

SYLLABUS



MASTER OF COMMERCE

(For Batch 2022-24) [CBCS]

Department of Commerce

Indira Gandhi National Tribal University, Amarkantak, (MP)



इन्दिरा गांधी राष्ट्रीय जनजातीय विश्वविद्यालय
Indira Gandhi National Tribal University

अमरकंटक (म.प्र.) | Amarkantak (M.P.)

(भारतीय संसद में पारित अधिनियम द्वारा स्थापित केन्द्रीय विश्वविद्यालय)

(A Central University Established by an Act of Parliament of India)

M.Com

(Course Structure)



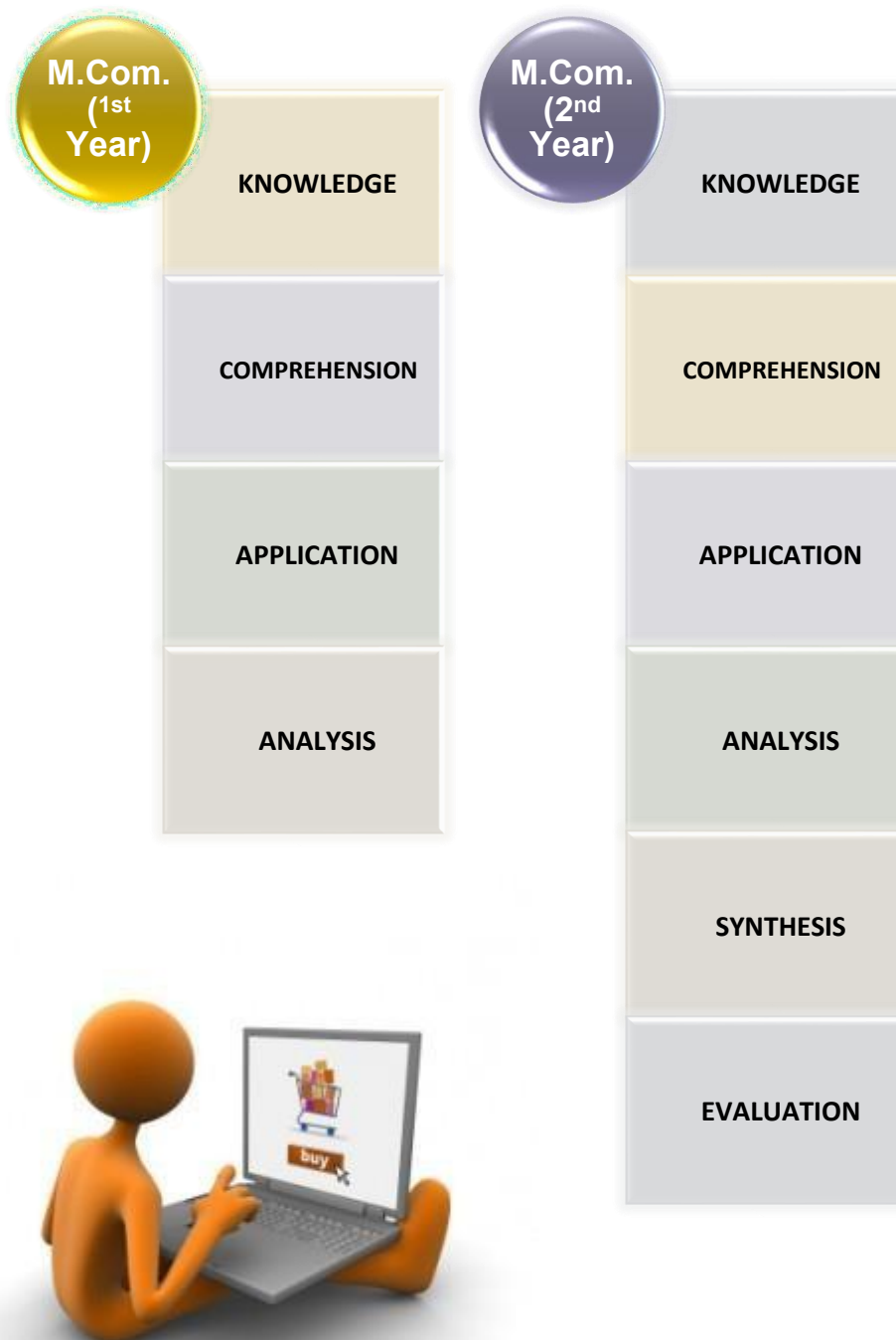
“A Teacher's purpose is not to create students in his own image, but to develop students who can create their own image.”



इन्दिरा गांधी राष्ट्रीय जनजातीय विश्वविद्यालय Indira Gandhi National Tribal University अमरकंटक (म.प्र.) | Amarkantak (M.P.)

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LEARNING OBJECTIVES(M.Com)



The following table lists the learning objectives and the verbs that appear in the syllabus learning aims and examination questions:

| Learning objectives | Verbs used | Definition |
|---|-----------------------------|---|
| KNOWLEDGE What you are expected to know | List | Make a list of |
| | State | Express, fully or clearly, the details/facts of |
| | Define | Give the exact meaning of |
| COMPREHENSION What you are expected to understand | Describe | Communicate the key features of |
| | Distinguish | Highlight the differences between |
| | Explain | Make clear or intelligible/ state the meaning or purpose of |
| | Identify | Recognize, establish or select after Consideration |
| | Illustrate | Use an example to describe or explain Something |
| APPLICATION How you are expected to apply your knowledge | Apply | Put to practical use |
| | Calculate | Ascertain or reckon mathematically |
| | Demonstrate | Prove with certainty or exhibit by practical Means |
| | Prepare | Make or get ready for use |
| | Reconcile | Make or prove consistent/ compatible |
| | Solve | Find an answer to |
| | Tabulate | Arrange in a table |
| ANALYSIS How you are expected to analyse the detail of what you have learned | Analyse | Examine in detail the structure of |
| | Categorise | Place into a defined class or division |
| | Compare and contrast | Show the similarities and/or differences Between |
| | Construct | Build up or compile |
| | Prioritise | Place in order of priority or sequence for action |
| | Produce | Create or bring into existence |
| SYNTHESIS How you are expected to utilize the information gathered to reach an optimum conclusion by a process of reasoning | Discuss | Examine in detail by argument |
| | Interpret | Translate into intelligible or familiar terms |
| | Decide | To solve or conclude |
| EVALUATION How you are expected to use your learning to evaluate, make decisions or recommendations | Advise | Counsel, inform or notify |
| | Evaluate | Appraise or assess the value of |
| | Recommend | Propose a course of action |

INDIRA GANDHI NATIONAL TRIBAL UNIVERSITY, (AMARKANTAK, MP)**DEPARTMENT OF COMMERCE****Master of Commerce***(CBCS PATTERN)**(With effect from 2022-23)*

The Course of Study and the Scheme of Examinations:

| Year / Semester | Subject | Paper | Title of the Paper | Ins. Hrs./ Week | Credit | Exam Hrs. | Max. Marks | | |
|---------------------------------|----------|------------|---|-----------------|-----------|-----------|------------|------------|------------|
| | | | | | | | IA | Uni. Exam. | Total |
| I Year I Semester | Core | COM-C- 211 | Research Methodology | 5 | 5 | 3 | 40 | 60 | 100 |
| | Core | COM-C- 212 | Advanced Statistical Analysis | 5 | 5 | 3 | 40 | 60 | 100 |
| | Core | COM-C- 213 | Advanced Accounting and Auditing | 5 | 5 | 3 | 40 | 60 | 100 |
| | Soft | COM-S- 211 | Industrial Tour & Report Presentation (Viva – Voce)/Seminar | - | 4 | - | | 100 | 100 |
| | Core | COM-C- 214 | Organization Behavior | 5 | 5 | 3 | 40 | 60 | 100 |
| | | | TOTAL | | 24 | | 160 | 340 | 500 |
| I Year II Semester | Core | COM-C- 221 | Management Accounting | 5 | 5 | 3 | 40 | 60 | 100 |
| | Core | COM-C- 222 | Strategic Cost Management | 5 | 5 | 3 | 40 | 60 | 100 |
| | Core | COM-C- 223 | Corporate Financial Analysis | 5 | 5 | 3 | 40 | 60 | 100 |
| | Soft | COM-S- 221 | Entrepreneurship Establishment Project (Viva – Voce) | - | 4 | - | | 100 | 100 |
| | Core | COM-C- 224 | Managerial Economics | 5 | 5 | 3 | 40 | 60 | 100 |
| | | | TOTAL | | 24 | | 160 | 340 | 500 |
| II Year III Semester | Core | COM-C- 231 | Tax Planning and Management | 5 | 5 | 3 | 40 | 60 | 100 |
| | Core | COM-C- 232 | Strategic Management | 5 | 5 | 3 | 40 | 60 | 100 |
| | Elective | COM-E- 231 | Security Analysis and Portfolio Management | 5 | 5 | 3 | 40 | 60 | 100 |
| | Elective | COM-E- 232 | Consumer Behavior and Advertising Management | 5 | 5 | 3 | 40 | 60 | 100 |
| | Elective | COM-E- 233 | Human Resource Management | 5 | 5 | 3 | 40 | 60 | 100 |
| | Soft | COM-S- 231 | Dissertation (Viva-Voce) | - | 4 | - | - | 100 | 100 |
| | | | TOTAL | | 24 | | 200 | 400 | 600 |
| II Year IV Semester | Core | COM-C- 241 | Financial Reporting | 5 | 5 | 3 | 40 | 60 | 100 |
| | Core | COM-C- 242 | Business Ethics and Corporate Governance | 5 | 5 | 3 | 40 | 60 | 100 |
| | Elective | COM-E- 241 | Management of Financial Institutions | 5 | 5 | 3 | 40 | 60 | 100 |
| | Elective | COM-E- 242 | International Marketing | 5 | 5 | 3 | 40 | 60 | 100 |
| | Elective | COM-E- 243 | Human Resource Development | 5 | 5 | 3 | 40 | 60 | 100 |
| | Soft | COM-S- 241 | Comprehensive Viva - Voce | - | 4 | - | - | 100 | 100 |
| | | | TOTAL | | 24 | | 200 | 400 | 600 |

Meaning of Abbreviation:

F = Finance, M= Marketing, H = Human Resource Management., IA – Internal Assessment.**Uni. Exam. – University Examination / External Valuation.**

GE – Generic Elective

Note: Students have to select any two specialization from Finance (F), Marketing (M), Human Resource Management (H) in Semester III.

M.Com

(Syllabus)



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M.Com. – I Semester**CORE COURSE –COM-C- 211: RESEARCH METHODOLOGY**

Course Objectives: To understand the importance of research in commerce; To Know the various research methods; To prepare the researchers to collect, classify, interpret, tabulate and represent the data and information; To develop the skill of writing of research report.

Pedagogy: Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.

Teaching Hours per Week: 5

Examination Duration: 3 hours

Maximum Marks: 100

Maximum Marks for Internal Assessment: 40 **Maximum Marks for Semester-end Examination:** 60

*** Course Inputs ***

- Unit – I Introduction:** Research: Meaning, Objectives, Types, Approaches, Research Method - Research Technique and Research Methodology, Research Process, Criteria of a Good Research, Methods of Data Collection, Sampling Techniques, Questionnaire Designing: Meaning, Essentials, Types of Questions
- Unit II Research Design:** Meaning, Types : Research Design for Exploratory Research Studies; Research Design for Conclusive Studies; Experimental Research Designs
- Unit III Data Preparation, Measurement, Scaling and Presentation:** Data Preparation Process, Measurement: Attitude Measurement: Methods of Attitude Measurement, Scales: Types : Comparative & Non Comparative Scales, Data Presentation: Tables, Charts: Pie Chart, Bar Chart, Radar Chart, Scatter Diagram, Histogram, Frequency Polygon, Graphs
- Unit IV Data Analysis:** Univariate Analysis, Vicariate Analysis, Multivariate Analysis, Inferential Analysis, Descriptive Analysis: *Central Tendency* - Mean, Median, Mode; *Dispersion* - Range, Mean Deviation, Standard Deviation; *Skewness*- Karl Pearson's Coefficient of Skewness; Kurtosis; Relationship: Covariance , Karl Pearson's Coefficient of Correlation, Rank Correlation; Coefficient of Variation; Time Series Analysis
- Unit V Report Writing:** Report: Meaning, Purpose, Essentials, Types of Report, Report Components : Cover Page; Introductory Pages – Vita; Acknowledgement; Abstract; Table of Contents; List of Tables; List of Figures; List of abbreviations, Text – Chapters; Main Sections; Sub Sections; Footnotes; Conclusions, Bibliography, Appendices.

Reference / Text –Books / Suggested Readings:

1. C R KOTHARI: Research Methodology: Methods and Techniques
2. Das Gupta S., Methodology of Social Science Research.
3. Goode and Hatt, Methods in Social Research.
4. Gopal, M. H., Introduction to Research Procedure in Social Sciences.
5. Tandon, B. C., Research Methodology.
6. Srivastava, S. S., Survey Techniques.

M.Com. – I Semester**CORE COURSE – COM-C- 212: ADVANCED STATISTICAL ANALYSIS**

Course Objectives: This Course is designed to develop a deeper understanding of the quantitative techniques, which could be successfully used for improving the quality of managerial decisions. The students will study this course with a generalist approach and avoid the minor details of the topics prescribed hereunder.

Pedagogy: The lecture sessions focus on providing conceptual understanding and solving problems of the course content. Students would make presentations and interact with both the faculty and the other students during tutorial sessions.

Teaching Hours per Week: 5

Examination Duration: 3 hours

Maximum Marks: 100

Maximum Marks for Internal Assessment: 40 **Maximum Marks for Semester-end Examination:** 60

*** Course Inputs ***

Unit – I Analysis of Time Series: Causes of variations in time series data; Components of a time series; Determination of trend – Moving averages method and method of least squares Computation of seasonal indices by simple averages, ratio-to-trend, ratio-to-moving average, link relative methods.

Unit – II Probability Theory: Concept of probability and its uses in business decision-making; Permutation & Combination. Addition and Multiplication Theorems of Probability, Application of Addition Theorem, Multiplication Theorem, Bayes' Theorem. (Problem & Theory)

Unit –III Theoretical Frequency Distributions: Concept and application of Binomial; Poisson and Normal distributions (Problem & Theory).

Unit – IV Estimation Theory and Hypo dissertation Testing: Sampling theory; Formulation of Hypotheses; Testing of Hypotheses in large sample. Application of t-test.

Unit – V Testing of Hypotheses in Small Sample: Testing of Hypotheses in Small Sample , F-test, Z test,

Reference / Text –Books / Suggested Readings:

1. Roy, Ramendu, Principle of Statistics, PrayagPustak, Allahabad.
2. Hooda, R. P.: Statistics for Business & Economics, Macmillan.
3. Gupta, S. P., Statistical Methods, Sultan Chand & Sons, New Delhi.
4. Roy, Ramendu: SankhikiKeSiddhant ,PrayagPustakBhawan, Allahabad.
5. Levin, R.I. and D.S. Rubin, *Statistics for Management*, Prentice-Hall of India.

M.Com. – I Semester**CORE COURSE –COM-C- 213: ADVANCED ACCOUNTING AND AUDITING**

Course Objectives: To understand the techniques of accounting for various businesses; to learn to prepare and interpret accounts of various types of businesses.

Pedagogy: Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.

Teaching Hours per Week: 5

Examination Duration: 3 hours

Maximum Marks: 100

Maximum Marks for Internal Assessment: 40 **Maximum Marks for Semester-end Examination:** 60

*** Course Inputs *****Unit- I**

Amalgamation, absorption and external reconstruction of companies under cases of intercompany owing and inter-company holding; steps for internal reconstruction.

Unit-II

Consolidation of Accounts: Holding and Subsidiary Companies – Its rational legal definition, Advantages and disadvantages, Accounting Treatment, Disclosures and Consolidation of Accounts with one subsidiary only

Unit-III

Human Resource Accounting – objectives – methods of valuation – advantages and disadvantages –HRA in India.

Inflation Accounting – Meaning and need of inflation accounting, limitations of conventional financial statements, current purchasing power method and current cost accounting method, their features, practical problems.

Unit-IV

Auditing: Independent financial audit; Vouching; Verification; valuation of assets and liabilities; Audit of financial statements and audit report; Cost audit

Unit –V

Recent Trends in Auditing: Management audit; Energy audit; Environment audit; Systems audit; Safety audit

Reference / Text –Books / Suggested Readings:

1. V. M. Bajjal & D. K. Kulshrestha: Institutional Accounting; PPB, Allahabad.
2. Ramendu Roy & Tanushree Roy: Corporate Accounting; PPB, Allahabad.
3. S. P. Jain & K. L. Narang: Advanced Accountancy – Vol-II; Kalyani Publishers, Ludhiana.
4. S. N. Maheshwari & S. K. Meheshwari: Advanced Accountancy – Vol- II: Vikas Publication House, New Delhi.
5. S.M. Shukla: Corporate Accounting, Sahitya Bhawan Publications, Agra.
6. Basu S. K. Auditing –Principles and Techniques, Pearson Education.
7. Jha, Aruna, Student guide to Auditing, Taxman Allied Service (P) Ltd.
8. Sharma, S.D., Auditing Principles and Practice, Taxmann Allied Services (P) Ltd.
9. Alvin, S.A. Arens, and K. Loebbecke James, Auditing: An integrated Approach, Prentice Hall. NJ.

M.Com. – I Semester**CORE COURSE –COM-C- 214: ORGANIZATION BEHAVIOUR**

Course Objectives: This course is designed to equip the students with the tools necessary to understanding the dynamics of individual and group behavior for efficient and effective utilization of human resources in the organizations. Broadly, the course intends to help the students to:

- ✓ be able to understand and analyze the individual needs, feelings, aspirations;
- ✓ develop skills needed to plan for the implementation of change in an organization;
- ✓ Identify and develop effective motivational and leadership skills.

Pedagogy: Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.

Teaching Hours per Week: 5

Examination Duration: 3 hours

Maximum Marks: 100

Maximum Marks for Internal Assessment: 40 **Maximum Marks for Semester-end Examination:** 60

*** Course Inputs ***

- Unit – I Introduction to OB:** Definition, Organization Theories, Behavioral & Contingency Approach, Contemporary Challenges and Opportunities for OB, Developing an OB Model.
- Unit – II Personality:** Concept, Theories, determinants, self-growth and inter-personal effectiveness, the Johari Window model, transactional analysis, ego states, life positions, transactions.
- Unit – III Perception:** Definition & Process, Factors Influencing Perception, Perceptual Defects
- Unit – IV Learning:** Meaning, Concept, Theories, Principles and Behavioral Implications.
Motivation: Meaning, Types, Process and Content Theories.
- Unit – V Group:** Meaning, Functions, Types, Reasons for joining Group, Stages of Group Development, **Group Dynamics:** Introduction: Concept, Group Norms, Group Cohesiveness, Group Think, Group Shift and Group Decision Making Techniques.

Reference / Text –Books / Suggested Readings:

1. Fred Luthans: Organisational Behaviour.
2. W. L. French and C. L. Bell: Organisational Development: Behavioral Science Interventions for Organisation Improvement.
3. H. Schein: Organisational Psychology.
4. R. Kreitno, R. A. Kinioki: Organisational Behaviour.
5. S. P. Robbins: Organisational Behaviour.

M.Com. – II Semester**CORE COURSE –COM-C- 221: MANAGEMENT ACCOUNTING**

Course Objectives: To understand the concept and importance of Management accounting; To understand the use of accounting tools for generating information for managerial decision-making.

Pedagogy: Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.

Teaching Hours per Week: 5

Examination Duration: 3 hours

Maximum Marks: 100

Maximum Marks for Internal Assessment: 40 **Maximum Marks for Semester-end Examination:** 60

*** Course Inputs ***

Unit – I Introduction: Generally Accepted Accounting Principles; Management Accounting-Concept and Distinction with Financial Accounting and Cost Accounting; Controllership Functions.

Management accounting: Objectives, nature and scope of management accounting: Management accounting and managerial decisions.

Unit – II Project appraisal techniques: Payback Period, Discounted Payback period, Return on Investment/ Average Rate of Return, Net Present Value, Internal Rate of Return, PI, Capital disinvestments.

Unit – III Budgeting and budgetary control: Concept of budget and budgetary control objectives, merits, and limitations, Budget administration, Functional budgets, Fixed and flexible budgets, Zero base budget, performance budgets, Master Budget and Cash Budget.

Unit – IV Standard costing and variance analysis: Meaning of standard cost and standard costing: advantages, limitations and applications, Variance analysis – material, labour, overhead and sales variances, Disposition of variances, Control ratios.

Unit – V Absorption versus marginal costing: Distinctive features and income determination.

Cost-Volume-Profit Analysis: Break-even analysis-algebraic and graphic methods.

Reference / Text –Books / Suggested Readings:

1. **Khan & Jain: Management Accounting (McGraw Hill).**
2. **Anthony, R.N.: Management Accounting, (D.B. Taraporewala & Sons Pvt.Ltd., Mumbai.**
3. **Garison, Ray H.: Managerial Accounting (Business Publications, Inc.).**
4. **Hingorani, N.L., Ramanathan & Grewal, T.S. : Management Accounting Sultan Chand & Sons, Delhi.**
5. **John Dearden & Bhattacharya : Management Accounting Vikas Publishing House, New Delhi.**
6. **Kaplan, Robert S. and Atkinson, Anthony A: Advanced Management Accounting, Pearson Education Asia.**
7. **Keller, I.R.: Management Accounting for Profit Control (McGraw Hill).**

M.Com. – II Semester**CORE COURSE – COM-C- 222: STRATEGIC COST MANAGEMENT (SCM)**

Course Objectives: The objective of this course is to provide students the adequate knowledge of modern cost management techniques and to enable them apply these techniques for managing a profitable and competitive enterprise.

Pedagogy: Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.

Teaching Hours per Week: 5

Examination Duration: 3 hours

Maximum Marks: 100

Maximum Marks for Internal Assessment: 40 **Maximum Marks for Semester-end Examination:** 60

*** Course Inputs ***

- Unit – I** **Cost Management:** Nature; Cost Management System; Strategic Cost Management (SCM); SCM and Strategy; Components of SCM, Role of SCM in Strategic Positioning.
- Unit – II** **Life Cycle Costing:** Meaning of Life Cycle; Characteristics of life cycle concept; Importance and Benefits of life cycle costing; Product life cycle costing; Project life cycle costing.
Target Costing: Concept; Key Principles of Target Costing; Methods of establishment of Target Costs; Attributable Costing; Back flush Accounting; Target Selling.
- Unit – III** **Kaizen Costing:** Meaning; Procedure for implementation; Evaluation, Benefits, Challenges.
Just in Time (JIT) Inventory Management: Introduction; Benefits; JIT Purchasing; JIT and Quality Control; JIT and Cost Management; Use of specific performance measures in JIT; JIT Limitations.
- Unit – IV** **Activity Based Cost Management (ABCM):** Concept; Purpose; benefits; Stages; Relevance in decision-making and its application in Budgeting; Traditional Vs. ABC System-comparative analysis.
Total Quality Management (TQM): Basics; Stages; Principles; Control; Corrective Actions.
- Unit – V** **Value Chain Analysis:** Concept; Value Chain Linkages; Internal Linkages; Supplier Linkages; Customer Linkages; Role of Value-Chain in Decision Analysis.
Value Management: Introduction; Meaning; VCM architecture; Methodology; Advantages.

Reference / Text –Books / Suggested Readings:

1. Management and Cost Accounting: By Bihmani, Horngren, Data and Rajan ; Pearson Education, 2015. (6th edition)
2. Strategic Management Accounting: By Hoque ; Pearson Education, 2006. (2nd edition)
3. Strategic Cost Management: By Shank and Govindarajan ; The Free Press, 1993.
4. http://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Final-Paper15.pdf

M.Com. – II Semester**CORE COURSE –COM-C- 223: CORPORATE FINANCIAL ANALYSIS**

Course Objectives: To develop ability to analyze and interpret various tools of financial analysis and planning; To gain knowledge of management and financing of working capital; To understand concepts relating to financing and investment decisions; and To be able to solve simple cases.

Pedagogy: Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.

Teaching Hours per Week: 5

Examination Duration: 3 hours

Maximum Marks: 100

Maximum Marks for Internal Assessment: 40
60

Maximum Marks for Semester-end Examination:

*** Course Inputs ***

Unit – I Financial Statement Analysis: Meaning, importance and limitations, Reclassification of Balance Sheet and Profit and Loss Account items; Financial statement analysis and interpretation: comparative analysis- common size analysis and trend analysis (including problems).

Unit– II Ratio Analysis: Meaning, importance and limitations of ratio analysis, classification of ratios- liquidity ratios, activity or turnover ratios, capital structure ratios and profitability ratios (including problems).

Unit – III Funds Flow and Cash Flow Statement: Meaning, Objectives, Significance and Limitations, Preparation of Funds Flow Statement and Statement of Working Capital Changes, Cash Flow Analysis – Meaning, Objectives, Significance and Limitations, Preparation of Cash Flow Statement as per AS-3.

Unit – IV Dividend Decision: Concept of retained earnings and plough back of profits, Relevance and Irrelevance theories of dividend decision: Walter's Model, Gordon's Model and Modigliani Miller Model; Factors affecting dividend decision.

Unit – V Working Capital Management:

Reference / Text –Books / Suggested Readings:

1. Khan and Jain: Financial Management text and problems, Tata Mcgraw Hill, New Delhi.
2. I.M.Pandey: Financial Management, Vikas Publications, New Delhi.
3. P Chandra: Financial Management- theory and practice, Tata Mcgraw Hill, New Delhi.
4. V.K. Bhalla: Financial Management & Policy, Anmol Publications, Delhi.
5. J. C.Van, Horne: Financial Management and Policy, Prentice Hall of India, New Delhi.

M.Com. – II Semester**CORE COURSE –COM-C- 224: MANAGERIAL ECONOMICS**

Course Objectives: To Build a strong theoretical foundation of the subject for commerce and management students; To develop managerial perspective to economic principle as aid for making decision under given environmental constraints.

Pedagogy: Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.

Teaching Hours per Week: 5

Examination Duration: 3 hours

Maximum Marks: 100

Maximum Marks for Internal Assessment: 40 **Maximum Marks for Semester-end Examination:** 60

*** Course Inputs ***

- Unit – I** **Introduction :** Meaning, Nature, Managerial Economist's Role; Business Objective Models – Profit Maximization, Sales Maximization, Managerial Discretion; Fundamental Economic Concepts – Incremental cost, Opportunity Cost, Discounting and Equi-Marginal or Substitution Concepts.
- Unit – II** **Utility, Demand and Supply Analysis:** Utility Analysis: Ordinal and Cardinal Utility, Law of Equi - Marginal Utility; Demand Analysis: Law of Demand, Elasticity of Demand, Demand Forecasting; Supply Analysis: Law of Supply, Elasticity of Supply.
- Unit – III** **Analysis of Core Business Activities:** Production Analysis: Meaning, Factors of Production, Methods of Production, Production Function in Short Run(Laws of Returns), Production Function in Long Run(Returns to Scale); Cost Analysis: Cost function, Short Run Cost and Output, long Run Cost and Output; Revenue Analysis: Meaning, Types, Relationship between TR, AR and MR; Revenue Output Relationship
- Unit – IV** **Profit Planning and Pricing Strategies:** Profit Planning: Methods; Pricing strategies: Meaning, Pricing strategies in Perfect Competition, Monopoly, Discriminating Monopoly, Imperfect Competition, Time Element in Pricing
- Unit – V** **Economic Environment (Inflation, Deflation and Recession):** Inflation: Definition, Causes, Effects, Types, Control Methods; Deflation: Definition, Causes, Effects, Control Methods; Recession: Definition, Causes, Effects; Control Methods

Reference / Text –Books / Suggested Readings:

1. H.L. Ahuja: *Managerial Economics*
2. Hershey: *Economics for Managers*, Thomson, 2007.
3. M.L.Trivedi: *Managerial Economics*, Tata Mc-Graw Hill, New Delhi 2004.
4. Petersen and Lewis: *Managerial Economics*, 4/e, Pearson/PHI, 2002.
5. Froeb: *Managerial Economics: A Problem Solving Approach*, Thomson, 2007
6. Mankiw: *Principles of Macroeconomics*, 4e, TL -2007.

M.Com. – III Semester**CORE COURSE –COM-C- 231: TAX PLANNING AND MANAGEMENT**

Course Objectives: To gain expert knowledge about the direct and indirect tax laws in force and the relevant rules and principles emerging from leading cases, to provide an insight into practical aspects and apply the provisions of laws to various situations and to understand the various external Auditing Requirements under tax laws.

Pedagogy: Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.

Teaching Hours per Week: 5

Examination Duration: 3 hours

Maximum Marks: 100

Maximum Marks for Internal Assessment: 40 **Maximum Marks for Semester-end Examination:** 60

*** Course Inputs ***

- Unit – I Introduction to Tax Management:** Concept of Tax Planning, Tax Avoidance and Tax Evasions, Nature and scope of tax planning and management in the corporate sector; Justification of corporate tax planning and management: Corporate Taxation and Dividend Tax.
- Unit – II Tax Planning for New Business:** Tax planning with reference to location, Nature and Size of Business.
Forms of Business Organization: Individual, Hindu Undivided Family, Firm, Company.
- Unit – III Tax Planning and Financial Management Decisions:** Tax planning relating to Capital Structure decision, Dividend Policy, Inter- Corporate Dividends and Bonus Shares.
- Unit – IV Tax Planning and Managerial Decisions:** Tax planning in respect of Own or Lease, Sale of Assets used for Scientific Research, Make or Buy decision; Repair, Replace Renewal or Renovation, and Shutdown or Continue decisions.
- Unit – V Special Tax Provisions:** Tax provisions relating to Free Trade Zones, Infrastructure Sector and Backward areas; Tax incentives for Exporters.
Tax Issues Relating to Amalgamation: Tax Planning with reference to Amalgamation of Companies.
Tax payment: Tax Deductions and Collection at Source: Advance payment of Tax.

Reference / Text –Books / Suggested Readings:

1. Ahuja G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi.
2. Circulars issued by C.B.D.T. Income Tax Act, 1961. Income Tax Rules, 1962.
3. Lakhota.R.N: Corporate Tax Planning, Vision Publications, Delhi.
4. Singhania, V.K: Direct Taxes: Law and Practice, Taxman's Publication, Delhi.

M.Com. – III Semester**CORE COURSE – COM-C- 232: STRATEGIC MANAGEMENT**

Course Objectives: *To help students understand strategy making process that is informed integrative and responsive to rapid changes in an organization's globally oriented environment and also to help those understand tasks of implementing strategy in a global market.*

Pedagogy: Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.

Teaching Hours per Week: 5

Examination Duration: 3 hours

Maximum Marks: 100

Maximum Marks for Internal Assessment: 40 **Maximum Marks for Semester-end Examination:** 60

*** Course Inputs ***

- Unit – I** **Introduction:** Concept and Role of Strategy; The Strategic Management Process; Approaches to Strategic Decision Making; Strategic Role of Board of Directors & Top Management. Strategic Intent; Concept of Strategic Fit, Leverage and Stretch; Global Strategy and Global Strategic Management; Strategic flexibility and learning organization.
- Unit – II** **Environmental Analysis:** Analysis of Global Environment- Environmental Profile; Constructing Scenarios; Environmental scanning techniques- ETOP, PEST and SWOT (TOWS) Matrix; Michael Porter's Diamond Framework; Analysis of Operating Environment - Michael Porters Model of Industry Analysis; Strategic Group Analysis; Analysis of Internal Environment– Resource Audit; Resource Based View (RBV), Global Value Chains Systems;
- Unit – III** **Strategic Choice:** Strategic options at Corporate Level – Growth, Stability and Retrenchment Strategies; Corporate Restructuring; Strategic options at Business Level- Michael Porters' Competitive Strategies and Cooperative Strategies. Evaluation of Strategic Alternatives – Product Portfolio Models (BCG matrix, GE Matrix, etc.).
- Unit – IV** **Situation Specific Strategies:** Strategies for situation like competing in emerging industries, maturing and declining industries, fragmented industries, hyper –competitive industries and turbulent industries; Strategies for industry leaders, runner -up firms and weak businesses.
- Unit – V** **Strategy Implementation and Control:** Interdependence of Formulation and Implementation of Strategy; Issues in global strategy implementation- Planning and allocating resources; Organization Structure and Design; Budgets and support system commitment; culture and leadership. Strategy evaluation and control.

Reference / Text –Books / Suggested Readings:

1. Hill, Charles W.L. and Gareth R. Jones, *Strategic Management: An Integrated Approach*, CengageLearning, India.
2. Ungson, G.R. and Yim-Yu-Wong, *Global Strategic Management*, M.E. Sharpe.
3. Davidson, W.H., *Global Strategic Management*, John Wiley, New York.
4. Thompson, Arthur A. and A. J. Strickland, *Strategic Management*, McGraw Hill, New York.
5. Hitt, Michael A., Ireland, R. D., Hokisson, Robert E. and S. Manikutty, *Strategic Management: A South- Asian Perspective*, Cengage Learning, India
6. AzharKazmi: *Strategic Management and Business Policy*

M.Com. – III Semester**ELECTIVE COURSE – COM-E- 231 (F):
SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

Course Objectives: to familiarize with analysis of securities market, valuation of different securities for the purpose of building optimal portfolio and the students with latest concepts and trends in the securities market.

Pedagogy: Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.

Teaching Hours per Week: 5

Examination Duration: 3 hours

Maximum Marks: 100

Maximum Marks for Internal Assessment: 40 **Maximum Marks for Semester-end Examination:** 60

*** Course Inputs ***

- Unit – I Indian Capital Market:** Role of primary and secondary market institutions; Capital Market Instruments Financial derivatives – stock futures, stock options, index futures, index options
Option valuation techniques : Binomial model, Black Scholes Option Pricing Model, Greeks – Delta, Gamma, Theta.
- Unit – II Security Analysis:** Fundamental analysis - Economic analysis, Industry analysis and Company Analysis. Technical Analysis – Market cycle model and basic trend identification, different types of charting, support and resistance, price patterns, moving averages, Bollinger Bands, momentum analysis.
- Unit – III Share Valuation:** Concept of Present Value – Share Valuation Model – One Year Holding Period – Multiple Year Holding Period – Constant Growth Model – Multiple Growth Model – Multiplier Approach to Share Valuation (Including problems).
Bond Valuation: Bond Returns – Coupon Rate – Current Yield – Spot Interest Rate – Yield to Maturity – Yield to Call – Bond Prices – Bond Risks – Bond Duration (Including Problems).
- Unit – IV Portfolio Theory and Asset Pricing:** Efficient Market Theory – Random walk theory ; Markowitz model of risk return optimization; Capital Asset Pricing Model (CAPM); Arbitrage Pricing Theory (APT); Sharpe Index Model; Portfolio Management - Formulation, Monitoring and Evaluation; Equity Style Management
Principles and Management of Hedge Funds; International Portfolio Management.
- Unit – V Mutual Funds:** Regulatory framework, formulation, monitoring and evaluation of various schemes of Mutual funds, Money market mutual funds. Exchange Traded Funds.
Money Market operations.
Foreign Exchange Exposure and Risk Management: Exchange rate determination, Exchange rate forecasting; Foreign currency market; Foreign exchange derivatives – Forward, futures, options and swaps; Management of transaction, translation and economic exposures; Hedging currency risk.

Reference / Text –Books / Suggested Readings:

1. Sulochana M: Investment Management, Kalyani Publication, New Delhi.
2. Reilly: Investment Analysis and Portfolio Management, Thomson.
3. Fisher Donald E & Ronald J Jordan: Securities Analysis & Portfolio Management, PHI.
4. Francaia Jack Clark & Richard W Taylor: Theory & Problems of Investment, Mcgraw.
5. Punithavathi Pundyan: Securities Analysis & Portfolio Management, Vikas Publishing House New.
6. Security Analysis and Portfolio Management by Donald E. Fischer and Ronald J. Jordan

M.Com. – III Semester**ELECTIVE COURSE – COM-E- 232(M):****CONSUMER BEHAVIOUR AND ADVERTISING MANAGEMENT**

Course Objectives: Objectives the basic objective of this course is to develop and understanding about the many aspects of consumer behaviour and its applications in marketing.

Pedagogy: Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.

Teaching Hours per Week: 5

Examination Duration: 3 hours

Maximum Marks: 100

Maximum Marks for Internal Assessment: 40 **Maximum Marks for Semester-end Examination:** 60

*** Course Inputs ***

- Unit – I Introduction:** Meaning; Types of Consumers; Relationship Between Consumer Behavior and Marketing Concepts, Impact of New Technologies on Marketing Strategies; Consumer Research: Process; Types: Qualitative Research, Quantitative Research.
- Unit – II Consumer Motivation, Personality and Perception:** Consumer Motivation: Meaning; Process; Dynamics of Motivation; Consumer Personality: Meaning; Nature; Theories; Consumer Perception: Elements of Perception; Consumer Imagery.
- Unit – III Consumer Learning, Attitude and Communication:** Consumer Learning: Meaning; Process; Attitude: Characteristics; Structural Models of Attitude; Communication: Meaning; Role of Message Initiator and Message Receiver; Media Selection; Designing Persuasive Messages.
- Unit – IV Consumer Family, Social Class and Culture:** Socialization and Roles of Family; Family Decision Making; Social Class: Life Style profiles and Social Class; Clustering; Culture: Impact of Culture; Culture is Learned; Culture is Dynamic; Cross Cultural Behavior: Developing Multinational Marketing Strategies; Cross Cultural Consumer Analysis; Alternate Multinational Strategies.
- Unit – V Advertising Management:** Advertising Management Overview Meaning, Nature of Advertising, Scope of Advertising, Types of Advertising, Role of Advertising in Promotion Mix, Process of Advertising, Strategies for Advertising and its Planning, Ethical and Social issues of Advertising.

Reference / Text –Books / Suggested Readings:

1. Loudan, David L and Bitta, A.J. Della Consumer Behaviour.
2. Schiffman LG and Kanuk LL Consumer Behaviour.
3. Nair, Suja R, Consumer Behaviour in Indian Perspective.
4. Bennet and Kasarjian Consumer Behaviour.
5. Mowen, John Consumer Behaviour.
6. S.K.Baral and S.C. Bihari, Advanced Approach to Marketing Management, AITBS Publishers, India.

M.Com. – III Semester**ELECTIVE COURSE – COM-E- 233(H): Human Resource Management**

Course Objectives: This course is designed to understanding basic concept of Human Resource Management.

Pedagogy: Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.

Teaching Hours per Week: 5

Examination Duration: 3 hours

Maximum Marks: 100

Maximum Marks for Internal Assessment: 40

Maximum Marks for Semester-end Examination: 60

*** Course Inputs ***

- Unit – I** Human Resource Management- Meaning & Definition, Importance, Role of HR Manager- Strategic HRM, Human Resource Planning- Meaning & Definition, Objectives, Process, Forecasting. Job Analysis- Job Description & Job Specification. Recruitment-Meaning & Definition, Sources of Recruitment, Process, Employer Branding. Selection-Meaning & Definition, Process. Induction.
- Unit – II** Training & Development- Meaning & Definition, Objectives and Needs, Process & Methods of Training, Evaluation of Training Programme, Performance Management- Concept & Definition, Methods, Rating Errors ,Competency Management.
- Unit – III** Compensation Management-Concept, Job Evaluation, Incentives & Benefits, Types of Compensation Plans, Career Planning-Succession Planning-Talent Management-High Potential Employees.
- Unit – IV** Productivity Management- Concept- TQM- Kaizen- Quality Circles, Industrial Relations- Grievance, Collective Bargaining.
- Unit – V** Retirement / Separation- Superannuation -Voluntary Retirement Schemes Resignation-Discharge – Dismissal – Suspension - Layoff. Exit Interview.

Reference / Text –Books / Suggested Readings:

1. DeCenzo, D. A. and Robbins, S. P.. Fundamentals of Human Resource Management. 8th ed., John Wiley, 2005.
2. Dessler, G. Human Resource Management. Pearson Education, 2004.
3. Ivancevich, John M. Human Resource Management. Tata McGraw Hill. 2003
4. Monappa, A. and Saiyadain, M. Personnel Management. Tata McGraw-Hill, New Delhi, 2001.
5. Fisher Cythia D., Schoenfeldt F. and James B. Shaw. Human Resource Management. Bizantra, 2004.

M.Com. – III Semester**SOFT COURSE –COM-S- 231: DISSERTATION&VIVA – VOCE**

Course Objectives: Dissertation Project intends to help the students to:

- Put into practice theories and concepts learned on the programme;
- Provide an opportunity to study a particular topic in depth;
- Show evidence of independent investigation;
- Combine relevant theories and suggest alternatives;
- Enable interaction with practitioners (where appropriate to the chosen topic);
- Show evidence of ability to plan and manage a project within deadlines.

Pedagogy: The titles of the projects may be assigned to the students at the end of the Second Semester with a time schedule for various stages for work. They may collect data during the semester vacations. The title selected by each student for the dissertation should pertain to Co-operative Institutions or Study relating to a Problem / Issues pertaining to Co-operation. Each Candidate should submit two Copies of dissertation as per guidelines through the Head of the Department of Co-operation to the Controller of Examinations. The dissertation will be evaluated [for 80 marks] and Viva– Voce test will be conducted [for 40 Marks] based on the Criteria evolved. (Dissertation: 80 + Viva-Voce: 20 = 100 marks) The Average Marks of the internal examiner (Supervisors) and the External examiner will be taken as the final mark for dissertation and Viva-Voce.

Maximum Marks: 100 [Qualifying Marks 50}

Methodology

There will be a Project / Dissertation at the end of the third Semester. Teachers may be assigned students based on the total strength of staff and students of the Department. Care should be taken to see that equal no of students are allotted for work assignment among the teachers concerned. The Dissertation may be valued by two Examiners one internal and one external, selected from the panel of PG Examiners of the University. The viva voce must be conducted by the teachers selected out of the Panel of PG Examiners maintained by the University within a month from the date of submission of Dissertation.

Duration of the Project / Dissertation - III Semester – June to October

The candidates have to submit the Dissertation 25 days before the commencement of the third Semester Theory Examinations of the University. A candidate who fails the Project / Dissertation may resubmit the same in the subsequent Semester Examination for evaluation. Viva voce need not be conducted for such candidate.

There will not be Practical's for the Computer related papers offered as Electives under various groups in the respective Semesters. These Subjects may be handled by the teachers working in the Commerce Department.

Guideline to Students:

Students are required to prepare the Project Report based on the field work and studying the current trends under the guidelines of his project guide. The Project work is also compulsory for external students and they will have to submit the reports to guide. At the end of the 3rd Semester of M.Com a student will be examined in the Project work as per the following:

- (a) Project work should be done individually by the candidate in consultation with project guide.
- (b) Student should take guidance from internal guide and prepare a Project Report on Project work in two copies to be submitted to the concerned teacher.
- (c) A Project Report shall consist about 50 to 90 Pages.
- (d) The Project Work should be of such a nature that it could prove useful or be relevant from the Business/Management angle. Project observations, suggestions and conclusions shall form an inevitable part of the project work.

M.Com. – IV Semester**CORE COURSE –COM-C- 241: FINANCIAL REPORTING**

Course Objectives: The goal of this course is to provide the knowledge of accounting theory based on conceptual framework of accounting theory and also the critical thinking skills necessary to analyze and interpret accounting related transactions in accordance with accounting theory, and the financial reports generated by the accounting system.

Pedagogy: Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.

Teaching Hours per Week: 5

Examination Duration: 3 hours

Maximum Marks: 100

Maximum Marks for Internal Assessment: 40

Maximum Marks for Semester-end Examination: 60

*** Course Inputs ***

- Unit – I Corporate financial Reporting:** Concept of Financial Reporting; Objectives and Requirement of Financial Reports; Users in Financial Reporting; Qualitative Characteristics of Financial Reporting Information Significance of Company Annual Report; Benefits of Financial Reporting; Disclosure Requirements; Financial Reporting Practices in India.
- Unit – II** Development of Accounting standards in India and Abroad, Role of ICAI, Introduction of IFRS; Requirement of IFRS, Convergence of Ind. AS IFRS.
- Unit – III Social Accounting and Reporting:** Concept and Objectives of Social Accounting, Need for Social Accounting, Social Accounting Goals, Responsibility; Corporate Social Responsibility and Reporting, Companies Act 2013 v/s Corporate Social Responsibility, Social Benefits and Social Costs, Kinds of Social Report, Corporate Social Audit; Corporate Social Reporting in India.
- Unit – IV Developments in Financial Reporting:** Value Added Statement, Economic Value Added, Market Value and shareholders' Value Added, Environmental accounting.
- Unit – V Recent Developments in Financial Reporting system:** Web Enabled Reporting, Value Reporting, Segment Reporting (AS – 17).

Reference / Text –Books / Suggested Readings:

1. Elliott, B. & Elliott, J. (2008), Financial Accounting and Reporting. 12th ed. Harlow: Pearson/Prentice Hall.
2. Chartered Institute of Management Accountants. CIMA Dictionary of Finance and Accounting. London: Bloomsbury.
3. S. Agarwal, Manual of Accounting Standards, Snow White.
4. T.P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman.
5. Bhabatosh Banerjee, Regulation of Corporate Accounting and Reporting in India, World Press.

M.Com. – IV Semester
CORE COURSE –COM-C- 242:
BUSINESS ETHICS AND CORPORATE GOVERNANCE

Course Objectives: The goal of this course is to provide the knowledge of accounting theory based on conceptual framework of accounting theory and also the critical thinking skills necessary to analyze and interpret accounting related transactions in accordance with accounting theory, and the financial reports generated by the accounting system.

Pedagogy: *To familiarize the students with the knowledge of ethics, emerging trends in good governance practices and corporate social responsibility in the global and Indian context.*

Teaching Hours per Week: 5

Examination Duration: 3 hours

Maximum Marks: 100

Maximum Marks for Internal Assessment: 40 **Maximum Marks for Semester-end Examination:** 60

* Course Inputs *

- Unit – I Business Ethics:** The concept of ethics; ‘ethics’ and related connotations; business values and ethics; concept of business ethics; various approaches to business ethics; ethical theories; ethical governance; social responsibility—an extension of business ethics; the concept of corporate ethics; benefits of adopting ethics in business; ethics programme; code of ethics; ethics committee.
- Unit – II Corporate Management:** Management vs. Governance; internal constituents of the corporate governance; key managerial personnel (KMP); chairman- qualities of a chairman, powers, responsibilities and duties of a chairman; chief executive officer (CEO), role and responsibilities of the CEO; separation of roles of chairman and CEO; CFO; manager; company secretary; auditor.
- Unit – III Role and Functions of Board Committees:** Standing committees, ad-hoc committees, task force committees, advisory committees; powers, functions and duties of board committees; enhanced performance of board committees; limitations of board committees; statutory committees of board- audit committee, remuneration committee, nomination committee, compliance committee, shareholders grievance committee, investors relation committee, investment committee, risk management committee, other committees.
- Unit – IV Major Corporate Failures** –Bank of credit and commerce international (UK), Maxwell communication corporation and Mirror group newspapers (UK), Enron (USA), World.com (USA), Andersen worldwide (USA), Vivendi (France), News of the world (UK); Satyam computer services ltd (India); Sahara (India); Kingfisher ltd (India); common governance problems noticed in various corporate failures; policy actions including major codes and standards.
- Unit – V Corporate Social Responsibility (CSR)** –Meaning; corporate philanthropy; CSR-an overlapping concept; corporate sustainability reporting; CSR through triple bottom line; CSR and business ethics; CSR and corporate governance; environmental aspect of CSR; CSR models; drivers of CSR; global reporting initiatives; major codes on CSR; initiatives in India.

Reference / Text –Books / Suggested Readings:

1. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
2. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
3. Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility-A European Perspective, Edward Elgar.
4. Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi.
5. Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd
6. Corporate Governance: Principles, Policies and Practices, by A.C. Fernando

**M.Com. – IV Semester
CORE COURSE – COM-E- 241 (F):**

MANAGEMENT OF FINANCIAL INSTITUTIONS

Course Objectives: This course aims at providing students with an understanding of the structure, organization, and working of financial markets and institutions in India.

Pedagogy: Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.

Teaching Hours per Week: 5

Examination Duration: 3 hours

Maximum Marks: 100

Maximum Marks for Internal Assessment: 40 **Maximum Marks for Semester-end Examination:** 60

* Course Inputs *

- Unit – I** **Introduction to financial services marketing:** Concept of financial services, financial services and GDP, reforms in financial sector, recent issues and challenges in financial services in India.
Capital markets: government securities market, monetary money market.
- Unit – II** **Securities Contracts (Regulation) Act, 1956**
SEBI Act, 1992: Objective, Power and Functions of SEBI. Securities Appellate Tribunal, Appeals, Appearance before SAT.
Issue and Listing of Securities: Listing of Securities. Issue of Capital and Disclosure Requirements (ICDR). Procedure for Issue of Various Types of Shares and Debentures. Employee Stock Option Scheme and Employee Stock Purchase Scheme. Delisting of Securities.
- Unit – III** **Factoring and Forfeiting:** Theoretical Framework, Factoring in India.
Bill Discounting: Concept and Advantages, Bill Market Scheme, Grey Areas.
Venture Capital Financing: Theoretical Framework, Indian Venture Capital Scenario.
- Unit – IV** **Mutual Funds:** Concept, performance appraisal, and regulation of mutual funds (with special reference to SEBI guidelines); Designing and marketing of mutual funds schemes; Latest mutual fund schemes in India - an overview.
Regulatory Framework relating to Securities Market Intermediaries: Primary Market and Secondary Market Intermediaries: Role and Functions, Merchant Bankers, Stock Brokers, Syndicate Members, Registrars, Underwriters, Bankers to an Issue, Portfolio Managers.
- Unit – V** **Non-Banking Financial Institutions:** Concept and role of non-banking financial institutions; Sources of finance; Functions of non-banking financial institutions; Investment policies of non-banking financial institutions in India.

Reference / Text – Books / Suggested Readings:

1. Avdhani: Investment and Securities Markets in India, Himalaya Publications, Delhi.
2. Bhole, L.M.: Financial Markets and Institutions, Tata McGraw Hill, Delhi.
3. Ghosh, D: Banking Policy in India, Allied Publications, Delhi.
4. Giddy.I.H: Global Financial Markets, A.I.T.B.S., Delhi.
5. Khan, M.Y: Indian Financial System, Tata McGraw Hill, Delhi.

M.Com. – IV Semester**ELECTIVE COURSE – COM-E- 242 (M): INTERNATIONAL MARKETING**

Course Objectives: Due to ever increasing business dealings the subject of International Marketing has gained utmost importance in recent times. The world these days, indeed has shrunk and foreign markets have particularly become important especially for a developing country like India. The major objective of this course is to provide an exposure to the area of Marketing in the International perspective.

Pedagogy: Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.

Teaching Hours per Week: 5

Examination Duration: 3 hours

Maximum Marks: 100

Maximum Marks for Internal Assessment: 40 **Maximum Marks for Semester-end Examination:** 60

*** Course Inputs ***

- Unit – I Introduction:** Nature and scope; International Market orientation and involvement; International marketing management process – an overview; International marketing information system.
- Unit – II Analyzing International Marketing Environment:** Framework for analyzing international marketing environment; Geographic, demographic, economic, socio - cultural, political and legal environment and their impact on international marketing decisions; Global trading environment and developments.
- Unit – III Selection, Targeting and Promotion (STP):** International Market Segmentation, Selection and Positioning; International Market Entry Mode Decisions.
- Unit – IV International Product Policy:** Planning and development of products for foreign markets; Product standardization vs. adaptation; International trade product life cycle and implications.
- Unit – V International Pricing, Promotion and Distribution:** Pricing in International Markets: International pricing policies, Transfer pricing; Pricing in the context of counter trade; International Distribution: Distribution Channels and intermediaries for international markets; Global logistics issues and planning; International Promotion: Promotion tool for international markets; Developing the promotion campaign for foreign markets

Reference / Text –Books / Suggested Readings:

1. Varshney and Bhattacharya : International Marketing management.
2. Philip B. Cateoranad John M. Hess : International Marketing.
3. Alexender C. Stanley : Handbook of International Marketing.
4. John Fayerweather : International Marketing.
5. David Carson : International Marketing.
6. International Marketing: Dr. Rakesh Mohan Joshi

M.Com. – IV Semester**ELECTIVE COURSE – COM-E- 243 (H): HUMAN RESOURCE DEVELOPMENT**

Course Objectives: The aim of the course is to impart knowledge for developing human resources in an organization.

Pedagogy: Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.

Teaching Hours per Week: 5

Examination Duration: 3 hours

Maximum Marks: 100

Maximum Marks for Internal Assessment: 40 **Maximum Marks for Semester-end Examination:** 60

*** Course Inputs ***

- Unit – I** **Introduction:** HRD Concepts, HRD as a total system, Principles of designing HRD system, HRD commitment and culture. Theoretical foundation- Immaturity-maturity model, Theory XY, Achievement Motive Model.
- Unit – II** **Individual Development:** Concept and Meaning, Personality, Attitude, JOHARI window, Transactional Analysis, Perception, Learning.
- Unit – III** **Training And Development:** Identifying Training needs, Planning for Training, Training Evaluation, and Systems Approach to training, Executive Development Programmes, Career Planning, and Role Analysis.
- Unit – IV** **Performance Appraisal:** Meaning, Objectives, Methods, Counseling, Performance appraisal techniques in India and their impact, Potential Performance Appraisal.
- Unit – V** **Organization Development and Intervention Strategies:** Meaning, Process, Tools – MBO, Team Building, Managerial Grid Training, Sensitivity Training and Empowerment.

Reference / Text –Books / Suggested Readings:

1. Pareek, Udai and V. Sisodia, "HRD in the New Millennium, Tata McGraw -Hill Publishing Co. Ltd., New Delhi, 1999.
2. PK Agrawal and AMathur, Organisational Behaviour, Pragati Prakashan, Meerut.
3. Dayal, Ishwar, Management Training Organisation, New Delhi, Prentice Hall, 1970.
4. Famularo, Joseph J., Handbook of Human Resource Management, Singapore, McGraw Hill, 1987.
5. Khandelwal,A, Human Resource Development in Banks, New Delhi, Oxford & IBH, 1988.
6. Nadler, Leonard (ed.) Corporate Human Resources Development Van Nostrand Reinhold,1980.

M.Com. – IV Semester**SOFT COURSE – COM-S- 241: COMPREHENSIVE VIVA - VOCE**

Course Objectives: The objective of this is to find out how much the students have been able to understand the subject during their two years course of their study. It helps the students to brush their knowledge of the subjects and prepared them for final placement. One external and one or two internal member can carry out the Viva voce. It will carry 100 marks.

Pedagogy: At the end of fourth semester candidate shall attend a comprehensive viva voce. The candidate should get a minimum D grade OR 50% in the viva voce for a pass in viva voce examination. If the candidate fails to get D grade OR 50% in Viva-voce he/she has to reappear for that part only.

Maximum Marks: 100

Methodology:

- The Comprehensive Viva – Voce will be conducted by:
 - (ii) One External Examiner
 - (iii) One Internal Examiner
- The Comprehensive Viva – Voce is aimed to assess the students understanding in various subjects he / she studied during the M. Com. Course of study.
- The Comprehensive Viva - Voce is valued for 100 marks by the Committee (2 credits will be assigned for it). There are no internal marks for the Comprehensive Viva – Voce.