

Course Name: M.Com

Semester: - I

Course: **Title: Management Theory and Organizational Behavior**

Course Code: **MMCM101CCT**

Scheme of Instruction

Scheme of Examination

Total Duration: 60 Hrs.

Maximum: 100 marks

Periods/week: 3+1 L/t

Internal Evaluation: 30

Credits: 4

End/ Ext Examinations: 70

Instruction Mode: Lecture + tutorial

Exam Duration: 3 Hours

Course Objective:

- To explain the various concepts of management
- To gain an in-depth understanding of human behavior in the workplace from an individual, group, and organizational perspective.

Learning Outcomes:

- The student is able to understand the concept of management & organization.
- The student is able to understand individual, group & organizational behavior.

Unit -I Introduction:

Organization- definition meaning and nature of organizations. Types of organizations, management- definition, nature and scope of management. Difference between administration and management. Management as an art and science. Functions of management- planning, organizing, staffing, directing and controlling. Henry Fayol's 14 principles of Management. Organisational Behaviour: Concept, Meaning, Definition, Objectives, Importance, Limitations of OB, Interdisciplinary approach to Organizational Behavior.

UNIT- II Planning and Organizing:

Meaning Definition and Nature of planning. Planning process, Types of plans. Management by objective. Decision making, types of decisions, group decision making techniques: Brain storming, Delphi, Nominal group techniques. Meaning nature and definition of organizing. Authority and responsibility, delegation of authority and its benefits, decentralization-concept and meaning of decentralization. Difference between delegation and decentralization, span of management, line and staff functionaries. Departmentation.

UNIT- III Directing and Controlling:

Motivation meaning and definitions, theories of motivation, positive and negative motivation, theories of motivation, leadership, meaning, difference between a leader and a manager, theories of leadership, leadership styles. Characteristics of an effective leader. Controlling; meaning definitions and nature of controlling, controlling process, types of controlling- pre control, concurrent control, and post control techniques. Requirements for a good control system.

UNIT -IV : Organizational Conflict ,Climate ,Culture Change and Development:

Concept of Conflict , Positive and Negative Aspects of Conflict, Individual level Conflict, Goal Conflict , Role Conflict, Interpersonal, Group level Conflict, Organizational level Conflict ,Conflict Management. **Organizational Climate and Culture:** Organizational Climate: Concept of Organizational Climate, Developing a sound organizational Climate, Participation and organizational Climate, Participation of Indian organizations , Morale , Organizational Culture, Socio – Cultural Features of India and their Impact. **Organizational Change and Development:** Concept- Objectives- Reasons for organisational Change- Resistance to change- Measures to overcome Change- Stress management: Definition, Causes, Consequences Managing Stress, Stress as a motivator-Positive and Negative Stress- -Organizational Development: Concept-Process- Techniques of OD.

Suggested readings:

1. Cook, Curtis, Phillip Hunsaker and Robert Coffey, Management and Organisation Behaviour, McGraw Hill Co., New York, 2000.
2. Ivancevich, John and Michael T. Matheson, Organisational Behaviour and Management, Business Publication Inc., Texas.
3. Koontz, Harold, Cyril 'O' Donnell, And Heinz Wehrich, Essentials of Management, Fourth Edition, McGraw-Hill, Singapore.
4. Sharma, R.A., Organizational Theory and Behaviour, Tata McGraw -Hill, New Delhi.
5. Ramasamy.T. - Principles Of Management, Himalaya Publishing House, New Delhi, 2000.
6. Reddy, Tripathi & Appannaih - Essentials Of Management, Himalaya Publishing, 2000.
7. Srinivasan & Chunawalla - Management Principles and Practice, Himalaya Publishing House, 2004.

Course Name: M.Com

Semester - I

Course Title: MANAGERIAL ACCOUNTING

Course Code: MMCM102CCT

Scheme of Examination

Scheme of Instruction

Maximum: 100 marks

Total Duration: 60 Hrs.

Internal Evaluation: 30

Periods/week: 3+1 L/t

End/ Ext Examinations: 70

Credits: 4

Exam Duration: 3 Hours

Instruction Mode: Lecture + tutorial

Course Objective:

- To understand the basic concepts of management accounting.
- To know various tools of accounting for decision making.
- To develop analytical abilities to face the business situations.

Learning Outcomes:

- The student is able to understand the concept , tools and techniques of Managerial Accounting and is able to differentiate between the relevance of various techniques.

Unit – I : Management Accounting: Meaning and Definition-Nature and Scope – Difference between Management Accounting and Financial Accounting –Management Accounting and Cost Accounting – Role of Management Accounting – Organization of Management Accounting system – (Theory)

Unit – II : Cost Analysis for Decision Making : Elements and classification of cost - Managerial uses of cost accounting Marginal costing and CVP analysis, Meaning and Objectives - Differential costing and managerial decision making – Selection of Product mix, Make or Bu Decisions Profit Planning-Alternative methods of production (Including Problems).

Unit- III : Funds Flow Statement and Analysis: Meaning and Significance of funds flow – Distinction between funds and cash – Assumptions – Preparation of funds flow statements-Cash flow statement (Including Problems)

Unit –IV : Budgetary Control & : Standard Costing : Meaning and Significance – Need and Limitations– Organizational requirements of Budgetary control – Preparation of Budgets: Master, Partial and Flexible budgets – functional budgets: Sales budgets, Cash budgets,Purchashe budgets – (Including Problems)**Standard Costing** : Meaning, Need, Advantages, Limitations-Distinction between Budgetary control and standard costing – Variance analysis: Material,Labour,Overhead,Sales variances.(Including Problems).

Suggested Readings:

1. S.N.Maheswari, Principles of Management Accounting, Sultan Chand & Sons, New Delhi.
2. Khan and Jain, Management Accounting; Tata McGraw Hill, New Delhi.
3. Sharma and Gupta; Management Accounting, Kalyani Publishers
4. SP Jain and KL Narang, Cost Accounting; Kalyani Publications, New Delhi.
5. Lal Nigam, Advanced Cost Accounting, Himalaya Publishing House, New Delhi.
6. Introduction to Management Accounting - Horngreen and Sundlem.



Course Name: M.Com
Course Title: **BUSINESS ENVIRONMENT**
Scheme of Instruction
Total Duration: 60 Hrs.
Periods/week: 3+1 L/t
Credits: 4
Instruction Mode: Lecture + tutorial

Semester - I
Course Code: **MMCM103CCT**
Scheme of Examination
Maximum: 100 marks
Internal Evaluation: 30
End/ Ext Examinations: 70
Exam Duration: 3 Hours

Course Objective:

- To introduce a systematic understanding of business environment
- To introduce various Environmental issues in business Management.

Learning Outcomes:

- The student is able to understand the concept Business & Business Environment and its various sub-systems

UNIT-I: Introduction to Business & Business Environment: Concepts-Meaning-Definitions of Business-Traditional and Modern Characteristics of Business- Objectives of Business- Organic Objectives-Economic Objectives-Social Objectives- Human Objectives – National Objectives. **Business Environment:** Concept of Business Environment-Meaning and Definitions of Business Environment-Nature and Scope of Business Environment-Importance of Business Environment-Limitations of Business Environment- Factors Influencing the Business Decisions of the Business Firm – Environmental Scanning-Process of Scanning.

UNIT-II: Economic Environment: Concept of Economic Environment-Economic Systems-Capitalism-Socialism –Mixed Economy- Features and Merits and Demerits of the respective systems-Economic Planning in India-Objectives and limitations of Planning-Economic Policies-Industrial Policy(Latest)-Monetary Policy-Fiscal Policy-Exim Policy of India.

UNIT-III: Political, Social and Cultural Environment: Concept and Meaning of Political Environment-Political Institutions –Legislature-Executive-Judiciary- impact of political Environment of Business Decisions-**Social and Cultural** factors influencing the Business Decisions-Social Responsibility of Business-Impact of Social Responsibility on Business-Business Ethics and Corporate Governance.

UNIT-IV: Technological and International Environment: Concept of Technological Environment-

Features-Impact of Technological Environment-Technology and Society-Restrictions on Technological Growth – **International Environment:** Concept-Multinational Corporation-Growth-Problems-Foreign Direct Investment- role of FDI in India-International Economic institutions-World Bank-IMF-WTO- their impact on Business Decisions.

References/Suggested Readings:

1. Francis Cherunilla : “Business Environment”-Himalaya Publishers,Mumbai
: Essential of Business Environment, Himalaya Publishe
2. K.Aswathappa Mumbai
: Economic Environment of Business, Sultan Chand &So
3. Adhikary.M Delhi
4. Sundarm and Dut : Indian Economy, Sultan Chand & Sons, Delhi.
: Business Environment,-Text and Cases, McGraw
5. Justin Paul Publications
6. Sengupta : Government and Business, Vikas Publishing House, Del

Course Name: M.Com	Semester - I
Course Title: QUANTITATIVE TECHNIQUES	Course Code: MMCM104CCT
Scheme of Instruction	Scheme of Examination
Total Duration: 60 Hrs.	Maximum: 100 marks
Periods/week: 3+1 L/t	Internal Evaluation: 30
Credits: 4	End/ Ext Examinations: 70
Instruction Mode: Lecture + tutorial	Exam Duration: 3 Hours

Course Objective:

- To understand role of quantitative techniques in managerial decision making.
- To understand applications of various quantitative techniques in managerial settings.

Learning Outcomes:

- The student is able to judge between the use and relevance of the various statistical / quantitative techniques and their applications in Business Decision making

UNIT-I: Quantitative Techniques & Statistics for Business: Measuring Classification of Q.T: statistical techniques Programming and operations research techniques Role of Q.T in Business & Industry limitations of Q.T. **Statistics for Business:** Meaning, Characterization of Statistics, Importance & Limitations of Statistics, Measures of Central tendency; Mean, Median, Mode, Measures of Central Trendy; Mean, Median, Mode. Measure of Dispersion: Range, Quintile deviation: correlation and regressions.

UNIT-II: Probability: Basic terminology in probability types of probability, Bays therein, Probability distributions; Binomial Poisson and Normal distribution. Sampling theory, methods of Sampling.

UNIT-III: Testing Hypothesis: Hypothesis testing procedure, large sample and small sample test, chi-square analysis, Analysis of Variance.

UNIT-IV: Decision Theory: Decision Trees, utility theory for decision making, Game theory: Types of Game, value of the game, Saddle point, Methods for determining the value of the Game Limitations of Game Theory.

References:

1. Quantitative Techniques in Management by N.D.Vohra Publisher – Tata MC Graw hill New Delhi.
2. Quantitative techniques for Decision Making by Anand Sharma Publisher-Himalaya



- Publishing House.
3. Quantitative Techniques by C.R.Kothari Publisher-Vikas Publishing House.
 4. Statistics for Management by Richard I, Levin
 5. Statistics- Theory methods & Applications by D.C Sachet and V.K.Kapoor Publisher: Sultan Chand & Sons.

Course Name: M.Com
Course Title: **PRINCIPLES & PRACTICES OF AUDITING**
Scheme of Instruction
Total Duration: 60 Hrs.
Periods/week: 3+1 L/t
Credits: 4
Instruction Mode: Lecture + tutorial

Semester - I
Course Code: **MMCM101DST**
Scheme of Examination
Maximum: 100 marks
Internal Evaluation: 30
End/ Ext Examinations: 70
Exam Duration: 3 Hours

Course Objective:

- To Familiarize the students with the important task of Auditing and corporate Governance.
- To Familiarize the students with the Audit trail and procedures

Learning Outcomes:

- The Student is able to understand concept of auditing , scope ,powers and qualifications of Auditors
- The student is able to apply the audit procedures and integrate these with the Accounting process

PRINCIPLES & PRACTICES OF AUDITING

UNIT - I : Introduction to Auditing Auditing: Meaning-Definition-Evolution-Objectives-importance. Types of audit: Based on ownership (Proprietorship, Partnership, Companies, Trusts, Cooperative Societies. Government Departments) - Based on time (Interim, Final, Continuous, Balance Sheet)- Based on objectives (Independent, Financial, Internal, Cost, Tax. Government, Secretarial).

UNIT - II: Planning of Audit and Control Auditor: Qualifications and disqualifications - Qualities - Appointment and Reappointment -Remuneration - Removal - Rights - Duties - Liabilities. Audit planning: - Engagement letter - Audit programme -Audit note book -Audit papers -Audit work book - Audit contents - Audit markings - Internal check- Internal control -(Sales-Purchases-Fixed assets-Cash Bank-Pay Roll) -Accounting controls and Sampling in audit. (Lab Work: Preparation of Audit programme for an organization.)

UNIT - III : Vouching and Audit of Financial Statements Vouching: Meaning- Vouching of cash and trading transactions - Investigation, Verification and Valuation of assets and liabilities Differences between vouching, investigation, verification and valuation. Audit of Financial Statements: Receipts - Payments - Sales -Purchases - Fixed assets - Investments -Personal ledger- Inventories - Capital and Reserves -Other assets - Other liabilities. (Lab Work: Vouching of cash book of a local business unit.)

UNIT - IV : Audit of Institutions Audit of institutions: Partnership - Manufacturing and Other Companies -Non-trading concerns. Audit Report: Contents - Preparation of audit report- Fair report - Qualified report. Lab Work: Collection of Model Audit Reports from Local Auditor and Preparation of similar reports.

Suggested Readings :

1. Practical Auditing (Himalaya Publication) : R.G. Saxena
2. Contemporary Auditing : Kamal Gupta
3. Auditing : N.D. Kapoor
4. Practical Auditing : T.N. Randon
5. Auditing : Dinkar Pagare
6. Fundamentals of Auditing : Kamal Gupta and Ashok Gupta
7. Auditing Principles & Practice : Kumar Sharma, PHI

Course Name: M.Com
Course Title: **COMMUNICATIVE ENGLISH (AECC)**
Scheme of Instruction
Total Duration: 60 Hrs.
Periods/week: 3+1 L/t
Credits: 4
Instruction Mode: Lecture + tutorial

Semester - I
Course Code: **MMCM101AET**
Scheme of Examination
Maximum: 100 marks
Internal Evaluation: 30
End/ Ext Examinations: 70
Exam Duration: 3 Hours

Course Objective:

Learning Outcomes:

Course Name: M.Com
Course Title: **ADVANCED FINANCIAL ACCOUNTING**

Scheme of Instruction
Total Duration: 60 Hrs.
Periods/week: 3+1 L/t
Credits: 4
Instruction Mode: Lecture + tutorial

Semester - II
Course Code: **MMCM201CCT**

Scheme of Examination
Maximum: 100 marks
Internal Evaluation: 30
End/ Ext Examinations: 70
Exam Duration: 3 Hours

Course Objective:

- To understand the basic concepts of financial accounting.
- To know various tools of financial accounting for decision making.

Learning Outcomes:

- The student is able to prepare the Financial statements of Firms ,and various types of corporations
- The Students is able to make judicious use of various Financial analyses

Unit1: Financial statement and financial analysis

The cash flow statement, financial flow statement, cash vs. profit, the structure of cash flow statement, link between three accounting statement, profit and loss account and balance sheet.

Unit 2: Financial Statements- Company

Introduction-types of control; legal definition; preparation of accounts; financial year of holding company and its subsidiary rules of preparation of consolidated balance sheet; investment in subsidiary company ;minority interest ;cost of control; good will or reserve.

Unit3: Partnerships: Formation, Operations and Termination

partnership versus the corporate form of business, articles of partnership , Prepare the journal entry , bonus method , goodwill method ,maintenance of capital account, preparation of final account, admission of partner, retirement of partner, death of partner, dissolution of a firm.

Unit 4: Final account of life insurance & general insurance

Meaning-insurance term; premium ; consideration for annuities granted ; policies becoming ; claim re-insurance ; bonus ;cash bonus ;bonus in reduction of premium ; reversionary bonus ; valuation preparation of revenue a/c in form A. general insurance revenue account for fire and marine – treatment reserve and provision ; preparation of profit and loss account in form B, form C-preparation of balance sheet.



Course Name: M.Com	Semester - II
Course Title: Marketing Management	Course Code: MMCM202CCT
Scheme of Instruction	Scheme of Examination
Total Duration: 60 Hrs.	Maximum: 100 marks
Periods/week: 3+1 L/t	Internal Evaluation: 30
Credits: 4	End/ Ext Examinations: 70
Instruction Mode: Lecture + tutorial	Exam Duration: 3 Hours

Course Objective:

- To introduce the concept of Marketing Mix as a framework for Marketing Decision making.
- To emphasize the need, importance and process of Marketing Planning and Control

Learning Outcomes:

- The Student is able to understand the marketing concepts and the Marketing environment as well as the consumer behavior process

UNIT-I Marketing:

Concept importance of Marketing, evolution of marketing concepts. Marketing-Mix, The marketing environments, Marketing Challenges in the new Millennium. Process of Marketing managements, Strategic Marketing Planning, Segregation, Targeting, Positioning International Marketing, Cyber Marketing ethics and social responsibility.

UNIT-II: Product and Price: Concept of Product classification of Product Individual Product decisions, Product line decisions product Mix decisions, Product life cycle New product development. Pricing: significance of pricing objectives, Pricing Procedure, Pricing Strategies.

UNIT-III: Promotion and Distribution: Marketing communication, Promotion-Mix: Advertising Personal selling, sales promotion, Publicity, Public relations, Nature and Importance of Marketing Channels, Channel Levels, Managing retailer's whole sellers and Market Logistics.

UNIT-IV: Consumer Behavior: Consumer Behavior & Industrial buyer of services source Marketing Growth and importance of Services in India, Rural Marketing in India-an overview.

References: Marketing – An Introductory text-by Martin Christopher and Malcolm Mc Donald Macmillan Press Ltd.

Marketing = An Introductory by Gary Armstrong and Philip Kotler 6th edition Publisher Pearson education Inc.

Principles of Marketing by Kotler&Armstrong 11th edition Published by Pearson Inc.

Marketing Management by Kotler&Kellar 12th edition-Pearson education Inc.

Marketing Management by V.S.Ramaswamy and S.Nama

Course Name: M.Com

Semester - II



Course Title: **HUMAN RESOURCE MANAGEMENT** Course Code: **MMCM203CCT**

Scheme of Instruction

Total Duration: 60 Hrs.

Periods/week: 3+1 L/t

Credits: 4

Instruction Mode: Lecture + tutorial

Scheme of Examination

Maximum: 100 marks

Internal Evaluation: 30

End/ Ext Examinations: 70

Exam Duration: 3 Hours

Course Objective:

- To understand the role of HRM in an organization
- To learn to gain competitive advantage through people
- To learn to study and design HRM system3 To sensitize the students to the dynamic nature of Marketing Function

Learning Outcomes:

- The student understands the significance of the Human Resource function and its significance to Industrial relations

UNIT-I: Introduction to Human Resource Management:

Nature and Scope, Objectives and Functions of HRM. Role and responsibility of Human Resource Manager, Concept of International HRM and Strategic HRM, Contemporary issues and Challenges faced by HRM.

UNIT-II: Human Resource Planning & Development :

Meaning, Process of HRP, Job analysis, job evaluation, Job description, job specifications, Methods of Recruitment-Selection, Concept of Induction-Placement-Promotions-Succession planning, HRIS. Meaning and Importance of HRD, Training: Objectives, Methods of Training, Career Planning and Development-Performance Appraisal: Techniques, of Performance Appraisal, Organizational Development.

UNIT-III: Compensation and Welfare Measures:

Wages and salary administration, Quality of work life, Quality circles, Health and safety measures: P.F.,ESI Schemes, Absenteeism, Employee turnover, Employee Retention and Performance Management.

UNIT-IV: Management of Industrial Relations:

Objectives and Importance of Industrial Relations- Prevention and Settlement of Industrial Disputes-Grievance Redressal, Trade Unions: Evolution and responsibilities, Collective Bargaining and worker's participation in Management.

Course Name: M.Com

Semester - II

Course Title: **MANAGERIAL ECONOMICS**

Scheme of Instruction

Total Duration: 60 Hrs.

Periods/week: 3+1 L/t

Credits: 4

Instruction Mode: Lecture + tutorial

Course Code: **MMCM204CCT**

Scheme of Examination

Maximum: 100 marks

Internal Evaluation: 30

End/ Ext Examinations: 70

Exam Duration: 3 Hours

Course Objective:

- To equip the students of management with time tested tools and techniques of managerial economics to enable them to appreciate its relevance in decision making.
- To explore the economics of information and network industries and to equip students with an understanding of how economics affect the business strategy of companies in these industries.
- To develop economic way of thinking in dealing with practical business problems and challenges

Learning Outcomes:

- The student is able to understand both the Micro economic theory and major macroeconomic phenomena
- The student is able to apply micro economic tools for Managerial Decisions

UNIT-I: Introduction to Managerial Economics:

Nature and Scope, Fundamental Concepts: Incremental reasoning, Concept of Time perspective, Discounting Principle, Opportunity Cost, Equi -marginal Concept, Theory of firm: Objectives Constraints, Limitations, Role of Managerial Economics in decision making.

UNIT-II: Demand Analysis and Forecasting:

Concepts of Demand, Supply, Determinants of Demand and Supply, Demand Analysis, Elasticities of Demand and Supply, Demand Estimation, Methods of Demand forecasting for established and new products.

UNIT-III: Cost , Production & Theory of Pricing : Concept and types of Cost, Cost-Output relationships, Cost Estimation, Reduction and Control, Economies and Diseconomies of scale, Law of variable proportions, Returns to Scale, Isoquants, Cobb-Douglas and CES Production functions, Break –even Analysis. **Theory of Pricing:** Price determination under perfect competition, Monopoly, Oligopoly and Monopolistic competitions, Equilibrium of the Firm and Industry, Theory of Profit maximization, Game theory basics, dominant strategy, Nash Equilibrium and Cooperative and Non-cooperative Games.

UNIT-IV: Macro Economics and Business cycles: Concept, Nature and Measurement of National

Income, Inflation: Types, Causes and measurement of inflation. Philips curve, Stagflation, Business cycles: Policies to counter Business cycles.

Suggested Readings:

1. Mehta P.L. : Managerial Economics, Sultan Chand & Sons 200
2. H.Craig Peterson, W.Cris Lewis : Managerial Economics, PHI -1994
3. Gupta G.S. : Managerial Economics, TMH -1988
4. Varshney,R.L. & Maheshwari, K.L. :Managerial Economics, Sultan Chand & Sons 201
5. Dawett K K : Modern Economic Theory Sultan Chand & Sons.
7. Dwivedi D.N. :Managerial Economics 7th Ed Vikas Publishing.
8. Rangarajan and Dholkia : Macroeconomics, IMH.
9. Hirshey : Economics for Mangers, Cengage Learning 200
10. Mithani. D.M. : Managerial Economics, HPH - 2008.

Course Name: M.Com
Course Title: **PRINCIPLES PRACTICE OF INSURANCE**
Scheme of Instruction
Total Duration: 60 Hrs.
Periods/week: 3+1 L/t
Credits: 4
Instruction Mode: Lecture + tutorial

Semester - II
Course Code: **MMCM201DST**
Scheme of Examination
Maximum: 100 marks
Internal Evaluation: 30
End/ Ext Examinations: 70
Exam Duration: 3 Hours

Course Objective:

- To understand the various operations involved in managing insurance.
- To understand the pricing, financing and risk diversification strategies of insurance companies.

Learning Outcomes:

- The student is able to understand the nature of Insurance and Insurance Sector Regulatory framework.

UNIT-I :Concept of Insurance: -

Purpose and Need of Insurance – Working of Insurance - The Business of Insurance – Pooling of & Resources.- Insurance as a Social Security Tool - Role of Insurance in Economic Development.

Types of Insurance – Life Insurance and General Insurance Products including unit linked plans – Re-Insurance – Nature of Re-Insurance risk – Legal framework of life and general insurance Bank insurance- concepts – critical issues – functional aspects – Indian Scenario – Future Prospects – Insurance Accounting – Financial Analysis and valuations- Solvency and performance measures.

UNIT-II :

Life insurance policy - application & acceptance - prospectus, proposal forms & other related documents, age proof, special reports policy document - operative clauses, proviso, schedule, attestation, conditions & privileges, alteration, forfeiture options, lapse and revival schemes, pensions & annuities, actuarial applications, assignment nomination – loans - surrenders - foreclosure - married women`s property act policy, calculations

UNIT-III:

Policy claims, maturity claims, survival benefit payments, death claims, waiver of evidence of title, early claims, claim concession, presumption of death, accident benefit and disability benefit, settlement options, valuations and bonus, distribution of surplus, types of re-insurance, exchange control regulations, payment of premia, payment of claims etc., assignment in favor of non-residents.

UNIT-IV:

Insurance Act 1938, Insurance Regulatory and Development Authority Act 1999, Important Amendments, The Insurance (Amendment) Act 2002. Commission Brokerage or Fee to Intermediary or Insurance Intermediary, General Insurance Business (Nationalization) Amendment Act, 2002. IRDA Regulations 2002, Contents of a General Insurance Policy Consumer Protection (Amendment) Act 2002, Ombudsman, Recommendations.

Suggested Books:

1. Principles & Practice Of Life Insurance: Krishnaswamy
2. Insurance Management : Principles and Practices M.C. B.S. Garg Bodla K. Pal, Mahesh Chand Garg - 2007
3. Banking and Insurance: Principles and Practices Neelam C. Gulati - 2011
4. Principles of Risk Management and Insurance: George E. Rejda – 2011
5. Theory and Practice of Insurance: J. Francois Outreville – 1998
6. Insurance Principles And Practice: M.N. Mishra & S. B. Mishra - 2008



Course Name: M.Com

Semester - III

Course Title: **INFORMATION TECHNOLOGY FOR BUSINESS** Course Code: **PGCS201SET**

Scheme of Instruction

Scheme of Examination

Total Duration: 60 Hrs.

Maximum: 100 marks

Periods/week: 3+1 L/t

Internal Evaluation: 30

Credits: 4

End/ Ext Examinations: 70

Instruction Mode: Lecture + tutorial

Exam Duration: 3 Hours

Course Objective:

- To learn Information technology and their components types and its applications
- To learn Emerging Technologies useful for an entrepreneur
- To have hands on experience on various software tools IN MS OFFICE like Excel used by the organization.

Learning Outcomes:

- The students are able to use the computers in their functional areas

UNIT-I: Computer Concepts and Applications:

Introduction to Information Technology, Scope of IT in business, Categories of Machines, Servers, How Computers work, Hard ware-Input Hardware Processing and Memory Hardware, Storage Hardware, Output hard ware, Software-System software, Application Software, History Input-Output devices, how the processor or CPU works- Control unit, ALU and Registers – How memory works – RAM, ROM, Flash, Floppy Disks, Hard disks, Optical Disks, Magnetic Tapes, Smartcards, Flash Memory Cards

UNIT-II: Introduction to Software Programming Concepts and Tools :

Introduction to Software: System Software- components of System software-The operating system, what it does-Booting, User interface, CPU Management, File Management, Task Management-Multitasking, Multiprogramming, Timesharing, Multiprocessing, Formatting,

System software-Device Drivers and Utility Programs, Desktop and Laptop. Operating Systems-DOS, Network operating systems, windows versions, UNIX, Linux. **Programming Concepts and**

Tools: : Programming Concepts and tools:-Introduction to Programming Concepts-Programming: Five step programming, Design the program, code the program, test the program, Document and maintain the program, Five generations of programming languages, Programming languages used today, Pseudo Code.

UNIT-III: Application of IT in functional Areas:

IT and Marketing, IT and Finance, IT and Operational Management, IT and Human Resource Management, Enterprise Systems, Knowledge Management

UNIT-IV: Data Communication, Networks and Internet Concepts:

Data Communication, Networks and Internet Concepts: Benefits of Networks, Types of networks, Types of LAN, Components of LAN, Topology of LAN, Analog and Digital signal. Internet Concepts- The internet and World Wide Web, Sending and Receiving E-mail, Search Engines, Other Internet Resources-FTP, Telnet, E-Commerce. Network and internet security issues, Extranet and Intranet.

Suggested Readings:

1. Alexis Leon & Mathew Loen: Introduction to Computers with MS-OFFICE-2000, TMH, -2001.
2. Williams/Sawyer: Using Information Technology
3. Peter Norton: Introduction to Computers
4. Introduction to Information Technology – Breaking Wave
5. Morley, D. and Parker, C. S., Understanding Computers: Today and Tomorrow, ed xi, 2007, Thomson Learning.

Course Title: RESEARCH METHODOLOGY	Course Code: MMCM301CCT
Scheme of Instruction	Scheme of Examination
Total Duration: 60 Hrs.	Maximum: 100 marks
Periods/week: 3+1 L/t	Internal Evaluation: 30
Credits: 4	End/ Ext Examinations: 70
Instruction Mode: Lecture + tutorial	Exam Duration: 3 Hours

Course Objective:

- To understand the concept and process of business research

Learning Outcomes:

- The students are able to understand the various types of research
- The students are able to judge as to which tool or method of research is relevant to a particular situation

UNIT-I :- Introduction to Business Research: Meaning, Scope, Role of Business Research, Objectives of Business Research, Ethics of Research, Types of Business Research, Scientific Method, Stages of Research Process.

UNIT-II:-Research Design : Formulation of Business Research Problem, Problem identification, Literature Survey, Research Design, Types of Research Design, Exploratory Research, Descriptive Research, Casual Research.

UNIT III:- Sampling Technique & Data Collection: Methods & Forms: Sampling Procedure, Types of Samples, Sample Size determination, Measurement & Scaling Techniques, Types of Scales, Attitude Measuring Scales, Reliability & Validity of Scales.**Data Collection: Methods & Forms :**Primary Data, Sources, Merits & Demerits of Primary Data; Secondary data, Sources Merits & Demerits, Questionnaire Design, Questionnaire Types.

UNIT IV:- Data Analysis Presentation of Data & Report Writing: Analysis of Date Using various Quantitative Techniques, Editing, Coding, Classification and Tabulation. Types of Reports, Stages in Preparation of Report, Characteristics of good Report, Structure of Report.

Suggested Readings:



1. William G Zikmund : Business Research Methods 7th Edition Cengage Learning.
2. Tull Donald and Hawkins : Marketing Research, PHI.
: Research Methods for Business students, Pearson Adri
3. Mark Saunders, Philip Lewi Thornhill
Education-2003
4. Luck David and Rubin Ronal : Marketing Research, PHI.
5. Ajai S Gaur & Sanjay S. Gaur : Statistical Methods for Practice & Research-A guide to data
Analysis using SPSS. Response books-2006.
6. Green E. Paul, Tull S. Donald : Research for Marketing decisions”- 6th Edition. PHI
Albaum Gerald
7. Churchill, Locobucci, Israel : Marketing Research, A South Asian Perspective- Cengage Learnir
2009.



Course Name: M.Com	Semester - III
Course Title: CORPORATE TAX PLANNING AND MANAGEMENT	Course Code: MMCM302CCT
Scheme of Instruction	Scheme of Examination
Total Duration: 60 Hrs.	Maximum: 100 marks
Periods/week: 3+1 L/t	Internal Evaluation: 30
Credits: 4	End/ Ext Examinations: 70
Instruction Mode: Lecture + tutorial	Exam Duration: 3 Hours

Course Objective:

- To understand the concept of tax planning.
- To understand the basic concepts in Corporate tax.

Learning Outcomes:

- The student is able to gauge the significance of Tax Planning and various legal provisions available in the tax laws for various Business situation

Unit 1: Introduction:

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

Unit 2: Tax planning for New Business:

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

Unit 3: Tax planning Specific Management Decisions:

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

Unit 4: Tax planning with reference to Business Restructuring & Non-Residents:

Amalgamation, Demerger-Slump sale, Conversion of sole proprietary concern/partnership firm into company- Conversion of company into LLP- Transfer of assets between holding and subsidiary companies. **Non-Residents:** Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing Agreement.

Course Name: M.Com	Semester - III
Course Title: ISLAMIC BANKING AND FINANCE	Course Code: MMCM301DST
Scheme of Instruction	Scheme of Examination
Total Duration: 60 Hrs.	Maximum: 100 marks
Periods/week: 3+1 L/t	Internal Evaluation: 30
Credits: 4	End/ Ext Examinations: 70
Instruction Mode: Lecture + tutorial	Exam Duration: 3 Hours

Course Objective:

- To understand the concept of Islamic banking.
- To know tools of Islamic banking.

Learning Outcomes:

- The students understand and compare the Islamic Banking and Financial system with conventional banking & Financial systems
-

Unit I –Convention Financial System and Banking

Component of Financial System- Financial Instrument, Financial Market, Financial Intermediaries; Regulators of Financial Market – RBI, SEBI, IRDA; Indian Banking system and its structure; Money Market – types and instruments; Capital Market – types & instrument; Financial intermediaries – Merchant Bank, Stock Exchanges, Credit rating, Mutual Fund, Venture Capital.

Unit II –Introduction to Islamic Economic and Finance

Principles of Islamic Economic system- Property right, Property obligations, Contracts, Trust, Work, Wealth, Risk Sharing; Factors of production; Principles of consumption; Business and commercial ethics in Islam; Islamic system of Wealth distribution; Role of state.

Shariah and its sources; Principles and Objectives of Shariah; Major Prohibitions- Riba, Gharar, Maysir.

Unit III - Islamic Financial Contracts:

Conditions of contract; Waad, Muwaahda, Aqd; Elements of contract; Contracting parties, subject matter, offer and acceptance; Types of contract: Mudaraba, Musharaka, Murabaha, Ijara, Salam, Istisna, Wakala (Agency contract)

Unit IV- Islamic Capital Market & Islamic Banking Operation

Basic concept of financial market; Capital market instruments; Islamic capital market (ICM) – Features and instruments, Shariah Screening of stocks, Dividend Purification; Islamic Mutual Fund; Sukuk and its features; Role of Islamic capital market; **Islamic Banking Operation** Islamic appraisal of conventional banking; Operating structure of an Islamic Bank- Sources and Applications of Funds; Products offered by Islamic Banks.

Course Name: M.Com	Semester - III
Course Title: ADVANCE FINANCIAL MANAGEMENT	Course Code: MMCM304CCT
Scheme of Instruction	Scheme of Examination
Total Duration: 60 Hrs.	Maximum: 100 marks
Periods/week: 3+1 L/t	Internal Evaluation: 30
Credits: 4	End/ Ext Examinations: 70
Instruction Mode: Lecture + tutorial	Exam Duration: 3 Hours

Course Objective:

- To understand various concepts related to advance financial management.
- To study in detail, various tools and techniques in the area of finance.
- To develop the analytical skills this would facilitate the decision making in Business situations.

Learning Outcomes:

- The student develops an understanding of Financial tools and techniques and is able to make Financial decision making

Unit – I Introduction

Concept, Scope, Function and Objective of financial management – Financial planning, Concept and Types – Profit Maximisation Vs Wealth Maximisation – Capitalisation Theories, Over and Under Capitalisation, Cause and Remedial measures (Theory only)

Unit – II Financing Decision

Concept of Capital Structure, Determinants of Capital, Capital Structure Theories, Net Income Approach, Net Operating Income Approach – M M Approach – Leverage – Operating, Financial Leverage – EBIT and EPS Analysis(Theories and Problems)

Unit – III Working Capital Decision & Dividend Decision :

Concept, Components and Determinants of Working Capital – Operating Cycle – Forecasting Working Capital requirements – Management of Inventory, Receivable and Cash **Dividend Decision:** Concept of Dividend – Types of Dividends – Dividend Decision – Dividend Vs Profit retention decision – Dividend Policies – Factor influencing on dividend decision policies – Dividend Theories, Relevance and Irrelevance of dividend – Walter, Gordon and M.M Approach(Theories and problems)

Unit – IV Investment Decision

Nature of Capital Budgeting Decision – Investment Evaluation Criterion – Traditional Technique – Pay Back Period, Accounting Rate of Return – Discounted Cash flow techniques

– Net Present Value – Profitable Index, Internal Rate of Return(Theories and Problems)

Course Name: M.Com	Semester - III
Course Title: COST ACCOUNTING	Course Code: MMCM303CCT
Scheme of Instruction	Scheme of Examination
Total Duration: 60 Hrs.	Maximum: 100 marks
Periods/week: 3+1 L/t	Internal Evaluation: 30
Credits: 4	End/ Ext Examinations: 70
Instruction Mode: Lecture + tutorial	Exam Duration: 3 Hours

Course Objective:

- To understand the basic concepts of cost accounting
- To know various tools of cost accounting to facilitate the decision making.
- To develop analytical abilities to face the business situations.

Learning Outcomes:

- The students understand concept of Cost accountancy and are able to apply the same to Managerial Decision Making.

Unit I : INTRODUCTION

Introduction – Meaning of Cost. Costing & Cost Accounting - - Differences between Financial Accounts and Cost Accounts – Application of Cost Accounting Cost Concept a classification of costs- cost unit – Cost centre – element of Cost Preparation of Cost Sheet – Tender and Quotation – Problems

Unit II: MATERIAL COSTING

Classification of Material – Material Control – Purchasing procedure – Store keeping techniques of Inventory Control – Setting of Stock level – EOQ – Methods of Pricing materials issues – Problems.

Unit III : LABOUR COSTING

Control of Labour Cost – Labour Turn over – Causes and Effects of Labour turnover Meaning of time and motion study, Merit rating Job Analysis, Time keeping and time booking – Idle time, Causes and treatment – Overtime - methods of Wage Payment, Time rate & Piece rate – Problems.

Unit IV : OVERHEAD COSTING

Classification of Overhead – Procedure for Accounting and control of overheads Allocation of Overheads – Apportionment of Overheads – Machine Hour rate – Problems

Course Name: M.Com

**Course Title: COMMUNICATIVE
ENGLISH-II**

Scheme of Instruction

Total Duration: 60 Hrs.

Periods/week: 3+1 L/t

Credits: 4

Instruction Mode: Lecture + tutorial

Semester: III

Course Code: PGEN301AET

Scheme of Examination

Maximum: 100 marks

Internal Evaluation: 30

End/ Ext Examinations: 70

Exam Duration: 3 Hours

Course Objective:

Learning Outcomes:

Course Name: M.Com

Course Title: ENTREPRENEURSHIP

Scheme of Instruction

Total Duration: 60 Hrs.

Periods/week: 3+1 L/t

Credits: 4

Instruction Mode: Lecture + tutorial

Semester: III

Course Code: PGCM301GET

Scheme of Examination

Maximum: 100 marks

Internal Evaluation: 30

End/ Ext Examinations: 70

Exam Duration: 3 Hours

Course Objective:

- To instill a spirit of entrepreneurship among the student participants.
- To provide an overview of the competences needed to become an entrepreneur
- To give insights into the Management of Business Enterprise

Learning Outcomes:

- The Students understand the Significance of being an entrepreneur and are able to compare and contrast the same with being a leader and the attributes of both the inclinations

Unit I-Introduction: Concept and Definitions, Entrepreneur v/s Intrapreneur; Role of entrepreneurship in economic development; Entrepreneurship process; Factors impacting emergence of entrepreneurship; Managerial versus entrepreneurial Decision Making; Entrepreneur v/s Investors; Entrepreneurial attributes and characteristics; Entrepreneurs versus inventors; Entrepreneurial Culture; Women Entrepreneurs; Social Entrepreneurship; Classification and Types of Entrepreneurs; EDP Programmes; Entrepreneurial Training; Traits/Qualities of an Entrepreneurs.

Unit II- Creating Entrepreneurial Venture: Generating Business idea- Sources of Innovation, methods of generating ideas, Creativity and Entrepreneurship; Challenges in managing innovation; Business planning process; Drawing business plan; Business plan failures; Entrepreneurial leadership- components of entrepreneurial leadership; Entrepreneurial Challenges; Legal issues – forming business entity, considerations and Criteria, requirements for formation of a Private/Public Limited Company, Intellectual Property Protection- Patents Trademarks and Copyrights – importance for startups, Legal Acts Governing Business in India.

Unit III-Functional plans: Marketing plan– for the new venture, environmental analysis,

steps in preparing marketing plan, marketing mix, contingency planning; Organizational plan – designing organization structure and Systems; Financial plan – pro forma income statements, pro forma cash budget, funds Flow and Cash flow statements; Pro forma balance sheet; Break Even Analysis; Ratio Analysis.

Unit IV- Entrepreneurial Finance Management: Debt or equity financing, Sources of Finance- Commercial banks, private placements, venture capital, financial institutions supporting entrepreneurs; Lease Financing; Funding opportunities for Startups in India. **Management** :: Managing growth and sustenance- growth norms; Factors for growth; Time management, Negotiations, Joint ventures, Mergers & acquisitions.

Suggested Readings:

1. Kumar, Arya, Entrepreneurship: Creating and Leading an Entrepreneurial Organization, Pearson, India.
2. Hishrich., Peters, Entrepreneurship: Starting, Developing and Managing a New Enterprise, Irwin
3. Taneja, Entrepreneurship, Galgotia Publishers.
4. Barringer, Brace R., and R. Duane Ireland, Entrepreneurship, Pearson Prentice Hall, New Jersey (USA)
5. Hisrich, Robert D., Michael Peters and Dean Shepherd, Entrepreneurship, Tata McGraw Hill, New Delhi
6. Lall, Madhurima, and Shikha Sahai, Entrepreneurship, Excel Books, New Delhi
7. Charantimath, Poornima, Entrepreneurship Development and Small Business Enterprises, Pearson Education, New Delhi
8. Natarajan., K and E. Gordon, Entrepreneurship Development, Himalya Publication, India.
9. Vasant, Desai., Small- Scale Industries and Entrepreneurship, Himalya Publication, India.
10. Kuratko, D.F., and T. V. Rao, Entrepreneurship: A South-Asian Perspective, Cengage Learning

Scheme of Instruction
Total Duration: 60 Hrs.
Periods/week: 3+1 L/t
Credits: 4
Instruction Mode: Lecture + tutorial

Scheme of Examination
Maximum: 100 marks
Internal Evaluation: 30
End/ Ext Examinations: 70
Exam Duration: 3 Hours

Course Objective:

- To provide the background of Indian culture and to give students a solid foundation for understanding and managing cultural diversity in the workplace
- To learn to apply ethical behavior to our professional interactions
- The course enables students to understand issues related to cross-cultural management and teaches how to recognize, analyze and implement ethical decisions

Learning Outcomes:

- The students are able gauge the significance of Social responsibilities of a Business and the needed Business ethics in discharge of these responsibilities

UNIT-I:Business Ethics - Definition and nature - Objectives of Ethics – Need and Importance of Ethics in Business —Relationship between ethics and business – Integrated view of ethics – Stages of Ethical Consciousness.

UNIT – II:Ethical Organization and its Corporate Code & Ethical Dilemmas at work place – Characteristics of ethical organization — Stakeholders – Corporate Governance – Corporate Code – Implementation of Corporate Codes- Ethical responsibility towards competitors and business partners **Ethical Dilemmas at work place** power – authority – secrecy – confidentiality – trust and loyalty - Ethical Leadership – Managerial integrity and decision making.

UNIT – III:Corporate Social Responsibility-Historical perspective of CSR from industrial revolution to social activism – Stakeholders – Shareholders – Employees – Management – External Stakeholders - Consumers – Suppliers – Competitors – Creditors – Community – Corporation as a 'Moral person' – Corporate expectations of Society- Current CSR Practices of Firms in India.

UNIT –IV:Corporate Governance — Committees of Corporate Governance – Role and functions of Chairman and Managing Director – Role and functions of Committees – Audit Committee — Cadbury Committee – OECD Committee – K.M Birla Committee on Corporate Governance.

Course Name: M.Com

Semester: IV

Course Code: MMCM402CCT

Course Title: COMPUTER APPLICATIONS IN ACCOUNTING

Scheme of Instruction

Total Duration: 60 Hrs.

Periods/week: 3+1 L/t

Credits: 4

Instruction Mode: Lecture + tutorial

Scheme of Examination

Maximum: 100 marks

Internal Evaluation: 30

End/ Ext Examinations: 70

Exam Duration: 3 Hours

Course Objective:

- To provide overview of computer application.
- To Expose students to usage of computer application in business.
- To develop practical insight of computer application for effective business.

Learning Outcomes:

- The Learners are able to apply the Knowledge of Spreadsheets for business Analytics in the Areas of Finance and Cost Accountancy
- The Learners are able to use Accounting Packages covering the whole of the Accounting process and Cycle

UNIT – I Introduction : Importance of Computer Applications in Accounting – MS Excel Application in Financial Management : Calculation of Operating and financial Leverage – EBIT and EPS – NPV – IRR – Preparation of Statement of Working Capital Forecast.

UNIT – II MS Excel Application in Cost Accounting: Calculation and preparation of Marginal Costing Statement –BEP and CVP analysis – BEP Charts – Profit Planning – Production and Sales Budgets. Functional Budgets: Flexible Budgets- Preparation of Projected Income Statement and Balance sheet.

UNIT – III Accounting Packages: Features Importance – Differences in Accounting Packages and Spread Sheet Applications – Creation of Accounts – Voucher – Voucher Number – Journal Subsidiary Journals– Ledger- Preparation of Bank Reconciliation Statement.Calculation of Depreciation – Preparation of Trial Balance – Income Statement – Balance sheet (Sole Proprietor Partnership and Joint Stock Companies.)

UNIT –IV Inventory Stock levels – Stock Ledger – Tax Registers – Audit Feature – Security in Accounting Packages – Problems of Accounting Packages: Power Problems -Virus Problems

(For Units III, IV, Accounting Packages : Tally or Wings may be used)

SUGGESTED READINGS:

5. Peter Norton : Introduction to Computers, TMH, New Delhi 1998.
6. Maheswari , S N. Financial Management ,Sultan Chand Publications Pvt.Ltd New

Course Name: M.Com

Course Title: PROJECT WORK

Scheme of Instruction

Total Duration: 60 Hrs.

Periods/week: 3+1 L/t

Credits: 4

Instruction Mode: Lecture + tutorial

Semester: IV

Course Code: MMCM450CCP

Scheme of Examination

Maximum: 100 marks

Internal Evaluation: 30

End/ Ext Examinations: 70

Exam Duration: 3 Hours

Course Objective:

- To enable the Students to prepare Project reports for Business Purposes incorporating the Conceptual, Analytical understanding of Business issues
- To Develop comprehensive Communication and presentation skills
- To prepare and introduce the students for future Academic Research.

Learning Outcomes:

- The students are able to prepare project reports on their own
- The students are ready to face interview-like situations
- The students develop a research orientation

Course Name: M.Com

Course Title: PROJECT VIVA VOCE

Scheme of Instruction

Total Duration: 60 Hrs.

Periods/week: 3+1 L/t

Credits: 4

Instruction Mode: Lecture + tutorial

Semester: IV

Course Code: MMCM450CCP

Scheme of Examination

Maximum: 100 marks

Internal Evaluation: 30

End/ Ext Examinations: 70

Exam Duration: 3 Hours

Course Objective:

- To Develop comprehensive Communication and presentation skills
- To prepare and introduce the students for future Academic Research.

Learning Outcomes:

- The students are ready to face interview-like situations
- The students develop a research orientation

Course Name: M.Com

Course Title: INTERNATIONAL FINANCE

Scheme of Instruction

Total Duration: 60 Hrs.

Periods/week: 3+1 L/t

Credits: 4

Instruction Mode: Lecture + tutorial

Semester: IV

Course Code: MMCM412DST

Scheme of Examination

Maximum: 100 marks

Internal Evaluation: 30

End/ Ext Examinations: 70

Exam Duration: 3 Hours

Course Objective:

- To make students familiar with the operations in foreign exchange markets.
- To sensitize students with complexities of managing finance of multinational firm.
- To highlight the importance of the regulatory framework within which international financial transactions can take place, with special reference to India.

Learning Outcomes:

- The students are able to understand the significance of Financing in a Globalized world
- The student is able to understand the peculiarities of Finance in an International Business Environment

UNIT – I International Financial System:

Evaluation of International Financial System – Gold Standard; Breton wood Standard; Floating Exchange Rate; Currency Board; Euro Currency Market; Bond Market; International Money Market; International Financial Institutions – IMF; Foreign Bonds; Global Bonds; Euro Equity.

UNIT – II Foreign Exchange Market: Structure of Foreign Exchange Market in India; Spot Market; Forward Market; Arbitrage; Nominal Effective Exchange Rate (NEER); Real Effective Exchange Rate (REER); Balance of Payment (BOP), BOP Trends in India; Purchasing Power Parity (PPT); Interest Rate Parity; International Fisher Effect.

UNIT – III Risk Management & Corporate Decision in MNCs: Types of Risk; Currency Risk; Interest Rate Risk; Political Risk; Financial Risk; Risk Management through Hedging; Hedging with Currency; Forward Market Hedge; Options Market Hedge; Money Market Hedge.: Foreign Direct Investment (FDI); FDI Theories; Modes of Foreign Investment; Financial Goals of MNC; Financial Performance Measurement; International Cash Management; Multinational Capital Structure Decision.

UNIT – IV International Tax Environment: Sources of Tax; Types of Tax; Value Added Tax (VAT); Taxation Methods; Foreign Tax Credit; Taxes and Location of Foreign Operations; Taxation of Foreign Sources of India; Taxation Rates and Methods.

Course Name: M.Com

**Course Title: SECURITY ANALYSIS
AND PORTFOLIO MANAGEMENT**

Scheme of Instruction

Total Duration: 60 Hrs.

Periods/week: 3+1 L/t

Credits: 4

Instruction Mode: Lecture + tutorial

Semester: IV

Course Code: MMCM411DST

Scheme of Examination

Maximum: 100 marks

Internal Evaluation: 30

End/ Ext Examinations: 70

Exam Duration: 3 Hours

Course Objective:

- To understand the concept of securities.
- To understand the concept of Portfolio Management.
- To understand various tools and methods of evaluating the portfolio

Learning Outcomes:

- The students are able to apply the Knowledge of Investment Management in Practical situations.
- The students are in a position provide Investment advisory.

UNIT: I: - Investment:-

Nature and scope of investment Analysis:- Characteristics of investment Gambling :- Investment Vs Speculation :-types of investment – Investment Avenues: Financial and non-financial investment avenues –Approaches to investment Analysis – sources of financial information.

UNIT: II: - (A) Elements of investment:- Return and Risk; Elements – systematic Risk and unsystematic Risk-measurement of Return and Risk

(B) Valuation of Securities:- Concept of present value – Valuation of bonds /Debentures, preference shares, and Equality shares

UNIT: III: - (A) Fundamental Analysis:- Economic Analysis, Industry Analysis and Company Analysis

(B) Technical Analysis: - Meaning and principal of technical Analysis; Dow theory-Trends, indicator, indices and moving Average applied in Technical Analysis.

UNIT: IV: - (A) Efficient Market Hypothesis: weak, semi – strong and strong market and its testing techniques.

(B) Portfolio Analysis: - Estimating Rate of Return and standard Deviation of portfolio-Effect of Combing the securities- Markowitz Risk – Return Optimisation - Single index model or Market model –portfolio total risk, portfolio market risk and unique risk – measurement of portfolio performance.

(C) Capital Market Theory:- Capital market line - Security marketing – Risk free lending and borrowings – Factor model Arbitrage pricing theory-Two factors and multi factor: model – Principal



of Arbitrage, Arbitrage portfolios.

Course Name: M.Com

Course Title: INDIAN FINANCIAL SYSTEM

Scheme of Instruction

Total Duration: 60 Hrs.

Periods/week: 3+1 L/t

Credits: 4

Instruction Mode: Lecture + tutorial

Semester: IV

Course Code: MMCM421DST

Scheme of Examination

Maximum: 100 marks

Internal Evaluation: 30

End/ Ext Examinations: 70

Exam Duration: 3 Hours

Course Objective:

- To enlighten the students with the Concepts & Practical dynamics of the Indian Financial System,
- To highlight financial Markets, Institution and Financial Services.

Learning Outcomes:

- The students are able to understand the players in the Indian Financial sector
- The students are able to understand the regulatory framework for various segments of the Financial Sector

UNIT – I Financial System:

The Structure of Financial System; Features; Components; Functions of Financial System; Money Market; Capital Market; Financial System and Economic Development; Financial Reforms; External Financial Market Reforms.

UNIT – II Banking and Non-Banking Institutions:

Commercial Banks; Role of Commercial Banks; Function of Commercial Banks; Public Sector Banks; Private Sector Banks; Interest Rate; Banking Innovations.

Non-Banking Institution: Function of Co-operative Banks; Characteristics; Sources of Fund; Types of Non-Banking Financial Entities; UTI ; Operation of UTI; Strength; Weaknesses and Structure of UTI.

UNIT – III Financial Services Based Assets / Funds & Investment Banking: Concept of Leasing; Classification of Lease; Steps involved in Leasing Transaction; Factoring – Mechanism; Functions; Advantages; Housing

Investment Banking:

Introduction; Functions; Activities; Underwriting Bankers to an Issue; Debenture Trustees; Portfolio Managers; Opportunities in Investment Bankers; Challenges faced any Investment Bankers Finance; Venture Capital Financing; Forfeiting – Parties; Cost; Benefits of forfeiting.

UNIT – IV Financial and Securities Markets:

Call Money Market – Functions; Advantages & Drawback of Call Money Market; Govt. Securities Market – Role of RBI in Govt. Securities; Treasury Bill Market; Commercial Bill Market. Securities – Functions of Securities Market; Structure Segments; Listing of Securities; Trading and Settlement; Role of SEBI – in Primary & Secondary Market.

Course Name: M.Com

Semester: IV

Course Title: INTERNATIONAL ACCOUNTING AND AUDITING STANDARDS

Scheme of Instruction

Total Duration: 60 Hrs.

Periods/week: 3+1 L/t

Credits: 4

Instruction Mode: Lecture + tutorial

Course Code: MCMM422DST

Scheme of Examination

Maximum: 100 marks

Internal Evaluation: 30

End/ Ext Examinations: 70

Exam Duration: 3 Hours

Course Objective:

- To understand the international accounting aspects.
- To make students aware of International accounting standards.
- To develop the knowledge of the concept of auditing and its applicability as performance management tool

Learning Outcomes:

Unit – I: International Dimensions of Accounting – Definition and Importance of International Accounting – Scope of International Accounting – Status of International Accounting in India.

Unit – II: Internationalization of Accounting Profession – Harmonization of Accounting Practices – Comparative Analysis between US GAAP, Indian GAAP and IAS – Models of Uniformity in Accounting.

Unit – III: Accounting for Currency Translation – Need – Foreign Exchange and Procedural Issues – Practices. Transfer Pricing – Definition – Evolution and Approaches to Transfer Pricing in International Business with Special Reference to Multinational Corporations – Indian Experience.

Unit – IV: Auditing: Meaning – Definition – Evolution – Objectives – Importance - Types of audit- Standards of auditing - Procedure for issue of standards by AASB - Appointment of auditor – Qualification- Qualities- Remuneration- Removal - Rights- Duties - Civil and Criminal liabilities of auditor - Commencement of audit - Engagement letter - Audit programme – Audit note book - Audit work book - Audit marking- Internal control: Meaning – Objectives - Internal check and internal audit- Internal check vs. Internal audit - Internal control vs. Internal audit.-Vouching: Meaning – Objectives- Types of vouchers - Vouching of trading transactions – Vouching cash transactions – Auditing in an EDP environment. Verification and Valuation of Assets: Meaning and definition – Distinction- Verification and Valuation of various Assets and Liabilities - Audit Committee – Audit Report.

Course Name: M.Com

Course Title: INDIAN ECONOMY

Semester: IV

Course Code: PGCM401CET

Scheme of Instruction
Total Duration: 60 Hrs.
Periods/week: 3+1 L/t
Credits: 4
Instruction Mode: Lecture + tutorial

Scheme of Examination
Maximum: 100 marks
Internal Evaluation: 30
End/ Ext Examinations: 70
Exam Duration: 3 Hours

Course Objective:

- To expose learners to the Indian business environment
- Focus will be on understanding micro and macro environmental forces and their impact on business in India.

Learning Outcomes:

- The Learners are able know the Players in the Indian Economy.
- The Learners realize the significance of Economic Policies and Legislations of the Union and Provincial Governments.

UNIT I: STRUCTURE OF THE INDIAN ECONOMY & Economic Planning:

Indian Economy: Characteristics - Developmental issues - Structural changes in the Indian Economy - Human Development - Concept and measures - Occupational Distribution and Economic Development - Natural Resource: Land, Forest, Water & Minerals - Environmental degradation - Infrastructure: Energy, Power, Transport-Social infrastructure. Indian Planning: Objectives, Aims, Problems - Development strategy in India - Liberalization – Privatization – Globalization – Poverty - Unemployment: nature and problems - Government schemes - Social change - Redefining the role of the state - Parallel economy.

UNIT II: AGRICULTURE IN INDIA:

Place of agriculture: Progress - Green revolution - Present state- New thrust areas -Food security: Legislation – Schemes - Public distribution system - Agricultural Marketing: Types – Warehousing - Agricultural Labour - Minimum wages - Rural credit – RRBs - NABARD.

UNIT III: INDUSTRIES IN INDIA:

Industrial Policy - Role and Pattern of Industrialization - Large-scale Industry - Small-scale Industry - Information Technology Industry - Labour Problems - Labour Policy - Social Security - Trade Union Movement - Industrial Disputes - Unorganized Sector.

UNIT IV: TERTIARY SECTOR IN INDIA:

Foreign Trade - Balance of Payments – SEZs - WTO - Foreign Exchange – Convertibility - Banking Sector - Money Market - Monetary Policy - Public Finance - Financial relations between Centre and States - Finance Commissions.

Course Name: M.Com
Course Title: CONSUMER
BEHAVIOUR

Semester: III
Course Code: MMBA302DST
Scheme of Examination

Scheme of Instruction
Total Duration: 60 Hrs.
Periods/week: 3+1 L/t
Credits: 4
Instruction Mode: Lecture + tutorial

Maximum: 100 marks
Internal Evaluation: 30
End/ Ext Examinations: 70
Exam Duration: 3 Hours

Course objective:

- Objective of this course on Consumer Behavior is not only will make the students to understand the complexities of consumers needs and perceptions but also will help them to implement the same into effective Marketing Strategies.
- The course will be focusing on real life case-studies from Indian business environment.

Learning outcomes:

- The course not only made the students to understand the complexities of consumer needs and perceptions but also helped them to implement the same into effective Marketing Strategies.
- The course focused on real life case-studies from Indian environment.

UNIT-I:Introduction: Consumer Behavior: Concept, Definition and Importance -A conceptual overview of Customer and understanding Consumer Behavior- Meaning and Concept of Consumer and Customer, Consumer Decision making process-Concept of Consumer Decision; Models and Levels of Consumer Decision Making, Organizational Buying Behaviors. Consumers – Applying Consumer Behavior knowledge – Interdisciplinary influence on the study of Consumer Behavior – Online.

UNIT-II: Personality: Personality: Concept, Definition, Nature –Personality and Consumer Behavior – Marketing Application of Consumer Behavior

UNIT-III: Consumer Perception: Concept and Definition of Perception –Elements of Perception – Dynamics of Perception –Consumer Learning – Elements of Behavioral learning – Behavioral Learning Theories –Cognitive Learning Theory – Measures of Consumer Learning – Attitude – Attitude Formation – Strategies of Attitude Change.

UNIT-IV: Socio-Cultural Influence on Consumer Behavior: Family influence – Reference Groups – Opinion Leadership –Social Class – Cultural and Sub-Cultural – Cross-Cultural influences. Indian Core Values; Cultural aspects of emerging markets, Values, Lifestyles, and Psychographics- Impact of Values, Lifestyles and Psychographics on buying behavior; Demographics, Lifestyles and Psychographics; Values and Value Systems, Group Influence on Consumption- Role of reference groups; Effect of reference groups on consumer decision making; Celebrity endorsements.

UNIT-V: Consumer Decision Process: Problem Recognition – Information Search – Evaluation of Alternatives – Outlet Selection and Purchase –Consumption – Post-Purchase Consumption Behaviour –Models of Consumer Behavior.

References:

1. Schiffman and Kanuk, Consumer Behaviour, 5Ed, PHI, 2005.
2. Michael R.Solman, Consumer Behaviour, 8Ed, PHI, 2004.
3. Loudon and Bitta, Consumer Behaviour, TMH, 2002.
4. Frank R.Kardes, Consumer Behaviour and Managerial Decision Making, 2Ed, PHI,2003.
5. Srivastava &Sujata Khandai, Consumer Behaviour in Indian Context, Galgotia Publishing Company, 2003.
6. D. L. Loudon, J. Albert Della Bitta: Consumer Behavior; Concepts and Applications, Tata McGraw Hill Publishing Company Limited .
7. Rai Alok K., Srivastava M., “The Character of Customer Loyalty”, TATA MCGraw Hill .
8. Kazmi & Batra- Consumer Behaviour (ExcelBooks)
9. Henry A.: Consumer Behavior and Marketing Action, Thomson Asia Pte Ltd.
10. M. Evans, A. Jamal, & G. Foxall : Consumer Behavior, John Wiley & Sons LTD. 11. M. Khan: Consumer Behavior, New Age International Publishers.
12. Memoria, C.B, Joshi RL and Mulla NI, Principles and Practice of Marketing in India, Kitab Mahal, New Delhi