



**R.A. Podar College
of Commerce and Economics
Autonomous
Matunga, Mumbai.**



**Syllabus
and
Question Paper Pattern
Of
Courses of M.Com. Programme
Part –I (Semester I and II)
Under Choice Based Credit System**

To be implemented from Academic Year 2019-20

Faculty of Commerce

www.rapodar.ac.in

Master of Commerce (M.Com) Programme Under Choice Based Credit, Grading and Semester System
Course Structure
M.Com I

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
<i>1</i>	<i>Core Courses (CC)</i>		<i>1</i>	<i>Core Courses (CC)</i>	
1	Strategic Management	06	1	Research Methodology for Business	06
2	Economics for Business Decisions	06	2	Macro Economics concepts and Applications	06
3	Cost and Management Accounting	06	3	Corporate Finance	06
4	Business Ethics and Corporate Social Responsibility	06	4	E-Commerce	06
	Total Credits 24			Total Credits 24	

M.Com II

	Semester III	Credits	No. of Courses	Semester IV	Credits
<i>1</i>	<i>Elective Courses (EC)</i>		<i>1</i>	<i>Elective Courses (EC)</i>	
1,2 and 3	*Any one group of courses from the following list of the courses (Group – A/B/C/D/E)	18	1,2 and 3	**Any one group of courses from the following list of the courses (Group – A/B/C/D/E)	18
<i>2</i>	<input type="checkbox"/> <i>Project Work</i>		<i>2</i>	<input type="checkbox"/> <i>Project Work</i>	
4	Project Work - I	06	4	Project Work - II	06
	Total Credits 24			Total Credits 24	

Note: Project work is considered as a special course involving application of knowledge in solving/ analyzing/ exploring a real life situation/ difficult problem. Project work would be of 06 credits. A project work may be undertaken in any area of Elective Courses

<i>1</i>	<i>*List of group of Elective Courses (EC) for Semester III (Any Three out of Five)</i>	<i>1</i>	<i>** List of group of Elective Courses (EC) for Semester IV (Any Three out of Five)</i>		
Group A: Advanced Accounting, Corporate Accounting and Financial Management					
1	Advanced Financial Accounting	06	1	Advanced Auditing	06
2	Corporate Financial Accounting	06	2	Indirect Tax	06
3	(Skill based) : Financial Management	06	3	International Financial Reporting Standards	06
4	Direct Tax	06	4	Personal Financial Planning	06
5	Financial Services	06	5	Financial Journalism	06
Group B: Business Studies (Management)					
1	Human Resource Management	06	1	Supply chain management and logistics	06
2	Rural Marketing	06	2	Advertising and sales Management	06
3	Entrepreneurial Management	06	3	Retail Management	06
4	Marketing Strategies and practices	06	4	Tourism Management	06
5	Organizational Behaviour	06	5	Management of Business Relations	06

Master of Commerce (M.Com) Programme
Under Choice Based Credit, Grading and Semester System

Course Structure

Semester I

No. of Courses	Semester I	Credits
	<i>Core Courses (CC)</i>	
1	Strategic Management	06
2	Economics for Business Decisions	06
3	Cost and Management Accounting	06
4	Business Ethics and Corporate Social Responsibility	06
	Total Credits	24

***Revised Syllabus of Courses of Master of Commerce (M.Com) Programme at
Semester I
Core Courses (CC)***

1. Strategic Management

Modules at a Glance

<i>SN</i>	Modules/ Units	
<i>1</i>	Introduction to Strategic Management	
	Modules	No. of Lectures
1	Introduction to Strategic Management	15
2	Strategy Formulation, Implementation and Evaluation	15
3	Business, Corporate and Global Strategies	15
4	Emerging Strategic Trends	15
Total		60

Objectives

SN	Objectives
1	To enable the learners to understand new forms of Strategic Management concepts and their use in business
2	To provide information pertaining to Business, Corporate and Global Reforms
3	To develop learning and analytical skills of the learners to enable them to solve cases and to provide strategic solutions
4	To acquaint the learners with recent developments and trends in the business corporate world

SN	Modules/ Units
1	Introduction to Strategic Management
	<ul style="list-style-type: none"> • Concept of Strategic Management, Strategic Management Process, Vision, Mission and Goals, Benefits and Risks of Strategic Management. • Levels of Strategies: Corporate, Business and Operational Level Strategy • Functional Strategies: Human Resource Strategy, Marketing Strategy, Financial Strategy , Operational Strategy • Environmental Scanning. ETOP- Environmental Threat and Opportunity Profile
2	Strategy Formulation, Implementation and Evaluation
	<ul style="list-style-type: none"> • Strategic Formulation: Stages and Importance, Formulation of Alternative Strategies: Mergers, Acquisitions, Takeovers, Joint Ventures, Diversification, Turnaround, Divestment and Liquidation. • Strategic Analysis and Choice: Issues and Structures, Corporate Portfolio Analysis- SWOT Analysis, BCG Matrix, GE Nine Cell Matrix, Hofer’s Matrix, Strategic Choice- Factors and Importance. • Strategic Implementation: Steps, Importance and Problems, Resource Allocation- Importance & Challenges • Strategic Evaluation and Control: Importance, Limitations and Techniques, Budgetary Control: Advantages, Limitations
3	Business, Corporate and Global Strategies
	<ul style="list-style-type: none"> • Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes. • Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic Alliances and International Businesses • Public Private Participation: Importance, Problems and Governing Strategies of PPP Model. • Information Technology Driven Strategies: Importance, Limitations and contribution of IT sector in Indian Business
4	Emerging Strategic Trends
	<ul style="list-style-type: none"> • Start-up Business Strategies and Make in India Model: Process of business start ups and its Challenges, Growth Prospects and government initiatives in Make in India Model with reference to National manufacturing, Contribution of Make in India Policy in overcoming industrial sickness • Reengineering Business Processes- Business Reengineering, Process Reengineering and Operational Reengineering • Three new Dimensions- Holistic performance score card (HPC) – moon ocean strategy- CINE Matrix for VUCA Context • Business continuity Management – Coping strategy

Suggested Readings

- Strategic Management, A Dynamic Perspective -Concepts and Cases – Mason A. Carpenter, Wm. Gerard Sanders, Prashant Salwan, Published by Dorling Kindersley (India) Pvt Ltd, Licensees of Pearson Education in south Asia
- Strategic Management and Competitive Advantage-Concepts- Jay B. Barney, William S. Hesterly, Published by PHI Learning Private Limited, New Delhi

- Globalization, Liberalization and Strategic Management - V. P. Michael
- Business Policy and Strategic Management – Sukul Lomash and P.K Mishra, Vikas Publishing House Pvt. Ltd, New Delhi
- Strategic Management – Fred R. David, Published by Prentice Hall International
- Business Policy and Strategic Management – Dr Azhar Kazmi, Published by Tata McGraw Hill Publications
- Business Policy and Strategic Management- Jauch Lawrence R & William Glueck Published by Tata McGraw Hill
- Public Enterprise Management and Privatisation – Laxmi Narain Published by S.Chand & Company Ltd, New Delhi
- Business Organisation – Rajendra P. Maheshwari, J.P. Mahajan, Published by International Book House Pvt Ltd
- Disasters and Development- Cuny Fred C, Published by Oxford University Press, Oxford
- At Risks Natural Hazards, People’s Vulnerability and Disasters- Wisner Ben P. Blaikie, T Cannon and I.davis, Published by Wiltshire Routledge
- Mergers, Acquisitions and Corporate Restructuring – Strategies and Practices- Rabi Narayan Kar, Published by International Book House Pvt Ltd, Mumbai
- Strategic Management- Awareness and Change, John. L. Thompson, Internal Thomson Business Press
- Gaining and Sustaining Competitive Advantage, Jay B. Barney, Eastern economy Edition, PHI Learning Pvt Ltd, New Delhi
- Strategic Management by Prof N.H. Mullick, Enkay Publishing House New Delhi
- Public Sector Perspective, by Dr M.Veerappa Moily
- The Impact of Private sector participation in Infrastructure- Lights, shadows and the Road ahead by Andres, Luis, Guasch, Luis, J. Thomas, Haven & Foster, World Bank, Washington

Revised Syllabus of Courses of Master of Commerce (M.Com) Programme at Semester I

Core Courses (CC)

2. Economics for Business Decisions

Modules at a Glance

	Modules	No. of Lectures
1	Basic Principles in Business Economics	15
2	Demand and Supply Analysis	15
3	Production Decisions and Cost Analysis	15
4	Market Structure Analysis	15
Total		60

Objectives

SN	Objectives
1	This course is designed to equip the students with basic tools of economic theory and its practical applications
2	The course aims at familiarising the students with the understanding of the economic aspects of current affairs and thereby prepares them to analyse the market behaviour with economic way of thinking
3	In addition to providing an insight into application of economic principles in business decisions, it also intends to widen analytical ability of the students and to provide them a foundation for further study of economics
4	In order to make the study practical oriented, the paper requires discussion of some cases involving the use of concepts of business economics

Sr.No.	Modules/Units
1	Basic principles in Business Economics
	Meaning and scope of Business Economics –twin principles of scarcity and efficiency; Incremental and Marginal principle. Profit maximisation principle. Market economy and invisible hand. Production possibility frontier. Opportunity cost - accounting profit and economic profit. Market failure, externality, public goods and economic role of Government.
2	Demand and Supply analysis
	Determinants of demand – market demand function - theory of attributes, snob appeal, band wagon and Veblen effect and demand function. Law of supply- elasticity of supply Applications of elasticity of demand and supply to economic issues : Paradox of bumper harvest- tax on price and quantity - minimum floor and maximum ceilings : minimum wages controversy and Administered price control The theory of consumer choice - Consumer preference and budget constraint -equilibrium position of tangency with the help of Indifference curve analysis- effect of changes in price and income on consumer equilibrium.
3	Production decisions and Cost analysis
	Production function - short run and long run - Law of variable proportion, returns to scale, scale economies, scope economies- least cost factor combination for a given output- Expansion path and Multiproduct firm- cost reduction through experience -learning curve Economic analysis of Cost: Classification of costs, short run and long run cost functions.
4	Market structure analysis
	Difference between perfectly and imperfectly competitive markets -Perfect competition and Monopoly as limiting cases of market imperfections - Sources of market power - profit maximisation of simple and discriminating monopolist- methods of measuring monopoly power - Public policy towards monopoly power. Different forms of imperfect competition - Monopolistic competition and Oligopoly -Strategic decision making in oligopoly markets- collusive and non collusive oligopoly-colliding oligopoly : rivalry among few, price war and kinked demand curve- collusive oligopoly models of price leadership and cartel - basic concepts of game theory - Using Game theory to analyse strategic decisions - application of model of prisoner’s dilemma in market decisions.

Suggested Readings

Core Readings

- Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore)
- Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill)
- Gregory Mankiw., Principles of Economics, Thomson South western
- Samuelson & Nordhas.: Economics (Tata McGraw Hills, New Delhi)
- Hirchey .M., Managerial Economics, Thomson South western
- Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N.Delhi)

Additional Readings

- Koutsoyiannis, A., Modern Microeconomics, Macmillan Press Ltd
- Varian, Micro-Economic Analysis, W. W. Norton & Company
- Dean, Joel: Managerial Economics (Prentice Hall of India, N. Delhi,
- Gupta, G.S.: Managerial Economics (Tata McGraw Hill, N. Delhi,
- Sen Anindya, Micro -Economics: Theory and Applications, Oxford University Press, New Delhi.

Current Readings

- Economic and Political Weekly ,Indian Economic Review , Financial Dailies

***Revised Syllabus of Courses of Master of Commerce (M.Com) Programme at
Semester I***

Core Courses (CC)

3. Cost and Management Accounting

Modules at a Glance

SN	Modules	No. of Lectures
1	Marginal Costing, Absorption Costing and Management Decisions	15
2	Standard Costing	15
3	Budgetary Control	15
4	Operating Costing	15
Total		60

Objectives

SN	Objectives
1	To enhance the abilities of learners to develop the concept of Cost and management accounting and its significance in the business
2	To enable the learners to understand, develop and apply the techniques of costing in the decision making in the business corporates
3	To enable the learners in understanding, developing, preparing and presenting the financial report in the business corporates

SN	Modules/ Units
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1	Marginal Costing, Absorption Costing and Management Decisions <ul style="list-style-type: none"> • Meaning of Absorption Costing - Distinction between Absorption Costing and Marginal Costing - Problems on Breakeven Analysis - Cost Volume Profit Analysis - Breakeven Charts - Contribution Margin and Various Decision Making Problems • Managerial Decisions through Cost Accounting such as Pricing Accepting Special Offer - Profit Planning - Make or Buy Decisions - Determining Key Factors - Determining Sales Mix - Determining Optimum Activity Level - Performance Evaluation - Alternative Methods of Production, Cost Reduction & Cost Control
2	Standard Costing <ul style="list-style-type: none"> • Standard Costing as an Instrument of Cost Control and Cost Reduction - Fixation of Standards - Theory and Problems based on Analysis of Variances of Materials, Labour Overheads and sales including Sub-variances
3	Budgetary Control <ul style="list-style-type: none"> • Budget and Budgetary Control - Zero Based Budget - Performance Budgets - Functional Budgets Leading to the Preparation of Master Budgets - Capital Expenditure Budget - Fixed and Flexible Budgets - Preparation of Different Types of Budgets
4	Operating Costing <ul style="list-style-type: none"> • Meaning of Operating Costing - Determination of Per Unit Cost - Collection of Costing Data - Practical Problems based on Costing of Hospital, Hotel and Goods & Passenger Transport

***Syllabus of Courses of Master of Commerce (M.Com) Programme at
Semester I
Core Courses (CC)***

SN	Modules	No. of Lectures
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1	Introduction to Business Ethics	15
2	Indian Ethical Practices and Corporate Governance	15
3	Introduction to Corporate Social Responsibility	15
	Areas of CSR and CSR Policy	15
Total		60

Business Ethics and Corporate Social Responsibility

Modules at a Glance

Objectives

SN	Objectives
1	To familiarize the learners with the concept and relevance of Business Ethics in the modern era
2	To enable learners to understand the scope and complexity of Corporate Social responsibility in the global and Indian context

SN	Modules/ Units
1	Introduction to Business Ethics
	<ul style="list-style-type: none"> • Business Ethics – Concept, Characteristics, Importance and Need for business ethics. Indian Ethos, Ethics and Values, Work Ethos. • Sources of Ethics, Ethical dilemma in business. Ethics in Marketing and Advertising, Human Resources Management, Finance and Accounting, Production, Information Technology, Copyrights and Patents • Various approaches to Business Ethics - Theories of Ethics- Friedman’s Economic theory, Kant’s Deontological theory, Mill & Bentham’s Utilitarianism theory • Gandhian Approach in Management and Trusteeship, Importance and relevance of trusteeship principle in Modern Business, Gandhi’s Doctrine of Satya and Ahimsa.
2	Indian Ethical Practices and Corporate Governance
	<ul style="list-style-type: none"> • Corporate Governance: Concept, Importance, Evolution of Corporate Governance, Principles of Corporate Governance, • Regulatory Framework of Corporate Governance in India, SEBI Guidelines and clause 49, Audit Committee, Role of Independent Directors, Protection of Stake Holders, Changing roles of corporate Boards. • Elements of Good Corporate Governance, Failure of Corporate Governance and its consequences

3	Introduction to Corporate Social Responsibility
	<ul style="list-style-type: none"> • Corporate Social Responsibility: Concept, Scope & Relevance and Importance of CSR in Contemporary Society. • Corporate philanthropy, Models for Implementation of CSR, Drivers of CSR, Prestigious awards for CSR in India. • CSR –legislation in India and world. Sec 135. Organisation citizenship Behaviour in the work place. • Role of NGO’s and International Agencies in CSR, Integrating CSR into Business
4	Areas of CSR and CSR Policy
	<ul style="list-style-type: none"> • CSR towards Stakeholders-- Shareholders, Creditors and Financial Institutions, Government, Consumers, Employees and Workers, Local Community and Society. • CSR and environmental concerns. • Designing CSR Policy- Factors influencing CSR Policy, Role of HR Professionals in CSR • Global Recognitions of CSR- ISO- 14000-SA 8000 – AA 1000 – Codes formulated by UN Global Compact – UNDP, Global Reporting Initiative; major codes on CSR. • CSR and Sustainable Development • CSR through Triple Bottom Line in Business

Suggested Readings

- Sharma J.P ‘ Corporate Governance, business ethics and CSR, Ane Books Pvt Ltd, New Delhi
- Sharma J.P. Corporate Governance and Social Responsibility of business, Ane Books Pvt Ltd, New Delhi
- S.K.Bhatia, Business Ethics and Corporate Governance
- William Shaw, Business Ethics, Wordsworth Publishing Company, International Thomson Publishing Company.
- Corporate Crimes and Financial Frauds, Dr. Sumit Sharma, New Delhi India
- R.C. Sekhar, Ethical choices in Business, Sage Publications, New Delhi
- Business Ethics, Andrew Crane and Dirk Matten, Oxford University Press.
- Business Ethics, Text and Cases, C.S.V. Murthy, Himalaya Publication House.
- Mallin, Christine A. Corporate Governance (Indian Edition) Oxford University press. New Delhi
- Blow field ,Michael and Alan Murray, Corporate Responsibility, Oxford University Press,
- Philip Kotler and Nancy Lee, CSR : doing the most good for Company and your cause , Wiley 2005
- Beeslory, Michel and Evens, CSR , Taylor and Francis, 1978
- Subhabrata Bobby Banerjee, CSR: the good, the bad and the ugly. Edward Elgar Publishing 2007
- Joseph A. Petrick and John F. Quinn, Management Ethics- Integrity at work , Sage Publication , 1997
- Francesco Perrini, Stefano and AntonioTencati, Developing CSR- A European Perspective , Edward Elgar.
- William B. Werther, Jr. David Chandler, Strategic Corporate Social Responsibility, stakeholders’ a global environment, Sage Publication, 2009.
- Ellington. J. (1998), Cannibals with forks: The triple bottom line of 21st Century business, New Society Publishers.
- Crane, A. Et al., (2008), The Oxford handbook of Corporate Social Responsibility, New York: Oxford University Press Inc.

Master of Commerce (M.Com) Programme

Under Choice Based Credit, Grading and Semester System

Course Structure

Semester II

<i>No. of Courses</i>	<i>Semester II</i>	Credits
1	<i>Core Courses (CC)</i>	06
1	Research Methodology for Business	06
2	Macro Economics concepts and Applications	06
3	Corporate Finance	06
4	E-Commerce	24
	Total credits	

**Revised Syllabus of Courses of Master of Commerce (M.Com) Programme at
Semester II
Core Courses (CC)**

1. Research Methodology for Business

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to Research	15
2	Research Process	15
3	Data Processing and Statistical Analysis	15
4	Research Reporting and Modern Practices in Research	15
Total		60

Objectives

SN	Objectives
1	To enhance the abilities of learners to undertake research in business & social sciences
2	To enable the learners to understand, develop and apply the fundamental skills in formulating research problems
3	To enable the learners in understanding and developing the most appropriate methodology for their research
4	To make the learners familiar with the basic statistical tools and techniques applicable for research

Research Methodology

SN	Modules/ Units
1	Introduction to Research
	<ul style="list-style-type: none"> • Features and Importance of research in business, Objectives and Types of research- Basic, Applied, Descriptive, Analytical and Empirical Research. • Formulation of research problem, Research Design, significance of Review of Literature • Hypothesis: Formulation, Sources, Importance and Types • Sampling: Significance, Methods, Factors determining sample size
2	Research Process
	<ul style="list-style-type: none"> • Stages in Research process • Data Collection: Primary data: Observation, Experimentation, Interview, Schedules, Survey,

	<ul style="list-style-type: none"> • Limitations of Primary data • Secondary data: Sources and Limitations, • Factors affecting the choice of method of data collection. • Questionnaire: Types, Steps in Questionnaire Designing, Essentials of a good questionnaire
3	Data Processing and Statistical Analysis
	<ul style="list-style-type: none"> • Data Processing: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation • Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis. • Testing of Hypotheses – <ul style="list-style-type: none"> ▪ Parametric Test-t test, f test, z test ▪ Non-Parametric Test -Chi square test, ANOVA, Factor Analysis • Interpretation of data: significance and Precautions in data interpretation
4	Research Reporting and Modern Practices in Research
	<ul style="list-style-type: none"> • Research Report Writing: Importance, Essentials, Structure/ layout, Types • References and Citation Methods: <ul style="list-style-type: none"> ▪ APA (American Psychological Association) ▪ CMS (Chicago Manual Style) ▪ MLA (Modern Language Association) • Footnotes and Bibliography • Modern Practices: Ethical Norms in Research, Plagiarism, Role of Computers in Research

Suggested Readings

1. Research Methodology – Text and Cases with SPSS Applications, by Dr S.L. Gupta and Hitesh Gupta, International Book House Pvt Ltd
2. Business Research Methodology by T N Srivastava and Shailaja Rego, Tata Mcgraw Hill Education Private Limited, New Delhi
3. Methodology of Research in Social Sciences, by O.R. Krishnaswami, Himalaya Publishing House
4. Research Methodology by Dr Vijay Upagude and Dr Arvind Shende
5. Business Statistics by Dr S. K Khandelwal, International Book House Pvt Ltd
6. Quantitative Techniques by Dr S. K Khandelwal, International Book House Pvt Ltd
7. SPSS 17.0 for Researchers by Dr S.L Gupta and Hitesh Gupta, 2nd edition, Dr S. K Khandelwal, International Book House Pvt Ltd
8. Foundations of Social Research and Econometrics Techniques by S.C. Srivastava, Himalaya publishing House
9. Statistical Analysis with Business and Economics Applications, Hold Rinehart & Wrintston, 2nd Edition, New York
10. Business Research Methods, Clover, Vernon T and Balsely, Howard L, Colombus O. Grid, Inc
11. Business Research Methods, Emary C. Willima, Richard D. Irwin In. Homewood
12. Research Methods in Economics and Business by R. Gerber and P.J. Verdoom, The Macmillan Company, New York Research and Methodology in Accounting and Financial Management, J.K Curtis
13. Statistics for Management and Economics, by Menden Hall and Veracity, Reinmuth J.E
14. Panneerselvam, R., Research Methodology, Prentice Hall of India, New Delhi, 2004.
15. Kothari CR, Research Methodology- Methods and Techniques, New Wiley Ltd., 2009

Revised Syllabus of Courses of Master of Commerce (M.Com) Programme at
Semester II

Core Courses (CC)

2. Macro Economics Concepts and Applications

Modules at a Glance

SN	Modules	No. of Lectures
1	Aggregate Income and its Dimensions	15
2	Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF)	15
3	Economic Policy Implications in the IS-LM framework	15
4	International Aspects of Macroeconomic Policy	15
	Total	60

Objectives

SN	Objectives
1	The heavily application-oriented nature of macroeconomics course is introduced in order to enable the learners to grasp fully the theoretical rationale behind policies at the country as well as corporate level
2	This course the learners to receive a firm grounding on the basic macroeconomic concepts that strengthen analysis of crucial economic policies
3	Learners are expected to regularly read suggested current readings and related articles in the dailies and journals are analysed class rooms

Sr.No.	Modules/Units
1	Aggregate Income and its dimensions
	National income aggregates - and measurement; - GNP, GDP, NDP, Real and nominal income concepts, measures of inflation and price indices - GDP deflator, -Nominal and real interest rates- PPP income and HDI.
2	Keynesian Economics
	Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF), Interaction of ADF and ASF and determination of real income; Inflationary gap Policy trade- off between Inflation and unemployment – Phillips’ curve – short run and long run.
3	Goods and Money market
	The IS-LM model: Equilibrium in goods and money market; Monetary and real influences on IS-LM curves, Economic fluctuations and Stabilisation policies in IS-LM framework - Transmission mechanism and the crowding out effect; composition of output and policy mix, IS-LM in India.
4	International aspects of Macroeconomic policy
	Balance of payments disequilibrium of an open economy - corrective policy measures -Expenditure changing policies and expenditure switching policies BOP adjustments through monetary and fiscal policies -The Mundell-Fleming model -Devaluation, revaluation as expenditure switching policies - effectiveness of devaluation and J -curve effect.

Suggested Readings

- 1) Dornbusch. R, Fisher.S., Macroeconomics, Tata McGraw-Hill
- 2) D’Souza Errol., Macroeconomics, Pearson Education
- 3) Gupta G.S., Macroeconomics Theory and Applications, Tata McGraw-Hill, New Delhi
- 4) Dwivedi D.N., Macroeconomics theory and policy, Tata McGraw-Hill, New Delhi

Current Readings

1. Economic and Political Weekly
2. Indian Economic Review
3. Financial Dailies

Revised Syllabus of Courses of Master of Commerce (M.Com) Programme at
Semester II

Core Courses (CC)

3. Corporate Finance

Modules at a Glance

SN	Modules	No. of Lectures
1	Scope and Objectives of Financial Management	15
2	Time Value of Money	15
3	Financial Analysis - Application of Ratio Analysis in Financial Decision Making	15
4	Financial Decisions	15
	Total	60

Objectives

SN	Objectives
1	To enhance the abilities of learners to develop the objectives of Financial Management
2	To enable the learners to understand, develop and apply the techniques of investment in the financial decision making in the business corporates
3	To enhance the abilities of learners to analyse the financial statements

SN	Modules/ Units
1	<p>Scope and Objectives of Financial Management</p> <ul style="list-style-type: none"> • Introduction, Meaning, Importance, Scope, Objectives, Profit v/s Value Maximization
2	<p>Time Value of Money</p> <ul style="list-style-type: none"> • Concept, Present Value, Annuity, Techniques of Discounting, Techniques of Compounding, Bond Valuation and YTM
3	<p>Financial Analysis - Application of Ratio Analysis in Financial Decision Making Management Analysis</p> <ul style="list-style-type: none"> • Profitability Ratios: Gross Profit Ratio, Operating Profit Ratio, Return on Capital Employed • Efficiency Ratios: Sales to Capital Employed, Sales to Fixed Assets, Profit to Fixed Assets, Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio • Liquidity Ratios: Current Ratio, Quick Ratio • Stability Ratio: Capital Gearing Ratio, Interest Coverage Ratio • Investor's Analysis • Earnings per Share, P/E Ratio, Dividend Yield
4	<p>Financial Decisions</p> <ul style="list-style-type: none"> • Cost of Capital - Introduction, Definition of Cost of Capital, Measurement of Cost of Capital, WACC, Marginal Cost of Capital • Capital Structure Decisions - Meaning, Choice of Capital Structure, Importance, Optimal Capital Structure, EBIT-EPS Analysis, Cost of Capital, Capital Structure and Market Price of Share, Capital Structure Theories, Dividend Policy - Pay Out Ratio • Business Risk and Financial Risk - Introduction, Debt v/s Equity Financing, Types of Leverage, Investment Objective/Criteria for Individuals/Non-business Purpose

Revised Syllabus of Courses of Master of Commerce (M.Com) Programme at
Semester II

Core Courses (CC)

4. E-Commerce

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to Electronic Commerce –Evolution and Models	15
2	World Wide Web and E-enterprise	15
3	E-marketing and Electronic Payment System	15
4	Legal and Regulatory Environment and Security issues of E-commerce	15

Objectives

SN	Objectives
1	To provide an analytical framework to understand the emerging world of ecommerce
2	To make the learners familiar with current challenges and issues in ecommerce
3	To develop the understanding of the learners towards various business models
4	To enable to understand the Web- based Commerce and equip the learners to assess e-commerce requirements of a business
5	To develop understanding of learners relating to Legal and Regulatory Environment and Security issues of E-commerce

S/N	Modules/ Uni
1	Introduction to Electronic Commerce – Evolution and Models
	<p>Evolution of E-Commerce-Introduction, History/Evolution of Electronic Commerce, Roadmap of E-Commerce in India, Main activities, Functions and Scope of E- Commerce.</p> <p>Benefits and Challenges of E-Commerce, E-Commerce Business Strategies for Marketing, Sales and Promotions.</p> <p>Business Models of E-Commerce- Characteristics of Business to Business (B2B), Business to Consumers (B2C), Business to Government (B2G) Concepts of other models of E-commerce.</p> <p>Business to Consumer E-Commerce process, Business to Business E-Commerce Need and Importance, alternative models of B2B</p> <p>E-Commerce. • E-Commerce Sales Product Life Cycle (ESLC) Model</p>
2	World Wide Web and E-enterprise
	<p>World Wide Web-Reasons for building own website, Benefits of Website, Registering a Domain Name, Role of web site in B2C E-commerce; push and pull approaches; Web site design principles.</p> <p>EDI and paperless trading; Pros & Cons of EDI; Related new technologies use in Ecommerce.</p> <p>Applications of E-commerce and E-enterprise - Applications to Customer Relationship Management- Types of E-CRM, Functional Components of E-CRM.</p> <p>Managing the E-enterprise- Introduction, Managing the</p> <p>E-enterprise, Comparison between Conventional and</p> <p>E-organisation, Organisation of Business in an E-enterprise, Benefits and</p>

	Limitations of E- enterprise
3	E-marketing and Electronic Payment System
	<p>E-Marketing- Scope and Techniques of E-Marketing, Traditional web promotion; Web counters; Web advertisements, Role of Social media.</p> <p>E-Commerce Customer Strategies for Purchasing and support activities, Planning for Electronic Commerce and its initiates, The pros and cons of online shopping, Justify an Internet business.</p> <p>Electronic Payment System-Characteristics of E-payment system, SET Protocol for credit card payment, prepaid e-payment service, post-paid E-payment system, Types of payment systems.</p> <p>Operational, credit and legal risks of E-payment system, Risk management options for E-payment systems, Set standards / principles for E-payment</p>
4	Legal and Regulatory Environment and Security issues of E-commerce
	<p>Introduction to Cyber Laws-World Scenario, Cyber-crime& Laws in India and their limitations, Hacking, Web Vandals, E-mail Abuse, Software Piracy and Patents.</p> <p>Taxation Issues, Protection of Cyber Consumers in India and CPA 1986, Importance of Electronic Records as Evidence.</p> <p>Security Issues in E-Commerce- Risk management approach to Ecommerce Security - Types and sources of threats, Protecting electronic commerce assets and intellectual property.</p> <p>Security Tools, Client server network security, Electronic signature, Encryption and concepts of public and private key infrastructure</p>

Suggested Readings

1. Laudon, Kenneth C. and Carol Guercio Traver (2002) E-commerce: business, technology, society. (New Delhi : Pearson Educatin).
2. Awad, Elias M. (2007), Electronic Commerce: From Vision to Fulfillment (NewDelhi : Pearson Education).
3. Kalakota, Ravi and Marcia Robinson (2001). Business 2.0: Roadmap for Success (newDelhi : Pearson Education).
4. Smith, P.R. and Dave Chaffey (2005), eMarketing eXcellence; The Heart of eBusiness (UK : Elsevier Ltd.)
5. Vivek Sood Cyber Laws Simplified-TMH (2001)
6. Vakul Sharma Handbook of cyber Laws-Macmillan (2002)
7. Sundeep Oberol e Security and you-TMH (2001)
8. Greenstein & Feinman Electronic Commerce-Security, Risk Mgt and Control-TMH (2000)
9. Adam Nabll R. (Editor) Electronic Commerce: Technical Business and Legal Issues.
10. Diwan, Prag and Sharma Electronic Commerce-a Manager's Guide to EBusiness
11. Bharat Bhasker, Electronic Commerce – Frame work technologies and Applications, 3rd Edition- Tata McGrawHill Publications, 2008.
12. Kamlesh K.Bajaj and Debjani Nag, Ecommerce- the cutting edge of Business, Tata McGrawHill Publications, 2008
13. Kalakota et al, Frontiers of Electronic Commerce, Addison Wesley, 2004
14. E- Commerce Strategies, Technology and applications (David) Tata McGrawHill
15. Introduction to E-commerce (jeffrey) Tata- Mcgrawhill
16. E-Business and Commerce- Strategic Thinking and Practice (Brahm) biztantra
17. Web Technology : Ramesh Bangia
18. HTML – The complete Reference :
19. Gary Schneider, Electronic Commerce, Thomson Publishing.
20. Pandey, Srivastava and Shukla, E-Commerce and its Application, S. Chand
21. P.T. Joseph, Electronic Commerce – An Indian Perspective, P.H.I
22. Turban, King, Viehland& Lee, Electronic Commerce- A Managerial Perspective, Pearson.
23. IJECS International journal of Electronic Ecommerce StudiesISSN 2073-9729<http://ijecs.academicpublication.org/>
24. Electronic Commerce Research and Applications ISSN: 1567-4223Editor-in-Chief: Robert Kauffman(<http://www.journals.elsevier.com/electronic-commerce-research-and-applications>)
25. Journal of Electronic Commerce Research (JECR) ISSN: 1526-6133 (Online) 1938-9027 (Print) (http://web.csulb.edu/journals/jecr/a_j.htm)

EXAMINATION PATTERN

Under Choice Based Credit, Grading and Semester System

(With effect from Academic Year: 2019-2020)

Evaluation pattern

1. Continuous Internal Evaluation (40 Marks)
2. Semester End Exam (60 Marks)

Continuous Internal Evaluation (CIE)	40 marks
The internal evaluation of 40 marks for M.Com for each semester would be of tests and of class participation, project, case study analysis, Caselets, PowerPoint presentations, group discussion, book review, Research paper, article analysis and any other mode depending on the nature and scope of the course. Continuous Internal Evaluation (CIE), to be conducted by the subject teacher all through the semester. The total mark break up would be suitably divided and the total marks scored by the learner would be submitted to the Controller of Examination.	
Semester End Examination (SEE)	60 marks
TOTAL	100 marks

Question Paper Pattern (Practical Courses)

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q1	Practical Question	15 marks
	OR	
Q1	Practical Question	15 marks
Q2	Practical Question	15 marks
	OR	
Q2	Practical Question	15 marks
Q3	Practical Question	15 marks
	OR	
Q3	Practical Question	15 marks
Q4	Practical Question	15 marks
	OR	
Q4	Practical Question	15 marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q1	Full length Question	15 marks
	OR	
Q1	Full length Question	15 marks
Q2	Full length Question	15 marks
	OR	
Q2	Full length Question	15 marks
Q3	Full length Question	15 marks
	OR	
Q3	Full length Question	15 marks
Q4	Full length Question	15 marks
	OR	
Q4	Full length Question	15 marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

Sr. No.	Particular
1	<p>Standard of Passing:</p> <p>The learner to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Continuous Internal Evaluation & Semester End Examination. The learner shall obtain minimum of 40% marks (i.e. 16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 24 out of 60) separately, to pass the course and minimum of Grade D in the project component, wherever applicable to pass a particular semester. A learner will be said to have passed the course if the learner passes the Continuous Internal Evaluation & Semester End Examination together.</p>
2	<p>ATKT Rules:</p> <p>1) A learner shall be allowed to keep term for Semester II irrespective of number of courses of failure in the Semester I.</p> <p>2) A learner shall be allowed to keep term for Semester III irrespective of number of courses of failure in Semester I and Semester II.</p> <p>3) A learner shall be allowed to keep term for Semester IV irrespective of number of courses of failure in Semester I, II and III. However the mark sheet for IV semester shall be given only after he/she passes the first three semesters.</p>



R. A. Podar College of Commerce & Economics (Autonomous)

Syllabus of Courses
of
Master of Commerce (M.Com) Programme
at
Second year Semester III and IV

Under Choice Based Credit, Grading and Semester System

(To be implemented from Academic Year- 2020-2021)

Master of Commerce (M.Com) Programme

Under Choice Based Credit, Grading and Semester System

M.Com II

Semester	Course Code	Name Of the Course	Semester	Course Code	Name Of the Course
Group A: Advanced Accounting, Corporate Accounting and Financial Management					
III	040301	Advanced Financial Accounting	IV	040401	Corporate Financial Accounting
	040302	Direct Tax		040402	Indirect Tax - Introduce of Goods & Service Tax
	040303	Advanced Cost Accounting		040403	Financial Management
	040304	Advance Auditing		040404	International Financial Reporting Standards
	040305	Financial Services		040405	Personal Financial Planning
	040306	GRP - 1 Project Work - I		040406	GRP - 1 Project Work - II
Group B: Business Management					
III	040307	Organizational Behaviour	IV	040407	Advertising and Sales Management
	040308	Entrepreneurial Management		040408	Retail Management
	040309	Human Resource Management		040409	Tourism Management
	040310	Rural Marketing		040410	Supply Chain Management and Logistics
	040311	Marketing Strategies and Practices		040411	Management of Business Relations
	040312	GRP - 2 Project Work - I		040412	GRP - 2 Project Work - II

Course Details

1) Objectives:

- a) To equip and train Post Graduate students to accept the challenges of changing Business World
- b) To study and analyses the new industrial and commercial culture.
- c) To make aware the students for acquiring the knowledge of specialised subjects.
- d) To develop independent logical thinking and facilitate personality development.
- e) To equip the students for seeking suitable careers and entrepreneurship abilities.
- f) To study methods of Data collection and its interpretations
- g) To develop communication and analytical skills.

2) Duration of the Course: The M.Com. Course will be of two years duration consisting of Two parts .i.e. Part I and Part II. Each part is having Two Semester .Thus the M.Com Course is of Four Semesters. Each Semester there will be Four Papers of 100 marks each .Thus The M.Com Degree will be of 1600 Marks.

3) Eligibility: The student who has passed any degree of this University or any other recognized University shall be admitted to M.Com. Course.

Syllabus of Courses of Master of Commerce (M.Com) Programme

With effect from the Academic Year 2020-2021

M.Com II (Semester III and IV)

Group A: Advanced Accounting, Corporate Accounting and Financial Management

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1,2 and 3	*Any one group of courses from the following list of the courses (Group – A/B/C/D/E)	18	1,2 and 3	**Any one group of courses from the following list of the courses (Group – A/B/C/D/E)	18
2	Project Work		2	Project Work	
4	Project Work - I	06	4	Project Work - II	06
	Total Credits	24		Total Credits	24

Note: Project work is considered as a special course involving application of knowledge in solving/ analyzing/ exploring a real life situation/ difficult problem. Project work would be of 06 credits. A project work may be undertaken in any area of Elective Courses

Syllabus of Courses of Master of Commerce (M.Com) Programme

at

Semester III and Semester IV

1	*List of group of Elective Courses (EC) for Semester III (Any Three out of Five)	1	** List of group of Elective Courses (EC) for Semester IV (Any Three out of Five)		
Group A: Advanced Accounting, Corporate Accounting and Financial Management					
Sr. No.	Subjects	Credits	Sr. No.	Subjects	Credits
1	Advanced Financial Accounting	6	1	Corporate Financial Accounting	6
2	Direct Tax	6	2	Indirect Tax- Introduction of Goods and Service Tax	6
3	Advanced Cost Accounting	6	3	Financial Management	6
4	Advanced Auditing	6	4	International Financial Reporting Standards	6
5	Financial Services	6	5	Personal Financial Planning	6
Total Credits		18	Total Credits		18

Syllabus of Courses of Master of Commerce (M.Com) Programme at Semester III

With effect from the Academic Year 2020-2021

No. of Courses	Semester III	Credits
1	Elective Courses (EC)	
Group A: Advanced Accounting, Corporate Accounting and Financial Management (Any Three out of Five)		
1	Advanced Financial Accounting	6
2	Direct Tax	6
3	Advanced Cost Accounting	6
4	Advanced Auditing	6
5	Financial Services	6
Total Credits		18

Syllabus of Courses of Master of Commerce (M.Com) Programme at Semester III

With effect from the Academic Year 2020-2021

Course : Advanced Financial Accounting (6 Credits)

Course Objective:

The objective of the course is to enable students to acquire sound Knowledge of concepts, methods and techniques of financial accounting and to make the students develop competence with their usage in accounting and statutory requirement for various companies.

Course Outcome:

At the end of the course students will be able to:

- Explain the consolidation process and prepare consolidated financial statements based on relevant accounting Standards.
- Demonstrate the ability to perform complex accounting techniques and methods as required by the relevant accounting standards.
- Read and analyze consolidated financial statements including accounting policies and other information disclosures.
- Conduct practical research in the accounting discipline.

Modules at a Glance

Advanced Financial Accounting		
Sr. No.	Modules	No. of Lectures
1	Foreign Currency Conversion (As per Accounting Standard/s applicable)	15
2	Final Accounts & Statutory Requirements for Banking Companies	15
3	Accounting & Statutory Requirements of (Insurance Companies)	15
4	Accounting & Statutory Requirements of Co-operative Societies	15
Total No. of Lectures		60

Sr.No	Modules
1.	Foreign Currency Conversion (As per Accounting Standard/s applicable)
	<ul style="list-style-type: none"> • Requirements as per Accounting standard/s • Foreign Branches
2.	Final Accounts & Statutory Requirements for Banking Companies

	<ul style="list-style-type: none"> • Final Accounts of Banking Companies • Provisioning of Non- Performing Assets • Form & Requirements of Final Accounts
3.	Accounting & Statutory Requirements of (Insurance Companies)
	<ul style="list-style-type: none"> • Accounting Provision for insurance Act and Insurance Regulation and Development Authorities for <ul style="list-style-type: none"> ✓ Life Insurance Business ✓ General Insurance Business • Forms and Requirements of Final Accounts for <ul style="list-style-type: none"> ✓ Life Insurance Business ✓ General Insurance Business
4.	Accounting & Statutory Requirements of Co-operative Societies
	<ul style="list-style-type: none"> • Accounting Provision of Maharashtra State Co-operative Societies Act and Rules • Forms and Requirements of Final Accounts

References:

- M.C. Shukla: Advanced Accounts:
- SN Maheshwari; SK Maheshwari: Problems & solutions in Advanced accounting (Vol 2)
- Taxman: Advanced Financial Accounting
- Wahlen, J., Baginski, S., & Bradshaw, M. (2015). Financial reporting, financial statement analysis, and valuation: A strategic perspective (8th ed.). Boston, MA: Cengage Learning.

Syllabus of Courses of Master of Commerce (M.Com) Programme at Semester III

With effect from the Academic Year 2020-2021

Course: Direct Tax (6 Credits)

Course Objective:

- To understand the provisions and procedure to compute total income under five heads of income i.e. salaries, house property, profits & gains from business & profession, capital gains and other sources.

- To understand the provision and procedure for clubbing & aggregation of incomes and set-off & carry forward of losses.
- To understand the various deductions to be made from gross total income U/s 80-C to 80-U in computing total income.

Course Outcome:

At the end of the course students will be able to:

- Define the procedure of direct tax assessment.
- Able to file IT return on individual basis.
- Able to compute total income and define tax complications and structure.

Modules at a Glance

Direct Tax		
Sr. No.	Modules	No. of Lectures
1	Definitions and Basis of Charge	15
2	Heads of Income	15
3	Deductions u/s 80 and Exclusions from the Total Income	15
4	Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) and Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5)	15
	Total No. of Lectures	60

Sr.No	Modules
1.	Definitions and Basis of Charge
	<ul style="list-style-type: none"> • Definitions: Person, Assessee, Income • Basis of Charge: Previous Year, Assessment Year, Residential Status, Scope of Total Income, Deemed Income
2.	Heads of Income
	<ul style="list-style-type: none"> • Income from Salary • Income from House Property • Profits and Gains from Business and Profession

	<ul style="list-style-type: none"> Income from Capital Gains Income from Other Sources
3.	Deductions u/s 80 and Exclusions from the Total Income
	<ul style="list-style-type: none"> Deductions: 80C, 80CCF, 80D, 80DD, 80DDB, 80E, 80U Exclusions: Exemptions related to Specific Heads of Income to be Covered with Relevant Provisions, Agricultural Income, Sums Received from HUF by a Member, Share of Profit from Firm, Income from Minor Child, Dividend
4.	Computation of Income and Tax of Individual, Firm and Company (Including MAT) and Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5)
	<ul style="list-style-type: none"> Computation of Income & Tax of Individual and Partnership Firm Clubbing and Setoff

Note:

1. The Syllabus is restricted to study of particular sections, specifically mentioned rules and notifications only
2. All modules/units include computational problems/ Case study
3. The Law in force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations

References:

- Dr. Vinod K. Singhanian: Income Tax Including GST
- Taxman's: Direct Tax And Law Practice
- Dr. Bhagawati Prasad: Direct Taxes
- Girish Ahuja and Ravi Gupta: Direct Taxes
- T. N. Manoharan: Hand Book of Income Tax Laws

Syllabus of Courses of Master of Commerce (M.Com) Programme at Semester III

With effect from the Academic Year 2020-2021

Course : Advanced Cost Management (6 Credits)

Course Objective:

- To provide adequate knowledge on cost accounting practices.
- To understand various aspects of cost allocation and activity based cost system.

Course Outcome:

At the end of the course students will be able to:

- Use and interpret the results of costing techniques appropriate to different activities and decisions; formulate and use standards and budgets for planning and control purposes;
- Understand the role of responsibility accounting and performance measurement; understand the behavioural implications of performance measurement and transfer pricing systems in divisionalised businesses;
- Appreciate the need to relate management accounting systems to contemporary thinking about organisational planning and control.

Modules at a Glance

Advanced Cost Management		
Sr. No.	Modules	No. of Lectures
1	Process Costing	15
2	Cost Allocation and Activity Based Costing Systems	15
3	Responsibility Accounting	15
4	Strategic Cost Management	15
	Total No. of Lectures	60

Sr.No	Modules
1.	Process Costing

	<ul style="list-style-type: none"> • Introduction - Features of process, Concept of Process Loss, Abnormal Loss, Normal Loss, Abnormal Gain. • Computation of Inter Process Profit – Advantages and Disadvantages • Computation of Equivalent Production – Weighted Average and FIFO.
2.	Cost Allocation and Activity Based Costing Systems
	<ul style="list-style-type: none"> • Cost Allocation – Meaning and its Types, Relationship between resources, activities, Cost and Cost drivers, Methods of allocating central costs - cost allocation using Direct Method, Step Down Method and Reciprocal Method. • Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.
3.	Responsibility Accounting
	<ul style="list-style-type: none"> • Responsibility Accounting – Meaning, Features, Objective, Assumptions, Problems, Responsibility Centre's – Cost, Profit, Revenue and Investment. • Concept of Controllability – Introduction, Measuring Managerial Performance (ROI and Residual Income Approach) • Preparation of Managerial Reports using Segmented Costs and Controllable costs approach
4.	Strategic Cost Management
	<ul style="list-style-type: none"> • Transfer Pricing – Introduction, Advantages and Disadvantages, Setting Transfer Pricing – Negotiated transfer pricing, Cost Based transfer pricing. • Target Costing – Introduction, Concept, Objectives, Comparison between Target Costing and Cost Plus Pricing.

References:

- Bhabatosh Banerjee : Cost accounting: world press.
- M.Y. Khan , P. K. Jain: Cost Accounting : Tata MC.Graw Hill.
- N.K. Prasad : Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd. Calcutta
- Ravi Kishor : Advanced Cost Accounting and Cost Systems Taxman's Allied Services Pvt. Ltd. New Delhi
- Taxman : Cost And Management Accounting

With effect from the Academic Year 2020-2021

Course: Advanced Auditing (6 Credits)

Course Objective:

This course will use case studies to explore audit topics not extensively covered in a typical introductory auditing course including internal controls, planning and risk assessment, audits of business cycles and work papers.

Course Outcome:

At the end of the course students will be able to:

- Demonstrate an understanding of planning and conducting an engagement including making assessments of audit risk, fraud, materiality, and deciding the nature, timing, and extent of tests.
- Identify objectives for particular audits, select and apply tests of control and substantive procedures to obtain appropriate audit evidence, evaluate the evidence, and draw reasonable conclusions.
- Apply relevant account and reporting standards to evaluate and form opinions on financial statements.

Modules at a Glance

Advanced Auditing		
Sr. No.	Modules	No. of Lectures
1	Company Audit	15
2	Special Audits	15
3	Audit under other Laws	15
4	Auditing in Computerized Environment	15
	Total No. of Lectures	60

Sr.No	Modules
1.	Company Audit
	<ul style="list-style-type: none">• Company Audit - Audit of Shares, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of

	<p>auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the Companies Act, 2013.</p> <ul style="list-style-type: none"> • Concepts of true and fair and materiality and audit risk in the context of audit of companies. • Audit reports; qualifications, notes on accounts, distinction between notes and qualifications, detailed observations by the statutory auditor to the management vis-a-vis obligations of reporting to the members
2.	Special Audits
	<ul style="list-style-type: none"> • Special points in audit of different types of undertakings, i.e., Educational institutions, Hotels, Clubs, Hospitals
3.	Audit under other Laws
	<ul style="list-style-type: none"> • Cost audit, Environmental Audit, Energy Audit., Audit under different statutes, viz; income tax, other direct tax laws and indirect taxes
4.	Auditing in Computerized Environment
	<ul style="list-style-type: none"> • Audit under computerised environment: Computer auditing; specific problems of EDP audit, need for review of internal control especially procedure controls and facility controls; techniques of audit of EDP output; use of computers for internal and management audit purposes; test packs, computerised audit programmes; involvement of the auditor at the time of setting up the computer system

References:

- Thomas R. Work :Accounting Auditing Research And Database
- Taxmann's: Auditing & Professional Ethics
- Cost Audit and Management Audit — D. Dutta Chowdhury Publication Central Publication, Calcutta.
- Cost audit and Management Audit — V. K. Saxena and C. D. Vashistha, Sultan Chand and Sons, Delhi.
- Cost Audit and Management Audit — N.P. Agarwal.
- The Management Audit — P. William, Leonar.

With effect from the Academic Year 2020-2021

Course: Financial Services (6 Credits)

Course Objective:

- To obtain knowledge about financial services in India as Indian Financial System, Financial Markets, Factoring, credit rating and venture capital in India and Recent Trends in Accounting and Finance
- To acquaint with current financial practices as well as Financial Markets
- To understand the Venture Capital and Securitization and Depository and Depository Core Services

Course Outcome:

At the end of the course students will be able to:

- Understand the role and function of the financial system in reference to the macro economy.
- Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.
- Evaluate and create strategies to promote financial products and services

Modules at a Glance

Financial Services		
Sr. No.	Modules	No. of Lectures
1	Introduction to Financial Services, Leasing and Hire Purchase	15
2	Factoring and Credit Rating	15
3	Venture Capital and Securitization	15
4	Depository and Depository Core Services	15
	Total No. of Lectures	60

Sr.No	Modules
1.	Introduction to Financial Services, Leasing and Hire Purchase
	<ul style="list-style-type: none">• Overview of Financial Services in India, Growth, Structure and Types of financial services• Merchant Banking – Meaning, nature and functions; merchant banking in India, role in issue management; classification and regulation of merchant

	bankers by SEBI
2.	Factoring and Credit Rating
	<ul style="list-style-type: none"> • Venture Capital: Meaning and Definition of Venture Capital, Characteristics of Venture Capital, Forms/Types of Venture Capital Assistances, Venture Capital Process, Modes of Venture Capital Assistance • Securitisation: Introduction, Definition, Concept, Need, Players Involved in Securitisation, Securitisation Structure, Instruments of Securitisation, Differentiate between Pass Through Certificate and Pay Through Securities, Process of Securitisation
3.	Venture Capital and Securitization
	<ul style="list-style-type: none"> • Hire Purchase Finance - meaning, concepts of hire purchase finance, installment credit and consumer credit; sources of finance in India • Housing Finance – need, nature of housing finance, fixed and floating rate home loans; sources of housing finance in India, growth of housing finance in India; Role of National Housing Bank; concept of mortgage and reverse mortgage; housing loans and mortgage loans, types of mortgage loans
4.	Depository and Depository Core Services
	<ul style="list-style-type: none"> • Stock Broking – meaning, types of stockbrokers, sub-brokers; stock broking in India e-broking – meaning, Indian experience • Depository Services – meaning, role of depositories and their services, Advantages of depository system; Functioning of depository system; Depositories in India – NSDL & CSDL; Depository participants (DPs) and their role Custodial services - meaning; obligations and responsibilities of custodians; code of conduct

References:

- Anthony Saunders & Marcia Millon Cornett, “Financial Markets & Institutions”, TMH, 5th edition.
- Bhole. L.M. and Jitendra Mahakud “Financial Institutions & Markets – Structure, Growth & Innovations”, TMH 5th edition.
- M Y Khan, “Financial Services”, TMH, 7th edition
- Ravi M. Kishore, “Financial Management”, Taxmann’s, 6th edition.

Syllabus of Courses of Master of Commerce (M.Com) Programme at Semester IV

With effect from the Academic Year 2020-2021

No. of Courses	Semester IV	Credits
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1	Elective Courses (EC)	
Group A: Advanced Accounting, Corporate Accounting and Financial Management (Any Three out of Five)		
1	Corporate Financial Accounting	6
2	Indirect Tax- Introduction of Goods and Service Tax	6
3	Financial Management	6
4	International Financial Reporting Standards	6
5	Personal Financial Planning	6
Total Credits		18

With effect from the Academic Year 2020-2021

Course: Corporate Financial Accounting (6 Credits)

Course Objective:

The objective of this course is to introduce problems of financial accounting such as measuring and reporting issues related to assets and liabilities and preparing the financial statements. Students are expected to gain the ability of using accounting information as a tool in applying solutions for managerial problems related to Company Accounts, Consolidated Financial Statement, Valuations and Special types of situations, evaluating the financial performance, and interpreting the financial structure.

Course Outcome:

At the end of the course students will be able to:

- This course will enable the students to combine practice and theoretical knowledge of financial accounting.
- The students of this course will be active learners and develop awareness of emerging trends in financial accounting,
- The course will provide decision making skills to the students in the financial analysis context and valuation of business
- The students of this course will have the ability to identify and analyze consolidated financial statement.

Modules at a Glance

Corporate Financial Accounting		
Sr. No.	Modules	No. of Lectures
1	Corporate Financial Reporting	15
2	International Financial Reporting Standards (IFRS) & Ind	15
3	Valuation of Business for Amalgamation & Merger	15
4	Consolidated Financial Statement	15
	Total No. of Lectures	60

Sr.No	Modules
1.	Corporate Financial Reporting

	<ul style="list-style-type: none"> • Introduction of Financial Reporting • Need for reporting • Contents of Financial Report • Recent trends in Financial reporting
2.	International Financial Reporting Standards (IFRS) & Ind
	<ul style="list-style-type: none"> • AS Accounting Standards (AS) – applicability, interpretation, scope and compliance in India • Introduction to I.F.R.S • Ind – AS <ul style="list-style-type: none"> ○ Specific Ind AS: ○ Borrowing Costs ○ Operating Segments ○ Earning per share ○ Income Taxes ○ Accounting for fixed assets
3.	Valuation of Business for Amalgamation & Merger
	<ul style="list-style-type: none"> • Meaning, Need & Approach • Methods of valuation
4.	Consolidated Financial Statement
	<ul style="list-style-type: none"> • Meaning, Stand Alone Financial Statements • Consolidated Financial statements – Applicability, Advantages & Disadvantages • Procedure of consolidation of Balance-sheet & Profit & Loss Account (Excluding cross holding, Chain Holding & Foreign Subsidiary)

References:

- Jan Williams: Financial & Managerial Accounting.
- Maurice D. Levi – International Finance: Tata Mc Graw Hill.
- P .Chandra: Financial Management:
- Dr. S. N. Maheshwari: Corporate Accounting
- Mukherjee, Hanif: Corporate Accounting

Syllabus of Courses of Master of Commerce (M.Com) Programme at Semester IV

With effect from the Academic Year 2020-2021

Course : Indirect Tax- Introduction of Goods and Service Tax (6 Credits)

Course Objective:

To provide an in depth study on the various provisions of indirect taxation laws and their impact on business decision-making.

Course Outcome:

At the end of the course students will be able to:

- Understand the principles underlying the Indirect Taxation Statutes (with reference to Goods and Services Tax Act,).
- Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
- Identify and analyse the procedural aspects under different applicable statutes related to indirect taxation.

Modules at a Glance

Indirect Tax- Introduction of Goods and Service Tax		
Sr. No.	Modules	No. of Lectures
1	Overview of Goods and Service Tax	15
2	Registration Under GST	15
3	Collection of Tax under Integrated Goods and Services Tax Act, 2017	10
4	Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017	10
5	Payment of GST	10
	Total No. of Lectures	60

Sr.No	Modules
1.	Overview of Goods and Service Tax

	<ul style="list-style-type: none"> • Introduction and Meaning of GST and IGST • Scope of GST • Present/old Tax Structure v/s GST • GST in Other Countries • Existing taxes proposed to be subsumed under GST • Principles adopted for subsuming the taxes • Dual GST • Benefits of GST • GST Council • GST Network (GSTN) and GST regime • Integrated Goods and Services Tax Act, 2017: title and definitions, administration.
2.	Registration Under GST
	<ul style="list-style-type: none"> • Rules and Procedure of registration • Special provisions relating to casual taxable person and non-resident taxable person • Amendment of registration • Cancellation of registration • Revocation of cancellation of registration
3.	Collection of Tax under Integrated Goods and Services Tax Act, 2017
	<ul style="list-style-type: none"> • Sec 5 and Sec 6
4.	Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017
	<ul style="list-style-type: none"> • Sec 10 and Sec 12
5.	Indirect Tax- Introduction of Goods and Service Tax
	<ul style="list-style-type: none"> • Introduction • Time of GST Payment • How to make payment • Challan Generation & CPIN • TDS & TCS

Note: Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year

References:

- GST : TaxMann's

Syllabus of Courses of Master of Commerce (M.Com) Programme at Semester IV

With effect from the Academic Year 2020-2021

Course: Financial Management (6 Credits)

Course Objective:

- To help the students to develop cognizance of the importance of Financial Management in corporate valuation
- To enable students to describe how people analyze the corporate leverage under different conditions and understand why people value different corporates in different manner.
- To enable students to synthesize related information and evaluate options for most logical and optimal solution such that they would be able to predict and control Debt Equity incurrence and improve results.

Course Outcome:

At the end of the course students will be able to:

- Demonstrate the applicability of the concept of Financial Management to understand the managerial Decisions and Corporate Capital Structure
- Demonstrate how the concepts of financial management and investment, financing and dividend policy decisions could integrate while identification and resolution of problems

Modules at a Glance

Financial Management		
Sr. No.	Modules	No. of Lectures
1	Types of Financing	12
2	Investment Decisions	12
3	Management of Working Capital	12
4	Financial Planning	12
5	Financial Policy and Corporate Strategy	12
	Total No. of Lectures	60

Sr.No	Modules
1.	Types of Financing
	<ul style="list-style-type: none">• Introduction

	<ul style="list-style-type: none"> • Needs of Finance and Sources: Long Term, Medium Term, Short Term • Long Term Sources of Finance • Owners Capital / Equity Capital • Preference share capital • Retained Earning • Debentures or Bonds • Loans from Financial Institutions / Banks • Short Term Sources of Finance • Trade Credit • Accrued Expenses and Deferred Income • Advances from Customers • Commercial Papers • Bank Advances: Loans, O/D, Clean O/Ds, Cash Credit, Advances against goods, Bills Purchased, Discounted, Advances against documents of title of goods, Advances against supply of bills, Term Loans • Inter Corporate Deposits • Certificate of Deposits • Public Deposits
2.	Investment Decisions
	<ul style="list-style-type: none"> • Capital Budgeting • Introduction • Nature of Capital Budgeting • Purpose of Capital Budgeting • Capital Budgeting Process • Types of Capital Investment • Decisions Project Cash Flows and Net Profit Approval • Basic Principle of Measuring Project Cash Flows • Increment principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle • Probability technique for measurement of cash flow • Capital Budgeting Techniques: Net Return Value; Internal Rate of Return; Profitability Index Methods • A Comparison; Project Selection Under Capital Rationing <p>(Note: Problems on computation of cash flow, ranking of projects on various techniques, selection and analysis with / without capital rationing. Comparison of IRR with Required rate of return i.e. cut off rate, IRR and mutually exclusive projects with unequal lives, multiple IRR)</p>
3.	Management of Working Capital
	<ul style="list-style-type: none"> • Meanings, Concepts and policies of working capital • Management of working capital • Issues in working capital

	<ul style="list-style-type: none"> • Estimating working capital needs (only Theory) • Operating or working capital cycle (only Theory) • Management of components of working capital <ul style="list-style-type: none"> ○ Management of Cash and Marketable Securities: Motives for Holding Cash; Objectives of Cash Management; Factors Determining Cash Needs; Basic Strategies of Cash Management; Cash Management Techniques / Processes; Marketable Securities; and Cash Management Practices in India. ○ Receivable Management: Objectives; Credit Policies; Credit Terms; and Collection Policies. ○ Inventory Management: Objectives; and Techniques
4.	Financial Planning
	<ul style="list-style-type: none"> • Introduction • Meaning of Budget • Essentials of a budget • Types of Budgets • Advantages of Budgeting • Zero Based Budget <p>(Note: Practical Questions on Sales Budget, Production Budget, Material Budget, Cash Budget and Master Budget)</p>
5.	Financial Policy and Corporate Strategy
	<ul style="list-style-type: none"> • Meaning of strategic financial management • Strategic financial decision making framework • Functions of Strategic Financial Management • Financial Planning

References:

- P. Chandra : Financial management
- Financial Management with New Approach: Suvendu Narayan Roy: Himalaya Publishing House.
- P. V. Kulkarni, B. G. Satyaprasad: Financial Management: Himalaya Publishing House

With effect from the Academic Year 2020-2021

Course : International Financial Reporting Standards (6 Credits)

Course Objective:

This course aims at giving the students the Conceptual Foundations of Financial Statements and Indian Accounting Standards for Assets, Liabilities and Revenue.

Course Outcome:

At the end of the course students will be able to:

- Describe the objectives of financial reporting and the importance of financial reporting system in valuation
- Describe the role of Indian Accounting Standards for Assets, Liabilities and Revenue conceptual framework.
- Describe general requirement for presentation of Single Entity Financial Statements Covered by IFRS Convergence

Modules at a Glance

International Financial Reporting Standards		
Sr. No.	Modules	No. of Lectures
1	Conceptual Foundations of Financial Statements	15
2	Presentation of financial statements	15
3	Indian Accounting Standards for Assets, Liabilities and Revenue	15
4	Presentation of Single Entity Financial Statements Covered by IFRS Convergence	15
	Total No. of Lectures	60

Sr.No	Modules
1.	Conceptual Foundations of Financial Statements
	<ul style="list-style-type: none">• The objective of financial reporting, - The main assumptions

	<ul style="list-style-type: none"> • Qualitative characteristics of financial reporting • Elements of Financial Statements: recognition and measurement
2.	Presentation of financial statements
	<ul style="list-style-type: none"> • Accounting standards: Role/objectives of accounting standards, Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing • IFRS:- Introduction, scope • Indian Accounting standards (Ind AS): Introduction Road map • Comparison of Ind AS, IFRS and AS • Conceptual framework • Definition of financial elements • Principles of recognition, measurements, presentation and disclosure. (Theory and Practical)
3.	Indian Accounting Standards for Assets, Liabilities and Revenue
	<ul style="list-style-type: none"> • Valuation of Inventories • Cash flow statement • Accounting for tangible non-current assets • Accounting for intangible assets • Accounting for impairment of assets • Accounting for borrowing costs • Investment property • Revenue from contracts with customers • Income tax • Employee benefits • Provisions, contingent liabilities and contingent assets (Theory and Practical)
4.	Presentation of Single Entity Financial Statements Covered by IFRS Convergence
	<ul style="list-style-type: none"> • (Ind AS 1): Accounting policies, accounting estimates • (IAS 8 and Ind AS 8) - Events after reporting date • (IAS 10 and Ind AS 10) - Structure and contents of financial statements - Preparation of financial statements: Statement of Financial Position (SOFP) - Statement of Profit or Loss (SOPL) - Statement of Changes in Equity (SOCE) - Cash Flow Statement (SOCF) • (IAS 7 and Ind AS 7). . (Theory and Practical)

References:

Syllabus of Courses of Master of Commerce (M.Com) Programme at Semester IV

With effect from the Academic Year 2020-2021

Course : Personal Financial Planning (6 Credits)

Course Objective:

- The principal objective of this course will be to provide a strong base for the financial planning and understand the basic investment topics (including investment types, risk and return, diversification, passive versus active management) and specific investment strategies necessary to allow clients a mechanism to achieve realistic goals.
- The course will also provide an understanding and appreciation for the work of financial planning, the career opportunities available, and the business of financial planning.

Course Outcome:

At the end of the course students will be able to:

- Determining the Personal financial status by analyzing and evaluating the available information.
- Developing and preparing a Financial Plan tailored to meet the goal in relation with Risk analysis, insurance and retirement planning.
- Implement and monitor the Financial Plan.

Modules at a Glance

Personal Financial Planning		
Sr. No.	Modules	No. of Lectures
1	Personal Financial Planning	15
2	Risk Analysis & Insurance Planning	15
3	Retirement Planning & Employees Benefits	15
4	Investment Planning	15
	Total No. of Lectures	60

Sr.No	Modules
1.	Understanding Personal Finance
	<ul style="list-style-type: none"> • Introduction Time value of money applications Personal financial statements, Cash flow and debt management, tools and budgets • Money Management Tax planning Managing Checking and Savings Accounts Maintaining Good Credit

	Credit Cards and Consumer Loans Vehicle and Other Major Purchases Obtaining Affordable Housing <ul style="list-style-type: none"> Income and Asset Protection Managing Property and Liability Risk Managing Health Expenses
2.	Risk Analysis & Insurance Planning
	<ul style="list-style-type: none"> Risk management and insurance decision in personal financial planning, Various Insurance Policies and Strategies for General Insurance, Life Insurance, Motor Insurance, Medical Insurance.
3.	Retirement Planning & Employees Benefits
	<ul style="list-style-type: none"> Retirement need analysis techniques, Development of retirement plan, Various retirement schemes such as Employees Provident Fund (EPF), Public Provident Fund (PPF), Superannuation Fund, Gratuity, Other Pension Plan and Post-retirement counselling.
4.	Investment Planning
	<ul style="list-style-type: none"> Risk Return Analysis Investing in Stocks and Bonds, Mutual Fund, Derivatives, Investing in Real Estate, Asset Allocation, Investment strategies and Portfolio construction and management.

References:

- Singhanar V.K: Students' Guide to Income Tax; Taxmann, Delhi.
- Prasaci, Bhagwati: Income Tax Law & Practice: Wiley Publication, New Delhi,
- Girish Ahuja and Ravi Gupta: Systematic approach to income tax: Sahitya Bhawan Publications, New Delhi.
- Ranganathan and Madhumathi: Investment Analysis and Portfolio Management: Pearson, New Delhi
- George Rejda: Principles of Risk Management and Insurance: Pearson, New Delhi

QUESTION PAPER PATTERN

SEM III & IV

Evaluation scheme

Scheme of Examination: The performance of the learners will be evaluated in two components. One component will be the Internal Assessment component carrying 40% marks and the second component will be the Semester End Examination component carrying 60% marks.

Internal Assessment: The Internal Assessment will consist of one class test of 40 marks for each course excluding projects. The pattern will be shown as below:

Internal Assessment (I.A.) - 40 Marks

(I) Class test : 20 Marks.

Question Paper Pattern of IA

Maximum Marks: 20 marks

Questions to be set: 02

Duration: ½ hour

Question No	Particular	Marks
Q1	Objective Questions	05 marks
Q2	Concept based short questions /practical problems Students to answer 3 sub questions out of 5 sub questions.	15 marks

(II) Assignment: 20 Marks

May Include Case studies, Research Papers, Oral presentation, Collaborative learning Activity, Companies Annual report analysis, Real world examples etc. in aligned with the learning objective of the individual course.

Semester End Examination (SEE)- 60 Marks

Question Paper Pattern of SEE

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question no.	Particulars	Marks
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Q1	A) Practical Questions Or B) Practical Questions	15
Q2	A) Practical Questions Or B) Practical Questions	15
Q3	A) Practical Questions Or B) Practical Questions	15
Q4	A) Practical Questions Or B) Practical Questions	15

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks or 05 and 10 marks or 05, 05 and 05 marks.

Syllabus of Courses of Master of Commerce (M.Com) Programme

With effect from the Academic Year 2020-2021

M.Com II (Semester III and IV)

Group B: Business Management

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1,2 and 3	*Any one group of courses from the following list of the courses	18	1,2 and 3	**Any one group of courses from the following list of the courses	18

	(Group – A/B/C/D/E)			(Group – A/B/C/D/E)	
2	Project Work		2	Project Work	
4	Project Work - I	06	4	Project Work - II	06
	Total Credits	24		Total Credits	24

- ✓ **Note:** Project work is considered as a special course involving application of knowledge in solving/ analyzing/ exploring a real life situation/ difficult problem. Project work would be of 06 credits. A project work may be undertaken in any area of Elective Courses

Syllabus of Courses of Master of Commerce (M.Com) Programme at Semester III

With effect from the Academic Year 2020-2021

1	*List of group of Elective Courses (EC) for Semester III (Any Three out of Five)	1	** List of group of Elective Courses (EC) for Semester IV (Any Three out of Five)
Group B: Business Management			
Sr. No.	Subjects	Credits	Sr. No. Subjects Credits
1	Human Resource Management	6	1 Supply chain management and logistics 6
2	Rural Marketing	6	2 Advertising and sales Management 6
3	Entrepreneurial Management	6	3 Retail Management 6
4	Marketing Strategies and practices	6	4 Tourism Management 6
5	Organizational Behaviour	6	5 Management of Business Relations 6
Total Credits		18	Total Credits 18

Syllabus of Courses of Master of Commerce (M.Com) Programme at Semester III

With effect from the Academic Year 2020-2021

No. of Courses	Semester III	Credits
1	Elective Courses (EC)	
Group B: Business Management (Any Three out of Five)		
1	Human Resource Management	6
2	Rural Marketing	6
3	Entrepreneurial Management	6
4	Marketing Strategies and practices	6
5	Organizational Behavior	6
Total Credits		18

Syllabus of Courses of Master of Commerce (M.Com) Programme at Semester III

With effect from the Academic Year 2020-2021

Course: Human Resource Management (6 Credits)

Course Objective:

- The purpose of this course is to expose the student to the basic concepts of management in order to aid the student in understanding how an organization functions, and in understanding the complexity and wide variety of issues managers face in today's business firms.
- To enable the students to develop an understanding of the basic inputs in making and implementing corporate strategic decisions.
- To familiarize the students with the issues and practices involved in corporate decisions.

Course Outcome:

At the end of the course students will be able to:

- To develop the understanding of the concept of human resource management and to understand its relevance in organizations.
- To analyse the strategic issues and strategies required to select and develop manpower resources
- To integrate the knowledge of HR concepts to take correct business decisions.

Modules at a Glance

Human Resource Management		
Sr. No.	Modules	No. of Lectures
1	Human Resource Management	15
2	Human Resource Development	15
3	Latest Development in H.R.M. and Labour Legislation	15
4	Emerging Issues In H.R.M	15
	Total No. of Lectures	60

Sr.No	Modules
1.	Human Resource Management
	<ul style="list-style-type: none"> • Human Resource Management (HRM). – Concept, Traditional HRM v/s Strategic HRM , Objectives of HRM, Organisation Structure of HRM Department – Changing Role of H.R. Manager. • Human Resource Planning- Concept, Factors affecting HRP, Information Management in HRP – HRIS (Human Resource Information System), Job Analysis, Psychological and Behavioural Issues in HRP. • Recruitment and Selection of managerial personnel - Factors affecting recruitment process.
2.	Human Resource Development
	<ul style="list-style-type: none"> • Training and Development - Designing of the effective training programme Evaluation of the effective training programme, Challenges before trainers, Management Development Programme – Techniques. • Performance Appraisal- Process, Guidelines for conducting appraisal Interviews, Ethical aspects in performance appraisal. • Career Advancement and Succession Planning- Self-Development Mechanism and Knowledge enrichment, Managing Promotion and Transfers, Managing dismissal, Succession Planning- Problems and Issues, Culture as a factor in Succession Planning.
3.	Latest Development in H.R.M. and Labour Legislation
	<ul style="list-style-type: none"> • Industrial Relation Act – Prominent features and recent changes in Trade Union Act 2016, Factories Act 1961, Industrial Disputes Act 1950. • Prominent features and recent changes to Child and Women Labour Act 1986, Social Security Act 2016, Prevention of Sexual harassment Act, 2013. • Prominent features and recent changes to Employees Acts like payment of Gratuity Act 2015, Provident Fund Act 1952, Minimum Wages Act 2016 and Payment of Wages Act 1991, Workmen Compensation Act 2014/ESI Scheme.
4.	Emerging Issues In H.R.M
	<ul style="list-style-type: none"> • Finding Talent in the External Labor Market, Employment Agencies • Finding Talent Internally, Lateral Transfers and Promoting From Within • Designing an HR Talent Inventory • Linking Recruitment to the HRM Process - Opportunities, Challenges, and Recent Developments in Recruiting Talent • Legal Dimensions of Recruitment: Equal Employment Opportunity and Discrimination • Talent Management – Concept, Importance, Process, Talent Management and VUCA Environment (Volatility, Uncertainty, Complexity, Ambiguity), H.R. Practices at Global level. Managing Millennial (Gen Y)

References:

- Aswathappa K. (2002) Human Resource and Personnel Management, Tata McGraw-Hill, New Delhi.
- Bhattacharyya Kumar Deepak (2006) Human Resource Managing, Excel Books, New Delhi.
- Cascio F.W. (2003) Managing Human Resources, Productivity, Quality of Life, Profits, Tata McGraw-Hill, New York.

- Chadha, N.K. Human Resource Management-issues, case studies, experiential exercises, Sri SaiPrintographers, New Delhi.
- Chadha, N.K. (2004) Recruitment and Selection-A Practical Approach, Galgotia,New Delhi.
- Chhabra T.N. (2002) Human Resource Management, DhanpatRai and Co. Delhi.
- Dessler Gary (1997) Human Resources Management, Prentice Hall, USA.
- Dessler Gary and VarkkeyBiju (2011) Fundamentals of Human Resource Management, Content, Competencies and Applications, Dorling Kindersley (India) Pvt Ltd., India.
- Flippo, E. (2000) Personnel Management, Tata McGraw-Hill, New Delhi.
- Gupta, C.B. (2007) Personnel Management, Sultan Chand & Sons, New Delhi.
- Monappa A. Saiyadain M. (1996) Personnel Management, Tata McGraw-Hill, India.
- Rao V.P.S. (2004) Human Resource Management, Excel Books, India.
- Saiyadain S. Mirza (2003) Human Resource Management, Tata Mc-GrawHill, India.
- Tripathi, P.C., (2006) Human Resource Development, Sultan Chand & Sons, New Delhi.

Syllabus of Courses of Master of Commerce (M.Com) Programme at Semester III

With effect from the Academic Year 2020-2021

Course: Rural Marketing (6 Credits)

Course Objective:

- To create awareness about the applicability of the concepts, techniques and processes of marketing in rural context
- To familiarize with the special problems related to sales in rural markets, and
- To help understand the working of rural marketing institutions.

Course Outcome:

At the end of the course students will be able to:

- Develop the understanding of the Indian rural economy.
- Identify the challenges and opportunities in the field of rural marketing for the budding managers and also expose the students to the rural market environment and the emerging challenges in the globalization of the economies.
- Understand the concepts and techniques of marketing management and their application in rural marketing.
- Understand the concept and methodology for conducting the research in rural market.

Modules at a Glance

Rural Marketing		
Sr. No.	Modules	No. of Lectures
1	Introduction to Rural Marketing	15
2	Consumer Behaviour and Rural Marketing	15
3	Agricultural Marketing	15
4	Recent Trends in Rural Marketing	15
	Total No. of Lectures	60

Sr.No	Modules
1.	Introduction to Rural Marketing
	<ul style="list-style-type: none"> • Rural Marketing: Concept, Scope, Nature and Evolution of Rural Marketing, Rural Marketing Strategies-4P's, Rural Infrastructural Facilities – Warehousing, Cold Storage, Logistics. • Indian Rural Market: Profile, Rural Vs Urban Market, Importance of Branding, Scope and Importance of Transportation Networking in rural markets. • Rural marketing environment: Population, occupation pattern, income generation, location of rural population, expenditure pattern, literacy level, land distribution, land use pattern, irrigation, development programs, infrastructure facilities, rural credit institutions, rural retail outlets, print media in rural areas, rural areas requirement, rural demand and rural market index, problems in rural marketing.
2.	Consumer Behaviour and Rural Marketing
	<ul style="list-style-type: none"> • Consumer Behaviour: Characteristics of Buying Behaviour- Awareness, Understanding, Consumer Purchase Decision, Importance of Rural Marketing Communication, Salesmen Influence. • Government Schemes: Rural Development Programmes and Schemes of Government, Entrepreneurship Development Programme, Role of Food Corporation of India (FCI), Role of Khadi and Village Industries Commission (KVIC). • Role of Banks in Rural Marketing: Role of Agricultural Cooperative Banks, Commercial Banking for Rural Marketing
3.	Agricultural Marketing
	<ul style="list-style-type: none"> • Agricultural Marketing- Importance, Prospects and Issues, Role of Cooperatives and Self Help Groups (SHG) in Rural Marketing • Commodity Boards: Role and Contribution of Commodity Boards in generating revenue to government and employment in rural India. • Agricultural Exports: Composition and Contribution of Agricultural Exports in generating revenue for India- Food Grains, Organic products, Marine Products, Role of Agricultural & Processed Food Products Export Development Authority (APEDA)
4.	Recent Trends in Rural Marketing
	<ul style="list-style-type: none"> • e- Rural Marketing-CRM & e-CRM in Rural Marketing- Advanced Practices in Rural Marketing- Social Marketing-Network Marketing- Green Marketing in Indian and Global Context-Co-operative Marketing- Micro Credit Marketing- Public Private Partnership Model in Rural Marketing - Advancement of Technology in Rural Marketing- Structure of Competition in Rural India. • Information Technology: Impact of IT in Agricultural Marketing, E-Chaupal, Project Shakti, Web-casting-online training and guidance to farmers.

Case studies:

- Indian tractor industry: A brief overview, Challenges for Indian tractor industry, factors suggesting better future prospects for tractor industry, marketing strategies for tractor industry
- Marketing of fertilizer industry, classification of fertilizer industry, Challenges for marketing of fertilizer industry, marketing strategies for fertilizer industry.
- Hindustan Unilever: Kan Khajura Tesan dial-in mobile radio channel offering free on-demand entertainment

References:

- Balaram Dogra & Karminder Ghuman, Rural Marketing: Concept & Cases, Tata Mcgraw-Hill Publishing Company, New Delhi, 2008
- A.K. Singh & S. Pandey, Rural Marketing: Indian Perspective, New Age International Publishers, 2007
- CSG Krishnamacharylu & Laitha Ramakrishna, - Rural Marketing, Pearson Education Asia. 2009
- Philip Kotler, Marketing Management, Prentice - Hall India Ltd. New Delhi
- Agarwal A.N, Indian Economy, Vikas Publication, New Delhi.
- Ruddar, Dutt Sundaram, Indian Economy, Tata Mcgraw Hill. Publishers, New Delhi

Syllabus of Courses of Master of Commerce (M.Com) Programme at Semester III

With effect from the Academic Year 2020-2021

Course: Entrepreneurial Management (6 Credits)

Course Objectives:

- The course explores the creation and management of start-up businesses.
- Students develop a business plan for a start-up business.
- This course evaluates the necessary qualities and characteristics of the successful entrepreneurial profile.
- It further utilizes information, financial estimates and projections, logic and critical thinking needed to recognize opportunities and to address small business problems in a multicultural, ethical and legal and competitive environment.

Course Outcome:

Students who successfully complete this course will be able to:

- Identify entrepreneurial activity and its application. Define the strategic, tactical, and operational roles and functions of management of the entrepreneurial venture.
- Prepare a successful business plan and a feasibility analysis.
- Prepare the proper ethical and legal foundation as applied to entrepreneurship and new business ventures.
- Use critical thinking to formulate and execute managerial entrepreneurial strategies, plans, and procedures.
- Entrepreneurial financing and assessing the financial strengths of the new venture

Modules at a Glance

Entrepreneurial Management		
Sr. No.	Modules	No. of Lectures
1	Entrepreneurship Development Perspective	15
2	Creating Entrepreneurial Venture	15
3	Project Management	15
4	Assistance and Incentives for Promotion and Development of Entrepreneurship	15
	Total No. of Lectures	60

Sr.No	Modules
1.	Entrepreneurship Development Perspective
	<ul style="list-style-type: none"> • Entrepreneurship – Concept, Factors affecting growth of Entrepreneurship, Types of Entrepreneurs, Requirements of Entrepreneurial structure. • Entrepreneurial Culture -Elements of culture, Steps to change Entrepreneurial culture, Entrepreneurial v/s Administrative culture. • Theories of Entrepreneurship- Schumpeter Dynamic Entrepreneurship Innovation Theory, Theory of High Achievement by McClelland, Theory of Personnel Resourcefulness
2.	Creating Entrepreneurial Venture
	<ul style="list-style-type: none"> • Entrepreneurial Environment- Significance, SWOC Analysis, Problems of Entrepreneurship • Financial Analysis of Entrepreneurial Venture- Significance, Tools of Financial Analysis, Sources of development finance • Social Entrepreneurship- Features, Importance, Arguments (for and against) Social Entrepreneurship, Women Entrepreneurs – concept and special Government schemes for women entrepreneurs in India. • Experiences of startup (Successful and failing to succeed case studies)
3.	Project Management
	<ul style="list-style-type: none"> • Project - Concepts and Classification of Project, Search of Business Idea, Project Cycle. • Project formulation-----Steps for project formulation, Project Design and network analysis – concept and network analysis techniques: PERT/ CPM. • Project Management – Concept, Phases, Project Identification and Project Feasibility Analysis.
4.	Assistance and Incentives for Promotion and Development of Entrepreneurship
	<ul style="list-style-type: none"> • Incentives – Need, Promotion and development Entrepreneurship-Types of Assistance and incentives -Fiscal, Financial, Promotional, Marketing, and Organisational. • NPSD - National Policy for Skill Development and Entrepreneurship 2015. • Institutions in aid of Entrepreneurship Development - The National institute for Entrepreneurship and small business development, District Industry Centre (DIC), National Alliance of young Entrepreneurs

References:

- Innovation and Entrepreneurship – Peter F. Drucker
- Entrepreneurship – Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd
- Entrepreneurship As Strategy – G. Dale Meyer, Kurt A. Heppard
- New Vistas of Entrepreneurship: Challenges & Opportunities – A. Sahay, M.S.Chhikara
- Entrepreneurship and Small Business Management – Siropolis
- The Entrepreneurial Connection - Gurmeet Naroola
- Thought Leaders – Steven Brandt.
- Corporate Entrepreneurship – Vijay Sathe
- Corporate Entrepreneurship: Entrepreneurial Development Inside Organisations – Michael H.Morris, Donald F.Kuratko
- Intrapreneurship: Gifford Pinchot III

- Lead like an Entrepreneur – Neal Thornberry
- You Too Can Become an Entrepreneur – Nalinaksha Mutsuddi
- Make The Move: Demystifying Entrepreneurship – Ishan Gupta, Rajat Khare

Syllabus of Courses of Master of Commerce (M.Com) Programme at Semester III

With effect from the Academic Year 2020-2021

Course: Marketing Strategies and Practices (6 Credits)

Course Objectives:

- To understand the concepts of Marketing Strategies
- To learn about marketing process for different types of products and services
- To understand the tools used by marketing managers in decision situations
- To understand the marketing environment trends

Course Outcomes

At the end of the course students will be able to:

- Students will demonstrate strong conceptual knowledge in the functional area of marketing management.
- Students will demonstrate effective understanding of relevant functional areas of marketing management and its application.
- Students will demonstrate analytical skills in identification and resolution of problems pertaining to marketing management.

Modules at a Glance

Marketing Strategies and Practices		
Sr. No.	Modules	No. of Lectures
1	Introduction to Marketing Strategies	15
2	Developing Marketing Strategies & Plans	15
3	Market Environmental Trends & Building Customer Value	15
4	Recent Trends in Marketing Strategies	15
	Total No. of Lectures	60

Sr. No	Modules
1.	Introduction to Marketing Strategies
	<ul style="list-style-type: none"> • Introduction: Marketing Strategies – Concept, Evolution, Role/ Importance, Types, Formulation of Marketing Strategies- Steps • Marketing Opportunities and Plan: Analysing Marketing Opportunities, Future of Marketing, Effective Marketing Plan. • New Marketing Strategies: Holistic, New Brand, Service, Green and Guerrilla Marketing Strategies
2.	Developing Marketing Strategies & Plans
	<ul style="list-style-type: none"> • Marketing Mix: Marketing Strategy Implementation - Steps, Marketing Mix 4 P's – Importance, Alternative Marketing Mix Propositions- Profit, People, and Planet. • Marketing Plans: Marketing Planning- Importance, Types and Content, Strategic Business Unit - Structure, SWOT Analysis. • Defensive Marketing Strategies: Importance, Types, Offensive V/S Defensive Marketing Strategies, Position Defense Strategies.
3.	Market Environmental Trends & Building Customer Value
	<ul style="list-style-type: none"> • Environmental Analysis: Analysing the Macro Environment, Theories of Marketing- PESTLE Analysis, VRIO Analysis, Porter's Competency Model, and Customer Perceived Value (CPV). • Customer Value: Applying Customer Value and Satisfaction, Customer Relationship Management (CRM)- Concepts and Techniques • Customer Loyalty: Importance, Consumer Behaviour – Impact of Personal, Cultural, Social and Psychological Factors.
4.	Recent Trends in Marketing Strategies
	<ul style="list-style-type: none"> • Emerging Strategies: 21st Century Marketing Strategies, Global Marketing Strategies, and Strategies for Entering Emerging Market. • E-Marketing: Concept, Pros and Cons, Digital Marketing – Concept and features, Experiential Marketing – Concept and features, Hospitality Marketing Management. • Social Marketing: Social Marketing - Importance, Barriers, Trends in Marketing Practices in India and across Globe.

References:

- Marketing Special Indian Edition- Dhruv Grewal, Michael Levy
- Marketing - Stanton,,Michael Etzel,Walker(Tata)
- Marketing Management - V.S.Ramaswamy and S.Namakumari
- Principles of Marketing 9th Edition - Philip Kotler and Gary Armstrong
- Marketing - Bovee and John Thill
- Marketing Models - Lilien & Kotler & Moorthy
- Case Studies in Marketing – Indian context - R.Srinivas
- Marketing Management Text And Cases in Indian Context-Dr.K.Karunakaran
- Marketing Management Text and Cases-Biplab Bose
- Marketing Management -S.A. Sherlekar13th Edition
- Marketing Management - Philip Kotler

Syllabus of Courses of Master of Commerce (M.Com) Programme at Semester III

With effect from the Academic Year 2020-2021

Course: Organizational Behavior (6 Credits)

Course Objectives:

- To help the students to develop cognizance of the importance of human behaviour.
- To enable students to describe how people behave under different conditions and understand why people behave as they do.
- To provide the students to analyse specific strategic human resources demands for future action.
- To enable students to synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behaviour and improve results.

Course Outcome:

Students who successfully complete this course will be able to:

- Demonstrate the applicability of the concept of organizational behavior to understand the behavior of people in the organization.
- Demonstrate the applicability of analyzing the complexities associated with management of individual behavior in the organization.
- Analyze the complexities associated with management of the group behavior in the organization.

Modules at a Glance

Organizational Behaviour		
Sr. No.	Modules	No. of Lectures
1	Introduction to Organizational Behaviour	15
2	Foundation of Individual Behaviour	15
3	Group Dynamics and Behaviour	15
4	Emerging Challenges	15
Total No. of Lectures		60

Sr.No.	Modules
1.	Introduction to Organizational Behaviour
	<ul style="list-style-type: none"> • Understanding Organizational Behaviour: Definition, Goals, Focus and Fundamentals of OB • Concepts of OB and Inter-disciplinary approach of OB • A Basic Model of OB: Emerging Trends
2.	Foundation of Individual Behaviour
	<ul style="list-style-type: none"> • Factors affecting Individual behaviour- Personal, Psychological, Organisation System, Environmental. • Personality & Perception – Nature of personality, Determinants of personality, Personality Traits., Factors Influencing Perception, Managing perception Process, Perception and OB • Attitude – Nature, components, work related attitudes , Barriers to attitudinal Change, Measures to attitudinal change.
3.	Group Dynamics and Behaviour
	<ul style="list-style-type: none"> • Group – Types of groups, Stages of Group Development, Group Decision making – Advantages and Problems. • Work place behaviour – Determinants of Group Behaviour, Power and Politics –Sources of Power, Types of Organisational politics. • Conflict – Levels of Conflict, Strategies for resolving Conflict, and Guidelines for effective negotiation.
4.	Emerging Challenges
	<ul style="list-style-type: none"> • Stress Management – Sources, Effects, Strategies, Stress and Performance. • Organisation culture – Cultural Dimensions, Creating Organisational Culture, Maintaining Organisational Culture. • Workforce Diversity – Concept, Managing Diversity effectively, Ethical Behaviour in workplace, Managing Ethics at work place.

References:

- Luthans, Fred (2002) Organization Behaviour (9th ed), McGraw Hill, India.
- Mishra M.N. (2001) Organizational Behaviour, Vikas Publishing House Pvt. Ltd., New Delhi.
- Newstrom W. John, Davis Keith (1996) Organization Behaviour, McGraw Hill, India.
- Robbins S.P. (1999) Organizational Behaviour, concepts, controversies and applications, Prentice-Hall, New Delhi.
- Sharma R.A. (1982) Organization Theory and Behaviour, Tata McGraw-Hill, India.
- Andre, R. (2009) Organizational Behaviour, Pearson, India.
- Chadha, N.K. (2010) Perspectives in Organizational Behaviour.
- Rao, V.S.P. (2009) Organizational Behaviour, Excel Books, India.

Syllabus of Courses of Master of Commerce (M.Com) Programme at Semester IV

With effect from the Academic Year 2020-2021

o. of Courses	Semester IV	Credits
1	Elective Courses (EC)	
Group B: Business Management (Any Three out of Five)		
1	Supply chain management and logistics	6
2	Advertising and sales Management	6
3	Retail Management	6
4	Tourism Management	6
5	Management of Business Relations	6
Total Credits		18

Syllabus of Courses of Master of Commerce (M.Com) Programme at Semester IV

With effect from the Academic Year 2020-2021

Course: Supply Chain Management and Logistics (6 Credits)

Course Objectives:

- To understand how Logistics, Supply Chain, Operations, Channels of Distribution fit in to various types of Business viz., Manufacturing, Service and Project.
- To understand how Transportation and Warehouse functions fits into Logistics & Supply Chain Management.
- To understand how Managers, take decisions in Logistics and supply chain management functional area.

Course Outcomes:

Students who successfully complete this course will be able to:

- Demonstrate a clear understanding of the key concepts applied in logistics and supply chain management.
- To highlight the importance of all activities of the supply chain and an understanding of concepts like inbound and outbound logistics, Design of SCM, Logistics and Use of Internet.
- To develop skills for planning, designing the operational facilities of supply chain with the analytical and critical understanding

Modules at a Glance

Supply Chain Management and Logistics		
Sr. No.	Modules	No. of Lectures
1	Introduction to Supply Chain Management	15
2	Perspectives of SCM	15
3	Introduction to Logistics	15
4	Design of SCM, Logistics and Use of Internet	15
	Total No. of Lectures	60

Sr.No.	Modules
1.	Introduction to Supply Chain Management
	<ul style="list-style-type: none"> • Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management. • Principles and Strategies: Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting. • Participants in SCM: Supply chain intermediaries- Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channel of Distribution at Services Level, Factors for selection of suitable channels.
2.	Perspectives of SCM
	<ul style="list-style-type: none"> • Global perspectives: Measuring and analyzing the value and efficiency of global Supply Chain Networks, Global market forces, Types of global supply chain. • Indian Perspectives: Measuring and Analyzing the value and efficiency of domestic Supply Chain Networks, Economic effects of supply chains. • Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM.
3.	Introduction to Logistics
	<ul style="list-style-type: none"> • Logistics Management: Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control, Bull-whip effect • Transportation and Warehousing: Transport Functions and Participants in Transportation Decisions, Transport Infrastructure- Forms, Warehouse Functions and Operations • Packaging and Materials Management- Consumer and Industrial Goods Packaging - Importance, Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling
4.	Design of SCM, Logistics and Use of Internet
	<ul style="list-style-type: none"> • SCM Plan- Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods • Use of Internet in SCM- E-market places, E-procurement, E-logistics, E-fulfillment. • Operative Systems in SCM: Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains, Inventory Control Importance, Pareto's Law • New Horizon in Supply chain Management (Careers)

References:

- Modeling the Supply Chain-2nd edition; Shapiro, Jeremy F, Duxbury Applied Series
- Logistics and Supply Chain Management; Christopher, M (1992), Pitman Publishing, London.
- Logistics and Supply Chain Management Cases and Concepts; Raghuram and Rangaraj, Macmillan
- Supply Chain Management; N. Chandrasekaran, Oxford
- Supply Chain Logistics Management-2nd Edition; Bowersox, Closs, Cooper, McGraw Hill
- Supply Chain Management; Dubey, Kumar Sai, New Century

Syllabus of Courses of Master of Commerce (M.Com) Programme at Semester IV

With effect from the Academic Year 2020-2021

Course: Advertising and Sales Management (6 Credits)

Course Objectives:

- The purpose of this course is to provide you with a working knowledge of the major frameworks, theories, and research findings in the area of advertising management.
- The objective of this course is to provide students with a fundamental understanding of advertising and sales and its place in business, branding, and society.
- To understand advertising from the broader Communication perspective.
- To demonstrate preparation to comprehend the basic advertising and sales management concepts and functions.

Course Outcomes:

Students who successfully complete this course will be able to:

- Describe the basics of Communication process, models and objectives in marketing, understanding the determination of target audience and positioning and advertising budget.
- Understanding the advertising agency, its selection, compensation and maintaining relations and evaluating advertising effectiveness.
- Understanding nature, types and importance of selling, Sales management process, managing ethics in selling environment

Modules at a Glance

Advertising and Sales Management		
Sr. No.	Modules	No. of Lectures
1	Advertising Fundamentals and Media	15
2	Creativity, Social and Regulatory Framework of Advertising	15
3	Sales Management – I	15
4	Sales Management - II	15
	Total No. of Lectures	60

Sr.No.	Modules
1.	Advertising Fundamentals and Media
	<ul style="list-style-type: none"> • Basics of Advertising : Concept and Features, Significance, Classification of Advertising, Integrated Marketing Communication (IMC) - Elements, Behavioural Model (E.K. Strong AIDA), DAGMAR Model (Russell Colley), Hierarchy of Effects (Lavidge and Steiners) • Ad Agency : Various Functional Department, Types, Measures for gaining and reasons for losing clients, Evaluation Criteria for Selecting an Advertising Agency, • Media : New Media Options, Forms of Digital Media, Media Objectives, Criteria for Selecting Suitable Media, Methods of Setting Advertising Budget
2.	Creativity, Social and Regulatory Framework of Advertising
	<ul style="list-style-type: none"> • Creativity & Research: Developing advertising copy - print, broadcast and digital media, Pre-test and post-test methods. • Society: Socio-economic contribution and criticisms of advertising, professional courses and careers in the field of advertising • Regulatory framework of advertising: Legal Framework of Advertising, Role of Information and Broadcasting Ministry (IBM), Self-Regulatory Bodies – Advertising Standards Council of India(ASCI) and Indian Broadcasting Foundation(IBF)
3.	Sales Management - I
	<ul style="list-style-type: none"> • Introduction: Sales Management - Features, Functions and Importance, Art of Selling – Types, Process, Qualities of an Effective Salesman. • Sales force management : Selection Procedure, Training Methods, Motivational Factors and Compensation methods of sales personnel, Ethical Aspects. • Sales organisation : Concept, Objectives, Structure and Steps in Developing a Sales Organisation
4.	Sales Management - II
	<ul style="list-style-type: none"> • Sales planning : Concept, Process, Sales Forecasting - Methods and Limitations • Sales controlling : Concept of Sales Budget and Sales Audit, Sales Quota - Methods and Types, Objectives and Factors Determining and Designing Sales Territory • Recent trends - Importance of Customer Feedback, Sales Management - Data Mining, Role of IT • Managing Talent – Ethical Aspects

References:

- Philip R Cateora and John L Graham, International Marketing_Irwin McGraw Hill 1999.
- William F Arens and Courtland L Bovee, Contemporary Advertising-Irwin 1994.
- Philip Kotler and Eduardo L Roberto, Social marketing strategies for changing public behaviour- The free Press-1989.
- Jib Fowles, Advertising and popular culture-Sage Publications 1996 Mary Cross, Advertising and Culture-Prentice Hall 2001
- Rajeev Batra, John G. Myers, David A. Aaker, Advertising Management, Pearson Education
- Manendra Mohan- Advertising Management; Tata McGraw Hill

- Promotion- Stanley
- George E. Belch, Micheal A. Belch, Keyoor Purani: Advertising and Promotion; Tata McGraw Hill
- Sales Management - Richard Rstill Edward W. Cundiff
- Strategies for selling-Gerald A.Michaelson
- Sales Management Handbook – Forsyth Ptrick
- Building a Winning Sales Team – Gini Graham & Scott
- Professional Sales Management – Anderson, Hair and Bush
- Sales Management – Thomas

Syllabus of Courses of Master of Commerce (M.Com) Programme at Semester IV

With effect from the Academic Year 2020-2021

Course: Retail Management (6 Credits)

Course Objectives:

- To provide insights into all functional areas of retailing.
- To give an account of essential principles of retailing strategy.
- To give a perspective of the retail environments with reference to managerial, ethical, regulatory and global scenario.

Course Outcomes:

Students who successfully complete this course will be able to:

- Apply a broad theoretical and technical knowledge of retail management to understand opportunities and challenges for creating excellent retailing experience.
- Critically analyze and summaries market information to assess the retailing environment and formulate effective retail strategies.
- Learn how to procure, display and maintain merchandise to meet daily business requirements. Understand visual merchandising and its effect on store layout and design.
- Apply reasoned judgments to solve problems in a variety of retail environments with reference to managerial, ethical, regulatory and global perspectives.

Modules at a Glance

Retail Management		
Sr. No.	Modules	No. of Lectures
1	Introduction to Retail Management	15
2	Retail Management Strategy	15
3	Retail Location, Layout and Merchandising	15
4	Use of Technology and Career options	15
	Total No. of Lectures	60

Sr.No.	Modules
1.	Introduction to Retail Management
	<ul style="list-style-type: none"> • Retailing: Concept, Scope and Importance of Retailing and Retail Management, Theories of Retail change, Retail Environment Economic, Legal, Technological & Competitive • Retail sector in India: Size, and Drives of Retail changes, FDI in Retailing in Indian Context • Disruptions in Retailing: Changing Modern Retail Formats, Mall System, Challenges and coping mechanism by the Retail Sector, Ethics in Retailing.
2.	Retail Management Strategy
	<ul style="list-style-type: none"> • Retail Strategies: Promotional Strategies, Retail Planning Process, Retail - Market Segmentation - Concept and Significance • Relationship Marketing Strategies: CRM in Retailing, Retail Value Chain, Retail life Cycle, HRM in retailing- Growing importance of HR and Challenges faced by HR in retailing • Consumer Strategies: Consumer Behaviour in Retail Context, Buying Decision Process, Customer Service as a Part of Retail Strategy.
3.	Retail Location, Layout and Merchandising
	<ul style="list-style-type: none"> • Retail Location& Merchandising: Importance, Types, Steps involved in choosing a Retail Location. • Merchandising: Concept and Merchandising Planning Process, Retail Branding, Merchandising Buying, Visual Merchandising • Store Design and Layout: Store Design - Elements, Store Layout - Importance, Steps for Designing
4.	Use of Technology and Career options
	<ul style="list-style-type: none"> • Technologies: Use of Technologies in retailing - Electronic Data Interchange (EDI), Radio Frequency Identification (RFI), Data Base Management system • E-Retailing: Formats, Challenges, Green Retailing - Concept and Importance • Retail as a Career: Various Career Options, Responsibilities of Store Manager, Functions of Merchandising Manager

References:

- Patrick M. Dunne and Robert F Lusch, Retailing, Thomson Learning, 4th Edition 2008.
- Chetan Bajaj, Rajnish Tow and Nidhi V. Srivatsava, Retail Management, Oxford University Press, 2007.
- SwapnaPuadham, Retail Management -Text and Cases, Tata McGraw Hill, 2nd Edition, 2008.
- Dunne, Retailing, Cengage Learning, 2nd Edition, 2008
- Sivakumar, Retail Marketing, Excel Books, First Edition, 2007.
- Ramkrishnan and Y.R.Srinivasan, Indian Retailing Text and Cases, Oxford University Press, 2008

Syllabus of Courses of Master of Commerce (M.Com) Programme at Semester IV

With effect from the Academic Year 2020-2021

Course: Tourism Management (6 Credits)

Course Objectives:

- This course introduces the concept of tourism, its, growth and development, motivations for travel, role of tourism as an economic intervention, global nature of tourism, tourism products and emerging trends in tourism industry.
- The course makes the students aware of the various marketing functions and techniques related to the field of tourism and hospitality.

Course Outcomes:

Students who successfully complete this course will be able to:

- Expose the students how to formulate the tourism policy.
- Discuss the different phases of Indian tourism policy making journey.
- Provide Knowledge of making plans and steps of planning for tourism development and especially Sustainable and green tourism.
- To make the students understand the nature of International Tourism Environment.

Modules at a Glance

Tourism Management		
Sr. No.	Modules	No. of Lectures
1	Introduction to Tourism Management	15
2	Marketing for tourism planning and development	15
3	International Tourism Environment – Lesson to be learnt	15
4	Sustainable and green tourism	15
	Total No. of Lectures	60

Sr.No.	Modules
1.	Introduction to Tourism Management
	<ul style="list-style-type: none"> • Tourism – Concept, Characteristics Importance and Types of Tourism – Inbound Tourism • Tourism Industry: Concept, Nature, Structure and Components, • Career options in Tourism. • Tourism Destination: Concept, Elements, Tourism Destination Planning – Process and Importance.
2.	Marketing for tourism planning and development
	<ul style="list-style-type: none"> • Introduction- Consumer Buying Behavior and Market Segmentation • Pricing • Promotion and Direct Marketing • Packaging and Programming • Tourism Resource Planning
3.	International Tourism Environment
	<ul style="list-style-type: none"> • Malaysia Model • Dubai Tourism Model • Sustainable tourism model: Bhutan • Community Based model : Konkan (India) • Wellness Tourism: Kerala (India) • Role of Institutions and organizations in promoting International Tourism -WTTC, IATO, TAAI, ITDC.
4.	Sustainable and green tourism
	<ul style="list-style-type: none"> • Introduction to Sustainable Tourism & Global Concerns • Approaches to Sustainable Tourism, Code of Conduct for safe and sustainable Tourism in India • Environmental Impact Assessment • Green Tourism • Sustainable Tourism and Community Development • Restrictions and Considerations in Sustainable Tourism Planning • Major Tourism schemes of Government of India- Visa on Arrival (VoA), PRASAD Scheme, HRIDAY Scheme, Travel Circuits; Incredible India Campaign.

References:

- Mill and Morrison, (1992), The Tourism System: An Introductory Text, Prentice Hall.
- Cooper, Fletcher et al, (1993), Tourism Principles and Practices, Pitman.
- Burkart and Medlik, (1981), Tourism: Past, Present and Future, Heinemann, ELBS.
- Mill, R.C., (1990), Tourism: The International Business, Prentice Hall, New Jersey.
- Bhatia, A.K., - International Tourism
- Seth, P.N., (1999) Successful Tourism Management (Vol 1 &2)
- Pender & Sharpley, R. The Management of Tourism, Sage Publications.
- Page, J. Stephen & Brant, P. Tourism: A Modern Synthesis, Thomson London
- Michel, M. & Cortman Introduction to travel and Tourism: An international Approach, Van Nostrand Reinhold, New York.

Syllabus of Courses of Master of Commerce (M.Com) Programme at Semester IV

With effect from the Academic Year 2020-2021

Course: Management of Business Relations (6 Credits)

Course Objectives:

- This course in Management of Business Relations is framed to help the students to learn the concepts related to Business relationship management , CRM and Relationship management so as to understand how to successful run Business and smooth functioning of an organization in today's dynamic environment.
- To understand the concepts of Employee and Supplier, Investors and Community Relationship Management

Course Outcomes:

Students who successfully complete this course will be able to:

- Understand fundamental concepts and principles of Business relations, including the basic roles, skills, and impact of management.
- Understand realistic and practical applications of management concepts.
- To identify the Problems & Challenges of Employee Relations.

Modules at a Glance

Management of Business Relations		
Sr. No.	Modules	No. of Lectures
1	Introduction to Management of Business Relations	15
2	Customer and Channel Relationship Management	15
3	Employee Relationship Management	15
4	Supplier, Investors and Community Relationship Management	15
	Total No. of Lectures	60

Sr.No.	Modules
1.	Introduction to Management of Business Relations
	<ul style="list-style-type: none"> • Business Relations - Need, Importance of Business relations, Business Relationship Management (BRM) Competencies. • Business Relation Manager- Role, qualities, Skills. • Business Relations- Principles, Steps, Trends, Impact of Communication on Business Relations.
2.	Customer and Channel Relationship Management
	<ul style="list-style-type: none"> • Customer Relations Management: Concept, Characteristics of an empowered customer, Approaches &Types, Role of Customer Relations Manager. • Designing and developing customer Value- Turning customers to loyal clients, Strategic Framework for CRM, E-CRM: Concept and Benefits, Steps, Successful CRM implementation. • Channel Relationship - Concept, importance, Challenges, Elements contributing to effective channel relationships.
3.	Employee Relationship Management
	<ul style="list-style-type: none"> • Employee Relationship Management - Concept, Objectives of Employee Relations , Approaches to Employee Relations, • Role of Employee Relations Manager, Prospects & Importance of Industrial Relations, Problems & Challenges of Employee Relations, Key Drivers for shifting from Industrial Relations to Employee Relations, • Strategic Framework for ERM, Factors influencing ERM, Essentials of an effective ERM, ERM strategy.
4.	Supplier, Investors and Community Relationship Management
	<ul style="list-style-type: none"> • Supplier Relations – Concept, Supplier Segmentation Pyramid, Supplier Improvement Process for better relations, Challenges. • Investors Relations –Concept, Focus, Keys to successful investor’s relations, Enhancing shareholders loyalty and retention. • Stakeholder relations- Types of stakeholders, Role of business in social development, strategies to improve community relations, impact of community relations on business.

References:

- G Shainesh & Jagdish N Sheth, Customer Relationship Management- A Strategic Approach ,
- J N Sheth, Atul Parvatiyar, G. Shainesh Customer Relationship Management, 2001,
- Gardner, M & Palmer, G. Employment Relations, Industrial Relations and Human Resource management in Australia Ithaca, ILR Press, 1995
- Jacoby, S M The Workers of nations: Industrial Relations in Globalized Economy, Oxford, Oxford University Press, 1994
- Locke, R etc. Employment Relations in a Changing World Economy, Cambridge, MIT Press, 1995
- Jossey-Bass, (2005), Management Skills, Business & Management Series, JosseyBass A. Wiley Imprint.

QUESTION PAPER PATTERN

SEM III & IV

Evaluation scheme

Scheme of Examination: The performance of the learners will be evaluated in two components. One component will be the Internal Assessment component carrying 40% marks and the second component will be the Semester End Examination component carrying 60% marks.

Internal Assessment: The Internal Assessment will consist of one class test of 40 marks for each course excluding projects. The pattern will be shown as below:

Internal Assessment (I.A.)- 40 Marks

(I) Class test: 20 Marks.

Question Paper Pattern of IA

Maximum Marks: 20 marks

Questions to be set: 02

Duration: ½ hour

Question No	Particular	Marks
Q1	Objective Questions	05 marks
Q2	Concept based short questions /case study Students to answer 3 sub questions out of 5 sub questions.	15 marks

(II) Assignment: 20 Marks

May Include Case studies, Research Papers, Oral presentation, Collaborative learning Activity, Article Review, Company analysis, Real world examples etc. in aligned with the learning objective of the individual course.

Semester End Examination (SEE)- 60 Marks

Question Paper Pattern of SEE

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question no.	Particulars	Marks
Q1	C) Full length Questions Or D) Full length Questions	15
Q2	C) Full length Questions Or D) Full length Questions	15
Q3	E) Full length Questions Or F) Full length Questions	15
Q4	E) Full length Questions Or F) Full length Questions	15

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks or 05 and 10 marks or 05, 05 and 05 marks.

Introduction: 100 marks project work each semester

Inclusion of project work in the course curriculum of the M.Com. programme is one of the ambitious aspect in the programme structure. The main objective of inclusion of project work is to inculcate the element of research work challenging the potential of learner as regards to his/ her eager to enquire and ability to interpret particular aspect of the study in his/ her own words. It is expected that the guiding teacher should undertake the counselling sessions and make the awareness among the learners about the methodology of formulation, preparation and evaluation pattern of the project work.

- There are two modes of preparation of project work
- 1. Project work based on research methodology in the study area
- 2. Project work based on internship in the study area

Guidelines for preparation of Project Work

Work Load

Work load for Project Work is 01 (one) hour per batch of 15-20 learners per week for the teacher. The learner (of that batch) shall do field work and library work in the remaining 03 (three) hours per week.

1. General guidelines for preparation of project work based on research methodology

- The project topic may be undertaken in any area of Elective Courses.
- Each of the learners has to undertake a Project individually under the supervision of a teacher-guide.
- The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.
- University/college shall allot a guiding teacher for guidance to the students based on her / his specialization.
- The project report shall be prepared as per the broad guidelines given below:
 - ♣ Font type: Times New Roman
 - ♣ Font size: 12-For content, 14-for Title
 - ♣ Line Space : 1.5-for content and 1-for in table work
 - ♣ Paper Size: A4
 - ♣ Margin : in Left-1.5, Up-Down-Right-1
 - ♣ The Project Report shall be bounded.
 - ♣ The project report should be 60 to 80 pages

Structure to be followed to maintain the uniformity in formulation and presentation of Project Work

(Model Structure of the Project Work)

- **Chapter No. 1: Introduction**

In this chapter Selection and relevance of the problem, historical background of the problem, brief profile of the study area, definition/s of related aspects, characteristics, different concepts pertaining to the problem etc can be incorporated by the learner.

- **Chapter No. 2: Research Methodology**

This chapter will include Objectives, Hypothesis, Scope of the study, limitations of the study, significance of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques and tools to be used, etc can be incorporated by the learner.

- **Chapter No. 3: Literature Review**

This chapter will provide information about studies done on the respective issue. This would specify how the study undertaken is relevant and contribute for value addition in information/ knowledge/ application of study area which ultimately helps the learner to undertake further study on same issue.

- **Chapter No. 4: Data Analysis, Interpretation and Presentation**

This chapter is the core part of the study. The analysis pertaining to collected data will be done by the learner. The application of selected tools or techniques will be used to arrive at findings. In this, table of information's, presentation of graphs etc. can be provided with interpretation by the learner.

- **Chapter No. 5: Conclusions and Suggestions**

In this chapter of project work, findings of work will be covered and suggestion will be enlisted to validate the objectives and hypotheses.

Note: If required more chapters of data analysis can be added.

- **Bibliography**

- **Appendix**

2. Guidelines for Internship based project work

- Minimum 20 days/ 100 hours of Internship with an Organisation/ NGO/ Charitable Organisation/ Private firm.
- The theme of the internship should be based on any study area of the elective courses
- Project Report should be of minimum 50 pages
- Experience Certificate is Mandatory

- A project report has to be brief in content and must include the following aspects:
 - ✓ **Executive Summary:** A bird's eye view of your entire presentation has to be precisely offered under this category.
 - ✓ **Introduction on the Company:** A Concise representation of company/ organization defining its scope, products/ services and its SWOT analysis.
 - ✓ **Statement and Objectives:** The mission and vision of the organization need to be stated enshrining its broad strategies.
 - ✓ **Your Role in the Organisation during the internship:** The key aspects handled, the department under which you were deployed and brief summary report duly acknowledged by the reporting head.
 - ✓ **Challenges:** The challenges confronted while churning out theoretical knowledge into practical world.
 - ✓ **Conclusion:** A brief overview of your experience and suggestions to bridge the gap between theory and practice.

- The project report based on internship shall be prepared as per the broad guidelines given below:
 - ✓ Font type: Times New Roman
 - ✓ Font size: 12-For content, 14-for Title
 - ✓ Line Space : 1.5-for content and 1-for in table work
 - ✓ Paper Size: A4
 - ✓ Margin : in Left-1.5, Up-Down-Right-1
 - ✓ The Project Report shall be bounded.

Evaluation pattern of the project work

The Project Report shall be evaluated in two stages viz.	
• Evaluation of Project Report (Bound Copy)	60 Marks
✓ Introduction and other areas covered	20 Marks
✓ Research Methodology, Presentation, Analysis and interpretation of data	30 Marks
✓ Conclusion & Recommendations	10 Marks
• Conduct of Viva-voce	40 Marks
✓ In the course of Viva-voce, the questions may be asked such as	10 Marks

importance / relevance of the study, objective of the study, methodology of the study/ mode of Enquiry (question responses)	
✓ Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study	20 Marks
✓ Overall Impression (including Communication Skill)	10 Marks

Note:

- The guiding teacher along with the external evaluator appointed by the University/ College for the evaluation of project shall conduct the viva-voce examination as per the evaluation pattern

Passing Standard

- Minimum of Grade D in the project component
- In case of failing in the project work, the same project can be revised for ATKT examination.
- Absence of student for viva voce: If any student fails to appear for the viva voce on the date and time fixed by the department such student shall appear for the viva voce on the date and time fixed by the Department, such student shall appear for the viva voce only along with students of the next batch.