



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ

नांदेड— ४३१६०६ (महाराष्ट्र)

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY
NANDED-431606, MAHARASHTRA STATE, INDIA.



स्वामी रामानंद तीर्थ
मराठवाडा विद्यापीठ, नांदेड.

Established on 17th September 1994 - Recognized by the UGC U/s 2(f) and 12(B), NAAC Re-accredited with 'A' Grade

ACADEMIC (1-BOARD OF STUDIES) SECTION

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वाणिज्य व व्यवस्थापनशास्त्रे विद्याशाखेंतर्गत
न्यू मॉडेल डिग्री कॉलेज, हिंगोली येथे
एम.कॉम.(इंग्रजी माध्यम) विषयाचा C.B.C.S.
Pattern नुसारचा अभ्यासक्रम शैक्षणिक वर्ष
२०१७-१८ पासून लागू करण्याबाबत.

परिपत्रक

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, वाणिज्य व व्यवस्थापनशास्त्रे विद्याशाखेंतर्गत न्यू मॉडेल डिग्री कॉलेज, हिंगोली येथे खालील विषयाचा C.B.C.S. Pattern नुसारचा अभ्यासक्रम शैक्षणिक वर्ष २०१७-१८ पासून लागू करण्यात येत आहे.

1. M.Com. (English Medium)

सदरील परिपत्रक व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या www.srtmun.ac.in या संकेत-स्थळावर उपलब्ध आहेत. तरी सदरील बाब ही सर्व संबंधितांच्या निदर्शनास आणून द्यावी.

‘ज्ञानतीर्थ’ परिसर,
विष्णुपुरी, नांदेड — ४३१ ६०६.
जा.क्र.: शैक्षणिक—०१ / परिपत्रक / वाणिज्य व
व्यवस्थापनशास्त्रे / २०१७—१८ / ७२१
दिनांक : ०२.०८.२०१७.



स्वाक्षरित /—
उपकुलसचिव
शैक्षणिक (१—अभ्यासमंडळ) विभाग

प्रत माहिती व पुढील कार्यवाहीस्तव :

- १) मा. कुलसचिव यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- २) मा. संचालक, परीक्षा व मूल्यमापन मंडळ, प्रस्तुत विद्यापीठ, यांना देऊन विनंती करण्यात येते की, उपरोक्त अभ्यासक्रमाच्या गुणपत्रिकेवर 'English Medium' असा उल्लेख करावा.
- ३) प्राचार्य, न्यू मॉडेल डिग्री कॉलेज, हिंगोली, प्रस्तुत विद्यापीठ.
- ४) उपकुलसचिव, पदव्युत्तर विभाग, प्रस्तुत विद्यापीठ.
- ५) साहाय्यक कुलसचिव, पात्रता विभाग, प्रस्तुत विद्यापीठ.
- ६) सिस्टम एक्सपर्ट, यू.जी.सी. कक्ष, प्रस्तुत विद्यापीठ.



Swami Ramanand Teerth Marathwada University, Nanded

Master of Commerce

(CBCS System)

New Model Degree College Hingoli

(Proposed Course at a Glance, Course Structure, Workload, and Course Contents)

Under the faculty of Commerce

(With effect from Academic Year 2017-18)

COURSE AT A GLANCE

Name of the Course	: Master of Commerce (M.Com.) (CBCS System)
Intake	: 40 seats
Total credits	: 100
Total Marks	: 2500
Eligibility	: A student who have passed B.Com./B.B.A Degree of this university or any other recognized university shall be admitted to this course.
Course Durations	: Two years (Full Time) (Extended over 4 semesters)
No. of Lectures	: 80 contact periods plus 15 periods per paper per for conducting Seminars, assignments, tutorials etc.
Medium of Instruction	: English
Methods of Instructions	: a) Lecture method b) Seminar Group Discussion c) Test, Tutorials, Home assignment d) Interactive teaching learning methods
Teaching aids	: Use of video, audio tapes, OHP, Slide show Projector etc. will be made for more interactive teaching- learning.
Pattern of Examination	: As per CBCS system
Course Speciality	: a) NET/SET based Syllabus. b) Personality Refinement c) Personality Development through Yoga and Value Education d) MCQs based internal assessment.

COURSE OBJECTIVES:

This College has framed following objectives for M.Com. Course.

- ❖ To develop independent logical thinking, impart skills for personality refinement.
- ❖ To equip and train our students to accept the challenges of 21st century in both Academic and Professional sides
- ❖ To create awareness among the students for acquiring the knowledge of specialized subjects
- ❖ To equip the students for seeking, Suitable employment and encourage and promote self employment opportunities
- ❖ To enable them to understand complex environment and handle their employment or self employment effectively and efficiently

M.COM. PATTERN OF EXAMINATION

Each semester and every paper have:

01 Internal assessment	50 Marks	2 credits
02 University examination	50 Marks	2 credits
03 There shall be a seminar/ field survey for every paper depending upon the nature of the subject.	25Marks	1 credits
	<u>125 Marks</u>	<u>5 Credits</u>

INTERNAL ASSESSMENT OF TWO CREDITS

A) Distribution of internal marks per paper as shown below:

(Except for those carrying practical examination)

Test I	Test II	Tutorial I	Tutorial II	Total
15	15	10	10	50

Each paper in the semester have either seminar or field survey for 25 marks

Note for Test, Tutorial and Seminar:

1. Besides of our regular practice of class test, the concerned teacher can consider multiple choice questions of 30 marks each with 30 questions can be converted into 10 marks per test depending upon the nature of the course/subject.
2. The teacher should give separate and different question/topic per student in order to avoid duplication and copying of tutorials by the students.
3. The write up of the seminar should be minimum of 25 pages and the topic should be broad to cover the latest development in the respective topic.

Paper pattern of university Examination all papers for 2 credits

No. of credits	02
Total marks	50
Duration	3 hours

Question No.1 is compulsory and divided in six short notes covering entire syllabus (5X2) = 10
Question No. 2 to 8 will be descriptive or numerical questions along with short notes. The candidate has to answer any 4 questions. All questions carry equal marks. (paper pattern for 4 credit paper will be as per CBCS system) which does not have any sections)

Break up of seminar/field survey marks are as follows: Report presentation (in this communication skill, presentation style, Analytical ability, audience, interaction & query handling skill is to be assessed, which carry 2 marks each)

1) Seminar write-up/survey report	15 Marks
2) Seminar Presentation or survey	10 Marks

	25 Marks

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Papers with practical examination:

- 1) Computer application in business MC 3.1
- 2) E-Commerce MC 4.1

These papers shall carry following pattern for internal examination of 2 credits

A) Internal Assessment 25 Marks

(Break-up)

- i) Test - I 10 Marks
- ii) Test - II 10 Marks
- iii) Tutorial – I 05 Marks

Total 25 Marks

B) University practical examination 25

Break-up of university practical Examination

- a) Practical based theory Examination 10 Marks
(Duration 30 Minutes)
- b) Oral examination 10 Marks
- c) Practical on computer 05 Marks

Total 25 Marks

For this an external examiner should be appointed by the College/university and this examination will be conducted jointly by the internal and external examiners outside the university as far as possible.

Project report & Viva-Voce:

* Project report will carry	50 Marks	2 credits
* Viva-voce on project	50 Marks	2 credits
* Pre project submission seminar	25 Marks	1 credits
Total	125	5 credits

Project reports and pre project submission seminar will be evaluated by internal teacher for 75 marks of 3 credits and Viva-voce will be conducted by a committee consisting of project guide, HOD, and one or two experts appointed by the university. Grades, conversion of marks & CPI & final grade etc will be as per CBCS system.

Standard of passing

The passing rules of this course shall be as per the CBCS system of campus schools.

1. The internal and external assessment will constitute separate heads of passing and they will have to be shown separately in the transcripts including seminar/field survey credits.
2. For each paper the ratio of marks of internal assessment in relation with external examination shall be as per CBCS system 50:50
3. Marks in the internal assessment should be communicated to the university before the commencement of the semester examination.
4. The external assessment shall be based on the term end written examination to be held at the end of each semester for each paper/course.
5. All other rules of grades, conversation A.T.K.T. grace CPI & final grade marks etc. will be given as per CBCS system of SRTMU Nanded.
6. For Internal Examination/ assessment passing will be for 25 marks out of 50 marks and also for external examination passing will be for 25 marks out of 50. Category wise passing will be for 50% of total marks and in case fraction next integer number will be taken for passing e.g. out of 25 marks passing will be 13 marks instead of 12.5 marks.
7. Student attending less than **75%** of classes will not be allowed for Internal or external examination in partial or full.

In case of any grievance to the students about internal marks given by the teachers then following procedure will be adopted.

“Principal of the college will appoint ‘Three members committee’ with prior approval of Hon’ble Vice Chancellor for the constitution of committee. The committee will be made up of three members. Principal of the college will be chairman of the committee, one external subject expert will be member and 1 internal college faculty will be member. They will investigate and submit report to the chairman and corrective actions could be taken by the approval of Vice-Chancellor and final report will be submitted to examination section of this University for further necessary action.

Course Structure	
Master of Commerce	
Semester I	Semester II
MC 101 Perspectives of management MC 102 Business Environment MC 103 Business Economics MC 104 Business Communication MC 105 Personality Refinement Seminar or Field Survey (Per subject one credit each)	MC 201 Statistical Analysis for Business- Decision MC 202 Accounting for Business Decision MC 203 Marketing Management MC 204 Financial Management MC 205 Human Resource Management Seminar or Field Survey (Per subject one credit each)
Semester III	Semester IV
MC 301 Computer Application in Business (3T + 2P) MC 302 Research Methodology MC 303 Corporate tax planning &- Management MC 304 Services Marketing MC 305 Entrepreneurship & Small Business Seminars or Field survey & Business (Per subject one credit each)	MC 401 E-Commerce (3T + 2P) MC 402 Yoga and Value Education INTERNATIONAL BUSINESS (Group - I) MC 403-1 International marketing MC 403-2 International Business- Environment MC 403-3 Project Report & Viva-Voce Seminar or field survey Per group per paper MARKETING MANAGEMENT(Group- II) MC 404-1 Advertising & Sales Management MC 404-2 Marketing Research MC 404-3 Project Report & Viva-Voce Seminar or field survey Per group per paper Financial Management (Group - III) MC 405-1 Indian Financial System MC 405-2 Project Planning & Control MC 405-3 Project Report & Viva-Voce Seminar or field survey Per group per paper
	Note: Select any one group from the above three groups

New Model Degree College Hingoli

COURSE WORKLOAD

Name of the Class : M.Com. (English Medium)

Semester I, II, III and IV

Paper	Subject/Title of the Paper	No. of Lectures per week	No. of Credits per Course	Marks
M.Com Semester I				
MC 101	Perspectives of management	04	04	100
MC 102	Business Environment	04	04	100
MC 103	Business Economics	04	04	100
MC 104	Business Communication	04	04	100
MC 105	Personality Refinement	04	04	100
	Seminar or Field Survey (one credit each)	05	05	125
	Total	25	25	625
M.Com Semester II				
MC 201	Statistical Analysis for Business Decision	04	04	100
MC 202	Accounting for Business Decision	04	04	100
MC 203	Marketing Management	04	04	100
MC 204	Financial Management	04	04	100
MC 205	Human Resource Management	04	04	100
	Seminar or Field Survey (one credit each)	05	05	125
	Total	25	25	625
	Semester I & II Total	50	50	1250

Paper	Subject/Title of the Paper	No. of Lectures per week	No. of Credits per Course	Marks
M.Com Semester III				
MC 301	Computer Application in Business (3TIP)	04	04	100
MC 302	Research Methodology	04	04	100
MC 303	Corporate tax planning & Management	04	04	100
MC 304	Services Marketing	04	04	100
MC 305	Entrepreneurship & Small Business	04	04	100
	Seminars or Field (one credits each)	05	05	125
	Total	25	25	625
M.Com Semester IV				
MC 401	E-Commerce (3TPIP)	04	04	100
MC 402	Yoga and Value Education	04	04	100
ELECTIVES (Any one group)				
MC 403	INTERNATIONAL BUSINESS (Group - I)			
MC 403-1	International marketing	04	04	100
MC 403-2	International Business Environment	04	04	100
MC 403-3	Project Report & Viva-Voce	04	04	100
	Seminar or field survey (one credit each)	05	05	125
MC 404	MARKETING (Group - II)			
MC 404-1	Advertising & Sales Management	04	04	100
MC 404-2	Marketing Research	04	04	100
MC 404-3	Project Report & Viva-Voce	04	04	100
	Total	25	25	625
	Semester I & II Total	50	50	1250
MC 405	FINANCE (Group - III)			
MC 405-1	Indian Financial System	04	04	100
MC 405-2	Project Planning & Control	04	04	100
MC 405-3	Project Report & Viva-Voce	04	04	100
	Seminar or field survey (one credit each)	05	05	125
	Total (III&IV Sem.)	50	50	1250
	Grand Total (I,II,III&IV Sem.)	100	100	2500

M.Com. I Semester

University Examination 50 Marks
Internal Assessment 50 Marks
Total 100 Marks

**Paper No. MC 101
PERSPECTIVES OF MANAGEMENT**

Sr. No.	Topic	No. of Credits	No. of Lectures	No. of Marks
1	Unit-I Introduction to Perspectives of Management Basic concepts of Management, Definition – Need and Scope – Different schools of management thought – Behavioral, Scientific, Systems, and Contingency- Evolution of Management Thought - Contribution of Management Thinkers: Taylor, Elton Mayo, Fayol– Functions of Management - Social Responsibility of Management.	1	15	25
2	Unit-II Planning Nature, Purpose and Importance of Planning-Types of Plans-Steps in Planning, Planning Strategies, Premises, Process and Forecasting – process of Decision Making-Decision Tree Analysis.	1	15	25
3	Unit-III Organizing Principles of Organization – Formal and informal Organization – types of Organization Structure – Line and Staff Relations – Delegation – Decentralization –Span of Control, organization culture, staffing.	1	15	25
4	Unit-IV Directing Leadership Theories, Grids and Styles –leading-Committees-Communication-Motivation –Theories z; Maslow’s Theory and Herzberg’s Theory, Corporate Governance and Business Ethics Unit-V Control Importance, Steps, Processes, Techniques-PERT/CPM-Total Quality Management.	1	15	25
	Total	4	60	100

M.Com. I Semester

University Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

**Paper No. MC 102
BUSINESS ENVIRONMENT**

Sr. No.	Topic	No. of Credits	No. of Lectures	No. of Marks
1	Unit-I Business and its Environment: Introduction, Nature, Scope and Objectives of Business, Types of Environment-Technological Environment, Economic Environment, Cultural Environment and Natural Environment, Globalization-Meaning and Rational of Globalization, Nature of Globalization, challenges of Globalization.	1	15	25
2	Unit-II External Business Environment: Nature and significance- PESTLE analysis, Economic, Socio-Cultural, Political and Technological factors influencing Business Environment- Changing role of Government- structure of Indian Economy, Economic Policies, Economic Planning Legal Environment of Business in India, Competition policy, Consumer and Environment Protection.	1	15	25
3	Unit-III Industrial Policy 1991: Rational of Industrial Policy. Industrial Licensing: Objectives and Legislative framework. New Economic Policy- Background, The Second Generation Reform. Exit Policy- Argument for Exit Policy, Argument against Exit Policy, National Renewal Fund.	1	15	25
4	Unit-III Industrial Policy 1991: Rational of Industrial Policy. Industrial Licensing: Objectives and Legislative framework. New Economic Policy- Background, The Second Generation Reform. Exit Policy- Argument for Exit Policy, Argument against Exit Policy, National Renewal Fund. Unit-IV Privatization: History of Privatization, nature and Objectives, Privatization Routes, Disinvestment in India, Argument against Privatization, Ranga Rajan Committee on Privatization. Public Sector Enterprises-Definition and Objectives, Evolution of the Public Sector, Growth, Role and Performance, Reforms in Public Sector Enterprises, Bureau of Public Enterprises, Ownership Pattern of PSUs.	1	15	25
	Total	4	60	100

M.Com. I SemesterUniversity Examination 50 Marks
Internal Assessment 50 Marks
Total 100 Marks**Paper No. MC 103
BUSINESS ECONOMICS**

Sr. No.	Topic	No. of Credits	No. of Lectures	No. of Marks
1	Unit –I Introduction to Business Economics: Nature, Scope and Uses of Business Economics, Role and Responsibility of a Business Economist, The fundamental concepts of Business Economics, Theory of the firm and the Concept of Profit and Wealth Maximisation, Role of profits.	1	15	25
2	Unit –II Demand Analysis: Theory of Demand – concept, determinants of Demand, Demand Function and econometric techniques. Theory of Supply-concept, determination, analysis, supply function. Elasticity of Demand- concept, measurement. Demand forecasting. (Problems), Indifference Curve Analysis, Utility analysis, Law of Returns and Law of Variable Proportions	1	15	25
3	Unit–III Cost Analysis: Analysis and costs estimation-economic Concept of Cost, Revenue Different Types of Cost: Managerial use of cost Function; Production Function to cost function-long run and short run Total cost. Production and cost-Return to scale, cost curves.	1	15	25
4	Unit–IV Pricing Under Various Markets : Perfect Competition, Monopoly, Monopolistic competition, oligopoly, Cartels. Price discrimination, Pricing Strategies, Measurement of Monopoly Power. Profit Policy: Break Even analysis. Profit Forecasting. Unit-V National Income: Concept and Measurement. GDN, GNP, Business cycles, fiscal policy, monetary policy and inflation.	1	15	25
	Total	4	60	100

M.Com. I Semester

University Examination 50 Marks
Internal Assessment 50 Marks
Total 100 Marks

**Paper No. MC 104
BUSINESS COMMUNICATION**

Sr. No.	Topic	No. of Credits	No. of Lectures	No. of Marks
1	Unit-I Introduction to Communication in Business Nature, Characteristics, Types, Barriers, Objective of Communication –Effective Communication- The Process of Human Communication – Media of Communication, Written Communication – Oral Communication – Visual Communication, Audio Visual Communication – Silence – Developing Listening Skills – Improving Non-verbal Communication skills – Understanding Cultural Effects of Communication.	1	15	25
2	Unit-II Managing Organization Communication Formal and Informal Communication-and Personal Communication – Models for Inter Personal Communication – Exchange Theory, Johari Window and Transactional Analysis.	1	15	25
3	Unit-III Managing Communication Motivation to Influence Interpersonal Communication – Inter-Personal Perception – Role of Emotion in Inter Personal Communication-Communication Styles – Barriers of Communication – Gateways to Effective Interpersonal Communication	1	15	25
4	Unit-IV Business Writing Skills Significance of Business Correspondence, Essentials of Effective Business Correspondence, Business Letter and Forms, Oral Presentations – Meetings, Telephone Communication – Use of Technology in Business Communication, E-mail Messages. Unit-V Report Writing Meaning and Significance; Structure of Reports; Negative, Persuasive and Special Reporting; Informal Report – Proposals; Formal Reports; Organization of Press Report.	1	15	25
	Total	4	60	100

M.Com. I Semester

University Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

Paper No. MC 105**PERSONALITY REFINEMENT**

Sr. No.	Topic	No. of Credits	No. of Lectures	No. of Marks
1	Unit-I Personality Refinement Personality defined, Elements of personality, Determinants of personality, Personal SWOT analysis, The concept of success and failure. What is success? - Hurdles in achieving success - Overcoming hurdles - Factors responsible for success – What is failure - Causes of failure - Do's and Don'ts regarding success and failure.	1	15	25
2	Unit-II Attitude Attitude - Concept - Significance - Factors affecting attitudes - Positive attitude - Advantages - Negative attitude - Disadvantages - Ways to develop positive attitude - Difference between personalities having positive and negative attitude.	1	15	25
3	Unit-III Self-esteem Term self-esteem - Symptoms - Advantages - Do's and Don'ts to develop positive self-esteem –Low self-esteem - Symptoms - Personality having low self esteem - Positive and negative self-esteem.	1	15	25
4	Unit-IV Goal-Setting Concept of goal-setting - Importance of goals - Dream Vs Goal - Why goal-setting fails? – SMART (Specific, Measurable, Achievable, Realistic, Time-bound) goals - Art of prioritization - Do's and Don'ts about goals. Unit-V Other Aspects of Personality Refinement Self Management, Time Management, Stress Management, Body language - Assertiveness - Problem-solving - Conflict Management – Decision making skills - Positive and creative thinking - Leadership and qualities of a successful leader – Character-building - Team-work - Lateral thinking - Work ethics – Management of change - Good manners and etiquettes (Concept, significance and skills to achieve should be studied.)	1	15	25
	Total	4	60	100

M.Com. II Semester

University Examination 50 Marks
Internal Assessment 50 Marks
Total 100 Marks

Paper No. MC 201
STATISTICAL ANALYSIS FOR BUSINESS DECISION

Sr. No.	Topic	No. of Credits	No. of Lectures	No. of Marks
1	Unit-I Statistics: Introduction, Definition, Scope and importance, Statistics-Science or Art, Function of Statistics, Statistical Survey: Introduction, Planning the Survey, Executing the Survey, Collection of Data: Introduction, Primary and Secondary Data, methods of collecting primary data, Drafting the Questionnaire, Sources of secondary data, data entry, processing and elements.	1	15	25
2	Unit-II Sampling and Sampling Design: Introduction, Census and Sample Method, Theoretical Basis of Sampling, Methods of Sampling- Probability and Non-Probability Sampling Methods, Sampling and Non Sampling Errors. Types of Classification and frequency distribution, Tabulation of data, Parts of Table, general Rule of Tabulation, Types of table. Types of Diagrams, Graphs, Graphs of Frequency Distributions. (Solve Numerical Problems)	1	15	25
3	Unit-III Measures of Central Values: Introduction, Meaning, Definition and Objectives of Average, Types of Averages-Arithmetic Mean, Median, Mode, Geometric Mean, Harmonic Mean, Relationship among the Averages, which average to Use. Measures of Dispersion: Meaning, Definition and Significance of Dispersion, Methods of Studying Variation. Skewness: Introduction, Types of Skewness, measures of Skewness. (Solve Numerical Problems)	1	15	25

Continue

	<p>Unit-IV Correlation Analysis: Introduction, Significance of the study of correlation, Types of Correlation, Karl Pearson's Coefficient of Correlation, Rank Correlation coefficient. Regression Analysis: Introduction, Uses of Regression Analysis, difference Between Correlation and Regression analysis, Regression line, Regression equation, Standard Error of estimate. Analysis of Time Series: Introduction, Utility of Time Series Analysis, Components of Time Series, Measurement of Trends. (Solve Numerical Problems)</p>		
4	<p>Unit-V Statistical Inference: Introduction, procedure of testing hypothesis, Types of Error in Testing Hypothesis, Two Tailed and One Tailed Test of Hypothesis, Standard Error and Sampling distribution, Estimation, Test of Significance for Large Samples and Small Sample. Chi-Square Test (X²): Introduction, Use of Chi-Square, Conditions for Applying Chi-square test. F-Test and Analysis of variance: Application of F-Test, Analysis of variance. (Solve Numerical Problems)</p>	1	15 25
	Total	4	60 100

M.Com. II Semester

University Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

Paper No. MC 202**STATISTICAL ANALYSIS FOR BUSINESS DECISION**

Sr. No.	Topic	No. of Credits	No. of Lectures	No. of Marks
1	Unit-I Financial Statement Analysis for Business Decision: Financial Statement Analysis for Business Decision Making- Ratio Analysis; Types of Ratios; Problems on calculation of Ratios:-Current Ratio, Liquid Ratio, Debt-Equity Ratio, Stock Turnover Ratio, Debtors Turnover Ratio, GP Ratio, NP Ratio, Operating Ratio	1	15	25
2	Unit-II Budgeting and Budgetary Control: Budgeting and Budgetary Control- A Business Decision Making Technique, Types of Budgets, Production Budget, Sales Budget, Master Budget, Flexible Budget and Cash Budget, Concept of ZBB, Problems on Preparation of Flexible Budget and Cash Budget only.	1	15	25
3	Unit - III Costing Standard Costing and Variance Analysis: Standard Costing - A Business Decision Making Technique, Significance of Standard Costing, Variance Analysis- Problems on Computation of Materials Cost, Labour Cost and Overheads Cost Variances. Marginal Costing and Break-Even Analysis: A Business Decision Making Technique; Cost Volume Profit Analysis, BEP Analysis, Problems on calculation of P/V Ratio, Contribution, Fixed Cost, Margin of Safety.	1	15	25
4	Unit-IV Responsibility accounting: Responsibility accounting and Management Control through Budgeting-Meaning and scope of responsibility accounting-organization structure and responsibility centers- Expenses centers-Revenue Centers-Profit centers-Investment Centers-Budgeting through responsibility accounting-Measuring Responsibility center performance thorough performance Budgeting Unit-V Capital Budgeting Decision: Capital Budgeting- Meaning and Importance, Methods/Techniques of Capital Budgeting Decisions -Traditional and Discounted Cash Flow Techniques for Investment Decisions –Problems on Pay-back Period Method, Discounted Cash Flow Method, Net Present Value Method and Internal Rate of Return Method.	1	15	25
	Total	4	60	100

M.Com. II Semester

University Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

Paper No. MC 203

MARKETING MANAGEMENT

Sr. No.	Topic	No. of Credits	No. of Lectures	No. of Marks
1	Unit-I Understanding Marketing Management: Definition, Importance and Scope of Marketing, Evolution of Marketing, Rule of Radical Marketing, Concepts of Marketing, Fundamental Marketing Concepts: Core Concepts, Shifts in Marketing Management, Marketing Mix, Marketing Management task. Concept of Exchange and Transaction, Market, Classification of Market	1	15	25
2	Unit-II Gathering Information and Environmental Scanning: Internal Record and marketing Intelligence, Analyzing the Macro environment, the Demographic, Economic, Socio-Cultural, Natural, Technological, Political-Legal Environment, and Green Marketing. Conducting Marketing Research and Forecasting Demand: The marketing Research system, the marketing research Process, Measuring Marketing Productivity, Forecasting and Demand Measurement, <i>Application: Discuss case study- SONY</i>	1	15	25
3	Unit-III Connecting with Customers: Creating and Building customer value, satisfaction and Loyalty, maximizing Customer Lifetime value, Cultivating Customer Relationship, Customer database and Database Marketing. Analyzing Consumer Market- Influences of consumer behavior, Psychological Process, Theories consumer decision making. Identifying market Segment and Targets: Level of Market Segmentation, Segmenting Consumer Market, Bases for segmenting Business Market. <i>Discuss Case Study: DELL/HSBC</i>	1	15	25
4	Unit-IV Shaping the Market Offering: Product Characteristics and Classification, PLC, Differentiation, Product and Brand Relationship, Packaging, Labeling, Warranties and guarantees. Developing Pricing Strategies and Programme: Understanding Pricing, Setting Pricing, Adapting the Price, Initiating and Responding to Price Change. Delivering Value: Marketing Channels and Value Network, Role of marketing Channels, Channel-Design Decisions, and Channel Management Decisions, <i>Discuss Case Study: Toyota/eBay</i> Unit-V Managing Mass Communication: Adverting, Sales Promotion, Public Relation. Managing Personal Communication: Direct Marketing, Interactive Marketing, Personal Selling, On-Line Marketing. Marketing Implementation: Evolution and Control, Future of marketing, Discuss <i>Case Study: Virgin Group/Yahoo</i>	1	15	25
Total		4	60	100

M.Com. II Semester

University Examination 50 Marks
Internal Assessment 50 Marks
Total 100 Marks

Paper No. MC 204
FINANCIAL MAANGEMENT

Sr. No.	Topic	No. of Credits	No. of Lectures	No. of Marks
1	Unit-I Introduction to Financial Management: Nature and scope of scope financial management, objectives of Financial Management, Role of financial manager, Concept of Time Value of Money – Future Value and Present value.	1	15	25
2	Unit-II Capital Budgeting: Meaning and scope, capital budgeting decisions, methods of capital budgeting, risk analysis in capital budgeting, sources of long term finance.	1	15	25
3	Unit-III Capital Structure: Meaning, Theories and factors, cost of capital, Process of capital structure, leverage and its types, different sources of raising finance, weighted average cost of capital.	1	15	25
4	Unit-IV Dividend decisions: Nature of dividend decisions, Dividend decision policy, risk analysis, reserves and surplus role of surplus, factor affecting dividend decisions. Unit-V Working Capital Management: Meaning, Decisions in working capital, Financing of working capital, cash management, inventory management, receivables management, Factors affecting working capital decisions.	1	15	25
	Total	4	60	100

M.Com. II Semester

University Examination 50 Marks
Internal Assessment 50 Marks
Total 100 Marks

Paper No. MC 205
HUMAN RESOURCE MANAGEMENT

Sr. No.	Topic	No. of Credits	No. of Lectures	No. of Marks
1	Unit-I: Introduction to HRM : Definition, Role and Functions of HRM; Principles of HRM; Changing Environment of HRM; Challenges; Ethical Aspects of HRM.	1	15	25
2	Unit –II: HR Planning: Concepts; Factors Influencing HR planning ; HR Planning Process; Job Analysis, Job description and job specifications, use of job analysis information ; Recruitment and Selection; Tests and Interview Techniques .	1	15	25
3	Unit –III: Training and Development : Need, Process, Methods and Techniques, Evaluation, Management Development; Evaluating Employee Performance; Career Development and Counseling, Succession Planning	1	15	25
4	Unit – IV: Compensation Management : Wages and Salary administration, Concepts and Principles; Influencing Factors; Current Trends in Compensation – Methods of Payment – Incentives, fringe benefits and Rewards, morale and productivity Performance Management System: Introduction, Appraisal and Process. Unit –V: Managing Industrial Relations : Trade Unions – Employee Participation Schemes – Collective Bargaining – Marketing Knowledge Workers. Industrial Relations in India, health, safety and welfare and social security, Workers Participation in Management	1	15	25
	Total	4	60	100

M.Com. III Semester

University Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

Paper No. MC 301**COMPUTER APPLICATION IN BUSINESS**

Sr. No.	Topic	No. of Credits	No. of Lectures	No. of Marks
1	Unit-I Introduction to Computer Concepts and ICT: Elements of computer – Characteristics of a Computer – Classification of Computers – Basic Computer Architecture – Input-output Devices- ICT- meaning, advantages and disadvantages, uses- Basics of Internet and emailing.	1	15	25
2	Unit-II Software Concepts: Types of software – Software: its nature and qualities — Windows Operating System Functions -	1	15	25
3	Unit-III MS Office Applications of MS Word in Business Correspondence: letters, tables, mail merge, labels Unit-II Applications of MS Excel: Graphs and Charts – Calculation of various financial functions - Ms Access: Tables and Queries	1	15	25
4	Unit-IV MS Power Point: Introduction – Toolbar, their Icons and Commands – Navigating in Power point - Creation of slides, animation, and templates - Designing Presentations – Slide show controls – Making notes on Pages and Handouts – Printing Presentations – Customizing Presentations - Auto content Wizard. Unit-V Computer Networks: Overview of a Network – Communication processors – Communications Media – Types of Network – Network Topologies- Network protocols – Network Architecture.	1	15	25
	Total	4	60	100

M.Com. III Semester

University Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

Paper No. MC 302

RESEARCH METHODOLOGY

Sr. No.	Topic	No. of Credits	No. of Lectures	No. of Marks
1	Unit-I Research fundamental: Meaning and Objectives of Research, Research categories, Types of research Studies, Research Methods and research methodology, Research process. Scientific Method: Introduction, Methods of eliminate uncertainty, Steps in Scientific research, Difficulties in applying Scientific method in marketing research, Hypothesis- Types of Hypothesis, precaution while Setting Hypothesis, Types of Errors, Inductive v/s deductive logic.	1	15	25
2	Unit-II Defining Research problems and Hypothesis Formulation: Defining the Research Problems, formulation of the Problems, developing the research Plan, Importance of Hypothesis in decision making. Research design: Introduction, Types of research designs, Extension of true experimental design, selecting an Experimental Design Limitations of experimental design.	1	15	25
3	Unit-III Methods and Techniques of data collection: Types of data, distinction between Primary and Secondary data, data Collection procedure for primary Data, Major Steps in conducting a Survey, Methods of secondary data Collection, schedule method Case study Method. Sampling: Introduction, Sample v/s Census, Criteria for Good Sampling, The Sampling Process, Types of Sampling methods/Techniques, Sampling and non- Sampling Errors	1	15	25
4	Unit-IV Attitude Measurement and Scale: Nature of Attitudes, Use of Attitude Measurement, Types of Scale, Potential Sources of error in Measurement, SPSS Procedure for Multidimensional Scaling. Questionnaire Design: Introduction, Techniques for Designing Questionnaires, Types of Questions, Questionnaire Construction. Data Preparation and Preliminary Analysis: Editing, Coding, tabulation, Process and Analysis, Formal Investigation. Unit-V Statistical Analysis and Interpretation of Data: Hypothesis testing, Chi-Square Test, measures of Association, Standard Error of the estimates. Multivariate Analysis: Introduction, definition, Objectives, Application of Multivariate Analysis, major techniques of multivariate Analysis. T-Test and ANOVA: T-test, ANOVA, ANCOVA. Research Report and Proposal Writing: Introduction, Research Proposal, An insight into Research report and proposal, types of research report, guidelines for writing a report, Size of Report, Steps in Writing Report, Report presentation, Typing the report and documentation and Bibliography.	1	15	25
Total		4	60	100

M.Com. III Semester

University Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

Paper No. MC 303**CORPORATE TAX PLANNING AND MANAGEMENT**

Sr. No.	Topic	No. of Credits	No. of Lectures	No. of Marks
1	Unit-I Introduction to Tax Planning and Management: Basic Concepts, Residential Status and Tax incidence, exempted incomes, Concept of tax planning, significance, methods and problems of tax planning, tax avoidance; tax evasion and tax management.	1	15	25
2	Unit-II Tax Planning and Management Decisions: Tax planning in specific business decisions i.e. own or lease decision, make or buy decision; retain or replace, renewal or renovation and shutdown or continue decision, expand or contract.	1	15	25
3	Unit-III Tax Provisions: Tax provisions relating to: free trade zones; infrastructure sector and backward areas. Deduction of Tax, filling of returns, different types of assessment, defaults and penalties.	1	15	25
4	Unit-IV Tax Issues Relating to Amalgamation and Recent Trends in Tax Planning: Concept of Amalgamation of companies for tax purpose ; Tax incentives to amalgamating companies; Tax incentives to shareholders of amalgamating companies and Tax incentives to Amalgamated Company. UNIT V Corporate Tax and Dividend Policy: Corporate Taxation, Dividend Tax, Dividend Policy, Irrelevance of Dividend Policy.	1	15	25
	Total	4	60	100

M.Com. III Semester

University Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

**Paper No. MC 304
SERVICES MARKETING**

Sr. No.	Topic	No. of Credits	No. of Lectures	No. of Marks
1	Unit-I Introduction to Services: Introduction, Economic Development in Different Waves- Pre-Post and Industrial Society. Growth of Services, Nature and Characteristics of Services, Service Marketing: Introduction, Definition, Scope and Importance. Service Marketing Mix: Introduction, 7Ps.in Services.	1	15	25
2	Unit-II Service Customer Behavior: Need to know customer, Service Decision Process, Marketing Strategies-Brand Loyalty, Information Provision, Service Evaluation and Post Purchase Behavior. Service Vision Strategy: Business with Vision and Mission, Service Strategy-Market segmentation, Target Market, Service concept, Operating Strategy and Service Delivery System.	1	15	25
3	Unit-III Competitive Differentiation: Commoditization, Strategy for Differentiation, Differentiation Strategy. Service Quality: What is Quality? Quality in Services, Measuring Service quality-SERQUAL System. Demand and Capacity Alignment: The Service Capacity, Demand and Capacity Interfaces, Demand Modification Strategies, Capacity Modification Strategies	1	15	25
4	Unit-IV Customer Relationships: Introduction, Importance of CRM, Customer Satisfaction, relationship in Services, Relationship Building, Relationship Tools and Strategies. Information Technology and Relationship: e-CRM, CRM Components, Electronic Brochure, Product and database, Site customization, Integrated Voice Response Centre, Call Centre, Wireless Messaging and Interactive Websites. Unit-V Service Branding: Brand Value Proposition, Service Characteristics and branding, Branding Implications and emotional Connection with Brand. Service Recovery and Empowerment: Deviations in Services, Customer feeling, Effective Recovery, Recovery Capability, Recovery Service, Empowerment, How to Empower, Choice of Approaches.	1	15	25
	Total	4	60	100

M.Com. III Semester

University Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

Paper No. MC 305**ENTREPRENEURSHIP AND SMALL BUSINESS**

Sr. No.	Topic	No. of Credits	No. of Lectures	No. of Marks
1	Unit-I: Understanding Entrepreneurship: Entrepreneurship: Entrepreneur, Entrepreneurship, Enterprise, Entrepreneurial personality-qualities, functions, Entrepreneurship as a career option, Types of Entrepreneurs	1	15	25
2	Unit-II: Entrepreneurship Development: Entrepreneurial Environment, Role of Government and Institutional Support Development of Women Entrepreneurs: Problems of women entrepreneurs, Institutional support for women entrepreneurs	1	15	25
3	Unit-III: Creativity, Innovation and Entrepreneurship: Creative thinking, Techniques of developing creative thinking	1	15	25
4	Unit-IV: Setting up of New Business Venture: Planning for Establishing Small Scale Enterprises, Opportunity Scanning and Identification, Assessment of Markets, Selection of a business idea, Preparation of Business Plan, Government Rules and Regulations Unit-V: Small Business Management: Management of Small Enterprises: Marketing concepts for Entrepreneurs, Issues in Financial Management, Operations Management, Human Resource Management Sickness in Small Industries: Meaning and Definition, Causes, Remedial Measures	1	15	25
	Total	4	60	100

M.Com. VI Semester

University Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

**Paper No. MC 401
E-Commerce**

Sr. No.	Topic	No. of Credits	No. of Lectures	No. of Marks
1	Unit-I E-Commerce Overview: Traditional Commerce Vs E-Commerce- E-commerce and E-Business- Categories of E-Commerce-Development and Growth of E-Commerce-Advantages and Disadvantages of e-commerce-International Nature of e-commerce.	1	15	25
2	Unit-II E-Commerce Infrastructure: E-Commerce architectural framework-The Internet and WWW-Internet Protocols-Internet, Intranet and Extranets-Internet connection options-Security Issues in E-Commerce environment Encryption Techniques-Payment systems-Types of Payments-Legal, Ethical and Tax Issues in Ecommerce.	1	15	25
3	Unit-III Online Marketing and Supply Chain Management: Online Marketing-Business Models of E-Marketing-Online Advertisement-Advertisement Methods & strategies-Online retailing-E-Auctions. Supply Chain Management-Procurement Process and the Supply Chain-Types of Procurement Multitier Supply Chains-Trends in Supply Chain Management.	1	15	25
4	Unit -IV Online Services: Online Financial Services- Online Banking & Brokerage, Online Insurance Services- Online Real Estate services-Online Travel Services-Online Hospitality Services-Online Recruitment Services Online Publishing Services-Online Entertainment-E-Learning. Unit -V Mobile Commerce: Definition of Mobile Commerce-Mobile Commerce Framework-Growth of Mobile Commerce Benefits & Limitations of Mobile Commerce-Mobile Network Infrastructure-Information Distribution for Mobile Networks-Multimedia Content Publishing-Mobile Payment Models-Mobile Commerce Applications	1	15	25
	Total	4	60	100

M.Com. VI Semester

University Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

Paper No. MC 404-1**ADVERTISING AND SALES MANAGEMENT**

Sr. No.	Topic	No. of Credits	No. of Lectures	No. of Marks
1	Unit-I Introduction: Defined, Scope and Nature and importance of advertising, changing concept of Advertising: Social and economic aspects of advertising in the marketing mix relation to profit. Advertising in India and abroad, law, ethics, morality, in relation to advertising, Types of advertising: consumer, institutional, retail, trade and profession. Advertising Planning and decision making	1	15	25
2	Unit-II Message Strategy and Message Tactic: Attention and comprehension, associating feeling with brand, creative approaches, the Art of Copy Writing, advertising copy testing and diagnosis, production and implementation. Media Strategy and Tactics: setting media Budgets, allocating media budgets, Types of media, media research, media class decision, media vehicle decision.	1	15	25
3	Unit-III Advertising Agencies: Origin and development of advertising agency, organization structure, function, departments, account executives, media planner and buyer, copy writer, Visualizer, studio manager, research executives, print production, client- agency relationship, evaluating advertising research with DAGMAR approaches.	1	15	25
4	Unit-IV Basic Sales Management: Sales Management Strategy-managing sales force, steps in designing and managing sales force, sale manager duties and responsibility, methods of selling. Personnel Selling-changing faces of personnel selling, efficacy of personnel selling, difference between advertising and personnel selling, theories of personnel selling; Sales organization. Unit-V: Recruitment and selection of Sales force: Training and development of sales force, compensation and motivation of sales force, planning of promotion of sales force, sales forecasting, Quotas and territory management, monitoring and performance appraisal, sales budget and control, sale management information system and sales training.	1	15	25
	Total	4	60	100

M.Com. VI Semester

University Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

Paper No. MC 404-2

MARKETING RESEARCH

Sr. No.	Topic	No. of Credits	No. of Lectures	No. of Marks
1	Unit-I Introduction to Marketing Research: Definition of MR, Classification of Marketing Research, The Marketing Research Process, Careers in Marketing research, Ethics in marketing research. Process of defining the problem, defining the Marketing Research problem Research Design Formulation- research design definition, research design Classification.	1	15	25
2	Unit-II Exploratory Research Design: Secondary data, Criteria for evaluating secondary data, Classification of secondary data, Internal secondary data- Database Marketing, Published External secondary Data- General business data, Government Sources, Syndicated data from Households-Survey, Purchase and media panels. Qualitative Research- Primary data: Qualitative Versus, rational for using qualitative research, classification of qualitative research procedures, focus group interviews, depth interview, and projective techniques.	1	15	25
3	Unit-III Descriptive research Design: Survey and Observation-Survey Methods: Classified by mode of administration-Telephone methods, Personal Methods, Mail Methods, Electronic Methods. Observation Methods: personal observation, Mechanical observation Audit, Content analysis, Trace analysis	1	15	25
4	Unit-IV Sources of Data collection: Primary and Secondary source, Methods of data Collection. Designing Questionnaire, Types of Questions, Scaling Techniques: Types of Scales, Criterion for good scale, General Procedure in Attitude Scaling, Selected Attitude Scales, Sampling Design, The sampling process, Sampling methods, Characteristics of Good Sampling Design, sampling and non sampling errors, Sample size calculation (Numerical expected), Practical considerations in determining sample size. Unit-V Data analysis: Data Processing, Data Analysis, Univariate analysis, Bivariate analysis, Multivariate analysis, Simple and cross tabulation, Simple and multiple regression, Factor analysis. Applications of Marketing Research: Cluster analysis for identifying market segments, conjoint analysis for Product research, Multi-dimensional scaling, discriminate analysis and perceptual mapping for Brand positioning research. Hypothesis testing: Introduction, What is Hypothesis, Types of tests and test selection, One sample test, Two-Independent Sample tests, Two-related sample tests, Chi-square test, Tests for large and small samples (Numerical expected), Report writing: Purpose of Report, Classification of Report, Functions of Research Report, Types of Reports, Principles of report writing, Fundamentals of good reports.	1	15	25
Total		4	60	100

M.Com. I SEMESTER

University Examination 50 Marks
Internal Assessment 50 Marks
Seminar/Field Survey 25 Marks
Total 125 Marks

Paper No. MC 101 PERSPECTIVES OF MANAGEMENT

Objective: To familiarize the students with the theory and practices of Management.

Unit-I Introduction to Perspectives of Management (1 Credit)

Basic concepts of Management, Definition – Need and Scope – Different schools of management thought – Behavioral, Scientific, Systems, and Contingency- Evolution of Management Thought - Contribution of Management Thinkers: Taylor, Elton Mayo, Fayol– Functions of Management - Social Responsibility of Management. (1 Credit)

Unit-II Planning (1 Credit)

Nature, Purpose and Importance of Planning-Types of Plans-Steps in Planning, Planning Strategies, Premises, Process and Forecasting – process of Decision Making-Decision Tree Analysis. (1 Credit)

Unit-III Organizing (1 Credit)

Principles of Organization – Formal and informal Organization – types of Organization Structure – Line and Staff Relations – Delegation – Decentralization –Span of Control, organization culture, staffing. (1 Credit)

Unit-IV Directing (0.5 Credit)

Leadership Theories, Grids and Styles –leading-Committees-Communication- Motivation – Theories z; Maslow’s Theory and Herzberg’s Theory, Corporate Governance and Business Ethics (1 Credit)

Unit-V Control (0.5 Credit)

Importance, Steps, Processes, Techniques-PERT/CPM-Total Quality Management. (1 Credit)

Suggested Readings:

1. Louis A Allen, Management & Organisation, McGrawHill,New York
2. A.Pardhasardhy & R.Satya Raju: Management Text and Cases, Prentice Hall of India.
3. AS Lather, M Handa, Cases in Management, Wsdom, Delhi
4. Heinz Weihrich & Harold Koontz, Essentials of Management, Tata-McGraw Hill,ND
5. JS Chandan, Management: Theory & Practice, Vikas, New Delhi
6. RW Griffin, Management: Principles and Applications, Cengage,New Delhi
7. Prem Vrat,KK Ahuja & PK Jain, Management Cases, Vikas, New Delhi
8. Laura P Hartman, A Chatterjee, Perspectives in Business Ethics, TMH, ND
9. Earnest Dale, Great Organisers, McGraw Hill
10. Peter F Drucker, The Practice of Management, McGraw Hill

M.Com. I SEMESTER

University Examination 50 Marks
Internal Assessment 50 Marks
Seminar/Field Survey 25 Marks
Total 125 Marks

Paper No. MC 102 BUSINESS ENVIRONMENT

Objective: The course aims to educate the student with the different environmental factors which effect business. This course aims to develop ability to understand and scan business environment in order to analyze the opportunities and take decisions under the uncertainty.

Unit-I Business and its Environment:

Introduction, Nature, Scope and Objectives of Business, Types of Environment-Technological Environment, Economic Environment, Cultural Environment and Natural Environment, Globalization-Meaning and Rational of Globalization, Nature of Globalization, challenges of Globalization. (1 Credit)

Unit-II External Business Environment:

Nature and significance- PESTLE analysis, Economic, Socio-Cultural, Political and Technological factors influencing Business Environment- Changing role of Government- structure of Indian Economy, Economic Policies, Economic Planning Legal Environment of Business in India, Competition policy, Consumer and Environment Protection. (1 Credit)

Unit-III Industrial Policy 1991:

Rational of Industrial Policy. Industrial Licensing: Objectives and Legislative framework. New Economic Policy- Background, The Second Generation Reform. Exit Policy- Argument for Exit Policy, Argument against Exit Policy, National Renewal Fund. (1 Credit)

Unit-IV Privatization:

History of Privatization, nature and Objectives, Privatization Routes, Disinvestment in India, Argument against Privatization, Ranga Rajan Committee on Privatization. Public Sector Enterprises-Definition and Objectives, Evolution of the Public Sector, Growth, Role and Performance, Reforms in Public Sector Enterprises, Bureau of Public Enterprises, Ownership Pattern of PSUs. (1 Credit)

Unit-V Social Responsibility of Business:

Nature and Models of SR, SR Strategies, SR implementation, Common characteristics, Evolving Idea of SR. Business and Society- Ecology and Business, Women and Business Opportunities, Child Labour, Rural Development, Physically Handicapped, Fighting AIDS. Business Ethics- Nature and Source of Ethics, Ethical Dilemmas, managing Ethics, Corporate Culture and Ethical Climate, Improving Ethical Decision Making. (1 Credit)

Suggested Readings:

1. A. Das Gupta & N.K.Sen Gupta-Government of Business
2. A.N.Agrawal, Indian Economy.
3. Current Business Journals, Magazines & Dailies
4. D.Amarchand-Government and Business
5. David Steward-Business Ethics, McGrew Hill International Edition
6. Essentials of Business Environment: K. Aswathappa
7. Francies Cherunilam-Business Environment
8. Government of India, Latest Economic Survey
9. K.Aswathappa, business Environment

M.Com. I SEMESTER

University Examination 50 Marks
Internal Assessment 50 Marks
Seminar/Field Survey 25 Marks
Total 125 Marks

Paper No. MC 103 BUSINESS ECONOMICS

Objective: - The objective of the course is to provide insights into Business Economics with its practical applications.

Unit –I Introduction to Business Economics:

Nature, Scope and Uses of Business Economics, Role and Responsibility of a Business Economist, The fundamental concepts of Business Economics, Theory of the firm and the Concept of Profit and Wealth Maximisation, Role of profits. (1 Credit)

Unit –II Demand Analysis:

Theory of Demand – concept, determinants of Demand, Demand Function and econometric techniques. Theory of Supply-concept, determination, analysis, supply function. Elasticity of Demand- concept, measurement. Demand forecasting. (Problems), Indifference Curve Analysis, Utility analysis, Law of Returns and Law of Variable Proportions. (1 Credit)

Unit–III Cost Analysis:

Analysis and costs estimation-economic Concept of Cost, Revenue Different Types of Cost: Managerial use of cost Function; Production Function to cost function-long run and short run Total cost. Production and cost-Return to scale, cost curves. (1 Credit)

Unit–IV Pricing Under Various Markets :

Perfect Competition, Monopoly, Monopolistic competition, oligopoly, Cartels. Price discrimination, Pricing Strategies, Measurement of Monopoly Power. Profit Policy: Break Even analysis. Profit Forecasting. (1 Credit)

Unit-V National Income:

Concept and Measurement. GDN, GNP, Business cycles, fiscal policy, monetary policy and inflation. (1 Credit)

Suggested Readings:

1. T.R. Jain, O.P. Khanna :- Business Economics, V. K. Publications, New Delhi.
2. K. Jothi Sivagnanam and R. Shrinivasan : Business Economics, Tata McGraw Hill Publications, New Delhi
3. Varshney & Maheshwari: Managerial Economics, Sultan Chand & Sons, New Delhi.
4. Mehta: Managerial Economics, Sultan Chand & Sons, New Delhi.
5. Joel Dean : Managerial Economics, Prentice Hall, New Delhi.
6. Mote, Paul & Gupta: Managerial Economics- Concepts and Case, Mc Graw Hill, New Delhi.
7. D. M. Mithani: Managerial Economics- Himalaya Publishing, Mumbai
8. Prasad, Sinha, Managerial Economics- Pragati Publishing, Meerut
9. H.L. Ahuja, Managerial Economics, S. Chand Publictaion
10. Geetika, etal, Managerial Economics, Tata Mc Graw Hill Publishing, New Delhi
11. G. S. Gupta, Managerial Economics Tata Mc Graw Hill Publishing, New Delhi

M.Com. I SEMESTER

University Examination 50 Marks
Internal Assessment 50 Marks
Seminar/Field Survey 25 Marks
Total 125 Marks

Paper No. MC 104 BUSINESS COMMUNICATION

Objective: to equip the students with the necessary techniques and skills of communication to inform others, inspire them enlist their activity and willing cooperation in the performance of their jobs.

Unit-I Introduction to Communication in Business

Nature, Characteristics, Types, Barriers, Objective of Communication –Effective Communication- The Process of Human Communication – Media of Communication, Written Communication – Oral Communication – Visual Communication, Audio Visual Communication – Silence – Developing Listening Skills – Improving Non-verbal Communication kills – Understanding Cultural Effects of Communication. (1 Credit)

Unit-II Managing Organization Communication

Formal and Informal Communication-and Personal Communication – Models for Inter Personal Communication – Exchange Theory, Johari Window and Transactional Analysis. (1 Credit)

Unit-III Managing Communication

Motivation to Influence Interpersonal Communication – Inter-Personal Perception – Role of Emotion in Inter Personal Communication- Communication Styles – Barriers of Communication – Gateways to Effective Interpersonal Communication. (1 Credit)

Unit-IV Business Writing Skills

Significance of Business Correspondence, Essentials of Effective Business Correspondence, Business Letter and Forms, Oral Presentations – Meetings, Telephone Communication – Use of Technology in Business Communication, E-mail Messages. (1 Credit)

Unit-V Report Writing

Meaning and Significance; Structure of Reports; Negative, Persuasive and Special Reporting; Informal Report – Proposals; Formal Reports; Organization of Press Report. (1 Credit)

Suggested Books:

1. K Bhardwaj, Professional Communication, IK Int Pub House, New Delhi
2. Krizan, Merrier, Logan and Williams, Effective Business Communications, Cengage, New Delhi
3. HC Gupta, SG Telang, Business Communication, Wisdom, Delhi
4. Penrose, Business Communication for Managers, Cengage, New Delhi
5. McGrath, Basic Managerial Skills for All 5th ed., Prentice Hall of India.
6. Urmila Rai & S.M. Rai, Business Communication, Himalya Publishers,
7. Meenalshi Raman—Business Communication Oxford University Press.
8. Lesikar I Flatley, Basic Business Communication, Tata McGraw Hill.

M.Com. I SEMESTER

University Examination 50 Marks
Internal Assessment 50 Marks
Seminar/Field Survey 25 Marks
Total 125 Marks

Paper No. MC 105 PERSONALITY REFINEMENT

Objectives: To understand the concept of personality and personality refinement, significance and to develop various traits required for personality refinement and development.

Unit-I Personality Refinement

Personality defined, Elements of personality, Determinants of personality, Personal SWOT analysis, The concept of success and failure. What is success? - Hurdles in achieving success - Overcoming hurdles - Factors responsible for success – What is failure - Causes of failure - Do's and Don'ts regarding success and failure. (1 Credit)

Unit-II Attitude

Attitude - Concept - Significance - Factors affecting attitudes - Positive attitude - Advantages - Negative attitude - Disadvantages - Ways to develop positive attitude - Difference between personalities having positive and negative attitude. (1 Credit)

Unit-III Self-esteem

Term self-esteem - Symptoms - Advantages - Do's and Don'ts to develop positive self-esteem – Low self-esteem - Symptoms - Personality having low self esteem - Positive and negative self-esteem. (1 Credit)

Unit-IV Goal-Setting

Concept of goal-setting - Importance of goals - Dream Vs Goal - Why goal-setting fails? – SMART (Specific, Measurable, Achievable, Realistic, Time-bound) goals - Art of prioritization - Do's and Don'ts about goals. (1 Credit)

Unit-V Other Aspects of Personality Refinement

Self Management, Time Management, Stress Management, Body language - Assertiveness - Problem-solving - Conflict Management – Decision making skills - Positive and creative thinking - Leadership and qualities of a successful leader – Character-building - Team-work - Lateral thinking - Work ethics – Management of change - Good manners and etiquettes (Concept, significance and skills to achieve should be studied.) (1 Credit)

Suggested Readings:

1. Communicate to Win - Richard Denny - Kogan Page India Private Limited, New Delhi.
2. You Can Win - Shiv Khera - Macmillan India Limited
3. Group Discussion and Public Speaking - K. Sankaran and Mahendra Kumar - M.I. Publications, Agra
4. GaytriKunj –Shanti Kunj, Dev Sanskarti University, Personality Refinement, Part I, II & III, Haridwar, India
5. Organisational Behaviour - S. P. Robbins - Prentice-Hall of India Pvt. Ltd., New Delhi
6. Basic Managerial Skills For All - Prentice-Hall of India Pvt. Ltd., New Delhi
7. 8 Habits - Stephen Covey
8. Management Thoughts - Pramod Batra
9. Produced by Prof. Rooshikumar Pandya - Creative Communication and Management Center, Bombay.

M.Com. II SEMESTER

University Examination 50 Marks

Internal Assessment 50 Marks

Seminar/Field Survey 25 Marks

Total 125 Marks

Paper No. MC 201

STATISTICAL ANALYSIS FOR BUSINESS DECISION

Objectives: The main objective of this course is to acquaint students with some basic concepts in Statistics. They will be introduced to some elementary statistical methods of analysis of data.

Unit-I Statistics:

Introduction, Definition, Scope and importance, Statistics-Science or Art, Function of Statistics, Statistical Survey: Introduction, Planning the Survey, Executing the Survey, Collection of Data: Introduction, Primary and Secondary Data, methods of collecting primary data, Drafting the Questionnaire, Sources of secondary data, data entry, processing and elements. (1 Credit)

Unit-II Sampling and Sampling Design:

Introduction, Census and Sample Method, Theoretical Basis of Sampling, Methods of Sampling-Probability and Non-Probability Sampling Methods, Sampling and Non Sampling Errors. Types of Classification and frequency distribution, Tabulation of data, Parts of Table, general Rule of Tabulation, Types of table. Types of Diagrams, Graphs, Graphs of Frequency Distributions. (Solve Numerical Problems) (1 Credit)

Unit-III Measures of Central Values:

Introduction, Meaning, Definition and Objectives of Average, Types of Averages-Arithmetic Mean, Median, Mode, Geometric Mean, Harmonic Mean, Relationship among the Averages, which average to Use. Measures of Dispersion: Meaning, Definition and Significance of Dispersion, Methods of Studying Variation. Skewness: Introduction, Types of Skewness, measures of Skewness. (Solve Numerical Problems) (1 Credit)

Unit-IV Correlation Analysis:

Introduction, Significance of the study of correlation, Types of Correlation, Karl Pearson's Coefficient of Correlation, Rank Correlation coefficient. Regression Analysis: Introduction, Uses of Regression Analysis, difference Between Correlation and Regression analysis, Regression line, Regression equation, Standard Error of estimate. Analysis of Time Series: Introduction, Utility of Time Series Analysis, Components of Time Series, Measurement of Trends. (Solve Numerical Problems) (1 Credit)

Unit-V Statistical Inference:

Introduction, procedure of testing hypothesis, Types of Error in Testing Hypothesis, Two Tailed and One Tailed Test of Hypothesis, Standard Error and Sampling distribution, Estimation, Test of Significance for Large Samples and Small Sample. Chi-Square Test (χ^2): Introduction, Use of Chi-Square, Conditions for Applying Chi-square test. F-Test and Analysis of variance: Application of F-Test, Analysis of variance. (Solve Numerical Problems) (1 Credit)

Suggested Readings:

1. Statistical Methods by S. P. Gupta
2. Hooda, R.P. Statistics for Business and Economics, Mac Millan, New Delhi
3. Heniz, Kohler: Statistics for Business & Economics, Harer Collins, New york
4. Hien, L.W.: Quantitative approach to Managerial Decisions, prentice Hall, New Jesery.
5. Lawrence B.Morse: Statistics for Business 7 Economics, Harper Collins, New Yourk
6. Levin, Richard I, and David S.Rubin: Statistics for Management, Prentice Hall, Delhi
7. G.C. Beri Statistics for Management, TMH
8. S.P.Gupta, Statistical Methods, Sultan Chand & Sons.

M.Com. II SEMESTER

University Examination 50 Marks

Internal Assessment 50 Marks

Seminar/Field Survey 25 Marks

Total 125 Marks

Paper No. MC 202

ACCOUNTING FOR BUSINESS DECISIONS

Objective: The objective of this course is acquainting students with the accounting tools and techniques for business decisions.

Unit-I Financial Statement Analysis for Business Decision:

Financial Statement Analysis for Business Decision Making- Ratio Analysis; Types of Ratios; Problems on calculation of Ratios:-Current Ratio, Liquid Ratio, Debt-Equity Ratio, Stock Turnover Ratio, Debtors Turnover Ratio, GP Ratio, NP Ratio, Operating Ratio (1 Credit)

Unit-II Budgeting and Budgetary Control:

Budgeting and Budgetary Control- A Business Decision Making Technique, Types of Budgets, Production Budget, Sales Budget, Master Budget, Flexible Budget and Cash Budget, Concept of ZBB, Problems on Preparation of Flexible Budget and Cash Budget only. (1 Credit)

Unit - III Costing

Standard Costing and Variance Analysis: Standard Costing - A Business Decision Making Technique, Significance of Standard Costing, Variance Analysis- Problems on Computation of Materials Cost, Labour Cost and Overheads Cost Variances. (1 Credit)

Marginal Costing and Break-Even Analysis: A Business Decision Making Technique; Cost Volume Profit Analysis, BEP Analysis, Problems on calculation of P/V Ratio, Contribution, Fixed Cost, Margin of Safety.

Unit-IV Responsibility accounting:

Responsibility accounting and Management Control through Budgeting-Meaning and scope of responsibility accounting-organization structure and responsibility centers- Expenses centers- Revenue Centers-Profit centers-Investment Centers-Budgeting through responsibility accounting-Measuring Responsibility center performance thorough performance Budgeting. (1 Credit)

Unit-V Capital Budgeting Decision:

Capital Budgeting- Meaning and Importance, Methods/Techniques of Capital Budgeting Decisions -Traditional and Discounted Cash Flow Techniques for Investment Decisions – Problems on Pay-back Period Method, Discounted Cash Flow Method, Net Present Value Method and Internal Rate of Return Method. (1 Credit)

Suggested Readings:

1. Horngren CT, Foster G, and Datar SM, Cost Accounting: a Managerial Emphasis, PHI, Delhi
2. Murthy, MRS, Cost Analysis for Decision Making, TMH, Delhi.
3. Anthony RN Reece JS., Accounting, Richard Dirwin AITBC, Delhi
4. Rao, JVP. And VS Rayudu Management Accounting, Himalaya, Mumbai
5. Khan MY and Jain PK., Management Accounting, TMH, Delhi.
6. I.M.Pandey, Management Accounting, Vikas Delhi.
7. S.N.Maheswari, Principles of Management Accounting, Sultan Chand & Sons
8. N.P.Srinivasan, Management Accounting, Sterling Publishers.

M.Com. II SEMESTER

University Examination 50 Marks

Internal Assessment 50 Marks

Seminar/Field Survey 25 Marks

Total 125 Marks

Paper No. MC 203

MARKETING MANAGEMENT

Objectives: The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

Unit-I Understanding Marketing Management:

Definition, Importance and Scope of Marketing, Evolution of Marketing, Rule of Radical Marketing, Concepts of Marketing, Fundamental Marketing Concepts: Core Concepts, Shifts in Marketing Management, Marketing Mix, Marketing Management task. Concept of Exchange and Transaction, Market, Classification of Market. (1 Credit)

Unit-II Gathering Information and Environmental Scanning:

Internal Record and marketing Intelligence, Analyzing the Macro environment, the Demographic, Economic, Socio-Cultural, Natural, Technological, Political-Legal Environment, and Green Marketing. Conducting Marketing Research and Forecasting Demand: The marketing Research system, the marketing research Process, Measuring Marketing Productivity, Forecasting and Demand Measurement, Application: Discuss case study- SONY (1 Credit)

Unit-III Connecting with Customers:

Creating and Building customer value, satisfaction and Loyalty, maximizing Customer Lifetime value, Cultivating Customer Relationship, Customer database and Database Marketing. Analyzing Consumer Market- Influences of consumer behavior, Psychological Process, Theories consumer decision making. Identifying market Segment and Targets: Level of Market Segmentation, Segmenting Consumer Market, Bases for segmenting Business Market. Discuss Case Study: DELL/ HSBC (1 Credit)

Unit-IV Shaping the Market Offering:

Product Characteristics and Classification, PLC, Differentiation, Product and Brand Relationship, Packaging, Labeling, Warranties and guarantees. Developing Pricing Strategies and Programme: Understanding Pricing, Setting Pricing, Adapting the Price, Initiating and Responding to Price Change. Delivering Value: Marketing Channels and Value Network, Role of marketing Channels, Channel-Design Decisions, and Channel Management Decisions, Discuss Case Study: Toyota/eBay (1 Credit)

Unit-V Managing Mass Communication:

Advertising, Sales Promotion, Public Relation. Managing Personal Communication: Direct Marketing, Interactive Marketing, Personal Selling, On-Line Marketing. Marketing Implementation: Evolution and Control, Future of marketing, Discuss Case Study: Virgin Group/Yahoo (1 Credit)

Suggested Readings:

1. Marketing Management, Philip Kotler
2. Marketing Management, Ramkumari Namswami
3. Marketing Management, Saxena
4. Philip Kotler & Armstrong : Principles of Marketing, Person Asia New Delhi
5. Rajan Saxena : Marketing Management
6. Rama Swamy and Nama Kumari : Marketing Management in the Indian context Mac Millan India
7. William D.Pereult Jerome Mc Carthy : Basic Marketing
8. William J.Statuton Etzel and Walket : Fundamentals of Marking McGraw Hill Publications

M.Com. II SEMESTER

University Examination 50 Marks
Internal Assessment 50 Marks
Seminar/Field Survey 25 Marks
Total 125 Marks

Paper No. MC 204 FINANCIAL MAANGEMENT

Objective: To acquaint students with the contemporary issues in financial management and appreciate role of financial management in overall management of organization.

Unit-I Introduction to Financial Management:

Nature and scope of scope financial management, objectives of Financial Management, Role of financial manager, Concept of Time Value of Money – Future Value and Present value. (1 Credit)

Unit-II Capital Budgeting:

Meaning and scope, capital budgeting decisions, methods of capital budgeting, risk analysis in capital budgeting, sources of long term finance. (1 Credit)

Unit-III Capital Structure:

Meaning, Theories and factors, cost of capital, Process of capital structure, leverage and its types, different sources of raising finance, weighted average cost of capital. (1 Credit)

Unit-IV Dividend decisions:

Nature of dividend decisions, Dividend decision policy, risk analysis, reserves and surplus role of surplus, factor affecting dividend decisions. (1 Credit)

Unit-V Working Capital Management:

Meaning, Decisions in working capital, Financing of working capital, cash management, inventory management, receivables management, Factors affecting working capital decisions. (1 Credit)

Suggested Readings:

1. Brigham, E. F. and Ehrhardt. M. C., “Financial Management Theory and Practice”, 2006, 10th Ed. Thomson South-Western.
2. Ross Westerfield Jaffe, “Corporate Finance”, 7th Ed, TMH Publishers
3. Vishwanath S. R., “Corporate Finance: Theory and Practice”, 2007, 2nd Ed. Response books, Sage Publications.
4. Prasanna Chandra, “Financial Management Theory and Practice”, 7th Ed. Tata McGraw Hill,
5. I. M. Pandey, “Financial Management”, 2010, 10th Ed. Vikas Publishing House.
6. Sudershana Reddy, “Financial Management”, 2010, HPH.
7. Rajiv Srivastava and Anil Misra, “Financial Management”, 2009, 4th Ed. Oxford Higher Education.

M.Com. II SEMESTER

University Examination 50 Marks
Internal Assessment 50 Marks
Seminar/Field Survey 25 Marks
Total 125 Marks

Paper No. MC 205 HUMAN RESOURCE MANAGEMENT

Objective: The objective is to enable the students to familiarize with the main aspects of Human Resource Management at the organization level and apply the same in management of Human Resources.

Unit-I: Introduction to HRM :

Definition, Role and Functions of HRM; Principles of HRM; Changing Environment of HRM; Challenges; Ethical Aspects of HRM. (1 Credit)

Unit –II: HR Planning:

Concepts; Factors Influencing HR planning ; HR Planning Process; Job Analysis, Job description and job specifications, use of job analysis information ; Recruitment and Selection; Tests and Interview Techniques . (1 Credit)

Unit –III: Training and Development :

Need, Process, Methods and Techniques, Evaluation, Management Development; Evaluating Employee Performance; Career Development and Counseling, Succession Planning (1 Credit)

Unit – IV: Compensation Management :

Wages and Salary administration, Concepts and Principles; Influencing Factors; Current Trends in Compensation – Methods of Payment – Incentives, fringe benefits and Rewards, morale and productivity.
Performance Management System: Introduction, Appraisal and Process. (1 Credit)

Unit –V: Managing Industrial Relations :

Trade Unions – Employee Participation Schemes – Collective Bargaining – Marketing Knowledge Workers. Industrial Relations in India, health, safety and welfare and social security, Workers Participation in Management (1 Credit)

Suggested Readings:

1. Venkata Raman C.S., and Srivastiva BK Personnel / Human Resource Management, TMH,ND
2. Cynthia D. Fisher & Lyle F. Schoenfeld; / Human Resource Management, Wiley India, New Delhi.
3. DK Tripathi, Human Resource Management: Text & Cases, Wisdom, Delhi
4. Fisher, Managing Human Resource, Cengage, ND
5. N.K.Singh / Human Resource Management, Excel Publications.
6. Jyothi - / Human Resource Management, Pearso Education, New Delhi.
7. Biswajeet Pattnayak / Human Resource Management, Prentic hell of India New Delhi.
8. P.S Rao , Essentials of Human Resource Managemen & IR, Himaliya ,Mumbai
9. Dwivedi &Agarwal, Human Resource Management, Vikas, ND
10. R.Wayne Mondy and Robert M.Noel, Human Resource Management, Pearson

M.Com. III SEMESTER

University Examination 50 Marks

Internal Assessment 50 Marks

Seminar/Field Survey 25 Marks

Total 125 Marks

Paper No. MC 301

COMPUTER APPLICATION IN BUSINESS

Objective: The objective of this course is to provide an insight into basic features of Computer Systems and their Applications in Business Decision Making and to make students familiar with the recent trends in IT and its applications in Business

Unit-I Introduction to Computer Concepts and ICT:

Elements of computer – Characteristics of a Computer – Classification of Computers – Basic Computer Architecture – Input-output Devices- ICT- meaning, advantages and disadvantages, uses- Basics of Internet and emailing. (1 Credit)

Unit-II Software Concepts:

Types of software – Software: its nature and qualities — Windows Operating System Functions - (1 Credit)

Unit-III MS Office

Applications of MS Word in Business Correspondence: letters, tables, mail merge, labels
Applications of MS Excel: Graphs and Charts – Calculation of various financial functions - Ms Access: Tables and Queries. (1 Credit)

Unit-IV MS Power Point:

Introduction – Toolbar, their Icons and Commands – Navigating in Power point - Creation of slides, animation, and templates - Designing Presentations – Slide show controls – Making notes on Pages and Handouts – Printing Presentations – Customizing Presentations - Auto content Wizard. (1 Credit)

Unit-V Computer Networks:

Overview of a Network – Communication processors – Communications Media – Types of Network – Network Topologies- Network protocols – Network Architecture. (1 Credit)

Suggested Readings:

Exercises in the above areas is a must

1. Sanjay Saxena and Prathpreet Chopra, Computer Applications in Management, Vikas, New Delhi
2. Aksoy, Introduction to Information Technology, Cengage, ND
3. Parameswaran: Computer Application in Business – S Chand, New Delhi.
4. Management Information Systems by Mahadeo Jaiswal, Monika Mittal, Oxford University Press.
5. PS Gill, Database Management Systems, IK Int Pub House, New Delhi
6. Management Information Systems by D.P. Goyal, MacMillan Publishers.
7. The Compact guide to Microsoft office, Mansfield Rom, BPB Publications, Delhi.
8. Sudalaimuthu & Anthony Raj, Computer Applications in Business, Himalaya, Mumbai.

M.Com. III SEMESTER

University Examination 50 Marks

Internal Assessment 50 Marks

Seminar/Field Survey 25 Marks

Paper No. MC 302

RESEARCH METHODOLOGY

Objectives: The course will focus on an introduction to various research designs including experimental and non-experimental, as well as quantitative and qualitative research methods. In addition, the course will focus on providing a practical understanding of several statistical tools used in medical and health research. The emphasis will be on knowing when to use the various tests, what they measure, and how to interpret results.

Unit-I Research fundamental:

Meaning and Objectives of Research, Research categories, Types of research Studies, Research Methods and research methodology, Research process. Scientific Method: Introduction, Methods of eliminate uncertainty, Steps in Scientific research, Difficulties in applying Scientific method in marketing research, Hypothesis- Types of Hypothesis, precaution while Setting Hypothesis, Types of Errors, Inductive v/s deductive logic. (1 Credit)

Unit-II Defining Research problems and Hypothesis Formulation:

Defining the Research Problems, formulation of the Problems, developing the research Plan, Importance of Hypothesis in decision making. Research design: Introduction, Types of research designs, Extension of true experimental design, selecting an Experimental Design Limitations of experimental design. (1 Credit)

Unit-III Methods and Techniques of data collection:

Types of data, distinction between Primary and Secondary data, data Collection procedure for primary Data, Major Steps in conducting a Survey, Methods of secondary data Collection, schedule method Case study Method. Sampling: Introduction, Sample v/s Census, Criteria for Good Sampling, The Sampling Process, Types of Sampling methods/Techniques, Sampling and non- Sampling Errors. (1 Credit)

Unit-IV Attitude Measurement and Scale:

Nature of Attitudes, Use of Attitude Measurement, Types of Scale, Potential Sources of error in Measurement, SPSS Procedure for Multidimensional Scaling. Questionnaire Design: Introduction, Techniques for Designing Questionnaires, Types of Questions, Questionnaire Construction. Data Preparation and Preliminary Analysis: Editing, Coding, tabulation, Process and Analysis, Formal Investigation. (1 Credit)

Unit-V Statistical Analysis and Interpretation of Data:

Hypothesis testing, Chi-Square Test, measures of Association, Standard Error of the estimates. Multivariate Analysis: Introduction, definition, Objectives, Application of Multivariate Analysis, major techniques of multivariate Analysis. T-Test and ANOVA: T-test, ANOVA, ANCOVA. Research Report and Proposal Writing: Introduction, Research Proposal, An insight into Research report and proposal, types of research report, guidelines for writing a report, Size of Report, Steps in Writing Report, Report presentation, Typing the report and documentation and Bibliography. (1 Credit)

Suggested Readings:

1. Research Methodology by Dr. S L Gupta
2. Research Methodology by C R Kothari
3. Kerlinger F.N. Fundamentals of behaviour Research Holt Rinehart & Sinson Newyork
4. Sadha A.N. Singh Amerjit : Research Methodology in social sciences Himalaya Pub. 1980
5. Bajpai S.R. : Methods in social survey & Research kitab Ghar Kanpur

M.Com. III SEMESTER

University Examination 50 Marks
Internal Assessment 50 Marks
Seminar/Field Survey 25 Marks
Total 125 Marks

Paper No. MC 303

CORPORATE TAX PLANNING AND MANAGEMENT

Objective: This course aims to make the student conversant with the concept of Corporate Tax Planning and Management and its application in corporate world.

Unit-I Introduction to Tax Planning and Management:

Basic Concepts, Residential Status and Tax incidence, exempted incomes, Concept of tax planning, significance, methods and problems of tax planning, tax avoidance; tax evasion and tax management. (1 Credit)

Unit-II Tax Planning and Management Decisions:

Tax planning in specific business decisions i.e. own or lease decision, make or buy decision; retain or replace, renewal or renovation and shutdown or continue decision, expand or contract. (1 Credit)

Unit-III Tax Provisions:

Tax provisions relating to: free trade zones; infrastructure sector and backward areas. Deduction of Tax, filling of returns, different types of assessment, defaults and penalties. (1 Credit)

Unit-IV Tax Issues Relating to Amalgamation and Recent Trends in Tax Planning:

Concept of Amalgamation of companies for tax purpose ; Tax incentives to amalgamating companies; Tax incentives to shareholders of amalgamating companies and Tax incentives to Amalgamated Company. (1 Credit)

UNIT V Corporate Tax and Dividend Policy:

Corporate Taxation, Dividend Tax, Dividend Policy, Irrelevance of Dividend Policy. (1 Credit)

Suggested Readings:

1. Ahuja G.K. And Ravi Gupta: Systemic Approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi. Circulars Issued by C.B.D.T.
2. Dr.D.M. Khandare: Corporate Tax Planning and Management, Chandralok Prakashan Kanpur.
3. Income Tax Act 1961 & Income Tax Rules 1962
4. Lakhota, R.N. : Corporate tax Planning, Vision Publications, Delhi
5. Singhanian, V.K. : Direct Taxes: Law and Practice, Taxman's Publication, Delhi.
6. Singhanian, Vinod K : Direct Tax Planning and Management, Taxman Publication, Delhi
7. Giddy, I.H.: Global Financial Markets, A.I.T.B.S. Delhi.
8. Khan M.Y. : Indian Financial System, Tata Mc Graw Hill, Delhi.
9. Reserve Bank of India, Various Reports, RBI Publication, Mumbai
10. Varshney, P.N. P: Indian Financial System, Sulatan Chand & Sons, New Delhi.
11. Averbach, Robert D. Money, Banking and Financial Markets; MacMillan, London.
12. Srivastava R.M. Management of Indian Financial Institution ; Himalaya Publishing House, Mumbai
13. Verma J.C.: Guide to Mutual Funds and Investment portfolio, Bharat Publishing House, New Delhi

M.Com. III SEMESTER

University Examination 50 Marks

Internal Assessment 50 Marks

Seminar/Field Survey 25 Marks

Total 125 Marks

Paper No. MC 304 SERVICES MARKETING

Objectives: The basic concepts covered in the course include: the difference between marketing services versus products; the role of the service encounter; the key drivers of service quality; the customer's role in service creation; service design and innovation; going beyond service to create customer experiences; technology's impact on services; managing customer service expectations; and customer service metrics.

Unit-I Introduction to Services:

Introduction, Economic Development in Different Waves- Pre-Post and Industrial Society. Growth of Services, Nature and Characteristics of Services, Service Marketing: Introduction, Definition, Scope and Importance. Service Marketing Mix: Introduction, 7Ps.in Services. (1 Credit)

Unit-II Service Customer Behavior:

Need to know customer, Service Decision Process, Marketing Strategies-Brand Loyalty, Information Provision, Service Evaluation and Post Purchase Behavior. Service Vision Strategy: Business with Vision and Mission, Service Strategy-Market segmentation, Target Market, Service concept, Operating Strategy and Service Delivery System. (1 Credit)

Unit-III Competitive Differentiation:

Commoditization, Strategy for Differentiation, Differentiation Strategy. Service Quality: What is Quality? Quality in Services, Measuring Service quality-SERQUAL System. Demand and Capacity Alignment: The Service Capacity, Demand and Capacity Interfaces, Demand Modification Strategies, Capacity Modification Strategies. (1 Credit)

Unit-IV Customer Relationships:

Introduction, Importance of CRM, Customer Satisfaction, relationship in Services, Relationship Building, Relationship Tools and Strategies. Information Technology and Relationship: e-CRM, CRM Components, Electronic Brochure, Product and database, Site customization, Integrated Voice Response Centre, Call Centre, Wireless Messaging and Interactive Websites. (1 Credit)

Unit-V Service Branding:

Brand Value Proposition, Service Characteristics and branding, Branding Implications and emotional Connection with Brand. Service Recovery and Empowerment: Deviations in Services, Customer feeling, Effective Recovery, Recovery Capability, Recovery Service, Empowerment, How to Empower, Choice of Approaches. (1 Credit)

Suggested Readings:

1. Service Marketing by Harsh V. Verma
2. Zeithaml, V.A. and Mary Jo Binter : Services Marketing, Tata Mc Graw Hill Publications, New Delhi.
3. Christian Love Lock: Services Marketing, pearson Asia, New Delhi
4. Christian Gronross : Services Management and Marketing, Mc Millan Inc.
5. Ravi Shankar : Services Marketing
6. Rama Mohan Rao : Services Marketing

M.Com. III SEMESTER

University Examination 50 Marks

Internal Assessment 50 Marks

Seminar/Field Survey 25 Marks

Total 125 Marks

Paper No. MC 305

ENTREPRENEURSHIP AND SMALL BUSINESS

Objective: To sensitize students about entrepreneurship, To provide them theoretical and conceptual background about entrepreneurship, To motivate students to set up their own business ventures

Unit-I: Understanding Entrepreneurship:

Entrepreneurship: Entrepreneur, Entrepreneurship, Enterprise, Entrepreneurial personality-qualities, functions, Entrepreneurship as a career option, Types of Entrepreneurs. (1 Credit)

Unit-II: Entrepreneurship Development:

Entrepreneurial Environment, Role of Government and Institutional Support Development of Women Entrepreneurs: Problems of women entrepreneurs, Institutional support for women entrepreneurs. (1 Credit)

Unit-III: Creativity, Innovation and Entrepreneurship:

Creative thinking, Techniques of developing creative thinking. (1 Credit)

Unit-IV: Setting up of New Business Venture:

Planning for Establishing Small Scale Enterprises, Opportunity Scanning and Identification, Assessment of Markets, Selection of a business idea, Preparation of Business Plan, Government Rules and Regulations. (1 Credit)

Unit-V: Small Business Management:

Management of Small Enterprises: Marketing concepts for Entrepreneurs, Issues in Financial Management, Operations Management, Human Resource Management Sickness in Small Industries: Meaning and Definition, Causes, Remedial Measures. (1 Credit)

Suggested Readings:

1. Management and Entrepreneurship – Veerbhadra Havinal- New Age International Publishers
2. Entrepreneurship: New Venture Creation – David H. Holt
3. Entrepreneurship Development – Satish Taneja, Himalaya Publishing House
4. Entrepreneurship: Strategies and Resources – Marc J. Dollinger, Pearson Education
5. The Culture of Entrepreneurship – Brigitte Berger.
6. Innovation and Entrepreneurship – Peter F. Drucker
7. Entrepreneurship – Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd
8. Entrepreneurship Theory and Practice- Raj Shankar, Tata McGraw-Hill Education
9. Intrapreneurship: Gifford Pinchot
10. Entrepreneurship Development - C. B. Gupta, Srinivasan, Sultan Chand & sons

M.Com. IV SEMESTER

University Examination 50 Marks
Internal Assessment 50 Marks
Seminar/Field Survey 25 Marks
Total 125 Marks

Paper No. MC 401

E-Commerce

Objective: To understand the role of e-commerce in the business world and to inculcate the new developments in the IT field applicable to the trade.

Unit-I E-Commerce Overview:

Traditional Commerce Vs E-Commerce- E-commerce and E-Business- Categories of E-Commerce–Development and Growth of E-Commerce-Advantages and Disadvantages of e-commerce–International Nature of e-commerce. (1 Credit)

Unit-II E-Commerce Infrastructure:

E-Commerce architectural framework-The Internet and WWW-Internet Protocols–Internet, Intranet and Extranets–Internet connection options–Security Issues in E-Commerce environment Encryption Techniques–Payment systems–Types of Payments–Legal, Ethical and Tax Issues in Ecommerce.
(1 Credit)

Unit-III Online Marketing and Supply Chain Management:

Online Marketing–Business Models of E-Marketing–Online Advertisement-Advertisement Methods & strategies–Online retailing–E-Auctions. Supply Chain Management-Procurement Process and the Supply Chain–Types of Procurement Multitier Supply Chains-Trends in Supply Chain Management. (1 Credit)

Unit -IV Online Services:

Online Financial Services- Online Banking & Brokerage, Online Insurance Services- Online Real Estate services-Online Travel Services-Online Hospitality Services-Online Recruitment Services Online Publishing Services–Online Entertainment–E-Learning. (1 Credit)

Unit -V Mobile Commerce:

Definition of Mobile Commerce–Mobile Commerce Framework–Growth of Mobile Commerce Benefits & Limitations of Mobile Commerce-Mobile Network Infrastructure-Information Distribution for Mobile Networks–Multimedia Content Publishing–Mobile Payment Models-Mobile Commerce Applications (1 Credit)

Suggested Readings:

1. Gary P. Schneider, “Ecommerce-Strategy, Technology and Implementation”, Cengage Learning, India Edition
2. Kenneth C. Laudon, Carol Guercio Traver, “E-commerce–Business, Technology, Society”, Pearson, Low Price Edition.
3. Bharat Bhasker, “Electronic Commerce–Framework, Technologies and Applications”, 3rd Edition. Tata McGraw, Hill,
4. Efraim Turban, Tae Lee, David King & H. Micheal Chung, “Electronic Commerce–A Managerial Perspective”, Pearson Education Asia.
5. CSV Murthy, “E-commerce-Concepts, Models & Strategies”, HPH.
6. J. Christopher Westland & Theodore H K Clark, “Global Electronic Commerce – Theory and Case Studies”, Oxford Universities Press.
7. Martin Bichler, “The Future of e-Markets”, Cambridge press.

M.Com. IV SEMESTER

University Examination 50 Marks
Internal Assessment 50 Marks
Seminar/Field Survey 25 Marks
Total 125 Marks

Paper No. MC 402 YOGA AND VALUE EDUCATION

Objectives: Basic objective of this course is to create awareness about Human Life, yoga and value education for developing balanced personality.

Unit –I Introduction to Yoga and Value Education:

Significance of yoga and value education, concept of Yoga, types of Yoga and value education, social context of value education, objective of value education, types of values. (1 Credit)

Unit – II Life Style Management:

Human Life, Life style, Meditation, Leadership, failure of human life. (1 Credit)

Unit –III Health and Fitness Management:

Yoga for health and fitness- yoga for stress relieving. Health, fitness and yoga meaning & significance human growth and development, difference between, asanas & exercises –role of Asanas, Pranayama, Kriyas, Mudra, for Human Development. (1 Credit)

Unit –IV Personality Development through Yoga:

Personality development through yoga and yogic perspectives in the context of Pantajali yog and Bhagwat Gita- pursuit for self realization (1 Credit)

Unit – V Meditation and Yoga Management:

Constant Remembrance & Emotional Intelligence, Emotional & spiritual health through meditation- a holistic view of life through yoga value dimensions, spirituality- yoga and HRM- prayer and its significance in yogic practices. (1 Credit)

Suggested Readings:

1. Ram Acharya Sharma, Gayatri Pariwar, Deo Sanskurati University Distance learning centre, Haridwar.
2. Ramakrishana Math, Values : The key to a meaningful life, Sri, Ramkrishna Math Madras ISBN 81-7-20-726-X.
3. Phylgenda Sinha, .1970 Indian Institute of Yoga, Yoga Meaning, Values and practices, Arya Kumar Road Patana-4,
4. Kamlesh Chaturvedi,1976, Moral and spiritual values, Muni Nathmal, Adarshasahitya sangha, churu Rajasthan .
5. Gawande E.N., Value oriented education : vision for better living, Sarups and sons, Ansari Road, Darya, Ganj New Delhi ISBN 81-7625-270
6. Achraya Rajvir Shastri, Arsha sahitya Pracher Trust, New Delhi 110006
7. Bhogal R.S. Youga and Mental Health, Lonvala Kaivalyadhama,
8. Ganguly S.K., Yougasana a Teachers guide NCERT, New Delhi.
9. NCERT, Nov. 2002, Education in values: A source book, NCERT Sri, Aurobindo Marg New Delhi – 110016

M.Com. IV SEMESTER

University Examination 50 Marks
Internal Assessment 50 Marks
Seminar/Field Survey 25 Marks
Total 125 Marks

Paper No. MC 404-1 ADVERTISING AND SALES MANAGEMENT

Objective: The basic objective of this course is to develop students, acquainted with the theory and practice of advertising as well as management of a firm's sales operations.

Unit-I Introduction:

Defined, Scope and Nature and importance of advertising, changing concept of Advertising: Social and economic aspects of advertising in the marketing mix relation to profit. Advertising in India and abroad, law, ethics, morality, in relation to advertising, Types of advertising: consumer, institutional, retail, trade and profession. Advertising Planning and decision making. (1 Credit)

Unit-II Message Strategy and Message Tactic:

Attention and comprehension, associating feeling with brand, creative approaches, the Art of Copy Writing, advertising copy testing and diagnosis, production and implementation. Media Strategy and Tactics: setting media Budgets, allocating media budgets, Types of media, media research, media class decision, media vehicle decision. (1 Credit)

Unit-III Advertising Agencies:

Origin and development of advertising agency, organization structure, function, departments, account executives, media planner and buyer, copy writer, Visualizer, studio manager, research executives, print production, client- agency relationship, evaluating advertising research with DAGMAR approaches. (1 Credit)

Unit-IV Basic Sales Management:

Sales Management Strategy-managing sales force, steps in designing and managing sales force, sale manager duties and responsibility, methods of selling. Personnel Selling-changing faces of personnel selling, efficacy of personnel selling, difference between advertising and personnel selling, theories of personnel selling; Sales organization. (1 Credit)

Unit-V: Recruitment and selection of Sales force:

Training and development of sales force, compensation and motivation of sales force, planning of promotion of sales force, sales forecasting, Quotas and territory management, monitoring and performance appraisal, sales budget and control, sale management information system and sales training. (1 Credit)

Suggested Readings:

1. S. L. Gupta, Sales and Distribution Management, Excel Book
2. Asker, David et. al : Advertising Management, Prentice Hall New Delhi
3. Anderson, Hair, Bush: Professional sales management, McGraw Hill, Singapore.
4. Batra, Rajeev, John G. Myers and David A. Aaker: Advertising Management, Prentice hall, Hall Delhi.
5. Ford, Churchill, Walkar : Management of Sales force, McGraw Hill Singapore.
6. Gupta, Vaswar Das : Sales Management, In the Indian Perspective, Prentice Hall, Delhi.
7. Johnson Krutz, Scephing: Sales Management, McGraw Hill Singapore
8. Krik C.A. Salesmanship, Tarapore wala, Bombay.
9. Norries, James S.L. Advertising, Prentice Hall, New Delhi.
10. Patrick, Forsyth: Sales Management Handbook, Jaico Publications, Bombay
11. Sandage Ch.H. and Fry Burger : Advertising – Theory and Practice, Richard D Irwing, Illinois.
12. Sengupta, Subroto Brand Positioning, Tata McGraw Hill Co, New Delhi.

M.Com. IV SEMESTER

University Examination 50 Marks
Internal Assessment 50 Marks
Seminar/Field Survey 25 Marks
Total 125 Marks

Paper No. MC 404-2 MARKETING RESEARCH

Objectives: This course concerns the use of marketing research as an aid to making marketing decisions. Specifically, this course addresses how the information used to make marketing decisions is gathered and analyzed. Accordingly, this course is appropriate for both prospective users of research results and prospective marketing researchers.

Unit-I Introduction to Marketing Research:

Definition of MR, Classification of Marketing Research, The Marketing Research Process, Careers in Marketing research, Ethics in marketing research. Process of defining the problem, defining the Marketing Research problem Research Design Formulation- research design definition, research design Classification. (1 Credit)

Unit-II Exploratory Research Design:

Secondary data, Criteria for evaluating secondary data, Classification of secondary data, Internal secondary data- Database Marketing, Published External secondary Data- General business data, Government Sources, Syndicated data from Households-Survey, Purchase and media panels. Qualitative Research- Primary data: Qualitative Versus, rational for using qualitative research, classification of qualitative research procedures, focus group interviews, depth interview, and projective techniques. (1 Credit)

Unit-III Descriptive research Design:

Survey and Observation- Survey Methods: Classified by mode of administration-Telephone methods, Personal Methods, Mail Methods, Electronic Methods. Observation Methods: personal observation, Mechanical observation Audit, Content analysis, Trace analysis (1 Credit)

Unit-IV Sources of Data collection:

Primary and Secondary source, Methods of data Collection. Designing Questionnaire, Types of Questions, Scaling Techniques: Types of Scales, Criterion for good scale, General Procedure in Attitude Scaling, Selected Attitude Scales, Sampling Design, The sampling process, Sampling methods, Characteristics of Good Sampling Design, sampling and non sampling errors, Sample size calculation (Numerical expected), Practical considerations in determining sample size. (1 Credit)

Unit-V Data analysis:

Data Processing, Data Analysis, Univariate analysis, Bivariate analysis, Multivariate analysis, Simple and cross tabulation, Simple and multiple regression, Factor analysis. Applications of Marketing Research: Cluster analysis for identifying market segments, conjoint analysis for Product research, Multi-dimensional scaling, discriminate analysis and perceptual mapping for Brand positioning research. Hypothesis testing: Introduction, What is Hypothesis, Types of tests and test selection, One sample test, Two-Independent Sample tests, Two-related sample tests, Chi-square test, Tests for large and small samples (Numerical expected), Report writing: Purpose of Report, Classification of Report, Functions of Research Report, Types of Reports, Principles of report writing, Fundamentals of good reports. (1 Credit)

Suggested Reading:

1. Market research-G.C.Beri
2. Marketing Research-Rajendra Nargundkar(Tata Mc)
3. Research for Marketing Decisions by Paul Green, Donald Tull
4. Business Research Methods-Donald R.Cooper.
5. Marketing Research, Concept & Cases – Cooper Schindler.
6. Research for Marketing Decisions – Paul Green, Donald Tull, Gerald Albaurn
7. Marketing Research –Aakar, Kumar, Day
8. Marketing Research by Ramanuj Majumdar
9. Marketing Research by Mishra
10. Marketing Research by M.V.Kulkarni
11. Marketing Research by D.M. Sarawte.
12. Marketing Research – Thomas C. Kinnear
13. Marketing Research –Aakar, Kumar, Day