opportunities. Capital Rationing. Risk Analysis in Capital Budgeting. Cost of Capital – Meaning and Significance,	20

	Costs of Equity and preference Capital, Cost of Borrowings, Combined Cost of Capital. A Broad outline of Working Capital Management.	
III	Financial Decisions: Leverage – Meaning and Types of Leverages, Measurement of Leverages, Effects of Operating and Financial Leverage on Profit, Combined Leverage and Analysis of Alternative Financial Plan. Capital Structure – Meaning and Theories, Factors Influencing Capital Structure Decisions and Determining Capital Structure in Practice.	20
IV	Management of Incomes: Accounting and Economic Concepts of Income. Internal Financing – Determinants and Dangers. Issues in Dividend Decisions – Walter’s Model, Gordon’s Model and M.M. Hypothesis. Forms of Dividend Payment. Factors Determining the Quantum of Dividend Policy in Practice. Stability in Dividend Policy. Corporate Dividend Behaviour.	20

Suggested Readings:

1. Brealey, Richard A and Steward C. Myers : Corporate Finance, McGraw Hill, Int.Ed., New York.
2. Chandra, Prasanna : Financial management, Tata Mc Graw Hill, Delhi.
3. Hampton, John : Financial Decision Making, Prentice Hall, Delhi.
4. Pandey, I.M. : Financial Management, Vikas Publishing House, Delhi.
5. Van Horne, J.C. and J.M. Wachowicz Jr. : Fundamentals of Financial Management, Prentice-Hall, Delhi.
6. Van Horne, James C Financial Management ; Harper and Row, New York.
7. Pinches, George E : Essentials of Financial Management ; Harper and Row, New York.
8. Khan MY, Jain PK : Financial Management ; Tata McGraw Hill, New Delhi.
9. Archer, Stephen, H., Chate G Marc, Racette, George; Financial management ; John Wiley, New York.
10. Block, Stanley B, Geoffrey A Hilt : Foundations of Financial Management ; Richard D. Irwin, Homewood.

Note: **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(10 marks)
Unit Test-I	(05 marks)
Unit Test-II	(05 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: M.Com.	Year: Fourth	Semester: Seventh
Subject: Commerce		
Course Code: C010703T	Course Title: Marketing Management	
Course outcomes: The purpose of this paper is to make students aware of the recent trends and practices in the field of marketing and its impact on the overall growth of a business organization.		
Credits: 5		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks: 9+27
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Marketing Framework: Concept, Scope and Importance of Marketing; Different Marketing Concepts; Marketing Mix; Strategic Marketing Planning-An Overview; Marketing Environment – Macro and Micro Components and their Impact on Marketing Decisions; Market Segmentation; Buyer Behaviour – Concept, Types, Motives and Decision Making Process.	15
II	Product and Pricing Decisions: Concept and Classification of Products; Product Line and Product Mix; Branding, Packaging and Labeling; Product Life Cycle; New Product Planning and Development; Consumer Adoption Process; Factors Affecting Price Determination; Pricing Policies and Strategies.	20
III	Distribution and Promotion Decisions: Concept, Functions and Flows; Channel Design Decisions; Channel Management Decisions; Channel Dynamics; Market Logistics; Retailing and Wholesaling; Communication Process; Promotion Mix-Advertising, Personal Selling and Sales Promotion etc.; Public Relations; Direct Marketing; Managing Sales Force.	20
IV	Marketing Research, Issues and Control: Concept and Scope of Marketing Research; Marketing Research Process; Different Aspects of Marketing Organization; Marketing Control, Marketing of Services; International Marketing; Relationship Marketing; Financial Services Marketing – Concept and Features; Financial Services Marketing Environment and Financial Services Marketing Mix; Social, Ethical and Legal Aspects of Marketing.	20
Suggested Readings:		
<ol style="list-style-type: none"> 1. Kotler, Philip and Gary Armstrong : Principles of Marketing, Prentice Hall, New Delhi. 2. Kotler, Philip : Marketing Management-Analysis, Planning, Implementation and Control, Prentice Hall, New Delhi. 3. Majumdar, Ramanuj : Product Management in India, Prentice Hall, New Delhi. 4. Mc Carthy, E. Jenome and William D Perreault Jr : Basic Marketing - Managerial Approach, Richard D, Irw'n, Homewood, Illinois, 5. Ramaswamy, V.S. and Namakumari, S : Marketing Management, Macmillan India, New Delhi. 		

6. Srinivasan, R : Case Studies in Marketing : The Indian Context, prentice Hall, New Delhi.
7. Stanton, William J., and Charles Futrell : Fundamentals of Marketing : McGraw Hill Publishing Co., New York.
8. Still, Richard R., Edward W., Cundiff and Norman A.P., Sales Management : Decisions, Strategies and Cases, Prentice Hall, New Delhi.

Note: **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:
Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(10 marks)
Unit Test-I	(05 marks)
Unit Test-II	(05 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: M.Com.	Year: Fourth	Semester: Seventh
Subject: Commerce		
Course Code: C010704T	Course Title: Dynamics of Human Behavior	
Course outcomes: The purpose of this paper is to make students understand the nuances of human behavior as an employee in a business organization.		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 9+27	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Introduction: Human Resources as Sustainable Competitive Advantage in the Globalization Era, Concept, Scope, Objectives and Importance of Human Resource Management, Challenges Faced by a Modern Human Resource Manager, Broad Functions of an HRM Department, Need and Types of HR Policies, Steps in HR Planning, Determination of HR Requirements.	20

II	<u>Career Planning and Development and Empowerment:</u> Concept and Rationale of Career Planning and Career Development, Career Stages, Process of Career Planning and Development, Effective Career Planning, Counseling for Career Planning, Concept and Process of Empowerment, Succession Planning - Approaches and Issues, Competency Mapping.	20
III	<u>Industrial Tension and Workplace Diversity:</u> Causes, Effects and Remedies to Minimize Industrial Tension, Maladjustment – Emotional and Vocational, Readjusting a Maladjusted Worker, Monotony – Determining Factors and Effect on Productivity, Elimination of Monotony. Diversity at work, Managing diversity, Causes and Paradox of diversity with special reference to handicapped, women and ageing.	20
IV	<u>Maintenance of Discipline, Communication and HR Records:</u> Causes of In disciplinary Action, Model Grievance Procedure, Channels of Communication, Maintaining HR Records and Statistics, Industrial Fatigue - Causes, Effects and Remedies to Eliminate Industrial Fatigue, Human Resource Audit -Concept and Key Audit Areas.	15

Suggested Readings:

1. Agarwal, R.D. :Dynamics of Personnel Management
2. Ahuja, R.K. :Personal Management
3. Flippo, E.D. :Principles of Personal Management
4. Mamoria, C.B. :Personal Management
5. Monappa,A.& Saiyyadain M.S. :Personal Management
- 6.Stone, Lioyed & Leslie, W.Rue :Human Resource and Personnel Management
7. Mamoria. C.B. :Sevi Vargiya Prabandha
- 8.Goyal, C.P. & Pandey, Baleshwer :Sevi Vargiya Prabandha Avan Audyogik Sambandh

Note: Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects:
Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(10 marks)
Unit Test-I	(05 marks)
Unit Test-II	(05 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: M.Com.	Year: Fourth	Semester: Eight
Subject: Commerce		
Course Code: C010801T	Course Title: Managerial Economics	
Course outcomes: To acquaint the students with the Principles of Managerial Economics, Important theories and Concepts both Micro and Macro as Applicable in Business, Business Decision Making and Economy.		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 9+27	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Introduction and Demand Analysis: Introduction, Meaning, Scope of Managerial Economics , Importance of the study of Managerial Economics, Major Functions of a Managerial Economist Demand: Meaning of Demand and Law of Demand, Exceptions to the Law of Demand, Kinds of Demand, Change in Demand, Concept of Elasticity of Demand, Factors Determining Elasticity of Demand, Degrees and Types of Elasticity of Demand Measurement of Elasticity of Demand.	20
II	Production and Cost Analysis: Introduction, Meaning of Production and Production Function, Cost of Production, Law of variable proportion. Returns to scale, Producer's Equilibrium. Consumer Behaviour: Cardinal and ordinal approaches to the derivation of the demand function Cost: Introduction, Types of Costs, Cost-Output Relationship: Cost Function, Cost-Output Relationships in the Short Run, and Cost-Output Relationships in the Long Run.	20
III	Market Structure and Pricing: Perfect Competition, Price-Output Determination under Perfect Competition, Monopoly, Price Discrimination under Monopoly, Bilateral Monopoly, Monopolistic Competition, Oligopoly, Collusive Oligopoly and Price Leadership, Duopoly, Pricing Policies, Objectives of Pricing Policies, Pricing Methods, Profit Maximization Model, Theory of growth of Firm.	20
IV	Macro Economics Concepts: National Income Concept, Profit: Nature, Concept and Theories Business Cycles, Measures to Control Business Cycles, Business	15

	Cycles and Business Decisions, Inflation: Meaning, Types, Causes and Effects, Deflation.	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Dornbusch, R. and S. Fischer Macro Economics , Publisher Tata McGraw Hill. 2. Oliver Blanchard Macro Economics, Pearson Education, LPE. 3. Mankiw, N. Gregory, Macro Economics, Macmillan 4. H.L Ahuja, Managerial Economics, S. Chand Publication 5. Mithani, D.M, Managerial Economics, Himalaya Publication, New Delhi 6. M.L Sharma, Managerial Economics, Sahitya Bhawan Publication <p>Note: Latest edition of the text books should be used.</p>		
<p>This course can be opted as an elective by the students of following subjects: Open for all</p>		
<p>Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:</p>		
Assessment and Presentation of Assignment		(10 marks)
Unit Test-I		(05 marks)
Unit Test-II		(05 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)		(05 marks)

Programme: M.Com.	Year: Fourth	Semester: Eight
Subject: Commerce		
Course Code: C010802T	Course Title: Organization Theory and Behavior	
Course outcomes: The purpose of this paper is to acquaint students with the understanding of the behavioral factors influencing their working in an organization.		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 9+27	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures

I	<u>Organization & Organizational Behaviour:</u> Concept, Features, Types, Forms and Significance of Organization, Organizational Vs. Individual Goals and their Integration, Role of Positive Thinking in Organizations, Organizational Behaviour-Concept, Contributing Disciplines, Foundation, Challenges and Opportunities, Human Behaviour-Nature, Process and Models.	15
II	<u>Individual Behaviour:</u> Attitude-Types, Components, Importance, Theories. Personality- Determinants, Theories, Types, Perception – Process, Factors Influencing, Managerial Utility, Sensation Vs. Perception, Learning-Nature, Process, Factors Affecting, Importance for Managers, Motivation-Need, Theories and Types of Incentives and Precautions in their Use, Morale-Factors Influencing and Methods of Measurement.	20
III	<u>Group Behaviour:</u> Transactional Analysis-Levels of Self Awareness, Ego States, Uses of T.A., Group Dynamics-Meaning and Nature of Group, Formal Groups – Committee, Task Force and Quality Circle, Informal Groups-Causes of Formation, Managing Informal Groups, Individual Vs. Group Decision Making, Leadership-Nature, Significance and Styles, Theories, Providing Effective Leadership, Organizational Culture – Impact of Organizational Culture, Socio-Cultural Features of India and Its Impact.	20
IV	<u>Organization Conflict, Change and Development:</u> Organizational Conflicts-Positive and Negative Impact, Level of Organizational Conflicts-Individual Group and Organizational, Measures to minimize Conflict. Managing Change-Nature, Causes, Process and Chain Effect of Change, Resistance to Change-Individual and Organizational, Overcoming Resistance to Change, Change Models - Lewin's Three Step Model, Change Agents: Meaning and Nature, OD Interventions, Organizational Effectiveness-Concept and Approaches.	20
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. B. Pandey & Shukla Sudhir, Sangathnatmak Vyavahar (in Hindi), Navman Publication, Aligarh 2. Rao VSP & Narayan P.S, Organization Theory & Behaviour 3. Aswathapa K, Organizational Behaviour Text & Cases 4. Newstromjoh & Keith Davis, Organizational Behaviour – Human Behaviour at work 5. Robin Stephen P., Organizational Behaviour – Concepts, Controversies, Applications. 6. Reviewed R.S., Human Relations and Organizational Behaviour 6. Prasad L.M., Organizational Behaviour <p style="text-align: center;">Note: Latest edition of the text books should be used.</p>		

This course can be opted as an elective by the students of following subjects:
Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(10 marks)
Unit Test-I	(05 marks)
Unit Test-II	(05 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: M.Com.	Year: Fourth	Semester: Eight
Subject: Commerce		
Course Code: C010803T	Course Title: Advanced Statistical Analysis	
Course outcomes: The purpose of this paper is to make students aware of the advanced statistical tools and techniques and their application in business decisions.		
Credits: 5		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks: 9+27
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Introduction: Structure of Decision Making Problem; Decision Making Environments; Decision Making under Uncertainty; Decision Making under Risk- Expected Monetary Value and Expected Monetary Loss Criteria. Probability-Classical, Relative and Subjective; Addition and Multiplication Probability Models; Conditional Probability; Bernoulli and Bayes Theorem; Binomial, Poisson and Normal Distributions-their Characteristics and Applications.	15
II	Hypothesis Testing: Theory of Testing of Hypothesis-Statistics and Parameter, Statistical Hypothesis, Tests of Significance, Types of Errors in Testing of Hypothesis, Level of Significance-Confidence Interval and Confidence Limits, Two tailed and One tailed Tests, Standard Error and its Utility, Degrees of Freedom,	20

	Test Statistics, Critical Values, Acceptance and Rejection Regions; Procedure for Hypothesis Testing.	
III	Parametric Tests: Difference Between Large and Small Sample Tests of Significance; Assumptions in Large Sample Theory; Tests of Significance in Attributes; Significance Tests in Large Variables and Significance Tests in Small Sample; Students t-Distribution-Assumptions and Applications; F-test; Analysis of Variance-Assumptions and its Applications.	20
IV	Non-Parametric Tests: Meaning and Characteristics of Non-Parametric Tests; Difference Between Parametric and Nonparametric Tests; Chi square Test-Assumptions, Conditions and Applications; Wilcoxon Matched Pairs Test; Mann Whitney Wilcoxon Test and Kruskal Wallis Test; Limitations of the Tests Hypotheses.	20

Suggested Readings:

1. Gupta S.P., Statistical Methods , Sultan Chand & Sons, New Delhi.
2. Patri Digamber, Statistical Methods, Kalyani Publishers, New Delhi.
3. Gupta B.N., Statistical Methods, Sahitya Bhawan, Agra.
4. Agrawal S.L, Business Statistics, Kalyani Publishers, New Delhi.
5. Bhardwaj S.L. & Agrawal S.P., Business Statistics, Kalyani Publishers, New Delhi.
6. Sancheti D.C., Kapoor V.K. and Mehta P.L., Business Methods, Sultan Chand & Sons, New Delhi
7. Singh D.N. and Agrawal S.P., Business Mathematics, Mishra Trading Corporation, Varanasi.
8. Patri Digamber and Patri D. N. , Business Mathematics, Kalyani Publishers, New Delhi.

Note: Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects:

Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(10 marks)
Unit Test-I	(05 marks)
Unit Test-II	(05 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: M.Com.	Year: Fourth	Semester: Eight
Subject: Commerce		
Course Code: C010804T	Course Title: Strategic Management	
Course outcomes: The purpose of this paper is to make students aware of the importance, theories and methods of formulating and implementing strategies in organization.		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 9+27	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	<u>Strategy and Strategic Management:</u> Concept of Strategy and Strategic Management, Strategic Management Process, Levels of Strategy, Approaches to Strategic Decision Making, Organizational Vision and Mission, Objectives and Goals, Strategic Role of Board of Directors and Top Management, Importance of Strategic Management.	15
II	<u>Environmental Analysis and Diagnosis:</u> Analysis of Broad Environment – Environment Profile. Analysis of Operating Environment- Michael Porter’s Model of Industry Analysis, Competitors Analysis, Analysis of Strategic Advantage, SWOT, ETOP, PESTLE and QUEST Analysis.	20
III	<u>Strategic Intent and Functional Strategies:</u> Strategic options at corporate Level- Stability, Growth, Retrenchment, Combination and Defensive Strategy, Marketing, Production/Operations and R & D plans and Policies, HR and Financial Plans and Policies.	20
IV	<u>Strategy Implementation and Evaluation:</u> Strategic Implementation – Concept, Relationship between Strategic Formulation and Implementation, Strategic Evaluation and Control – Concept, Types of Strategic Control, Techniques of Strategic Evaluation and Control – Strategic and Operational Control, Evaluating Strategic Performance- Criteria and Problems.	20

Suggested Readings:

- a. Kazami :Strategic Management & Business Policy.
- b. R. Srinivasana :Strategic Management.
- c. Lynch :Corporate Strategy.
- d. P. Subbarao :Business Policy and Strategic Management.
- e. Haberberg & Rieple :Strategic Management
- f. Hill & Jones :An Integrated approach to Strategic Management
- g. U.C. Mathur :Strategic Management.
- h. D.Acharya & A. Nanda :Strategic Management & Entrepreneurship
- i. Amita Mital :Cases in Strategic Management

Note: **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(10 marks)
Unit Test-I	(05 marks)
Unit Test-II	(05 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: M.Com.	Year: Fifth	Semester: Nine
Subject: Commerce		
Course Code: C010901T	Course Title: Corporate Tax-Planning and Management	
Course outcomes: To familiarize the students with major and latest provisions of the India tax laws and related judicial pronouncements pertaining to various assesses with a view to derive maximum possible tax benefits admissible under the law.		
Credits: 5		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks: 9+27
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Introduction to tax planning and management: Concept of tax planning and management – Tax evasions and tax avoidance-Need and significance of tax planning	15

	and management. Tax deduction at Sources (TDS).	
II	Tax Planning: Individuals – Tax Planning with reference to all five heads of income for individuals – Salary, House Property, Profit from business and profession, Capital Gains and Income from other sources – Tax planning with respect to deductions, exemptions, Rebate, Relief, Concession and incentives(Problems focused on tax planning).	20
III	Computation of Total Income and Tax Liability of Hindu and Undivided Family, Cooperative Societies and Companies (With reference to MAT).	20
IV	Tax planning under various circumstances: Tax planning while setting up of a business-with reference to location, nature and form of organizations-Tax planning related to Special Economic Zones (SEZ) and Export Processing Zones (EPZ).	20

Suggested Readings:

1. Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi.
2. Agarwal B.K: Income Tax Law & Accounts: Nirupam Publication, Agra (Hindi and English)
3. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra. (Hindi and English)
4. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English)

Note: **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:
Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(10 marks)
Unit Test-I	(05 marks)
Unit Test-II	(05 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: M.Com.	Year: Fifth	Semester: Nine
Subject: Commerce		
Course Code: C010902T	Course Title: Management Information System	
Course outcomes: The purpose of this paper is to make students understand the particulars of presenting information before management for decision making.		
Credits: 5		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks: 9+27
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	<u>Management Information System:</u> Meaning, Elements, Characteristics, Objectives, Functions and Role of MIS. Principles of good MIS, Installation of MIS, Basic requirements of MIS, Implementation of MIS, Techniques of MIS, Problems in installation of MIS, Guidelines for making MIS effective.	20
II	<u>Development of System Analysis:</u> Definition of a System, System Analysis, Tools for making system analysis-Flowcharts, Decision table, Decision trees and simulation. System Design, Testing, System Evaluation, Types of information system-DPS, KPSS, OAS, DSS, EIS. Comparison of Human and Computer system.	20
III	<u>Information system for Decision making:</u> Meaning, Types of decisions, Decision making process, Basic information system related to Production, Finance, Human Resource and Marketing. Database Management System: Meaning, Characteristics, Objectives and Components, Types of database system.	20
IV	<u>Data Communication and Networking:</u> Meaning, Basic Elements of Communication, Data transmission modes, transmission channels, transmission media, Network Topologies-LAN, WAN, MAN and SAN. Base of MIS: Reporting-Meaning, Principles of Reporting, Methods of Reporting and Classification of Reports, Cyber-crime-ethical and social issues, Measures to deal with cyber crime.	15

Suggested Readings:

1. Bentley, Travol :MIS and Data Process
2. Banerjee, UK and Suchdeva :MIS-A new framework
3. Gordon & Davis :MIS, Conceptual foundation structure &Development
4. Gupta A.K. :MIS
5. Jawedlkar, W.S. :MIS 6.Jindal Aman :MIS
6. Kanter Jerome , :Management Oriented MIS
7. Kelker, S.A. : MIS-A concise study.
8. Murdic & Ross : Information system for modern Management
9. Murthy C.S.V. : MIS
10. Prasad LM & usha :MIS

Note: Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects:
Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(10 marks)
Unit Test-I	(05 marks)
Unit Test-II	(05 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: M.Com.	Year: Fifth	Semester: Nine
Subject: Commerce		
Course Code: C010903T	Course Title: Export and Import Management	
Course outcomes: The aim of this paper is to make students comprehend the fine details of international trade and the procedure involved in carrying out export and import transactions by a business entity.		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 9+27	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures

I	Basics of Export-Import Management: An overview of Foreign Trade Policy; An overview of export-import management system in India; Deemed exports; Importance of exports to economic growth; Understanding Export--Import Operations; Steps of export shipment from India; Processing of an Export Order; Legal Formalities for Getting Started in Foreign Trade; International Commercial (INCO) Terms 2020; Rules of Origin & Certificates of Origin;	20
II	Export-Import Procedure and Documentation: EXIM procedure; Export Documents related to goods, shipment and payment; Import documents used in import transaction; Export and Import through Post & Courier. Export finance: pre-shipment and post-shipment.	15
III	Organisational Support for EXIM: Government regulatory agencies involved in export and import i.e. Department of Commerce and Industry, Directorate General of Foreign Trade (DGFT), Directorate General of Trade Remedies (DGTR), Export Promotion Councils, Commodity Boards and Export Inspection Council (EIC).	20
IV	Export Competitiveness and Legal framework of Custom Law: NITI's Aayog Export Preparedness Index, 2020 – Policy, Business Ecosystem, Export Ecosystem, Export Performance, Learning and strategies; Emerging export entrepreneurs in India; Micro Exporters Policy (MEP). Indian Customs Electronic Gateway (ICEGATE); Indian Customs EDI System (ICES); Procedure for clearance of imported and export goods.	20

Suggested Readings:

1. Custom Manual (2018). Central Board of Indirect Taxes & Customs, India.
2. Gupta, P. (2020). Export Import Management, Tata McGraw Hill.
3. Joshi, R.M. (2018). International Marketing. OXFORD University Press.
4. Lall, M., & Ahmed, S. (2021). Export-Import Procedure and Documentation. Sultan Chand & Sons, New Delhi.
5. NITI Aayog. Export Preparedness Index, 2020.
6. Paul, J., & Aserkar, R. (2008). Export Import Management. OXFORD University Press.
7. Singh, R. (2020). Export and Import Management: Text and Cases. SAGE Publishing.

Note: **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:
Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(10 marks)
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Unit Test-I	(05 marks)	
Unit Test-II	(05 marks)	
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)	

Programme: M.Com.	Year: Fifth	Semester: Ninth
Subject: Commerce		
Course Code: C010904T	Course Title: Accounting for Managerial Decisions	
Course outcomes: The purpose of this paper is to make students familiar with the various accounting tools and techniques of evaluating financial performance of an organization.		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 9+27	
Total No. of Lectures: 75		

Unit	Topics	No. of Lectures
I	Introduction : Meaning, Nature, Objectives, Scope, Techniques, Principles, Functions, Importance, Limitations of Management Accounting. , Managerial Accounting vs. Financial Accounting and Cost Accounting, Management Accountant-Role, Status, Functions and Responsibilities.	20
II	Financial Statement Analysis Meaning, Parties interested in financial statements, Essentials of a sound financial system, Importance of financial system, Analysis and Interpretation- Horizontal, Vertical, Comparative, Common Size Statement and Trend Analysis, Ratio Analysis – Meaning, Utility, Classification of Ratios-Profitability Ratio, Financial Position Ratio and Activity Ratio.	20
III	Fund Flow and Cash Flow Statement: Concept, Meaning of the Term Fund and Preparation of Fund Flow Statement, Preparation of Cash Flow Statement as per AS-3.	15
IV	Reporting to Management: Meaning, Objectives, Importance, Methods, Principles of Reporting, Kinds of Reports, Reporting at various management levels, Introduction to International Financial Reporting Standards (IFRS). Contemporary issues in management accounting (only introduction) – Activity based costing, Quality costing, Target costing, Life cycle costing and Value chain analysis.	20

Suggested Readings:

1. Anthony, Robert :Management Accounting
2. Bilrman, Haral Jr. Dyckman, Thoas, R. :Management Cost Accounting
3. Khan, M.Y. :Management Accounting
4. Khan & Jain :Management Accounting
5. Kulshreshtha :Management Accounting Concepts j& Cases
6. Lall, B.M. & Jain,I.C. :Management Accounting Principles and Practice
7. Maheshwari, S,N. :Management Accounting
8. Pandey, I.M. :Management Accounting
9. Sharma, R.K. :Management Accounting

Note: **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(10 marks)
Unit Test-I	(05 marks)
Unit Test-II	(05 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: M.Com.	Year: Fifth	Semester: Ten
Subject: Commerce		
Course Code: C011001T	Course Title: Security Analysis and Portfolio Management	
Course outcomes: The purpose of this paper is to develop the know-how regarding investment in stock market instruments among students.		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 9+27	
Total No. of Lectures: 75		

Unit	Topics	No. of Lectures
I	<p><u>Investment Management</u> : Meaning, Nature and Scope of Security Investment, Various Approaches for Investment Decisions, Investment Process, Various Attributes of Investment, Investment Environment - Instruments, Markets, Institutions and Services, Sources of Financial Information, Two-parameters framework, Understanding of return and risk of a security, Types of return and risk, Sources of risk.</p>	20
II	<p><u>Fundamental and Technical Analysis:</u> Meaning and Scope of Fundamental Analysis, Features and Impact of Economic Indicators and Industry Level Factors, Company Analysis – Financial Performance and Forecasting, Intrinsic Value of Shares.</p> <p>Meaning and Significance of Technical Analysis, Technical Analysis vs. Fundamental Analysis, Traditional and Modern Tools of Technical Analysis, Various Forms of Efficient Market Hypothesis.</p>	20
III	<p><u>Portfolio Analysis</u> : Security Risk and Return Vs. Portfolio Risk and Return, Components of Risks- Market Risk, Inflation Risk, Management Risk, Liquidity Risk, Business Risk, Financing Risk, Systematic Vs. Unsystematic Risks.</p> <p>Financial Derivatives: Concept and Types of Derivatives - Forward Contracts, Forward Prices and Spot Prices, Futures Contracts, Options, Swaps, Types of Traders: Hedgers, Speculators and Arbitrageurs, Derivatives Market in India.</p>	20
IV	<p><u>Portfolio Management</u> : Selection and Management of Optimum Portfolio Under Markowitz Model, Sharpe Model, Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Model, Portfolio Selection Under Risk-free Lending and Borrowing Assumptions, Portfolio Appraisal and Revision.</p>	15

Suggested Readings:

1. Avadhani, V.A. : Investment Management
2. Alexander, Gordon J. & Sharpe, : Fundamentals of Investment William, F.
3. Bhalla, V.K. : Investment Management
4. Chandra, Prasanna : The Investment Game
5. Fisher & Jordon : Security Analysis and Portfolio Management
6. Francis, Jack Clark : Investment Analysis and Management
7. Frederick, Anling : Investments
8. Markowitz, Harry, M. : Mean Variance Analysis in portfolio Choice and Capital Market
9. Sharpe, William : Capital Market in India
10. Srivastava, R.M. : Investment Management

Note: Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects:
Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(10 marks)
Unit Test-I	(05 marks)
Unit Test-II	(05 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: M.Com.	Year: Fifth	Semester: Ten
Subject: Commerce		
Course Code: C011002T	Course Title: Behavioural Finance	
Course outcomes: The fundamental objective of this paper is to develop an understanding of common behavioural mistakes committed by investors and measures to rectify them to earn consistent returns in capital market.		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 9+27	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Introduction to Behavioral Finance: Concept, origin, establishments, features, objectives, scope, importance and limitations of behavioral finance; standard finance vs. behavioral finance; efficient market hypothesis; capital market anomalies; contribution of Herbert Simon, Daniel Kahneman, Richard Thaler, Robert Shiller and Gary Becker.	20
II	Indian Capital Market- Operational Framework: Concept, history, kinds, benefits, trading procedure, Indian capital market-investment pattern; Capital market rise vs. crash; Bombay stock exchange; National stock exchange; trading in equity derivatives; online trading.	15
III	Behavioral and Cognitive Biases: Concept, meaning, nature, causes, impact, types- overconfidence, herd bias, anchoring bias,	20

	confirmation bias, loss aversion, framing bias, hindsight bias, status quo bias, automation bias, recency bias, fundamental attribution error, ostrich effect, gambler's fallacy, sunk cost fallacy, mental accounting, familiarity bias, self serving bias and prospect theory; tips for overcoming cognitive bias.	
IV	<p>Neurofinance and Market Bubbles: Concept of Neurofinance, investment decision model, neural process in investment decisions, tools of Neurofinance, future prospects of Neurofinance; History of stock market bubbles, identification and classification of market bubbles, causes of market bubbles, investor behavior during market bubbles and trading strategies during market bubbles.</p> <p>Value Investing and Financial Therapy: Concept, features, importance, models and strategies of value investing; Financial Therapy-issues damaging financial health of Indian families, global financial therapy scenario, financial therapy as a profession; Cognitive Behavioral Therapy (CBT)-behavioral disorders in capital market investors, types and benefits of CBT.</p>	20

Suggested Readings:

1. Behavioral Finance: Psychology, Decision-Making, and Markets", by Ackert and Deaves.
2. Understanding Behavioral Finance by Ackert
3. The Psychology of Investing by John R. Nofsinger, Pearson Prentice Hall, (4th Edition)
4. What Investors Really Want - Learn the lessons of behavioral Finance, Meir Statman, McGraw-Hill
5. Handbook of Behavioral Finance – Brian R. Bruce ➤ Behavioral finance - Wiley Finance - Joachim Goldberg, Rüdiger von Nitzsch
6. Plous, Scott, 1993, The Psychology of Judgment and Decision Making, Ch 10-15
7. Shleifer, Andrei, 2000, Are Financial Markets Efficient?, Chapter 1 in Inefficient Markets, Oxford University Press.
8. Ackert, L., and R. Deaves, 2010, Behavioral Finance: Psychology, Decision-Making and Markets, South-Western Cengage Learning, Mason, Ohio.
9. Nofsinger, J. R., 2001, Investment Madness, Prentice Hall.
10. Mitchell, O. S., and S. P. Utkus, eds., 2004. Pension Design and Structure: New Lessons from Behavioral Finance (Oxford University Press, New York, New York).
11. Shleifer, Andrei (2000): Inefficient Markets: An Introduction to Behavioral Finance, Oxford University Press, Oxford.
12. Montier, James (2002): Behavioural Finance, John Wiley & Sons, New York.

Note: **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(10 marks)
Unit Test-I	(05 marks)
Unit Test-II	(05 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: M.Com.	Year: Fifth	Semester: Ten
Subject: Commerce		
Course Code: C011003T	Course Title: International Finance and Financial Services	
Course outcomes: The objective of this paper is to make students aware of the requirements and procedure associated with international financial decisions and the significance of financial services in financial management of business.		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 9+27	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Foreign Exchange Market : Structure and Participants; Types of Transactions; Arbitrage; Covered Interest Parity; Option Forwards; Forward Swaps; Computation of Foreign Exchange Rate - Exchange Rate Quotations; Methods of Forecasting Exchange Rate; Forward Quotations; Foreign Exchange Market in India; Inter Bank Forward Dealing.	20
II	International Capital Markets : Development of International Capital Market; Euro Credit Markets; Euro-Currency Loan; ADR and GDR Issues; Domestic vs. Foreign Equity Investment; Cross Border Diversification; International CAPM.	15
III	Mutual Fund and Venture Capital : Meaning, Types, Emergence of MFs in India and Abroad and Constitution of MFs; Functions and Working of Asset Management Company and Mutual Funds; Venture Capital - Meaning, Origin, Growth and Functions of Venture Capital Funds/Companies in India; Operation of VCFs; Organization of Venture Capital Funds. Leasing and Factoring etc. : Concepts and Essential Features; Types of Lease Agreements; Factoring vs. Forfaiting and Bill Discounting –	20

	Concepts and Mechanism; Advantages and Performance in India.	
IV	<p>Merchant Banking and Underwriting : Origin and Growth in India; Services Rendered by Merchant Bankers; Code of Conduct for Merchant Bankers; Issue Management Services; Corporate Restructuring and Project Financing; Meaning and Recent Trends in Underwriting in India.</p> <p>Credit Rating and Custodial Services : Meaning, Scope and Importance; Credit Rating Process; Credit Rating - Indian Scenario; Symbols Adopted by Indian Credit Rating Agencies; Credit Rating of Economies; Debt Securitization - Meaning and Importance; Process and Mechanism; Pricing of Securitization Instruments; Role of Special Purpose Vehicle (SPV); Depositories and Custodial Services in India.</p>	20

Suggested Readings:

1. Apte, P.G. : International Financial Management, Tata McGraw Hill, New Delhi,
2. Buckley, Adrian : Multinational Finance, Prentice Hall, New Delhi.
3. Eitman, D.K. and A.I. Stenchill : Multinational Business Cash Finance, Addison Wesley, New York.
4. Henning, C.N., W Piggot and W.H. Scott : International Financial Management, McGraw Hill, International Edition.
5. Levi, Maurice D : International Finance, McGraw-Hill, International Edition.
6. Rose Peter S. and Donal R. Fraser, Financial Institutions, Business Publications, Texas.
7. Hamptan, JJ, Financial Decision Making – Concepts, Problems and Cases, Prentice Hall, New Delhi.
8. Wellous , Philip, Banks and Specialised Financial Inter mediaries, in Development, OECD, Paris.
9. Lovelock, Chriotopher, H, Managing Services : Marketing Operations and Human Resources, Prentice Hall, New Delhi.
10. M.Y. Khan, Financial Services, Tata Mcgraw Hill Publication Co., New Delhi.

Note: Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects:
Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(10 marks)
Unit Test-I	(05 marks)
Unit Test-II	(05 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: M.Com.	Year: Fifth	Semester: Ten
Subject: Commerce		
Course Code: C011004T	Course Title: Industrial Relations and Labour Legislations	
Course outcomes: The purpose of this paper is to acquaint students with the significance of industrial relations in human resource development and the prominent labour legislations created in this regard.		
Credits: 5		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks: 9+27
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	<p><u>Industrial Relations in India and Emerging Challenges:</u> Industrial Relation in India -Evolution of Industrial Relations; Approaches to Industrial Relations; Contextual and Constitutional Framework; Industrial Relations Strategy; Future of Industrial Relations in India; Emerging Challenges-Emerging Trends in Industrial Relations in an Era of Globalization.</p> <p><u>Trade Unionism and Collective Bargaining:</u> Trade Unions-Historical Evolution and Types of Unions; Growth and Development of Unions; Functions of Unions; National Level Federations; Trade Unions Act, 1926 and Recent Amendments; Collective Bargaining-Perspective, Concept, Stages and Prerequisites for Collective Bargaining Process; Types of Collective Bargaining Contracts.</p>	20
II	<p><u>Grievance Redressal and Discipline Mechanisms :</u> Discipline Mechanisms- Judicial Approach to Discipline; Misconduct; Disciplinary Proceedings; Domestic Enquiries; Charge-sheets; Conduct of Enquiry and Award of Punishments; Grievance and Redressal-Approaches and Nature of Grievances; Causes; Procedure and Grievance Redressal Mechanisms.</p> <p><u>Industrial Conflict and Regulations of Industrial Disputes:</u> Industrial Conflict-Nature of Conflicts and its Manifestations; Data Analysis; Labour Administration Machinery; Instruments of Economic Coercion; Strikes; Lockouts Inter Industry Propensity for Strikes; Strike Patterns; Arbitration; Conciliation; Adjudication; Regulations of Industrial Disputes-Contextual Framework, Object, Scheme, Industrial and Individual Disputes; Participants in Industrial Dispute; Settlement of Disputes,</p>	20

<p style="text-align: center;">III</p>	<p>Factories Act, 1948 : Object and Scope of the Act; Key Definitions; Rights of Workers; Provisions Regarding Health, Safety and Welfare of the Workers; Working Hours, Leave, Penalties and Procedures.</p> <p>Industrial Disputes Act, 1947 : Object and Scope of the Act; Key Definitions; Authorities for Prevention and Settlement of Disputes; Strikes and Lock-outs; Unfair Labour Practices and Penalties.</p> <p>Payment of Wages Act, 1936: Object of the Act; Key Definitions; Rules for Payment of Wages; Deductions from Wages; Enforcement of the Act.</p>	<p style="text-align: center;">20</p>
<p style="text-align: center;">IV</p>	<p>Minimum Wages Act, 1948: Object and Scope of the Act; Key Definitions; Fixation and Revision of Minimum Rates of Wages; Fixing Hours of Normal Working Day; Enforcement of the Act.</p> <p>The Apprentices Act, 1961: Salient Features and Main Provisions.</p> <p>Workmen’s Compensation Act, 1923 : Object and Scope of the Act; Key Definitions; Rules Regarding Workmen’s Compensation; Theory of Notional Extension; Occupational Diseases; Commissioners and Appeals.</p>	<p style="text-align: center;">15</p>
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Industrial Relations - Ramaswmy 2. Industrial Relations - T. V. Rao 3. Industrial Relations - Memoria 4. Industrial Relations – Sharma <p style="text-align: center;">Note: Latest edition of the text books should be used.</p>		
<p>This course can be opted as an elective by the students of following subjects: Open for all</p>		
<p>Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:</p>		
<p>Assessment and Presentation of Assignment</p>	<p style="text-align: center;">(10 marks)</p>	
<p>Unit Test-I</p>	<p style="text-align: center;">(05 marks)</p>	
<p>Unit Test-II</p>	<p style="text-align: center;">(05 marks)</p>	

Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)
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Programme: M.Com.	Year: Fifth	Semester: Ten
Subject: Commerce		
Course Code: C011005T	Course Title: Performance and Compensation Management	
Course outcomes: The basic aim of this paper is to develop the knowledge of various performance management metrics in business organizations and decisions regarding determination of employee compensation.		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 9+27	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Compensation: Concept, Role and Parts of Compensation; Objectives of Compensation; Planning; Economic and Behavioural Issues in Compensation. Compensation Structure: Components of Pay Structure in India; Wage Policy in India-Minimum Wage; Fair Wage and Living Wage; Pay Commissions and Wage Boards; Job Evaluation and Internal Equity.	20
II	Methods of Wage Payment : Tune; Piece and Incentive Systems of Wage Payment; Stock Options; Fringe Benefits and Bonus System.	20
III	Profit Sharing and Co-partnership : Concepts; Objectives; Forms/Levels; Merits and Demerits.	15
IV	Emerging Issues : Tax Planning for Salaried/Wage Earners; Job Related; Performance Related and Competency Related Compensation; Comparative International Compensation.	20
Suggested Readings:		
1. DewakarGoel, PERFORMANCE APPRAISAL AND COMPENSATION MANAGEMENT, PHI Learning, New Delhi.		
2. Richard.I. Henderson, COMPENSATION MANAGEMENT IN A KNOWLEDGE BASED WORLD, Prentice Hall India, New Delhi.		
3. Richard Thrope& Gill Homen, STRATEGIC REWARD SYSTEMS, Prentice Hall India, New Delhi.		
4. Michael Armstrong & Helen Murlis, HAND BOOK OF REWARD MANAGEMENT, Crust Publishing House		

Note: Latest edition of the text books should be used.	
This course can be opted as an elective by the students of following subjects: Open for all	
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	
Assessment and Presentation of Assignment	(10 marks)
Unit Test-I	(05 marks)
Unit Test-II	(05 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: M.Com.	Year: Fifth	Semester: Ten
Subject: Commerce		
Course Code: C011006T	Course Title: Manpower Planning and Social Security	
Course outcomes: The key objective of this paper is to develop the understanding of successful manpower planning among students and the various social security measures required in this regard.		
Credits: 5		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks: 9+27
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Introduction: Concept, Objectives and Scope of Labour Welfare; Types of Labour Welfare-Statutory and Non-Statutory; Agencies of Labour Welfare Work.	15
II	Social Security: Concept, Need and Significance of Social Security; Types of Social Security; Social Assistance and Social Insurance. Structure Functions and Roles of International	20

	Labour Organization (ILO).	
III	Executive Development: Concept, Need and Significance of Executive Development; Objective of Executive Development Programmes; Steps in the Organization of an Executive Development Programme; On-the-Job and Off-the-Job Methods/Techniques of Executive Development; Executive Development in India after Liberalization.	20
IV	HRD Audit: Concept, Components and Process of Performance Management; Assessment Centres and 360 Degree Performance Appraisal; Concept and Significance of Potential Appraisal and Development; HRD Audit -Concept and Key Audit Areas.	20

Suggested Readings:

1. Koontz and O'Donnel : Essentials of Management.
2. Dala, Ernest : Management - Theory and Practice.
3. Bagar : Principles of Management.
4. Dinkar pagare : Business Management.
5. Sherikar and Sheriekar : Principle and Practice of Management.
6. Human Resource Management - Dr. C.B. Gupta - Sultan and Sons.
7. Personnel & Human Resource Management - P. Subba Rao - Himalaya Publishing House.
8. Human Resource and Personnel Management - K. Aswathappa - Tata Mc Graw Hill Publishing Co. Ltd.
9. Personnel Management & Human Resources - C.S. Venkata Rathnam & B.K. Srivastava. TMPL.
10. Dynamics of Industrial Relations - Dr. C.B. Memoria, Dr. Satish Memoria &S.V. Gankar - Himalaya Publishing House.

Note: Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects:

Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(10 marks)
Unit Test-I	(05 marks)
Unit Test-II	(05 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: M.Com.	Year: Fifth	Semester: Ten
Subject: Commerce		
Course Code: C011007T	Course Title: Services and Retail Marketing	
Course outcomes: The basic objective of this paper is to make students aware of the need and significance of service and retail marketing framework in India.		
Credits: 5		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks: 9+27
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Introduction: Concept, Characteristics and Importance of Services; Development of Services Marketing; Concept of Services Marketing; Role of Marketing in Services Organization; Services Marketing Mix; Technological Developments in Services Marketing; International Services Marketing – A Brief Discussion Only.	20
II	Services Market and Marketing: Application of Marketing Research in Services Marketing; Services Marketing Research Process; Collection of Services Marketing Information; Strategic Marketing Process for Services; Services Marketing Planning; Internal Marketing – Concept and Components and Marketing Planning and Implementation.	15
III	Services Product and Pricing: Service Product Concept; Service Attributes; Life Cycle Concept of Services; New Service Development; Positioning the Services; Service Pricing – Factors Influencing Service Pricing; Services Pricing Policies; Steps in Pricing Strategy for Services.	20
IV	Services Distribution and Promotion: Accessibility and Availability; Location–Factors Considered; Promotion–Goals of Internal and External Communication; Promotion Mix – Advertising, Personal Selling, Sales Promotion and Publicity; Media Choice and Selection; Managing Promotional Efforts; Role of Employees in Services Marketing; Process and Physical Evidence.	20
Suggested Readings:		
<ol style="list-style-type: none"> 1. Zeithaml, V.A. & Bitner, M.J. : Services Marketing 2. 2-Lovelock, Christopher : Services Marketing 3. 3-Jha. S.M. : Services Marketing 4. 4-Verma, H.V. : Services Marketing, Text and Cases 5. 5-Balaji.B. : Services Marketing and Management 6. 6-Chowdhary Nimit & Chowdhary, M. : Marketing of Services 7. 7-Ravi Shankar : Services Marketing 8. 8-Apte, Govind : Services Marketing 		

Note: **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:
Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(10 marks)
Unit Test-I	(05 marks)
Unit Test-II	(05 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: M.Com.	Year: Fifth	Semester: Ten
Subject: Commerce		
Course Code: C011008T	Course Title: Industrial and Rural Marketing	
Course outcomes: the chief aim of this paper is to adequately develop the knowledge of industrial and rural marketing framework in India and the importance of rural and industrial marketing in India's development.		
Credits: 5		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks: 9+27
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	<p><u>Agricultural Consumers and Markets</u> : Nature and Types of Rural Consumers; Buying Behaviour of Rural Consumers; Types of Rural Markets; Classification of Rural Products; Development in the Area of Rural Products.</p> <p><u>Pricing and Distribution of Rural Products</u> : Factors Affecting the Pricing of Rural Products; Problems Involved in Pricing of Rural Products; Retail Prices and Farm Prices;</p>	20

	Fluctuation in the Prices of Agricultural Products; Prices in Competitive Markets; Channels of Distribution for Agricultural Products; Whole Selling and Retailing; Transportation and Storage.	
II	<p>Creating Demand for Rural Products: The Role of Promotion in Increasing Demand; Advertising of Rural Products; Rural Cooperatives and their Problems; Government and Agricultural Marketing.</p> <p>Commodity Marketing: Dairy Marketing; Grain Marketing; Herbs Marketing; Live Stock Marketing; Cotton Marketing; Marketing of Processed Food; Recent Developments in Rural Marketing in India.</p>	20
III	<p>Industrial Buyer and Market Segmentation : Types and Characteristics of Industrial Buyers; Major Types of Industrial Buyers; Major Types of Industrial Buying Decisions; Stages in Industrial Buying Process; Participants in Industrial Buying Process; Industrial Market Segmentation – Concept and Bases; Market Segmentation Strategy for New Industrial Products.</p> <p>Industrial Product and Pricing : Concept and Types of Industrial Products; Product Life Cycle; Product Portfolio Analysis; New Product Development Process; Causes of New Industrial Product Failures; Industrial Product Pricing – Objectives and Factors; Formulation of Pricing Strategy for Industrial Products; Pricing Methods.</p>	20
IV	<p>Industrial Distribution Channels and Promotion : Types of Industrial Distribution Channels; Push and Pull Strategy; Types of Industrial Middlemen; Developing Industrial Marketing Communication Programme; Industrial Marketing Promotion Mix – Personal Selling, Sales Promotion, Advertising and Publicity.</p> <p>Marketing of Industrial Products in India : Marketing of Natural Raw Materials; Marketing of Component Parts and Process Materials; Marketing of Installations; Marketing of Accessory/Equipments; Marketing of Operating Supplies.</p>	15
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Industrial Marketing: A Process of Creating and Maintaining Exchange by Krishnamacharyulu Csg, Lalitha R, Publisher: Jaico Book House 2. Industrial Marketing by Ghosh, Publisher: Oxford University Press 3. Industrial Marketing 2e by K. K. Havaldar, Publisher: Tata McGraw-Hill Publishing Company limited 4. Industrial Marketing Management by Govindarajan, Publisher: Vikas Publishing House Pvt Ltd. 5. Industrial Marketing by Phadtare M. T, Publisher: Prentice Hall of India Private Limited 6. Industrial Marketing Text Book: ICMR 7. C. S. G. Krishnamacharyulu, Lalitha Ramakrishnan, Rural Marketing: Text and Cases, Pearson Education, 2009. 8. Pradeep Kashyap, Rural Marketing, 3e Perason Education, 2016. 		

9. Balram Dogra and Karminder Ghuman, Rural Marketing, TMH, 2009.
10. Sanal Kumar Velayudhan, Rural Marketing, 2e Sage publications, 2012.

Note: **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:
Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(10 marks)
Unit Test-I	(05 marks)
Unit Test-II	(05 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: M.Com.	Year: Fifth	Semester: Ten
Subject: Commerce		
Course Code: C011009T	Course Title: Global Marketing	
Course outcomes: The central aim of this paper is to make students clearly understand the requirements and preconditions of global marketing and the manner in which it can help in India's development.		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 9+27	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Introduction: Concept, Scope and Significance of Global Marketing; International Marketing vs. Domestic Marketing; Factors Affecting Global Marketing Tasks; Stages of International Marketing Involvement; Multinational Corporations and their Role in Global Marketing.	15
II	International Marketing Decisions: Market Selection and Entry Decisions; Product Strategy for Global Markets – Standardization Vs. Adoption; Branding Decisions; Developing New Products for Global Market; International Pricing –	20

	Concept, Significance, Factors and Methods; Counter-trade as a Pricing Tool – Types of Counter-trade Problems; Involved in Counter-trading; Dumping.	
III	International Distribution System: Channel of Distribution Structures; Distribution Patterns; International Channel of Distribution Alternatives; Factors Affecting Choice of Channels; Locating, Selecting and Motivating Channel Members; International Logistics; Foreign Freight Forwarder; International Advertising – Challenges Involved in International Advertising; Media Planning and Factors Considered in it; International Communication Process; International Advertising and Internet.	20
IV	International Organization Structure and Control: Structures and Alternatives of Organization Structure; Choice Criteria; Financial Requirements for International Marketing; Coordination and Control of International Marketing Operations; Cooperative International Marketing–Main Features, Objectives, Advantages and Limitations.	20

Suggested Readings:

1. Cateora P.R. & Graham J.L. : International Marketing
2. Jain, Subhash C. : International Marketing Management
3. Terpstra, V& Sarathy, R : International Marketing
4. Onkvisit, S & Shaw, J.J. : International Marketing: Analysis and Strategy
5. Czinkota, M.R. & Ronkainen, I.A. : International Marketing
6. Cherunilam, F : International Marketing
7. Sahai, I.M. : International Marketing
8. Mishra, Arvind K. : Fundamentals of International Marketing
9. Sahai, I.M. : Antarastriya Vipanan
10. Jain, S.C. : Antarastriya Vipanan

Note: Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects:
Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(10 marks)
Unit Test-I	(05 marks)
Unit Test-II	(05 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Course prerequisites: To study this course, a student must have Bachelor Degree in commerce, management, economics or statistics.

Suggested equivalent online courses:

There are lots of online certificate and diploma courses available in various universities and institutions.

Further Suggestions: M.Com. is a reputed course with a wide scope in the government as well as the private sector. Further in real world most of the career opportunities for M.Com. arise in areas related to accounting and finance, which require in-depth knowledge of core subjects.

M.Com. is taken up by B.Com. graduates direct after completing graduation. Many graduates also take up M.Com study while pursuing a Chartered Accounting (CA) since both the courses have a similar syllabus. M.Com. is also a good course for a candidate who is preparing for recruitment exams in related public sector departments. M.Com. is also a good course for candidates who wish to take up teaching after post graduation. Many M.Com. graduates also take up BEd (Bachelor of Education) after completing postgraduate studies.

Given below are some core recruitment areas for M.Com. passed.

Banking Sector

Accounting Firms

Indian Statistical Services

Popular job opportunities for M.Com. passed include the following.

Accountant

Financial Analyst

Finance Consultant

Investment Banker etc.

M. Com presents a lot of career opportunities to the candidates. Banks and Financial

organizations/companies are the major employers of these candidates. In India, Government organizations are the major employers of M.Com. Graduates. Central Government companies offer numerous opportunities with basic pay at the entry level is INR 20,000/- to INR 30,000/- per month. Employees do get grade promotions while in the job and hence see the hike in the salary. In addition to this, working in a government organization comes with a lot of perks like gratuity funds, travel allowances and etc. To secure a government job, a candidate needs to pass a few tests conducted by the government such as UPSC, SSC, state PSC etc.

The private sector has always maintained a status of paying more than the Government sector. Same is the case here; a master degree holder in Private Sector Company gets paid around INR 30,000/- to 40,000/- per month. Candidates with experience and proficiency can easily earn up to 6 figure income.

At the End of the whole syllabus any remarks/ suggestions:

The whole syllabus of Postgraduate Commerce is divided into two parts. After first year (two semesters) completion the Bachelor Research in Commerce awarded and after two-year (four semesters) completion the Master in Commerce awarded is called M. Com. (Master of Commerce).