

**SYLLABUS AND SCHEME OF
EXAMINATION
for
MASTER OF COMMERCE**

Under

Choice Based Credit System (CBCS)

Two-Year Four-Semester (Full-Time) Programme

w.e.f. Session-2022-23



DEPARTMENT OF COMMERCE

FACULTY OF COMMERCE AND MANAGEMENT

**CHAUDHARY RANBIR SINGH UNIVERSITY,
JIND**

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MASTER OF COMMERCE (M.Com.)
Scheme of Examination under CBCS
w.e.f. Session: 2022-23

SEMESTER-I

Course Code	Title of the Course	Nature	Credit	Tutorial	Practical	Total Credits	External Marks	Internal Marks	Maximum Marks
MCC-101	Principles of Management	C.C.	4	1	0	5	80	20	100
MCC-102	Management Accounting	C.C.	4	1	0	5	80	20	100
MCC-103	Managerial Economics	C.C.	4	1	0	5	80	20	100
MCC-104	Statistics and Operational Research	C.C.	4	1	0	5	80	20	100
MCF-105	Business Environment	F.C.	4	0	2	5	80	20	100
Student must choose one paper from the following:									
MCOE-106	Business Communication		4	1	0	5	80	20	100
MCOE-107	Computer Application in Business*	Elective	4	1	0	5	100	00	100
MCOE-108	Value Education- Human Rights		4	1	0	5	80	20	100
MCOE-109	Legal Aspects of Business		4	1	0	5	80	20	100

C.C. - Core Course F.C. - Foundation Course

(*Theory: 60 Marks, Practical: 40 Marks)

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short-answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each.

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MASTER OF COMMERCE (M.Com.)
Scheme of Examination under CBCS
w.e.f. Session: 2022-23

SEMESTER-II

Course Code	Title of the Course	Nature	Credit	Tutorial	Practical	Total Credits	External Marks	Internal Marks	Maximum Marks
MCC-201	Organisation Behaviour	C.C.	4	1	0	5	80	20	100
MCC-202	Research Methodology	C.C.	4	1	0	5	80	20	100
MCC-203	Marketing Management	C.C.	4	1	0	5	80	20	100
MCC-204	Financial Management	C.C.	4	1	0	5	80	20	100
MCF-205	Human Resource Management	F.C.	4	1	0	5	80	20	100

Student must choose one paper from the following:

MCOE-206	E-Commerce	O.E.C.	4	1	0	5	80	20	100
MCOE-207	Financial Accounting	(Inter-Disciplinary)	4	1	0	5	80	20	100

C.C. - Core Course F.C. - Foundation Course O.E.C. - Open Elective Course

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short-answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each.

Rejitha

DM

MASTER OF COMMERCE (M.Com.)
Scheme of Examination under CBCS
w.e.f. Session: 2022-23
SEMESTER-III

Course Code	Title of the Course	Nature	Credit	Tutorial	Practical	Total Credits	External Marks	Internal Marks	Maximum Marks	
MCC-301	International Business	C.C.	4	1	0	5	80	20	100	
MCC-302	Strategic Management	C.C.	4	1	0	5	80	20	100	
MCC-303	Income Tax Law and Practice	C.C.	4	1	0	5	80	20	100	
Optional Group A: Marketing	Optional Group B: Finance	Optional Group C: Human Resource Management	The students are required to opt two courses from any set of specialisation area. The specialisation are opted in III rd semester would remain same in IV th semester also.							
MCCM-304: Consumer Behaviour	MCCF-304: Financial Institutions and Markets	MCCHR-304: Industrial Relations & Labour Laws	C.C.	4	1	0	5	80	20	100
MCFM-305: Marketing Research	MCFF-305: Security Analysis & Portfolio Management	MCFHR-305: International HRM	F.C.	4	1	0	5	80	20	100
Student must choose one paper from the following:										
MCOE-306	Advertising and Sales Management	O.E.C.	4	1	0	5	80	20	100	
MCOE-307	Banking & Insurance	(Inter-Disciplinary)	4	1	0	5	80	20	100	
MCC-308	Dissertation	C.C.	0	5	0	5	100	0	100	
Yoga Science		Audit**	3	0	2	5	100	0	100	

C.C. - Core Course F.C. - Foundation Course O.E.C. - Open Elective Course

**Syllabus will be provided by Physical Education Dept.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short-answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each.

Raj Arora

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MASTER OF COMMERCE (M.Com.)
Scheme of Examination under CBCS
w.e.f. Session: 2022-23
SEMESTER-IV

Course Code	Title of the Course	Nature	Credit	Tutorial	Practical	Total Credits	External Marks	Internal Marks	Maximum Marks
MCC-401	Corporate Governance, Business Ethics and Corporate Social Responsibility	C.C.	4	1	0	5	80	20	100
MCC-402	Entrepreneurship Development	C.C.	4	1	0	5	80	20	100
MCC-403	Corporate Tax Planning	C.C.	4	1	0	5	80	20	100
Optional Group A: Marketing	Optional Group B: Finance	Optional Group C: Human Resource Management	The students are required to opt two courses from any set of specialisation area. The specialisation are opted in III rd semester would remain same in IV th semester also.						
MCCM-404: International Marketing	MCCCF-404: Financial Derivatives & Risk Management	MCCCHR-404: Training & Development							
MCFM-405: Service Marketing	MCFF-405: International Financial Management	MCFHR-405: Performance & Compensation Management							
Student must choose one paper from the following:									
MCOE-406	Foreign Trade Policy, Procedures and Documentation	Elective	4	0	2	5	80	20	100
MCOE-407	Working Capital Management		4	0	2	5	80	20	100

C.C. - Core Course F.C. - Foundation Course

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short-answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each.

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SEMESTER- I



Raj Kumar

MCC-101: PRINCIPLES OF MANAGEMENT

Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objective: The objective of this paper is to familiarize the students with the basic management concepts, and process in the organization.

Unit I-Introduction: Concept, Need for Study, Managerial Functions – An overview; Co-ordination: Essence of Managership; Evolution of the Management Thought: Classical Approach-Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach – Lawrence & Lorsch, MBO - Peter F. Drucker, Re-engineering - Hammer and Champy.

Unit II- Planning: Types of Plan: An overview to highlight the differences; Strategic planning: Concept, process, Importance and limitations; Environmental Analysis and diagnosis (Internal and external environment): Importance and Techniques, Business environment; Concept and Components; Decision-making: concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques.

Unit III Organising: Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority; Formal and Informal Structure; Network Organisation Structure.

Unit IV-Staffing and Leading: Staffing, Motivation, Leadership and Communication.

Unit V- Control: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control.; Emerging issues in Management

Suggested Readings:

1. Mark V. Cannice, Heinz Wehrich, and Harold Koontz, *Management: An International and Leadership Perspective*, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, *Fundamentals of Management: Essential Concepts and Applications*, Pearson Education.
3. Griffin, *Management Principles and Application*, Cengage Learning
4. Robert Kreitner, *Management Theory and Application*, Cengage Learning
5. Peter F Drucker, *Practice of Management*, Mercury Books, London

Note: Latest edition of text books may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.

MCC-102: MANAGEMENT ACCOUNTING

Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objective: The objective of the course is to enable students to acquire Knowledge of concepts, and techniques of management accounting and to make the students develop competence for their usage in managerial decision making and control.

Unit I- Introduction:

- a) Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management;
- b) Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

Unit II- Standard Costing: Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances, Disposition of Variances, Control Ratios.

Unit III-Marginal Costing: Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.

Unit IV- Decision Making: Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance or Rejection of special/export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing

Unit V- Contemporary issues: Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing Value Chain analysis; Activity Based Accounting; Target and Life Cycle Costing.

Suggested Readings:

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. *Introduction to Management Accounting*, Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. *Management Accounting*. Dorling Kindersley(India) Pvt. Ltd.
3. Ronald W. Hilton and David E. Platt. *Managerial Accounting: Creating Value in a Global Business Environment*, McGraw Hill Education.
4. Arora, M.N. *Management Accounting*. Vikas Publishing House, New Delhi.
6. Maheshwari, S.N. and S.N. Mittal. *Management Accounting*. Shree Mahavir Book Depot, New Delhi.

Note: Latest edition of text books may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.

M.Com. 1st Semester

MCC-103: MANAGERIAL ECONOMICS

Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objective: The objective of this course is to acquaint the students with the application of economics principles, tools and techniques in managerial decision making.

Unit I: Introduction: Nature, Scope and Significance of Managerial Economics, its Relationship with other Disciplines, Role of Managerial Economics in Decision Making. Fundamental economics concepts: Theory of demand and consumer equilibrium-utility and indifference curve approach;

Unit II: Demand Analysis: Demand function; Elasticity of demand and its significance in managerial decision making; Demand forecasting and its techniques.

Unit III: Production Function: Short Run and Long Run Production Analysis, Iso-quant, Optimal Combination of Inputs, Empirical Estimation of Production Functions; Theory of Cost: Traditional and Modern Theory of Cost in Short and Long Runs, Economics of Scale and Economies of Scope, Empirical Estimation of Cost Function; Behaviour of Firm under various market situations: Prisoner's Dilemma – Price ad Non-price Competition.

Unit IV: Market Structure: Price and output determination under perfect competition, monopoly, monopolistic competition and oligopoly.

Unit V: Pricing Practices: Pricing of multiple Products, Price Discrimination, International Price Discrimination and Dumping, Transfer Pricing.

Suggested Readings:

1. Craig H. Peterson, W. Cris Lewis, and Sudhir K. Jain's: Managerial Economics – Fourth Edition, Pearson.
2. Gupta G.S.: Managerial Economics, 2nd Edition.
3. Salvatore, Managerial Economics in Global Economy, Thomson Learning.
4. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.
5. Koutsoyiannis A., Modern Micro Economics, MacMillan, 2000

Note: Latest edition of the readings may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.

MCC-104: STATISTICS AND OPERATION RESEARCH

Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objective: The objective of the course is to acquaint students with some of the important statistical techniques for managerial decision making. The emphasis will be on their applications to business and economic situations.

Unit I- Statistical Data and Descriptive Statistics:

Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data; Measures of Central Tendency; Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications, Positional Averages: Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination);

Unit II- Simple Correlation

Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Correlation and Probable error; Rank Correlation;

Unit III- Regression Analysis

Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results.

Unit IV

- a) **Operations Research:** Nature, scope, and applications;
- b) **Linear Programming:** Mathematical formulation, Graphical Method and Simplex Method of Solving LP problem; Special cases: Infeasible Solution, Degeneracy, Unboundedness, and Multiple-Optimal Solutions; Sensitivity analysis; Duality; Business applications of linear programming

Unit V

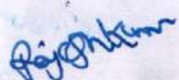
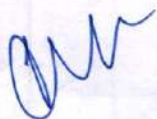
- a) **Transportation Technique:** Major methods of finding initial basic feasible solution, Stepping-stone and MODI methods for finding optimal solution; Special cases of transportation problem;
- b) **Assignment Problem:** Algorithm, Special cases,

Suggested Readings:

1. Vohra N. D., *Business Statistics*, McGraw Hill Education.
2. Heinz, Kohler: *Statistics for Business & Economics*, Harper Collins.
3. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. *Statistics for Management*. 7th ed., Pearson Education.
4. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, *Business Statistics: A First Course*, Pearson Education.
5. Siegel Andrew F. *Practical Business Statistics*. McGraw Hill Education.
6. Murray R Spiegel, Larry J. Stephens, Narinder Kumar., *Statistics(Schaum's Outline Series)*, McGraw Hill Education.
7. Gupta, S.C. *Fundamentals of Statistics*. Himalaya Publishing House.

8. Anderson, Sweeney, and Williams, *Statistics for Students of Economics and Business*, Cengage Learning
9. Vohra, N.D; *Quantitative Techniques in Management*, MacGraw hill., New Delhi.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short-answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.



M.Com. 1st Semester
MCF-105: BUSINESS ENVIRONMENT
Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objective: The main objective of this course work is to find out changing pattern of business and make strategy accordingly.

Unit I- Business Environment: Concept of Business Environment and its significance, Elements of environment internal and external; Techniques of environmental scanning and monitoring. Consumerism in India; Consumer Protection Act. 1986, Competition Policy and Competition Act. 2002; Business environment challenges.

Unit II- Economic Reforms in India: (LPG)-Liberalization, Privatization and Disinvestment of Public Enterprises, Globalization. Fiscal Policy; Monetary Policy; Problem of NPA in the Banking Sector; SEBI functions, Objectives and Powers;

Unit III- Government Business Relationship: Roles of government in business; Economic Implications of Indian Constitution- Preamble, Directive Principles of State Policy, Fundamental Rights, Centre-state relationship; Foreign Investment Policy; FEMA 1999.

Unit IV- Small Scale Industries : Importance, Problems and Policies; Multinational Corporations and its role; EXIM Policy(Latest) RTI Act. 2005 and its salient features.

Unit V- WTO: Origin, Objectives, Organization Structure and Functioning – WTO India. Prominent Economic Groupings and their relevance.

Suggested Readings:-

1. Justin Paul, *Business Environment*, McGraw Hill Education (India) Private Limited
2. Puri and Mishra, *Indian Economy*, Himalaya Publishing House, Mumbai
3. Fransis Cherunilam – *Business Environment* – Himalya Publishing House.
4. Aswathappa, K: *Legal environment of Business*, Himalaya Publication, delhi.
5. Chakravarty, S: *Development Planning*, Oxford University Press, Delhi.
6. Ghosh, Biswanath: *Economic environment of Business*, Vikas Pub., New Delhi.


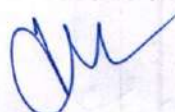
Note: Latest edition of the readings may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.

Elective Courses

(Student must choose one elective paper)

MCE-106	Business Communication	(Elective)
MCE-107	Computer Application in Business	
MCE-108	Value Education- Human Rights	
MCOE- 109	Legal Aspects of Business	



MCE-106: BUSINESS COMMUNICATION

Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objective: *The main objective of the course to equipping the students with the necessary techniques and skills of communication to inform others inspire them and enlist their activity and willing cooperation in the performance of their jobs.*

Unit I-Introduction- Meaning, role, functions and importance of communication in Business Organisations; Communication Process; Principles of Business Communication; Barriers to Communication and strategies to overcome the barriers; Reading skills; Listening skills.

Unit II- Types of Communication- Formal and Informal communication, Verbal and Non-verbal communication, Oral and Written communication.

Unit III- Business Letters- Format and layout of business letter, Types of business letters; Internal Communication- Circulars, Memos, Office notes, Representations, Reminders, Employee Newsletters,

Unit IV-Interactive Communication- Meetings, Conferences, Interview & Group Discussion, Public Speech; Presentation skills; Cross cultural communication- Problems of cultural differences; Techniques of communicating across cultures; Role of technology in communication, Electronic communication.

Unit V-Report Writing- Types of reports, Essentials of good report writing, steps in report writing, Synopsis writing, preparing a resume.

Suggested Readings:

1. Courtland L. Bovee, John V. Thill & Roshan Lal Raina. Schatzman, *Business Communication Today*, Pearson Education.
2. Shirley Taylor, *Communication for Business: A Practical Approach*, 4th Ed. Pearson Education
3. Raymond V. Lesikar & Marie E. Flatley, *Basic Business Communication*, Tata McGraw- Hill Publishing Co. Ltd.
4. Herta A. Murphy, Herbert W. Hildebrandt, Jane P. Thomas. *Effective Business Communications*, 7th Ed. McGraw-Hill.

Note: Latest edition of the readings may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.

MCE 107: COMPUTER APPLICATION IN BUSINESS

Marks: 100 (Theory Exam = 60, Practical Marks = 40)

Objective: The main objective of this course work is to provide basic knowledge of computer with its practical application in business.

Unit I- Introduction:

- a) **Personal Computer:** PC and its main components, hardware configuration, CPU and clock speed, RAM and secondary storage devices, other peripherals used with PC; factors influencing PC performance; PC as a virtual office.;
- b) **Computer Hardware:** computer system as information processing system; Computer system differences- types of computer systems, hardware options CPU, input devices, output devices, storage devices, communication devices, configuration of hardware devices and their applications.

Unit II- Word Processing: Introduction and working with MS-Word in MS Office; basic commands in word: formatting, section break, header footer, page border, handling picture, automatic table content, automatic list of tables and figures, footnote and endnote, comment and track changes, bibliography.

Unit III-

- a) **Modern Information Technology:** Basic idea of Local Area Networks (LAN) and Wide Area Networks (WAN); E-mail; Internet technologies, access devices, concept of a World Wide Web and Internet browsing; Multimedia;
- b) **MS Excel:** Working with excel- data entry in MS excel, making pivot table, charts and graphs, functions- mean, median, mode, standard deviation in excel, correlation and regression, ANOVA.

Unit IV- Introduction to Operating systems: Software needs, operating systems, application software's, programming languages; DOS; Windows- window explorer, print manager., control panel, paintbrush, calculator, desk top, my computer, settings, find, run; UNLX.

Unit V-Presentation with Power-Point: creating presentations the easy way, inserting chart and tables, inserting hyperlink, Introduction to Statistical Packages (SPSS): Managing data, Graphs, Frequencies and descriptive Statistics.

Practical

- Solving business problems using MS-Word, MS-Excel, MS-Access.
- Making pivot table, charts and graphs, functions- mean, median, mode, standard deviation in excel, correlation and regression, ANOVA.

Suggested Readings:

1. Pradeep K Sinha, (2010) *Computer Fundamentals*, Bpb Publications
2. Bajaj, Kamlesh K and Debjani Nag: *E-commerce – The Cutting Edge of Business*, Tata McGraw Hill (P) Ltd., New Delhi.
3. Greenstein, *Electronic Commerce*, Tata McGraw Hill, New Delhi
4. Leon, Alexis, *Fundamental of Information Technology*, Vikas Publication House (P) Ltd., New Delhi
5. Mansfield, Ron, *The Compact Guide to Microsoft Office*, BPB Publication, Delhi.
6. Norton, Peter: *Introduction to Computer 4/E*, Tata McGraw Hill (P) Ltd., New Delhi.

Note: Latest edition of the readings may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.

M.Com. 1st Semester

MCE-108: VALUE EDUCATION- HUMAN RIGHTS

Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objective: The objective of this course is to sensitize the students so that the norms and values of human rights and duties education programme are realized

Unit I- Concept of Human Values, Value Education Towards Personal Development: Aim of education and value education; Evolution of value oriented education; Concept of Human values; types of values; Components of value education. Personal Development; Self analysis and introspection; sensitization towards gender equality, physically challenged, intellectually challenged. Respect to - age, experience, maturity, family members, neighbours, co-workers. Character Formation towards Positive Personality: Truthfulness, Constructivity, Sacrifice, Sincerity, Self Control, Altruism, Tolerance, Scientific Vision.

Unit II- Value Education Towards National and Global Development: National and International Values: Constitutional or national values - Democracy, socialism, secularism, equality, justice, liberty, freedom and fraternity. Social Values - Pity and probity, self control, universal brotherhood. Professional Values - Knowledge thirst, sincerity in profession, regularity, punctuality and faith. Religious Values - Tolerance, wisdom, character. Aesthetic values - Love and appreciation of literature and fine arts and respect for the same. National integration and international understanding.

Unit III- Impact of Global Development on Ethics and Values: Conflict of cross-cultural influences, mass media, cross-border education, materialistic values, professional challenges and compromise. Modern Challenges of Adolescent Emotions and behavior; Sex and spirituality: Comparison and competition; positive and negative thoughts. Adolescent Emotions, arrogance, anger, sexual instability, selfishness, defiance.

Unit IV- Therapeutic Measures: Control of the mind through, Simplified physical exercise, Meditation – Objectives, types, effect on body, mind and soul, and Yoga – Objectives, Types, Asanas) Activities; Moralisation of Desires, Neutralisation of Anger, Eradication of Worries, Benefits of Blessings.

Unit V- Human Rights: Concept of Human Rights – Indian and International Perspectives, Evolution of Human Rights, Definitions under Indian and International documents, Broad classification of Human Rights and Relevant Constitutional Provisions, Right to Life, Liberty and Dignity, Right to Equality, Right against Exploitation, Cultural and Educational Rights, Economic Rights, Political Rights, Social Rights; **Human Rights of Women and Children:** Social Practice and Constitutional Safeguards, Female Foeticide and Infanticide, Physical assault and harassment, Domestic violence, Conditions of Working Women. Institutions for Implementation; Human Rights Commission, Judiciary, Violations and Redressal) Violation by State) Violation by Individual) Nuclear Weapons and terrorism) Safeguards.

Suggested Readings:

1. Gawande . EN, *Value Oriented Education*, Vision for better living. New Delhi (2002) Saruptsons

2. Brain Trust Aliyar, *Value Education for health, happiness and harmony*, Erode (2008) Vethathiri publications.
3. Ignacimuthu S. J. S, *Values for life*, Bombay (1999) Better Yourself – Books
4. Seetharam. R. (Ed), *Becoming a better Teacher* Madras (1998), Academic Staff College
5. Grose. D. N, *A text book of Value Education*, New Delhi (2005) Dominant Publishers and Distributors.

Note: Latest edition of the readings may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.



Objective: The main objective of the paper is to acquaint the students about Business Laws.

UNIT- I Indian Contract Act, 1872:

Elements of a valid contract; Capacity of parties; Free consent; Discharge of a contract; Breach of contract and remedies against breach; Quasi contracts; Special contracts: Contracts of indemnity and guarantee; contracts of bailment and pledge; Contracts of agency

UNIT-II Sale of Goods Act, 1930:

Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract: Remedial Measures; Actionable Claims. Negotiable **Instruments Act, 1881**: Definition, Acceptance and Negotiation, Rights and Liabilities of Parties, Dishonor of Negotiable Instrument.

UNIT-III Environment Protection Act - 1986.

Power of Government - Air (Prevention and Control of Pollution) Act, 1981. Water (Prevention and Control of Pollution) Act, 1974.

The Competition Act, 2002: Objectives and main provisions; **The Information Technology Act, 2000**: Objectives and main provisions; Cyber crimes and penalties

UNIT-IV- The Companies Act, 2013:

Nature and kinds of companies; Company formation; Management, meetings and winding up of a joint stock company; Limited Liability Partnership: Structure and procedure of formation of LLP in India

Memorandum of Association and Articles of Association. Meaning, Concept, Clauses, effects of Memorandum and articles, Doctrine of Ultra Vires, Doctrine of Indoor Management, Doctrine of Constructive Notice

UNIT-V The RTI Act, 2005: Objectives and main provisions; Intellectual Property Rights (IPRs) : Patents, trademarks and copyrights; Emerging issues in intellectual property

Goods and Services Tax (GST): Objectives and main provisions; Benefits of GST; Implementation mechanism; Working of dual GST

Reference Books:

1. N.D. Kapoor, Elements of Mercantile Law, Sultan Chand & sons, New Delhi.
2. Kuchhal, M.C. Mercantile Law, Vikas Publishing House, New Delhi.
3. P. C. Tulsian, Bharat Tulsian. Business Law, McGraw Hill Education (MGH)

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.

SEMESTER- II

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RajDharam

Objective: The main objective of this paper is to make the students familiarize with the human behavior in an organization.

Unit I- Organisational Behaviour: Concepts and Significance; Human Relations and Organisational Behaviour – Historical Development of Organisational Behaviour; Meaning and of Organisational Behaviour; Features of OB; Contributing Disciplines to OB; Emergence of HR and OB, Approaches to Organisational Behaviour; Scope of OB; Basic concepts of OB; Determinants of Organisational Behaviour; Significance of OB.

Unit II-

- a) **Personality:** Concept of personality; Major Determinants of Personality; Biological Contribution; Socialization; Culture; Situational Factors; Major Personality Attributes influencing Organisational Behaviour; Theories of Personality;
- b) **Attitude:** Meaning, components, functions, formation, changing of attitude, prejudice and attitude.

Unit III-

- a) **Perception:** Nature and Importance of Perception, Meaning, and process of Perception Perceptual Selectivity; Factor affecting Perception Distortion in Perception; Managerial Implications of Perception;
- b) **Learning:** Theories of Learning; Modeling; Shaping Behaviour; Learning and Organisational Behaviour.

Unit IV-

- a) **Group Dynamics:** Meaning; Components of Group Dynamics; Group Norms; Group Role; Group Status; Group Size; Group Leadership; Group Composition; Proxemics and Group Dynamics;
- b) **Group Cohesiveness:** Determinants and Consequences of Group Cohesiveness; Relationship between Group Cohesiveness and Productivity.

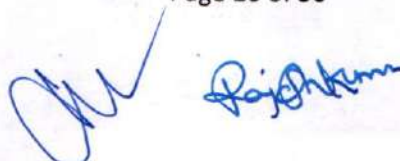
Unit V-

- a) **Transactional Analysis:** Introduction; Concept of T.A.; Scope of Transactional Analysis; Analysis of Self-awareness; Analysis of Ego States; Analysis of Life Positions; Analysis of Games; Analysis of Stroking, Benefits of Transactional Analysis;
- b) **Organisational Conflict:** types of conflict Dynamics and management; sources patterns.

Suggested Readings:

1. Robbins, Stephen P., Tim Judge, and Katherine Breward. *Essentials of organizational behavior*, Pearson, Prentice Hall.
2. Luthans, Fred, *Organizational Behaviour*, Irwin McGraw-Hill International edition, 8th ed.
3. Newstrom, J.W., *Organizational Behavior*, New Delhi: McGraw-Hill.
4. McShane, L., & Gilnow, M. V., *Organizational Behaviour*, New Delhi: McGraw-Hill.
5. Greenberg, Jerald and Baron, Robert A., *Behaviour in Organizations*, Prentice-Hall of India Private Ltd., New Delhi, 2003, 8th Ed.
6. Paul Hersey, Kenneth H. Blanchard, Dewey E. Johnson. *Management of Organizational Behavior*, 10th Ed.

Note: Latest edition of the readings may be used.



Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.

M.Com. 2nd Semester
MCC 202: RESEARCH METHODOLOGY
Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objective: The main objective of this paper is to make the students familiarize with the research methodology in social sciences.

Objective: The main objective of the paper is to acquaint the students about Business Laws.

UNIT- I

Introduction to Business Research: Meaning, Relevance and significance of Research in business; Types of Research; Research Process.

Research Design: Types, role, relevance of research designs; exploratory research and descriptive research.

UNIT-II

Data: Collection and classification of data; Sampling and estimation: Concepts; Methods of sampling - probability and non-probability methods; Sampling distribution; Central limit theorem; Standard error; Statistical estimation

Questionnaire preparation: Questionnaires design process; pilot testing of questionnaire

UNIT-III

Correlation and Regression Analysis: Simple, multiple and partial correlation analysis. Rank correlation. Simple and Multiple linear regression analysis (involving up to three variables). Multiple regression analysis using MS Excel

UNIT-IV

Hypothesis testing: z-test; t-test; ANOVA; Chi-square test; Mann-Whitney test (U-test); Kruskal-Wallis test (H-test); Rank correlation test

UNIT-V

Report Writing: Types of research reports – planning; organizing and prerequisites for research report; System of referencing – Bibliography; references Footnotes; checklist; Evaluation of report.

Suggested Readings

1. Donald R. Cooper, Pamela S. Schindler, and JK Sharma, *Business Research Methods*, Tata McGraw Hill, 2005.
2. William J. Zikmund, BJBabin, JCCarr, Atanu Adhikari and Mitch Giffin, *Business Research Methods: An Asian Perspective*, Cengage Learning.
3. Uma Sekaran, and Roger Bougie, *Research Methods for Business. A Skill Building Approach*, Wiley India.
4. Shailaja Rego and T.N. Srivastava, *Business Research Methodology*, Tata McGraw Hill.

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5. NareshK.MalhotraandSatyabhushanDash,*MarketingResearch: Anappliedorientation*,NewDelhi:
Pearson Education.
- Nigel Bradley,*Marketingresearch: Toolsandtechniques*,Delhi:OxfordUniversityPress.

Note: Latest edition of text books may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.

Rajesh Kumar

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MCC-203: MARKETING MANAGEMENT

Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objectives: The objective of this paper is to familiarize with marketing management concepts and components of marketing.

Unit I-Introduction: Nature and significance of marketing, marketing management, evolution marketing. Marketing management orientation "the production concept, product concept, selling concept, selling v/s marketing, societal marketing concept and holistic marketing. Marketing mix. Marketing environment in India.

Unit II- Identifying and selecting market:

- a) Consumer Behaviour: determinants of consumer behavior. Consumer buying decision making process;
- b) Market segmentation: basic of market segmentation, Market targeting and positioning;
- c) Marketing research and Marketing information.

Unit III-Product Decision: Product Classification, Product mix strategy. Branding, packaging and labeling Product support services, New product development process. Product life cycle. Marketing of services

Unit IV-Pricing and distribution decision:

- a) Pricing decision: Price determination Method pricing strategies, free determination;
- b) Distribution channels and physical distribution decision. Selecting, management of distribution channels, distribution logistics. Retailing and wholeselling.

Unit V- Production:

- a) **Production decision:** Production mix. Advertising, Personal selling, public relation and publicity, and sales promotion;
- b) **Contemporary issues in marketing:** consumer protection, social marketing, Rural marketing, Online marketing, Social and Ethical aspects of marketing.

Reading Suggestion:

1. Philip Kotler, Gary Armstrong, and Professr Agnihotri, *Principle of Marketing*, 17th ed. (2018) Pearson Education, Inc. (USA), Indian edition by Pearson India Educational Services, Noida.
2. Michael J. Etzel, Bruce J. Walker, William J. Stanton, and Ajay Pandit, *Marketing*, 14th ed. (2007) Spl. Indian edition, 10th reprint (2015), McGraw Hill Education, New Delhi.
3. William D, Perreault, Jr., and E. Jerome McCarthy, *Basic Marketing: A Global- Managerial Approach*, 15th ed. (2006), Special Indian edition, 8th reprint (2015), McGraw Hill Education, New Delhi.
4. Dhruv Grewal and Michael Boker, *Marketing*, 5th ed. (2017), McGraw Hill Education, New Delhi.
5. William G Zikmund and Michael D. Amico, *Marketing*, 7th ed. (2001).
6. Louis E Boone and David L. Kurtz, *Contemporary Marketing*, 15th ed., Cengage Learning, Delhi.

Note: Latest edition of text books may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.

Objective: The objective of this paper is to familiarize and acquaint the students with the analytical techniques that are used for taking decisions regarding financial matters in business.

Unit I- Introduction: An Overview and Goals of financial Management, Finance Functions, Interface between Finance and Other Business Functions, Financial Planning: Introduction, Objectives, Benefits, Guidelines, Steps in Financial Planning, Factors Affecting Financial Planning, Estimation of Financial Requirements of Firm, Capitalization. Time Value of Money: Future Value, Present Value.

Unit II- Cost of Capital and Leverage: Meaning of Cost of Capital, Cost of Different Sources of Finance Weighted Average Cost of Capital. Leverage: Introduction, Operating Leverage, Application of operating leverage, Financial Leverage, Combined Leverage.

Unit III- Capital Structure and Dividend Policy: Introduction Features of an Ideal Capital Structure, Factors Affecting Capital Structure, Theories of Capital Structure. Dividend Decisions: Introduction, Traditional Approach, Dividend Relevance Model, Miller and Modigliani Model, Stability of Dividends, Forms of Dividends; Legal, taxes and procedural aspects of dividends.

Unit IV- Capital Budgeting: Introduction, Importance of Capital Budgeting, Complexities Involved in Capital Budgeting Decisions, Phases of Capital Expenditure Decisions, Identification of Investment Opportunities, Proposals, Capital Budgeting Process, Investment evaluation, Appraisal Criteria. Risk Analysis in Capital Budgeting, Capital Rationing.

Unit V-Corporate Restructuring: Mergers and Acquisitions, Take-overs, Amalgamation, Leverage Buy-outs, Management Buy Out Financial Restructuring: Share Split, Consolidation, Cancellation of Paid Up Capital, Corporate Failures and Liquidations.

Note: Question paper will contain 50% Numerical questions and 50% Theoretical questions.

Suggested Readings:

1. Van Horne, James C., *Financial Management and Policy*, Prentice Hall of India 12th Ed, 2008.
2. Ross S.A., R.W. Westerfield and J. Jaffe, *Corporate Finance*, Tata, McGraw Hill.
3. Brealey R.A. and S.C. Myers, *Principles of Corporate Finance*, McGraw Hill, 6 th Ed.
4. Damodaran, A, "*Corporate Finance: Theory and Practice*". John Wiley & Sons, 2 nd Ed., 2001
5. Prashna Chandra: *Financial Management*. Tata, McGraw Hill.
6. Pandey, I.M: *Financial Management*, Vikas Publication.
7. Khan, M.Y. and P.K. Jain, *Financial Management: Text and Problems*, Tata McGraw Hill

Note: Latest edition of the readings may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.

Objectives: *The objective of this paper is to acquaint the students with Human Resource Management concepts and terms.*

Unit I-Introduction: Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System

Unit II- Acquisition of Human Resource: Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction

Unit III- Training and Development: Concept and Importance; Identifying Training and Development Needs; Designing Training Programs; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

Unit IV- Performance Appraisal: Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

Unit V- Maintenance of Human Resource: Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery.

Suggested Readings: -

1. Robins A. David, *Human Resource Management*, Prentice Hall of India, New Delhi.
2. Flippo, Edwin B, *Principles of Personnel Management*, McGraw Hill Book Co. New York,
3. Ganguli, H.C., *Industrial Productivity and Motivation*, Asia Publishing House, Bombay.
4. Yoler, Dale, *Personnel Management and Industrial Relations*, Prentice Hall of India, New Delhi.
5. Bowley, AM Handbook, *Salary and Wage System*, Grover press, Esses.
6. Tracy, W.R., *Designing, Training and Development Systems*, American Management Association, New York.
7. Yoder, D. Maheman, H.G. Turnbule J.G. and Stone, C. Handbook, *Personnel Management and Industrial Relations*, McGraw Hill Book Co. New York.
8. Rao. P. Subba, *Essentials of Human Resource Management*, Himalaya Publishing House, Bombay.
9. Memoria, C.B. *Personnel Management*, Himalaya Publishing House, Bombay.
10. Indian Journal of *Industrial Relations*, Shri Ram Center for Industrial Relations, New Delhi.
11. *Industrial Relations*, Institute of Industrial Relations, University of California, Berkley, California.

Note: Latest edition of the readings may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.

Elective Courses

(Student must choose one elective paper)

MCOE-206	E-Commerce	(Inter-Disciplinary)
MCOE-207	Financial Accounting	

Ranjit Kumar

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Objective: This paper intends to create an understanding towards types of e-commerce, process of e-commerce, channels, models and the related issues.

Unit I- Introduction: Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), **Website designing** Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets. **Technology used in E-commerce:** The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

Unit II- Security and Encryption: Need and concepts, the e-commerce security environment: (dimension, definition and scope of security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

Unit III- IT Act 2000 and Cyber Crimes: IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

Unit IV- E-payment System: Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

Unit V- On-line Business Transactions- Meaning, purpose, advantages and disadvantages of transacting online, E-commerce 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.)

Suggested Readings:

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application*, 4th Ed., McGraw Hill Education
4. Buford, *Multimedia Systems*, Pearson Education,
5. Vaughan, *Multimedia Making IT Work*, Tata McGraw Hill
6. Villamil and Molina, *Multimedia: An Introduction*, PHI
7. Powell, *Web Design: The Complete Reference*, Tata McGraw Hill

Note: Latest edition of the readings may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.

M.Com. 2nd Semester

MCOE-207: FINANCIAL ACCOUNTING

Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Unit I- Theoretical Framework: Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information, Functions, advantages and limitations of accounting, Branches of accounting and bases of accounting. The nature of financial accounting principles – Basic concepts and conventions; Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. International Financial Reporting Standards (IFRS): - Need and procedures: An overview.

Unit II- Business Income: Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement. Revenue recognition: Recognition of expenses.

The nature of depreciation: The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.

Inventories: Meaning, significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Capital and revenue expenditures and receipts, Preparation of final accounts with adjustments.

Unit III-Accounting for Hire-Purchase and Installment Systems: Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.

Unit IV-Accounting for Branches: Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept of accounting.

Unit V-Accounting for Dissolution of Partnership Firm: Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution.

Note:

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education, 13th Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
4. M.C. Shukla, T.S. Grewal and S.C. Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
6. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.

7. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.

8. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi

Note: Latest edition of text books may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.

SEMESTER- III



MCC-301: INTERNATIONAL BUSINESS

Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objective: The main objective of this course is to provide global business knowledge to students. The student will be able to think critically and solve international business problems.

Unit I-

- a) **Introduction:** International Business - Importance, nature and scope; Globalization; Drivers of Globalization. Basic Entry Decisions; Modes of entry into international business, selecting an Entry Strategy; IT and international business,
- b) **International Business Environment:** India's involvement in International Business, Political, Legal, Economic, and Cultural environment and associated risks;

Unit II- International Trade: Reasons for international trade; Theories of international trade; Foreign trade multiplier; World trading environment – Pattern and structure of world trade in goods and services; Government intervention in International Trade: Arguments for Government intervention; Instruments of Commercial Policy: Tariffs, quotas and other measures and their effect. world trade and protectionism: GATT, The Uruguay Round and WTO, WTO- functions and policies; Important Agreements of WTO – Agriculture Agreements; SPS, TBT, GATS, TRIPS; WTO and Developing Countries, WTO and India.

Unit III- Balance of Payments Account: Components of BOP: BOP on Current Account and Capital Account, Disequilibrium in BOP; Correction of Disequilibrium. Regional Economic Integration and Contemporary Issues in International Business: Levels of Regional Economic Integration: Free trade area, customs union, economic union, common market, Political union; Trade creation and diversion effects; Regionalism vs. Multilateralism; Regional Economic Integration: SAARC, ASEAN, EC, NAFTA.

Unit IV

- a) **International Economic Institutions and IMF,** World Bank, IFC, IDA, ADB, UNCTAD, International commodity trading and agreements - India's involvement and consequences; International liquidity;
- c) **Financial Environment:** International financial environment: International Monetary System; Exchange rate mechanism and arrangement; Types of Exchange rate systems in the world; Movements in foreign exchange and interest rates

Unit V- Structure of India's Foreign Trade: Composition and direction, EXIM Bank, EXIM Policy of India, Regulation and promotion of foreign trade; Foreign Direct Investment and Multinational Corporations; Types and theories of FDI, Cost and Benefit of FDI to Host and Home Countries, Government Policy Instruments and FDI, Trend in FDI.

Suggested Readings:

1. Charles W.L. Hill and Arun Kumar Jain, *International Business: Competing in the Global Marketplace*, McGraw Hill Education (India) Private Limited.
2. Justin Paul, *International Business*, Prentice Hall of India Ltd.
3. Daniels, John D., Radebaugh, Lee H., Sullivan, Daniel P. and Salwan, P., *International Business: Environment and Operations*, Pearson Education.

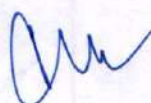
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4. Griffin, Ricky W. and Pustay, Michael W, *International Business: A Managerial Perspective* , Prentice Hall.
5. Bennett, Roger, *International Business*, Pearson Education
6. Sumati Varma, *International Business*, Pearson Education.
7. Cherunilam, F., *International Business Text and Cases*, PHI.
8. Bhasin, N., *Foreign Direct Investment in India: Policies, Conditions and Procedures*, New Century Publications.
9. Ball, Donald, Wendall H, *International Business: The Challenge of Global Competition*, McGraw Hill Co.

Note: Latest edition of the readings may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.



MCC-302: STRATEGIC MANAGEMENT

Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objective: The paper aims at to imparting knowledge of formulation, implementation and evaluation of Business Strategies.

Unit I- Introduction: Evolution and process of Strategic Management, Concept of Strategy, Levels at which Strategy operates, Issues in Strategic decision making, Schools of thoughts of strategy formulation,

Unit II- Roles of Strategists in the Process of strategic: Establishment of Strategic Intent; Hierachy of Strategic Intent vision. Mission Statements – Process of envisioning, Formulation and Communication of Mission Statements; Setting of Goals and Objectives; Identification of Key Success Factors.

Unit III- Environment and Organisational Appraisal: Concept of Environment and its components, Environmental Scanning and Appraisal; Organisationalappraisalits dynamics, Considerations, Methods and Techniques. Structuring Organisational Appraisal; SWOT Analysis. Strategy Formulation: Corporate level Strategies; Grand Strategies, Stability Strategies, Expansion Strategies, Retrenchment Strategies, Combination Strategies, Corporate Restructuring; Business level Strategies and Tactics.

Unit IV- Strategic Analysis and Choice: The Process of Strategic Choice, Corporate Level Strategic Analysis, Business Level Strategic Analysis, Subjective Factors in Strategic Choice, Contingency Strategic, Strategic Plan. Strategy Implementation, Inter relationship between formulation and Implementation, Aspect of Strategic Implementation, Project Implementation, Procedural Implementation, Resource Allocation; Strategy and Strucutres: Structural Considerations, Strucutres for Strategies; Organisational Design and change.

Unit V-Behavioural Implementation : Leadership Implementation, Corporate Culture, Corporate Politics and Use of Power, Personal values and Business Ethics. Functional Implementation: Functional Strategies, Functional Plans and Policies, Marketing Plans and Policies, Financial Plans and Policies, Personnel Plans and Policies, Operations Plans and Policies, Strategic Evaluation and Control: Overview of Strategic Evaluation and Control, Techniques of Strategic Evaluation and Control.

Suggested Readings:

1. Bhattachary, S.K. and N. Venkataramin, *Managing Business Enter rises: Strategies, Structures and Systems*, Vikas Publishing House, New Delhi.
2. Budhiraja, S.B. and M.B Athreya: *Cases in Strategic Management*, Tata McGraw Hill, New Delhi.
3. Christensen, C.Ronald, Kenneth R. Joseph L. Bower, Rochard G. Hamermesh, Michael E. Porter: *Business Policy: Text and Cases*,
4. Coulter. Mary K; *Strategic Management in Action*, Prtentice Hall,New Jersey.
5. David Fied R. *Strategic Management (A Competition Advantage Approach)* PHI Learning Pvt. Ltd. Delhi-92

Note: Latest edition of the readings may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.

MCC-303: INCOME TAX LAW AND PRACTICE

Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objective: To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

Unit 1- Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) Residential status; Scope of total income on the basis of residential status, Exempted income under section 10.

Unit 2- Computation of Income under different heads: Income from Salaries; Income from house property

Unit 3- Computation of Income under different heads: Profits and gains of business or profession; Capital gains; Income from other sources.

Unit 4- Computation of Total Income and Tax Liability: Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court (latest).

Unit 5- Preparation of Return of Income: Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

Suggested readings:

1. Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax*, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
3. H.C Mahrotra, S. P Goel, *Income Tax Law Practice*, Sahitya Bhawan Agra.

Journals

1. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.
2. Taxman. Taxman Allied Services Pvt., New Delhi.
3. Current tax Reporter. Current Tax Reporter, Jodhpur.

Software

1. Vinod Kumar Singhanian, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. 'Excel Utility' available at incometaxindiaefiling.gov.in

Note: Latest edition of the readings may be used.

Specialisation Area

(Semester-III)

The students are required to opt two elective courses from any set of specialisation area. The specialisation are opted in IIIrd semester would remain same in IVth semester also.

Optional Group A: Marketing	
MCCM-304	Consumer Behaviour
MCFM-305	Marketing Research
Optional Group B: Finance	
MCCF-304	Financial Institutions and Markets
MCFF-305	Security Analysis & Portfolio Management
Optional Group C: Human Resource Management	
MCCHR-304	Industrial Relations & Labour Laws
MCFHR-305	International Human Resource Management

MCCM-304: CONSUMER BEHAVIOUR

Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objective: The objective of this paper is to familiarize with consumer behaviour, process, and influencing factors.

Unit I- Consumer Behaviour: Origin and concept of Consumer Behaviour, Why Study Consumer Behaviour, Consumer impact on marketing strategy; Changing profile of Indian Consumer; Impact of technology on consumer behavior; Consumer v/s Customer;

Unit II- Internal Determinants of Consumer Behaviour: Motivation, Perception, Learning, Emotion, Attitude and beliefs, Personality Psychographics, Values and Life Style.

Unit III-External Determination of Buying Behaviour: Cultural Factors, Social Factors, Family, Reference Groups and Social Class; influence of Culture and Sub Culture on Consumer Behaviour.

Unit IV- Buying Decision process: Level of Consumer decision making, A model of consumer decision making (Input, Process and Output), Consumer Gifting Behaviour, Consumer influence and diffusion of innovation, Diffusion of Innovations: Opinion leadership-process, Measurement profile, Innovations, Diffusion and adaptation process.

Unit V- Models of Buyer Behavior: The Economic model, Howard Sheth model, the Engle-Kollat-Blackwell model, The Sheth model of industrial buying.

Suggested Readings:

1. Schiffman, L.G. and L.L. Kanuk, *Consumer Behaviour*, Prentice Hall.
2. Michael R. Solomon, *Consumer behavior: buying, having and being*. 9th ed. Pearson Education
3. Engel, J.F., Roser D. Blackwell and Paul W. Miniard, *Consumer Behaviour*, Cengage Learning.
4. Peter, J. Paul, and Jerry C. Olson, *Consumer Behaviour and Marketing Strategy*, McGraw Hill.
5. Assael, H., *Consumer Behaviour and Marketing Action*; Cengage Learning.
6. Hawkins, Dal I., Roger J. Best and Kenneth A. Coney, *Consumer Behaviour Implication for Marketing Strategy*, McGraw Hill.
7. Hawkins, Del I, Mothersbaugh, David L, Mookerjee A, *Consumer Behaviour: Building Marketing Strategy*, McGraw Hill, Indian Edition.
8. Bennett, P.D. and H.H. Kassarijion: *Commerce Behaviour*, Prentice Hall, New Delhi.
9. Block and Roering: *Essentials of Consumer Behaviour*, Dryden Press, Chicago.
10. Loudon, Delta Bitta and Miniard: *Consumer Behaviour*, McGraw Hill, Inc., New York.

Note: Latest edition of the readings may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.

MCFM-305: MARKETING RESEARCH

Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objective: The objective of this paper is to acquaint the students with the comprehensive framework of marketing research. It is process, sampling, types of essential area in marketing constituencies of the marketing research.

Unit I- Introduction to Marketing Research: Importance nature and scope of marketing research; Marketing information system and marketing research; Marketing research process and organisation.

Unit II- Problem Identification and Research Design: Problem Identification, Developing a research proposal; Determining research type- exploratory, descriptive and conclusive research; Experimental designs.

Unit III-Source of Data:

- a) Secondary data sources and usage; Online data sources; Primary data collection methods- questioning techniques, online surveys, observation methods; Questionnaire preparation;
- b) Attitude measurement and scaling techniques-elementary introduction to measurement scales.

Unit IV- Data Collection:

- a) Organisation of field work and survey errors-sampling and non sampling errors;
- b) Data Analysis: Univariate, bivariate and multivariate data analysis; Report preparation and presentation.

Unit V-Market Research Application: Product research; Advertising research; Sales and market research; Marketing research in India.

Suggested Readings:

1. Naresh K. Malhotra and Satyabhusan Das, *Marketing Research: An Applied Orientation*, Pearson education, New Delhi
2. Churchill, A. Gilbert Jr., *Marketing Research – Methodological Foundations*, The Dryden Press, Orlando.
3. Beri, G.C., *Marketing Research*, Tata McGraw Hill, New Delhi.
4. Green and Tull, *Research for Marketing Decisions*, Prentice Hall of India (P) Ltd., New Delhi.
5. Luck, David J., Wales, Taylor & Rubin, *Marketing Research*, Prentice Hall of India, New Delhi.
6. Nargundkar, R., *Marketing Research*, Tata McGraw Hill Company Ltd., New Delhi.
7. Aaker, David A., V. Kumar and George S. Day, *Marketing Research*, John Wiley & Sons Inc., New York.
8. V. Kumar: *Marketing Research: A Global outlook*, Sage publication India Pvt. Ltd. Ed. 2015.

Note: Latest edition of the readings may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.





MCCF-304: FINANCIAL INSTITUTIONS AND MARKETS

Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objective: The purpose of this paper is to impart broad knowledge of the financial institution and markets. The paper will provide the students an understanding of the inter-linkages and regulatory frame-work within which the system operates in India.

Unit I- Introduction: Nature and role of financial system; Meaning constituent and the instrument of Financial markets; Financial market in economic development; Contours of Indian Financial markets

Unit II-Capital Market and Money Market: Capital Market: primary and secondary, Capital market; Government securities market; recent development in Indian Capital Market; SEBI: Role and Functions, Money Market: New Issue market: An conceptual framework and an evaluation, Debt Market.

Unit III- Development Financial Institutions: Concept, objectives and functions of DFI's; Operational and promotional activities of DFI's. Non banking financial Companies (NBFCs); An overview, IFCI, ICICI, IDBI, IRBI, SIDBI, DFI's.

Unit IV- Merchant Banking: Concept, functions and growth; Government policy on merchant banking services; SEBI guidelines & regulations, Merchant Banking, Investment Banking.

Unit V

- b) **Mutual Funds:** Concept, performance appraisal and regulation of mutual funds; Designing and marketing of mutual fund schemes; mutual fund schemes in India.
- c) **Financial Service Institutions:** Clearing Corporation India limited, CRISIL, ICRT, and Standard and Poor's.

Suggested Readings:

1. Bhole, L.M., *Financial Institutions and Markets: Structure, Growth And Innovations*, McGraw Hill 5th Edition, Delhi..
2. Avdhani : *Investment and Securities Markets in India*, Himalaya Publications, Delhi.
3. Khan, M.Y: *Indian Financial System*, Tata McGraw Hill, Delhi.
4. Vashney, P.N., *Indian Financial System*, Sultan Chand & Sons, New Delhi
5. Srivastava R.M., *Management of Indian Financial Institution*; Himalaya Publishing House, Mumbai.
6. Clifford Gomez, *Financial Markets, Institutions and Financial Services*, Prentice Hall of India, 2008.
7. Reserve Bank of India, Various Reports, RBI Publications, Mumbai.

Note: Latest edition of the readings may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.

MCFF-305: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objective: The paper will enable the students to understand the concepts, processes, and models for practical application.

Unit I- Introduction: Meaning, Nature and Scope of Security Investment and analysis attribute of Investment; Investment environment-Instruments, Markets, Regulations, Investment Vs. Speculation Vs. Gambling, NSE and BSE, Buying and Selling shares, Portfolio Management: Concept, Process, Risk and Return of a single asset investment and risk return analysis.

Unit II- Valuation of Security: Valuation of Bonds/Debentures, YTM, Bond Duration. Valuation of Preference Shares, Valuation of Equity Shares.

Unit III- Fundamental Technique Analysis: Macroeconomic Analysis, Industry Analysis, Company Analysis. Technical analysis- Charting technique, Technical Indicators, Trading Rules. Efficient market hypothesis- Random Walk and search for theory, efficient market, weak form, semi-strong form and strong form.

Unit IV- Models of Portfolio Management: Portfolio Risk and return, Portfolio Diversification, Optimal portfolio, Capital asset pricing model (CAPM)- Basic assumptions, Capital Market Line (CML), Security Market Line (SML). Arbitrage pricing theory, Markowitz theory.

Unit V: Specification of Investment Objectives and Constraints: Formulation of Portfolio strategy, Selection of securities, Portfolio execution, Portfolio Revision, Performance Evaluation- Sharpe, Treynor, Jensen and Fama measures.

Suggested Readings:

1. Fischer & Jordan, *Security Analysis and Portfolio Management*, 16th Ed. Pearson Education.
2. PunithavathyPandian, *Security Analysis and Portfolio Management*, Vikas Publishing House Pvt. Ltd.
3. V. A. Avadhani, *Investment and Securities Market in India*, Himalaya Publishing House.
4. Devin S., *Portfolio Management*, Prentice Hall.
5. Cheney, Muses, *Fundamentals of Investments* Vikas Publishing House Pvt. Ltd
6. I. M. Pandey, *Financial Management*, Vikas Publishing House Pvt. Ltd (Relevant Topics)

Note: Latest edition of the readings may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.

Objective: This paper aims to provide an understanding of the industrial relations in India along with the concerned legislative framework.

Unit I-Industrial Relations: Meaning, importance, evolution of Industrial Relations, Approaches to IR: Social action, Dunlop's, Human relations, Gandhian approach, Impact of Globalization and technological changes on IR; Role of State in industrial relations, factors affecting industrial relations. Dispute: Meaning and settlement, Industrial Dispute Act, 1947.

Unit II-Trade Unions: Objectives and functions; Development of trade union movement in India; Impact of Globalisation, technology and economic reforms on trade unions; Emerging changes in trade unions; Types and structure of unions; Challenges of trade union movement, Employers' Organisation: objectives & Functions, ILO: role and objectives, Resolution of industrial conflict and settlement machinery, Trade Union Act, 1926.

Unit III-Social Security and legislations: ESI Act 1948, EPF Act 1952, Maternity benefit Act 1961, Payment of gratuity Act 1952, The Factory Act, 1948, The Minimum Wages Act, 1948; Employment Compensation Act, 1923.

Unit IV-

a) **Collective Bargaining:** concept, nature, process, and importance; levels of collective bargaining and collective agreement including drafting of agreements. Theories of collective bargaining and obstacles of collective bargaining in India.

b) **Worker participation in management:** meaning and schemes of worker participation in India, Recommendation of second NCL (2008), Obstacles to worker participation in management in India.

Unit V-

a) **International labour movement:** International Confederation of free Trade Unions (ICFTU); World Federation of Trade Union (WFTC); International Labour Standards; ILO Conventions ratified by India. ;

b) **Grievance and Discipline Handling:** managing employee grievances, causes of grievances. Grievances and discipline handling procedure.

Suggested Readings:

1. Niland, J R., *the Future of Industrial Relations*, Sage.
2. Davar; R.S., *Personnel Management and Industrial Relations*; Vikas Publishing House Pvt Ltd.
3. Kapoor, N.D., *Mercantile Law*, Sultan Chand and Sons.
4. Taxmann's Labour Laws, Taxmann Publishing Pvt. Ltd.
5. Manappa, A., *Industrial Relations*; Tata McGraw Hill Publishing Company Ltd.
6. Srivatava; S.C., *Industrial Relations and Labour Laws*, Vikas Publishing House Pvt Ltd.
7. VenkataRatnam, C.S., *Industrial Relations*; Oxford University Press.
8. RatnaSen, *Industrial Relations in India*; Macmillan India Ltd.

Note: Latest edition of the readings may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.

M.Com. 3rd Semester

MCFHR-305: INTERNATIONAL HUMAN RESOURCE MANAGEMENT

Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objective: Critically analyze the impact of contemporary issues and global imperatives on Human Resource concepts, policies and practices in multinational organizations. Compare, contrast and explain a variety of strategic approaches to the management of Human Resource in multinational organizations. Apply concepts and knowledge about the range of Human Resource functions to the deployment of expatriate employees and expatriate failures on international assignments.

Unit I-Introduction to IHRM: The drivers of internationalization of business. The different setting of International Human Resource Management. Development of IHRM. Difference between IHRM and Domestic HRM. Role of culture in International HRM. Culture and employee management issues/ impact of Country culture on IHRM. Becoming locally responsive: The roots of responsiveness, understanding diversity, responding to diversity, the challenges of localization.

Unit II-International Workforce planning and staffing: International labour market, International Recruitment function; head-hunters, cross-national advertising, e-recruitment; International staffing choice, Types of international assignments, Selection criteria and techniques, use of selection tests, interviews for international selection, international staffing issues.

Unit III- Developing Global Mindset: Global Leadership, Cross cultural context and international assignees, Current scenario in international training and development, training & development of international staff, types of expatriate training, sensitivity training, Career Development, repatriate training.

Unit- IV- Performance Management: Constraints in goal attainment, performance management cycle, Performance Management of International Assignees, third and host country employees, issues and challenges in international performance management, country specific performance management practices. Working with multicultural and ethnic groups, HRIS: Meaning, Role of IT in HR, Designing of HRIS, Applications of HRIS in Employee Management, Limitation of HRIS.

Unit V-International Compensation and International Employment Laws: International compensation and international assignees, Forms of compensation, key components of international compensation, compensation practices across the countries. Establishment of labour standards by International Institutions, The International framework of Ethics and Labour standards, Key issues in International Industrial Relations and Trade Unions.

Suggested Reading:

- Monir H. Tayeb , *International Human Resource Management*, Oxford University Press.
- Peter J. Dowling, Denise E. Wetch , *International Human Resource Management*, Cengage Learning.
- Michael J. Kavanagh. Mohan Thite, Richard D. Johnson SAGE ,*Human Resource Information Systems: Basics, Applications, and Future, Directions*, 2011, 2/e Sage.
- Stephen J. Perkins, Susan M. Shortland, *Strategic International Human Resource Management : Choices and Consequences in Multinational People Management*, Kogan Page Publishers.
- Schuler , *Strategic Human Resource Management*, 2nd Ed., Wiley, Blackwell Publishing Professional
- P.L. Rao, *International Human Resource Management: Text and Cases*, Excel Books, Reprint.

- Dennis Briscoe, Randall Schuler, IbraizTarique, Taylor & Francis, *International Human Resource Management: Policies and Practices*, 4/e, 2012.

Note: Latest edition of the readings may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.

Elective Courses

(Student must choose one elective paper)

MCOE-306	Advertising and Sales Management	(Inter-Disciplinary)
MCOE-307	Banking & Insurance	



MCOE-306: ADVERTISING AND SALES MANAGEMENT

Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objectives: The objective of this paper is to familiarize the students with advertising and sales management, Integrated Marketing Communication (IMC).

Unit I- Introduction: Growth of advertising and promotion, Evolution of IMC and Contemporary perspective. A basic model of communication, Analysis of the communication process, Role of Advertising in the Marketing process, evaluating the Social, Ethical and Economics aspects of Advertising and Promotion.

Unit II-Participants in the Advertising Process: Role of advertising agencies, Types of Ad agencies: Agency compensation; Appraisal of agency. An overview of consumer behavior; Determining target audience; Consumer decision.

Unit III- Integrated Marketing Communication: Determining Objectives, DAGMAR; An approach to setting objective, Establishing and allocating the promotion budget, The importance of creativity advertising, Advertising creativity, Planning Creative strategy. The creative challenge and process, Creative strategy development, Implementation and evaluation.

Unit IV- Media planning and Strategy: Developing the media plan, Establishing media objectives, Developing and implementing media strategies, Evaluating and follow-up. Characteristics and evaluation of media: Print media, Support media,

Unit V-Direct marketing: meaning, scope, importance. Internet and interactive media, Sales Promotion, Public Relation, Public and Corporate Advertising, Monetary evaluation and control, measuring the effectiveness of the promotion program.

Suggested Reading:

1. Belch, George E. and Belch, Michael A., *Advertising and Promotion*, Tata McGraw Hill, 6th Edition
2. Guinn, Allen, Chris T., Semenik, Richard J., *Advertising & Integrated Brand Promotion*, Thomson – South Western, 4th Edition.
3. Batra, Rajeev, Mayers, John G., and Aaker, David A., *Advertising Management*, Pearson Education, 5th Edition
4. Spiro, Stanton and Rich, *Management of a Sales force*, Tata McGraw Hill; 11th Edition
5. Richard R Still, Cundiff W Edward Govoni A P Norman, *Sales Management: Decision Strategy and Cases*, Pearson Education; 5th Edition

Note: Latest edition of the readings may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.

MCOE-307: BANKING AND INSURANCE

Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objective: *To impart knowledge about the basic principles and practices of the banking and insurance in India.*

Unit I- Introduction: Origin of banking: definition, banker and customer relationship, general and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks

Unit II- Cheques and Paying Banker: Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

Unit III- Banking Lending: Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.

Unit IV- Internet Banking: Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/Biometric card, Debit/Credit card, Smart card, National Electronic Fund Transfer (NEFT), Real Time Gross Settlement (RTGS), Electronic Clearance Service (ECS); credit/debit, E-money, Electronic purse, Digital cash.

Unit V- Insurance:

- a) Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination;
- b) Power, functions and Role of Insurance Regulatory and Development Authority of India (IRDAI), Online Insurance

Suggested readings:

1. Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House
2. Satyadevi, C., *Financial Services Banking and Insurance*, S.Chand
3. Suneja, H.R., *Practical and Law of Banking*, Himalaya Publishing House
4. Chabra, T.N., *Elements of Banking Law*, Dhanpat Rai and Sons
5. Arthur, C. and C. William Jr., *Risk Management and Insurance*, McGraw Hill
6. Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand and Sons
7. Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons
8. Jyotsna Sethi and Nishwan Bhatia, *Elements of Banking and Insurance*, PHI Learning

Note: Latest edition of the readings may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.

Max. Marks: 100

Distribution of Marks

Dissertation: 50 Marks
Presentation & Viva Voce: 50 Marks

Objective: The objective of this course is to train the students on application of Commerce and Business knowledge in various fields

Outcome: The course shall provide the students an opportunity to hence their skills of research and applied aspects of Commerce and Business.

Note: The students shall write a dissertation on the topic with theirs specialization and consultation with the teachers





SEMESTER- IV

gm

Rajinder Kumar

MCC-401: CORPORATE GOVERNANCE, BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY

Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objective: To acquire knowledge of ethics, emerging trends in good governance practices and sustainability, and CSR.

Unit I- Introduction: Ethics, Business Ethics, Corporate Governance, Governance through Inner Consciousness and Sustainability. Failure of Governance and its Consequences; Ethical Principle in Business, Role of Board of Directors, Organization Climate and Structure and Ethics. Addressing Ethical Dilemmas, Code of Ethics; Ethics Committee; Ethics Training; Integrity Pact. Case Studies and Contemporary Developments

Unit II- Corporate Governance: Introduction, Corporate Governance: Need and Scope, Evolution of Corporate Governance Development in India, Development in Corporate Governance- A Global Perspective, Elements of Good Corporate Governance, Board Composition; Diversity in Board Room; Types of Directors; Board's Role and Responsibilities, Visionary Leadership

Unit III- Board Committee and Governance:

- a) Various Board Committees, their Composition, Role and Responsibilities, Contribution to Board Governance, Audit Committee, Shareholders Grievance Committee, Remuneration Committee, Nomination Committee, Corporate Governance Committee, Corporate Compliance Committee, Other Committees;
- b) Under Listing Agreement, SEBI Guidelines, Companies Act, Corporate Governance in ,PSUs; Banks, Insurance Companies

Unit IV-

- a) **Corporate Governance:** Corporate Governance and Shareholder Rights, Challenges in Exercising Shareholder Rights, Corporate Governance issues with regard to Related Party Transactions, Role of Investor Associations in Securing Shareholders Rights, Role of Institutional Investors in Corporate Governance;
- b) **Corporate Governance Forums:** The Institute of Company Secretaries of India, National Foundation for Corporate Governance Global Corporate Governance Forum, The European Corporate Governance Institute, The Asian Corporate Governance Association, Corporate Secretaries International Association

Unit V- Corporate Social Responsibility: Meaning; corporate philanthropy; CSR-an overlapping concept; corporate sustainability reporting; CSR through triple bottom line; CSR and business ethics; CSR and corporate governance; environmental aspect of CSR; CSR models; drivers of CSR; global reporting initiative; major codes on CSR; initiatives in India.

Suggested Readings:

1. Fernando, A. C., *Business Ethics: An Indian Perspective*, Pearson Education, New Delhi.
2. Fernando, A. C., *Corporate Governance: Principles, Policies and Practices*, Pearson Education, New Delhi.
3. Mallin, Christine A., *Corporate Governance (India Edition)* Oxford University Press, New Delhi.
4. Blowfield, Michael, and Alan Murray, *Corporate Responsibility*, Oxford University Press.

5. Francesco Perrini, Stefano, and Antonio Tencati, *Developing Corporate Social responsibility-A European Perspective*, Edward Elgar.

Note: Latest edition of the readings may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.



MCC-402: ENTREPRENEURSHIP DEVELOPMENT

Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objective: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

Unit I- Introduction: Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

Unit II- Entrepreneurship and Micro, Small and Medium Enterprises: Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution

Unit III- Public and private system of stimulation: support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

Unit IV- Sources of business ideas and tests of feasibility: Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

Unit V- Mobilising Resources: Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems

Suggested Readings:

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
3. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
5. Holt, David H., *Entrepreneurship: New Venture Creation*, Prentice-Hall of India, New Delhi.
6. Plsek, Paul E., *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
7. Singh, Nagendra P., *Emerging Trends in Entrepreneurship Development*. New Delhi:, ASEED.
8. SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
9. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
10. SIDBI Reports on *Small Scale Industries Sector*. Small Industries Development Bank of India, 1999

Note: Latest edition of text books may be used.

Objective: To provide Basic knowledge of corporate tax planning and its impact on decision making.

Unit I-Introduction: Tax planning, tax management, tax evasion, tax avoidance; Corporate tax in India; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits

Unit II- Tax Planning: Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization; Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares; Tax planning with reference to sale of scientific research assets

Unit III- Tax Planning: Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace Tax planning with reference to employees' remuneration Tax planning with reference to receipt of insurance compensation Tax planning with reference to distribution of assets at the time of liquidation

Unit IV- Special provisions relating to non-residents: Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing Agreement

Unit V- Tax Planning with reference to Business Restructuring: Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies

Suggested Readings:

1. Singhania, Vinod K. and Singhania, Monica, *Corporate Tax Planning and Business Tax Procedures*, Taxmann Publication, New Delhi
2. Ahuja G.K. and Gupta, Ravi, *Systematic Approach to Income Tax and Central Sales Tax*, Bharat LawHouse, New Delhi.
3. Mehrotra, H. C. and Goyal, S.P., *Corporate Tax Planning and Management*, Shahitya Bhawan, Agra.
4. Singhania, Vinod K., *Direct Tax Planning and Management*, Taxmann Publication, Delhi.

Journals: Chartered Secretary, Chartered Accountant

Financial Dailies: Business Standard, The Economic Times, Financial Express etc.

Note: Latest edition of the readings may be used.

Specialisation Area

(Semester-IV)

The students are required to opt two elective courses from any set of specialisation area. The specialisation are opted in IIIrd semester would remain same in IVth semester also.

Group A: Marketing Optional	
MCCM-404	International Marketing
MCFM-405	Service Marketing
Optional Group B: Finance	
MCCF-404	Financial Derivatives & Risk Management
MCFF-405	International Financial Management
Optional Group C: Human Resource Management	
MCCHR-404	Training & Development
MCFHR-405	Performance & Compensation Management



Objective: To familiarize the students with the concepts and issues of international marketing and to enable them to be able to analyse the foreign marketing environment and develop international marketing strategies for a business firm..

Unit I-Introduction: Nature, importance, and scope of international marketing; International market orientation and involvement; International marketing management process- an overview, International marketing information system. International Marketing Environment: Influence of physical, economic, socio - cultural, political and legal environments on international marketing decisions; Global trading environment and developments. International Market Segmentation, Selection and Positioning; Screening and selection of markets; International market entry strategies –Exporting, licensing, contract manufacturing, joint venture, setting -up of wholly owned subsidiaries abroad.

Unit II: International Product Planning and Pricing decisions:

- a) Major Product decisions; product design, labeling, packaging, branding and product support services; Product standardisation vs. adaptation; Managing product line; International trade product life-cycle; New product development;
- b) Pricing decisions for international markets: Factors affecting international price determination; International pricing process and policies; Delivery terms and currency for export price quotations; Transfer pricing; Pricing in the context of counter trade.

Unit III: International Distribution Decisions: Distribution channel strategy- International distribution channels; their roles and functions; selection and management of overseas agents; International distribution logistics- inventory management, transportation, warehousing, and insurance.

Unit IV: International Promotion Strategies: Communications across countries-complexities and issues; Country-of-origin effect; International promotion tools and planning; Advertising, personal selling, publicity, and sales promotion; International public relations, Developing international promotion campaign; Standardization vs. adaptation issue; Planning for direct mail, sales literature, trade fairs, and exhibitions.

Unit V: Emerging trends in International Marketing: International marketing through the Internet; Ecological concerns and international marketing ethics.

NOTE: Class discussions to be supported by relevant case studies.

Suggested Readings:

1. Keegan, Warran J. and Mark C., *Green, Global Marketing*, Pearson Education.
2. Cateora, Phillip R. ;Graham, John L. and Prashant Salwan, *International Marketing*, Tata McGraw Hill.
3. Czinkota, Michael R. and Illka A. Ronkainen, *International Marketing*, Cengage Learning.
4. Terpstra, Vern; Foley, James and Ravi Sarathy, *International Marketing*, Naper Press.
5. Jain, Subash C., *International Marketing*, Cengage Learning.
6. Kotabe, Masaaki and Kristiaan Helsen, *Global Marketing Management*, John Wiley & Sons.
7. Onkvist, Sak and John J. Shaw, *International Marketing: Analysis and Strategy*, Psychology Press.

Note: Latest edition of the readings may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.

M.Com. 4th Semester

MCFM-405: SERVICE MARKETING

Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objective: The objective of this paper is to acquaint the students with the knowledge of service marketing and related terms of it.

Unit I- Service Marketing: Meaning, Nature and Characteristics of Service Marketing; Differences in Goods and Services Marketing, Emergence of Service Economy, Technology in services, Role of service sector – Structure and growth – Recent trends in service sector, Marketing Challenges in Service Businesses, Service Marketing mix, Expansion of marketing mix- Services marketing triangle.

Unit II:-The Concept of Design: Classification of service: a design issue; Objects of the service processes, Customer contact; service blueprint Service Quality: Definitions of quality; Standards; The Gaps Model of Service Quality; The SERVQUAL Scale; Implications for service quality.

Unit III:The Service Encounter: The essence of an encounter; Service encounter as theatre; Scripts; Emotional labour; The critical incident technique; Dysfunctional customers, deviant employees- an everyday occurrence in the service encounter, Demand and Capacity Management: The basic problem: perishability; Service capacity; Service demand; Managing demand and capacity; Yield management; Waiting and queuing; Queuing: A behavioural perspective.

Unit IV:Service Communications: Integrated marketing communications; role for communication; Key communication variables; Corporate indemnity; Branding services; Advertising the service. Monitoring and Evaluating the Service: Customer satisfaction evaluation: Marketing of services with special reference to financial services, health services, hospitality services including travel, hotels and tourism, professional services, public utility services and educational services.

Unit V: Organizing for Change Management & Service Leadership: Service-profit chain, Qualities associated with service leaders, Reducing inter-functional conflicts, Change management, Evolution versus turnaround, Valuating leadership potential, Leadership culture & climate.

Suggested Readings:

1. Peter Mudie and Angela Pirrie, *Services Marketing Management*, Elsevier Ltd.
2. Audrey Gilmore., *Services Marketing and Management*. SAGE.
3. K.Douglas Hoffman and John E.G. Bateson., *Services Marketing – Concepts, Strategies and Cases*, Cengage.
4. Steve Baron and Kim Harris., *Services Marketing –Text and Cases*, Macmillan
5. R.Srinivasan., *Services Marketing: The Indian Context*, PHI
6. Ravi Shanker., *Services Marketing*, Excel Publication

7. Rama MoahanaRoa., *Services Marketing*, Pearson Education.
8. Lovelock., *Services Marekting*, Pearson Education.
9. Harsh V. Verma., *Services Marketing*, Pearson Education.

Note: Latest edition of the readings may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.



M.Com. 4th Semester

MCCF-404: FINANCIAL DERIVATIVES AND RISK MANAGEMENT

Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objective: This paper will familiarize the students to build the general taxonomy of financial derivatives and risk management and to develop the students' intuitions, critical thinking and problem solving skills.

Unit I: Derivates and derivative market: Derivatives, underlying, types of derivatives, derivative market, cash and derivative market, participants in derivative market, why derivatives, other side of derivative market, derivative markets in India.

Unit II: Forward and futures: difference between forward and future, mechanism of future contract, pay-off position in future, pricing of future, value of future contract, effect of corporate action on future, index future, trading system of future at NSE. Risk management, speculation, arbitrage and hedging through future.

Unit III: Option: meaning, types and terminology, working of option, pay-off from basic option, index option, different option strategies to manage risk. Option valuation model-BSM option Greeks.

Unit IV: Swap: meaning and features, characteristics of swap market, currency swaps- structure and pricing, interest rate swap- valuation and pricing, equity swap and reverse swap. Risk management through derivatives, use of derivatives by corporate in India.

Unit V: Risk and uncertainties: Classification of Risk, Sources of Risk-external and internal. Risk Management-nature, risk analysis, planning, control and transfer of risk, provision of adequate security arrangements. Interface between Risk and Insurance Risk identification, evaluation and management techniques, Risk avoidance, Retention and transfer.

Suggested Readings: -

1. S. L. Neftics, *Principles of Financial Engineering*, Academic Press Advances Finance Series.
2. Fisher & Jordon, *Security Analysis and Portfolio Management*, Pearson Education
3. A.C. Shapiro, *International Financial management*, 8th ed. Willey
4. R.M. Shulz, *Risk Management and Derivatives*, Cengage.
5. V.K. Bhalla, *Investment Management*, S. Chand
6. Thomas S. Coleman A, *Practical Guide to Risk Management*

Note: Latest edition of the readings may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.

M.Com. 4th Semester

MCFF-405: INTERNATIONAL FINANCIAL MANAGEMENT

Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objective: The aim of this paper is to give students an understanding of how and why financial strategies are determined in an international company, and what is behind a manager's decisions on cross border investment.

Unit I-Introduction: Globalisation and the multinational enterprise (MNE). Complexities and issues in financial decision making of MNEs. Decisions in a global setting. Foreign Exchange Market- Spot and Forward market. Participants in foreign exchange market. Arbitrage, hedging and speculation. Covered interest rate arbitrage. Contemporary issues in international financial management.

Unit II- Cross- Border Investment Decision: Types of and issues in cross border investment decision. Green field investment Vs. Cross border M&As. Estimation of cash flows from cross border investment projects. Valuation techniques including Adjusted Present Value method. Risks in cross border investment decision- currency risk, political risk, country risk, inflation risk etc. Techniques for incorporating risks in cross border investment decision. Assessment and management of political risk. Country risk analysis.

Unit III- Financing Decision, Dividend decision and Working Capital Management in MNEs: International capital structure and cost of capital. Determinants of capital structure of MNEs. Financing of foreign subsidiaries or projects- Internal and External sources, Parent Debt and Parent Equity, Bank Guarantees, Parallel loans, credit swaps etc. New instruments of raising finance by MNEs- Eurobonds, Euro notes, Euro-commercial papers, fixed and floating rate notes, euro syndicated credits etc. Dividend policies of MNEs. Working capital management in an MNE- International Cash management, International Inventory management and International receivables management. Financing of foreign trade.

Unit IV- Managing currency Risk and Interest rate Risk: Types of risk exposure- Transaction exposure, Economic exposure and Translation exposure. Measurement of risk exposure. Management of currency risk using currency forwards and futures, currency options and currency swaps. Assessment of interest rate risk. Management of interest rate risk using Interest rate futures, interest rate swaps and other financial swaps.

Unit V-International Tax environment and International Accounting: International accounting and tax considerations in financial decision making of MNEs. International tax environment; bilateral tax treaties and tax heavens. Impact of international taxation on cross border investment decision. Transfer pricing and consolidated financial statements. Relevant Indian and International accounting standards.

Suggested Readings: -

1. Shapiro, Alan C., *Multinational Financial Management*, John Wiley
2. Eun, Cheol S. and Resnick, Bruce G., *International Financial Management*, Tata McGraw- Hill.
3. Bekaert, Greet and Hodrick, Robert J., *International Financial Management*, Prentice Hall.
4. Sharan, V., *International Financial Management*, PHI Learning Pvt. Ltd.
5. Madura, Jeff, *International Financial Management*, Cengage Learning.
6. Leve D. Maurice, *International Finance*, Routledge.

Note: Latest edition of the readings may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.

M.Com. 4th Semester

MCCHR-404: TRAINING AND DEVELOPMENT

Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objective: It develops understanding on the concepts and principles of training and development (T&D). To familiarize with tools and techniques involved in T&D. It gives insight on how to design organize, implement and evaluate training in an organizational setting.

Unit I- Introduction: Concepts of Learning, Training, Education and Development, Transfer of Learning, Role of Learning in Training & Development, Adult Learning, Distance Learning. Training & Development, emerging patterns in Training & Development –Cross Cultural training, E- learning, Knowledge Management.

Unit II -Training Need Identification (TNI): Objective, Need, Approaches to TNI, Training Need Assessment (TNA), Application of TNA in Organization, Stages of TNA, Classification of Corporate Training Needs, Relation of Training Need with Career Life - Cycle, Determining Training Need at Level of performance, Mode of Learning at each level of Performance, Obtaining Information, Influences on TNI, Who Identifies Training Need, Comparing Data, Analyzing Training Needs.

Unit III- Conducting the Training & Development Programmes: Planning, Organizing, Preparing Session Plan, Budgeting & Controlling of Training Programs, Organization & Structure of Training & Development, Training Methodology, Management Development through Training, Drafting Training Proposal.

Unit-IV- The Trainer and Training Aids: Audio- Visual Aids in Learning, Computer Based Training, Designing Training Program, Conducting Training Program, Qualities of an Effective Trainer.

Unit-V- Evaluation of Training Programs: Concept, Need, Principles, Evaluation Design, Evaluating Transfer of Learning on the Job, Techniques & Problems in Measurement of Training, Feedback Costing of Training Programmes.

Suggested Readings:

1. Craig L.R., *Training & Development Handbook*, ASTO/McGraw Hill, New York
2. Taylor & Lippitt, *Management Development & Training Handbook*, McGraw Hill-UK
3. Noe, R.A. *Employee Training and Development*, McGraw Hill
4. Dessler, G., *Human Resource Management*, Pearson Education
5. Buckley, R. & Caple. J., *The Theory & Practice of Training*, Kogan Page.

Note: Latest edition of the readings may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.

MCFHR-405: PERFORMANCE & COMPENSATION MANAGEMENT

Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objective: To familiarize the students with concepts of performance and compensation management and how to use them to face the challenges of attracting, retaining and motivating employees to high performance.

Unit I- Introduction: Concept, Philosophy, Evaluation from performance appraisal to performance development. Objectives of performance management system; Performance management v/s performance appraisal; Performance Management process: Performance planning, Process and Documentation of Performance appraisal, Appraisal Interview, Performance Feedback and Counselling.

Unit II-Performance management and reward systems: Performance Coaching, Methoring and Couselling, Competency development, Use of technology and e-PMS, International Aspects of PMS. Performance systems trends, Ethical Perspectives in performance appraisal.

Unit III- Job Evaluation: Methods of Job Evaluation. Company Wage Policy: Wage Determination, Pay Grades, Wage Surveys, Wage Components. Modern trends in compensation- from wage and salary to cost to company concept, Comparable worth, broad banding, competency based pay.

Unit-IV- Incentives plans: Incentive plans for production employees and for other professionals. Developing effective incentive plans, pay for performance, Supplementary pay benefits, insurance benefits, retirement benefits, employee services benefits. Benefits & Incentive practices in Indian industry.

Unit-V- Wages in India: Minimum wage, fair wage and living wage, methods of state regulation of wages. Wage differentials & national wage policy regulating payment of wages, wage boards, Pay commissions, dearness allowances, linking wages with productivity, Special compensation situations: International compensation-managing variations Expatriate.

Suggested Readings:

1. Milkovich & Newman, *Compensation*, McGraw Hil
2. T.J. Beraman, *Compensation Decision Making*, Harcourt, Fort Worth, TX
3. Richard Henderson: *Compensation management in a knowledge based world*, pearson education
4. T.N. Chhabra & Savitha Rastogi *Compensation Management*, Sum India Publications.

Note: Latest edition of the readings may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.

Elective Courses

(Student must choose one elective paper)

MCE-406	Foreign Trade Policy, Procedures and Documentation	(Elective)
MCE-407	Working Capital Management	

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MCE-406: FOREIGN TRADE: POLICY, PROCEDURES AND DOCUMENTATION

Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objective: The objective of this paper is to acquaint the students with the knowledge of foreign trade policy, instruments of export promotion and documentation.

Unit I- Foreign Trade: Theories of Foreign trade-absolute and comparative advantage theories; Modern theory of trade, Hacksher-Ohlin theory: Terms of trade; Theory of international trade in services; Balances of payment and adjustment mechanism.

Unit II- Foreign Trade Policy Instruments: Tariffs, quotas, anti-dumping/counter waving duties; Technical standards; Exchange controls and other non-tariff measures. India's Foreign Trade and Policy: Composition and direction of foreign of trade of ; India's foreign trade policy; Export promotion infrastructure and the institutions set up; Deemed exports and rupee-convertibility; Policy in foreign collaborations and counter trade arrangements; Indian joint ventures abroad; project and consultancy exports.

Unit III- Instruments of Export Promotion: Export assistance an promotion measures; EPCG scheme, Import facilities, duty drawback, duty exemption scheme, tax concessions, marketing assistance; Role of state trading houses, 100% Export Oriented Units; Export Houses and Trading houses; EPZs, SEZs.

Unit IV-Documentation Framework: Types and Characteristics of documents; Export contract and Inco terms; Processing of an export order. Export Financing Methods and Terms of Payment: Method of payment, Negotiations of export bills; Documentary credit and collection; Pre and post shipment export credit; Bank guarantees; Foreign exchange regulations.

Unit V- Cargo credit and exchange risks: Marine insurance-procedures and documentation for cargo loss claims; ECGC schemes for risk coverage and procedure for filling claims; Institutions for credit-pre and post shipment. Quality Control and Pre-shipment Inspection: Process and procedures; Excise and customs clearance regulations, procedures and documentation. Management of Imports: Procedure for procurement through imports; import financing; Customs clearance of imports; Managing risks involved in importing-transit risk, credit risk and exchange risk.

Suggested Readings:

1. Ram, Paras, *Exports : What, Where and How ?* Anupam Publications, New Delhi.
2. Verma, M., *International Trade*, Viaks Publishing House, New Delhi.
3. *Export-Import Policy*-Ministry of Commerce, Government of India.
4. *Handbook of Export Import Procedures*: Ministry of Commerce, Government of India.
5. Report of Working Group on *Import Houses*; Ministry of Commerce, Sodesten, B.O. International Economics, MacMillan, London.
6. Customs and Excise Law Times; various issues.
7. Economic survey; Ministry of Finance, Govt. of India, various issues

Note: Latest edition of the readings may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry

two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.

M.Com. 4th Semester

MCE-407: WORKING CAPITAL MANAGEMENT

Marks: 100 (Theory Exam = 80, Internal Assessment = 20)

Objective: The objective of this paper is to acquaint the students with the importance of the working capital and techniques used for effective working capital management.

Unit I- Introduction: Concept of Working Capital Management, Importance of Working Capital, Kinds of Working Capital, Factors Determining Working Capital, Estimating Working Capital Requirements.

Unit II- Working Capital Financing: Financing of working capital, Determining the working capital Financing Mix, New Trends in Financing of Working Capital by Banks, Dahejia Committee Report, Tondon Committee Report, Chore Committee Report Marathe Committee report, Chakravarty Committee Report, Kannan committee Report, The Latest Report on Working Capital Financing.

Unit III- Cash Management: Techniques & Models – Motives for Holding Cash and marketable securities, cash system, Managing the Cash Flows, Cash Cycle Types of Collection Systems , Cash Concentration Strategies, Disbursement Tools, Investment in Marketable Securities, Forecasting Cash Flows, Managing Corporate Liquidity and Financial Flexibility, Measures of Liquidity, Determining the Optimum level of cash balances – Baumol Model, Beranek Model, Miller-Orr Model, Stone Model.

Unit IV- Receivables Management: Receivable Management- Determining the Appropriate Receivable Policy, Marginal Analysis, Credit Analysis and Decision, Heuristic Approach, Discriminate analysis, Sequential Decision Analysis.

Unit V-Inventory Management: Inventory Management and Valuation, Inventory Control Technique: ABC Analysis, EOQ, Determination of Lables of Inventory In Programming Working Capital Management, Integrating Just in Time mechanism(JIT)/technique.

Suggested Readings:

1. Hampton J J. and C.L. Wagner, *Working Capital Management*, John Wiley & Sons, 1989.
2. Scherr, F.C., *Modern Working Capital Management*, Prentice Hall, 1989.
3. Smith, Keith V and G.W. Gallinger Readings on *Short term Financial Management*. 3rd ed., West Pub. Co., 1988.
4. M.Y.Khan and P.K.Jain *Financial Management McGraw Hill*.
5. I.M.Pandey *Financial Management*, 11th ed. Vikas Publishing House.
6. Parsana Chandra, *Financial Management Theory and Practice, McGraw Hill Education; 8 edition*
7. Van Horne, James C., *Financial Management and Policy*. 13th ed. Prentice Hall.

Note: Latest edition of the readings may be used.

Note: Each question paper shall have six questions. Question no. 1 shall have 10 short- answer type questions, covering all the five units, all of which shall be compulsory and each question shall carry two marks. Question no. 2 to 6 shall have internal choice and shall carry 12 marks each. Selecting one question from each unit.