

S. N. D. T. Women's University
1, NathibaiThakersey Road, Mumbai 400 020
M.COM. Programme Structure
Academic Year 2021-22

Faculty Name: Commerce and Management
Name of the Programme: M.COM.
Total Credits: 80

Eligibility:

A student is being eligible for admission to M.COM. Programme as per the eligibility norms prescribed by the University.

Programme Specific Outcomes (PSOs)

- To inculcate the knowledge of business and the techniques of managing the business with special focus on finance, Accountancy, Taxation, , Insurance and Human Resource Management.
- To impart the knowledge of accounting principles and Accounting Standards with latest application oriented corporate accounting, Cost Accounting and Management Accounting principles and methods.
- To enhance the horizon of knowledge in various field of commerce through Accounting and Finance, advertising and sales promotion, auditing, Human Resource management and entrepreneurial development.
- To enhance the computer literacy and its applicability in business through latest version on tally and e-commerce principles.
- To create awareness in application oriented research through research for business decisions.
- To inculcate the practical work experiences among students through Internship

General Information:

- The M.COM Programme is of 4 Semesters and of 80 Credits
- Each semester will have *five* subject heads with a total of 20 credits (4 credits for each course)
- For the M.COM Programme, courses are classified into Core (compulsory), Elective (optional) courses and CBCS (Choice Based Credit System) courses. Students from any discipline can opt for CBCS Courses.

Medium of Instruction: The medium of instruction at the university departments & colleges will be English or Marathi or Gujarati. The medium of examination shall be English or Marathi or Gujarati. Students have to appear for all the papers in one permissible medium only.

Attendance: 75% attendance is compulsory for all students in each semester, failing which the student will not be eligible to write the external examination at the end of each semester.

Choice Based Credit System (CBCS):

- The students can opt 20% credits of each semester i.e 4credits in each semester through CBCS.
- Students from any disciplines can opt for CBCS courses.
- In semester I, II, III and IV, students have an option to choose CBCS course each of 4 credits.

Examination and Evaluation:

- a. Standard of passing for each subject and overall at M.Com. will be 40%.
- b. Each subject head will carry 100 marks consisting of internals (25 marks) and externals (75 marks). Internals may include written tests, written assignments, field work etc.
- c. Minimum 40% marks are required in Internal and External Evaluation separately for passing in each course.
- d. The minimum marks to qualify for passing in Internals will be 10 and the minimum marks to qualify for passing in Externals will be 30.
- e. Students who fail to secure the minimum marks of 10 in a subject head in the internals will not qualify to take the external examination of 75 marks in that subject head at the end of the semester.
- f. Admission from Semester I to Semester II will be automatic regardless of the number of subject heads in which a student may have failed. But admission to Semester III (M. Com. II) will be given provided the student is not failing in more than four subject heads in Semester I and Semester II taken together.
- g. Degree will be awarded on the basis of performance of student in all 4 semesters taken together.

Syllabus Format

Semester I

Sr. No	Code No.	Subjects	L	Cr.	P/T	D	TP (E)	Internal	P/V	T
Core Courses										
1		Management of Finance	4	4	--	2.5	75	25	--	100
2		Strategic Management	4	4	--	2.5	75	25	--	100
3		Corporate Accountancy	4	4	--	2.5	75	25	--	100
Elective Course: (any one of the following)										
4		Economic Environment of Business	4	4	--	2.5	75	25	--	100
4		Monetary Economics	4	4	--	2.5	75	25	--	100
Elective Course/CBCS (any one of the following)										
5		Basics of Accounting	4	4	--	2.5	75	25	--	100
5		Elements of Organizational Behavior	4	4	--	2.5	75	25	--	100
Total			20	20	--		375	125	--	500

Semester II

Sr. No	Code No.	Subjects	L	Cr.	P/T	D	TP (E)	Internal	P/V	T
Core Courses										
1		Consumer Behavior	4	4	--	2.5	75	25	--	100
2		Accounting for Managers	4	4	--	2.5	75	25	--	100
3		Research Methodology	4	4	--	2.5	75	25	--	100
Elective Course: (any one of the following)										
4		Business & Economic Policies of India	4	4	--	2.5	75	25	--	100
4		Industrial Economics	4	4	--	2.5	75	25	--	100
Elective Course/CBCS (any one of the following)										
5		Retail Banking Operations	4	4	--	2.5	75	25	--	100
5		Business Ethics and Corporate Social Responsibility	4	4	--	2.5	75	25	--	100
Total			20	20	--		375	125	--	500

Semester III

Sr. No	Code No.	Subjects	L	Cr.	P/T	D	TP (E)	Internal	P/V	T
Core Courses:										
1		International Marketing	4	4	--	2.5	75	25	--	100
2		Specialization Paper-I	4	4	--	2.5	75	25	--	100
3		Specialization Paper-II	4	4	--	2.5	75	25	--	100
Elective Course: (any one of the following)										
4		Research Content (Writing Research Proposal & Review of Literature)	4	4	--	--	--	50	50	100
4		Advanced Research Methodology	4	4	--	2.5	75	25	--	100
Elective Course/CBCS (any one of the following)										
5		Research Project (Dissertation & Viva Voce)	4	4	--	--	--	50	50	100
5		Entrepreneurial Development	4	4	--	2.5	75	25	--	100
Total			20	20	--		225	175	100	500

Semester IV

Sr. No	Code No.	Subjects	L	Cr.	P/T	D	TP (E)	Internal	P/V	T
Core Courses:										
1		Marketing of Financial Services	4	4	--	2.5	75	25	--	100
2		Specialization Paper-III	4	4	--	2.5	75	25	--	100
3		Specialization Paper-IV	4	4	--	2.5	75	25	--	100
Elective Course: (any one of the following)										
4		Internship	4	4	--	--	--	50	50	100
4		Trends in Commerce and Business	4	4	--	2.5	75	25	--	100
Elective Course/CBCS (any one of the following)										
5		Internship	4	4	--	--	--	50	50	100
5		Elements of Business Digitalization	4	4	--	2.5	75	25	--	100
Total			20	20	--		225	175	100	500

L = No. of Lectures / week, Cr. = Credits, P/T = Practical / Tutorial in hrs., D = Duration of Theory paper for Examination in hrs., TP (E) = Theory paper for Examination marks, Internal = Internal Assessment in marks, P / V = Practical / Viva Voce – marks, T = Total.

**REVISED SYLLABUS OF M.COM
M. COM. I**

**SEMESTER I
MANAGEMENT OF FINANCE
Computer Code
4 Credits**

Course Objectives:

The learners will be able to

- ✦ Understand the perspective of financial management function in the organization.
- ✦ Identify the practices and policies, processes, techniques and theories used in the financial management.
- ✦ Gain acquaintance on the types of cost of capital and Leverages in financial management.
- ✦ Improve the ability to face problems relate to financial management through consistent approaches.
- ✦ Develop planning skill, monitoring skill on Investment Decisions of Financial Management in Organization.
- ✦ Realize the usefulness of Dividend Decisions and Working capital Management in organization.

Module	Topic	Weightage %	No. of Periods
1.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the concepts, objectives and scope and functions of financial management. 2. Examine determinants capital structure decisions. 3. Plan Capital Structure of an organisation. 4. Examine Various Theories of Capital Structure of an organisation. 5. Recognize the Arbitrage Process of Capital Structure. 6. Plan Capital Structure of an organisation. <p>Financial Management – Meaning, nature and scope of finance; financial goals: profit maximization, wealth maximization; finance functions,- investment, financing and dividend decisions, Organization of finance function: Role of finance manager. Financial Mathematics: Concept & relevance of time value of money, Application of the concept of time value of money.</p> <p>Capital Structure: Factors Determining Capital Structure, Capital Structure Theories (Net Income, Net Operating Income, Traditional, and M.M hypotheses) , Arbitrage Process</p>	20	15

	Determining capital structure in practice.		
2.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Determine cost of capital. 2. Calculate cost of debt, cost of preference share and cost of Equity. 3. Understand meaning of combined cost of capital. 4. Calculate weighted average cost of capital as part of financing function. 5. Develop insight on CAPM method of cost of Equity capital 6. Understand impact of leverages on profitability. 7. Analyze alternative financial Plans. <p>Financing decisions - Meaning and significance of cost of capital – Calculation of cost of capital (debt, preference capital, equity capital and retained earnings) – Combined cost of capital (weighted) – Cost of equity and CAPM (Including practical problems). Operating and Financial Leverage – Measurement of leverage - Effects of operating and financial leverage on profit – Analyzing alternate financial plans – Combined / Composite Leverage [Including practical problems]</p>	20	15
3	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the significance of Investment Decisions. 2. Analyze various Criteria of investments Decision. 3. Apply suitable project selection criteria for proper capital investments. <p>Investment Decision: Nature and significance of investment decisions, process; Project classification; Investment evaluation criteria; Non-discounting criteria: Pay-back, Accounting Rate of Return (Traditional method); Discounting criteria: Internal Rate of Return, Net Present Value, Profitability Index, NPV and IRR comparison, Capital Rationing.</p>	20	
4.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the Dividend Policy of an organization. 2. Identify various issues in dividend decisions 3. Understand various models of Dividend Policy. 4. Identify various dividend policies in practice. 5. Know stability and uncertainty in dividend Policy. 6. Identify an appropriate corporate dividend behavior. 7. Identify various modes of payments and areas covered by receivables management. 8. Identify various tools and techniques used for inventory management. 	20	15

	<p>9. Analyze various models of cash Management.</p> <p>Working Capital And Dividend Decision Working Capital Management: Meaning, need, determinants; estimation of working capital need; management of cash; inventory & receivables;</p> <p>Dividend Decision: Factors determining Dividend Policy, Form of Dividends, Stability of Dividends, Dividend models-Walter, Gordon & M.M. models.</p>		
	Total	100	60

Course Outcomes:

1. The Course would enable the learner to explore various Functions of financial Management in managing the finance of an organization.
2. The Course would help learner to know application of theories , policies,models and various functions for profit and wealth maximization.

References :

1. Bhattacharya, Hrishikas (2018), Working Capital Management; Strategies & techniques, Prentice Hall, New Delhi.
2. Brealey Richard A &Steward C, Meyers (2018): Corporate Finance, Tata Mcgraw Hill, New Delhi.
3. Hampton, John (2019): Financial decision making, Prentice Hall, New Delhi.
4. Pandey, I M(2018), Financial Management, Vikas Publishing House, New Delhi.
5. Khan M Y, Jain P K(2018), Financial Management, Tata Mcgraw Hill, New Delhi.
6. Inamdar S.N. (2018), Financial Management, Himalaya Publication, Mumbai.
7. Talsian Bharat (2020), Financial Management, 1st Edition, Tata Mcgraw Hill, New Delhi.
8. Rustagi R. P(2019), Fundamentals of Financial Management, Taxman Publication, New Delhi.

M. COM. I
SEMESTER I
STRATEGIC MANAGEMENT
Computer Code
4 Credits

Course Objectives:

1. To enhance the ability of students to understand main concepts of business strategies, strategy formulation.
2. To enable the learners to understand new forms of Strategic Management concepts and their use in business.
3. To enhance decision making abilities of students in situations of uncertainty in a dynamic business environment.
4. To understand the concept of competitive advantage and its sources and the ability to recognize it in real-world scenarios.

Unit	Topic	Weightage %	No. of Periods
1.	Objective : To acquaint the students to the conceptual understanding of the concept of Strategic Management Strategic Management -Concept, Importance, Strategic Management Process , Vision, Mission and Purpose, Goals and Objectives , Challenges for Strategic Management, Strategic Business Unit (SBU)	25	15
2.	Objective: To understand the perspective of the organization in relation to opportunities and threats posed by the environment. Environmental analysis & diagnosis: concept of environment and its components , environment scanning & appraisal, organizational appraisal, Competitive Analysis: Porters Five Force Model, SWOT analysis TOWS Matrix.	25	15
3.	Objectives: 1.To acquaint the learner to the various types of Strategic Formulation and Strategic decision-making methods adopted by the Organization. 2.To familiarize students to the various Functional Strategies employed by Organizations a) Strategy formulation & choice of alternative strategies,	25	15

	Strategic Alliances, Diversification , Mergers and Acquisitions, Takeover ,Joint Venture, Modernization Turnaround – Disinvestment ,Liquidation, Outsourcing, b) Functional strategies : Marketing , Production / operations , Human Resources, Research and Development Strategies.		
4.	Objectives: 1.To familiarize students to process of Strategy Implementation 2.To enable students to understand the importance of evaluation of strategies a) Strategy Implementation :Process and Issues in implementation of Strategies b) Strategic Evaluation and Control-Purpose-Process-Techniques of Strategic Evaluation and Control	25	15
	Total	100	60

Learning Outcomes:

On completion of this course, students will be able to:

1. Understand the strategic decisions that organisations make and have an ability to engage in strategic planning.
2. Explain the basic concepts, principles and practices associated with strategy formulation and implementation.

References:

1. AzharKazmi,(2015), Strategic Management, McGraw Hill Education, New Delhi.
2. Bhattacharya, S K &VenkataraminiN(2009)- Managing Business Enterprises: Strategies, Structures & Systems, Vikas Publishing House, New Delhi
3. Bhudhiraja S B &Athreya M B(2009): Cases in Strategic Management, McGraw Hill, New Delhi.
4. Coulter, Mary K (2008)– Strategic Management in Action, Prentice Hall, New Jersey.
5. Fred.R.David (2018) .Strategic Management, Prentice Hall of India Pvt Ltd, New Delhi.
6. John Pearce, Richard Robinson, AmitaMital,(2018), Strategic Management, McGraw Hill Education, New Delhi.
7. Kazmi, Azhar(2008) ,Strategic Management and Business Policy, Tata McGraw Hill, New Delhi.
8. Rao VSP,Hari Krishna (2004), Strategic Management, Excel Books.
9. Ravi Kishore(2010), Strategic management Text and Cases,Taxmann Publication, New Delhi
10. Srinivas R.(2014), strategic Management-The Indian Context, Prentice Hall India Learning Pvt.LTd.

M.COM I
SEMESTER I
Compulsory Paper
CORPORATE ACCOUNTANCY
Computer Code:

4 Credits

About the Course:

Course content focuses on conceptual aspect, application of accounting principles and standards to different commercial activities and corporate entities.

Course Objectives: To facilitate the students to have detailed understanding of

1. Accounting for Group Companies including Holding and more than one subsidiaries
2. Analysis of financial statements with Accounting Ratios.
3. Internal and External Reconstruction of Companies.
4. Application of International Financial Reporting Standards and Ind. ASs

Module	Topic	Weightage %	No. of Periods
1.	Objectives: This module will facilitate the students to: <ol style="list-style-type: none"> 1. Develop an insight towards Capital Budgeting Techniques 2. Gain ability to use capital budgeting techniques for evaluation of Investment proposals Accounting For Group Companies: (Practical Problems) Holding Companies-Definition, Provisions of Accounting Standards 21-Accounts Consolidation-Preparation of Consolidated Balance sheet-Minority Interest-Pre-acquisition or Capital profits – cost of control or goodwill-inter-company balances-unrealized inter company profits-Revaluation of Assets and liabilities-Bonus Shares treatment of dividend-more than one subsidiary –intercompany holdings consolidation of profits and loss account(including Problems)	25	15
2.	Objectives: This module will facilitate the students to: <ol style="list-style-type: none"> 1. Develop an insight towards various types of liquidity, operational, efficiency and profitability ratios. 2. Gain ability to prepare financial statements on the basis of liquidity, operational, efficiency and profitability ratios provided. 3. Analyze the financial statements prepared from ratios Accounting Ratios: (Practical Problems) Preparation and Analysis of Financial Statements -Balance Sheet and Trading, profit & Loss A/C on the basis of ratios and data provided.	25	15
3.	Objectives: This module will facilitate the students : <ol style="list-style-type: none"> 1. Gain ability to prepare financial accounts after re-constructing companies internally and externally. Internal and External Reconstructions: (Practical Problems)	25	15

4.	Objectives: This module will facilitate the students to: <ol style="list-style-type: none"> 1. Appreciate the significance of IFRSs and Ind. AS 2. Recognize the process of IFRSs and Ind. AS 3. Recognize the theoretical framework and application of IFRSs and Ind ASs in accounting and preparation of Corporate Financial Statements. <p> Meaning and Foundation of IFRSs Process/Phases of IFRS Adoption Process/ Phases of Adoption of Ind AS Ind AS 101-115 </p>	25	15
	Total	100	60

Course Outcomes:

1. The Course would enable the learner to study and account the various intercompany transactions involved in holding and subsidiaries companies as well as to prepare consolidated balance sheet of Holding and more than one subsidiary companies. The learner would be able to make managerial decisions such as make or buy product, export or domestic sale, operate or shut down the production etc.
2. The learner would also be able to analyze procedure of and prepare financial statements after internal and external reconstruction of the Companies.
3. The learner would be able to gain in-depth knowledge of accounting ratios and to prepare financial statements from various accounting ratios.
4. The Course would help learner to learn the theoretical framework and application of IFRSs and Ind AS in preparation and presentation of Financial Statements

References:

1. Haniff and Mukherjee(2020), Corporate Accounting, Tata McGraw Hill Publication, New Delhi.
2. Goyal Bhushan Kumar(2020), Corporate Accounting, Taxman Publication, New Delhi.
3. Bhalla Kapileshwar(2020), Advanced Accounting, Tata McGraw Hill Publication, New Delhi.
4. Shukla and Grewal(2018), Advanced Accountancy-Vol. 1 & 2, S. Chand Publication, New Delhi.
5. Gupta R. L. (2018), Advanced Accountancy, S. Chand, New Delhi
6. Vijay Kumar M. P., (2010, 2nd Edition), IFRS-Beginners Guide, Prime Knowledge Series, New Delhi.
7. Ghose T. P. (2018), IFRSs for Finance Executives, Taxman Publication, New Delhi.
8. Haniff and Mukherjee (2019), Modern Accountancy (II), MC Graw Hills, New Delhi.
9. Jawahar Lal (2018), Financial Accounting, S. Chand & Co., New Delhi.
10. Rawat D. S(2019), Taxman Students Guide to Ind Ass, Taxman Publication New Delhi.
11. Taxman(2019), Indian Accounting Standards(Ind AS), Taxman Publication, New, Delhi.
12. Batra G. S (2017), Auditing and Contemporary Accounting, Deep and Deep Publication, New Delhi.

M. COM. I
SEMESTER I
Economic Environment of Business
Computer Code
4 Credits

Course Objectives:

- 1) To Know and understand the changing environment of India's economy
- 2) To study macro policy changes of India since 1991

Module	Topic	Weightage %	No. of Periods
1.	Economic System in Changing Environment and Globalization 1.1 An overview of capitalism, Socialism and Mixed economy with relative merits and demerits. 1.2 Changing nature India's mixed economy in the context of globalization and privatization pave in India 1.3 Case for globalization in India and various measures adopted by the government for promoting globalization 1.4 Effects of globalization on India's economic growth, foreign trade and balance of payments	25	15
2.	2.1	25	15
3.	Roles of Foreign Capital and WTO 3.1 Foreign Direct Investment (FDI): its flows and reforms in India, government policy on FDI 3.2 Case for and against FDI in Multi-brand retail 3.3 Various agreements of WTO 3.4 Issues on TRIPs and TRIMs with reference to India	25	15
4.	Regulatory frameworks of business and balance of payments 4.1 Role of SEBI (Security and Exchange Board of India) as a regulator of capital market 4.2 Role of IRDA (Insurance Regulatory and Development Authority) as the regulator of insurance sector 4.3 Recent trends in India's balance of payments 4.4 Disequilibrium in BOP: its causes and measures adopted to overcome disequilibrium (deficit) in the context of India.	25	15
	Total	100	60

References:

- 1) H L Ahuja, "Economic Environment of Business: Macro Economic Analysis", S Chand & Company Ltd, New Delhi, 2019
- 2) Mishar S K and Puri V K, "Indian Economy" Himalaya Publishing House, Mumbai, 2018
- 3) Dutt Rudra & Sundaram KPM, Indian Economy, S Chand & Company Ltd, New Delhi, 2019
- 4) Bhole L.M (2007), " Financial Institutions and Market" , Tata McGraw Hill Publishing Company, Ltd, New Delhi
- 5) Sarkar A N (2005), "Strategic Business Management & Banking", Deep Publishing Pvt Ltd, New Delhi
- 6) Dr Guruswami S (2004), "Financial Investments & Markets" , Thomson Business Information, India Pvt Ltd.

M.COM. I

SEMESTER I

Title: Monetary Economics
(5th Paper Optional)

Module	Topic	Weightage %	No of Lectures
	Objectives and learning outcome: (1) The learners of this paper will get knowledge on the working of Indian Financial system (2) To Know Keynesian and post Keynesian theories of demand for money (3) To learn Money Multiplier and High Powered Money in India (4) To understand Quantity Theory of Money and Phillip's curve (5) To know the phases of Business Cycle and theories of Business Cycle		
1	Objectives The module will facilitate the students to 1. Develop an insight into the working of Indian Financial system 2. Understand different BASEL Norms Unit I: Introduction to Money and Financial institutions 1.1 Nature of money and payment systems, 1.2 Structure of Indian Financial System, 1.3 Money market and capital market, 1.4 Role and functions of SEBI, 1.5 Performance of private and public sector banks 1.6 BASEL Norms I, II and III	25	15
2	Objectives and learning outcome: The module will facilitate the students to 1. understand the concept Money Multiplier and High Powered Money in India 2. learn different theories of demand Unit 2: Demand for and Supply of Money 2.1 Keynes theory of demand for money 2.2 Post-Keynesian theories of demand for money: Tobin's transaction approach, Baumols' inventory	25	15

	<p>approach and Friedman's approach to demand for money,</p> <p>2.3 Constituents of money supply,</p> <p>2.4 Money multiplier, High powered money and determinants of high powered money</p>		
3	<p>Objectives and learning outcome:</p> <p>The module will facilitate the students to</p> <ol style="list-style-type: none"> 1. understand the phases and theories of trade cycle 2. learn different theories of money 3. construct the inflation index <p>Unit: 3 Value of money and Business cycle</p> <p>3.1 Quantity theory of money: Cash transaction approach and cash balance approach,</p> <p>3.2 Index number analysis: weighted price index numbers and uses of price index numbers,</p> <p>3.3 Trade off between inflation and unemployment (Phillip's Curve),</p> <p>3.4 Phases of trade cycle, Hawtrey's and Hicks models of business cycle.</p>	25	15
4	<p>Objectives and learning outcome:</p> <p>The module will facilitate the students to</p> <ol style="list-style-type: none"> 1. functioning of RBI's monetary policy 2. new developments in financial inclusion <p>Unit: 4 Monetary policy and central banking</p> <p>4.1 Role and objectives of monetary policy</p> <p>4.2 RBI's monetary policy and recent changes in the monetary policy of RBI,</p> <p>4.3 Methods of credit control (quantitative and qualitative methods) with special reference to RBI</p> <p>4.4 Recent developments of financial inclusion in India (Janadhana Yojana)</p>	25	15

Course Outcomes:

1. This course will enable learner to understand the functioning of the financial system in India
2. This learner would gain in depth knowledge of the RBI's monetary policy
3. The course will help learner to understand the theories of demand and supply of money
4. The Learner will be able to construct the inflation index and theoretical approach of trade cycle

References:

- (1) H L Ahuja, Macroeconomics: Theory and Policy, S Chand & Company Publications
- (2) M C Vaish, Monetary theory and essentials of macroeconomics: S Chand & Company Publications
- (3) M L Seth: Monetary Economics, Laxinarayan Agrawal Educational Publisher, Agra
- (4) D M Mithani, Money, Banking, Public Finance and International Trade, Himalaya Publishig House

M. COM. I
SEMESTER I
BASICS OF ACCOUNTING
Computer Code
4 Credits

Course Objectives: To facilitate the students to:

1. Provide basic knowledge of various disciplines of Accounting to the students.
2. Understand the principles, conventions and system of financial accounting.
3. Make the students to understand the Accounting process and procedure.
4. Improve the ability to prepare the Job cost sheet and to analyze the financial statements.
5. Understand the preparation of Trial balance and Bank Reconciliation Statement from business transactions.
6. Analyze the types of cost and identify the elements of cost sheet.
7. Examine the preparation of Corporate Financial Statements.
8. Develop an insight of analysis of Financial Statements using Ratios.

Module	Topic	Weightage %	No. of Periods
1.	Objectives: This module will facilitate the students to: <ol style="list-style-type: none"> 1. Understand various disciplines of Accounting. 2. Examine Indian AS and IAS. 3. Develop insight on Application of accounting principles and conventions in preparation of Financial Statements. Financial Accounting: Meaning, Accounting Principles, Concepts, Conventions, IND-AS, IAS Accounting Equation, System of accounting: Cash system and mercantile system, Accounting as information system, Users of accounting information.	20	10
2.	Objectives: This module will facilitate the students to: <ol style="list-style-type: none"> 1. To understand the basic concepts of GST calculation 2. To Prepare various types of vouchers, subsidiary books and Ledger Accounts. 3. To prepare Trial Balance after journization and posting into the ledger. 4. Develop an insight to prepare Bank Reconciliation Statement. Accounting Process & Procedure Transaction/Event, Voucher: Meaning, Types of Vouchers, Receipt (Credit Voucher), Payment (Debit Voucher), Journal (Accrual) Voucher, Journal, Subsidiary Books (Purchase/Sales Day book, Purchase Return/Sales Return Book, Cash Book (double and triple column), Ledger, Trial Balance. Including Simple GST Calculation Bank Reconciliation Statement: Meaning, Need and Preparation of Bank Reconciliation	30	20

	Statement		
3.	Objectives: This module will facilitate the students to: <ol style="list-style-type: none"> 1. Understand the Provisions of Preparation of final Accounts of sole trader and partnership firm in vertical and horizontal form.. 2. Identify the adjustments to prepare final accounts. 3. Develop an understanding of Corporate Financial Statement. 4. Develop an insight to prepare final accounts of sole trader and Partnership Firm. Financial Statements: Preparation of financial statements: Horizontal and Vertical form. Horizontal Form (Trading A/c, Profit and Loss A/c, Balance Sheet), Vertical form (Income statement and Balance Sheet with and without schedules).	25	15
4.	Objectives: This module will facilitate the students to: <ol style="list-style-type: none"> 1. Understand various elements of Cost. 2. Differentiate between Financial Accounting Management Accounting and Cost Accounting. 3. Prepare Cost Sheet for assigned Job. 4. Apply ratios for analysis of Financial Statements. Basic of Cost And Management Accounting: Cost Accounting, Meaning, Elements of cost, Job Costing Preparation of Job Cost Sheet. Management Accounting: Meaning, Functions, Merits and Demerits, Distinction Between Financial Accounting, Management Accounting and Cost Accounting Financial Statement Analysis: Ratio Analysis: Calculation of Ratios	25	15
	Total	100	60

Course Outcomes:

1. The Course would enable the learner to explore various disciplines of Accounting.
2. The Course would help learner to apply accounting knowledge in preparation and analysis of Financial Statements.

References:

1. Khan M Y, Jain P k(2018), Financial Management, Tata Mcgraw Hill, New Delhi
2. M. N. Arora (2018), Cost Accountancy, Himalaya Publication, Mumbai.
3. Dr.Maheshwari S. N. (20018), Advanced Accountancy, S. Chand Publication, New Delhi.
4. Ravi Kishore(2019), Students Guide to Cost Accounting Taxman Publication, New Delhi.
5. Gupta R. L. (2018), Advanced Accountancy Vol. 2, S. Chand & Sons, New Delhi.
6. Arora M. N. (2018), Accounting for managers, Himalaya Publication, Navi Mumbai.
7. Arora M. N. (2018), Cost and management Accounting, M. N. Arora, Himalaya Publication, Mumbai.
8. Haniff and Mukherjee (2018), Corporate Accounting, Tata McGraw Hill Publication, New Delhi.

M.COM. I
SEMESTER I
ELEMENTS OF ORGANIZATIONAL BEHAVIOUR
(Elective Course/ CBCS)
Computer Code
4 Credits

Course Objectives:

The learners will be able to

1. Develop an understanding about the different concepts of Organizational Behaviour.
2. Analyse individual and group behaviour.
3. Comprehend and deal with organizational change and development.

Module	Topic	Weightage %	No. of Lectures
1.	Objectives: <ol style="list-style-type: none"> 1. Students will understand the nature and scope of Organizational Behaviour. 2. Students will learn different models and its application in Organizational Behaviour. 3. Students will gain deep insights into different roles played by managers in organizations. Introduction to Organizational Behaviour <ul style="list-style-type: none"> • Organizational Behaviour- Meaning, Features, Nature and Scope of Organizational Behaviour, Importance, Strategic Organizational Behaviour. • Models, Role of Manager in Organizational Behaviour, Disciplines and Contributions to Organizational Behaviour. • Challenges and Opportunities for Organizational Behaviour. 	25	15
2.	Objectives: <ol style="list-style-type: none"> 1. Students will understand human behaviour and its importance in organization. 2. Students will learn to respond to attitude and perceptions present in organizations. 3. Students will learn to take important decisions and how to solve various organizational issues. Foundations of Individual Behaviour <ul style="list-style-type: none"> • Meaning, Definition, Factors affecting individual behaviour, Personality Traits. • Motivation- Concept, Types of Motivation, Theories, Techniques. • Values, Attitude, Perception and Learning of Individuals, Individual Decision Making and Problem Solving. 	25	15

3.	Objectives: <ol style="list-style-type: none"> 1. Students will get insights on organizational group behaviour and importance of Teamwork. 2. Students will know about the techniques of organizational communication. 3. Students will be familiar with leadership, power and politics in organizations. Foundations of Group Behaviour <ul style="list-style-type: none"> • Group Dynamics – Concept, Nature and Types of Groups, Formal and Informal Groups, Determinants of Group Behaviour, Group Norms, Group Cohesiveness, Teamwork- Types, Stages of team development. • Organizational Communication - Concept, Techniques - Transaction Analysis, Johari Window, Brain Storming, Delphi Technique. • Leadership, Power and Politics. 	25	15
4.	Objectives: <ol style="list-style-type: none"> 1. Students will have understanding about organizational development. 2. Students will know about organizational change and development 3. Students will be acquainted about organizational conflict and maintaining discipline. Foundations of Organizational Development <ul style="list-style-type: none"> • Meaning, Definition, Concepts related to Organization Design and Structure. • Organizational Change and Development. • Organizational Conflict and Discipline. 	25	15
	TOTAL	100	60

Course Outcomes:

1. The Course will facilitate the learners to understand the fundamentals of Organisational Behaviour and Organisational Development.
2. The Course will help learners to identify and apply the essentials of individual and group behaviour in organizations.

References:

1. Robbins, S.P., Timothy A.J. and Vohra, N. (2018). Organizational Behavior (18th Edition). Person Education, Inc.

2. Aswathappa. K (2016). Organizational Behavior (12th Edition). Himalaya Publishing House
3. Dash. C.S. (2013). Organizational Behaviour (1st Edition). International Book House Pvt.Ltd.
4. French, W.L., Bell, C. H., & Vohra, V. (2006). Organizational Development. 6th Ed. New Delhi. Dorling Kindersley (India) Pvt. Ltd.
5. Wendell L. French, Cecil H.Bell, Jr., and Robert A. Zawacki (2006). Organizational Development and Transformation: Managing Effective Change. Sixth Edition. Tata McGraw-Hill Publishing Company Limited. New Delhi.
6. Ghanekar, A. (2018). Organizational Behaviour. Concepts and Cases. Everest Publishing House.
7. Hellriegel, D., Slocum, J.W. and Woodman, R. (2007). Organizational Behavior (11th Edition), Cengage Learning.
8. Konopaske, R., Ivancevich, J. and Matteson, M. (2013). Organizational Behaviour and Management (10th Edition). Tata McGraw Hill.
9. Luthans, F. (2011) Organizational Behaviour (12th Edition). The McGraw-Hill Irwin.
10. Pareek. U.N. (2011) Understanding Organizational Behaviour (2nd Edition). Oxford University Press.

M. COM. I
SEMESTER II
CONSUMER BEHAVIOUR
Computer Code:
4 Credits

Course Objectives: To facilitate the students to:

1. Develop an in-depth understanding of the consumer and industrial buying processes.
2. Develop marketing strategies that are consumer based and focus on enhancing customer value.
3. Analyse the dynamics of consumer behaviour and the factors influencing consumer decision process.
4. Recognise the Internal and External factors influencing consumer behaviour.

Module	Topic	Weightage %	No. of Periods
1.	<p>Objectives: This module will enable the students to:</p> <ol style="list-style-type: none"> 1. Understand the basic concepts of consumer behaviour. 2. Develop an insight about various concepts related to consumerism and apply them in Consumer Decision making. 3. Identify the role of present technology used by consumers for shopping. <p>Consumer Behaviour and its need: - Concept – need – factors influencing consumer behaviour.</p> <p>Buying motives- (types), Maslow's need hierarchy theory</p> <p>Consumer Decision Making Model- Input, Process and Output.</p> <p>Consumerism- Online shopping: e-commerce – m-commerce</p>	25	15
2.	<p>Objectives: This module will enable students to:</p> <ol style="list-style-type: none"> 1. Get acquainted with the significance of market segmentation in developing marketing strategies. 2. Examine and analyse the different bases of market segmentation 3. Identify the criteria for effective market segmentation. 	25	15

	<p>Market segmentation: - Scope - need – benefits of market segmentation, criteria for effective segmentation.</p> <p>Bases of effective segmentation – geographic – demographic – economic – psychographic – socio – cultural segmentation.</p> <p>Implementing segmentation strategies.</p>		
3.	<p>Objectives: This module will enable the students to:</p> <ol style="list-style-type: none"> 1. Understand the dynamics of Consumer Perception. 2. Recognise the perceived risk while developing marketing strategies. 3. Examine the various models of Consumer Attitude. 4. Recognise the changing Lifestyle trends in market. <p>Internal factors affecting consumer behaviour: - Perception – meaning – dynamics of perception- Perceived risk.</p> <p>Consumer Attitude – functions and models.</p> <p>Lifestyle Profiles– changing lifestyle trends.</p>	25	15
4.	<p>Objectives: This module will enable the students to:</p> <ol style="list-style-type: none"> 1. Develop an insight about the group influences affecting consumer behaviour. 2. Understand the significance of family influences on consumer decision making. 3. Recognise the cultural and sub cultural influences and its impact on buying decision making. <p>External factors affecting consumer behaviour: -</p> <p>Group influences -factors that affect reference group influence- Types of reference groups.</p> <p>Household consumption behaviour: Family Influences- Husband-wife influences – Parent-child influences – Children’s socialization.</p> <p>Cultural and Sub-cultural influences: Characteristic of Indian culture – Influence of culture on consumer behaviour.</p>	25	15
	Total	100	60

Learning Outcomes:

1. The course will help the students to explain the fundamental concepts associated with consumer and organizational buying behaviour.
2. The course will help the students to identify the various bases of market segments and apply the knowledge to develop effective marketing strategies.
3. The course will enable the students to analyse the dynamics of human behaviour and the basic factors that influence the consumer's decision process.

References:

1. Tyagi C. L. and Arun Kumar,(2008), Consumer Behaviour, Atlantic Publishers & Distributors, New Delhi.
2. Jain P. C. and Monika Bhatt, (2006), Consumer Behaviour in India context, S. Chand &Co.Ltd. New Delhi.
3. Leon G. Schiffman, Leslie Lazar Kanuk, (2000), Consumer Behaviour, Prentice Hall of India Pvt.Ltd. New Delhi, 6th Edition.
4. Hawkins, Best, Coney, (2008), Consumer Behaviour, -Applications for Marketing Strategy, Pearson Education, 6th Edition.
5. Raju M.S., Xardel Dominique, (2005), Consumer Behaviour-Concepts, Applications & Cases, Vikas Publishing House, New Delhi.
6. Chunawalla S.A., (2000), Commentary on Consumer Behaviour, Himalaya Publishing House, New Delhi.
7. Suja R Nair, (2015), Consumer Behaviour in Indian Perspective, Text and Cases, 2nd edition, ISBN: 978--81-8488-899-7, Himalaya Publishing House, 632 pages.

M.COM- I
SEMESTER II
Compulsory Paper
Accounting for Managers
Computer Code:
4 Credits

Course Objectives: To facilitate the students to:

1. To provide knowledge on cost accounting practices and management accounting at advanced level.
2. To equip the students with the knowledge of managerial decision making.
3. To make aware the students various contemporary issues in accounting.

Module	Topic	Weightage %	No. of Periods
1.	Objectives: This module will facilitate the students to: <ol style="list-style-type: none"> 1. Develop an insight towards Capital Budgeting Techniques 2. Gain ability to use capital budgeting techniques for evaluation of Investment proposals Capital Budgeting (Practical Problems) Payback Period Method(Discounted and Non Discounted) Accounting Rate of Return Method. Net Present Value Method. Profitability Index Method Internal Rate of Return Method.	25	15
2.	Objectives: This module will facilitate the students to: <ol style="list-style-type: none"> 1. Develop an insight towards Marginal Costing and break even analysis. 2. Gain ability to make managerial decisions. Marginal Costing & Managerial Decision Making(Practical Problems) Marginal Costing Vs Absorption Costing – Contribution – P/V Ratio – Margin of Safety – Cost – Profit – Volume Analysis – Computation of Break Even Point (BEP) – Composite Break – Even Point – Contribution – Angle of Incidence – (Including Problems) Decision making: Costs for decision making, variable costing and differential analysis as aids in making decisions – fixation of selling price, Problem of key or Limiting Factor - Export Decisions –, make or buy, product mix, operate or shut down, sell or process further (Including Practical Problems)	25	15
3.	Objectives: This module will facilitate the students to : <ol style="list-style-type: none"> 1. Acquire knowledge and understand the various types of material, Labour, overhead and Sales variances. 2. Gain ability to compute and analyze the Material, Labour, Overhead 	25	15

	<p>and Sales variances</p> <p>Standard Costing and Variance Analysis (Practical Problems):</p> <p>Types of Standards – Standard Costing and Estimated Costing – Advantages – Limitations – Setting of Standards</p> <p>Analysis of Different types of Material Variances, Labour Variances, Overhead Variances Sales Variances</p>		
4.	<p>Objectives: This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Appreciate the significance of various contemporary developments in Accounting. 2. Recognize the process of Environmental Accounting and Human Resource Accounting and forensic Accounting. 3. Recognize the framework of Target Costing, Life Cycle costing and value Chain analysis <p>Contemporary Developments in Accounting(Theory) Introduction: Recent developments in Accounting- Environmental Accounting, Inflation Accounting, Human Resource Accounting and Forensic Accounting. Value Chain Analysis – Target Costing – Life Cycle Costing – Balance Score Card – Value Added Statement</p>	25	15
	Total	100	60

Course Outcomes:

1. The Course would enable the learner to evaluate various capital investment proposals using capital budgeting techniques.
2. The learner would able to make managerial decisions such as make or buy product, export or domestic sale, operate or shut down the production etc.
2. The learner would also able to compute and analyze the material, labour, overhead and sales variances.
3. The Course would help learner to learn the theoretical framework Environmental Accounting, Inflation Accounting, Human Resource Accounting and Forensic Accounting. Value Chain Analysis – Target Costing – Life Cycle Costing – Balance Score Card – Value Added Statement. Etc.

References:

1. Arora M. N. (2019), Cost Accountancy, Himalaya Publication, Mumbai.
2. Maheshwari. S. N. (2018), Cost Accountancy, S. Chand Publication, New Delhi.
3. Ravi Kishore (2019), Students Guide to Cost Accounting, Taxmann Publication, New Delhi.
4. Pouline Weetman's (2018), Financial and Management Accounting, Pearson Education, Mumbai

5. Shukla R.K(2018), Cost and Management Accounting, Bharat Law House Pvt. Ltd., Jaipur
6. Madhu Vij(2018), Management Accounting, MacMillan Publishers, New Delhi.
7. Arora M. N. (2019), Accounting for managers, Himalaya Publication, Mumbai.
8. Arora M. N. (2019), Cost and management Accounting, Himalaya Publication, Mumbai.
9. Bhatia Puneet(2018), Cost and Management Accounting, Pooja Law Publishing
10. Maheshwari S. N(2020), Cost Accounting Theory and Problems, A Mahavir Publication, Assam.
11. Debnath Somnath(2019), Environmental Accounting, SAGE Publication, New Delhi.

M.COM. I
SEMESTER II
RESEARCH METHODOLOGY
Computer Code-
4 Credits

Course Objectives:

1. To make the students to understand various components of Research Methodology.
2. To enable the learners in formulating the research problems.
3. To familiarize students with the techniques of data collection, analysis of data and its interpretation.
4. To develop an in depth understanding of students for [preparation of research report.

Unit	Topic	Weightage %	No. of Periods
1.	Objectives: 1. To facilitate students to understand the process of research formulation. 2. To enable students to conduct review of literature from various sources. Introduction to Research Methodology a) Features and Importance of research in business, Social Science Research, Objectives and Types of research- Basic, Applied, Descriptive, Analytical and Empirical Research, Ethics in Social Science Research. b) Research Formulation Process, Significance of Review of Literature, Sources of Review of Literature	25	15
2.	Objectives: 1.To enable the learners to understand, develop and apply the fundamental skills in formulating research problems 2. To develop insights into methods of sampling. a. Formulation of research problem, Research Design- meaning, definition, types, contents, Formulation of Hypothesis: Meaning, Types of Hypothesis, Concepts relating to Testing of Hypothesis, Procedure for Testing of Hypothesis. b. Meaning and of nature Census survey and sample survey, Sampling: Significance, Methods-Probability and non-probability, Factors determining sample size	25	15
3.	Objective: To familiarize students with the techniques of data collection,	25	15

	analysis of data and its interpretation a.Data Collection: Primary data: Observation, Experimentation, Interview, Schedules, Survey, Questionnaire: Types, Steps in Questionnaire Designing, Essentials of a good questionnaire, Secondary data: Sources and Limitations, Factors affecting the choice of method of data collection. b. Data Processing: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation.		
4.	Objective: To enable the students to understand how to prepare Research Report Research Report Writing: Importance, Essentials, Structure/ layout, Types of Research Reports Components of Research Reports , References and Citation Methods , Footnotes and Bibliography	25	15
	Total	100	60

Learning Outcomes:

1. The course will help the students to explain the process of research formulation and review literature..
2. The course will help the students to identify the various types of sampling ‘
3. The course will enable students to formulate hypothesis of research .
4. The course will enable the students to collectanalyse the data.
5. The course will explain the students how to prepare research report.

References:

1. Cooper D. and Schindler P.(2014) Business Research Methods, Tata McGraw Hill. Sultan Chand & Sons, New Delhi.
2. Krishnaswamy O. R (2016), Methodology of Research in Social Science, Himalaya Publication, Mumbai.
3. Kothari C. R. (2019), Research Methodology: Methods and Techniques, New Age International, New Delhi.
4. PrahladMishra(2015), Business Research Methods, Oxford University Press, New Delhi
5. P and Saunders and MNK and Lewis(2012), Research Methods for Business Strategy, Pearson , India.
6. RanjitKumar(2018),Research Methodology, Sage Publications, New Delhi
7. Rajendra Kumar C. (2008), Research Methodology, APH Publisher, New Delhi.

M. COM. I

SEMESTER II

Business and Economic policies of India

Computer Code

4 Credits

Course Objectives:

- 1) To understand the policy changes introduced by the government in various sectors of the economy since 1991
- 2) To know focus of the government on MSME and SEZ
- 3) To have a comprehensive knowledge on infrastructure policy issues and need for privatization and commercialization in this sector

Module	Topic	Weightage %	No. of Periods
1.	Agriculture: 1.1 Agricultural Price Policy 1.2 Food Security policy and Public distribution system 1.3 Importance and trend of agri-business and Government measures to improve agri-business in India 1.4 Land reform policy of India and its implications on India's farming sector	25	15
2.	Industry: 2.2 Broad policy changes in industry since 1991 2.3 Small Scale Industry (SSI) in India: Its importance and government policy measures to improve performance of SSI 2.4 Focus of the government on Micro, Small and Medium Enterprises (MSME) in India 2.5 Make in India	25	15
3.	Trade: 3.1 Convertibility of rupee and its implications on India's trade 3.2 Export-Import policy of government in post reform period 3.3 Importance of Special Economic Zones (SEZ) in India and government policy measures on SEZ 3.4 Trade blocs: Economic integration, European Union, SAARC and ASEAN	25	15
4.	Infrastructure: 4.1 Meaning and significance of infrastructure in economic development 4.2 Energy crisis and energy policy of the	25	15

	government		
4.3	Road and rail transport in India: Problems and growth and rail-road coordination		
4.4	Privatization and commercialization of infrastructure, its need and prerequisite for private investment in this sector		
	Total	100	60

References:

- (1) Mishar S K and Puri V K, "Indian Economy" Himalaya Publishing House, Mumbai, 2018
- (2) Dutt Rudra & Sundaram KPM, Indian Economy, S Chand & Company Ltd, New Delhi, 2019
- (3) K Narinder Jetli & Vishal Sethi, "Infrastructure development in India: Post Liberalization initiatives and challenges" New Century :Publications, New Delhi
- (4) "India Infrastructure Report" 2007 & 2008, Oxford University Press.
- (5) H L Ahuja, "Macro Economics: Theory and Policy", S Chand & Company Ltd, New Delhi, 2019
- (6) H L Ahuja, "Economic Environment of Business: Macro Economic Analysis", S Chand & Company Ltd, New Delhi, 2019

M.COM. I

SEMESTER II

Title: Industrial Economics
(5th Paper Optional)

Module	Topic	Weightage %	No of Lectures
	Objectives (1) To learn economics of industry and theories of industrial location (2) To understand the performance of Indian industries (3) To learn the impact of Globalisation on Indian industry (4) To study the performance and problems of Indian industry		
1	Objectives The module will facilitate the students to 1. Develop an insight into the theories of industrial location, growth of firm and product pricing 2. Understand different methods investment appraisal Industrial organization 1.1 Theories of location: Alfred Weber's and Sargent Florence theories, 1.2 Theories of growth of firm, 1.3 methods of investment appraisal, 1.4 theories of Product pricing, Administered prices	25	15
2	Objectives and learning outcome: The module will facilitate the students to 1. Learn the industry policy announced before and after the NEW Economic Policy 2. Understand different Problems of industrial sector 3. Gain the knowledge of different sources of	25	15

	<p>industrial finance</p> <p>4. Study the concept of FDI and FII and its relevance in Indian Economy</p> <p>Industrial Policy and Industrial Finance</p> <p>2.1 Overview of industrial policy prior to 1991,</p> <p>2.2 Industrial Policy Resolution of 1991 and changes thereafter,</p> <p>2.3 Problems of industrial sector: Industrial sickness, Industrial pollution, Regional industrial imbalance in India,</p> <p>2.4 Types and sources of Industrial finance,</p> <p>2.5 FDI and FII: meaning, difference between FDI and FII, Trend and pattern of FDI and FFI in India</p>		
3	<p>Objectives and learning outcome:</p> <p>The module will facilitate the students to</p> <ol style="list-style-type: none"> 1. Understand the working of the different industrial sectors in India 2. Learn the Privatisation, Disinvestment and manufacturing policy of the Government of India <p>Private, Public, Small Scale Sector and Trade Policy of India</p> <p>3.1 Role, Performance, Problems of private sector, public sector and MSMEs,</p> <p>3.2 Privatisation and Disinvestment policy of the Government of India,</p> <p>3.3 Manufacturing and Make in India Policy</p>	25	15
4	<p>Objectives and learning outcome:</p> <p>The module will facilitate the students to</p> <ol style="list-style-type: none"> 1. Learn the trends and prospects of Indian industry working in India and abroad 2. Understand the impact globalization on Indian Industry 3. Gain in-depth knowledge of the policy of the government pertaining to Exit, Competition and Mergers and Acquisition <p>Policies and Industrial growths in India</p> <p>4.1 Recent trends and prospects of Indian industry,</p> <p>4.2 Trend and patterns of Indian MNC,</p>	25	15

	4.3 Globalisation: Meaning and its impact on Indian industry, 4.4 Exit policy, 4.5 Competition Policy 2002, 4.6 Mergers and Acquisition regulation in India		
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Course Outcomes:

1. This course will enable learner to understand the theoretical approach industrial economics
2. Learner would be able to review industrial policies of the government
3. The course will help learner to comprehend the functioning of the different industrial sectors
4. .The Learner will be familiar with the recent trends and pattern of Indian industry

References:

- (1) Mishra & Puri, Indian Economy, Himalaya Publishing House
- (2) Dutta & Sundaram, Indian Economy, S Chand & Company Publications
- (3) R R Barthwal, Industrial Economics, Wiley Eastern Ltd
- (4) Cherunilam F, Industrial Economics: Indian perspectives, Himalaya Publishing House, Mumbai

M.COM. Part I
SEMESTER II
RETAIL BANKING OPERATIONS
Computer Code:
4 credits

Course Objectives: To facilitate the students to:

1. Acquaint with the various trends in retail banking services
2. Develop understanding of the payments and settlement systems of Retail Banks.
3. Examine the various foreign exchange services offered by retail banks.
4. Familiarise with the distribution channels in present day Retail Banking.

Unit	Topic	Weightage %	No. of Periods
1.	Objectives: This module will enable the students to: <ol style="list-style-type: none"> 1. Develop conceptual understanding of functioning of Retail banking. 2. Examine the various types of deposit accounts in retail banking. <p>a) Retail Banking: Evolution, Definition, Role within the banking operation, Distinction between Retail and Corporate/Wholesale Banking.</p> <p>b) Liability Products : Deposits and types of deposit accounts.</p>	25	15
2.	Objective: This module will enable the students to: <ol style="list-style-type: none"> 1. Get acquainted to the various Retail Asset Products available through Retail Banking. 2. Develop in depth understanding of the recent developments in payments and settlement systems <p>a) Retail Assets Products: Loans- Personal, Home, Auto/Vehicle, Education, Farm Equipment etc. Credit Scoring</p> <p>b) Payments and Settlement Systems: Real Time Gross Settlements (RTGS) ,National Electronic Funds Transfer(NEFT), National Electronic Clearing Services(NECS), Collection and Clearing Services, Immediate Payment Service (IMPS) ,Unified Payments Interface (UPI), Debit Cards, Credit Cards, Prepaid Cards, Digital Wallets</p>	25	15

3.	Objective : This module will enable the students to: To familiarize the learner with various Foreign Exchange Services offered by Retail banks Forex Services of Retail Banks: Travel Forex Cards, Foreign Currency Cash/ Demand Drafts , International Fund Transfer NRI Bank Accounts	25	15
4.	Objective : This module will enable the students to: 1. To acquaint the students to various distribution channels adopted in Retail banking . 2. To enable students to understand trends in retail banking a) Distribution Channels of Retail Banking: Branch Banking, ATMs, Internet Banking, Mobile banking b) Trends in Retail Banking: Private Banking and Wealth Management, Reverse Mortgage	25	15
Total		100	60

Learning Outcomes:

1. The course will enable students to identify the various retail banking products .
2. The course will help students to apply the payments and settlement systems of retail banks.
3. The course will enable students to explain the concepts of various forex services of retail Banks.
4. The course will help students to analyse the distribution channels of retail banking.

References:

1. Joseph A. DiVanna(2004), The Future of Retail Banking: Delivering Value to GlobalCustomer (Hardcover), Palgrave Macmillan.
2. Hugh Croxford , Frank Abramson, Alex Jablonowski(2005), The Art of Better Retail Banking: Supportable Predictions on the Future of Retail Banking (Hardcover), Wiley.
3. Shelagh Heffernan(, 2005), Modern Banking (Paperback) Wiley).
4. Retail Banking(2010), Institute of banking and Finance (IIBF), McMillan Publishers, India,.
5. Srivastava,P.K.(2018). Banking Theory and Practice. Himalaya Publishing House
6. Agarwal,O.P.(2012). Fundamentals of Retail Banking. Himalaya Publishing House.

M.COM. I

SEMESTER II

Elective Course/CBCS

Business Ethics and Corporate Social Responsibilities

Computer Code –

4 Credits

Objectives:

1. To acquaint students with basic concepts of Business Ethics, Morals and Values.
2. To develop insight of Ethical Theories and significance of ethics.
3. To develop understanding about the concept of Corporate social responsibly.
4. To orient students with relation between CSR and Corporate Governance.
5. To acquaint students with current trends in CSR practices.

Unit	Topic	Weightage %	No. of Periods
1	<p>Objectives:</p> <ol style="list-style-type: none">1. To acquaint students with concept of Business ethics2. To develop insight of Ethical Theories. <p>Introduction to Business Ethics:</p> <p>a. An Overview of Business Ethics:</p> <p>Definition and Concept of Ethics, Morals and Values; Ethics and Indian Ethos; Indian Ethos and Games. Business Ethics; Characteristics of Business Ethics; Need for and Importance of Business Ethics; Sources of Business Ethics; Causes of Unethical Behaviour and Ethical abuses</p> <p>b. Ethical Theories:</p> <p>Deontological Theory, Teleological Theory, Utilitarian Theory, Virtue Theory, Modern Virtue Theory, Justice Theory, Theory of Egoism, Theory of Relativism, Friedman's Economic Theory, Gandhian Approach in Management and Trusteeship in Modern Business. .</p>	25	15

2	<p>Objectives:</p> <ol style="list-style-type: none"> 1. To acquaint students with the significance of Ethics in Management. 2. To develop an insight on corporate frauds and need of Code of Ethics. <p>Ethics in management and Code of Ethics:</p> <ol style="list-style-type: none"> a. Ethics in Management. Ethics for Managers: Comparative Ethical Behaviour of Managers. Impact of Ethics on Competitive Business Strategy. Role of International Trade and Business Organizations in developing Business Ethics, Ethical Issues in the Indian Context and Case Studies with special emphasis on corporate frauds: Accounting Frauds, Bank Frauds, Employee Frauds, Preventive Measures adopted to Curb Frauds b. Code of Ethics: Guidelines for developing Code of Ethics; Cost of Ethics in Corporate Ethics Evaluation; Ethics and Profitability; Ethics Committee; Work ethics; Public Good. 	25	15
3	<p>Objectives:</p> <ol style="list-style-type: none"> 1. To orient students with the concept of CSR and Sustainability. 2. To develop an insight towards relation between CSR and Corporate Governance. <p>Corporate Social Responsibilities and Corporate Governance:</p> <ol style="list-style-type: none"> a. Meaning & Definition of CSR, History & evolution of CSR. Concept of sustainability & Stakeholder Management. CSR through triple bottom line and Sustainable Business; Environmental aspect of CSR models of CSR in India. b. Relation between CSR and Corporate governance. Evolution of Corporate governance, Principles of Corporate Governance, Major codes on CSR; Initiatives in India. International framework for corporate social Responsibility, Millennium 	25	15

	Development goals, Sustainable development Goals SDGs. Relationship between CSR and MDGs.		
4	Objectives: <ol style="list-style-type: none"> 1. To orient students with Role of Stakeholders in implementation of CSR. 2. To develop an insight on current trends in CSR practices. Role of Stakeholders in CSR and trends in CSR: <ol style="list-style-type: none"> a. Government programs that encourage voluntary responsible action of corporations. Role of Nonprofit & Local Self-governance in implementing CSR: Contemporary issues in CSR & MDGs. Global Compact Self-Assessment Tool. National Voluntary Guidelines by Govt. of India. b. Review current trends and opportunities in CSR. CSR as a Strategic Business tool for Sustainable development. Review of successful corporate initiatives & challenges of CSR. Case Studies of Major CSR Initiatives. 	25	15
	Total	100	60

Course Outcomes:

1. The course will help students in understanding the relevance and importance of Ethics, Values and Morals in Business.
2. The course will help students to relate the case studies on ethics and corporate frauds while handling unethical behaviour in business.
3. The course will help students in developing a conscious and cautious call while handling on the job responsibilities.
4. The course will help students in understanding the international approach towards CSR through MDGs and SDGs.

Suggested Readings:

1. S.K. Bhatia (2005). Business Ethics and Corporate Governance
2. Dr. Sumit Sharma (2013) Corporate Crimes and Financial Frauds. New Delhi, Authorspress, India
3. Christine A. (2019). Corporate Governance (Indian Edition) Mallin, Oxford University press. New Delhi.
4. Andrew Crane and Dirk Matten (2010) Business Ethics. Oxford University Press
5. C.S.V. Murthy (2018). Business Ethics: Text and Cases Himalaya Publishing House
6. Sanjay K Agarwal (2008), Corporate Social Responsibility in India -
7. Handbook on Corporate Social Responsibility in India. CII.
8. T.N. Srinivasan. (2011) Growth, Sustainability, and India's Economic Reforms. Oxford University Press, New Delhi.

M. COM. II
SEMESTER III
INTERNATIONAL MARKETING
Computer Code: -
4 credits

Course Objectives: To facilitate the students to

1. Understand the motives of International Marketing.
2. Examine and analyse the International Marketing Environment.
3. Recognise the significance of International Marketing Intelligence in developing International Marketing strategies.
4. Recognise and identify the elements of International Marketing Mix.
5. Identify the role of International Quality control and inspection.

Module	Topic	Weightage %	No of Hours
1.	Objectives: This module will enable the students to: <ol style="list-style-type: none"> 1. Understand the motives of International Marketing. 2. Determine the factors affecting International Marketing. 3. Recognise the role of MNC's in International Market. International marketing: Introduction, Meaning and concept, Motives of international marketing, Factors affecting international marketing, International marketing environment, Economic, Social and cultural, political and government, technological Issues of international marketing, Dominance of MNC's.	25	15
2.	Objectives: This module will enable the students to: <ol style="list-style-type: none"> 1. Understand the significance of International Marketing Intelligence in developing International Marketing strategies. 2. Recognise the Market selection process. 3. Examine and analyse the market entry strategies. Developing international marketing strategy: International marketing intelligence, Market selection process, Market entry strategies, Organisational structure, Market coverage and niche marketing.	25	15
3.	Objectives: This module will enable the students to: <ol style="list-style-type: none"> 1. Develop an understanding of product strategies. 2. Recognise the factors affecting International 	25	15

	<p>Pricing.</p> <p>3. Examine and analyse the International Promotion Mix.</p> <p>Product strategy, International Pricing and Promotion Strategy: Product strategy, Product mix, Packaging, and labelling. Pricing strategy, Factors affecting international pricing, International marketing promotion, Promotion mix and communication mix. Marketing of services.</p>		
4.	<p>Objectives: This module will enable the students to:</p> <ol style="list-style-type: none"> 1. Understand the International Distribution strategies. 2. Recognise the International Channel system. 3. Identify the role of International logistics and trade procedures. 4. Identify the significance of International Quality control and inspection. <p>International Distribution and quality control: Distribution strategies, International channel system, International logistics, Trade procedure and documentation, International retailing: Quality control and inspection, Indian international marketing: control and regulation.</p>	25	15

Learning Outcomes:

1. The course will help the students to elaborate on International Marketing Scenario.
2. The course will help the students to apply the knowledge of International Marketing in developing the marketing strategies in future while working in the corporate world.

References:

1. Francis Cherunilam, (2007), International Marketing, Himalaya publishing house.
2. Hari Govind Mishra, (2008), International Marketing Management, RBSA publishers, Jaipur.
3. Czinkota Michael R. Ronkainen Iikka A., (2007), International Marketing 8e, New Delhi, Cengage Learning India. Pvt.Ltd.
4. OnkvisitSak., Shaw John J., (2009), International Marketing: Strategy and Tjeory, New York: Routledge Taylor & Francis Group, 5th edition.
5. Joshi Rakesh Mohan, (2010), International Marketing, New Delhi, Oxford University Press.

**M.COM. II
SEMESTER III
Elective Course
Advanced Research Methodology**

Computer Code –

4 Credits

Objectives:

1. To acquaint students with basics of Review of Literature and its importance in defining research problem.
2. To develop insight of research design and sampling design for conducting research in social sciences.
3. To develop understanding about the concept of various measures of central tendency and dispersion and to study their relative importance.
4. To orient students with various steps in the hypothesis testing.
5. To acquaint students with concepts of chi-square test, Z-test, and t-test for large and small sample sizes.

Unit	Topic	Weightage %	No. of periods
1	<p>Objectives:</p> <ol style="list-style-type: none"> 1. To acquaint students with basics of Review of Literature and its importance in defining research problem. 2. To develop insight of research design and sampling design for conducting research in social sciences. <p>Review of Literature, Research and Sampling design:</p> <p style="padding-left: 40px;">a. Review of Literature: Importance of Literature Review in defining research problem, Literature Review- Primary and Secondary sources, Monograph. Research databases. Search techniques: Systematic literature search. web as a source.</p> <p style="padding-left: 40px;">b. Research and Sampling Design: Importance and features of a good design. concepts relating research design. difference in designing qualitative and quantitative research. Sampling Design: importance and steps in sampling design, characteristics of a good sample design. types of sample design. Determination of Sample size: Sample size for estimating</p>	25	15

	population mean. Determination of sample size for estimating the population proportion. Introduction to Cochran's Sample size formula.		
2	<p>Objectives:</p> <ol style="list-style-type: none"> 1. To acquaint students with the steps in formulating research hypothesis. 2. To develop an insight on stages in developing research proposal. <p>Formulation of Hypothesis and Research Proposal:</p> <p>a. Formulation of Hypothesis: Meaning of hypothesis, criteria for constructing research hypothesis, Types of Research Hypothesis. Challenges in hypothesis formulation. sources for deriving hypothesis. characteristics of a useful hypothesis and its importance.</p> <p>b. Research Proposal: Stages in developing research proposal. Writing a research proposal- Contents of a research proposal and types of research proposals.</p>	25	15
3	<p>Objectives:</p> <ol style="list-style-type: none"> 1. To orient students with the methods of data collection. 2. To develop an insight towards concepts of measures of dispersion. <p>Data Collection and Analysis:</p> <p>a. Collection of Data: Questionnaire and Schedule, Types of Questionnaires. Process of Questionnaire Designing. Advantages and Disadvantages of Questionnaire Method. Pilot testing. Reliability of Questionnaire- Concept and introduction to Cronbach Alfa technique. Observation method. Focus Group Discussion. Personal Interview method. Case Study Method.</p> <p>b. Data Collection and Analysis: Concepts of Mean, Median and Mode in discrete and continuous series. their relative merits. and demerits: Absolute and relative measures of dispersion: Quartile deviation, Mean deviation, Standard Deviation, Variance</p>	25	15

	and Coefficient of Variation.		
4	Objectives: 1. To orient students with various steps in the hypothesis testing. 2. To develop an insight on writing research report. Hypothesis Testing and Writing of Research Report: a. Hypothesis Testing: Steps in testing of research hypothesis, null and alternative hypothesis, level of significance and confidence interval. Concept of Hypothesis testing using Z-test for large sample sizes and t- test for small sample sizes. Chi-square as a test of independence and goodness of fit. b. Writing of Research Report: Structure of the research report- Preliminary section, Main report, Interpretations of Results and Suggested Recommendations. Concept and design of research paper, citation, and acknowledgement, plagiarism.	25	15
	Total	100	60

Course Outcomes:

1. The course will help the students to undertake review literature to identify research gap so as to define research problem.
2. The course will help the students to develop research proposal.
3. The course will enable students to analyse the collected data and give interpretations thereon.
4. The course will enable the students to understand the steps in techniques in hypothesis testing.
5. The course will enable the students in writing of research report.

References:

1. Cooper D. and Schindler P. (2014) Business Research Methods, Tata McGraw Hill, Sultan Chand & Sons, New Delhi.
2. Krishnaswamy O. R (2016). Methodology of Research in Social Science, Himalaya Publication, Mumbai.
3. Kothari C. R. (2019). Research Methodology: Methods and Techniques, New Age International, New Delhi.
4. Prahlad Mishra (2015). Business Research Methods, Oxford University Press, New Delhi.
5. P and Saunders and MNK and Lewis (2012), Research Methods for Business Strategy, Pearson, India.

6. Ranjit Kumar (2018). Research Methodology. Sage Publications. New Delhi 7. Rajendra Kumar C. (2008). Research Methodology. APH Publisher, New Delhi.

M. COM. II
SEMESTER IV
Research Project (Internal Component)
Computer Code
4 Credits

Course Objectives:

After completing the internal component of research project the student is capable of

1. Identifying the research problem;
2. Conducting a literature review & writing a conceptual framework;
3. Preparing a Bibliography
4. Developing a Research Proposal
5. Developing aptitude for conducting Research
6. Imbibing skills for carrying out Research work

I) The student must submit the following to the Faculty /Research Mentor:

- 1) Review of Literature on proposed topic of research.
- 2) Concept Note on proposed topic of research.
- 3) Bibliography.
- 4) Research Proposal

II) Criteria for evaluation of internals

Evaluation Scheme / Marking Scheme(100 Marks)

Sr.No	Type of Evaluation	Criteria for Evaluation	Marks Obtained	Total
1.	Internal Assessment (50) (To be filled by Internal Examiner)	A) General Assessment (25)		
		1) Punctuality (5)		
		2) Sincerity (5)		
		3) Perseverance(5)		
		4) Commitment (5)		
		5) Attitude (5)		
		B) Skills (25)		
		1) Library/Reference Work(7)		
		2) Use of ICT (7)		
		3) Communication (7)		
		4) Any other (4)		
2.	Internal Assessment (50)	1)Research Proposal and Presentation (25)		
		2)Review and bibliography (25)		

Course Outcomes:

1. The course will help students to identify their research skills .
2. The course will enable students to conduct review of literature in proposed area of research and prepare a bibliography.
3. The course will help students to develop a research proposal .

**M.COM II
SEMESTER III
ENTREPRENEURSHIP DEVELOPMENT
ELECTIVE COURSE/CBCS**

**Computer Code:
4 Credits**

Objectives:

1. To give rationale behind developing entrepreneurial business in the country.
2. To identify challenges and prospects faced by women entrepreneurs.
3. To impart deeper understand of the subject through case studies.
4. To introduce the concept of social entrepreneurship.
5. To recognise role of Central Government in promoting Entrepreneurship- with especial reference to export oriented units.

Module	Topic	Weight age %	No of periods
1.	Objective: To acquaint students with the concept of entrepreneurship Fundamentals of Entrepreneurial Development <ul style="list-style-type: none"> • Concept, characteristics & types of Entrepreneur • Characteristics, need & types of Entrepreneurship • Difference between Entrepreneur & Intrapreneur • Traits / Characteristics and Myths of Successful Entrepreneur. • Social Entrepreneurship – Definition, importance and social responsibilities. 	25	15
2.	Objective: i) To develop insight into entrepreneurial Mindset ii) To orient students with the theories of entrepreneurship. Entrepreneurial Mindset, Sustaining Competitiveness & Maintaining Competitive Advantage <ul style="list-style-type: none"> • Entrepreneurship as a creative & dynamics process (Creativity & Innovation). • Concept of Entrepreneurial Competencies – knowledge, skills, motives & traits • External Influence on Entrepreneurship Development (Socio-cultural, Political, Economical & Personal). • Theories of Entrepreneurship (Innovation theory by Schumpeter, Theory of High Achievement by McClelland, Theory of Profit by Knight, Theory of Social Change by Everett Hagen). 	25	15


3.	Objective: To develop insights into various facets of empowerment of women entrepreneurs. Empowering Women Entrepreneurs <ul style="list-style-type: none"> • Factors influencing modern women to become entrepreneur • Challenges/ Problems faced by women entrepreneurs in India • Various schemes introduced by Government for empowerment of women entrepreneurship • Development of Women Entrepreneurs – with reference to SHGs. -Case Studies of Successful / Failed Women Entrepreneurial Ventures 	25	15
4.	Objective: To acquaint students to the role of State Government in promoting entrepreneurship Role of State Government in promoting Entrepreneurship – various incentives, subsidies and grants & technology <ul style="list-style-type: none"> • Role & relevance of following agencies in the Entrepreneurship Development District Industries Centres (DIC), Small Industries Service Institutes (SISI-DI), National Institute of Entrepreneurship Development (EDII), National Institute of Entrepreneurship and Small Business Development (NIESBUD), National Entrepreneurship Development Board (NEDB). • Role of MSME in Entrepreneurs Development in India • Role of E-Commerce & M-Commerce in entrepreneurship development 	25	15
	TOTAL	100	60

Course Outcomes:

1. The course will facilitate understanding of what a prospective entrepreneur must know about various dimensions required for sustaining competitiveness in Entrepreneurship.
2. The course will help students to get acquaint with various central and state government policies towards developing and promoting various business enterprises in the country.

References:

1. Desai,Vasant : The Dynamics Of Entrepreneurship Development Management, Himalaya Publishing House.(2010)
2. Ducker Peter: Innovation and Entrepreneurship, Butterworth-Heinemann, rev.ed (2007)
3. Holt, David: Entrepreneurship: New Venture Creation, Phi Learning, 1st ed (2009)

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4. Khanka, S. S Entrepreneurial Development, S. Chand Publication, 9 th Ed (2007)
 5. Nalinaksha Mutsuddi: You too can become an entrepreneur, A H Wheeler Publishing Co Ltd, (2000)
 6. Shepherd Dean, Peter Michael & Hisrich Robert: Entrepreneurship, Tata McGraw- Hill Education, 6th Ed (2006). 7. Thornberry Neal: Lead like an Entrepreneur, McGraw-Hill Education, 1st ed.(2006
 7. Dr. R.C Bhatia, Entrepreneurship Business & Management, Sultan Chand & Sons, 1st Edition 2020

M. COM. I
SEMESTER III
GROUP (A) FINANCE PAPER I
FINANCIAL INSTITUTIONS & MARKETS
Computer Code:
4 Credits

Course Objectives: To facilitate the students to:

1. Develop an in depth understanding of the components and functions of the Indian Financial System.
2. Examine the functioning and operations of various Financial institutions .
3. Acquaint with the role of financial regulators in India.
4. Develop an in depth understanding of the functioning of various financial markets

Unit	Topic	Weightage %	No. of Periods
1.	Objective: To provide an understanding of the components and functions of the Indian Financial System . Introduction to Financial Intermediaries: Components and Functions of Financial System in India ,Functions and working of Commercial Banks, Cooperative Banks, Regional Rural Banks , Development Financial Institutions	25	15
2.	Objective: To enable learning of the functioning and operations of various Financial Institutions . Functioning and Operations of Financial Institutions :Insurance Companies: life and Non life organisations, Mutual Funds :Concept, Types of Mutual Fund schemes, Concept , Working and Role of Pension Funds, Merchant Banks, Venture Capital Firms	25	15
3.	Objective: To develop an understanding of role of financial regulators in India : Financial Regulators in India : Reserve Bank of India: Role as Regulator and Supervisor of Financial System. Role and functions of SEBI , IRDA, PFRDA.	25	15

	Objective : To develop an understanding of the functioning of various financial markets		
4.	Functioning of Financial Markets : Structure, Components and functions of Money markets, Capital Markets: Primary and Secondary markets, Bond Markets, Foreign Exchange, Commodities Markets and Derivatives Markets .	25	15
	Total	100	60

Course Outcomes:

6. The course will help the students to explore the functioning of the Indian financial system.
2. The course will enable the students to analyse the functioning and operations of various financial institutions.
3. The course will explain to the students the functioning of the financial markets .

References:

1. Pathak Bharti V. (2017), The Indian Financial system Market, Institutions and Services Pearson India Education Services Pvt. Ltd. Noida , U.P. India.
2. Bhole L.M. (2017), Financial Institutions and Markets Structure, Growth and Innovations Tata McGraw Hill Education Private Limited, New Delhi.
3. Khan M.Y. (2019) Indian Financial System Tata McGraw-Hill Publishing Company Limited New Delhi.
4. Avadhani V.A. (2017), Investment and securities markets in India, Himalaya publications House Pvt. Ltd., Mumbai.
5. Desai Vasant (2017), The Indian financial System and Development Innovating Success Himalaya publications House Pvt. Ltd., Mumbai.
6. Pandey I. M. (2015), Financial Management, Vikas Publication, Mumbai .
7. Ghosh, D(2008): Banking Policy in India Allied Publications, Delhi.
8. Giddy, H(2007): Global Financial Market, A.I.T.B.S., Delhi.
9. Srivastava R.M. (2010): Management of Indian Financial Institutions, Himalaya Publications, Mumbai.
10. Mithani D.M. , (2016), Money, Banking, International trade and Public Finance, Himalaya publications House Pvt. Ltd., Mumbai.

M.COM I
SEMESTER III
GROUP (A) FINANCE PAPER II
SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
Computer Code -
4 credits

Course Objectives: To facilitate the students to:

1. Develop an in depth understanding of the various avenues of investment avenues .
2. Acquaint with the concept of risk return analysis in investment.
3. Understand concept of valuation of securities and methods of valuation.
4. Examine and analyze the theories of security analysis and portfolio management .

Unit	Topic	Weightage %	No of Lectures
1	Objectives: a) To enable the learner to understand the concepts of investment analysis and avenues of investment. b) To provide insight about the relationship of the risk and return and how risk should be measured to bring about a return according to the expectations of the investors. a) Investment Investment Process, Classification of Investors, elements of investment, Investment avenues –Physical assets, Financial Assets, Marketable Assets, Investment and Speculation, Factors affecting Investment Decisions. b) Risk and Return Concept of Risk and Return, Types of return ,Types of risks- Systematic Risk, Unsystematic Risk, Computation of Risk and Return.	25	15
2	Objectives: To acquaint the students to the various techniques which enable investors in taking investment decisions. a) Fundamental analysis: <ul style="list-style-type: none"> • Economic analysis – Global economy, Domestic Economy • Industry analysis – Classification by product and according to business cycle, Characteristics of industry analysis • Company analysis- Financial Statement Analysis, Ratio analysis 	25	15

	b) Technical analysis: Concept, Theories- Dow Theory, Eliot Wave Theory, Types of Charts, Trends – indicators and moving averages applied in technical analysis. c) Efficient marketing hypothesis: Random Walk Theory, Forms of Market Efficiency- weak , semi strong and strong market and its testing techniques.		
3	Objectives: To provide the learner the inputs on understanding the concept of valuation of securities . Valuation of Securities: Concept and approaches of Valuation of Equity Shares, Preference Shares , debentures and Bonds	25	15
4	Objectives: To acquaint the learner to understand various theories of Portfolio management and examine various models of Modern Portfolio Theory. Modern Portfolio Theory: Markowitz Model -Portfolio Selection, Diversification of Securities, Efficient Frontier, Sharpe Single Index Model , Treynor, Sharpe and Jensen Measures, Capital Asset pricing model: Basic Assumptions CAPM Equation, Security Market Line, Capital market line, Arbitrage Pricing Theory.	25	15

Learning Outcomes:

1. The course will help the students to explain the fundamental concepts associated with investment analysis and avenues of investment.
2. The course will help the students to identify the various techniques of portfolio analysis and apply the knowledge to take investment decisions .
3. The course will enable the students to analyse the approaches to valuation of securities .

References:

1. Avdhani, V.A., (2019) Security Analysis and Portfolio Management, Himalaya publication Mumbai.

2. Prasanna Chandra (2017), Investment Analysis and Portfolio Management, Tata McGraw-Hill Publishing Company Limited, New Delhi.
3. Bhalla, V.K.: (2011), Investment Analysis, S. Chand & Co. Delhi.
4. Chandrale, K.R.(2008), Capital Issue, SEBI & Listing, Bharat Publishing, New Delhi.
5. Clark, James Francis(2007), Investment Analysis and Management, McGraw
6. Hill,International Edition, New Delhi
7. Fabozzi, Frank J(2008), Investment Management, Prentice Hall, New Delhi.
8. Gupta, L.C(2008), Stork Exchange Trading in India: Society for Capital Market Research
9. and Development, Delhi.
10. Fisher and Jordan, (2011), Security Analysis & Portfolio Management ,Pearson

**M.COM I
SEMESTER III
GROUP (A) MARKETING MANAGEMENT PAPER I
INTRODUCTION TO MARKETING MANAGEMENT
Computer Code -
4 credits**

Course Objectives: To facilitate the students to:

1. Understand the concepts of Marketing, Marketing mix and its implications on Indian economy.
2. Classify the products and analyse its strategic implications.
3. Understand the concept of distribution system and logistics management.
4. Recognise the significance of social media marketing.
5. Identify the new developmental issues in marketing.

Module	Topic	Weightage %	No. of Periods
1.	Objectives: This module will facilitate the students to: 1. Get clarity of various basic concepts of Marketing. 2. Examine the Marketing Environment and analyse its impact on marketing decisions. Introduction: Marketing concept and its Evolution-Marketing Mix-Marketing in the Indian economy and its implications. Market Environment and Selection Marketing environment – Macro and Micro components and their impact on marketing decisions.	25	15
2.	Objectives: This module will facilitate the students to: 1. Understand the need and significance of reading labels. 2. Analyze the Product Life Cycle and understand its strategic implications. 3. Recognize the factors affecting pricing. 4. Examine the various pricing policies.	25	15

	Product Decisions Classification of Products-Implications of Packaging and Labelling-Product Life Cycle – strategic implications. Pricing Decisions Factors affecting price determination-Pricing policies.		
3.	Objectives: This module will facilitate the students to: A. Classify the various Distribution Channels. B. Understand the concept of logistic management and relate it to the social media marketing. C. Recognize the significance of Social Marketing. Distribution Channels and Physical Distribution Decisions Types of distribution channels-Concept of Distribution System and Logistic Management. Social Media Marketing Social Media – merits & demerits-Significance of SMS, WhatsApp, Facebook, Instagram, and Blogs in marketing.	25	15
4.	Objectives: This module will facilitate the students to: 1. Understand the social and ethical aspects of marketing. 2. Recognize the new developmental issues in Marketing. 3. Recognise the role of online marketing. Issues and Developments in Marketing Social and ethical aspects of marketing-Green Marketing-Guerrilla marketing-online marketing-Database marketing-B2C, B2B and C2C.	25	15
	Total	100	60

Course Outcomes:

- The course will enable the learner to understand the implications of marketing on Indian economy.
- The course will facilitate the learner to identify the significance of social media in enhancing marketing effectiveness.
- The course will help the learner to apply the relevant concepts of Green, Guerrilla and Database Marketing while developing marketing strategies.

References:

Essential Reading

1. Kotlar, Philip (2008), Marketing Management, Prentice Hall Publications, New Delhi.

Additional Reading

1. Stanton, Etzel, Walker (2006), Fundamentals of Marketing, Tata-McGraw Hill Publishers, New Delhi.
2. Saxena, Rajan (2006), Marketing Management, Tata-McGraw Hill, New Delhi.
3. McCarthy, E.J. (2008), Basic Marketing: A managerial approach, Irwin Publishers, New York.
4. Philip Kotler and Gary Armstrong (2009), Principles of Marketing, Pearson Education Inc., 10th edition.
5. Stanton William J. (2010), Fundamentals of Marketing Pearson Education, 11th Edition.
6. Ramaswamy V.S. and Namakumari S. (2009), Marketing Management: Planning, Implementation and Control, Macmillian Publishers, 3rd Edition.
7. Etzel M.J., Walker B.J. and Stanton William J.(2008) Marketing concept & Cases special Indian Edition ,Tata McGraw Hill, 13th Edition.
8. Kotler & Koshy, (2007), Marketing Management – A South Asian Perspective, Pearson Education.

M.COM I
SEMESTER III
GROUP (A) MARKETING MANAGEMENT PAPER II
INTEGRATED MARKETING COMMUNICATION
Computer Code -
4 credits

Course Objectives: To facilitate the students to:

1. Understand the role of Integrated Marketing Communications in the marketing process.
2. Have a deep insight into the various tools of Integrated Marketing Communications.
3. Acquaint the students with media objectives and selection.
4. Compare and analyse the various media options available.
5. Recognise the role and significance of Public Relations.

Module	Topic	Weightage %	No. of Periods
1.	Objectives: This module will facilitate the students to: <ol style="list-style-type: none"> 1. Understand the basic concepts of IMC and its role in marketing process. 2. Recognise the process involved in developing IMC programme. IMC Role of IMC in Marketing Process-IMC planning model. Elements of IMC and steps involved in developing IMC programme	25	15
2.	Objectives: This module will facilitate the students to: <ol style="list-style-type: none"> 1. Understand the various elements of IMC in detail. 2. Recognise the sales promotion strategies and its significance in IMC. 3. Develop an insight of recent developments in IMC. Marketing Communication (IMC) Advertising- classification of advertising- Sales Promotion – Concept & relationship between Sales promotion and advertising- Publicity – Concept & Relationship between advertising and publicity- Concept of Personal Selling- Direct marketing- Event	25	15

	Management & Corporate Communications-Models of Negotiation.		
3.	<p>Objectives: This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Get acquainted with the importance of choosing the right media. 2. Set the media objectives while developing Media Scheduling Strategies. 3. Compare and contrast the various media options for advertising. <p>Integrated advertising, Promotion and Marketing</p> <p>Media Objectives-Media Effectiveness-Developing an effective Media plan-Media Scheduling Strategies.- Reach, frequency, and GRP.</p> <p>Media in advertising</p> <p>Comparative analysis of Media options for advertising – Television (cable / satellite /DD), Radio (special reference to FM), Internet, Print, Film (Product Placement) and Outdoor advertising</p>	25	15
4.	<p>Objectives: This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Have a deep insight into the term PR and its opportunities and challenges. 2. Recognise the difference between Public Relations and Publicity. <p>Public Relations</p> <p>Meaning, Objectives-Tools of public relations-Public Relation Strategies-Role of Corporate Advertising, Limitations of PR-PR Vs Publicity</p>	25	15
	Total	100	60

Course Outcomes:

1. The course will facilitate the learners to understand the various concepts related to advertising, sales promotion, publicity, and corporate communication.
2. The course will help the learners to know the importance of choosing the right media for its effectiveness.

References:

Essential Reading

1. Belch and Belch, (2003), Advertising and Promotions IMC Perspectives, Tata Mc Graw Hill..

Additional Reading

1. S. N. Murthy, U.Bhojanna, (2007), Advertising 'An IMC Perspective', Excel Books.
2. O'Guinn, Allen, Semenik, Thomson,(2007), Advertising & Integrated Brand Promotion, Pearson Education.
3. Clow, Baack,(2007), Integrated Advertising, Promotion & Marketing Communications,Pearson Education.
4. Singh Sanjaya, (2003), Event marketing and management, Vikas Publication, New Delhi.
5. Vilanilam, Varghese, (2007), Advertising Basics, Response Books, New Delhi.
6. Kenneth Clown& Donald Bach, (2006), Integrated Marketing Communications, Pearson Education, New Delhi.
7. Rajeev Batra, John G.Myers& David A Aaker, (2007) Advertising Management, Tata McGraw Hill, New Delhi.
8. S.A.Chunawalla&K.C.Sethia, (2007), Foundations of Advertising Theory &PracticeHimalaya Publishing

M.COM I
SEMESTER III
GROUP (C) HUMAN RESOURCE MANAGEMENT PAPER – I
ORGANIZATIONAL BEHAVIOUR
Computer Code-
4 Credits

Course Objectives: To facilitate the students to:

1. Develop an insight of behavioral processes at Individual, Group and Organizational level and its impact on Organizational Performance.
2. Recognise the dynamics of interactions between Individual and the Organization.
3. Analyse the impact of Conflict Management, Negotiation and Power in the growth of the Organization.
4. Have an overview of Fundamentals, Processes and Group Behavior in an Organization and foresee the future of Organizational Developments.

Module	Topic	Weightage %	No of Lectures
1	<p>Objectives: This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the Concepts of Organizational Behavior. 2. Recognize the Behavioral patterns of human behavior in Organizations. 3. Analyze the challenges for Organisational Behaviour. 4. Examine the significance ethical behaviour in the organisation. <p><u>Fundamentals of Organizational Behavior</u></p> <p>Introduction to Organizational Behavior: Organizations, Managers in Organizations, Managerial Networks, Direct and Indirect Environmental Forces.</p> <p>Approaches to Organizational Behavior: Historical Perspective, Scientific Management, Behavioral Approach, Contingency Approach.</p> <p>Challenges for Organizational Behavior: Improving Peoples Skills, Quality and Productivity, Managing Workforce Diversity, responding to Globalization,</p>	25	15

	Empowering People, coping with Temporariness, Stimulating Innovation and Change, Emergence of the E-organization, Improving Ethical Behavior.		
2	<p>Objectives: This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Acquaint with the types of conflict and the approaches of conflict management. 2. Understand the bargaining strategies used in the negotiation process. 3. Analyze various power tactics and traits in Organisational Politics. <p><u>Organizational Process</u></p> <p>Conflict Management: Conflict Types; Causes, Effects, Sources of Conflict and Approaches of Conflict Resolution.</p> <p>Negotiation: Bargaining Strategies, The Negotiation Process, Individual Differences in Negotiation Effectiveness and Third-Party Negotiation.</p> <p>Power and Politics: Bases of Power, Power Tactics, Organizational Politics, Ethics of Power and Politics.</p>	25	15
3	<p>Objectives: This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Get deep insights on group behaviour in Organizations. 2. Identify the impact of Organizational Culture on Organizational Behaviour. 3. Recognize the significance of developing creative work environment. 4. Analyse the forces in Organisational Culture and examine the ethical Organisational culture. <p><u>Foundations of Group Behavior:</u></p> <p>Group Behavior: Nature and Types of Groups, Theories of Group formation, Stages of Group Development, Group Decision Making.</p> <p>Creativity: The Creative Process, Enhancing Creativity, Developing Creative Work Environment.</p>	25	15

	Organizational Culture: Characteristics and Levels of Culture, Forces of Organizational Culture, Managing Organizational Culture, Creating an Ethical Organizational Culture.		
4	<p>Objectives: This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the role of empowerment and participation in Organizational Behaviour. 2. Recognize the levels and process of Benchmarking. 3. Develop an insight related to application Organisational Developmental Interventions. <p><u>The Emerging Organization</u></p> <p>Empowerment and Participation: Concept of Empowerment and Participation, Programmes for Participation, Limitations of Participation.</p> <p>Benchmarking: Concept of Benchmarking, Levels of Benchmarking, Process of Benchmarking.</p> <p>Organizational Development Interventions: Organizational Development (OD), Organizational Development Interventions, Individual Level and Group Level Interventions.</p>	25	15

Course Outcomes:

1. The Course will enable the learner to get acquainted with fundamentals of Organisational behaviour and Organisational Development.
2. The Course will help learner to recognise implications of Organisational Culture in successful Organisation.

References:

1. Robbins, S.P., Timothy A.J. and Vohra, N. (2018). Organizational Behavior (18th Edition). Person Education, Inc.
2. Aswathappa. K (2016). Organizational Behavior (12th Edition), Himalaya Publishing House

3. Ghanekar, A. (2018). Organizational Behaviour, Concepts and Cases, Everest Publishing House.
4. Dash, C.S. (2013) Organizational Behaviour (1st Edition). International Book House Pvt.Ltd.
5. Chandan, J.S. (2005) Organizational Behaviour (3rd Edition). Vikas Publishing House Pvt. Ltd.
6. Greenberg, J. (2013). Behavior in Organizations (10th Edition). PHI Learning Private Limited.
7. Hellriegel, D., Slocum, J.W. and Woodman, R. (2007). Organizational Behavior (11th Edition), Cengage Learning.
8. Konopaske, R., Ivancevich, J. and Matteson, M. (2013). Organizational Behaviour and Management (10th Edition), Tata McGraw Hill.
9. Luthans, F. (2011) Organizational Behaviour (12th Edition), The McGraw-Hill Irwin.
10. Pareek, U.N. (2011) Understanding Organizational Behaviour (2nd Edition), Oxford University Press.

M.COM I
SEMESTER III
GROUP (C) HUMAN RESOURCE MANAGEMENT PAPER II
TALENT MANAGEMENT & REWARD STRATEGY
Computer Code-
4 Credits

Course Objectives: To facilitate the students to:

1. Understand the need and importance of Talent Management and its relationship with Compensation Practices, Strategies and Rewards.
2. Demonstrate the practices used by organizations to attract, engage, develop and retain talent.
3. Correlate Talent and Reward System, develop and strengthen overall analytical skills related to understanding of Salary structure.

Module	Topic	Weightage %	No. of Lectures
1	Objectives: This module will facilitate the students to: <ol style="list-style-type: none"> 1. Understand the Concepts of Talent Management. 2. Recognize the role of talent Management in acquisition and retention of talent in organisation. 3. Analyze the challenges and issues in contemporary talent management. <u>Introduction to Talent Management</u> Meaning and key process of Human Resource Planning. Concept, Importance and need for Talent. Sources of obtaining Talent and Role of Information Technology. Contemporary Talent Management Issues & Challenges.	25	15
2	Objectives: This module will facilitate the students to: <ol style="list-style-type: none"> 1. Get acquainted with the methods of competency mapping. 2. Understand the importance of Assessment center and the methodologies of assessment. 3. Recognise the need and the process of training and development. 	25	15

	<p><u>Building Blocks of Talent Management</u></p> <p>Meaning and methods of Competency Mapping.</p> <p>Concept & Importance of Assessment Center and its activities like Psychometric testing, Interviews, Group Discussions, Presentations, Management Games, In-basket activities etc.</p> <p>Training and Development- Objectives and process of Training Programmes. (need analysis, instruction design, validation through sample testing, implementation of programme and evaluation)</p>		
3	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Get acquainted with the concept of compensation and reward management. 2. Recognise the strategies of Reward system and its implications. 3. Recognise the factors determining wages and salaries. 4. Examine and analyse the elements of compensation structure. <p><u>Reward System</u></p> <p>Concept of Reward and types of Rewards.</p> <p>Strategies of Reward System - Employee Incentives and Recognition Programme.</p> <p>Factors determining Wages and Salaries.</p> <p>Elements of Compensation Structure - Fixed, Cash benefits, Retiral and Social security, Valuable pay / Incentives / Stock options.</p>	25	15
4	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the framework of salary structure in Organisations. 2. Recognise the concept of cost to Company. 3. Identify deductions in salary structure. 4. Design a sample salary template. 	25	15

	<p><u>Salary Structures in India</u></p> <p>Components like Basic, DA, HRA, Medical Allowance, LTA, Other Allowances etc.</p> <p>Deductions like PF, ESIC, Professional tax etc.</p> <p>Concept of Cost to Company (CTC).</p> <p>Designing sample Salary Template.</p>		
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Course Outcomes:

1. The course will help the learners in identifying and developing potential Talent to fulfill the present and future needs of the organization.
2. The course will facilitate the learners to apply the understanding of salary structure while designing the Salary template.

References:

1. Hasan, M. and Singh, A.K. (2019) 'Talent Management in India: Challenges and Opportunities', Atlantic Publishers & Distributors (P) Ltd., New Delhi.
2. Padoshi, S. (2018) 'Talent and Competency Management', Himalaya Publishing House, Mumbai.
3. Rao V.S.P. and Mamoria C.B. (2019) 'Personnel Management', Himalaya Publishing House, Mumbai.
4. Berger, L.A. and Berger, D. (2015). The Talent Management Handbook, Tata McGraw Hill Publishing Co Ltd
5. Berger, L.A. and Berger, D. (2010) 'The Talent Management Handbook', 2nd Edition Tata McGraw Hill, New Delhi.
6. Singh, B.D. (2017) 'Compensation Reward Management', Excel Books, New Delhi.
7. Deolekar, A. (2008) 'The Strategic Competency Management Indian Perspective', Labour Law Agency, Mumbai.
8. Israelite, L. (2010) 'Talent Management Strategies for Success from Six Leading Companies', ASTD Press.
9. Kinley, N. and Ben-Hur, S. (2013) Talent Intelligence – What You Need to Know to Identify and Measure Talent. Jossey – Bass.

M. COM. I
SEMESTER III
GROUP (D) RETAIL MANAGEMENT PAPER I
MODERN RETAILING OPERATIONS
Computer Code:
4 credits

Course Objectives: To facilitate the students to:

1. Understand the concepts of Retail, Retailing and Retail Management.
2. Familiarize with the concepts, format, Place, Location, Design and Layout of Retailing Business.
3. Have in-depth knowledge about Human Resource Management, Inventory Control and Financial Management of Retail Business.
4. Analyse the recent trends and developments in Retail Management.

Module	Topic	Weightage %	No. of Periods
1.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the concepts of retailing and Retail Management. 2. Recognize the Importance and functions of Modern Retailing. 3. Analyse various types of Retail Formats- Stores based and non- Store based financial services. <p>Modern Retailing: Introduction and Concepts of Retail, Retailing & Retail Management -Retail- Functions and various types of Retailers -Retailing- features, Principles, Importance, and functions of Retailing-Evolution of retailing in India-Emerging new trends in retailing. Retailing Formats- Retail Store types or based - Ownership, - Based on Merchandise: Food-based & General Merchandise-based- Non-Store-based: Traditional & Non-Traditional- Organized vs Un-organized Retailing</p>	25	15
2.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Have a deep insight on the Place aspect of Retailing. 2. Recognize the role of Retail Merchandising and Shop Displays. 	25	15

	<p>3. Analyse and evaluate the Retail Strategies.</p> <p>Place of Retailing – Super Market / Departmental Stores / Chain Stores management – Role of Personal Selling in Retailing. Retail Merchandising and Shop Displays – Retail Advertising and Sales Promotions – Managing People at Work – Recruitment and Motivation – Retail Strategies – Retail Marketing – Store Location, Design, and layout.</p>		
3.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the significance of Retailing operations. 2. Recognise the Human Resource management practices in Retailing. 3. Examine and Analyse various functional areas of Retail operations. <p>Retailing Operations- Human Resource Management in Retailing-Meaning, Importance, and advantages of Human Resources in retail. Retail store operations-Functional areas of retail operations, store operating parameters, strategic resource model in retailing -Inventory Control and Financial Management.</p>	25	15
4.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the trends in Retailing operations across the world. 2. Recognise the significance of research in Retailing. 3. Examine and analyse the online retailing platforms. <p>Comparative Retailing Across the World – Trends in Retailing should include the Indian as well as the International Context. Retail research including Retail Audits and Consumer Research, Market Research at the point of Purchase – Online Retailing.</p>	25	15
	Total	100	60

Course Outcomes:

1. The Course would enable the learner to explore various retailing services and its management.
2. The Course would help learner to identify and apply the fundamentals of retailing in day to day practice.

References:

1. Gilbert David, (2009), Retail Marketing Management, Pearson Education Asia.
2. Bajaj Chetan, Tuli Rajnish, Srivastava Nidhi, (2009), Retail Marketing Management, Oxford University Press.
3. Swapna Pradhan, (2008), Retail Management – Text and Cases, Tata Mc Graw Hill, New Delhi.
4. Das Abhijit, (2009), Mall Management with Case Studies, Taxmann Allied Services Pvt. Ltd.
5. Nair K., Paul Jose, George C.J., (2008), Modern Marketing Management, Himalaya Publishing House, New Delhi..
6. Suja Nair, (2006) Retail Management: First Edition.
7. K.V.S.Madan ,Fundamentals of retailing, Tata Mcgraw Hill Publications

M. COM. I
SEMESTER III
GROUP (D) RETAIL MANAGEMENT PAPER II
E - COMMERCE
Computer Code :
4 crédits

Course Objectives: To facilitate the students to:

1. Understand the meaning, importance, and essentials of E-Commerce.
2. Get acquainted with the planning of online business.
3. Have a deep insight of payment mechanisms used in E-Commerce.
4. Make students aware of Guidelines and laws relating to online transactions.

Module	Topic	Weightage %	No. of Periods
1.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the meaning and nature of E-Commerce. 2. Get acquainted with the essentials of E-Commerce. 3. Recognise the parties to E-Commerce transactions. 4. Examine and analyse the categories of E-Commerce. <p>Introduction to E-Commerce-Meaning, Nature, feature, Advantages & Disadvantages, goals & need of e- Commerce-Essentials of e-Commerce, Levels & Procedures of E-Commerce-Parties to E-Commerce Transactions, Mobile Commerce (M-Commerce) , E- Business & E- Commerce , E-Markets & E-Commerce, E-Commerce & Internet-Reason for transacting online – categories of E-Commerce.</p>	25	15
2.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the nature and dynamics of internet in business. 2. Assess the requirement for online the business designing. 3. Examine and analyse online business system. <p>Planning online business:Nature and dynamics of the internet – pure online v/s brick and click business – assessing requirement for an online business</p>	25	15

	designing – developing and deploying the system – one to one enterprise.		
3.	Objectives: This module will facilitate the students to: <ol style="list-style-type: none"> 1. Get acquainted with the mechanisms of Online payment. 2. Recognise the significance of Online payment. 3. Examine and analyse the various electronic payment options. Mechanism of making payment through internet: online payment mechanism – electronic payment systems – payment gateways – visitors to website tools for promoting websites – plastic money – debit card – credit card.	25	15
4.	Objectives: This module will facilitate the students to: <ol style="list-style-type: none"> 1. Get acquainted with the laws relating to online transactions. 2. Examine and analyse the Applications in E-commerce. Applications in E-Commerce: Laws relating to online transaction – salient features – Applications in E-commerce- applications in manufacturing- wholesale – retail and service sector.	25	15
	Total	100	60

Course Objectives:

1. The Course would enable the learner to get acquainted with the dimensions of E-Commerce and its significance
2. The Course would help learner to apply the process of developing and deploying the online business system.

References:

1. Amor, Daniel, (2004), Pearson Education, New Delhi.
2. Greenslein&Feinman, (2009),“Electronic Commerce” TMH
3. David Whiteley, (2008), E-Commerce; Strategy, Technologies and Applications,” TMH.
4. C S V Murthy ,E-Commerce : Concepts, Models, Strategies, Himalaya Publishing
5. Dr C S Rayudu ,E-Commerce, E-Business,Himalaya Publishing. COM. I

**SEMESTER III
SPECIALISATION
GROUP (E) FINANCE & TAXATION PAPER
CORPORATE TAX PLANNING & MANAGEMENT PAPER I
Computer Code:
4 Credits**

About the Course

Course content focuses on conceptual aspects, application of Accountancy principles to different commercial activities.

Objectives:

1. Students should be capable of handling primary accounting.
2. Syllabus to cover topics of relevance.
3. Practical – Projects to cover basic primary accounting.

Unit	Topic	Weightage %	No. of Periods
1.	Computation of income for joint stock companies covering income for business or profession.	36	20
2.	Double taxation relief with reference to PE.	16	10
3.	Depreciation provisions under Companies Act & under Income Tax Act.	16	10
4.	Concept of Tax Planning, Tax Avoidance & Tax Evasion.	16	10
5.	Project: Filing of relevant forms, including returns & challans for joint stock companies under Income Tax Act 1961.	16	10
	Total	100	60

Recommended Books

1. Singhanian. V. K., Singhanian Monica (2009), Corporate Tax Planning & Business Tax Procedures, Taxmann Publication, New Delhi.
2. Lakhotia R. N., Lakhotia Subhash (2008), Corporate Tax Planning Handbook, Commentary, Citations & Examples, New Delhi.
3. Agrawal Kaushal Kumar (2010), Corporate Tax Planning, Atlantic Publishers & Distributors, New Delhi.

M. COM. I
SEMESTER III
SPECIALISATION
GROUP (E) FINANCE & TAXATION PAPER
FINANCIAL AUDITING & TAXATION PAPER I
Computer Code:
4 Credits

About the Course

Course content focuses on conceptual aspects, application of Accountancy principles to different commercial activities.

Objectives:

1. Students should be capable of handling primary accounting.
2. Syllabus to cover topics of relevance.
3. Practical – Projects to cover basic primary accounting.

Unit	Topic	Weightage %	No. of Periods
1.	Internal control, evaluation of internal control, adoption of techniques for internal control.	25	15
2.	Application of test check for audit, technique to be adopted, precautions to be taken, auditor's liability while conducting audit on test check basis.	25	15
3.	Auditing assurance standard with reference to borrowing cost / segment reporting.	25	10
4.	Special points to be considered in audit in banks.	25	10
5.	Project: Drafting of certificates & reports, CARO, Qualifications in audit report.		10
	Total	100	60

References:

1. Singhania. V. K., Singhania Monica (2019), Corporate Tax Planning & Business Tax Procedures, Taxmann Publication, New Delhi.
2. Lakhotia R. N., Lakhotia Subhash (2018), Corporate Tax Planning Handbook, Commentary, Citations & Examples, New Delhi.
3. Agrawal Kaushal Kumar (2018), Corporate Tax Planning, Atlantic Publishers & Distributors New Delhi.

M.COM I
SEMESTER III
SPECIALISATION
GROUP (F) ADVANCED MANAGEMENT ACCOUNTING AND AUDITING
PAPER I: ADVANCED FINANCIAL ACCOUNTING-I
Computer Code:
4 Credits

Course Objectives: To facilitate the students to:

- ✦ Gain ability to solve problems relating to accounts of Insurance companies and special types of situations.
- ✦ Develop an insight towards Accounts of Educational Institutions and Hospitals.
- ✦ Gain ability to solve problems relating Service Sector Accounting.
- ✦ Gain ability to prepare final Accounts of Educational Institutions.
- ✦ Gain ability to solve problems relating Profit Prior to Incorporations.
- ✦ Gain ability to prepare final accounts showing Profit prior to and after Incorporation.
- ✦ Develop an insight towards Converged Accounting standards with IFRS.
- ✦ Lay a theoretical foundation of IFRSs.
- ✦ Understand the working Framework of Forensic Accounting and Human Resource Accounting.

Module	Topic	Weightage %	No. of Periods
1.	Objectives: This module will facilitate the students to: <ul style="list-style-type: none"> 1. Develop an insight towards Accounts of Insurance Companies. 2. Gain ability to solve problems relating to Final Accounts of Insurance Companies. Final Accounts of Insurance Companies: (Practical problems)	20	12
2.	Objectives: This module will facilitate the students to: <ul style="list-style-type: none"> 1. Develop an insight towards Service Sector Accounting. 2. Gain ability to solve problems relating Hospital Accounting. 3. Gain ability to solve problems relating Hotel Accounting. Final Accounts of Educational Institutions and Hospitals (Practical problems)	20	12
3.	Objectives: This module will facilitate the students : <ul style="list-style-type: none"> 1. Gain ability to prepare final accounts showing Profit prior to and after Incorporation. Profit Prior to Incorporation(Practical problems)	20	12
4.	Objectives: This module will facilitate the students to: <ul style="list-style-type: none"> 1. Appreciate the significance of International Financial Reporting Standards. 2. Recognize the process of International Financial Reporting Standards. 3. Recognize the framework of forensic Accounting and Human Resource Accounting 	20	12

	<p>A) International Financial Reporting Standards (Theory) Meaning of IFRSs, Concepts under IFRSs, Structure of IASC Foundation and IASB, Process of IFRSs, IFRSs Based Financial Statements, Evolution of IFRSs, Global Developments in IFRSs Adoption.</p> <p>B) Forensic Accounting: Concept, Features, Principles of Forensic Accounting, Qualification of Forensic Accountant, Role of Forensic Accountant, Techniques of Fraud Detection in Forensic Accounting.</p> <p>C) Human Resource Accounting: Meaning, Objectives, Need, Historical Development of HRA, Methods of Human Resource Accounting. Practical Problems on Human Resource Accounting</p>		
	Total	100	60

Course Outcomes:

1. The Course would enable the learner to develop insight on various facets of Insurance Accounts, Educational Institutions Accounts, Forensic Accounting, Human Resource Accounting and IFRSs.
2. The Course would help learner to apply gained knowledge on preparation of Final Accounts of various entities
3. The learner would analyze the use of forensic Accounting in financial fraud detection, human resource accounting in valuation of human resources and IFRSs in bridging the accounting gap between India and foreign countries.

References:

1. Haniff and Mukherjee(2019),Corporate Accounting, Tata McGraw Hill Publication, New Delhi.
2. Shukla and Grewal(2018), Advanced Accountancy-Vol. 1 & 2, S. Chand Publication, New Delhi.
3. Maheshwari. S. N. (2019),Corporate Accounting,
4. Gupta R. L. (2008),Advanced Accountancy, S. Chand, New Delhi
5. Vijay Kumar M. P., (2018, 2nd Edition),IFRS-Beginners Guide, Prime Knowledge Series, New Delhi.
6. Ghose T. P. (2018),IFRSs for Finance Executives, Taxman Publication, New Delhi.
7. A Complete Guide for International Financial Reporting Standards, Snow White Publication, New Delhi..
8. MacMillan(2018),Accounting and Finance for Bankers, Indian Institute of Banking and Finance.

M. COM. I
SEMESTER III
SPECIALISATION
GROUP (F) ADVANCED MANAGEMENT ACCOUNTING AND AUDITING
PAPER I: ADVANCED COST AND MANAGEMENT ACCOUNTING-I
Computer Code:
4 Credits

Course Objectives: To facilitate the students to:

- ✦ Develop an insight towards analysis of financial statements.
- ✦ Gain ability to solve problems on comparative analysis of financial statements.
- ✦ Gain ability to solve problems on common size statements of companies.
- ✦ Gain ability to solve problems on Trend and Ratio Analysis.
- ✦ Develop an insight to reconcile the profit or loss as per cost records and financial records.
- ✦ Gain ability to prepare Cash Flow Statements As per AS. 3
- ✦ Develop an insight of Audit of Limited Companies.
- ✦ Develop an insight on Cost Audit practices.

Module	Topic	Weightage %	No. of Periods
1.	Objectives: This module will facilitate the students to: <ol style="list-style-type: none"> 1. Develop an insight towards analysis of financial statements. 2. Gain ability to solve problems on comparative and Common size analysis of financial statements. 3. Gain ability to solve problems on Ration and Trend Analysis. Financial Analysis – Comparative and Common size Statements, Trend Analysis and Ratio Analysis: (Practical Problems)	25	15
2.	Objectives: This module will facilitate the students to: <ol style="list-style-type: none"> 1. Understand the Cost Reconciliation Statement 2. Identify the format Cost Reconciliation Statement. 3. Gain ability to solve problems on preparation of CRS when profit or loss as per cost as well as Financial records Given. Reconciliation of Cost and Financial Accounting	25	15
3.	Objectives: This module will facilitate the students to: <ol style="list-style-type: none"> 1. Understand the Cash Flow Statement as per AS 3. 2. Identify the format Cash Flow Statement. 3. Gain ability Cash Flow Statement When Financial records are Given. Cash Flow Statement (As per As 3) (Practical problems)	25	15

	Objectives: This module will facilitate the students to: <ol style="list-style-type: none"> 1. Develop an insight towards audit of limited companies and Cost Audit and Government System of audit. 2. Gain the ability to understand the contents and element of audit report and cost audit Programme. 3. To examine the duties, powers and appointment of Company auditor and cost auditor Audit of Limited Companies (Theory): Qualification – Disqualification of an Auditor of a Ltd. Company Classes of Auditor, Powers, Duties, Appointment of an Auditor. Audit Report: Contents of Audit Report. Types of Audit Report. Cost Audit: Scope, Functions, Benefits and Limitations. Appointment, Duties of Cost Auditor. Role and Responsibilities of Cost Auditor. Cost Audit Programme. Cost Audit: Scope, Functions, Benefits and Limitations. Appointment, Duties of Cost Auditor. Role and Responsibilities of Cost Auditor. Cost Audit Programme. Government System of Audit	25	15
4.			
	Total	100	60

Course Outcomes:

1. The Course would enable the learner to analyze financial statements through comparative analysis, common size analysis, trend analysis and ratio analysis.
2. The learner would able to reconcile the profit or loss as per financial records and cost records as well as prepare Cash Flow statement as per AS 3.
3. The Course would help learner to develop insights on financial audit, cost audit and audit report.

References:

1. Arora M. N. (2019), Accounting for managers, Himalaya Publication, Mumbai.
2. Arora M. N. (2010), Cost Accountancy, Himalaya Publication, Mumbai.
3. Maheshwari S. N. (2019), Cost Accountancy, S. Chand Publication, New Delhi.
4. Ravi Kishore (2018), Students Guide to Cost Accounting, Taxman Publication, New Delhi.
5. Tondon B. N. (2016), Practical Auditing, S. Chand Publication, New Delhi.
6. Sharma S. D. (2019), Auditing: Principles and Practice, Taxman Publication, New Delhi.
7. Ravinder Kumar (2016), Auditing and Practices, PHI Publication, New Delhi.

M. COM. II
SEMESTER IV
MARKETING OF FINANCIAL SERVICES (COMPULSORY)

Computer Code:

4 Credits

Course Objectives: To facilitate the students to:

1. Understand the concept, importance and types of financial services.
2. Equip the students working of mutual funds and venture capital financing.
3. Acquaint students about working of factoring, forfeiting.
4. Make students aware of Guidelines, importance, types, benefits, and process of credit rating in India.
5. Examine and analyses the functioning of Credit Rating Agencies working in India.

Module	Topic	Weightage %	No. of Periods
1.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the need of financial services. 2. Recognize the role of Financial Intermediary in financial services. 3. Analyze various types of Fund based and non fund based financial services. <p>Financial services: need for financial services – various types of financial services –fund based & Fee based – characteristics and role of financial intermediaries.</p>	25	15
2.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand various types of Mutual funds and schemes of mutual funds. 2. Analyze the performance of mutual funds in India. 3. Recognize the Regulatory framework and legal structure of Mutual funds in India. 4. Understand the need of Venture Capital. 5. Examine various modes of Venture Financing. 6. Recognize the process of Venture Capital. <p>Mutual Funds: Meaning, Nature and organization of a mutual fund Organisation of Mutual funds – Parties in Mutual Fund Organisation Structure. Offer Document- Contents of Offer document (as per the format specified by SEBI) and Key Information Memorandum (KIM) contents. Investment plans /Options and Other Investor</p>	25	15

	<p>services, types of schemes, valuation of units, advantages and disadvantages of investing in a mutual fund; Mutual Funds in India – growth, performance, problems, prospects, regulatory framework, Legal Structure of Mutual Funds in India.</p> <p>Venture Capital: Definition and Meaning of Venture Capital- Need for Venture Capital- Characteristics of Venture Capital. Modes of Venture Capital Financing- Stages in Venture Capital Financing – Venture Capital Process, Venture Capital Assistances and Schemes in India and Abroad.</p>		
3.	<p>Objectives: This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the concept of Factoring and Forfeiting. 2. Recognize the process and Mechanism of Factoring and International Factoring 3. Recognize the mechanism of Forfeiting. 4. Compare benefits of factoring and forfeiting. <p>D. Factoring - Meaning, origin & types of factoring – factoring mechanism & benefits, International Factoring</p> <p>E. Forfeiting - meaning, mechanism; benefits Factoring v/s forfeiting.</p>	25	15
4.	<p>Objectives: This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Recognize the need, importance, merits and demerits of Credit Rating 2. Examine the functioning of various Credit Rating Agencies working in India. 3. Analyze the methodology of credit Rating Process. <p>Credit rating – Introduction, Concept of Credit rating, Definition, Scope, need, Importance, Types of credit rating, Kinds of instruments rating, credit rating symbols, process of Credit Rating, advantages & Disadvantages of Credit rating. SEBI regulation for Credit rating , Indian Credit Rating Agencies: ICRA, CARE, CRISIL</p>	25	15
	Total	100	60

Course Outcomes:

1. The Course would enable the learner to explore various financial services and its management.
2. The Course would help learner to know application of financial services in financial and non financial management of corporate and service sector.

References:

1. Bhole L. M (2019), Financial Institutions & markets, Tata McGraw Hill Publications, New Delhi.
2. Avadhani V A. (2018), Marketing of Financial Services & Markets: Investment Management by V A Avadhani, Himalaya Publications, Mumbai.
3. Avadhani V A. (2018), Investment & Securities Market in India: Investment Management, Himalaya Publications, Mumbai.
4. Avadhani V A. (2019), Studies in Indian Financial System, by V A Avadhani, Himalaya Publications, Mumbai.
5. Khan M. Y (2013), Financial Services, Tata McGraw Hill Publications, New Delhi.
6. Gurusamy (2019), Financial Services, Tata McGraw Hill Publications, New Delhi.
7. Mohan S (2018), Financial Services, Deep and Deep Publication, New Delhi.
8. Batra G. S (2018), Financial Services-New Innovations, Deep and Deep Publication, New Delhi.

M. COM. II
SEMESTER IV
Internship-I (Internal Component)
Computer Code
4 Credits

Course Objectives: The Learner would enable to:

1. To provide exposure to the students to work in the field finance, banking, Human Resource Management, Accounting, teaching and research.
2. To bridge the gap between classroom teaching and practical work life.
3. To make the students aware about work ethics and work discipline and punctuality.
4. To develop the passion for professional Life or Excellence.
5. To Provide Internship Placement in banking, teaching, office management and research. Field

Duration of Internship: To complete 240 Hours in the month of December to January.

The intern must submit the following to the Faculty Coordinator:

1. Learning Objectives and Corresponding Activities to be undertaken during Internship. This must be submitted well in advance so that the Faculty Coordinator can guide the student to identify an appropriate agency/organization for internship.
2. Weekly Internship Activity report. The format for this is given in the Appendices section. This report requires the student to list the activities carried out during the work week, the experiences, accomplishments and new knowledge gained and/or skills learned during the week. The weekly report is to be filed / submitted every week throughout the internship.
3. Internship Report: This is a detailed report about the entire internship experience is in Evaluation of Cumulative Internship Experience.

Internal Evaluation: Formative (Internal) assessment (100 marks)

Sr. No	Criteria	Marks
1	Plan and goal of internship	10
2	Achievement of goals	15
3	Reports of activities	25
4	Rubric for evaluation	25
5	Report of internship	25
	Total	100

M. COM. II
SEMESTER IV
Internship-II(External Component)
Computer Code
4 Credits

Course Objectives: The Learner would enable to:

1. Develop self confidence and self esteem among the students.
2. Moving the students from academia to Industry .
3. Create awareness among students about ownership of their own professional life in terms of time management, productivity, efficiency, accountability and work life balance.
4. Promote the students in different fields like in banking, finance, marketing, and accounting.

External Evaluation

1. Final report of the internship
2. Presentation and Viva
3. Tools: Rubrics for internship work, rubrics for presentation (viva)
4. Summative (External) assessment (100 marks)

Sr. No	Type of Evaluation	Criteria for Evaluation	Marks	Marks
1	External Assessment	The Mentor of the Agency will assess the Intern on the Following Criteria's:		
		A) Work Quality	5	
		1) Punctuality (5)	5	
		2) Sincerity (5)	5	
		3) Initiative (5)	5	
		4) Commitment (5)	5	
		5) Attitude (5)	5	25
		B) Skills		
		1) Communication	5	
		2) Documentation	5	
		3) Reporting	5	
		4) Professionalism	5	
		5) Adaptability	5	25
2	External Assessment	Internship Report Presentation and Internship Viva Voce(Joint Assessment by Internal and External Examiner)	50	50
		Total		100

**M.COM II
SEMESTER IV
TRENDS IN COMMERCE AND BUSINESS
ELECTIVE COURSE
Computer Code:
4 Credits**

Course Objectives:

1. Students will develop knowledge and understanding about emerging trends in E-Commerce and Business.
2. Students will develop ability to understand the concepts, technologies and trends of Commerce and Business.
3. Develop an in depth understanding of the components and functions of the Indian Financial System.
4. Develop an in depth understanding of the functioning of various financial markets.
5. To develop an understanding of the functioning of various financial markets.
6. Students will develop skill to analysis the current trend in Financial Market, Marketing Management and Human Resource Management.
7. Recognize the significance of social media marketing.
8. Identify the new developmental issues in marketing.
9. Get acquainted with the concept of HRM and HRP practices.
10. Get acquainted with the concept of Work life balance and Managing Diversity.

Module	Topic	Weightage %	No. of Periods
1.	<p>Objective: This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. get acquainted with the essentials of E-Commerce. 2. develop the understanding of the learners towards various business models. 3. enable to understand the Web- based Commerce and equip the learners to assess e-commerce requirements of a business. <p>Trends in E-Commerce :</p> <p>A. Meaning, Nature, feature, Advantages & Disadvantages, goals & need of e- Commerce- Essentials of e-Commerce, Levels & Procedures of E-Commerce-Parties to E-Commerce Transactions. Evolution of E-Commerce-Introduction, Functions and Scope of E-Commerce' Benefits and Challenges of E-Commerce.</p> <p>B. Business Models of E-Commerce- Characteristics of Business to Business(B2B). Business to Consumers (B2C), Business to Government (B2G). Concepts of other models of E-commerce. Business to Consumer</p>	25	15

	E-Commerce process, Business to Business E-Commerce- Need and Importance, alternative models of B2B E-Commerce. E-Commerce Sales Product Life Cycle (ESLC) Model.		
2	<p>Objectives: To facilitate the students to:</p> <ol style="list-style-type: none"> 1. To provide an understanding of the components and functions of the Indian Financial System. 2. To enable learning of the functioning and operations of various Financial Institutions. 3. To develop an understanding of the functioning of various financial markets <p>Trends in Financial Market :</p> <p>A. Introduction to Financial Intermediaries: Components and Functions of Financial System in India. Functions and working of Commercial Banks, Cooperative Banks, Regional Rural Banks. Development Financial Institutions.</p> <p>B. Functioning and Operations of Financial Institutions and Financial Markets: Insurance Companies: life and non-life organisations. Mutual Funds: Concept, Types of Mutual Fund schemes. Concept, Working and Role of Pension Funds. Merchant Banks, Venture Capital Firms. Structure, Components and functions of Money markets. Capital Markets: Primary and Secondary markets. Bond Markets, Foreign Exchange. Commodities Markets and Derivatives Markets.</p>	25	15
3	<p>Objectives: This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. get clarity of various basic concepts of Marketing. 2. examine the Marketing Environment and analyze its impact on marketing decisions. 3. Understand the social and ethical aspects of marketing. 4. Compare and contrast the various media options for advertising. <p>Trends in Marketing Management :</p> <p>A. Marketing concept and Marketing Mix-Marketing in the Indian economy and its implications. Marketing environment – Macro and Micro components and their impact on marketing decisions. Media in advertising Comparative analysis of Media options for advertising – Television (cable / satellite /DD), Radio (special reference to FM), Internet, Print, Film (Product Placement) and Outdoor advertising</p>	25	15

	B. Social Media Marketing: Social Media – merits & demerits-Significance of SMS, WhatsApp, Facebook, Instagram, and Blogs in marketing. Issues and Developments in Marketing. Social and ethical aspects of marketing-Green Marketing, online marketing-Emerging Concepts-Significance-Growing Need for CRM-Winning over customers-need, methods-Types of business requiring CRM		
4	<p>Objectives: This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Get acquainted with the concept of HRM and HRP practices. 2. Get acquainted with the concept of Work life balance and Managing Diversity. 3. Understand the need for and importance of Talent Management. <p>Trends in Human Resource Management :</p> <p>A. Human Resource Management (HRM). Concept. Traditional HRM v/s Strategic HRM. Objectives of HRM, Organization Structure of HRM Department Changing Role of H.R. Manager. Human Resource Planning Concept, Factors affecting HRP, Information Management in HRP HRIS (Human Resource Information System), Job Analysis. Psychological and Behavioral Issues in HRP. Recruitment and Selection of managerial personnel. Online process of selection.</p> <p>B. Work life balance-Need and Importance, Employee Engagement, Managing Millennials (Gen Y), Talent Management Concept, Importance, Process, Talent Management and VUCA Environment (Volatility, Uncertainty, Complexity, Ambiguity), Workforce Diversity Concept, Managing Diversity effectively, Ethical Behaviour in workplace, Managing Ethics at workplace.</p>	25	15
	Total	100	60

Course Outcomes:

- 1.The Course would enable the learner to get acquainted with the dimensions of E-Commerce and its significance
- 2.The Course would help learner to apply the process of developing and deploying the online business system.

3. The course will help the students to explore the functioning of the Indian financial system.
4. The course will enable the students to analyze the functioning and operations of various financial institutions.
5. The course will explain to the students the functioning of the financial markets .
6. The course will enable the learner to understand the implications of marketing on Indian economy.
7. The course will facilitate the learner to identify the significance of social media in enhancing marketing effectiveness.
8. The course will help the learner to apply the relevant concepts of Green. Guerrilla and Database Marketing while developing marketing strategies.
9. The course will facilitate the learners to understand the various concepts related to advertising.
10. The course will help the learners to understand the various concepts related to quality of services, significance of CRM.
11. The course will help the learners in identifying and developing potential Talent to fulfill the present and future needs of the organization.

References:

1. S. Jaiswal, Doing Business on the Internet and E-Commerce (Electronic Commerce for Business), Galgotia Publications.
2. P. T. Joseph and S. J. (2012) PHI, E-Commerce – An Indian Perspective.
3. Kenneth C. Laudon and Carol Guerico Traver, (2015) E-Commerce Business, Technology, Society, Pearson Education.
4. Schneider, E-Commerce. Thomson Publication
5. S. C. Gupta (2011), International Human Resource Management - Text and Cases, Macmillan Publishers India Ltd., Delhi
6. S. K. Bhatia (2005), International Human Resource Management – A Global Perspective, Deep and Deep Publications pvt ltd., New
7. Pathak Bharti V. (2018), The Indian Financial system Market, Institutions and Services Pearson India Education Services Pvt. Ltd. Noida , U.P. India.
8. Bhole L.M. (2017), Financial Institutions and Markets Structure, Growth and Innovations Tata McGraw Hill Education Private Limited, New Delhi.
9. Khan M.Y. (2019) Indian Financial System Tata McGraw-Hill Publishing Company Limited New Delhi.
10. Avadhani V.A. (2017), Investment and securities markets in India, Himalaya publications House Pvt. Ltd., Mumbai.
11. Desai Vasant (2017), The Indian financial System and Development Innovating Success Himalaya publications House Pvt. Ltd., Mumbai.
12. Giddy, H (2007): Global Financial Market, A.I.T.B.S., Delhi.
13. E-Business and Commerce- Strategic Thinking and Practice (Brahm) biztantra
14. Bharat Bhasker, (2013) Electronic Commerce – Frame work technologies and Applications, 3rd Edition- Tata McGrawHill Publications.
15. Kamlesh K. Bajaj and Debjani Nag, (2005) Ecommerce- the cutting edge of Business. Tata McGrawHill Publications.
16. Kotler, Philip (2012), Marketing Management. Prentice Hall Publications. New Delhi.
17. Saxena, Rajan (2013), Marketing Management. Tata-McGraw Hill. New Delhi.

18. Philip Kotler and Gary Armstrong (2012), Principles of Marketing, Pearson Education Inc., 14th edition.
19. Belch and Belch, (2009), Advertising and Promotions IMC Perspectives, Tata Mc Graw Hill..
20. S.A.Chunawalla&K.C.Sethia, (2018), Foundations of Advertising Theory &PracticeHimalaya Publishing
21. Rao V.S.P. and Mamoria C.B. (2019) 'Personnel Management', Himalaya Publishing House, Mumbai.

M.COM. II
SEMESTER IV
ELEMENTS OF BUSINESS DIGITALIZATION
(Elective Course/ CBCS)
Computer Code
4 Credits

Course Objectives:

The learners will be able to

1. Gain deep understanding of E-business action plan, E-business strategy, models and drivers of digital transformation.
2. Acquire knowledge on how to deal with threats, challenges and impediments of E-business.
3. Develop insights on different Cyber laws, its applications and preventions of Cybercrimes in E-business.

Module	Topic	Weightage %	No. of Lectures
1	Objectives: <ol style="list-style-type: none"> 1. Students will gain insights on E-business, action plans and themes of E-business. 2. Students will learn how E-business models are used and applied in business. Introduction to E-business <ul style="list-style-type: none"> • Definitions and Concepts of E-business, Action plans and Themes of E-business (work system, information systems & E- business systems). • E-business strategy, E-business Models (B2B, B2C, C2C, C2B), Opportunities and Challenges of E-business. • Drivers of Digital business- Big Data and Data Analytics, Cloud Computing and Social Media. 	25	15
2	Objectives: <ol style="list-style-type: none"> 1. Students will get acquainted with the concept, nature and essentials of E-business. 2. Students will have deep understanding of organizational structure and E-business enterprise. E-business Enterprise <ul style="list-style-type: none"> • Concept, Nature of E-business, Essential requisites of E-business. • Organizational structure of business in digital form (E-business, E-commerce, E-communication & E- collaboration). • E-enterprise – Concept, Application, Challenges and Opportunities in E-enterprise. 	25	15

3	Objectives: <ol style="list-style-type: none"> 1. Students will learn about the elements, nature and functions of E-commerce. 2. Students will have deep insight into application of technology, merits and demerits as well as opportunities and challenges in E-commerce. Information Technology and E-Commerce <ul style="list-style-type: none"> • Elements of E-Commerce. Nature. Functions and Objectives of E-Commerce. • Application of Technology in E-Commerce. Merits and Demerits. • Challenges and Opportunities of E-Commerce. 	25	15
4	Objectives: <ol style="list-style-type: none"> 1. Students will get acquainted to online payment mechanism. 2. Students will gain deep insight into security aspects of E-banking and applications of Cyberlaws and its provisions with amendments. Electronic Payments and Cyberlaws <ul style="list-style-type: none"> • Online Payment mechanism – Banking network in Online commerce. Electronic Fund transfer. Payment Gateways. Security schemes for Electronic Credit, Smart Card and Swift. • Security aspects in E-banking - Client authentication. digital certificates. Digital signature. Firewall. Secured Sockets Layers (SSL), Secured Electronic Transaction (SET). Cloud based transactions, • E-Commerce and Cyberlaws – Need and issues affecting legal framework of E-commerce. Cybercrime. IT Act 2000 (Provisions and Amendments) – Issues and Challenges. 	25	15
TOTAL		100	60

Course Outcomes:

1. The Course will enable the learners to develop insights on E-business action plans to boost E-commerce in the economy.
2. The learners will be able to comprehend trends of digital transformation and the applications of technology and innovations in E-business.
3. The learners will be acquainted with various aspects of electronic payments and Cyberlaws applicable in E-business.



References:

1. Bartels, Andrew, The differences between E-business and E-commerce. Computer World Publication, 2nd Edition (2000)
2. Chaffey, Dave, (2019). Digital Business and E-Commerce Management. Pearson.
3. Combe, Colin, (2006). Introduction to E-business: Management and Strategy. Routledge.
4. Coupey, Eloise, (2016). Digital Business Concepts and Strategy, 2nd Edition. Routledge.
5. Morabito, Vincenzo, (2014), Trends and Challenges in Digital Business Innovation. Springer
6. Murthy, C.S.V., (2015), E-Commerce - Concepts, Models and Strategies. Himalaya Publishing House.

M. COM. II
SEMESTER IV
GROUP (A) FINANCE PAPER III
TREASURY MANAGEMENT
Computer Code –
4 credits

Course Objectives: To facilitate the students to:

1. Develop an in-depth understanding of the functioning of the Bank's treasury.
2. Understand the importance of liquidity management function of treasury.
3. Examine the role of information technology in treasury management.
4. Get acquainted with the various aspects of treasury risk management.

Unit	Topic	Weightage %	No. of Periods
1.	Objectives : 1. To provide the students overview of treasury markets . 2. To make the student understand concept of treasury and its operations. a) Treasury Markets: Overview of Treasury Markets: Classification of Markets-Domestic or National market, Forex or International Markets-Features, Products, Dimensions of Markets. b) Concept of Treasury :Meaning, Nature of Treasury Assets and Liabilities of Banks , Objectives of treasury , Organizational Structure of Bank's Treasury.	25	15
2.	Objectives: 1. To enable the learners to understand the concept of liquidity management function of treasury. 2. To provide the students insight about the benefits of integrated treasury. b) Liquidity Management : Objectives, Sources of liquidity and Deployment of liquidity c)Integrated Treasury: Types of Integration, Functions of Bank's Treasury, Cost Centre and Profit Centre, Benefits of Integrated Treasury.	25	15
3.	Objectives: 1. To help students to examine the role of information technology in treasury management.	25	15

	<p>2. To recognise the role of regulatory bodies with respect to treasury management.</p> <p>a) Role Of Information Technology In Treasury Management: Negotiated Dealing System ,Other Trading Platforms/ Systems , Straight Through Processing (STP) , Settlement, Custody.</p> <p>b) Regulations, Supervision And Compliance Of Treasury Operations:RBI guidelines , Guidelines of FIMMDA .</p>		
	<p>Objectives:</p> <p>1.To enable learners to identify the role of treasury in management of risks</p> <p>2. To help students to understand the mechanisms of measurement and control of risks.</p>		
4.	<p>Treasury Risk Management :</p> <p>a) Introduction To Risk Management, Types of Risks, Risk Management Process in Banks: Sources of Risk, Risk Indicators, Process, Setting up a Risk Organisation.</p> <p>a)Measurement and Control of Risk in Banks: Controlling Risk, Risk Hedging-Instruments and Mechanism, Significance of system audit in risk management</p>	25	15
	Total	100	60

Learning Outcomes:

1. The course will help the students to explain the fundamental concepts associated with treasury operations.
2. The course will help the students to identify the benefits of integrated treasury .
3. The course will enable the students to analyse the role of information technology in treasury management.
3. The course will help students to identify role of treasury in managing risks and explain the mechanisms of measurement and control of risks.

References:

1. Indian Institute of Banking and Finance (2017) ,Treasury, Investment and Risk Management, M/s. Taxmann Publications Private Limited.
2. Indian Institute of Banking and Finance (2018) ,Treasury Management, Macmillan India.
3. Bhalla(2008) : Investment Analysis, S. Chand & Co. New Delhi.
4. Gupta, L.C (2008).: Stork Exchange Trading in India: Society for Capital Market Research and Development, Delhi.
5. ZadAnand and Shah V(2018), Financial Treasury and Forex Management, Taxmann Publications, New Delhi.

M. COM. II
SEMESTER IV
GROUP (A) FINANCE PAPER IV
FINANCIAL INSTRUMENTS AND DERIVATIVES
Computer Code:
4 Credits

Course Objectives: To facilitate the students to:

1. Develop an in depth understanding of the various types of financial instruments.
2. Acquaint with the functions of financial derivatives .
3. Examine and analyze the emerging structure of derivatives markets in India.

Unit	Topic	Weightage %	No. of Periods
1.	Objective: To introduce the students to various types of financial instruments. a)Meaning and types of financial instruments b)Financial instruments of money market: Call /Notice Money Market, Treasury Bills, Term money, Commercial Paper, Certificate of Deposits, New Financial Instruments.	25	15
2.	Objectives: 1. To enable the learner to understand the financial instruments of capital markets. 2. To provide insight about the stock market trading mechanism. Financial Instruments of Capital Markets: Equity Shares, Preference Shares, Convertible Cumulative Debentures, Fixed Deposits, Warrants Stock Market Trading Mechanism: Online Stock Trading, Role of Depositories.	25	15
3.	Objective: To facilitate the students to understand the concept and types of financial derivatives. Meaning, History and characteristics of derivatives trading , Economic benefits of Derivatives, Types of Financial Derivatives : Spots, Forward and Futures Contract, SWAPs, Option Contracts: Call and Put Options.	25	15

4.	Objectives: 1.To enable students to understand the concept of derivatives in different financial markets. 2.To equip students with the understanding of emerging trends of derivatives trading in India. a) Concept of Stock Index Futures, Money Market Derivatives, Commodity Derivatives, Currency Derivatives b) Emerging trends in the Derivatives Trading in India	25	15
	Total	100	60

Learning Outcomes:

1. The course will help the students to explain the various types of financial instruments in financial markets.
2. The course will help the students to explore the stock trading mechanisms.
3. The course will enable the students to identify with the different types of financial Derivatives and explore the emerging trends in the derivatives market.

References:

1. Pathak Bharti V. (2017), The Indian Financial system .Market, Institutions and Services Pearson India Education Services Pvt. Ltd. Noida , U.P. India.
2. BholeL.M. (2017), Financial Institutions and Markets Structure, Growth and InnovationsTsata McGraw Hill Education Private Limited, New Delhi.
3. Khan M.Y. (2019) Indian Financial System Tata McGraw-Hill PublishingCompany Limited New Delhi.
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5. AvadhaniV.A. (2017),Investment and securities markets in India, Himalaya publications House Pvt. Ltd., Mumbai.
6. Desai Vasant (2017), The Indian financial System and Development Innovating Success Himalaya publications House Pvt. Ltd., Mumbai.
7. Pandey I. M. (2015),Financial Management, Vikas publication,Mumbai.

M. COM. II
SEMESTER IV
GROUP (B) MARKETING MANAGEMENT PAPER III
PRODUCT AND BRAND MANAGEMENT

Computer Code:

4 Credits

Course Objectives: To facilitate the students to:

1. Understand the Concept of Product, its types & its implications on Selling.
2. Classify of products and understand its strategic implications and pricing.
3. Recognise the concept of Brand Management and Brand Identity.
4. Get acquainted with significance of Branding and Celebrity endorsement.

Module	Topic	Weightage %	No. of Periods
1.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Get clarity of various basic concepts of Products and its classification. 2. Examine and analyse the role of Product Manager in developing Product marketing strategies. 3. Recognise the strategic decisions in Product Mix management. <p>Product Concepts:Basic Concept-Product Classification-Role of product in Marketing & Communication-Role & Functions of Product Manager-Marketing Potential-Product Market Strategies.</p> <p>Product Mix - A strategic choice-Product Mix decisions</p> <p>Product Line decisions - strategic decision involving adding or pruning product lines</p>	25	15
2.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the significance of the positioning strategies. 2. Recognise the New product development process. 3. Develop an insight of Brand Loyalty. <p>Product Positioning:Positioning Strategies-New Product Categories-Prototyping-New Product Development Process-Test marketing-objectives & alternatives-Brand Loyalty</p>	25	15

3.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Identify the difference between Brands and Products. 2. Understand the significance of Branding. 3. Get acquainted with the concepts of brand names, co-branding, and licensing brands. 4. Recognise the significance of Reinforcing and revitalization of brands. <p>Understanding Brands:</p> <p>Brands Vs Products-Brand Attributes-Significance of branding to consumers & firms-Selecting brand names-Co- branding and licensing brands. - Corporate Brand-and Equity</p> <p>Reinforcing and revitalization of brands-Need, methods-Umbrella Brands-Brand portfolio management</p> <p>Concept of a Brand-Evaluation.</p>	25	15
4.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the concepts and types of Brand awareness. 2. Understand the significance of Brand identity and analyse the Kapferer's Brand Identity Prism. 3. Recognise the various dimensions of Brand Awareness. 4. Recognise the merits and Demerits of Celebrity endorsement. <p>Brand Awareness</p> <p>Concept & Types of Brand Awareness-Brand Identity-Kapferer's Brand Identity Prism-Brand Personality-Brand Positioning-Brand Anatomy-Sustaining Brand equity-Customer Based Brand Equity-Brand Extensions- Merits & Demerits-Celebrity endorsement.</p>	25	15
	Total	100	60

Course Outcomes:

1. The course will enable the learners to have an in-depth knowledge about managing a product and creating a dependable brand.
2. The course will facilitate learners to understand the important issues in planning and evaluating branding strategies across goods and services.

References:

Essential Reading

1. Brand Management, David Aaker, Tata Mcgraw Hill.
2. Philip Kotler and Gary Armstrong (2009), Principles of Marketing, Pearson Education Inc., 10th edition.

Additional Reading

1. C.MerleCrawford ,New Product Management
2. Donald Lehmann, Product Management, Tata Mac Graw Hill
3. Keller, Kevin Lane, Strategic Brand Management : Building, Measuring and Managing Brand Equity
4. Urban, Hauser, and Dholakia, N. Essentials of New Product Management
5. Murphy, John, Brand Strategy, Cambridge, The Director Books
6. Product management - Donal R. Lehmann, Russel S. Winer
7. Strategic Brand Management - Kevin Lane Keller
8. Branding Concepts & Process - Debashish Pati
9. Marketing Management - Philip Kotler
10. Successful Branding - Pran K Choudhary
11. Brand Positioning Strategies for Competitive Advantage -Subrato Sen Gupta
12. Strategic Brand Management –Caperer
13. Managing Indian Brands -S. Ramesh Kumar
14. Product Management: Ramanujam
15. Product Management: Chunawalla
16. Kapferer, Strategic Brand Management, Kogan Page, New Delhi.

M. COM. II
SEMESTER IV
GROUP (B) MARKETING MANAGEMENT PAPER IV
SERVICE MARKETING AND CUSTOMER RELATIONSHIP MANAGEMENT
Computer Code:
4 Credits

Course Objectives: To facilitate the students to:

1. Get acquainted with the concept of Marketing of Services and understand its importance in Modern world.
2. Understand the various tools and techniques of CRM.
3. Acquaint the students with the emerging concepts of CRM and techniques of Winning over customers.
4. Have a deep insight into Sustaining customer loyalty & need for relationship building.

Module	Topic	Weightage %	No. of Periods
1.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Get acquainted with the concept of Services and its characteristics. 2. Classify the services and identify the impact of technology on Services. 3. Recognise the significance of building services aspirations. <p>Marketing of Services</p> <p>Growth of the Service Sector-The Concept of Service-Characteristics of Services-Classification of Services-Services & Internet Service-Blueprinting- Using Technology-Developing Human Resources- Building Service Aspirations.</p> <p>Distinctive Characteristics of Service- Four I's of services-Intangibility,Inconsistency, Inseparability,and Inventory.</p>	25	15
2.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the various elements of Seven P's of services. 2. Recognise the implication of marketing of services in 	25	15

	<p>various sectors.</p> <p>Marketing Mix in Marketing Services the Seven P's- Product Decisions, Pricing Strategies and Tactics, Promotion of Services and Placing or Distribution- Additional Dimensions in Services Marketing - People, Physical Evidence and Process.</p> <p>Marketing of Services with especial reference to Health Services, Travel & Tourism, Airlines, Institutes.</p>		
3.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Get acquainted with the emerging concepts of CRM. 2. Examine and analyse the techniques of winning over customers. 3. Identify the challenges in CRM in post COVID. 4. Recognise the significance of Artificial Intelligence in CRM. <p>CRM-Emerging Concepts-Significance-Growing Need for CRM-Winning over customers-need, methods-Types of business requiring CRM-Challenges in CRM- post COVID-Role of Artificial Intelligence in CRM- Omni channels & CRM.</p>	25	15
4.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Have a deep insight into the significance of sustaining customers. 2. Recognise the need of retaining customers. <p>Sustaining Customer Loyalty</p> <p>Need and significance of sustaining customers- Relationship building with customers-need- Retaining customers.</p>	25	15
	Total	100	60

Course Outcomes:

1. The course will help the learners to understand the various concepts related to quality of services, significance of CRM.
2. The course will facilitate the learners to understand the opportunities and challenges of good CRM and its significance in Retaining customers.

References:

Essential Reading

1. Philip Kotler and Gary Armstrong (2009), Principles of Marketing, Pearson Education Inc., 10th edition.

Additional Reading

1. Valerie Zeithaml & Mary Jo Bitner: SERVICES MARKETING, McGraw Hill.
2. Christopher H. Lovelock: SERVICES MARKETING: PEOPLE, TECHNOLOGY, STRATEGY, Pearson Education Asia.
3. Zeithaml, Parasuraman & Berry: DELIVERING QUALITY SERVICE; The Free Press, Macmillan.
4. Audrey Gilmore: Services marketing and Management. Response Books, Sage Publications.
5. Ron Zemke & Dick Schaaf: THE SERVICE EDGE.6. Raghu & Vasanthi Venugopal: SERVICES MARKETING
6. Raghu & Vasanthi Venugopal: SERVICES MARKETING.
7. Essence of Service Marketing - Payne Adrian
8. Services Marketing : Integrating Customer Focus Across the Firm – Valarie Zeithaml
9. Services Marketing : People, Technology & Strategy - Christopher Lovelock
10. Services Marketing - Ravi Shanker
11. Strategic Services Management – Boyle
12. Strategic Planning for {public Service and non profit organizations-Pergamon.
13. Mohammed, H. Peeru and a Sagadevan (2004). Customer Relationship Management. Vikas Publishing House, Delhi.
14. Paul Greenberge (2005). CRM-Essential Customer Strategies for the 21st Century. Tata McGraw Hill.
15. William, G. Zikmund, Raymund McLeod Jr.; Faye W. Gilbert (2003). Customer Relationships Management. Wiley.
16. Alex Berson, Stephen Smith, Kurt Thearling (2004). Building Data Mining Applications for CRM. Tata McGraw Hill.

M. COM. II
SEMESTER IV
GROUP (C) HUMAN RESOURCE MANAGEMENT PAPER III
LEADERSHIP AND CHANGE MANAGEMENT
Computer Code –
Credits 4

Course Objectives: To facilitate the students to:

1. Develop a deep insight on the fundamental aspects of managing and leading organizations.
2. Comprehend the role of a leader in coaching, engaging, and developing performing teams.
3. Analyze the dynamics of managing change and role of change agents in implementing change.

Module	Topic	Weightage %	No. of Periods
1.	<p>Objectives: This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the difference between Leadership and Management. 2. Recognize the attributes of effective leadership. 3. Get acquainted with the leadership styles and skills. 4. Analyze the impact of leadership styles on work climate. <p><u>Concept of Leadership</u></p> <p>Understanding Leadership: The difference between Leadership and Management; Evolution of Leadership Theories; Attributes of Effective Leaders.</p> <p>Leadership Styles: Leadership Styles; Likert's Four Styles; Tannenbaum & Schmidt Continuum of Leader's Behaviour; the impact of Leadership Styles on Work Climate.</p> <p>Leadership Skills and Tactics: Persuasion Skills; Motivational Skills; Conflict Resolution Skills; Leadership Tactics.</p> <p>The Making of a Leader: Making of a leader, Developing Next Generation Leaders, Tying Leadership Development to Organizational Goals.</p>	25	15

2.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the role of leading in a Learning Organisation. 2. Recognize dimensions of coaching leaders. 3. Get acquainted with the leadership approaches fostering Team performance. styles and skills. <p><u>Role of a Leader</u></p> <p>Leading a Learning Organization: Learning; The Learning Organizations; Leading a Learning Organization.</p> <p>Coaching Leaders: Demystifying Coaching; The Leader as a Coach; Improving as a Coach.</p> <p>Developing Performing Teams: Moving from Command and Controls of Team works, Understanding Teams and Teamwork; Principles of Great Teams; Team Size and Skills; Leadership Approaches that Foster Team Performance; Team Learning.</p>	25	15
3.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Get acquainted with the concept of Leadership Succession and its importance. 2. Recognize the operating style of level 5 Leadership. 3. Get acquainted with the concept of Narcissism and analyse the ways of Balancing a Narcissistic Leader. <p><u>Leadership Succession:</u></p> <p>Leadership Succession: An overview; Importance of the Right CEO; Insider V/s. Outsider for CEO Job; Choosing The Right CEO; Women CEOs;</p> <p>Level 5 Leadership: Classification of leaders; Characteristics of Level 5 Leaders; Operating Style of Level 5 Leaders.</p> <p>Narcissistic Leaders: Understanding Narcissism; Characteristics of Narcissistic Leaders; Balancing a Narcissistic Leader.</p>	25	15
4.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the significance of Change Management 	25	15

	<p>in Organisation.</p> <p>2. Recognize the process of implementing Change in Organisation.</p> <p>3. Recognise the Change Management Agents.</p> <p><u>Change Management:</u></p> <p>Organizational Change: Overview, Objectives, Forces of Change, Types, Models of Change; Resistance to Change—Reason for resistance- Overcoming resistance; Managing Change – Stages for effective change management.</p> <p>Implementing Change: Transforming an Organization; Understanding Organizational Culture; The Need to Change Culture; Changing the Culture.</p> <p>Change Agents: CEOs as Change Agents; Middle – Level Managers as Change Agents; HR Personnel as Change Agents; Consultant as Change Agents.</p>		
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Course Outcomes:

1. The course will familiarize the learner with the Leadership Theories, Styles, Skills and Traits which are essential for effective leadership.
2. The course will help the learner to understand role of a leader in coaching, leading and developing great performing teams.

References:

1. Beerel, A. (2009). Leadership and Change Management, Sage Publication, New Delhi.
2. Friedman, S. D. (2011). Leadership Succession. 1st ed, Routledge.
3. Herold, D. M. (2012). Leading Change Management: Leadership Strategies That Really Work. 1st ed, Kogan Page Special Priced Titles.
4. Lussier, R. N. & Achua, C. F. (2015). Leadership: Theory, Application, & Skill Development. Cengage Learning.
5. Northouse, P. (2015). Leadership Theory and Practice. Sage Publications, New Delhi.
6. Sharma, R. (2012). Change Management and Organizational Transformation, Tata McGraw Hill Education Private Limited.
7. Murthy, C.S.V. (2011). Change Management, Himalaya Publishing House.

M.COM II
SEMESTER IV
GROUP (C) HUMAN RESOURCE MANAGEMENT PAPER IV
KEY PEOPLE MANAGEMENT AND RETENTION
Computer Code-
Credits 4

Course Objectives: To facilitate the students to:

1. Identify Key People and employ measures such as Career Planning and Succession Planning for their development towards organizational growth.
2. Familiarize with various techniques available for sustaining Key People in organizations and understanding the role of Retention Strategies for organizational growth and stability.
3. Understand the concept and methodology of HR Audit in the organizations.

Module	Topic	Weightage %	No of Lectures
1	<p>Objectives: This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the Concepts of Career planning and Succession planning. 2. Recognize the role in Key People Identification. 3. Analyze the challenges effective succession planning. <p>Career Planning, Succession Planning and Key People Identification</p> <p>Career Planning: Concept, Purpose, Importance, Need of Career Planning, Stages in Career Planning, Process of Career Planning, Role of Employees, Managers and Organization in Career Planning, Competencies and Career management.</p> <p>Succession Planning and Key people Identification: Concept, Benefits, Objectives of Succession Planning, Relationship between Career planning and Succession Planning, Challenges to effective Succession Planning, Characteristics of Key People (High Potential Employees, Critical Skill Employee), Process of identification of Key People.</p>	25	15

2	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the Concepts of Key People Management. 2. Identify the significance of effective Career development. 3. Recognize the significance of Retention Strategy and Mentoring in Key People management. 4. Analyze the case study with regards to key people management. <p>Key People Management</p> <p>Development of Key People: Need for developing Key People, Process of developing Key People, Effective best practices to develop and groom Key Employees, Techniques of Grooming Key People (Assessment Centre, Interviews, Feedback).</p> <p>Career Development and Compensation: Objectives and Benefits of Career Development, Compensation Plan.</p> <p>Retention Strategy and Mentoring of Key People: Developing a Retention Strategy for Key Employees, Coaching and mentoring of Key Employees.</p> <p>Individual Development Plan (IDP) and Recognition and Motivation Programs Concept, Individual Development Plan Process, Elements of effective Recognition and Reward Programs, Employee Recognition Award Programs.</p> <p>Case Studies of Toyota and GE</p>	25	15
3	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the nature and purpose of employee engagement. 2. Recognize the role of employee engagement in retention of employees. 3. Analyze the challenges for Employee Retention. 4. Examine the approaches of employee retention. <p>Employee Engagement and Retention</p> <p>Employee Engagement: Concept and Evolution, Benefits of Employee Engagement, Characteristics of Engaged workforce, Process of Employee Engagement,</p>	25	15

	<p>Employee Engagement, and its relationship with improvement in Job Satisfaction, Productivity, Organizational Commitment and Retention</p> <p>Employee Retention: Importance, Causes of Retention, Role of HR managers in Employee Retention, Challenges in Employee Retention, Motivation and Employee Retention, Effects of Poor Employee Retention, Comprehensive approach to Retention of Employees.</p>		
4	<p>Objectives: This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the process of HR Audit. 2. Get acquainted with the methodology of HR Audit. 3. Understand the role HR manager and auditors in HR Audit. <p>Human Resource Audit (HR Audit) Objectives, Need, Benefits, Scope, Components of HR Audit, Approaches to HR Audit.</p> <p>HR Audit Methodology: Conducting a Human Resource Audit, Preliminary steps, Goals of the Audit, Areas of the Audit, Issues and Challenges in HR Audit, Alignment of HR Audit to Organizational Goals.</p> <p>Human Resource Audit Report: Concept, Purpose of HR Audit Report, Role of HR managers and auditors in HR Audit, Use of HR Audit Report for business improvement, HRD Score Card.</p>	25	15

Course Outcomes:

1. The course will facilitate the learners to get acquainted with the Concepts of Career planning and Succession planning.
2. The course will enable the learners to assess role of HR audit in measuring the effectiveness of HR function in an organization

References:

1. Biswajeet Pattanayak.(2005). Human Resource Management, Prentice Hall of India, New Delhi.
2. Mamoria, C.B., Mamoria, S.(2011). Personnel Management, Himalaya Publishing House.
3. Rao, T.V. (2008). HRD Score Card 2500 Based on HRD Audit, New Delhi: Response Books.
4. Rao, T.V. (2008). HRD Audit- Evaluating the Human Resource Function for Business Improvement, New Delhi: Response Books.

5. Pramanik, A.K., & Jain, M.C. (1993). Human Resource Accounting, Pointer Publishers, Jaipur.
6. Prakash, J, Khandelwal, M. C., Jain, S.C. (1993). Human Resource Accounting, Pointer Publishers, Jaipur.
7. Robbins, Stephen, P., Timothy, A. (2007). Organizational Behavior (12th Edition), New Delhi, India: Prentice Hall of India.
8. Brinivas Kandula. (2005). Human Resource Management in Practice, Prentice Hall of India, New Delhi.

M. COM. II
SEMESTER IV
GROUP (D) RETAIL MANAGEMENT PAPER III
BRAND MANAGEMENT
Computer Code – 310403
4 credits

Course Objectives: To facilitate the students to:

1. Understand the concepts of Brand and Brand Building.
2. Get acquainted with concepts of Brand Personality, Brand Extension and Brand Repositioning.
3. Recognise the role of Branding in modern market.

Module	Topic	Weightage %	No. of Periods
1.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the concept of Brands and types of Brands. 2. Understand the significance of Branding building. 3. Recognise the significance of Brand Equity. <p>Brand-Introduction –Concept, Definition, Nature and types of Brand-Brand and Product- Brand challenges and Opportunities-Evolution of Brand-Strategic Brand Management Process</p> <p>Brand Building – concept – dimensions of brand image – of brand image – Integrated brand marketing – creating the total brand marketing – experience – brand equity.</p>	25	15
2.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Recognise the various dimensions of Brand Personality. 2. Understand the significance of Brand image and analyse the Kepferer's Brand Identity Prism. <p>Brand personality – components of brand image – physical and psychological dimensions – developing personality – Kepferer's brand identity prism.</p>	25	15
3.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Recognise the various types of Brand extension. 	25	15

	2. Understand the bases of Brand extension. 3. Recognise the dangers of Brand extension. Brand extension – need and benefits – types of brand extensions – bases of brand extensions – dangers of extending a brand.		
4.	Objectives: This module will facilitate the students to 1. Recognise the various dimensions of Brand Repositioning. 2. Understand the process and significance of Brand repositioning. Brand repositioning – concept – qualities for successful positioning – positioning process – increasing relevance.	25	15
	Total	100	60

Course Objectives:

1. The Course would enable the learner to understand various dimensions of Brand Management.
2. The Course would help learner to know application of Brand management in developing Branding strategies.

References:

1. Moorthi Y.L.R.(2008), Brand Management – The Indian Context, Vikas Publishing House.
2. Dr. S.L. Gupta, (2009), Brand Management (Text & Cases) An Indian Perceptive, Himalaya Publishing House, New Delhi.
3. Harsh V, Verma, (2006), Brand Management, Excel Books, New Delhi.
4. Van Auken, (2006), Building a Brand, Jaiko Publishing House, New Delhi.
5. Ramesh Kumar S.,(2006), Marketing & Branding-The Indian Scenario, Pearson Education, New Delhi.
6. Philips Kotler, Kevin Lane Keller, (2009), Marketing Management, 12th Edition, Prentice Hall of India Pvt. Ltd., New Delhi, 12th Edition
7. Bengupta, Brand Positioning Strategies for Competitive Advantage, Tata McGraw Publication.
8. Mahim Sagar, Brand Management, Ane Books Pvt Ltd Publication.

M. COM. II
SEMESTER IV
GROUP (D) RETAIL MANAGEMENT PAPER IV
RETAIL LOGISTICS AND SUPPLY CHAIN MANAGEMENT
Computer Code 310404
4 credits

Course Objectives: To facilitate the students to:

1. Understand the basic concepts of Logistics and Supply Chain
2. Get acquaint with the use of IT in Inventory Planning and Control.
3. Have an overview of outsourcing and its need.

Module	Topic	Weightage %	No. of Periods
1.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the concept of Retail Logistics and trends in Retail Logistics. 2. Understand the significance of Transportation in Retail Logistics. 3. Recognise the significance of Retail Warehousing. 4. Examine and analyse the functions of Retail Warehousing. <p>Retail Logistics-Introduction and meaning of retail logistics management, importance, Elements, structure, and trends of Retail logistics.</p> <p>Retail Transport-Transportation Infrastructure, Freight Management, Transportation Networks, Route Planning.</p> <p>Retail Warehousing-Meaning and Functions of Warehousing , Warehouse Site Selection, Size, Layout, Warehouse Costing, Warehousing Strategies, Virtual Warehouses, Cold Chain Infrastructure, Outsourcing Trend, Benefits of Outsourcing.</p>	30	20
2.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the concept of DRP and MRP. 2. Understand the significance of IT in LSCM. 3. Recognise the significance of Inventory Planning and Control. <p>DRP / MRP – Application of IT in LSCM –</p>	20	10

	Inventory Planning / Inventory Control		
3.		20	10
4.	<p>Objectives: This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the nature of logistics organisation. 2. Recognise the flows and Cycle view of supply chain. 3. Recognise the significance of Integrated Supply Chain Management. 4. Examine and analyse the role of Outsourcing in Supply Chain Management. <p>Logistics Organization – Logistics Measurement – Logistics Costing – Basic of Supply Chain Management.</p> <p>Supply Chain-Meaning and importance of Supply Chain - Supply Chain Linkages, Decision phases, flows and Cycle view of supply chain and Drivers of retail supply chain</p> <p>Integrated Supply Chain Management – Barriers to Integration – Outsourcing.</p>	30	20
	Total	100	60

Course Objectives:

1. The Course would enable the learner to have a deep insight of logistic and supply chain management.
2. The Course would help learner to know application of Logistics and Supply Chain Management in Retail Management.

References:

1. Sridhara Bhatt K., (2009), Logistics Management, Pearson Education, New Delhi.
2. S.C. Ailawadi and Rakesh Singh, (2010), Logistic Management, Tata McGraw Hill Publishing House, New Delhi.
3. Rajesh Ray .Retail Supply chain Managemen.Mcgraw Hill education Publication
4. Michael H. Hugos, Chris Thomas, Supply Chain Management in the Retail Industry- Wiley Publications

**M. COM. II
SEMESTER III
SPECIALISATION
GROUP (E) FINANCE & TAXATION
CORPORATE TAX PLANNING & MANAGEMENT PAPER II
Computer Code –
4 Credits**

About the Course

Course content focuses on conceptual aspects, application of Accountancy principles to different commercial activities.

Objectives:

1. Students should be capable of handling primary accounting.
2. Syllabus to cover topics of relevance.
3. Practical – Projects to cover basic primary accounting.

Unit	Topic	Weightage %	No. of Periods
1.	DEDUCTION TO BE MADE IN Computing Total Income under Chapter VI A of Income Tax Act relating to Joint Stock Companies.	36	20
2.	Tax Payment – Tax deduction & collection at source, Advance Payment of Tax.	16	10
3.	Capital Gains	16	10
4.	Tax issues relating to Amalgamation, Merger & Acquisition.	16	10
5.	Project: Preparation of Pay Package of CEO of Joint Stock Company	16	10
	Total	100	60

References:

1. Singhania. V. K., Singhania Monica (2019), Corporate Tax Planning & Business Tax Procedures, Taxmann Publication, New Delhi.
2. Lakhotia R. N., Lakhotia Subhash (2018), Corporate Tax Planning Handbook, Commentary, Citations & Examples, New Delhi
3. Agrawal Kaushal Kumar(2019), Corporate Tax Planning, Atlantic Publishers & Distributors New Delhi.

**M. COM. II
SEMESTER III
SPECIALISATION
GROUP (E) FINANCE & TAXATION
FINANCIAL AUDITING & TAXATION PAPER II
Computer Code –
4 Credits**

About the Course

Course content focuses on conceptual aspects, application of Accountancy principles to different commercial activities.

Objectives:

1. Students should be capable of handling primary accounting.
2. Syllabus to cover topics of relevance.
3. Practical – Projects to cover basic primary accounting.

Unit	Topic	Weightage %	No. of Periods
1.	Different types of audit – Social Audit, Cost Audit, Management Audit & Tax Audit.	26	15
2.	Corporate Governance	26	15
3.	Systems Audit & Online Auditing	16	10
4.	Avenues to Audit work – Fraud detection, Inventory Audit, Valuation of Receivables, Inventories, Immovable properties & Business as a whole.	16	10
5.	Project: Drafting of Disclaimer of opinion, Significant Accounting Policies & Notes to the Accounts.	16	10
	Total	100	60

References:

1. Singhania. V. K., Singhania Monica (2019), Corporate Tax Planning & Business Tax Procedures, Taxmann Publication, New Delhi.
2. Lakhotia R. N., Lakhotia Subhash (2018), Corporate Tax Planning Handbook, Commentary, Citations & Examples, New Delhi.
3. Agrawal Kaushal Kumar (2019), Corporate Tax Planning, Atlantic Publishers & Distributors New Delhi

M. COM. II
SEMESTER IV
SPECIALISATION
GROUP (F) ADVANCED MANAGEMENT ACCOUNTING AND AUDITING
PAPER II: ADVANCED FINANCIAL ACCOUNTING-II
Computer Code –
4 Credits

Course Objectives: To facilitate the students to:

- ✦ Develop an insight towards Accounts of Banking Company.
- ✦ Gain ability to solve problems relating Service Sector Accounting.
- ✦ Develop an insight towards Accounts of Investments.
- ✦ Gain ability to solve problems relating accounting of Investments.
- ✦ Develop an insight of Accounting in Buyback of Equity Shares.
- ✦ Gain ability to prepare Financial Statements on Buyback of Equity Shares.
- ✦ Develop an insight towards E-Accounting and its use in maintenance of Books of Accounts.
- ✦ To lay a theoretical foundation of Indian Government Accounting and Social Accounting.

Module	Topic	Weightage %	No. of Periods
1.	Objectives: This module will facilitate the students to: <ol style="list-style-type: none"> 1. Develop an insight towards Accounts of Banking Companies. 2. Gain ability to prepare Final Accounts of Insurance Companies from given information. Final Accounts of Banking Company(Practical problems)	25	20
2.	Objectives: This module will facilitate the students to: <ol style="list-style-type: none"> 1. Develop an insight towards Accounts of Investments. 2. Gain ability to prepare accounts of Investments. Accounting for Investments (Practical problems)	25	15
3.	Objectives: This module will facilitate the students to: <ol style="list-style-type: none"> 1. Develop an insight towards guidelines of buyback of equity shares. 2. Understand the Accounting treatment of buyback of equity shares. 3. Gain ability to journalize the transactions and to prepare Balance sheet after buyback when offer 	25	15

price is given or not given. Buyback of Shares: (Practical problems).		
Objectives: This module will facilitate the students to: <ol style="list-style-type: none"> 1. Develop an insight of E-Accounting in Computerized Environment. 2. Appreciate the significance of accounting software ERP Tally 3. Learn to prepare Vouchers, ledgers, Trial Balance and Financial Statements. 4. Recognize the objectives and Significance, of social accounting and principles, forms of Indian Government Accounting. E-ACCOUNTING: ERP Tally Creation of Vouchers and Recording Transactions, Preparation of Reports, Cash Book, Bank Book, Ledgers Accounts, Trial Balance, Profit and Loss Account and Balance Sheet.	25	15
Social Accounting: Meaning, Objectives of Social Accounting, Scope of Social Accounting, Social Income Statement and Social Balance Sheet.		
Introduction to Indian Government Accounting Principles of Government Accounting Forms of Government Accounts Government Accounting Codes		
Total	100	60

Course Outcomes

1. The Course would enable the learner to prepare final accounts of banking companies, accounting for personal investments and procedure of accounting on buyback of equity shares.
2. The learner would also able to learn theoretical framework Social Accounting and Indian Government Accounting.
3. The Course would help learner to know Practical application ERP Tally in creation of vouchers, ledgers and preparation of financial statements.

References

1. Haniff and Mukherjee (2019), Corporate Accounting, Tata McGraw Hill Publication, New Delhi.
2. Shukla and Grewal (2018), Advanced Accountancy-Vol. 1 & 2, S. Chand Publication, New Delhi.
3. Maheshwari, S. N. (2019), Corporate Accounting, S. Chand, New Delhi
4. Gupta R. L. (2008), Advanced Accountancy, S. Chand, New Delhi
5. Vijay Kumar M. P., (2018, 2nd Edition), IFRS-Beginners Guide, Prime Knowledge Series, New Delhi.
6. Ghose T. P. (2019), IFRSs for Finance Executives, Taxman Publication, New Delhi.
7. Haniff and Mukherjee (2019), Modern Accountancy (II), MC Graw Hills, New Delhi.
8. Jawahar Lal (2018), Financial Accounting, S. Chand & Co., New Delhi
9. Comptroller and Auditor of India, Introduction to Government Accounting, Fifth Edition, New Delhi.

M. COM. II
SEMESTER IV
SPECIALISATION
GROUP (F) ADVANCED MANAGEMENT ACCOUNTING AND AUDITING
PAPER III ADVANCED COST AND MANAGEMENT ACCOUNTING-II
Computer Code –
4 Credits

Course Objectives:

- ✦ Develop an insight towards Service Costing.
- ✦ Gain ability to solve problems on transport and Hotel Industry.
- ✦ Develop an insight to Process Costing and Contract Costing.
- ✦ Gain ability to solve problems on Process Costing and Contract Costing.
- ✦ Recognize the importance of Budgets and Budgetary Control in Cost Accounting.
- ✦ Gain ability to prepare various types of Budgets.
- ✦ Develop an insight on system of Audit of Special Entities.
- ✦ Understand the theoretical Foundation of audit of Educational Institutions, Charitable Trust, Cooperative Society, Hospitals, Clubs, Hotels, Cinemas and Insurance Companies

Module	Topic	Weightage %	No. of Periods
1.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Develop an insight towards transport and hotel costing. 2. Gain ability to compute cost to be charged to carry goods or to the passengers. 3. Gain ability to compute Room rent to be charged by the hotels. <p>Service Costing: Practical problems on Transport and Hotel Costing.</p>	25	15
2.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the concepts of contract and Process costing. 2. Gain ability to prepare process Accounts and Contract Accounts from the given data. <p>Process Costing and Contract Costing (Practical problems)</p>	25	15
3.	<p>Objectives:This module will facilitate the students to:</p> <ol style="list-style-type: none"> 1. Understand the importance of budgeting and the various types of budgets prepared in an organization 2. to Prepare Cash budget, Fixed budget, Flexible budget, Master budget <p>Budget and Budgetary Control: Practical Problems on Preparation of Fixed Budget, Flexible Budget, Master Budget</p>		

and Cash Budget		
Objectives: This module will facilitate the students to:	25	15
1. Develop an insight on system of Audit of Special Entities and auditing in Computerized Environment.		
2. Understand the theoretical Foundation of audit of Educational Institutions, Charitable Trust, Cooperative Society, Hospitals, Clubs, Hotels, Cinemas and Insurance Companies.		
Audit of Special Entities:		
Audit of Educational Institutions		
Audit of Charitable Trust		
Audit of Cooperative Society		
Audit of Hospital		
Audit of Clubs		
Audit of Hotels		
Audit of Cinema		
Audit of Insurance Companies		
Auditing in Computerized Environment		
Total	100	60

Course Outcomes:

1. The Course would enable the learner to apply various techniques of costing in service industry, construction industry and manufacturing industry.
2. The Course would help learner to prepare budgets for various types of functions such as cash management, production management etc.
3. The learner would able to develop insight on auditing of Special entities such as cinemas, clubs, hotels, hospitals etc.

References:

1. Arora H. N. (2018), Cost Accountancy, Himalaya Publication, Mumbai.
2. Maheshwari S. N. (2019), Cost Accountancy, S. Chand Publication, New Delhi.
3. Bawa Rishore (2016), Students Guide to Cost Accounting, Taxman Publication, New Delhi.
4. Pandey R. N. (2016), Practical Auditing, S. Chand Publication, New Delhi.
5. Arora H. N. (2019), Auditing: Principles and Practice, Taxman Publication, New Delhi.
6. Ravinder Kumar (2016), Auditing and Practices, PHI Publication, New Delhi.
7. Prasad Kainul, Contemporary Auditing, Tata McGraw Hill Publication, New Delhi.
8. Gupta R. L. (2019), Advanced Accountancy Vol. 2, , S. Chand & Sons , New Delhi.
9. Ravinder Kumar (2016), Auditing Principles and Practices, PHI Publication, New Delhi.
10. Gupta G. S (2017), Auditing and Contemporary Accounting, Deep and Deep Publication, New Delhi.