

FACULTY OF COMMERCE & MANAGEMENT

**SRIDEV SUMAN UTTARAKHAND VISHWAVIDHYALAYA
BADSHAHITHAUL, (TEHRI GARHWAL), UTTARAKHAND**



Syllabus

For

B. Com (Hons.) with Research

&

M. Com

in accordance with

National Education Policy-2020

2023

Board of Studies in Faculty of Commerce & Management

Sridev Suman Uttarakhand Vishwavidhyalaya, Badshahithaul, (Tehri-Garhwal)

(Pt. Lalit Mohan Sharma Campus, Rishikesh)


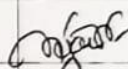

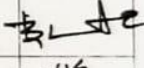

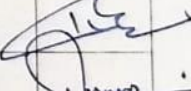
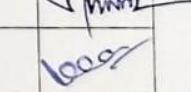





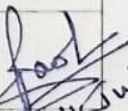
Proceedings of Second Annual Meeting of Board of Studies held on 11th July, 2023

In accordance with

National Education Policy 2020

Following the provisions specified in National Education Policy 2020 for the new academic curriculum (Syllabi), for the modifications and additions in the Syllabi as per section of 13 (7) and section of 35(1) University Statutes, the constitution of the Board of Studies in Commerce & Management, Sridev Suman Uttarakhand Vishwavidhyalaya, Badshahithaul, Tehri- Garhwal (Pt. Lalit Mohan Sharma Campus, Rishikesh) is hereby notified by Honorable Vice- Chancellor as follows vide notification 2865/SDSUV/Administration/2023 dated 6th July, 2023.

List of Members of Board of Studies 2023-24

S.N.	Name	Designation	Nominated As	Signature
1.	Prof. Kanchan Lata Sinha	Head & Dean	Chairperson	
2.	Prof. Vijay Prakash	Professor (Subject Expert)	Member	
3.	Prof. V.N. Gupta	Professor	Member	
4.	Prof. Bharat Singh	Professor	Member	
5.	Prof. V.K. Gupta	Professor	Member	
6.	Prof. C.S. Negi	Professor	Member	
7.	Prof. Dharmendra Tiwari	Professor	Member	
8.	Prof. K.K. Verma	Professor S.R.T. Campus, Badshahithaul	Member	
9.	Prof. H.C. Purohit	Head & Dean Faculty of Commerce & Management Doon University, Dehradun	V.C. Nominee	 11/07/2023
10.	Prof. V. N. Sharma	Principal Govt P.G. College, Laksar	Principal	 11/07/2023
11.	Prof. A.K. Tiwari	Principal Govt. P.G. College, Purola	Principal	 11/7/23
12.	Prof. Rajesh Kumar Ubhan	Principal Govt. College, Narendra Nagar	Principal	
13.	Mrs. Rashmi Halder	Deputy Director Directorate of Economics & Statistics (DES), Uttarakhand	V.C. Nominee	 11/07/23

Question Paper Pattern

Time: 3 hrs

(Marks: 100; End Semester: 75 & Sessional: 25)

End Semester

This question paper consists of two sections, 'A' & 'B'. Section 'A' consists of eight short-answer type questions, out of which students have to attempt **any five** questions. Each question of section 'A' is of 6 marks. Section 'B' consists of six long answer type questions, students have to attempt **any three** questions. Each question of section 'B' is of 15 marks.

Sessional

The Board of Studies held on 11th July, 2023 in Faculty of Commerce & Management, Sri Dev Suman Uttarakhand University provided all the rights regarding Internal Assessment (Sessional) of all the classes to Head & Dean of the faculty.

Programme Structure M.Com.

Year	Sem.	Major Course/ Paper##		Major Course/Paper# #		Minor Electives**(Chosen from any other faculty)		Industrial Training/ Survey/ Project/ Viva- voce		Total Credits
		No. of Papers	Credits	No. of Papers	Credits	No. of Papers	Credits	No. of Papers	Credits	
4	VII	4	5	-	-	1	4	1	4	52
	VIII	4	5	-	-			1	4	
5	IX	4	5	-	-	-	-	1	4	48
	X	4	5	-	-	-	-	1	4	

Major- These can be taken by the students of Commerce Faculty only

**Minor Electives Chosen from any other faculty.

List of all Papers in 4 th , 5 th Year Semester-wise Titles of the Papers in B.Com. (Research), M.Com.						
Year	Sem.	Course Code	Paper Title	Theory/ Practical	Credits	
Bachelor (Research) of COMMERCE						
FOURTH YEAR	VII	MC-701	Managerial Economics	Theory	5	
		MC-702	Organisation theory	Theory	5	
		MC-703	Marketing Research	Theory	5	
		MC-704	Advanced Statistics	Theory	5	
		MC-705	Other faculty/MOOC/NPTEL etc.	Theory	4*	
		MC-706	Survey/Seminar/ Project/Viva-voce etc.	-	4	
	VIII	MC-801	Behavioral Sciences	Theory	5	
		MC-802	Business Research Method	Theory	5	
		MC-803	International Business	Theory	5	
		MC-804	Business Statistics & Analytics	Theory	5	
		MC-805	Other faculty/MOOC/NPTEL etc.	Theory	4*	
		MC-806	Survey/Seminar/ Project/Viva-voce etc.	-	4	
Master of COMMERCE						
FIFTH YEAR		MC-901	Working Capital Management	Theory	5	
		MC-902	Strategic Management	Theory	5	
	Choose any one group from the following (903 to 907):					
	IX	MC-903 (I)	Accounting Theory	Theory	5 5	
		MC-903 (II)	Managerial Accounting			
		MC-904 (I)	Financial System in India	Theory		
		MC-904 (II)	International financial management			
		MC-905 (I)	Consumer Behavior	Theory		
		MC-905 (II)	International Marketing Management			
		MC-906 (I)	Human Resource Management	Theory		
		MC-906 (II)	Labour Legislation in India- I			
		MC-907 (I)	Money and Banking	Theory		
		MC-907 (II)	Customer Relationship Management in Banks			
	MC-908	Survey/Seminar/ Project/Viva-voce etc. (Based on the above selected group)	---	4		
	Choose any one group from the following (which chosen above in IX semester):					
	X	MC-1001 (I)	Advance Cost Accounting	Theory	5	
		MC-1001 (II)	Advanced Auditing	Theory	5	
		MC-1001 (III)	Tax Planning and Management	Theory	5	
MC-1001 (IV)		Accounting for Planning and Control	Theory	5		

	MC-1002 (I)	Security Analysis and Portfolio Management		
	MC-1002 (II)	Project Management		
	MC-1002(III)	Fee Based Financial Services		
	MC-1002(IV)	Securities Market Operations		
	MC-1003 (I)	Advertising and Promotion Management		
	MC-1003 (II)	Agricultural Marketing		
	MC-1003(III)	Foreign Trade Management		
	MC-1003(IV)	Global Business Environment		
	MC-1004 (I)	Industrial Relations in India		
	MC-1004 (II)	Labour Legislation in India -II		
	MC-1004(III)	Wage and Salary Administration		
	MC-1004(IV)	Industrial Sociology		
	MC-1005 (I)	Marketing Management of Insurance Companies		
	MC-1005 (II)	Retailing of Insurance		
	MC-1005(III)	Retail Banking		
	MC-1005(IV)	Financial Management of Insurance		
	MC-1006	Survey/Seminar/ Project/Viva-voce etc. (Based on the above selected group)	---	4

Semester Wise Detail of the Course/ Papers:

B. Com (Research) & M.Com.

SEMESTER-VII			Credits	Maximum Marks		
				Internal	External	Total
MC-701	Managerial Economics	Major-1	5	25	75	100
MC-702	Organisation theory	Major-2	5	25	75	100
MC-703	Marketing Research	Major-3	5	25	75	100
MC-704	Advanced Statistics	Major-4	5	25	75	100
MC-705	Other faculty/MOOC/NPTEL etc.	Minor Elective	4*	-	-	-
MC-706	Survey/Seminar/ Project/Viva-voce etc.	Major-5	4	-	-	-
Total of Semester -VII			24+4*			
SEMESTER-VIII			Credits	Maximum Marks		
				Internal	External	Total
MC-801	Behavioral Sciences	Major-1	5	25	75	100
MC-802	Business Research Method	Major-2	5	25	75	100
MC-803	International Business	Major-3	5	25	75	100
MC-804	Business Statistics & Analytics	Major-4	5	25	75	100
MC-805	Other faculty/MOOC/NPTEL etc.	Minor Elective	4*	-	-	-
MC-806	Survey/Seminar/ Project/Viva-voce etc.	Major-5	4	-	-	-
Total of Semester -VIII			24+4*			
Note:						
1. *4 Credits of Minor elective can be obtained only once in a year.						
2. Minimum requirement for getting Bachelor's (Research) in Commerce (After Sem I, II, III, IV, V, VI, VII and VIII) is 140+52=192 Credit.						
SEMESTER-IX			Credits	Maximum Marks		
				Internal	External	Total
MC-901	Working Capital Management	Major-1	5	25	75	100
MC-902	Strategic Management	Major-2	5	25	75	100
	Select Any one Group (Both the papers of selected group are compulsory) from the following:	Major-3	5	25	75	100
		Major-4	5	25	75	100

MC-903 (I) MC-903 (II)	<u>Accounting Group:</u> Accounting Theory Managerial Accounting					
MC-904 (I) MC-904 (II)	<u>Finance Group:</u> Financial System in India International financial management					
MC-905 (I) MC-905 (II)	<u>Marketing Group:</u> Consumer Behavior International Marketing Management					
MC-906 (I) MC-906 (II)	<u>Human Resource Management Group:</u> Human Resource Management Labour Legislation in India- I					
MC-907 (I) MC-907 (II)	<u>Banking & Insurance Group:</u> Money and Banking Customer Relationship Management in Banks					
MC-908	Survey/Seminar/ Project/Viva- voce etc. (Based on the above selected group)	Major-5	4	-	-	-
Total of Semester -IX			24			
SEMESTER-X			Credits	Maximum Marks		
				Internal	External	Total
MC-1001 (I) MC-1001 (II) MC-1001 (III) MC-1001 (IV)	Choose the same Group which was selected in IX semester (All four papers of selected group are compulsory): <u>Accounting Group:</u> Advance Cost Accounting Advanced Auditing Tax Planning and Management Accounting for Planning and Control					
MC-1002 (I) MC-1002 (II) MC-1002 (III) MC-1002 (IV)	<u>Finance Group:</u> Security Analysis and Portfolio Management Project Management Fee Based Financial Services Securities Market Operations	Major-1 Major-2 Major-3	5 5 5	25 25 25	75 75 75	100 100 100
MC-1003 (I) MC-1003 (II) MC-1003 (III) MC-1003 (IV)	<u>Marketing Group:</u> Advertising and Promotion Management Agricultural Marketing Foreign Trade Management Global Business Environment	Major-4	5	25	75	100
MC-1004 (I) MC-1004 (II) MC-1004 (III) MC-1004 (IV)	<u>Human Resource Management Group:</u> Industrial Relations in India Labour Legislation in India -II Wage and Salary Administration Industrial Sociology					

MC-1005 (I) MC-1005 (II) MC-1005 (III) MC-1005 (IV)	Banking & Insurance Group: Marketing Management of Insurance Companies Retailing of Insurance Retail Banking Financial Management of Insurance					
MC-1006	Survey/Seminar/ Project/Viva-voce etc. (Based on the above selected group)	Major-5	4	-	-	-
Total of Semester -X			24			
<p>Note: Minimum requirement for getting Master in Commerce (After Sem I, II, III, IV, V, VI, VII, VIII, IX and X) is 192+48=240 Credit.</p>						

M.Com. First Year			
Bachelor's (Research) Degree in Commerce (192 Credit)	SEMESTER-I	21+4* credits	46
	SEMESTER-II	21+4* credits	
	SEMESTER-III	21+4* credits	46
	SEMESTER-IV	21+4* credits	
	SEMESTER-V	24 credits	48
	SEMESTER-VI	24 credits	
	SEMESTER-VII	24+4* credits	52
	SEMESTER-VIII	24+4* credits	

Programme: M.Com.		Year: IV	Semester: Seventh
Subject: Commerce			
Course Code: MC-701		Course Title: Managerial Economics	
Course outcomes: To develop managerial perspective on economic fundamentals as aids to decision making under given environmental constraints.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Nature and Scope of Managerial Economics: Managerial Economist's Roles and Responsibilities; Relation with Economics and other Disciplines; Business Objective Models – Profit Maximization, Sales Maximisation, Managerial Discretion and Behavioural Models; Fundamental Economic Concepts – Incremental, Opportunity Cost, Discounting and Equi-Marginal or Substitution Concepts.	13	
II	Theory of Consumer Demand: Cardinal Utility Analysis of Demand; Ordinal Utility Analysis of Demand; Revealed Preference and Logical Ordering Analyses of Demand; Consumer's Choice; Individual and Market Demand Functions; Demand Distinctions; Law of Demand - Price, Income and Substitution Effects, Bandwagon Effects and Snob/Veblen Effects, Giffen's Paradox.	15	
III	Demand Elasticity and Forecasting: Elasticity of Demand - Determinants and Distinctions, Degrees and Measurements of Price, Income, Cross Advertising and Expectation Elasticities and Applications in Business; Decisions, Demand Estimation- Functional Forms, Demand Forecasting, Need for and Steps in Demand Forecasting and Demand Forecasting Techniques for Established as well as New Products.	14	
IV	Production Theory: Production Function; Laws of Variable Proportions; Producer's Equilibrium - Traditional Analysis, Isoquant, Iso-cost and Ridge Lines and Modern Analysis of Producer's Equilibrium-Expansion Path and Returns to Scale as per Isoquants; Economies and Diseconomies of Scale – Internal and External.	17	
V	Cost Theory: Implications of Costs – Real, Alternative and Money Costs; Cost Distinctions and Functions; Cost Behaviour in Short-Run and Economic Capacity; Derivation of Long Run Costs; Modern Analysis of Costs - Average Fixed and Average Variable Costs and Reserve Capacity; Real and Pecuniary Economies; Relevance of Costs in Business Decisions.	16	
Suggested Readings: <ol style="list-style-type: none"> 1. Dr. Vijay Prakash Srivastava, Economics For Managers, Navyug Books International Publications. 2. Baumal, William J. Economic theory and operations analysis, Prentice-Hall, Landon. 3. Baya, Michail R. Managerial economics and business strategy, McGraw hill New York. 4. Chopra O.P. Managerial economic, Tata McGraw hill Delhi. 5. Dean, Joel. Managerial economic, prentice hall Delhi. 6. Crag W. Peterson. W. Cris Lewis and Sudhir K.Jain managerial Economics, Prentice-Hall of 			

India/Pearson, New Delhi,2004

7. H.L. Ahuja, Managerial Economics, S.Chand,2004

8. DN Dwivedi, Managerial Economics, 4th ed. Vikas Publishing House, New Delhi

Programme: M.Com.		Year: IV	Semester: Seventh
Subject: Commerce			
CourseCode: MC-702		Course Title: Organisation Theory	
Course outcomes:			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max.Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Organisation : Concept, Features, Types, Forms and Significance; Organisational Vs. Individual Goals and their Integration; Role of Positive Thinking in Organisations.	13	
II	Theories of Organisation: Classical Theories-Scientific Management; Process Management; Bureaucratic Model; Neo Classical Theories-Human Relations and Behavioral Science; Modern Theories -System, Contingency and Quantitative.	15	
III	Organisation Structure, Culture and Conflict: Organisational Structure- Concept and Factors Influencing Organisational Structure; Departmentalisation; Span of Management; Centralisation and Decentralisation; Delegation of Authority; Organisational Culture – Impact of Organisational Culture; Socio-Cultural Features of India and Its Impact; Organisational Conflicts-Positive and Negative Impact; Level of Organisational Conflicts-Individual Group and Organisational; Measures to Minimise Conflict.	17	
IV	Organisational Change and Development: Managing Change-Nature, Causes, Process and Chain Effect of Change; Resistance to Change-Individual and Organisational; Overcoming Resistance to Change; Change Models - Lewin’s Three Step Model; Change Agents.	16	
V	Organisational Development: Meaning and Nature; OD Interventions – Sensitivity Training; Survey Feedback; Process Consultation; Team Building; MBO; Problems in OD; Organisational Effectiveness-Concept and Approaches; Organisational Vs. Managerial Effectiveness; Factors Causing Ineffectiveness.	14	
Suggested Readings:			
<ol style="list-style-type: none"> 1. Luthans, Fred; Organizational Behavior; Tata McGraw Hill. 2. Robbins, S.P. Judge, T.A., Vohra, Niharika; Organizational Behavior, Pearson Education. 3. Dr. Vijay Prakash Srivastava, Principles of Management, Kumud Publications, Delhi. 4. Prateek, Udai; Understanding Organizational Behavior; Oxford University Press. 5. Newstorm, John; Human Behavior at Work; Tata McGraw Hill. 6. McShane, Steven L., Mary, Von Glinow and Radha, R. Sharma; Organizational Behavior, Tata McGraw Hill. 7. Singh, Kavita; Organization Behavior; Text and Cases; Pearson Education. 			

Programme: M.Com.		Year: IV	Semester: Seventh
Subject: Commerce			
CourseCode: MC-703		Course Title: Marketing Research	
Course outcomes: The main objectives of the course are to familiarize the students with the concept of Marketing Research, which is used to define the basic concepts related to marketing research process.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Introduction Importance and Role of research in Marketing; the marketing research industry; Approaches to Marketing intelligence. Types of Market research; research approaches; significance of Market research, Market research process, criteria of good marketing research, problems encountered by marketing research in India.	15	
II	Marketing Research Design Research design- Pre-test, Post-test, Control group and Solomon four group design, Causal Research; observation techniques, experiments and test markets.	15	
III	Data Collection Primary and secondary data; Questionnaire Design and issues; Interviews; Comparative and noncomparative attitude measurement scaling techniques, sampling design: Sampling procedure, types of sampling, sample size determination.	15	
IV	Data Analysis and Interpretation, Analyzing qualitative data collected through interviews and open-ended questions – salient features of different methods, Multidimensional Scaling, Discriminant analysis.	15	
V	Reporting the Results and Ethical Issues in Marketing Research Preparing Marketing research report and presentation: written report, format of report, common problems in preparing report, the critical nature of report, Graphical presentation of reports. Ethical Issues: Ethical issues related clients, respondents, sampling, questionnaire design, reporting.	15	
Suggested Readings:			
<ol style="list-style-type: none"> 1. Naresh K Malhotra, Satyabhushan Dash, (2009). Marketing Research- An Applied Orientation, 5/e, Pearson Education, New Delhi. 2. Donald S. Tull, Del I. Hawkins, (2009). Marketing research –Measurement & Method, PHI Private Limited, New Delhi. 3. Donald R. Cooper, Pamela S Schindler, (2007). Marketing Research-Concepts and Cases. Tata McGraw-Hill Publishing Company Limited, New Delhi. 			

4. Hair, Bush, Ortinau, (2006). Marketing Research, 3/e, Tata McGraw-Hill Publishing Company Limited, New Delhi.
5. Nigel Bradley, (2007). Marketing research –Tools and Techniques. Oxford University Press, New Delhi.

Programme: M.Com.		Year: IV	Semester: Seventh
Subject: Commerce			
Course Code: MC-704		Course Title: Advanced Statistics	
Course outcomes: This course will help students to design and carry out research, as well as, the application of statistical tools and techniques for decision making in different areas of Business.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Introduction: Meaning and Definition of Statistics-Role of Statistical Techniques in Decision Making Measures of Central Tendency: Mean, Median & Mode, Measurement of Dispersion: Quartiles, Range, Inter quartile range, Mean Deviation & Standard Deviation, Variance, Coefficient of Variation, Skewness and Kurtosis.	20	
II	Association of Attributes: Classification of attributes, determination of unknown class frequencies, Consistency of data, methods of determining association.	12	
III	Index Numbers: Meaning, Types of index numbers, uses of index numbers, Construction of Price, Quantity and Volume indices: Fixed base and Chain base methods, Weighted Aggregative Methods.	12	
IV	Time series analysis: Concept & Components of Time Series, Models of Time Series: Additive, Multiplicative and Mixed models, Trend analysis: Free hand curve, Semi averages, Moving averages, Least Square method- Linear and Non-Linear equations, Applications in business decision-making.	16	
V	Statistical System in India and its Shortcomings: Population Statistics, Agriculture Statistics, National Income, Agricultural, Industrial, Trade, Price & Labour Statistics etc. Source of Indian Statistics-Central Statistical Organization, National Sample Survey.	15	
Suggested Readings:			
<ol style="list-style-type: none"> 1. Levin R.I., Rubin S. David, Statistics for Management, 7th Ed, Pearson, 2000. 2. Gupta S.P, Statistical Methods, Sultan Chand & Sons. 3. Keller, G, Statistics for Management, 1st Ed, Cengage Learning, 2009. 4. Dr. Shukla S.M., Dr. Sahai Shiv Pujan., Practical Problems in Business Statistics 5. S. C.Gupta – Fundamentals of Statistics, Himalaya Publishing 6. Gupta, C.B. Statistical Method- Sultan Chand, Delhi. 			

7. Gupta, S.C. and Indra Gupta Business Statistical- Himalaya Publication House, New Delhi.

Programme: M.Com.	Year: IV	Semester: Seventh
Subject: Commerce		
Course Code: MC-706	Course Title: Seminar & Survey Report	
Course outcomes: The objective is to help and develop the art of public speaking among the students. The students shall be required to attend several presentations during the semester. The student will give two seminar presentations in the department.		
Credits: 4	Core Compulsory/Elective: Compulsory	
Max. Marks: 100		

Programme: M.Com.	Year: IV	Semester: Eighth
Subject: Commerce		
Course Code: MC-801	Course Title: Behavioral Sciences	
Course outcomes:		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75		
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Introduction: Organisational Behaviour-Concept; Contributing Disciplines; Foundation; Challenges and Opportunities; Human Behaviour-Nature, Process and Models.	10
II	Individual Behaviour: Personality-Determinants; Theories; Organisational Implications; Perception – Process; Factors Influencing; Managerial Utility; Sensation Vs. Perception; Learning-Nature, Process, Factors Affecting, Importance for Managers; Motivation-Need, Theories and Types of Incentives and Precautions in their Use; Special Issues in Motivation-Employees Recognition Programmes and Employees Involvement Programmes; Skill-based Pay Plans; Flexible Benefits etc.	20
III	Group Behaviour: Transactional Analysis-Levels of Self Awareness; Ego States; Life Positions; Transactions; Stroking; Uses of T.A.; Group Dynamics-Meaning and Nature of Group; Formal Groups – Committee, Task Force and Quality Circle; Informal Groups-Causes of Formation; Managing Informal Groups; Individual Vs. Group Decision Making.	18
IV	Leadership, Power and Authority: Leadership-Nature, Significance and Styles; Theories; Providing Effective Leadership; Power and Authority Bases of Power and Sources of Authority; Authority Limits; Increasing Power.	13
V	Morale and Stress Management: Morale- Nature, Factors Influencing and Methods of Measurement; Morale Building; Productivity and Morale; Stress Management-Sources, Consequences and Coping Strategies.	14
Suggested Readings:		
<ol style="list-style-type: none"> 1. Luthans, Fred; Organizational Behavior; Tata McGraw Hill. 2. Robbins, S.P. Judge, T.A. ,Vohra, Niharika; Organizational Behavior, Pearson Education. 3. Prateek, Udai; Understanding Organizational Behavior; Oxford University Press. 4. Newstorm, John; Human Behavior at Work; Tata McGraw Hill. 5. McShane, Steven L.,Mary, Von Glinow and Radha, R. Sharma; Organizational Behavior, Tata McGraw Hill. 6. Singh, Kavita; Organization Behavior; Text and Cases; Pearson Education. 7. Dr. S.S Khanna ; Organizational Behaviour, S.Chand Publications 8. L.M. Prasad; Organizational Behaviour, S.Chand Publications 		

Programme: M.Com.	Year: IV	Semester: Eighth
Subject: Commerce		
Course Code: MC-802	Course Title: Business Research Method	
Course outcomes: The objective this course is to help students design and carry out research, as well as, the application of statistical tools and techniques for decision making.		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75		
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Introduction to Business Research, Meaning, Concept, Nature, Scope, Need and Role of Business Research, Characteristic of Research, Types of Business Research, Research Process: An overview, Stages of Research process, Business Research in 21st century, Ethical issues in Business Research.	12
II	Research design: Concept, features of a good research design, Use of a good research design; Research Design Process, Types of Research Design, Concept of Independent & Dependent variables, concomitant variable, extraneous variable, Treatment, Control group.	18
III	Sampling Theory: Basic Concept, Defining the Universe, Concepts of Statistical Population, Need and Importance of Sampling, Types of Sampling, Characteristics of a good sample, Sampling and Non-Sampling Errors, Methods to reduce the errors, Sample Design, Determinants of Sample Size, Steps in Designing the Sample.	18
IV	Scaling & measurement techniques: Concept of Measurement, Need of Measurement; Problems in measurement, research– Validity and Reliability. Levels of measurement – Nominal, Ordinal, Interval, Ratio. Attitude Scaling Techniques: Concept of Scale– Rating Scales viz. Likert Scales, Semantic Differential Scales etc.	15
V	Mechanism of Report Writing: Structure and Components of Research Report, Types of Report, Characteristics of Good Research Report, Pictures and Graphs, Introduction to Computerized Statistical Packages i.e., SPSS etc.	12
Suggested Reading:		
<ol style="list-style-type: none"> 1. Zikmund: Business Research Methods, Cengage Learning 2011-12 2. Cooper and Schindler (2010). Business Research Methods, 10th edition. Tata McGraw Hill, New Delhi. 		

3. Kothari, C.R. (2004). Research Methodology – Methods, 2nd edition. New Age Publications, New Delhi.
4. Mishra, Anil K. (2012). A Hand Book of Research in SPSS, 1st edition. Himalayan Publishing House, Mumbai.
5. Field, A. (2013). Discovering Statistics using IBM SPSS. 4th edition. Sage Publications London.
6. Sekaran Uma , Bolgie Roger , Research Methods for Business , Wiley publications

Programme: M.Com.		Year: IV	Semester: Eighth
Subject: Commerce			
Course Code: MC-803		Course Title: International Business	
Course outcomes: Students should be able to explain business expansion abroad and key issues related to their operations in other countries. They will Compare and contrast cultures and societies globally using socioeconomic and cultural frameworks.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Management of International Trade: Introduction, Meaning, Need, Difference between Domestic and International trade, International Business (Trade) Theories- classical, Neoclassical, Modern and need for separate Theory of International Trade, The Balance of Payment Gains from Trade and Terms of trade Policies- Free vs Protection.	13	
II	Mechanism of International Payments and Control: Instruments of External Payments, Foreign Exchange Market, causes of fluctuations in exchange rates, Needs for Exchange Control, Techniques and methods of Exchange Control.	15	
III	Management Process and Control of International Trade/ Business: Management of Human Resources in MNCs, International Production and Logistic system, Multinational Corporate Culture, Information and Control System, Measurement Methods and Evaluation of Performance.	17	
IV	International Trade and Investment Theories: Mercantilism; Absolute Cost theory, Comparative Cost theory, Opportunity Cost theory, Factor endowment theory, Complimentary trade theories; International Business Strategies.	16	
V	International Financial Institutions: IMF, IBRD, IDA, IFC, Organization of European Union and its Impact, Euro- Dollar Exchange Market.	14	
Suggested Readings:			
<ol style="list-style-type: none"> 1. . Charles W.L. Hill and Arun Kumar Jain, International Business, McGraw Hill Education New Delhi 2. 2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business, Pearson Education 3. 3. Sumati Varma, International Business, Pearson Education. 4. 4. Cherunilam, Francis. International Business: Text and Cases. PHI Learning 5. 5. Bennett, Roger. International Business. Pearson Education. 6. 6. Jaiswal, Bimal; International Business, Himalaya Publication 7. 7. Hill, C.W.; International Business, TMH, 5th Ed. 			

Programme: M.Com.		Year: IV	Semester: Eighth
Subject: Commerce			
Course Code: MC-804		Course Title: Business Statistics & Analytics	
Course outcomes: To Understand the different basic concept / fundamentals of business statistics and understand the practical application of Descriptive and Inferential Statistics concepts and their uses for Business Analytics			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Application of Statistics in Business– Introduction, Descriptive Statistics: Meaning, Scope, types, functions and limitations of statistics. Concept of Business Analytics- Meaning types and application of Business Analytics, Use of Spread Sheet to analyze data-Descriptive analytics and Predictive analytics.	12	
II	Interpolation and Extrapolation: Meaning, importance, Graphic method, Algebraic method- Direct Binomial expansion method, Newton's method of Advances differences, Lagrange method, parabolic curve method.	12	
III	Correlation Analysis: Positive and Negative Correlation, Karl Pearson's Coefficient of Correlation, Spearman's Rank Correlation, Concept of Multiple and Partial Correlation, First order, Second order Coefficient of correlation	16	
IV	Regression Analysis: Concept, Least Square fit of a Linear Regression, Two lines of Regression, Properties of Regression Coefficients and Relationship between Regression and Correlation, Standard error of estimate, Multiple Regression Analysis.	20	
V	Probability Theory and Distribution Probability: Concepts of Probability - Additive and Multiplicative Laws- Bayes's Decision Rule, Theoretical Distributions: Concept and application of Binomial; Poisson and Normal Probability distributions.	15	
Suggested Readings:			
<ol style="list-style-type: none"> 1. G C Beri – Business Statistics, latest ed, TATA McGraw Hill 2. Chandrasekaran & Umavathi-Statistics for Managers, PHI Learning 3. Levin R.I., Rubin S. David, Statistics for Management, 7th Ed, Pearson, 2000. 4. Gupta S.P, Statistical Methods, Sultan Chand & Sons. 5. Newbold, Carlson, Thorne – Statistics for Business and Economics, 6th ed., Pearson 6. Keller, G, Statistics for Management, 1st Ed, Cengage Learning, 2009. 7. J. K Sharma, Business Statistics, 2nd Ed. Pearson, 2010. 			

8. Black Ken, Business Statistics for Contemporary Decision Making, 4th Ed, Wiley, 2006

Programme: M.Com.	Year: IV	Semester: Eighth
Subject: Commerce		
Course Code: MC-806	Course Title: Seminar & Survey Report	
Course outcomes: The objective is to help and develop the art of public speaking among the students. The students shall be required to attend several presentations during the semester. The student will give two seminar presentations in the department.		
Credits: 4	Core Compulsory/Elective: Compulsory	
Max. Marks: 100		

M.Com. Final Year			
Master's Degree in Commerce (240 Credit)	SEMESTER-I	21+4* credits	46
	SEMESTER-II	21+4* credits	
	SEMESTER-III	21+4* credits	46
	SEMESTER-IV	21+4* credits	
	SEMESTER-V	24 credits	48
	SEMESTER-VI	24 credits	
	SEMESTER-VII	24+4* credits	52
	SEMESTER-VIII	24+4* credits	
	SEMESTER-IX	24 credits	48
	SEMESTER-X	24 credits	

Programme: M.Com.		Year: V	Semester: Ninth
Subject: Commerce			
Course Code: MC-901		Course Title: Working Capital Management	
Course outcomes: Students will be able to evaluate comparative working capital management policies and their impact on the firm's profitability, liquidity, risk and operating flexibility. They will understand the importance of effective working capital management and its role in meeting the firm's strategic objectives and its impact in value creation.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Introduction: Concept of Working Capital; Components of Working Capital; Interdependence among Components of Working Capital; Estimating Working Capital Needs; Factors Affecting the Need for Working Capital; Managing Working Capital; Objectives of Working Capital Management; Working Capital Analysis – Fund Flow.	12	
II	Financing Working Capital: Sources of Working Capital Finance – A Brief Overview of Long-term and Short-term Sources of Finance; Long-term Vs. Short-term Sources-Speed, Flexibility, Cost, Risk, Liquidity, and Profitability; Alternative Current Assets and Financing Policies— Maturity Matching Self Liquidating Policy, Aggressive Policy, Conservative Policy; The Concept of Zero Working Capital.	15	
III	Management of Cash: Motives for Holding Cash; Need for and Objectives of Cash Management; Cash Forecasting and Cash Budgets; Cash Cycle; Cash Float; Control of Float – Managing Collections and Disbursements; Near-Cash-Marketable Securities – Concepts, Types, Need For and Investment Strategy.	15	
IV	Management of Receivables: Concept and Nature of Receivables; Purpose of Receivables; Costs and Benefits of Receivables; Factors Affecting Size of Receivables; Managing Receivables – The Profit Decision and Optimum Size Determination; Sound Credit Policy – Credit Standard and Credit Limit, Credit Period, Cash Discounts and Collections.	18	
V	Management of Inventory: Concept, Nature, and Components of Inventory; Benefits of Holding Inventory; Risks and Costs of Inventory; Managing Inventory – Minimising Costs and Optimum Size Determination; Inventory Management System- Economic Order Quantity Subsystem, Reorder-Point Subsystem, Stock-Level Subsystem, and Tying Together the Subsystems into a Total Inventory Management System; ABC Analysis of Stock; Just in Time Concept of Inventory Management.	15	
Suggested Readings:			
<ol style="list-style-type: none"> 1. Dr. Vijay Prakash Srivastava, Working Capital Management, Kumud Publications Delhi. 2. V.K. Bhalla, Working Capital Management, S.chand Publications. 3. I.M. Pandey, Financial Management, Pearson Publications. 4. Khan & Jain, Financial Management, Tata Mc-Graw Hill. 5. Brealey R.A. and S.C. Myers: Principles of Corporate Finance, McGraw Hill,. 6. . V.Saran, Financial Management, PHI 			

7. G. Sudarsana Reddy, Financial Management Principles and Practice, Himalaya Publishing House, New Delhi
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Programme: M. Com.		Year: V	Semester: Ninth
Subject: Commerce			
Course Code: MC-902		Course Title: Strategic Management	
Course outcomes: The Strategic Management course is designed to explore vision, mission, examine principles, techniques and models of organisational and environmental analysis, discuss the theory and practice of strategy formulation and implementation.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Concept of Strategy: Concept of Strategy and Strategic Management; Strategic Management Process; Levels of Strategy; Approaches to Strategic Decision Making; Organisational Mission and Purpose; Objectives and Goals; Importance of Strategic Management.	20	
II	Environmental Analysis and Diagnosis: Concept of Environment and its Components; Organisational Appraisal; Industry Analysis; Competitors Analysis; SWOT Analysis.	15	
III	Strategy Intent: Grand Strategies – Turnaround, Divestment and Liquidation Strategies; Growth Strategies-Merger, Take-over and Joint Strategies, Integration and Diversifications.	15	
IV	Functional Strategies: Marketing, Production/Operations and R & D plans and Policies; Personnel and Financial Plans and Policies.	10	
V	Strategy Implementation and Evaluation: Strategic Implementation – Concept, Relationship between Strategic Formulation and Implementation; Strategic Evaluation and Control – Concept, Types of Strategic Control, Techniques of Strategic Evaluation and Control – Strategic and Operational Control.	15	
Suggested Readings:			
<ol style="list-style-type: none"> 1. Ravi M. Kishore, Strategic Management; Taxmann Publications 2. Richard Lynch, Strategic Management; Pearson Education. 8th Edition 3. Management Policy & Strategic Management – R.M.Shivastava, Himalaya Publishing House, Mumbai. 4. Business Policy and Strategic Management - Sukul Lomash and P. K. Mishra, Vikas Publishing House Pvt. Ltd., New Delhi. 5. Business Policy and Strategic Management - Dr. Azhar Kazmi, Published by Tata McGraw Hill Publications 6. Strategic Management by Prof N. H. Mulick, Enkay Publishing House New Delhi 			

Programme: M. Com.		Year: V	Semester: Ninth
Subject: Commerce			
CourseCode: MC-903 (I)		Group A: Accounting Course Title: Accounting Theory	
Course outcomes: Students will able to apply knowledge of accounting techniques, concepts, principles and theories to solve financial reporting problems. And will understand structured decision model to exercise judgement in the application of accounting standards.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Introduction: Concept of Accounting and its Changing Role; Users of Accounting Information and their Informational Need; Accounting and other Disciplines; Financial Accounting Vs. Management Accounting and Cost Accounting; Concept and Necessity of Accounting Theory; Relation between Accounting Theory and Accounting Practice; Accounting Theory Vs. Accounting Practice.	12	
II	Structure of Accounting Theory: Elements of Accounting Structure; Basic Concepts, Principles, Postulates and Conventions of Accounting; Generally Accepted Accounting Principles; Financial Statements – Essentials, Nature, Uses, Functions and Limitations; Financial Statement Analysis – Objectives, Process and Types; Procedure for Analysis and Interpretation.	18	
III	Establishment of Accounting Standards: The International Accounting Standards Committee (IASC) and International Accounting Standards Board (IASB) – Objectives, Organization, Standard Setting Procedure and a brief Reference of International Accounting Standards; India’s Standing Committee on International Financial Standards and Codes; Advisory Groups in India; Accounting Standards Board (ASB) of Institute of Chartered Accountants of India.	20	
IV	Accounting Standards in India: A Detailed Discussion on – Disclosure of Accounting Policies, Valuation of Inventory, Cash Flow Statements, Depreciation Accounting, Revenue Recognition, Accounting for Investments, Accounting for Amalgamations, Segment Reporting, Consolidated Financial Statements, Provisions, Contingent Liabilities and Contingent Assets.	12	
V	Accounting for Depreciation and Inventory: Concept and Methods of Depreciation; Depreciation on Replacement Cost; Factors Influencing the Choice of Depreciation Methods; Developing Depreciation Policy; Accounting Policies for Inventory – Concept, Need, Significance, Inventory Systems and Inventory Valuation Methods.	13	
Suggested Readings:			
<ol style="list-style-type: none"> 1. Jawaharlal: Accounting Theory & Practice, Himalya; 2. Jain S.P & Narang K.L: Accounting Theory & Management Accounting, Kalyani; 3. Rawat D.S: Accounting Standards, Taxmann; 4. Ghosh T.P: Accounting Standards and Corporate Accounting Practices, Taxmann; 			

Programme: M.Com.		Year: V	Semester: Ninth
Subject: Commerce			
CourseCode: MC-903 (II)		Group A: Accounting Course Title: Managerial Accounting	
Course outcomes: Students will able to critically analyse and provide recommendations to improve the operations of any organisation through the application of management accounting techniques; demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement systems.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Introductory: Generally Accepted Accounting Principles; Managerial Accounting–Concept and Distinction with Financial Accounting; Controllership Functions.	10	
II	Financial Analysis: Reclassification of Balance Sheet and Profit and Loss Account items; Ratio Analysis – Limitations and Types of Accounting Ratios and Preparation of Performa Balance Sheet on the Basis of Accounting Ratios. Comparative Financial Statements	14	
III	Inflation Accounting: Statement of the Problem, Methods of Inflation Accounting, Practical Difficulties in Inflation Accounting and Merits and Demerits.	12	
IV	Responsibility Accounting: Concept, Steps in responsibility Accounting, Responsibility Centers, Advantages and Limitations of Responsibility Accounting.	15	
V	Other Contemporary Issues in Managerial Accounting: Target Costing; Activity Based Costing; Human Resource Accounting; Value Added Accounting; Product Life Cycle Costing, Project Life Cycle Costing	14	
VI	Reporting to Management: Significance and Essentials of a Good Reports, Types of Accounting Reports; Levels of Management and Report.	10	
Suggested Reading:			
<ol style="list-style-type: none"> 1. Man Mohan and Goyal, Management Accounting, Sahitya Bhawan, Agra 2. Jagdish Prasad, Management Accounting, Kalyani Publishers, Ludhiana. 3. P.N. Reddy and H.R. Appannaiah, Essentials of Management Accounting, Himalaya Publishing House, New Delhi 4. Dr. R. R. Rustagi, Management Accounting, Taxmann, New Delhi 5. M.N. Arora, Accounting for Management, Himalaya Publishing House, New Delhi 6. Ravi M. Kishore, Advanced Management Accounting, Taxmann, New Delhi 7. Ravi M. Kishore, Management Accounting, Taxmann, New Delhi 8. I.M. Pandey, Management Accounting, Vikas Publishing House, New Delhi 9. S.P. Gupta, Management Accounting, Sahitya Bhawan, Agra 			

Programme: M.Com.		Year: V	Semester: Ninth
Subject: Commerce			
CourseCode: MC-904 (I)		Group B: Finance Course Title: Financial System in India	
Course outcomes: Students are able to analyse the financial market processes and their factors, and make successful financial decisions at an individual as well as company level. Students are able to analyse different credit instruments and ownership instruments to use statistical reasoning for research projects undertaken later.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Introduction: Concept of Financial System; Economic Development and Financial System; Growth of Indian Financial System – Pre-1951 Scenario, 1951 to Mid-Eighties Scenario, After Mid-Eighties Scenario and Present Composition.	12	
II	Money Market: Emerging Structure of Indian Money Market; Instruments of Money Market; Money Market Mutual Funds – An Overview and RBI’s Regulatory Guidelines; Commercial Banks – Role in Industrial Finance and Working Capital Finance.	15	
III	Capital Market: Concept, Structure and Functions of Capital Market; Primary Market – Concept, Instruments of Issue and Methods of Floatation; Secondary Market – Concept, Market Players, Trading System and Settlement	15	
IV	Institutional Structure-Indian Financial Institutions: Development Banks - IFCI, ICICI, SFCs and IDBI; Investment Institution – UTI and other Mutual Funds; Insurance Organisations – Life Insurance Corporation of India and General Insurance Corporation of India.	15	
V	Institutional Structure-International Financial Institutions: Organisation, Management; Functions and Working of International Financial Institutions – International Monetary Fund (IMF), International Bank for Reconstruction and Development (IBRD), International Development Agency (IDA) and Asian Development Bank (ADB).	18	
Suggested Readings:			
<ol style="list-style-type: none"> 1. Bharati Pathak, Indian Financial System, Pearson Publications. 2. Dr. Dharmendra Kumar, Financial Market and Institution, Jagdamba Publishing House, New Delhi 3. Advani, Investment and Securities Market in India, Himalaya Publishing House, New Delhi 4. L.M. Bhole, Financial Markets and Institutions, Tata McGraw Hill, New Delhi 5. S.Ghose, Banking Policy in India, Allied Publications, Delhi 6. M.U. Khan, Indian Financial System, Tata Mc Graw Hill, New Delhi 7. R.M. Srivastava, Management of Indian Financial Institutions, Himalaya Publishing House 			

Programme: M.Com.	Year: V	Semester: Ninth
Subject: Commerce		
CourseCode: MC-904 (II)	Group B: Finance Course Title: International Financial Management	
Course outcomes: After learning International financial management students will be able to understand the exchange rates, compare inflation rates, get an idea about investing in international debt securities, ascertain the economic status of other countries and judge the foreign markets.		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75		
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Global financial environment: Overview: IMF: objectives, functions. Euro currency market. Money market, capital market: Relationship with domestic markets. Role of Finance Manager in the Global context. Balance of Payments: understanding, analysis and interpretation.	14
II	Foreign exchange Market: Nature, structure, types of transactions, exchange rate quotations, spot and forward; Arbitrage. Foreign exchange market in India: nature, structure, operations, and limitations. Exchange rate determination, forecasting, theories: Purchasing power parity, Interest rate parity etc.	16
III	Foreign Exchange risk exposure: Types of risk: Economic and translations. Accounting treatment: tax treatment of gains and losses. Exchange Risk reduction: techniques: applications and their limitations. The Risk Management Process: Hedging, Swaps, Futures, Options, Types of Derivatives, Role of SEBI. Relationship of Money market and foreign exchange market.	16
IV	Financial structure and international financing: Optimal financial structure and MNE and their foreign subsidiaries; Eurocurrency markets; International debt markets; Management of interest rate risk: interest rate options, currency options etc.	16
V	Foreign investment decisions: Multinational capital budgeting; International portfolio theory and diversification; Repositioning of funds; Working capital management in MNE. FDI and FII in India.	13
Suggested Readings:		
<ol style="list-style-type: none"> 1. S.P.Srinivasan, B.Janakiram, International Financial Management, Wiley India, New Delhi. 2. V.Sharan, International Financial Management, 3rd Edition, Prentice Hall of India. 3. A.K.Seth, International Financial Management, Galgothia Publishing Company. 4. P.G.Apte, International Financial Management, Tata McGrw Hill. 5. Bhalla, V.K., International Financial Management, 2nd Edition, New Delhi, Anmol. 6. V.A.Avadhani, International Financial Management, Himalaya Publishing House. 7. Bhalla, V.K., Managing International Investment and Finance, New Delhi, Anmol 8. Sharan, International Financial Management, Prentice-Hall 9. Gupta, S.L.; Financial Derivatives: Theory, Concept and Problems, PHI. 		

Programme: M.Com.		Year: V	Semester: Ninth
Subject: Commerce			
Course Code: MC-905 (I)		Group C: Marketing Course Title: Consumer Behaviour	
Course outcomes: The course helps students to develop basic understanding of the concepts and theories of consumer behaviour and their applications in marketing decision making.			
Credits: 5		Core Compulsory /Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Introduction: Concept and Need for Study of Consumer Behaviour. Application of Consumer Behaviour; Factors Affecting Consumer Behavior; Individual Consumer – Features of Individual Consumers; Consumer Decision-making Process; Organizational Consumer– Concept, Characteristics and Types of Organisational Consumer; Organizational Consumer Decision -making Process; Consumer Research.	20	
II	Consumer Behaviour Models: Economic, Learning, Psychoanalytical and Sociological Models; Howard Sheth Model; Nicosia Model; Engel-Kollat-Blackwell Model; Sheth Model of Industrial Buying.	15	
III	Consumer Motivation and Personality: Motivation –Concept of Motivation, Needs and Goals; Dynamic Nature of Motivation; Hierarchy of Needs; A Trio of Needs; Major Aspects of Motivation Research; Personality – Concept and Characteristics; Stages in the Development of Personality; Self and Self-image	15	
IV	Consumer Perception, Learning and Attitude: Concept and Elements of Perception; Factors Influencing Perception; Dynamics of Perception; Consumer Imagery; Concept, Process and Theories of Learning; Concept and Characteristics of Attitude; Factors Involved in Attitude Formation; Models of Attitude; Cognitive Dissonance and Attribution Theories.	13	
V	Consumer in Scio-Cultural Settings: Reference Groups; Family Influences and Life Cycle; Social Class and its Measurement; Cultural Influence on Consumer Behaviour; Subcultures and Consumer Behaviour; Diffusion Process; Adoption Process.	12	
Suggested Reading: <ol style="list-style-type: none"> 1. Schiffman and Kanuk; Consumer Behaviour 2. Engle, Blackwell and Miniard ; Consumer Behaviour 3. Zaltman and Wallendorf ; Consumer Behaviour 4. Dr. Dharmendra Kumar, Basics of Consumer Behaviour, Sahitya Bhawan Publications, Agra. 4. Mellot, Douglas W; Tr.Consumer Behaviour 5. Loudon and Della Bitta; Consumer Behaviour 6. Benneton; Consumer Behaviour 			

Programme: M.Com.		Year: V	Semester: Ninth
Subject: Commerce			
Course Code: MC-905 (II)		Group C: Marketing Course Title: International Marketing Management	
Course outcomes: To enable the students to understand the concept, implications and procedures of International Marketing and to be able to apply those in management of International Business.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Introduction: Concept, Scope and Significance of International Marketing; International Marketing Vs. Domestic Marketing; Factors Affecting International Marketing Tasks; Stages of International Marketing Involvement; Multinational Corporations and their Role in International Marketing.	10	
II	Assessing International Market Opportunities: International Marketing Information System – Concept, Scope and Significance; Establishing Information System; International Marketing Research – Concept, Scope and Significance; Process of International Marketing Research; Collection of Primary and Secondary Data; Problems of Gathering Primary Data; International Marketing Research in Developing Countries.	17	
III	International Marketing Decisions: Market Selection and Entry Decisions; Product Strategy for International Markets – Standardization Vs. Adoption; Branding Decisions; Developing New Products for International Market; International Pricing – Concept, Significance, Factors and Methods; Counter-trade as a Pricing Tool – Types of Counter-trade Problems; Involved in Counter-trading; Dumping.	15	
IV	International Distribution System: Channel of Distribution Structures; Distribution Patterns; International Channel of Distribution Alternatives; Factors Affecting Choice of Channels; Locating, Selecting and Motivating Channel Members; International Logistics; Foreign Freight Forwarder; International Advertising – Challenges Involved in International Advertising; Media Planning and Factors Considered in it; International Communication Process; International Advertising and Internet.	17	
V	International Organisation Structure and Control: Structures and Alternatives of Organisation Structure; Choice Criteria; Financial Requirements for International Marketing; Coordination and Control of International Marketing Operations; Cooperative International Marketing–Main Features, Objectives, Advantages and Limitations.	16	
Suggested Reading:			
<ol style="list-style-type: none"> 1. Vern Terpestra, Internation Marketing, Southwest Publication, 2005 2. Varshney RL and B. Bhattacharya, International Marketing- Indian Perspective, Sultan Chand publication 2006. 3. Fayerweather, J, International Marketing Management, Sage Publication, 2006 4. Cateroa, R, Phylip, International Marketing, Tata Mc Graw Hill, 2006 5. Jain Subash, International Marketing Management, Southwest Publication, 2005 			

Programme: M.Com.	Year: V	Semester: Ninth
Subject: Commerce		
Course Code: MC-906 (I)	Group D: Human Resource Management Course Title: Human Resource Management	
Course outcomes: To enable students to understand procedures, processes and techniques applied in the management of Human Resource in an organization.		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75		
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Introduction: Human Resources as Sustainable Competitive Advantage in the Globalisation Era; Concept, Scope, Objectives and Importance of Human Resource Management; Challenges Faced by a Modern Human Resource Manager; Broad Functions of an HRM Department.	15
II	HR Policies, Planning and Procurement: Need and Types of HR Policies; Indian Labour Policy; Steps in HR Planning; Determination of HR Requirements; Job Analysis; Recruitment and Selection Process; Placement and Orientation.	10
III	Training and developing the HR: Modern Concept of Training; Training Needs and Objectives; New Roles/Holds of Training Types and Methods of Training; Evaluating Effectiveness of Training; HRD Concept and Components; Training and Development Facilities in India; Methods of Performance Appraisal Including 360 Degree Performance Appraisal; Exit of HRS, VRS/Golden Handshake.	20
IV	HR Compensation and Motivation: Significant Factors Affecting Compensation Policy; Monetary and Non-monetary Rewards; Incentive Systems of Payment; Wage Policy and Wage Fixation in India, Pre-requisites of a Sound Motivational Programme; Motivating Factors and Morale-Building.	15
V	Maintenance of Discipline, Communication and HR Records: Causes of Indisciplinary Action; Model Grievance Procedure; Channels of Communication; Maintaining HR Records and Statistics.	15
Suggested Readings:		
<ol style="list-style-type: none"> 1. Khanka, S.S.: Human Resource Planning 2. Decenzo, : Hunan resource management/personnel management. 3. Mamoria, C,B.: Human Resource Management and Planning. 4. Rao, VSP.: Human Resource management-text and case. 5. Desslir: Human Resource management. 6. Gupta C.B: Human Resource management. 7. V.S.P Rao, Human Resource Management, Text and Cases, Excel Books, New Delhi. 		

Programme: M.Com.		Year: V	Semester: Ninth
Subject: Commerce			
Course Code: MC-906 (II)		Group D: Human Resource Management Course Title: Labour Legislation in India- I	
Course outcomes: Students will know the development and the judicial setup of Labour Laws. They will learn the salient features of welfare and wage Legislations also to integrate the knowledge of Labour Law in General HRD Practice.			
Credits: 5		Core Compulsory /Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Introduction: Objectives, Need and Principles of Labour Legislation; Historical Development of Labour Legislation in India; Labour Laws Awareness among Workers in India.		10
II	Factories Act, 1948: Object and Scope of the Act; Key Definitions; Rights of Workers; Provisions Regarding Health, Safety and Welfare of the Workers; Working Hours, Leave, Penalties and Procedures.		20
III	Industrial Disputes Act, 1947: Object and Scope of the Act; Key Definitions; Authorities for Prevention and Settlement of Disputes; Strikes and Lock-outs; Unfair Labour Practices and Penalties.		20
IV	Payment of Wages Act, 1936: Object of the Act; Key Definitions; Rules for Payment of Wages; Deductions from Wages; Enforcement of the Act.		10
V	Minimum Wages Act, 1948: Object and Scope of the Act; Key Definitions; Fixation and Revision of Minimum Rates of Wages; Fixing Hours of Normal Working Day; Enforcement of the Act. The Apprentices Act, 1961: Salient Features and Main Provisions.		15
Suggested Readings:			
<ol style="list-style-type: none"> 1. R.C. Agarwal, Industrial Law, Sahitya Bhawan Publishers & Distributors, 2. R.L. Naulakha, Industrial Laws 3. Personnel & Human Resource Management – Text & Cases by P. SubbaRao 4. Human Resource Management and Personnel Management - Aswathappa, Tata McGraw Hill, New 5. Human Resource Management - S. S. Khanka, S. Chand & co., New Delhi 			

Programme: M.Com.	Year: V	Semester: Ninth
Subject: Commerce		
Course Code: MC-907 (I)	Group E: Banking & Insurance Course Title: Money and Banking	
Course outcomes: Students will understand the role of money and banks in the broader economy. Specially, students should understand the unique role of banks in the financial system. They will also learn the relevance of the Federal Reserve and related central banking topics		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75		
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Introduction to Money: Meaning, Nature and functions; Barter system and Monetary standards	10
II	Indian Banking System, Banking and Non-Banking Financial Intermediaries in India;	15
III	Central Banking –Central Banking Systems, RBI — Functions, Credit Creation and Credit Control	10
IV	Financial System; Financial Markets – Functions and Types; Money Market and Capital Market – nature, functions and instrument; Structure of Indian money and capital markets.	25
V	Foreign Banks and Changing Dimensions of Regulatory framework in Indian Banking system.	15
Suggested Readings:		
<ol style="list-style-type: none"> 1. Bhole, L. M. (2004). Financial Institutions and Markets: Structure, Growth and Innovations. India: Tata McGraw-Hill Education 2. Gautam, S.K. (2012): Money, banking and finance. Mumbai, Vakratund publishers. 3. Hajela, T.N (2009): Money and banking: Theory with Indian banking. New Delhi, Ane books Pvt. Ltd. 4. Hajela, T.N. (2015): Money banking and public finance, New Delhi, Ane Books Pvt. Ltd. Iyenagar (2011): Money matters: Macroeconomics and financial markets, New Delhi, Sage publications 5. Mithani, D.M. (2013): Money, Banking, international trade and public finance, New Delhi, Himalaya publishing house 6. Poonia, V. (2012): Money banking in India. New Delhi, Srishti books distributors. 7. Uppal, R.K (2011): Money banking and finance: evolution and present structure, New Delhi, new century publications 		
Note: Latest Edition of books are recommended.		

Programme: M.Com.	Year: V	Semester: Ninth
Subject: Commerce		
Course Code: MC-907 (II)	Group E: Banking & Insurance Course Title: Customer Relationship Management in Banks	
Course outcomes: Learners will understand the basic concepts of Customer relationship management with marketing aspects of Customer relationship management. They also Learn basics of analytical Customer relationship management.		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75		
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	CRM and Banks: Concepts; Automations; Process and Technology of CRM; Area of CRM.	10
II	Components of CRM on Banks: CRM Architecture; Architectural Solutions of CRM Problems; Time Schedules Projections in Banks; Grouping of Beneficiaries and Customers.	20
III	Electronic CRM in Banks: Need for Electronic CRM; Goal Satisfying Customers; Electronic CRM Application; CRM Suppliers and Customer Information Convergence.	10
IV	Customer Relationship Management Demystified: E-CRM Architecture; E-CRM-Global Scenarios ATM; Home Services-CRM; Customer Relationship Management Buzz.	15
V	CRM in Indian Banking: CRM Concept Understanding the Process; CRM in Interactive; Networking Vectors; Continue Invasions of CRM Market; Customer Relationship; Portal Quality Management in Banks.	20
Suggested Readings:		
<ol style="list-style-type: none"> 1. R.K. Uppal, Customer Relationship Management in Indian Banking Industry 2. A.R. Malipatel, Ravi Shukla, CRM Practices in Banking Sector, Lambert Academic Publishing. 3. Judith W. Kincaid, Customer Relationship Management Getting it Right, Pearson Education 4. H.Peeru Mohamed , A Sagadevan, Custmer Relationship Management, A Step by Step Approach, Vikas Publishing House 5. Customer Centricity –Focus on right customer for strategic advantage, by Peter Fader, Wharton Digital Press, 2012 6. G. Shainesh, Jagdish, N.Sheth, Atul Parvatiyar, Customer Relationship Management: Emerging Concepts, Tools and Applications, Macmillan 2005. 7. Ekta Rastogi, Customer Relation Management: Text and Cases, Excel Books, 2011 		

Programme: M.Com.	Year: V	Semester: Ninth
Subject: Commerce		
Course Code: MC-908	Group: A/B/C/D/E Course Title: Dissertation/ Project/ Survey/Seminar/Viva-voce	
<p>Course outcomes:</p> <p>Project report writing trains a student to communicate information in an effective and convincing way, thus, contributing to the organizational planning and decision making. (PR) in itself is a complete and compact training programme. As part of the M. Com curriculum, students are required to undertake the Project Report (PR) in their major specialization. For this purpose, the student would be assigned a Faculty Member as his/her Project Guide. The PR would commence at the beginning of the respective semester. To carry out the study students can associate themselves with any business organization or can do the study independently. The student would choose a topic of his/her choice, conduct investigative research into the nature, reasons, causes, effect of the problem on different aspects of business and carry out a detailed research based on the current literature and collected data and compile a comprehensive report on the topic. The essential aspect shall be to analyze the existing knowledge and data to present new findings or propose a new model.</p>		
Credits: 4	Core Compulsory/Elective: Compulsory	
Max. Marks: 100		
(Project Report activity and format) The following activity schedule has been developed to facilitate the process.		
Important dates		
Activity	Last Date (tentative)	
Topic finalization with mentor	31 st August	
Synopsis submission to mentor	1 st October	
Approval by Mentor	10 th October	
Preliminary Report submission	20 th November	
Viva-voce for Report I (by internal panel)	30 th November (tentative date)	
Final report submission	10 th December	
Viva-voce (by external panel)	After end semester examination	
<p>Final Report Submission: This part would involve data collection, tabulation, data analysis, findings, suggestions, limitations, conclusion, and scope for further studies. Students should use appropriate data analysis tools and software. Every report must be hard bounded with Black Leatherette cover duly embossed in Golden in BOLD letters with the Project Title, Student's name & roll no., class, batch and year and must be submitted to the Department. Copy of Synopsis should also be submitted.</p> <p>Following should be the chapterization scheme of the report. The list of chapters is indicative in nature and can be modified by the Faculty Guide if required.</p> <p>Indicative chapters for Final Research Report</p> <ul style="list-style-type: none"> ○ Introduction (Background and significance) ○ Literature Review & Theoretical background ○ Objectives ○ Hypothesis ○ Research Design and sampling design & Theoretical model ○ Data Analysis ○ Findings ○ Suggestion & Limitations ○ Conclusion ○ Appendix, Bibliography & Reference, Questionnaires, Scales <p>Plagiarism/ Cheating/ Unfair Means in Projects/ Assignments</p>		

Plagiarism is when you steal the thoughts or writing of others and offer them as your own. Everyone repeats someone else's ideas at some point in their academic career but when doing so, it is important to acknowledge it. You can avoid plagiarism by quoting within inverted commas and acknowledging the source. But mostly the reference must be in your own words. Maximum % of Plagiarism cannot exceed 20 %

Final Submission of the Project: Hard copy and soft copy of the Project Report along with the Synopsis shall be submitted to the College for evaluation.

Programme: M.Com.		Year: V	Semester: Tenth
Subject: Commerce			
Course Code: MC-1001 (I)		Group A: Accounting Course Title: Advance Cost Accounting	
Course outcomes: This course exposes the students to the basic concepts and advance problems of cost Accounting along with the tools used in cost accounting.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Introduction to Cost Accounting: Introduction, Important Cost Accounting Terms, Elements of Cost, Classification of Cost, Cost Accounting Standards	12	
II	Cost Book Keeping, Preparation of Cost Sheet and Ascertainment of Profit, Reconciliation of Costing and Financial Profit	16	
III	Methods of Costing: Job Costing, Batch Costing, Contract Costing	14	
IV	Methods of Costing: Process Costing, Operating Costing – Transport, Hotel and Healthcare	18	
V	Cost Accounting Techniques: Marginal Costing, Standard Costing, Budget and Budgetary Control	15	
Suggested Readings:			
<ol style="list-style-type: none"> 1. Ravi M. Kishore, Cost Management, Taxmann Allied Services Pvt. Ltd., New Delhi 2. M. N. Arora, Advanced Cost Accounting, Vikas Publishing House, New Delhi 3. J. Madegowda, Advanced Cost Accounting, Himalaya Publishing House, New Delhi 4. S.P. Iyengar, Cost & Management Accounting, Sultan Chand & Sons, New Delhi 5. C.S. Rayudu, Cost Accounting, Tata McGraw Hill, New Delhi 6. Shukla and Grewal, Cost Accounting, Sultan Chand and Co., New Delhi 			

Programme: M.Com.		Year: V	Semester: Tenth
Subject: Commerce			
Course Code: MC-1001 (II)		Group A: Accounting Course Title: Advanced Auditing	
Course outcomes: students will be able to Demonstrate an ability to plan an audit and appropriately select, design and apply specific audit evidence gathering techniques. They will understand the broader role of auditing in commerce and society.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Introduction: Definition, Scope and Objectives of Auditing; Basic Principles Governing an Audit; Audit Evidence; Audit Planning and Programming; Audit Sampling; Analytical Procedure; Introduction to Statements on Standard Auditing Practices.		12
II	Company Audit: Provisions of the Companies Act, 1956 as Regards Maintenance of Books of Accounts and Registers; Audit of Share Capital; Audit of Reserves and Surplus; Audit of Debentures; Audit of Public Deposits; Audit of Investment.		15
III	Cost Audit: Definition and Objective; Cost Audit vis-à-vis Financial Audit; Advantages and Criticism against Cost Audit; Cost Auditor—Qualifications and Appointment Cost Audit Procedure – Material, Labour, Overheads, Depreciation, Work-in-progress and Stores and Spare Parts; Cost Audit Report.		15
IV	Management Audit: Definition, Objectives, Need and Importance of Management Audit; Management Auditor – Qualifications and Appointment; Techniques of Management Audit; Management Audit Vs. Financial Audit; Audit of Management Functions – Production, Personnel, Finance and Accounts, Selling and Distribution, General Management and Management Information System; Management Audit Report.		20
V	Current Issues in Auditing: Audit of Members of Stock Exchange; Non-Banking Financial Company; Mutual Funds; Depositories; Environmental Audit; Quality Audit		13
Suggested Readings:			
<ol style="list-style-type: none"> 1. Gupta Kamal: Contemporary Auditing, TATA Mc Graw, New Delhi. 2. Tandon, B.N: Principles of Auditing, S. Chand & Company, New Delhi. 3. Pargare Dinkar: Principles and practices of Auditing, Sultan Chand, New Delhi. 4. Sharma, T.R: Auditing Principles and Problems, Sahitya Bhawan, Agra. (Hindi and English) 5. Yadav, Pankaj, Auditing, Neel Kamal Prakashan, Delhi (Hindi and English) 6. Sharma, Sanjeev, Auditing: MK Publications, Agra (Hindi and English) 			
Note- Latest edition of the text books should be used.			

Programme: M.Com.		Year: V	Semester: Tenth
Subject: Commerce			
Course Code: MC-1001 (III)		Group A: Accounting Course Title: Tax Planning and Management	
Course outcomes: Students will get expert knowledge regarding the legitimate way of Tax Planning and Management under different Financial and managerial decisions after considering the impact of Direct Tax Laws.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Introduction to Tax Management: Concept of Tax Planning; Tax Avoidance and Tax Evasion; Corporate Taxation and Dividend Tax; Tax Planning with Reference to Location, Nature and Form of Organization of New Business.	15	
II	Tax Planning and Financial Management Decisions: Tax Planning Relating to Capital Structure Decision, Dividend Policy, Inter-Corporate Dividends and Bonus Shares.	12	
III	Tax Planning and Managerial Decisions: Tax Planning in Respect of Own or Lease; Sale of Assets Used for Scientific Research; Make or Buy Decisions, Repair, Replacement, Renewal or Renovation and Shutdown or Continue Decisions.	13	
IV	Special Tax Provisions: Tax Provisions Relating to Free Trade Zones, Special Economic Zones, Infrastructure Sector and Backward Areas; Tax Incentives for Exporters; 100% Export Oriented Units; Carry Forward and Set Off of Losses and Depreciation.	18	
V	Tax Payment and Issues Related to Amalgamation: Tax Deductions and Collection at Source; Advance Payment of Tax; Tax Planning with reference to Merger, Demerger, Reverse merger etc.	17	
Suggested readings:			
<ol style="list-style-type: none"> 1. Singhania, Vinod K. and Monica Singhania. 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. S.P. Goyal, Direct Tax Planning, Sahitya Bhawan, Agra 4. Lakhotia, R.N., Corporate Tax Planning, Vision Publications, New Delhi 5. Agarwal, B.K., Direct Tax Law and Accounts (Hindi and English) 6. Mehrotra, H.C. & Joshi C.S., Income Tax law and Accounts (Part-I), Sahitya Bhawan, Agra (Hindi & English) 			

Programme: M.Com.		Year: V	Semester: Tenth
Subject: Commerce			
CourseCode: MC-1001 (IV)		Group A: Accounting Course Title: Accounting for Planning and Control	
Course outcomes: Students will able to critically analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques; demonstrate mastery of costing systems, budgeting systems and performance measurement systems.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Budgetary Control: Budget and Budgetary Control; Essentials for Effective Budgeting; Advantages; Types of Budgets; Flexible Budgeting and Zero –base Budgeting.	15	
II	Standard Costing and Variance Analysis: Concept and Objects of Standard Costing; Setting of Standards; Variance Analysis- Material, Labour and Overhead Variances.	15	
III	Break-even Analysis: Assumptions and Limitations; Break-even chart; P/V ratio; Practical Application of Break-even Analysis.	10	
IV	Marginal Costing: Concept and Distinction with Absorption Costing; Uses of Marginal Costing in Profitability Decisions, Pricing Decisions, Make or Buy Decisions and Decisions Relating to Suspension of Activities.	20	
V	Responsibility Accounting: Concept; Responsibility Centres – Cost, Profit, and Investment Centres; Advantages; Transfer Pricing - Market-based Price and Cost-based Price.	15	
Suggested Reading: <ol style="list-style-type: none"> 1. Horngreen : Management Accounting. PHI 2. Homgreen Charies T., and Gary L. Sundem and William O. Stration, Introduction to Management Accounting, Prentice Hall of In dia, 2006. 3. Dury Colin, Management and Cost Accounting, Thomson Learning, 4. Jawahar Lal, Advanced Management Accounting, Text Problems and Cases,S. Chand & Co, New Delhi, 2 5. S.N. Maheswari: Management Accounting. 6. Management Accounting: Dr. A.K. Garg and Dr. V.P. Srivastava, Swati Prakashan. 			

Programme: M.Com.		Year: V	Semester: Tenth
Subject: Commerce			
Course Code: MC-1002 (I)		Group B: Finance Course Title: Security Analysis and Portfolio Management	
Courseoutcomes:: Security Analysis & Portfolio Management, as an academic discipline, is constantly changing and stimulating. The main objective of paper is to explain the investment decision making and investment process. It focuses on the investment analyses.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Introduction: Meaning, Nature and Scope of Security Investment; Various Approaches for Investment Decisions; Investment Process; Various Attributes of Investment; Investment Environment -Instruments, Markets, Regulations etc.		10
II	Fundamental Security Analysis: Meaning and Scope of Fundamental Analysis; Features and Impact of Economic Indicators and Industry Level Factors; Company Analysis – Financial Performance and Forecasting; Intrinsic Value of Shares.		15
III	Technical Security Analysis: Meaning and Significance of Technical Analysis; Technical Analysis Vs. Fundamental Analysis; Traditional and Modern Tools of Technical Analysis; Various Forms of Efficient Market Hypothesis.		15
IV	Portfolio Analysis: Security Risk and Return Vs. Portfolio Risk and Return; Various Components of Risks-Market Risk, Inflation Risk, Management Risk, Liquidity Risk, Business Risk, Financing Risk etc.; Systematic Vs. Unsystematic Risks.		15
V	Portfolio Management: Selection and Management of Optimum Portfolio Under Markowitz Model; Sharpe Model, Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Model; Portfolio Selection Under Risk-free Lending and Borrowing Assumptions; Portfolio Appraisal and Revision.		20
Suggested Readings:			
<ol style="list-style-type: none"> 1. Fisher & Jordon : Security Analysis and Portfolio Management. 2. Apte : International Financial Management. 3. V.K. : Bhalla Investment Management. 4. Avadhani : Security analysis and portfolio management. 			

Programme: M.Com.		Year: V	Semester: Tenth
Subject: Commerce			
Course Code: MC-1002 (II)		Group B: Finance Course Title: Project Management	
Course outcomes: To provide adequate knowledge to the students for formulating and handling of project.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Conceptual Framework to Project and Project Management; Topologies of Projects, Phases of a Project Life-cycle; Stages of a Project; Project Management Team.	10	
II	Project Ideas; Screening of Ideas; Pre-feasibility Study; Support Study; Feasibility Study; Detailed Project Report; Project Appraisal.	10	
III	Major Cost Components of the Project; Sources of Project Financing; Planning Capital Structure; Cost of Production and Profitability Estimate; Cash Flow Estimates; Projected Balance Sheet; Break-even Analysis.	20	
IV	Investment Evaluation under Certainty; Risk and Uncertainty; Project Evaluation Techniques-Pay-Back Period, Profitability Index, Net Present Value, Internal Rate of Return, Certainty Equivalent Approach and Sensitivity Analysis.	20	
V	Project Organisation; Project Planning and Scheduling; GANTT Charts; Critical Path Method; Programme Evaluation Review Technique.	15	
Suggested Readings: <ol style="list-style-type: none"> 1. Prasanna Chandra: Project: Preparation, Appraisal, Budgeting and Implementation. 2. P.K. Matto: Project Formulation in Developing Countries 3. Dass Gupta & Sen: Guideline for Project Evaluation 4. D.K. Jain: Project Planning and Appraisal in Planned Economy 			

Programme: M. Com.		Year: V	Semester: Tenth
Subject: Commerce			
Course Code: MC-1002 (III)		Group B: Finance Course Title: Fee Based Financial Services	
Course outcomes: Learners will understand the operations of different financial services. Students will be able to describe clients' dispositions toward risk and identify appropriate strategies to pursue they will identify the factors that affect various financial services and evaluate relationships between the prices of securities and interest rates.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Merchant Banking: Meaning; Origin; Merchant Banks and Commercial Banks; Services of Merchant Banks; Regulation By SEBI; Merchant Banking in India.	15	
II	Underwriting: Meaning and Nature of Underwriting; Forms of Underwriting; Need and Significance of Underwriting; Underwriting of Capital Issues in India; SEBI's Guidelines on Underwriting.	15	
III	Credit Rating: Meaning and Functions of Credit Rating; Significance of Credit Rating; Credit Rating in India; Rating Process and Methodology; Credit Rating Agencies in India; Limitations of Rating; Future of Credit Rating in India.	20	
IV	Stock Broking: Introduction; Stock Brokers; Sub-Brokers; Foreign Brokers; Stock Market Trading.	10	
V	Depository Services: Meaning and Objectives of Depository Services; Depository Process; Trading in a Depository System; Depository System in India; Depository Institution in India; SEBI Regulations.	15	
Suggested Readings:			
<ol style="list-style-type: none"> 1. M.Y. Khan, Financial Services, 6th edition, Mc- Graw Hill Education 2. Mary Rowland, Best Practices for Financial Advisors, Bloomberg Publications. 			

Programme: M.Com.		Year: V	Semester: Tenth
Subject: Commerce			
Course Code: MC-1002 (IV)		Group B: Finance Course Title: Securities Market Operations	
Course outcomes: Learners will understand the role and importance of Indian Stock market Operations. They will Apply and analyze the Concepts relevant to Indian Stock markets. And will understand and analyze the mechanism and regulation of financial instruments and determine how the value of stocks, bonds, and securities.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Securities Markets: Primary and Secondary Markets; Role and Functions of New Issue Market; Methods of Floatation; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Brokers, Registrars, Lead Managers and Bankers; Underwriting of Capital Issues.	20	
II	Stock Market in India: Meaning, Functions and Importance; Mechanics of Stock Market Trading-Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.	13	
III	Legal Framework of Securities Market: SEBI Guidelines Relating to the Functioning of the New Issue Market; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and Listing of Securities; Regulations and Guidelines for FIIs.	17	
IV	Trading Pattern in OTCEI: Meaning, Significance and Functions; Procedure of Listing and Trading on OTC; NSE-Functioning and Trading Pattern in NSE-Capital Market Segment and Wholesale Market Segment; Security Market Indicators-Need and Importance; BSE Sensex, NSE, NIFTY and other Index Numbers.	15	
V	Demat Trading: Meaning and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.	10	
Suggested Readings:			
<ol style="list-style-type: none"> 1. Keith Dickinson, Financial Markets Operation Management, Wiley Finance Series. 2. National Institute of Securities Markets, Securities Operations and Risk Management, Taxmann Publications 			

Programme: M.Com.		Year: V	Semester: Tenth
Subject: Commerce			
Course Code: MC-1003 (I)		Group C: Marketing Course Title: Advertising and Promotion Management	
Course outcomes: Students will able to distinguish among marketing and advertising terms and categorize business activities, such as production, management, and finance, and describe how these activities relate to marketing.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Introduction: Concept, Functions and Significance of Advertising; Advertising Communication System and Perception Process; Setting Advertising Objectives; The DAGMAR Approach.	12	
II	Advertising Strategy Planning: Need for Advertising Strategy Planning; Steps Involved in Developing Advertising Strategy; Considerations in Developing Advertising Strategy; Advertising Organisation – Factors Considered and Organisational Approaches; Advertising Agency – Role and Functions; Organization of Agency; Advertiser and Agency Relationship; Agency Compensation.	18	
III	Creation of Advertisements: Advertising Appeals – Concept, Classification and Essentials; Advertising Copy – Copywriting and Structure of Copy; Advertising Layout – Concept, Functions and Principles.	15	
IV	Advertising Media and Budget: Advertising Media – Principal Media; Media Selection Problems; Considerations in Media Selection; Media Scheduling; Advertising Budget – Approaches to Advertising Budget and Factors Influencing Budget; Measuring Advertising Effectiveness – Rationale and Techniques of Measurement.	20	
V	Sales Promotion and Public Relations: Concept and Types of Sales Promotion; Concept and Tools of Public Relations; Social and Economic Effects of Advertising; Advertising and Competition; Advertising Regulations in India.	10	
Suggested Readings:			
<ol style="list-style-type: none"> 1. Kotler, Keller, Koshy And Jha “Marketing Management” 13th edition Pearson Education 2. Trehan Mukesh, Trehan Ranju, Advertising & Sales Management, Vikas Publishing House 3. Chunnawalla S.A., Advertising, Sales & Promotion Management, Himalaya Publishing House 4. Belch, MA & Belch GE – Advertising and Promotion, An Integrated Marketing Communications Perspective, Sixth Edition, Tata McGraw Hill 5. Manendra Mohan, Advertising Management, Concept and Cases, Tata McGraw Hill Publication. 6. Rajeev Batra, John G. Myers & David A. Aaker, Advertising Management, Pearson Publication 			

Programme: M.Com.		Year: V	Semester: Tenth
Subject: Commerce			
Course Code: MC-1003 (II)		Group C: Marketing Course Title: Agricultural Marketing	
Course outcomes: Students will understand and appreciate the structure and working of the agricultural marketing system and they will Learn how agriculture marketing system affects the farmers, consumers and intermediaries.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Introduction: Concept and Significance of Agricultural Marketing; Functions of Agricultural Marketing; Agricultural Marketing Planning Process; Agricultural Marketing Costs; Problems of Agricultural Marketing; Agricultural Marketing and Credit.	10	
II	Agricultural Consumers and Markets: Nature and Types of Agricultural Consumers; Buying Behaviour of Agricultural Consumers; Types of Agricultural Markets; Classification of Agricultural Products; Development in the Area of Agricultural Products.	15	
III	Pricing and Distribution of Agricultural Products: Factors Affecting the Pricing of Agricultural Products; Problems Involved in Pricing of Agricultural Products; Retail Prices and Farm Prices; Fluctuation in the Prices of Agricultural Products; Prices in Competitive Markets; Channels of Distribution for Agricultural Products; Whole Selling and Retailing; Transportation and Storage.	20	
IV	Creating Demand for Agricultural Products: The Role of Promotion in Increasing Demand; Advertising of Agricultural Products; Agricultural Cooperatives and their Problems; Government and Agricultural Marketing.	15	
V	Commodity Marketing: Dairy Marketing; Grain Marketing; Herbs Marketing; Live Stock Marketing; Cotton Marketing; Marketing of Processed Food; Recent Developments in Agricultural Marketing in India.	15	
Suggested Reading:			
<ol style="list-style-type: none"> 1. S.S. Acharaya, N.L. Agrawal Agriculture Marketing in India Oxford IBH. New Delhi- 1992 2. L. P. Singh Cooperative marketing in India and Abroad; Himalaya 2005 3. Sukpal Singh Rural Marketing Management; Sage 2002 4. H.C. Purohit Rural Marketing - Challenges and Opportunities; Shale Publications, New Delhi- 2006 5. Anil Saxena, Samiuddin, Harsh Rural Marketing opportunities and challenges; National Publishing House, New Delhi 2004 6. Mishra and Puri Development Issues of Indian Economy; Himalaya Publishing House 7. Acharya S.S. and Agrawal N.L; Agricultural Marketing in India 8. Beri, G.C, 'Marketing Research: Tata McGraw Hill Publishing Company, Ltd., 2000. Cooper Schindler, 'Marketing Research, Concept & Cases' 			

Programme: M.Com.		Year: V	Semester: Tenth
Subject: Commerce			
Course Code: MC-1003 (III)		Group C: Marketing Course Title: Foreign Trade Management	
Course outcomes: Students will understand the pattern and direction of India's external trade Comprehend the export promotional infrastructure in India and learn functions of export promotional organizations and also able to evaluate current Foreign Trade Policy of India			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Introduction: Concept, Features and Importance of Foreign Trade; Types, Advantages and Limitations of Foreign Trade; Foreign Trade Vs. Home Trade; Problems Involved in Foreign Trade; Tariff and Non-Tariff Barriers; Trade Agreements; Important Classical and Modern Trade Theories.	10	
II	Foreign Exchange Management: Concept and Importance of Foreign Exchange; Determination of Foreign Exchange Rate-its Theories; Foreign Exchange Market-Functions and Means of Settlement of International Transactions; Types of Foreign Exchange Rates; Factors Influencing Foreign Exchange Rates; Foreign Exchange Control; Balance of Payments-Concept, Components and Importance of Balance of Payments.	20	
III	Foreign Trade Procedure and Documentation: Export Trade Procedure; Import Trade Procedure; Documents Involved in Export and Import Trade; Import and Export Duties; Custom Formalities; Organisation of Foreign Trade; Mercantile Agents in Foreign Trade; Export and Import Houses.	15	
IV	Credit and Financing of Foreign Trade: Need for and Importance of Financing of Foreign Trade; Kinds of Credit; Institutional Set-up for Financing of Foreign Trade in India; Modes of Payment under Foreign Trade; Risk Management in Foreign Trade and ECGC.	15	
V	India's Foreign Trade: Broad Features, Composition and Direction of India's Foreign Trade; Broad Features of Foreign Trade Policy; Organisational Set-up for Promotion of Foreign Trade; Export Assistance and Incentives; Government Agencies in Foreign Trade-STC, MMTC, etc.	15	
Suggested Readings:			
<ol style="list-style-type: none"> 1. Adhikari Manab – Global Business Management Mac Millan New Delhi. 2. Black and Sundram- International business Environment prentice hall New Delhi 3. Sodersten-B.O.: International Economics Mac Millan London 4. Tayeb, Monis H: The Global Business Environment-An introduction sage publication New Delhi 			

5. Charles, W.L. Hill and Arun K. Jain, International Business- Themes and issues in the Modern Global Economy London: Roulledge,
6. Cherunilam, Francis, International Business: Text and cases, Prentice- Hall of India Ltd.
7. Justin, Paul, International Business, Prentice-Hall of India Ltd

Programme: M.Com.	Year: V	Semester: Tenth
Subject: Commerce		
Course Code: MC-1003 (IV)	Group C: Marketing Course Title: Global Business Environment	
Course outcomes: Students will be able to explain the concept of the various constituents of environment and their impact on global businesses. Students will be able to evaluate the legal, social and economic environments of business. Integrate the concept and opening economies of developing countries like India through multilateral route (WTO).		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75		
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Introduction: Nature and Significance of Global Business Environment; Structure of Global Business Environment; Globalisation and Global Business Environment; Impact of Protectionism on Global Business Environment; Technological Innovations and Global Business Environment.	15
II	Geographical and Cultural Global Environment: Need for and Significance of its Study; Climate and Topography; Population and its Structure; Physical and Human Resources; World Trade Routes; Culture and its Elements; Characteristics of Culture; Cultural Knowledge and Values; Business Customs and Ethics.	15
III	Political and Legal Global Environment: Political Systems and Stability of Government Policies; Nationalism; Political Risks in Global Business; Assessing Political Vulnerability; Reducing Political Vulnerability; Legal Systems; Jurisdiction in International Legal Disputes; Protection of Intellectual Property Rights; Commercial Laws within Countries; Grey Market; Money Laundering; Antidumping; Counterfeiting.	15
IV	Economic Global Environment: The World Economy-A Brief Study Only; Economic Systems; Levels of Economic Growth; Economic Groups and Business Environment; Economic Policies-A Brief Discussion Only.	15
V	Multinational Organisations and Institutions: IMF and World Bank in Global Business-Role, Functions and Structure; GATT and UNCTAD; World Trade Organisation (WTO) – Objectives, Functions and Structure; Implications of WTO on International Business Environment.	15
Suggested Reading:		
<ol style="list-style-type: none"> 1. Adhikary, M.: Economic Environment of Business Sultan Chand & sons New Delhi. 2. Ashwathappa, K.: Legal Environment of Business Himalaya Publication New Delhi. 3. Cherunilam, Francis: Business Environment Himalaya Publishing House New Delhi. 4. Rajvaid: Business Environment. 5. I.C. Dhingra, Indian Economy: Environmental Policy, Sultan Chand & Sons New Delhi. 6. S.K. Mishra and V.K. Puri: Economic Environment of Business. 		

Programme: M.Com.	Year: V	Semester: Tenth
Subject: Commerce		
Course Code: MC-1004 (I)	Group D: Human Resource Management Course Title: Industrial Relations in India	
Course outcomes: Students should able to elaborate the concept of Industrial Relations, illustrate the role of trade union in the industrial setup. Learner will able to outline the important causes & impact of industrial disputes and able to elaborate Industrial Dispute settlement procedures.		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75		
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Industrial Relation in India and Emerging Challenges: Industrial Relation in India -Evolution of Industrial Relations; Approaches to Industrial Relations; Contextual and Constitutional Framework; Industrial Relations Strategy; Future of Industrial Relations in India; Emerging Challenges-Emerging Trends in Industrial Relations in an Era of Globalization.	15
II	Trade Unionism and Collective Bargaining: Trade Unions-Historical Evolution and Types of Unions; Growth and Development of Unions; Functions of Unions; National Level Federations; Trade Unions Act, 1926 and Recent Amendments; Collective Bargaining-Perspective, Concept, Stages and Prerequisites for Collective Bargaining Process; Types of Collective Bargaining Contracts.	15
III	Grievance Redressal and Discipline Mechanisms: Discipline Mechanisms-Judicial Approach to Discipline; Misconduct; Disciplinary Proceedings; Domestic Enquiries; Charge-sheets; Conduct of Enquiry and Award of Punishments; Grievance and Redressal-Approaches and Nature of Grievances; Causes; Procedure and Grievance Redressal Mechanisms.	15
IV	Industrial Conflict and Regulations of Industrial Disputes: Industrial Conflict-Nature of Conflicts and its Manifestations; Data Analysis; Labour Administration Machinery; Instruments of Economic Coercion; Strikes; Lockouts Inter Industry Propensity for Strikes; Strike Patterns; Arbitration; Conciliation; Adjudication; Regulations of Industrial Disputes-Contextual Framework, Object, Scheme, Industrial and Individual Disputes; Participants in Industrial Dispute; Settlement of Disputes.	15
V	Workers Participation and International Labor Organization: Workers Participation-Evolution and Nature of Participation; Forms of Participation; Impact of Participation; Prerequisites for Success-full Participation; Limitation of Participation; Current Trends in	15

	Participation in Indian Industries; International Labor Organization-Genesis of ILO; the Philadelphia Charter; Membership and Organization; Major Activities of the ILO; Convention and Recommendation; ILO and India–Impact; Difficulties in the Adoption of Convention and Recommendations.	
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Suggested Readings:

1. R.C. Agarwal, Industrial Law, Sahitya Bhawan Publishers & Distributors,
2. R.L. Naulakha, Industrial Laws
3. Personnel & Human Resource Management – Text & Cases by P. Subba Rao
4. Human Resource Management and Personnel Management - Aswathappa, Tata McGraw Hill, New
5. Human Resource Management - S. S. Khanka, S. Chand & co., New Delhi

Programme: M.Com.		Year: V	Semester: Tenth
Subject: Commerce			
Course Code: MC-1004 (II)		Group D: Human Resource Management Course Title: Labour Legislation in India- II	
Course outcomes: Students will know the development and the judicial setup of Labour Laws. They will learn the salient features of welfare and wage Legislations also to integrate the knowledge of Labour Law in General HRD Practice.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Workmen's Compensation Act, 1923: Object and Scope of the Act; Key Definitions; Rules Regarding Workmen's Compensation; Theory of Notional Extension; Occupational Diseases; Commissioners and Appeals.	10	
II	Employees' Provident Fund and Miscellaneous Provisions Act, 1952: Key Definitions; Employees' Provident Fund Contributions; Employees' Family Pension Scheme; Employees' Deposit Linked Insurance Scheme; Mode of Recovery of Amount Due from Employers; Special Provisions Relating to Existing Provident Funds.	20	
III	Employees' State Insurance Act, 1948: Object and Key Definitions, Employees' State Insurance Corporation, Medical Benefit Council; Employees' State Insurance Fund; Contributions; Benefits, Employees' Insurance Court and Penalties.	15	
IV	Payment of Bonus Act, 1965: Key Definitions; Calculation of Bonus; Qualification and Disqualification for Bonus; Minimum and Maximum Bonus; Set-on and Set-off of Allocable Surplus; Administration of the Act; Penalty and Offences.	15	
V	Payment of Gratuity Act, 1972: Scope and Application; Key Definitions; Payment of Gratuity; Determination of the Amount of Gratuity; Recovery; Penalties.	15	
Suggested Readings:			
<ol style="list-style-type: none"> 1. P.RN. Sinha, Indu Bala Sinha, S.P. Shekhar, Industrial Relations, Trade Unions and Labour Legislation, Person Education 2. P.L. Malik's, Industrial Law, Eastern Book Company. 			

Programme: M.Com.		Year: V	Semester: Tenth
Subject: Commerce			
Course Code: MC-1004 (III)		Group D: Human Resource Management Course Title: Wage and Salary Administration	
Course outcomes: This course will provide an understanding of the basic logic and design characteristics of a competitively sound compensation program.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Compensation: Concept, Role and Parts of Compensation; Objectives of Compensation; Planning; Economic and Behavioural Issues in Compensation.	10	
II	Compensation Structure: Components of Pay Structure in India; Wage Policy in India-Minimum Wage; Fair Wage and Living Wage; Pay Commissions and Wage Boards; Job Evaluation and Internal Equity.	20	
III	Methods of Wage Payment: Tune; Piece and Incentive Systems of Wage Payment; Stock Options; Fringe Benefits and Bonus System.	18	
IV	Profit Sharing and Co-partnership: Concepts; Objectives; Forms/Levels; Merits and Demerits.	15	
V	Emerging Issues: Tax Planning for Salaried/Wage Earners; Job Related; Performance Related and Competency Related Compensation; Comparative International Compensation.	12	
Suggested Readings:			
1. R.C. Agarwal, Industrial Law, Sahitya Bhawan Publishers & Distributors,			
2. R.L. Naulakha, Industrial Laws			
3. Personnel & Human Resource Management – Text & Cases by P. Subba Rao			
4. Human Resource Management and Personnel Management - Aswathappa, Tata McGraw Hill, New			
5. Human Resource Management - S. S. Khanka, S. Chand & co., New Delhi			

Programme: M.Com.	Year: V	Semester: Tenth
Subject: Commerce		
Course Code: MC-1004 (IV)	Group D: Human Resource Management Course Title: Industrial Sociology	
Course outcomes: The learners will be to understand the influence of the wider societal context on the operations within their organizations. Students will get acquainted with the structure and changing nature of Indian society.		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75		
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Conceptual Framework: Definition, Scope and Importance; Relationship with Other Social Sciences; Effect on Social Welfare; Gandhian Approach to Industrialisation; Role of Scientific Management in Industry; Formal and Informal Organisation and Communication Process.	15
II	Labour Movement and Industrial Democracy: Labour Movement and its Role in Industrial Relations System; Emergence of Industrial Relations Machinery and its Impact on Industrial Society; Industrial Democracy as a Social System; Structure of Industrial Democracy in India.	20
III	Work Motivation and Morale Development in Social Organisation: Concept and Theories of Work Motivation; Satisfaction and Motivation; Motivation and Performance; Industrial Morale-Concept, Determination and Method of Increasing Industrial Morale.	15
IV	Leadership: General and Environmental Considerations; Leadership Styles and Theories of Leadership.	12
V	Group Dynamics: Why People Join Groups; Group Composition; Nature and Requirements of Efficient; Group Performance; Group Cohesiveness.	13
Suggested Readings:		
<ol style="list-style-type: none"> 1. Hirszowicz, Maria, Industrial Sociology: An Introduction, Palgrave Macmillan Publishers. 2. G. Subramanya, Principles of Industrial Sociology, Sapna Publications. 		

Programme: M.Com.		Year: V	Semester: Tenth
Subject: Commerce			
Course Code: MC-1005 (I)		Group E: Banking & Insurance Course Title: Marketing Management of Insurance Companies	
Course outcomes: Learners will Acquire knowledge, evaluate and scrutinize the concepts of marketing management and environment so as to become a successful professional in insurance segment.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Organisational Setup of Insurance Companies: Organisational Setup of LIC, GIC and Private Insurers.	12	
II	Organisation of Field Force: Direct; General and Branch Agency; Comparison of General Agencies and Branch Office Systems; Major Tasks of the Agency or Branch Manager; Organisation of Field Force in India.	15	
III	Developing Field Force: Executive Body of Field Force; Functions of a Branch Manager; Development Officer; Agents; Specific Qualities of a Good Manager; Development Officer and Agent.	15	
IV	Recruitment of Agents and Development Officers: Methods of Recruitment; Selection of Agents and Development Officer; Legal Provisions of IRDA in this Regards; Intermediaries and Corporate Channels.	18	
V	Training and Supervision: Purpose; Job Profile; Difficulties in Developing Agents and Development Officers; Types and Process of Training.	15	
Suggested Readings:			
<ol style="list-style-type: none"> 1. Girish S., Chetna M.R. & Darshan C, Marketing of Insurance Products, Himalaya Publishing House. 2. Jarnail Singh Banga, Marketing Strategies of General Insurance Companies. 			

Programme: M.Com.	Year: V	Semester: Tenth
Subject: Commerce		
Course Code: MC-1005 (II)	Group E: Banking & Insurance Course Title: Retailing of Insurance	
Course outcomes: Learners will be able to summarize the need and significance of retailing in Insurance segment.		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75		
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Selling Process: Planned Prospecting; Methods of Prospecting; Analysis of Human Needs and Property Protection; Classification of prospects and Approach.	15
II	Meeting Objections of Prospects: Interview; Canvassing and Arguments; Objections and their Replies; Varieties of Objections; Methods of Meeting Objections.	15
III	Insurance Lapses: Disadvantages of Lapses; Methods of Reducing Lapses.	15
IV	Office Support of Retailing: Office Layout; mechanizations; Techniques of Offices Support to Retailing.	15
V	Office Management: Process; Form; Processing of Training; Types of Employees Training.	15
Suggested Readings:		
<ol style="list-style-type: none"> 1. Jyoti Prakash Rath, Regulations of Insurance Business, Kalyani Publishers. 2. Indian Institute of Banking & Finance, Retail Liability Products and other Related Services, Macmillan Education. 		

Programme: M.Com.		Year: V	Semester: Tenth
Subject: Commerce			
Course Code: MC-1005 (III)		Group E: Banking & Insurance Course Title: Retail Banking	
Course outcomes: Learners will able to Summarizes the fundamentals of retail banking, classify retail banking products, Analyses the importance of plastic money and understand retail strategies and discuss the methods in recovering of stressed assets			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Concept of Retail Banking: History and definition, Distinction between Retail and Corporate/Wholesale Banking; Need and Importance of Retail Banking. Retail Products Overview- Customer requirements, products development process, Liabilities and Assets Products, Approval process for retail loans, credit scoring.	12	
II	Important Retail asset products: Home loans, Auto/vehicle loans, Personal loans, educational loans; Study of these products in terms of Eligibility, Purpose, Amounts, Margin, Security, Disbursement, Moratorium, Prepayment issues, Repayments/Collection; Credit/Debit Cards- Eligibility, Purpose, Amounts, Margin, Security, Process of using the cards, Billing Cycle, Credit Points; Other products/Remittances/Funds Transfer	15	
III	Marketing of Retail banking Products: MIS and Accounting Retail Strategies; Tie-up with Institutions for Personal loans / Credit cards / Educational loans etc., Tie-up with Authorised Dealers for Auto / Vehicle loans and with Builders / Developers for Home loans; Delivery Channels - Branch, Extension counters, ATMs, POS, Internet Banking, M-Banking etc.	15	
IV	Regulatory Framework of Retail Banking: Regulations and compliance Technology for Retail Banking - Static information, Account opening, basic loan origination data etc. Updated information like income details at different frequencies. Recovery of Retail Loans- Defaults, Rescheduling, recovery process. SARAFAESI Act, DRT Act, RBI guidelines for Recovery Agents.	18	
V	Recent Developments in Retail Banking- new products like Insurance, Demat services, online/Phone Banking, Property services, Investment advisory/ Wealth management, Reverse Mortgage- Growth of e-banking, Cross selling opportunities.	15	
Suggested Readings:			
<ol style="list-style-type: none"> 1. Khan, M.Y. Indian Financial System, Tata McGraw Hill Publishing Company Ltd., New Delhi 2. Uppal, RK, Banking Services and IT, New Century Publications, New Delhi 3. Guruswamy,S., Banking in the New Millenium, New Century Publications, New Delhi 4. Indian Institute of Banking & Finance, Retail Banking, Mumbai 5. John Henderson - Retail and Digital Banking: Principles and Practice, Kogan Page Publishers. 6. Anna Omarini - Retail Banking: Business Transformation and Competitive Strategies for the Future, Palgrave Macmillan Publications 			

Programme: M.Com.		Year: V	Semester: Tenth
Subject: Commerce			
Course Code: MC-1005 (IV)		Group E: Banking & Insurance Course Title: Financial Management of Insurance	
Course outcomes:			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75			
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Management of Funds: Inflow and Out Flow; Sources of Revenues; Premium Income; Interest Income and other Income; Claims Payment; Surrender Value and Amenities; Office Expenses and Commission Agents.	15	
II	Valuations Process: Purpose of Valuations; Determinants of Surplus; Division of Surplus; Net Liabilities; Reserves and Funds; Solvency Requirements as Prescribed by IRDA.	15	
III	Investment of Funds: Needs and Principles of investment; Safety; Profitability; Liquidity; Diversification; Social Benefits; Investment Portfolio.	15	
IV	Cost Control: Analysis of Income and Outgo; Analysis of Premium Income; Comparison with Insurance Business; Economic Conditions; Expenses of Management; Managing Agency Cost.	15	
V	Audit and Inspection: Statutory Audit; Duties of Statutory Auditors; Internal Audit; Functions of Internal Auditors; On and Off Inspection.	15	
Suggested Readings:			
<ol style="list-style-type: none"> 1. M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S.Chand Publications. 2. Balchand Srivastav, Elements of Insurance, Sahitya Bhawan Publications. 			

Programme: M.Com.	Year: V	Semester: Tenth
Subject: Commerce		
Course Code: MC- 1006	Group: A/B/C/D/E Course Title: Dissertation/ Project/ Survey/Seminar/Viva-voce	
<p>Course outcomes: Project report writing trains a student to communicate information in an effective and convincing way, thus, contributing to the organizational planning and decision making. (PR) in itself is a complete and compact training programme. As part of the M. Com curriculum students are required to undertake the Project Report (PR) in their major specialization. For this purpose, the student would be assigned a Faculty member as his/her Project Guide. The PR would commence at the beginning of the respective semester. To carry out the study students can associate themselves with any business organization or can do the study independently. The student would choose a topic of his/her choice, conduct investigative research into the nature, reasons, causes, effect of the problem on different aspects of business and carry out a detailed research based on the current literature and collected data and compile a comprehensive report on the topic. The essential aspect shall be to analyze the existing knowledge and data to present new findings or propose a new model.</p>		
Credits: 4	Core Compulsory/Elective: Compulsory	
Max. Marks: 100		
(Project Report activity and format) The following activity schedule has been developed to facilitate the process.		
Important dates		
Activity	Last Date (tentative)	
Topic finalization with mentor	31 st Jan	
Synopsis submission to mentor	1 st March	
Approval by Mentor	10 th March	
Preliminary Report submission	20 th April	
Viva-voce for Report I (by internal panel)	30 th April (tentative date)	
Final report submission	10 th May	
Viva-voce (by external panel)	After end semester examination	
<p>Final Report Submission: This part would involve data collection, tabulation, data analysis, findings, suggestions, limitations, conclusion, and scope for further studies. Students should use appropriate data analysis tools and software. Every report must be hard bounded with Black Leatherette cover duly embossed in Golden in BOLD letters with the Project Title, Student's name & roll no., class, batch and year and must be submitted to the Department. Copy of Synopsis should also be submitted.</p> <p>Following should be the chapterization scheme of the report. The list of chapters is indicative in nature and can be modified by the Faculty guide if required.</p> <p>Indicative chapters for Final Research Report</p> <ul style="list-style-type: none"> ○ Introduction (Background and significance) ○ Literature Review & Theoretical background ○ Objectives ○ Hypothesis ○ Research Design and sampling design & Theoretical model ○ Data Analysis ○ Findings ○ Suggestion & Limitations ○ Conclusion ○ Appendix, Bibliography & Reference, Questionnaires, Scales <p>Plagiarism/ Cheating/ Unfair Means in Projects/ Assignments</p>		

Plagiarism is when you steal the thoughts or writing of others and offer them as your own. Everyone repeats someone else's ideas at some point in their academic career but when doing so, it is important to acknowledge it. You can avoid plagiarism by quoting within inverted commas and acknowledging the source. But mostly the reference must be in your own words. Maximum % of Plagiarism cannot exceed 20 %

Final Submission of the Project: Hard copy and soft copy of the Project Report along with the Synopsis shall be submitted to the College for evaluation.