



**Swami Ramanand Teerth Marathwada University,
Nanded**

School of Commerce and Management Sciences,

Master of Commerce (M.COM.)

(Program Code: 137-2)

(CBCS System)

Under the Faculty of Commerce & Management Science

PROGRAM STRUCTURE

(Revised with effect from June 2019-2020)

(A) PROGRAM DETAILS

Name of the Programme:	Master of Commerce (M. COM)
Intake	30
Total marks	2500
Total credits	100
Eligibility	Commerce Graduate
Duration	Two Years (Full Time)
Medium of Instruction	English

Teaching Pedagogies:

1. Formal lectures as well as visiting speakers (Resource Persons) from universities / business and industry.
2. Seminar discussion, test, tutorials / home assignments.
3. Case discussions and Presentations.
4. Role-plays.
5. Syndicates.

Teaching aids: Use of video, audio tapes, Projector etc will be made teaching- learning more effective.

(B) OBJECTIVES OF PROGRAMME

The objectives of M. COM are as under.

1. To equip the students with a high level of conceptual, analytical and descriptive abilities.
2. Enable them to comprehend and understand complex environment and handle their job competitively and effectively.
3. Strengthen their decision-making skills.
4. To increase the business awareness and entrepreneurial abilities among educated youth for speeding up the process of industrialization required for industrially backward region like Marathwada.
5. To provide basic understanding in finance, business organization and the Government Organizations for occupying positions like consultants, analysts and researchers.

Examination Pattern: Each semester and paper has:

Pattern	Marks	Credit
Internal Assessment	50 Marks	2 Credits
University Examinations	50 Marks	2 Credits
Total	100 Marks	4 Credit

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

Test 1	Test II	Test III	Tutorial	Seminar	Total
10	10	10	10	10	50

(Except for those carrying practical examination)

Different topic should be assigned to the students for writing tutorial.

Break up of seminar/field survey marks are as follows: Seminar will be assessed on the basis of communication skill, presentation style, Analytical ability, audience interaction & query handling etc)

Pattern	Marks
Seminar write-up/survey report	10 Marks
Seminar Presentation	10 Marks
Total	20 Marks

Paper pattern of university Examination for all papers for 2 credits as follows.

No. of credits 02	Total marks 50	Duration 3 hours
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Nature of Question Paper

1. Question No. 1st is compulsory and carrying 10 marks each & will be short answers (Solve any 5 out of 8 each carrying 2 marks).
2. Solve any 4 questions from Q. No. 2 to Q. No. 8.
3. All questions carry 10 marks each.

Standard of passing

- The passing rules of this course shall be as per the CBCS system of this university.
- 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.

- For each paper the ratio of marks of internal assessment in relation with external examination shall be as per CGPA system 50:50
- Marks in the internal assessment should be communicated to the university before the commencement of the university examination.
- 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.
- For Internal Examination/ assessment, passing will be for 20 marks out of 50 marks and also for external examination passing will be for 20 marks out of 50.
- Student attending less than 75% of classes will not be allowed for Internal or external examination in partial or full.
- All other rules of grades, conversation, A.T.K.T. grace CPI & final grade marks etc. will be given as per CBCS system of this university.

Project report & Viva-Voce:

Pattern	Marks	Credit
* Project report will carry	50 Marks	2 Credits
* Viva-voce on project	50 Marks	2 Credits
Total	100 Marks	4 Credit

Project reports and pre project submission seminar will be evaluated by internal teacher for 50 marks of 2 credits and Via-voce will be conducted by a committee consisting of project guide, HOD, and one Expert from home/other university department and one expert compulsorily from other university department appointed by the university. Grades, conversion of marks & CPI & final grade etc will be as per CGPA system.

Examination Passing Rules

The evaluation of the student will be mainly on

1. Continuous Internal Assessment (CIA) and

2. End Semester Assessment (ESA).

The ratio of CIA and ESA is 50:50

Passing Rules:

The CIA and ESA shall have different passing heads and Minimum passing:- 40% of passing for each subject in each head (Except for MBA)

To pass the degree program, a student will have to obtain a minimum aggregate of 40% marks (C+ and above in grade point scale) in each course.

Assessment:

Continuous Internal Assessment (CIA): CIA aims to assess values, skills and knowledge imbibed by students, internal assessment is to be done by the concerned faculty member, department, school or the centre. CIA will be done on a continuous basis during the semester with selected assessment components.

The components selected for CIA may be: Tests, Quiz, Seminars, Assignments, essay, tutorials, term paper, seminar, laboratory work, field work, workshop practice, Comprehensive Viva, Attendance and any other best and innovative assessment practice approved by the School committee. Components of internal evaluation are to have a time frame for completion (by students), and concurrent and continuous evaluation (by faculty members). The evaluation outcome shall be expressed initially by predetermined marks and latter converted by grades. Minimum Mark for passing in each Paper is 40% for Continuous Internal Assessment (CIA)

End Semester Assessment (ESA): This is to be carried out at the end of each semester, and will aim to assess skills and knowledge acquired by the students through classroom instruction, fieldwork, and laboratory work and/or workshop practice. The End Semester Assessment (ESA) is based on written examination. These examinations shall be at the end of each semester.

Integration of CIA and ESA: A student failed in CIA shall have to appear for ESA again in that Particular paper. In a particular paper if a student failed in internal (CIA), he deemed to be failed in that course and he has to reappear for CIA and ESA irrespective of the marks he got in ESA. If a student passed in CIA and failed in ESA, the student needs to appear for ESA only in his next attempt and the CIA marks shall be carried.

A candidate who does not pass the examination in any course(s) shall be permitted to appear in such failed course(s) in the subsequent examinations to be held in winter/summer season. However the student has to clear the course in the prescribed maximum period for that course.

CIA marks will not change. A student cannot repeat CIA. In case s/he wants to repeat CIA, then s/he can do so only by registering the said course during the semester in which the course is conducted and up to 4 years (2 years program) or 5 years (3 years program) as the case may be, provided the student was failed in that course.

Students who have failed in a course may reappear for the ESA only twice in the subsequent period. If student fail to acquire required Credits within four years from admission period, such student has to acquire Credits with prevailing / revised syllabus at that time. After that, such students will have to seek fresh admission as per the admission rules prevailing at that time.

A student cannot register for the third/fourth semester, if she/he fails to complete 75% credits of the total credits expected to be ordinarily completed within two semesters.

While marks will be given for all examinations, they will be converted into grades. The semester end grade sheets will have only grades and final grade sheets and transcripts shall have grade points average and total percentage of marks (up to two decimal points).

Important Instructions and Key Points

- A.T.K.T. & grace marks will be given as per other P.G. Courses in the campus school.
- The questions to be asked in the class tests / tutorials / home assignments / seminar presentation will be prepared by the concerned teachers and communicated to the candidates. The school should submit internal marks to the university examination department before the commencement of external examination.
- External University Examination for each course will be of 50 marks and 2 credits and the duration of University Examination shall be 3 hours.
- The end semester examination papers will be assessed by the concerned subject teacher and there will be no second assessment or moderation for end semester examination papers.
- It is suggested that a minimum of 10 days shall be given to the candidates for preparation of external examination after completion of syllabus.
- For computer-based papers, (Computer applications in Business) University examination will be for 50 marks and Practical examination is for 25 marks and will be conducted by the concerned teacher. For these papers internal marks are for journals 15 marks, seminar presentation 10 marks. The total 50 marks are given by the concerned teacher and will form a single head i.e. internal assessment. The concerned subject teacher is responsible for conducting the practical examinations.
- In case of any grievance to the students about internal marks given by the teachers then following procedure will be adopted. Director of the school will appoint 'Four members

committee' with prior approval of Hon'ble Vice Chancellor for the constitution of committee. The committee will be made up of three members. Director of the school will be chairman of the committee, one external subject expert will be member and 2 internal school faculties including the concerned subject teacher 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.

The final year students are allowed to opt for 3 specializations namely Banking and Finance, Marketing Management and Human Resource Management different as per his/ her choice. In the transcript to be issued to the student and on the degree certificate the same will be reflected.

Explanation of specialization

The school offers following choices of specializations

- a. Banking and Finance
- b. Marketing Management.
- c. Human Resource Management.

The M.Com Students are allowed to take credit transfer benefits from MBA Programme of this School and other programme of this University Campus as per the CBCS guidelines of this University. Students of MBA are allowed to choose Banking specialization as minor specialization as credit transfer from M. Com.

M.Com Syllabus 2019-20 (CBCS)							
SCHOOL OF COMMERCE & MANAGEMENT SCIENCES							
Name of the Class: M.Com (First Year: I Semester)							
Program Code	Numerical Code	Subject/ title of the Paper	No. of Lectures per week	No. of Credits Per Course	C.A.	U.A.	Total Marks
SCM-C-MCOM-PG	I/137-2/C1	Accounting for Business Decisions	4	4	50	50	100
SCM-C-MCOM-PG	I/137-2/C2	Business Economics	4	4	50	50	100
SCM-C-MCOM-PG	I/137-2/C3	Secretarial Practices and Company Law	4	4	50	50	100
SCM-C-MCOM-PG	I/137-2/C4	Quantitative Techniques for Business Decisions	4	4	50	50	100
SCM-C-MCOM-PG	I/137-2/C5	International Business Environment	4	4	50	50	100
Optional (To choose 1 out of 3)							
SCM-C-MCOM-PG	I/137-2/AECC1/A	Principles and Practices of Banking OR	4	4	50	50	100
SCM-C-MCOM-PG	I/137-2/SEC1/B	Business Communication OR	4	4	50	50	100
SCM-C-MCOM-PG	I/137-2/AECC2/C	Investment Management	4	4	50	50	100
Total			24	24	300	300	600

Semester: II							
Program Code	Course Code	Subject/ title of the Paper	No. of Lectures per week	No. of Credits Per Course	C.A.	U.A.	Total Marks
SCM-C-MCOM-PG	I/137-2/C6	Operations Research	4	4	50	50	100
SCM-C-MCOM-PG	I/137-2/C7	Marketing Management	4	4	50	50	100
SCM-C-MCOM-PG	I/137-2/C8	Financial Management	4	4	50	50	100
SCM-C-MCOM-PG	I/137-2/C9	Human Resource Management	4	4	50	50	100
SCM-C-MCOM-PG	I/137-2/C10	Advanced Accounts	4	4	50	50	100
Optional (To choose 1 out of 3)							
SCM-C-MCOM-PG	I/137-2/SEC2/A	E-commerce ## AND	2	2	0	50	100
SCM-C-MCOM-PG	I/137-2/SEC3/A	E-commerce lab OR	2	2	50	0	
SCM-C-MCOM-PG	I/137-2/AECC3/B	Labour Laws ## AND	2	2	0	50	100
SCM-C-MCOM-PG	I/137-2/AECC4/B	Industrial Relations OR	2	2	50	0	
SCM-C-MCOM-PG	I/137-2/AECC5/C	Organizational Behaviour ## AND	2	2	0	50	100
SCM-C-MCOM-PG	I/137-2/AECC6/C	Management Theory	2	2	50	0	
Total			24	24	300	300	600

Semester III							
Program Code	Course Code	Subject/ title of the Paper	No. of Lectures per week	No. of Credits Per Course	C.A.	U.A.	Total Marks
SCM-C-MCOM-PG	I/137-2/C11	Cost Accounting	4	4	50	50	100
SCM-C-MCOM-PG	I/137-2/SEC4	Computer Application in Business	4	4	50	50	100
SCM-C-MCOM-PG	I/137-2/C12	Tax Planning	4	4	50	50	100
SCM-C-MCOM-PG	I/137-2/C13	Insurance and Risk Management	4	4	50	50	100
SCM-C-MCOM-PG	I/137-2/SEC5	Foreign Language (Basics of Spanish/ French) or Tally	2	Non-Credit	50	Nil	50
Optional (To choose 1 out of 3) III							
Specialization in Banking & Finance - Optional 1							
SCM-C-MCOM-PG	I/137-2/DSE1/A	Banking Reforms	4	4	50	50	100
SCM-C-MCOM-PG	I/137-2/DSE2/B	Legal Framework of banking	4	4	50	50	100
Specialization in Marketing Management - Optional 2 Intra Credit Transfer of M.Com-III Sem with MBA-III Sem							
SCM-C-MCOM-PG	I/137-2/DSE3/A	Consumer behaviour and Marketing research	4	4	50	50	100
SCM-C-MCOM-PG	I/137-2/DSE4/B	Advertising, sales promotion, sales and distribution management	4	4	50	50	100
Specialization in Accounting & Taxation - Optional 3							
SCM-C-MCOM-PG	I/137-2/DSE5/A	Taxation-I	4	4	50	50	100
SCM-C-MCOM-PG	I/137-2/DSE6/B	Corporate Accounting	4	4	50	50	100
Total			24	24	350	300	650

Specialization in Human Resource Management - Functional Elective-4**Intra Credit Transfer of M.Com-III Sem with MBA-III Sem**

SCM-C-MCOM-PG	I/137-2/DSE7/A	Leadership Skill and Change Management	4	4	50	50	100
SCM-C-MCOM-PG	I/137-2/DSE8/B	International Human Resource Management	4	4	50	50	100

Semester IV							
Program Code	Course Code	Subject/ title of the Paper	No. of Lectures per week	No. of Credits Per Course	C.A.	U.A.	Total Marks
SCM-C-MCOM-PG	I/137-2/C14	Auditing	4	4	50	50	100
SCM-C-MCOM-PG	I/137-2/C15	Entrepreneurship development	4	4	50	50	100
SCM-C-MCOM-PG	I/137-2/C16	Research Methodology	4	4	50	50	100
SCM-C-MCOM-PG	I/137-2/SEC6	Foreign Language (Advance Spanish/ French) OR Business Communication	2	Non Credit	50	Nil	50
Elective-IV (To choose 1 out of 3)							
Specialization in Banking & Finance - Optional 1							
SCM-C-MCOM-PG	I/137-2/DSE9/A	Recent Trends In Banking	4	4	50	50	100
SCM-C-MCOM-PG	I/137-2/DSE10/B	Bank Marketing	4	4	50	50	100
Specialization in Marketing Management - Optional 2 Intra Credit Transfer of M.Com-IV Sem with MBA-IV Sem							
SCM-C-MCOM-PG	I/137-2/DSE11/A	Services and relationship Marketing	4	4	50	50	100
SCM-C-MCOM-PG	I/137-2/DSE12/B	Retail Management	4	4	50	50	100
Specialization in Accounting & Taxation - Optional 3							
SCM-C-MCOM-PG	I/137-2/DSE13/A	Taxation II	4	4	50	50	100
SCM-C-MCOM-PG	I/137-2/DSE14/B	Advanced Corporate Accounting	4	4	50	50	100
Specialization in Human Resource Management - Functional Elective-4 Intra Credit Transfer of M.Com-IV Sem with MBA-IV Sem							
SCM-C-MCOM-PG	I/137-2/DSE15/A	HRP and strategic Human	4	4	50	50	100
SCM-C-MCOM-PG	I/137-2/DSE16/B	Performance Management and Retention Strategies	4	4	50	50	100

Project							
SCM-C-MCOM-PG	I/137-2/C17	Project Report and Viva Voce in Specialized Area	4	4	50	50	100
Grand Total IV Semester			24	24	350	300	650

Classes	No. of credit per semester	Total marks per semester
M.Com I Semester	24	600
M.Com II Semester	24	600
M.Com III Semester	26 (including two Non-credit course)	650
M.Com IV Semester	26(including two Non-credit course)	650
Total	100	2500

M. COM. I Semester
ACCOUNTING FOR BUSINESS DECISIONS
PROGRAMME code: MC 1.1 || Course Code: I/137-2/C1

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course objective: *The objective of the course is acquainting students with the accounting tools and techniques for business decision.*

Unit –I Analysis of Financial Statements for Business Decisions: Meaning of Financial statement, purpose, objectives and users of financial analysis. Types of Ratio, and Numerical Problems on Ratio Analysis.

Unit –II Budgeting and Budgetary, Control: A Business Decision Making Technique, Types of Budgets – Production Budget, Master budget, Flexible budget, Problems on Preparation of Production Budget, Master Budget and Flexible budget.

Unit–III Joint Product and By Product: Definition, Features, objects of Joint and By Product, Treatment of Joint Cost of Joint Products, Numerical Problem on Joint and by Product, Standard costing And Variance Analysis – A Business Decision Making Technique, Significance, and Numerical Problems on Materials & Labor Variances.

Unit–IV Capital Budgeting Decisions: Meaning, Importance, Methods of capital Budgeting Decisions and Numerical Problems on Pay Back – Period Method, Discounted Cash Flow Method, Net Present Value Method and IRR Methods.

Unit-V 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, Make or Buy Decisions, Selection of a Suitable Mix, Selling Price Decision, and Discontinuance of a Product Line.

Course Outcome:

1. *Student will be able to analyze financial data to support business decisions and assessment of business strategies.*
2. *Accounting information is the life blood of the organization as it facilitates and influences operational and strategic decisions intended to achieved organizational goals.*
3. *Use clear and concise communication to convert relevant financial and nonfinancial information so that decision makers can formulate informed decisions.*

Suggested Readings:

- M. N. Arora, Cost and Management Accounting: Himalaya Publishing House.
- Murthy & MRS, Cost Analysis for Decision Making: Tata Megra Hill, Dehi.
- N. P. Srinivasan, Management Accounting Sterling Publishers.
- S. N. Maheshwari, Principles of Management Accounting, Sultan Chand & Sons.
- I. M. Pandey, Managements Accounting Vikas, Delhi.
- Khan M. Y. And Jain P. K. Management Accounting Tata Megra Hill, Dehi

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**M. COM. I Semester
BUSINESS ECONOMICS**

Programme code: MC 1.2 || Course Code I/137-2/C2

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course 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, Theory of the firm and the Concept of Profit and Wealth Maximization, Role of profits.

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, Law of Returns and Law of Variable Proportions.

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 curves.

Unit–IV Pricing Under Various Markets: Perfect Competition, Monopoly, Monopolistic competition, Cartels. Price discrimination, Pricing Strategies, Measurement of Monopoly Power. Profit Policy: Break Even analysis. Profit Forecasting.

Unit-V National Income: GDP, Business cycles, fiscal policy, monetary policy and inflation.

Course Outcome:

1. *Develop the ability to explain core economic terms, concepts, and theories.*
2. *Use stylized examples; determine if a company is optimally employing available resource.*
3. *Calculate demand elasticity from demand equations.*
4. *Categorize economic costs.*
5. *Contrast the decision-making process across industries characterized by pure competition,*
6. *Monopolies and oligopolies.*
7. *Illustrate common pricing strategies.*

Suggested Readings:

- T.R. Jain, O.P. Khanna: - Business Economics, V. K. Publications, New Delhi.
- K. Jothi Sivagnanam and R. Shrinivasan : Business Economics, Tata McGraw Hill Publications, New Delhi
- Varshney & Maheshwari: Managerial Economics, Sultan Chand & Sons, New Delhi.
- Mehta: Managerial Economics, Sultan Chand & Sons, New Delhi.
- Joel Dean : Managerial Economics, Prentice Hall, New Delhi.
- Mote, Paul & Gupta: Managerial Economics- Concepts and Case, Mc Graw Hill, New Delhi.

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M. COM. I Semester
SECRETARIAL PRACTICES AND COMPANY LAW
PROGRAMME CODE: MC 1.3A || COURSE CODE: I/137-2/C3

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course objective:

1. To make familiar students with secretarial skills for performing job related task.
2. To develop management skill among the students it helps to run smooth functioning in any organization.
3. To explain the meaning of promotion and promoters.
4. To state the role and importance of promoters.
5. To identify the various stages of promotion of Joint Stock Company;

Unit-I – Company Law: Meaning, Characteristics, Companies Act-2013, Kinds of Joint Stock Company, Advantages and disadvantages and distinction from other organizations Promotion and Formation of Joint Stock Company Share Capital of a Company Winding up of a Company.

UNIT II: Meetings and Proceeding: Types, frequency, convening, Practice and Procedure Relating to Convening and Proceedings at General and Other Meetings; Notice, Quorum, Chairman, Proxy, Voting including Voting through Electronic Means; Resolutions, Circulation of Members' Resolution, etc.; Postal Ballot; Recording, Signing and Inspection of Minutes.

Unit-III –Board of Directors and its Committees: Qualifications, Role and Responsibilities, Power & Duties etc. Office Record Management –Meaning, importance of record keeping management, principles of record management and types of records in a business organization.

Unit-IV –Financing source of Companies: Types of Shares, Equity Shares with Differential Rights, Issue of Shares at Par, Premium and Discount, Forfeiture and Surrender of Shares, Bonus Issues, Rights Issues, Issue of Sweat Equity Shares, Employees Stock Option Scheme, preference shares and other forms of securities etc.

Course outcome:

1. This module is examining corporate secretary ship practices and processes within legal and other frameworks of best practices to ensuring organizational effectiveness.
2. This module also deals with managing the practical and company law issues in relation to shareholders.
3. Ensure effective communication and dissemination of information to and from the board, both internally and externally, for the optimum benefit of the organization.
4. To state the role and importance of promoters.
5. To identify the various stages of promotion of Joint Stock Company

Suggested readings:

1. Akhileshwar Pathak “Legal Aspects of Business”, 2007 Sultan Chand & Co.

2. N. D Kapoor “Elements of Mercantile Law”, 2007 Sultan Chand & Co.
3. V.D Datey “Gaude to Tax and Corporate Laws”, Taxmann 59/32, New Rohtak Road, New Delhi
4. M.C Kuchhal “Modern Indian Company Law” Shree Mahavir Book Depot, 2603, Nai Sarak, New Delhi-110006.

M. COM. I Semester
QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

PROGRAMME CODEMC: 1.4 || Course Code I/137-2/C4

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course objective:

To evaluate the business decisions through Quantitative techniques, to enable the business decisions with numerical ability and to apply various business mathematical techniques through transportation, assignment, game theory and other quantitative techniques.

Unit I Quantitative Techniques: Meaning and Classification of Quantitative Techniques, Programming Techniques, Role of Quantitative Techniques in Management Decision - making.

Unit II Transportation Problems: Introduction, Terminology in Transportation Problems, General Procedure for Solving a Transportation Problem, Methods for Finding the Initial Feasible Solution: North – West Corner Method (NWCM), Least Cost Method (LCM) or Matrix Minima Method, Column Minima Method, Row Minima Method, Vogel’s Approximation Method (VAM), Methods for Finding the Optimum Solution: Modified Distribution (MODI) Method or UV method.

Unit III Assignment Problems: Introduction, Hungarian Assignment Method (HAM), Special Cases in Assignment Problems: Unbalanced Problem, Multiple Optimum Solution, Maximization Problems,

Unit IV Game Theory and Decision Theory: Introduction, Terminology, Game Theory – Two Person – Zero Sum – Game. Saddle Point, Value of Game, Dominance Strategy, Mixed Strategy, Limitations of Game Theory. Decision Theory: Introduction, Elements of Decision-Making Problem, Decision Models, Decision Making under risk (EMV criteria), Decision Making Under Uncertainty: Maximin criteria, Maximax Criteria, Hurwicz alpha criteria, Laplace Criteria, Minimax Regret Criteria.

Unit V Replacement Models and Sequencing Models: Introduction to Replacement, Terminologies, Replacement Models, Replacement Problems, Introduction to Sequencing Models, Terminologies, Sequencing Models, Sequencing Problems Johnson’s Algorithm for n jobs & Two machines n jobs & three machines, Two jobs and m machines problems

Course outcome:

After learning this course, the learner of this course will be able to solve Transportation and Assignment Problems, queuing theory (strategy to avoid waiting line) solutions; game and replacement strategies will be learnt along with application of business mathematics in business world.

Suggested Readings:

1. Quantitative Techniques in Management. (TMH)– by N.D. Vohra, Tata Mc Graw Hill
2. Quantitative Techniques by C.R. Kothari, Vikas Publishing House, Delhi.
3. Statistical Methods - by S.P. Gupta, Sultan Chand & Sons.
4. Statistical and Quantitative Methods by Ranjeet Chitale, Nirali Publication.

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M. COM. I Semester
INTERNATIONAL BUSINESS ENVIRONMENT
PROGRAMME CODEMC: 1.5 || Course Code I/137-2/C5

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course objective:

The objective of this course is to examine the environment for international firms, particularly the political, social and economic configurations that support cross-border commerce. Amongst others, we will look at the role of national policies and cultures, the evolution of international markets in goods, services and finance, and the super national mechanisms and infrastructures for trade, investment and finance. The course will then probe international firms: their strategies and organizational design, their entry modes into international enterprise, and their behavioral and control systems. Many parts of the course involve current events, including issues related to international trade, foreign investment and international political conflict, which can all be discussed in the tutorials

UNIT –I: International Business- An Overview: Evolution of international business, Globalization-meaning, Drivers of Globalization, influences of IB, Difference between Domestic business and international business, why companies engage in International Business, stages of Internationalization, Approaches of International Business.

UNIT –II: The Environment of International Business: Social-Cultural Environment; Technological Environment, Economic Environment, Political Environment; and Natural Environment (STEPIN). India's Foreign Trade Policy, Country Evaluation and selection-selection of manufacturing, selection of marketing centers, country/location comparison tools, foreign market analysis.

UNIT – III: Modes of Entering International Business: Exporting, Licensing, franchising, Contract manufacturing, management contract, Turnkey project. Foreign direct investment, alliances like merger and acquisitions, joint venture. International Trade: Policies and Relations: Tariffs, subsidies, import quotas, voluntary restraints, Local contents requirements, administrative policies, government intervention in formulating trade policies, International trade relations, international law and business firm.

UNIT –IV: Trade Blocks and Business Centers: EU, NAFTA, ASEAN and SAARC and implications of trade blocks for business, World Trade Organization (WTO). Foreign trade procedures: Export procedure, import procedure, financing techniques, import procedure simplified and export promotion.

UNIT –V Recent Trends in International Trade: Balance of Payment, International Marketing, International Production and Logistics Management. Special Economic Zones (SEZs), Future of International Business special emphasis on India and China.

Course outcome:

Upon successful completion of the requirements for this course, students will be able to:

- 1. Identify the main features of the international business environment and its main institutions;*
- 2. Analyze the political, social, economic, technological and other configurations that support cross-border trade;*
- 3. Apply an understanding of the nature of the multinational firm as an institutional structure for the conduct of cross-border trade and investment;*
- 4. Analyze the key decisions that multinational firms make in relation to the choice of markets and entry strategies;*
- 5. Apply an understanding of the different modes of engagement with international markets and explore the interconnectedness between these and the economic, legal, governmental, political, regulatory, cultural and other environments in which expanding companies operate;*

Suggested Readings:

- International Business Environment- P. Subba Rao.
- International Business Environment- Bhalla and Raju.
- International Financial Management - P. G. Apte.
- International Business – Francis Cherulinam.
- International Business – Rao and Rangachari.
- Export Management – Rathod
- International Business – Rao and Rangachari.
- Global Business Today – Charles Hill.

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OPTIONAL (TO CHOOSE 1 OUT OF 3)

**M. COM. I Semester
PRINCIPLES AND PRACTICES OF BANKING**

PROGRAMME CODEMC: MC 1.6(A) || Course Code: I/137-2/AECC1

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course objective:

To increase the fundamental knowledge of Banking sector i.e. RBI, Commercial Bank, Cooperative Bank, Development Bank, NABARD, Money Market & Capital Market and recent trend in banking sector etc.

UNIT I: INTRODUCTION TO BANKING: Definition of bank, banking in India, role of banking, types of bank in India: Central Bank, Commercial Bank and its functions, Development bank and its features, Co-operative bank and its type, Difference between commercial bank and Co-operative bank, specialized bank, Introduction to RRB.

UNIT II: CENTRAL BANK OF INDIA: Evolution of Reserve Bank of India, Working functions of Reserve Bank of India, Monetary Policy and its Objectives, Regulatory Role of Reserve Bank of India.

UNIT III: MONEY MARKET & CAPITAL MARKET IN INDIA: Money Market Concept; Instruments of money market: Call Money, Treasury Bills, Certificate of Deposit, Commercial papers, Ready Forward Contract, Commercial Bill, Negotiable Instruments, Types of Negotiable Instrument. Capital Market-Introduction.

UNIT IV: NATIONAL BANK FOR AGRICULTURAL AND RURAL DEVELOPMENT (NABARD): Introduction, Historical Background of NABARD, Objective, Role and Functions of NABARD, Role of NABARD in Agricultural refinance, Subsidiaries of NABARD.

UNIT V: EVOLVING TRENDS IN MODERN BANKING: Electronic payments, (Internet, Phone and M-Banking) Electronic Clearing System, Debit, ATM and Credit cards, Electronic Funds Transfer, RTGS (Real Time Gross Settlement), NEFT (National Electronic Fund Transfer), Grievance Handling Mechanism- Bank Ombudsman, comparing homogeneous products features of bank.

Course outcomes:

- 1. This course introduces students to the principles and practice of modern banking and its regulation in an International context.*
- 2. The course covers the rationale for the existence and regulation of banks, functions of major types of banks and explores how banking meets a range of payments, savings, and investment and risk management needs that exist in modern societies.*

3. *Attention will be paid to banks' balance sheets, management of the risks that are inherent in various banking operations and strategies.*
4. *Students will also explore the structure of banking indifferent countries and topical issues in banking.*

Suggested Readings:

- *Justin Paul and Padmalatha Suresh: Management of Banking and Financial Services*
- *Reserve Bank of India functions and working (latest edn.) R.B.I.*
- *Monetary Economics for India, Dr. Narendra Jadhav*
- *All journals published by Indian Institute of Banking and Finance*

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M. COM. I Semester
BUSINESS COMMUNICATION

PROGRAMME CODEMC MC 1.6 (B) || Course Code I/137-2/SEC1

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course objective:

To improve the communication, soft skill letter writing, report writing skill of students.

Introducing Business Communication

Meaning of Communication, Definitions of Communication, Features of Communication, Communication process, Elements of Communication process, Business Communication, Definition of Business Communication, Basic forms of Communication, Communication process models, Theories of Communication, Audience Analysis.

Self – Development and Communication

The role of communication in self-Development, Development of Positive Attitude, Swot Analysis.

Writing skills

Written Communication, planning of business messages, steps to planning, rewriting and editing, and the first draft restructuring the final draft, Business Letters, Principles of Letter Writing, Physical Appearance of Business Letters, Layout of a Business Letter, Request Letters, Good News Letters, Bad News letters, sales letters, persuasive letters, office Memorandum or Memo & Memo Format.

Report Writing

Meaning and definition of Report, Characteristics of Report, Types of Reports, Formal Report, Report Preparation, Oral Presentation, Principles of Oral Presentation, Factors Affecting Presentation, Sales Presentation, Training Presentation, Speeches to Motivate, Effective Presentation Skills.

Course outcome:

In corporate one has to interact and compete. If properly not prepared it is difficult to survive in the new competitive environment. This syllabus is made keeping in mind all such factors so that the students will get benefited in their career, not only in getting job but also build confidence in facing the present stiff competition.

Books Recommended

1. Communication In organisation By Dalmar Fisher.
2. The Skills of Communicating By Bill Scott.
3. Business Communication By Chappan and Red.
4. Business Corresponding and Report Writing By R.C. Sharma & Krishna Mohan.
5. Business Communication By R.C. Bhatia.

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M. COM. I Semester
INVESTMENT MANAGEMENT

PROGRAMME CODEMC: MC 1.6 (C)|| Course Code I/137-2/AECC2

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course objective:

To enable the candidates to understand the securities market, to develop the analytical skills to evaluate the securities on the basis of risk and returns and to construct, evaluate and manage the portfolios.

Unit - I Investments: Nature, Objectives, Process, Types and Media - Investment and Speculation Securities- Investment principles -Securities Markets: Primary and Secondary Market - Stock Exchanges in India: BSE, NSE, OTCEI, Organization and Regulation.

Unit - II Securities Analysis: Objectives of Securities Analysis - Fundamental analysis: Economy, Industry and Company Analysis - Technical Analysis: Dow Theory- Efficient market theory.

Unit - III Valuation of Securities: Valuation of Equity Shares and Preference Shares, Valuation of Debt Securities - Risks in Investments, Problems and Cases on valuation of common stocks and debt securities in different situation and Bond Yields - concept and problems - Equity research in India.

Unit - IV Technical Analysis: Efficient Market Hypothesis -Technical Analysis: Meaning- Technical Analysis, Market/Technical Indicators, Charting Techniques -Elliot Wave Theory

Unit - V Portfolio Theory: Traditional Theory of Portfolio Management, Efficient Market Theory, Modern theory of Portfolio Management, Markowitz Risk Return Optimization, CAPM, Sharpe Portfolio Optimization - Portfolio Selection, Diversification - Efficient Frontier, Capital Market line (Problems & Cases). Portfolio Performance Evaluation: Concept, objectives, Sharpe's Gtreyon and Jensen's Portfolio Performance measures - Portfolio revision: Constraints, Formula Plans (Problems and cases).

Course outcome:

After learning this course, students will be able to make investment decisions in the share market based on the evaluation of risk and returns of the portfolio.

Reference Books:

1. Security Analysis and Portfolio Management: V.A. Avadhani, Himalaya Publication House
2. Security Analysis and Portfolio Management: Fischer and Jordan Pearson Education
3. Security Analysis and Portfolio Management: Punithavathy Pandian, Vikas Publication House
4. Investment Management: Preeti Singh, Himalaya Publication House
5. Investment Management: V.A. Avadhani, Himalaya Publication House

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M. COM. II Semester
OPERATIONS RESEARCH

PROGRAMME CODE: MC 2.1 || Course Code: I/137-2/C6

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course objective:

The objective of the course is to equip the candidate with basic quantitative tools required to perform the role as a manager. This will enable him to do analytical evaluation and arrive at logical conclusions & inferences to the decisions.

Unit I: Introduction to Operations Research: Introduction to Operations Research, Meaning, definition, characteristics, application and scope of Operations Research, Operations Research and Decision Making, applications of various OR techniques, Role of Computers in Operations Research, Limitations of Operations Research.

Unit II: Linear Programming: Introduction, Requirements of a Linear Programming Problem, Assumptions in Linear Programming Models, Applications of Linear Programming Method, Areas of Applications of Linear Programming, Advantages of Linear Programming Methods, Limitations of Linear Programming Model, Formulation of Linear Programming Problems, Graphical Method of Solution.

Unit III: Net-Work Analysis in Project Planning: Meaning of Project, Project Planning, Project Scheduling, Project Controlling, Work Breakdown Structure, Tools and Techniques of Project Management: Bar Charts, Milestone charts and Velocity diagrams, Network Techniques: Programme Evaluation and Review Technique (PERT), Critical Path Method (CPM), Role of Network Techniques in Project Management, Network Logic, Numbering the Events-Fulkersons' Rule.

Unit IV: Simulation: Introduction, what is Simulation? When to Use Simulation, Process of Simulation, Advantages and disadvantages of Simulation, Simulation Model, Applications of Simulation, Monte Carlo Simulation, Event Type Simulation, Queuing Problem Simulation.

Unit V: Queuing Theory: Introduction, Terminologies, General Structure of Queuing System (Elements of Queuing System), Arrival Process, Service System, Queue Structure, and Operating Characteristics of Queuing System, Kendalls' notation for representing Queuing Model, Single Server Queuing Model and problems based on Single Server Queuing Model.

Course outcome:

After learning operations research course, learners will be able to understand and apply quantitative tools required to perform the role as a manager. This will enable students to use analytical evaluation and arrive at logical conclusions & inferences to the decisions.

Reference Books:

- 1) Introduction to Operations Research: Prem Kumar Gupta, Dr. H.S. Hira, Aarti Kamboj, S. Chand Publications, New Delhi.
- 2) Operations Research Problems and Solutions: J.K. Sharma, Mcmillan Publications.
- 3) Quantitative Techniques in Management: N.D. Vohra, Tata McGraw Hill Education Private Limited, New Delhi. Statistical and Quantitative Methods; Ranjeet Chitale, Nirali Publication, Pune.

-----**End**-----

M. COM. II Semester
MARKETING MANAGEMENT

PROGRAMME CODE: MC 2.2 || Course Code: I/137-2/C7

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course objective:

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 Marketing Management: Introduction of Marketing – Definition, Concept, Process of Marketing, Significance & functions of Marketing, Marketing Management Orientations, Selling v/s Marketing, Market & Classification of Market, Role & functions of Marketing Manager

Unit – II Marketing Functions: Marketing Mix - Product mix, Product life cycle concept – Stage and marketing strategies, Concept of branding, **Price Mix** - Objectives, Methods and Policies, **Place Mix** - Types of channels of distribution, Factors effecting choice of distribution channel, **Promotional Mix** - Advertising, Personal selling, Sales promotion, Public Relations

Unit-III Marketing System: Concept & components of a Marketing Information System – **Marketing Research** – Meaning & scope – marketing research procedure – types & techniques of Marketing Research –Management’s use of Marketing Research, **Market Segmentation:** Meaning, Definition, Different ways to Segmentation

Unit-IV: Consumer Behavior & Emerging Trends in Marketing: Meaning, definitions, importance, types of buyers, buying motives, buying decision process Service Marketing, E-Commerce, Telemarketing, Online Marketing, Digital Marketing,

Unit V:

Course outcome:

The student knows the tasks of a marketer and the challenges which he/she has to face as a marketer.

Reference Books:

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

M. COM. II Semester
FINANCIAL MANAGEMENT

PROGRAMME CODE: MC 2.3 || Course Code: I/137-2/C8

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course objective:

To provide students with theoretical background and the quantitative tools to make sound financial decisions in managerial roles leading to the maximization of the value of the firm.

Unit-I Introduction to Financial Management: Nature and scope of financial management, objectives of Financial Management, Role of financial manager, Concept of Time Value of Money – Future Value and Present value.

Unit-II Capital Budgeting: Meaning and scope, capital budgeting decisions, methods of capital budgeting, risk analysis in capital budgeting, sources of long-term finance.

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.

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.

Course outcome:

By the end of this course students shall be able to:

- 1) Critically evaluate the financial objectives of various types of organizations and the respective requirements of stakeholders.*
- 2) Explain alternative sources of finance and investment opportunities and their suitability in particular circumstances.*
- 3) Assess the factors affecting investment decisions and opportunities presented to an organization.*
- 4) Analyze a company's performance and make appropriate recommendations.*

Reference Books:

- 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.

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M. COM. II Semester
HUMAN RESOURCE MANAGEMENT
PROGRAMME CODE: MC 2.4 || Course Code: I/137-2/C9

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course objective:

To introduce to Human Resources Management, Human Resources Planning, Job Analysis, Compensation management & Industrial Relation.

Unit-I: Introduction to HRM: Concept & Nature of HRM, objectives & Importance of HRM, Role and Functions of HRM; Scope of HRM; Changing Environment of HRM; Aspects of HRM.

Unit –II: HR Planning: Concepts; objectives, Need & Important of HRP, Factors Influencing HR planning; HR Planning Process; Problems of HRP, Level of HRM, Guideline for making HRP effective, Career Planning Objectives & Process.

Unit-III: Job Analysis, concept & objectives, Significance & Process of Job Analysis, Job description and job specifications, Techniques / Method of job Analysis, use of job analysis information; Methods & Technique of Recruitment, Selection; Tests and Interview Techniques, Training and Development, Performance Appraisal & its methods, Placement & Induction.

Unit – IV: Compensation Management: Objectives, Principals, 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: Meaning, Objectives & Functions of 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, HR Accounting & Auditing, HRIS.

Course outcome:

- 1) *Contribute to the development, implementation, and evaluation of employee recruitment, Selection, and retention plans and processes.*
- 2) *Develop, implement, and evaluate employee orientation, training, and development programs.*
- 3) *Collaborate with others, in the development, implementation, and evaluation of*
- 4) *organizational and health and safety policies and practices.*
- 5) *Present and evaluate communication messages and processes related to the human resources function of the organization.*
- 6) *Manage own professional development and provide leadership to others in the achievement of ongoing competence in human resources professional practice.*

Reference Books:

- 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*

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M. COM. II Semester
ADVANCE ACCOUNTS

PROGRAMME CODE: MC 2.5 || Course Code: I/137-2/C10

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course objective:

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

Unit I: Financial Statement Analysis: Meaning, Definitions, Objectives, Importance and Limitations of financial statements. Types of financial statement Analysis-Comparative, Common size, Trend, fund flow, Cash flow and Ratio Analysis. Numerical problem on Comparative, Common Size and Fund flow Analysis.

Unit II: Share Capital- Issue and forfeiture of shares: Types of Shares and Share Capital, Issue of Shares and Forfeitures of Shares, Share Application money, Share Allotment Money, Call money, Share Premium and Discount of Shares, Journal entries on Issue of Shares and Forfeitures of Shares.

Unit III: Hotel Accounting: Types of Customers or Guests of a Hotel; Important terms in connection with Hotel Business; Hotel Accounting; Front Office; Visitors or window ledger; Hotel Accounting –back of the House; General Book keeping; Final Accounts of Hotel Industry.

Unit IV: Recent Development in Accounting: Social Accounting- Social responsibilities of Business-Meaning, Approaches, Measurement of Social Cost Benefit. Employees Account, Society's Account, Social Income Statement and Social Balance Sheet.

Unit V: Human Resource Accounting: Need for HRA, Reasons for HRA, Development, Meaning, Objectives, Valuation of Human Resource (Approaches), Recording and Disclosure in Financial Statements Benefits, Problems and Limitations of Human Resource Accounting.

Course outcome:

The Learner is expected to understand philosophy of analyzing financial statements and interpreting them with help of ratio analysis for better decision making. He should understand theoretical Framework of recent trends in advanced accounts such as hotel accounting, social accounting and human resource accounting etc.

References:

1. M. N. Arora, Cost And Management Accounting; Himalaya Publishing House.
2. S.P.Jain and K.L.Narang, Advanced Accountancy; Kalyani Publishers.
3. M.E. Thukaram Rao, Cost And Management Accounting; New Age International (P) Limited, Publishers.
4. I. M. Pandey, Management Accounting; Vikas, Delhi.
5. S. N. Maheshwari, Principles of Management Accounting, Sultan Chand & S

OPTIONAL (TO CHOOSE 1 OUT OF 3)
M. COM. II Semester
E-COMMERCE (External – 2 Credits)
PROGRAMME CODE: MC 2.6 (A) || Course Code: I/137-2/SEC2
|| University Examination 50 Marks || Total 100 Marks ||

Course objective:

-----**End**-----

M. COM. II Semester
E-COMMERCE LAB (Internal – 2 Credits)
PROGRAMME CODE: MC 2.6 (A) || Course Code: I/137-2/SEC2
|| Internal Assessment 50 Marks || Total 100 Marks ||

Course objective:

-----**End**-----

M. COM. II Semester
LABOUR LAWS (External – 2 Credits)
PROGRAMME CODE: MC 2.6 (B) || Course Code: I/137-2/AECC3
|| University Examination 50 Marks || Total 100 Marks ||

Course objective:

- 1) *To give an understanding on the various Labor Laws which are regulating the relationship between employers and employees.*
- 2) *To expose students to some practical situations in Employment Laws through Case Studies.*

Unit I. Factories Act, 1948: Definition of Factory, Manufacturing Process, Approval licensing and registration of factories, Health measures, Safety measures, Welfare measures, Employment of young person and children, Power of inspector, Penalties and Procedures and different provisions of the act. Bombay Shops & Establishment Act 1948: Various establishments under the act, registration, opening & closing hours of commercial establishment, daily & weekly hours of work in shops establishments, Holidays, Leaves, Health & Safety measures.

Unit II Trade Unions Act 1926: Objectives of the act, definitions, coverage, registration & recognition of Trade Unions, Industrial Employment (Standing Orders) Act, 1946: Various issues pertaining to employment standing orders.

Unit III Payment of Wages Act, 1936: Definition, scope and provision of the act. Minimum Wages Act, 1948: Definition, all provisions of the act. Workman's Compensation Act, 1923: Objective of the Act Definitions, Dependent Employer, Wages, Workmen, Workmen's Compensation (Employer's Liability for compensation, amount of compensation, Procedure for compensation).

Unit IV Employee's State Insurance Act, 1948: Contributions, administrative arrangements, Sickness Benefit, Maternity Benefit, Disablement Benefit, Dependents Benefit, medical Benefit, Funeral Benefit, Disablement Benefit, Provision of Medical Treatment by State Government, Penalties. Maternity Benefit Act, 1961: Object and Scope, Application and Major Provisions of the Act.

Unit V Employees Provident Funds (and Misc. Provisions) Act, 1952: Exempted establishments, employee family pension scheme, employee's deposit linked insurance scheme, Mode of Recovery of Money due from employees, protection against attachment, priority of payment of contribution over other debts, employer not to reduce wages etc., liability in case of transfer of establishment.

Course outcome:

Students will have an understanding & learning's of the different Labour Laws which can affect the Business so that as a HR Manager they will be able to tackle the practical Legal problems in Labour Law area.

Suggested Readings:

1. [Labour and industrial laws](#) - P K Padhi -PHI Publications
2. [Industrial Relations](#) & Labour Laws - B D Singh - Excel Books
3. *Labour & Employment Law in India* - Manishi Pathak & Puneet Arora
4. *Human resource Management & Human relations* – V.P. Michael.
5. *Textbook on Labour & Industrial Law* - Dr. H.K. Saharay.

-----**End**-----

M. COM. II Semester
INDUSTRIAL RELATIONS (Internal – 2 Credits)
PROGRAMME CODE: MC 2.6 (B) || Course Code: I/137-2/AECC4
|| Internal Assessment 50 Marks || Total 100 Marks ||

Course objective:

- 1) *The purpose of this course is that the students should gain an understanding on the Basic concept of industrial relations and its management.*
- 2) *To expose students to some practical problems in Industrial Relations.*

Unit I. Industrial Relations: Basic concept & Philosophy of Industrial Relations – Historical background – Evolution & growth of Industrial Relations in India – Structure & framework of Industrial Relations, Problems in Industrial Relations

Unit II. Industrial Disputes: Collective Bargaining, Types of Collective Bargaining, Trade unions, Types of Trade Unions, Employee Grievances and Discipline, Industrial Disputes Act, 1947: Machinery available for settling for grievance handling, penalty, strike & its types, lockout, layoff, retrenchment etc.

Course outcome:

Students will get a clear understanding on the Concept of Industrial Relations, trade unions, Industrial Disputes & machinery for grievance handling

Suggested Readings:

1. Labour and industrial laws - P K Padhi -PHI Publications
2. Industrial Relations & Labour Laws - B D Singh - Excel Books
3. Labour & Employment Law in India - Manishi Pathak & Puneet Arora
4. Human resource Management & Human relations – V.P. Michael.
5. Textbook on Labour & Industrial Law - Dr. H.K. Saharay

-----**End**-----

M. COM. II Semester
ORGANISATIONAL BEHAVIOUR (External – 2 Credits)
PROGRAMME CODE: MC 2.6 (C) || Course Code: I/137-2/AECC5
|| University Examination 50 Marks || Total 100 Marks ||

Course objective:

1. *Explain the meaning and nature of Organizational Behavior.*
2. *Provide an introduction to a behavioral approach to management.*
3. *Be aware of the complex nature of the individual in work organizations.*
4. *Explain main influences on behavior in work organizations and the nature of behavioral science.*

Unit 1: Introduction to Organizational Behavior: Concept of Organizational Behavior (OB)- Importance of Organizational Behavior- Key Elements of Organizational Behavior, Role of Managers in OB- Interpersonal Roles-Informational Roles- Decisional Roles, Foundations or Approaches to Organizational Behavior, Challenges and Opportunities for OB.

Unit 2: Motivation: Definition and Meaning, Theories of Motivation, Application of theories in Organizational Scenario.

Unit 3: Leadership: Definition and Meaning, Theories of Leadership, Contemporary Business Leaders.

Unit 4: Organizational Conflict: Definition and Meaning, Sources of Conflict, Types of Conflict, Conflict Management Approaches.

Unit 5: Organization Change and Development: Definition and Meaning, Need for Change, Strategies to Overcome Resistance, Process of Change, Meaning and Definition of OD, OD Interventions.

Course outcome:

1. *Understand what organizational behavior is and why it is important.*
2. *Understand theories about how managers should behave to motivate and control employees.*
3. *Define organizational culture and explain how managers create culture.*
4. *Discuss why it is important for managers to behave ethically.*
5. *Understand the steps managers can take to effectively manage diversity.*
6. *Understand the nature of managerial decision making.*
7. *Describe the types of organizational structures managers can design.*
8. *choose one structure over another Explain what leadership is and what makes for an effective leader.*
9. *Explain why groups and teams are key contributors to organizational effectiveness.*

10. Understand conflict management strategies that managers can use to resolve organizational conflict effectively.

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M. COM. II Semester
MANAGEMENT THEORY (Internal – 2 Credits)
PROGRAMME CODE: MC 2.6 (C) || Course Code: I/137-2/AECC6
|| Internal Assessment 50 Marks || Total 100 Marks ||

Course objective:

- 1. Relate, discuss, understand, and present management principles, processes and procedures in consideration of their effort on individual actions.*
- 2. Participate, summarize and/or lead class discussions, case problems and situations from both the text and student experience that relate to the text material.*
- 3. Knowledge and understanding of the Principles of Management will enable the student manager and/ or employee and gain valuable insight into the workings of business and other organizations.*

UNIT – 1 OVERVIEW OF MANAGEMENT: Definition - Management - Role of managers - Evolution of Management thought - Organization and the environmental factors – Trends and Challenges of Management in Global Scenario.

UNIT – PLANNING: Nature and purpose of planning - Planning process - Types of plans – Objectives - - Managing by objective (MBO) Strategies - Types of strategies - Policies - Decision Making - Types of decision - Decision Making Process - Rational Decision Making.

UNIT- 3 ORGANIZING: Nature and purpose of organizing - Organization structure - Formal and informal groups in organization - Line and Staff authority - Departmentation - Span of control - Centralization and Decentralization - Delegation of authority - Staffing - Selection and Recruitment - Orientation - Career Development - Career stages – Training - - Performance Appraisal.

UNIT – 4 DIRECTING: Creativity and Innovation - Motivation and Satisfaction - Motivation Theories - Leadership Styles - Leadership theories - Communication - Barriers to effective communication - Organization Culture - Elements and types of culture - Managing cultural diversity.

UNIT – 5 CONTROLLING: Process of controlling - Types of control - Budgetary and non-budgetary control Q techniques - Managing Productivity - Cost Control - Purchase Control – Maintenance Control - Quality Control - Planning operations.

Course outcome:

1. *To develop a working knowledge of fundamental terminology and frameworks in the four functions of management: Planning, Organizing, Leading and Controlling.*
2. *To be able to analyze organizational case situations in each of the four functions of management.*
3. *To be able to identify and apply appropriate management techniques for managing contemporary organizations.*
4. *To have an understanding of the skills, abilities, and tools needed to obtain a job on a management track in an organization of their choice.*

References Books:

TEXT BOOKS:

1. Stephen P. Robbins and Mary Coulter, 'Management', Prentice Hall of India, 8th edition. Charles W L Hill, Steven L McShane, 'Principles of Management', Mcgraw Hill Education, Special Indian Edition, 2007.

REFERENCE BOOKS:

2. Hellriegel, Slocum & Jackson, ' Management - A Competency Based Approach', Thomson South Western, 10th edition, 2007.
3. Harold Koontz, Heinz Weihrich and Mark V Cannice, 'Management - A global

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**M. COM. III Semester
COST ACCOUNTING**

PROGRAMME CODE: MC 3.1 || Course Code: I/137-2/C11

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course objective: *To impart conceptual knowledge of cost accounting and to equip with skills of ascertainment and control of costs.*

UNIT-I: INTRODUCTION: Cost Accounting: Nature and Scope, Need, Objectives, Cost Concepts, Installation of Costing System, Cost Accounting its relationship with Financial Accounting and Management Accounting, Cost Accounting Standards, Cost Classification, Cost Sheet, Books of Accounts, Integral and Non-Integral Accounting, Reconciliation of Cost and Financial Accounts (Including Problems).

UNIT-II: PROCESS COSTING: Process Costing: Features, Applicability, Pros and Cons, Unit Costing Vs. Process Costing, Job Costing Vs. Process Costing, Normal Loss and Abnormal Loss, Process Accounts with Stocks, Inter-Process Profit, Equivalent Production, First In-First out Method (FIFO) and Average Method, Joint Products and By-products (Including problems).

UNIT-III: MARGINAL, ABSORPTION AND DIFFERENTIAL COSTING: Marginal Cost: Features, Absorption Cost: Pros and cons, Preparation of Income Statement under Marginal Costing and Absorption Costing, Decision Making: Pricing Decisions, Make or Buy Decisions, Product/Sales Mix Decisions, Shut Down or Continue Decisions, Accept or Reject an offer, Differential Costing (including problems).

UNIT- IV: BUDGETARY CONTROL: Budget: Meaning, Essentials, Budgeting, Budgetary Control: Essentials, Advantages, Limitations, Classification of Budgets: Functional Budget: Sales Budget, Production Budget, Direct Material Budget, Direct Labor Budget, Manufacturing Overheads Budget, Capital Expenditure Budget, cash Budget, Master Budget, Flexible Budget, Performance Budget, Traditional Budgeting, Zero Based Budgeting (Including Problems).

UNIT-V: STANDARD COSTING: Standards: Meaning, Types, Establishment - Standard Costing: Need, Pre-requisites, Pros and Cons - Standard Costing and Budgetary Control – Variance Analysis - Revision of Standards - Control and Efficiency Ratios (Including Problems).

Course outcome:

After learning this course, learners will be able to do process costing, marginal costing, absorption and differential costing and students will be able to control the budget of the organization.

SUGGESTED READINGS:

1. Jain S.P & Narang K.L., “Advanced Cost Accounting” Kalyani Publishers, New Delhi.
2. Iyengar S.P., “Cost Accounting – principles & Practice” Sultan Chand & Sons;
3. Prashanta Athma, “Cost and Management Accounting” Himalya;
4. Khan M.Y & Jain P.K., “Theory and Problems in Cost Accounting” TMH;

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M. COM. III Semester
COMPUTER APPLICATION IN BUSINESS
PROGRAMME CODE: MC 3.2 || Course Code: I/137-2/SEC4

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course objective:

The structured course would help the students to understand the relevance of the information technology and its usage for the business

UNIT-I Block diagram & characteristics of Computer: Overview of the developments of Computer through generations. Various Hardware, software and dedicated devices with their significance in business applications. Overview of Programming languages types, styles and generations of languages.

UNIT- II Concept of Operating Systems: Single & Multiuser OS. Features of DOS, UNIX, LINUX. Networks, Network Devices and Network Operating Systems, Protocols and Topologies. Application Software, Concept of Visual Programming & Graphic User Interface,

UNIT-III Concept of Data, Information & Knowledge: Methods of Database Management such as file & folder. Access systems, DBMS, RDBMS. Concept of Software Packages, MS Office features, Overview of applications using MS Office components such as Word, Excel, Access and Power Point.

UNIT-IV Modern trends in Information Technologies such as MIS, EIS, GIS, DSS, MRP1, MRP2, ERP and their impact on Business practices. Business Management Issues and their impact on Business & Commerce.

Course outcome:

On completion the students would develop the application skills based on the information technology in business management process.

REFERENCE:

1. Date, C.J.: *An Introduction on Database Systems*, Addison Wesley, Massachusetts
2. Diences, Sheila S.: *Microsoft office, Professional for windows 95*, Instant Reference: BPB Publication Delhi.
3. P. K. Sinha & P.Sinha, 'Computer Fundamentals', BPB Publication
4. Norton, Peter: *Working with IBM-PC*, BPB Publication, Delhi.
5. N.C. Dhande, *Visual Basic, A Practical Approach*, Samarth Udyog Prakashan.
6. Brian, J.A.: *Management information systems*, Tata McGraw Hill, New Delhi.
7. Ullman, J.O.: *Principles of Database systems*, Golangotia Publication, New Delhi.
8. Ed Bott & Woody Leonbard, 'MS-Office 2000', Prentice Hall India.
9. Nelson, 'MS-Office 2000', Tata Mc-Graw Hill

**M. COM. III Semester
TAX PLANNING**

PROGRAMME CODEE: MC 3.3 || Course Code: I/137-2/C12

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course objective:

To impart tax planning skills and knowledge to students for the purpose of self-employment through tax consultancy services.

To enable the students regarding current tax planning measures for the present assessment year.

Unit I Tax Planning an introduction: Introduction to tax planning, significance of tax planning, objectives of tax planning, income tax Act 1961, basic terminologies, tax rates as per relevant finance Act, surcharge of income tax.

Unit II Tax Deduction at Source: Broad scheme of tax deduction at source from salaries, method of tax calculation ,payment of tax on non-monetary perquisites by employer computation of average income tax, salary from more than one employer ,relief when salary paid in arrears or advance, information regarding income under any other head, computation of income under the head ‘income from house property’ ,adjustment for excess or short fall of deduction, salary paid in foreign currency.

Unit III Persons Responsible for Tax Deduction: Person Responsible for Tax Deduction and their duties, Stipulation of sec.204 of the Act, Tax determine to be deducted from salary u/s 192,tax deduction at lower rate deposit of tax deducted ,interest ,fee ,penalty and prosecution for failure to deposit tax deducted, furnishing of certificate for tax deducted, mandatory coating of PAN and TAN, Compulsory requirement to furnish PAN by employee ,statement of tax deduction u/s 200(3),TDS on income from pension, matters pertaining to TDS made in case of nonresident.

Unit IV Computation of Income Under the Head Salaries: Income chargeable under the head salaries, Definition of salary, perquisite and profit in lieu of salary, income not included under the head salary(exemptions)deduction u/s 16 of the Act from the income from salary. Deductions under chapter VI-A of the Act

Unit V Tax Planning Procedure and Measures: Rabbet u/s 87A TDS on payment of accumulated balance under recognized PF and contribution from approved superannuation fund, DDOs to satisfy themselves of the genuineness of the claim, calculation of income tax to be deducted, Miscellaneous.

Course outcome:

The tax planning skills and knowledge will be developed among students for the purpose of self-employment through tax consultancy services to the salaried customers.

Books Recommended:

1. *Central Board of Direct Taxes circulars for relevant financial year.*
2. *Income Tax Act 1961.*
3. *Amendments and circulars from Ministry of Finance, Government of India.*

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**M. COM. III Semester
INSURANCE AND RISK MANAGEMENT
PROGRAMME CODEE: MC 3.4 || Course Code: I/137-2/C13**

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course objective: *To develop an understanding among students about identifying and analyzing and managing various types of risk and to understand principles of insurance and its usefulness in business.*

Unit I: Introduction: Concept of risk; objective of risk management; need for a risk management; types of risk; Identification and measurement of risk; risk evaluation and prediction.

Unit II: Risk Aversion and Risk Management: Risk aversion and demand for insurance by individual; business risk management and demand for insurance; Application of statistical techniques in risk avoidance; disaster risk management; Insurability of risk contractual provisions and legal doctrines; premium loading; moral hazards; deductibles and claim processing costs; risk retention and transfer; legal aspects of insurance contract; principle of indemnity; estoppels.

Unit III: Types of Insurance: Fire and motor insurance; health insurance; social insurance; home-owners insurance; life insurance and annuities; term insurance; endowment insurance; whole life insurance; life insurance pricing; employees' benefits group; medical coverage; retirement plans; marine insurance; ships and goods policy; marine risk institute cargo clauses reinsurance.

Unit IV: Assessment and control: control of malpractices; negligence, loss assessment and loss control; exclusion of perils, actuaries, computation of insurance premium.

Unit V: Globalization of Insurance Sector: Globalization of insurance sector; regulation of risk reduction by IRDA; reinsurance; coinsurance assignment.

Course objective:

Learners will be able to analyze the risk in insurance and strategies to minimize the risk in insurance sector.

Suggested Reading:

1. *Scott Harrington and Gregory Niehaus, Risk Management and Insurance, 2nd ed., Tata McGraw- Hill, 2004.*
2. *Dorfman, Risk Management and Insurance, PHI*
3. *Gupta, PK, Insurance and Risk Management, Himalaya Publishing House, 2004*
4. *Mishra, MN, Principles and Practices of Insurance, S. Chand and Co., 2004*
5. *Panda, GS, Principles and Practices of Insurance, Kalyani Pub. 2004*
6. *Jeevanandam, C, Risk Management, Sultan Chand and Sons, 2005*

M. COM. III Semester
FOREIGN LANGUAGE (Basics of Spanish/French)
(Internal – 2 Credits)

Course No.: MC 3.5 || Course Code: I/137-2/SEC5
|| Internal Assessment 50 Marks || Total 100 Marks ||

French I

Course objective:

This FLE (French as a Foreign Language) component of the M.B.A. program will introduce learners to the French language and culture. This paper aims at teaching learners to communicate in basic daily life situations and to exchange basic information, in both oral and written form in French. It will introduce the basic concepts of French grammar and phonetics so that learners are able to carry out basic communication in French in formal and informal situations.

UNIT I: Communicative Functions

Communicative Functions: Formal and informal greetings- To introduce one self and to introduce others (written and oral) - Ask and give details of personal information: name, age, profession, nationality, address, e-mail, phone number - To give and ask for time and date- To describe one self - Basic questions / answers to survive in the classroom and in a new place (conference/ visit abroad) - Formal and Informal Communication.

UNIT II : Context-Vocabulary

Certain nationalities, countries and languages- Parts of the day, days of the week and months- Numbers - Professions- Colours- Adjectives of Quality - Family- Parts of the body – Objects in the classroom – Vocabulary of time.

UNIT III: Contents of Grammar

Alphabet and phonology- Subject pronouns- Indicative Simple Present: Conjugation of -er, -ir, -re ending verbs (Regular verbs, selected irregular verbs être, avoir, aller, venir)- Basic negative and interrogative constructions - Gender and number- Articles and contractions - Interrogative pronouns: qui, où, quand, comment, combien de, etc.- Expressions like aller+inf., aimer+inf., Qu'est-ce que c'est?, C'est/ce sont –Introduction to Negation and Interrogation – Introduction to Prepositions – Tu/toyer/Vouvoyer

BOOKS RECOMMENDED:

- *Connexions Niveau 1*, by Régine Mérieux and Yves Loiseau, Didier, Paris, 2004. (Selected lessons)
- Assorted material from print and electronic sources.

SPANISH – I Monsoon Semester

Aims and Objectives:

1. To develop the skills of listening, speaking, reading & writing.
2. To read and understand simple texts.
3. To be able to write brief texts.
4. To be able to listen to simple texts and answering questions on them.
5. To have conversations based on visual texts.

CONTENTS:

UNIT I- Communicative Functions- Pronunciation and Intonation Patterns:

Formal and informal greetings. To introduce oneself and to introduce others.

To ask and give details of personal information: name, age, profession, nationality, address, email etc. To give and ask for time and date. To describe every day activities and habits with frequency. To talk of relations with other persons. To talk about one's family.

UNIT II- Functional grammar as per the prescribed text book.

Alphabet and pronunciation. Subject personal pronouns. Indicative simple present: conjugation of *-ar*, *-er*, *-ir* ending verbs (regular verbs, reflexive verbs and selected irregular verbs).

Negative and interrogative constructions. Gender and number. Articles and contractions.

Interrogative pronouns: *qué*, *cuál*, *quién*, *cómo*, *dónde*, *cuándo*, *cuánto*, etc.

UNIT III- Lexical items for communication in daily life situations:

Classroom communication. Greetings. Parts of the day. Days of the week. Months of the year. Seasons. Colours. Numbers (0 to 100). Family relations. Languages.

UNIT IV- Cultural Components:

Life and culture of the people where the language is spoken. Diversity of the countries where the language is used. Spanish speaking countries. Spanish songs, music and dance.

Learning Outcome:

Learners should be able to -

1. Participate in simple conversations in various day to day situations.
2. Organize ideas and communicate both in the written as well as oral form.
3. Know different aspects of life and culture of the people who speak the language.
4. Know basic concepts of grammar as well as functional and notional questions of language use/registers.

Recommended Textbooks:

- Español sin fronteras, 1, Sánchez Lobato, J. et. al. SGEL, Madrid, 1998. (only selected lesson and exercise) OR
- J. Corpas, Aula 1. (Libro de alumno, cuaderno de ejercicios, CD).Madrid, 2010
- Virgilio Borobio, Nuevo ele inicial 1 (Libro del alumno, cuaderno de ejercicios, casete), Ediciones SM, Madrid, 2005. (only selected lesson and exercise)

Additional textbooks for reference:

- *450 Ejercicios Gramaticales*, Aquilino Sánchez, SGEL, Spain, 2007.
- *Cuadernos de Gramática Española*, Emilia Conejo, CIPD, Barcelona, 2008.

- Dictionaries available in the university library.
- Other print, audio and video material from various books, CDs, DVDs and the internet.

Additional materials will be provided by the programme instructors in addition to the above text-books/readers. Teachers are free to recommend supplementary language manuals.

Optional (To choose 1 out of 3) III
Specialization in Banking & Finance – Optional 1

M. COM. III Semester
BANKING REFORMS

PROGRAMME CODE: MC 3.6.1(A) || Course Code: I/137-2/DSE1

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course objective: *To study the Overview of Banking Reforms, Banking Regulatory framework, Banking Regulatory framework and General Principles of Secured Advances.*

Unit 1: Overview of Banking Reforms: Growth of Banking in India, Reformatory Phase since 1991, Recommendations of Narasimhan Committee Report, Review of Banking Reforms

Unit 2: Banking Regulatory framework- I - An Overview of RBI Act, 1934 And Banking Regulation Act, 1949 – Opening of New Banks and Branch Licensing – Constitution of Banks’ Board of Directors and their Rights – Banks’ Share Holders and their Rights – CRR and SLR Concepts – Cash - Currency Management – Powers to Control Advances.

Unit 3: Banking Regulatory framework- II – RBI as a Controller of Foreign Exchange – RBI as Banker to the Government– RBI as Lender of the Last Resort – Monetary and Credit Policy – Audit and Inspection – Supervision and Control – Winding Up – Amalgamation and Mergers – Disclosure of Accounts and Balance Sheets – Submission of Returns to RBI.

Unit 4: Banking Regulatory framework - Principles of Lending– IT Application in Banking – Automated Clearing Systems – Electronic Fund Management – Real Time Gross Settlement (RTGS) – National Electronic Funds Transfer (NEFT) – Automated Teller Machines (ATM) – Electronic Commerce and Banking – International Payment Systems – Cyber Crimes and Fraud Management

Unit 5: Securities of Bank loans: – General Principles of Secured Advances – Various Kinds of Securities: – Land/Real Estate – Stocks and Shares – Debentures – Goods – Life Policies – Book Debts – Fixed Deposit – Supply Bills – Charge Over Securities: – Pledge – Hypothecation – Lien: –Assignment, – Mortgage.

Course Outcome:

1. *Students are more learn about Growth of Banking in India & Review of Banking Reforms.*
2. *Detailed knowledge about An Overview of RBI Act, 1934 And Banking Regulation Act, 1949.*
3. *Understanding the Banking Regulatory framework, Principles of Lending & IT Application used in the banking sector,*
4. *Focus on the Securities of Bank loans and Advances & Various Kinds of Securities of Bank Loans.*

Suggested Readings:

1. *M.L.Tannan, revised by : Banking Law and Practice, Wadhwa & Company, Nagpur
C.R. Datta &S.K.Kataria*
2. *A.B. Srivastava and : Seth's Banking Law, Law Publisher's India (P) Limited K.
Elumalai*
3. *R.K. Gupta : BANKING Law and Practice in 3 Vols.Modern Law Publications.*
4. *Prof. Clifford Gomez : Banking and Finance - Theory, Law and Practice, PHI
Learning Private Limited*
5. *J.M. Holden : The Law and Practice of Banking, Universal Law Publishing.*

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M. COM. III Semester
(Specialization in Banking & Finance – Optional 1)

LEGAL FRAMEWORK OF BANKING

PROGRAMME CODE: M.C.3.6.1 (B)|| Course Code: I/137-2/DSE2

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course objective:

To study the Banking Regulation, Laws related to Banking Operations, Control over Organization of Banks, Banking Business Regulations and different act of Banking.

Unit I: Banking Regulation: Business of Banking, Constitution of Banks, RBI Guidelines, Role of RBI, RBI, Act, 1934, Banking Regulation Act, 1949, Control over Cooperative Banks.

Unit II: Control over Organization of Banks: Licensing of banking companies, Branch Licensing, Paid up capital and Reserves, Shareholding in Banking Companies, Board of Director, Chairman of banking company, Control over Management, Corporate Governance.

Unit III: Banking Business Regulations: Power of RBI to issue Directions, Acceptance of Deposit, Nominations, Regulation of Interest rate, Regulation of payment system, Internet banking guidelines, Regulation of Money market instruments, Banking Ombudsman, Reserve Funds, Maintenance of CRR, SLR.

Unit VI: Laws Related to Banking: The consumer protection, Act 1986; Preamble, Extent & Definition, Consumer Protection Councils, Consumer Disputes, Redressal Agencies: Objectives, Negotiable Instrument Act, 1881; Applicability, Definition, Important Provisions, Bank Ombudsmen Schemes; Purpose, Definitions, Procedure for Redressal Grievances.

Unit V: Laws with Reference to Banking Operations: The Right to Information Act, 2005; Applicability, Definition, Important Provisions, The Prevention of Money Laundering Act, 2002; Obligation, Record to be Maintained, Procedure for maintaining & furnishing Information, Information Technology Act, 2000; Definitions, Electronic Governance, Digital Signature Certificate.

Course outcome:

1. *Create the awareness about Banking Regulation Act. 1949 & Control over Organization of Banks in India.*
2. *Students can understand different operation of Banking such as Banking Business Regulations & laws.*
3. *Focus on the Right to Information Act, 2005, the Prevention of Money Laundering Act, 2002, Information Technology Act, 2000.*

Suggested Readings:

- Banking Law and Practice- M.L. Tanna, Revised by C.R. Datta & S.K. Kataria: Wadhwa& Company Nagpur.
- Banking Law and Practice- P.K. Gupta: in 3 Vols. Modern Law Publications.
- The Law and Practice of Banking, -Universal Law Publishing: J.M. Holden
- Banking and Finance- Theory, Law and Practice, PHI Learning Private Ltd

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**Specialization in Marketing Management - Optional 2 Intra Credit Transfer of M.Com-III
SEM with MBA-III SEM**

**M. COM III Semester
CONSUMER BEHAVIOUR AND MARKETING RESEARCH**

PROGRAMME CODE: MC 3.6.2(A)

COURSE CODE: I/137-2/DSE3

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course Objective:

To provide understanding among the candidates about buyer behavior in a holistic manner, to analyze consumer behavior and apply that knowledge in designing marketing strategies and in enhancing effectiveness of marketing programs. To make the candidates aware about the nature and significance of marketing research and enable them to apply the relevant and appropriate techniques of marketing research in an effective manner

Unit I. Consumer Behaviour- The definition and scope, Need & Significance, Framework, Theories, Models, The Consumer's Decision-Making Process: Consumer Influence & the Diffusion of Innovations, Consumer Decision Making and Beyond

Unit II. The Consumer as an Individual: Consumer Motivation, Personality & Consumer Behaviour, Consumer Perception, Consumer Learning, Consumer Attitude Formation & Change, Communication & Consumer Behavior.

Unit III. Environmental Influences on Consumer Behavior: Reference Groups & Family Influences, Social Class & Consumer Behaviour, Influence of Culture on Consumer Behavior

Unit IV. Marketing Research: Introduction & Basic Concepts, Nature and Scope, Careers in Marketing Research

Unit V. Marketing Research Process, Marketing Research Frameworks

Unit VI. Data Availability and Data Collection Procedures, Questionnaire Design, Scaling Techniques, Sampling Design and Procedures, Data Processing and Analysis, Report Preparation and Presentation

Course outcome:

The students become aware about the challenges in creating customers and understanding consumer behaviour and also the procedure of conducting marketing research. They become fully conversant with various career opportunities in marketing research as well as consumer behaviour.

Reference Books:

1. Consumer Behavior – Suja Nair
2. Consumer Behavior An Indian Perspective –P.K. Agrawal, Kumar, Pragati Prakashan
3. Consumer Behavior – David L. Loudon, Albert J.DellaBitta, Tata McGraw-Hill

4. Consumer Behaviour – Leon Schiffman, Leslie Lazar Kanuk, Pearson Education
5. Marketing Research An Applied Orientation – Naresh K. Malhotra, Pearson Education
6. Marketing Research – Rajendra Nargundkar, Tata McGraw Hill
7. Marketing Research Text Applications and Case Studies- Ramanuj Majumdar, New Age International Pvt. Ltd.
8. Marketing Research – G. C. Beri – Tata McGraw-Hill
9. Marketing Research – Aaker, Kumar, Day – John Wiley & Sons
Business research methods – Cooper – Tata McGraw-Hill.

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M. COM. III Semester

ADVERTISING, SALES PROMOTION, SALES AND DISTRIBUTION MANAGEMENT

PROGRAMME CODE: M.C.3.6.2 (B) || Course Code: I/137-2/DSE4

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course Objective: *To provide an insight in the area of Advertising, sales and distribution management for developing career in the field.*

Unit-I Advertising: - definition, objectives, functions and advantages of advertising. Effects of advertising – Economical, social and ethical. Role and functions of advertising Manager.

Unit-II Advertising agency and advertising media. -Definition, functions of advertising Agency, organizational structure of advertising agency. Advertising media–forms of Advertising Media, advertising copy and its features Media planning – concept, objectives, scheduling of media.

Unit –III Sales promotion – meaning, objectives, sales promotion tools-price service quality, style or design, personality and ability of Salesman, reputation of the company, off season offers, price promotion, premium promotion.

Unit -IV Personal Selling- objectives, importance of personal selling, personal selling process, Advantages and approaches of personal selling, motivation and controlling sales force efforts. Salesmanship- golden rules for successful salesman, essentials of effective selling.

Unit-V Sales Management- Nature, Scope and objectives of Sales management, AIDAS theory of selling, steps in effective selling, recruitment and compensation of sales force, sales meeting and contests, sales budgets. Distribution Management- Meaning, types and functions of channel of distribution, selection of channel, supply chain management.

Course outcome:

At the end of this course the student is expected to understand various media options and noise. He should be able to understand logic of choices amongst media options for effective advertising program. Further he should know rational of sales and distribution program. He should appreciate the role of distribution mix in overall marketing success of the firm.

Reference Books:

1. Dr.S.Gupta “Sales & Distribution Management” 2010, Excel Books, 2nd Ed.
2. K.k.Hawaladar and others- sales and Distribution Management, TATA Megraw hill Co.
3. S.A.Chunawala- Advertising, Sales and Promotion Management. Himalaya Publishing House
4. K.K.Hawaladar and V.M. Cavale “Sales and Distribution Management” 2009 Tata McGraw Hills.
5. Dr.B.Narayan- Advertising Management. A. P. H. Publishing Corporation Darya Ganj New Delhi.
6. G.R.Basotia.N.K.Sharma. Mangaldeep Publication Jaipur.

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(SPECIALIZATION IN ACCOUNTING & TAXATION – OPTIONAL 3)

**M. COM. III Semester
TAXATION - I**

PROGRAMME CODE: MC 3.6.3(A) || Course Code: I/137-2/DSE5

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course objective: *The course aims to develop an understanding of the importance of Tax Planning & Tax Management.*

UNIT – I: (1 CREDIT) Corporate Taxation— Significance of corporate taxation - Basic Concepts and definitions – Residential Status and Scope of Total Income of a Company – Classification of companies for tax purpose – Incomes exempt from tax applicable to company.

UNIT – II: (1 CREDIT) Assessment of Companies- **(i)**- Computation of Income from House Property – Income from Business – Capital Gains – Other Sources (Problems)

UNIT- III: (1 CREDIT) Assessment of Companies- **(ii)** - Set-off and Carry forward of losses – Deductions from GTI u/s.80 applicable to companies — Computation of Total Income and Tax Liability (problems). – New Provisions of MAT.

UNIT –IV: (1 CREDIT) Tax Planning: Meaning and Scope of Tax Planning and Tax Management – Tax Evasion vs. Tax Avoidance.

Note: Provisions of Law shall be applicable as per current financial year i.e. for financial year 2016-17 assessment year 2017-18.

Course outcome:

The students will be able to do the assessment of companies based on Computation of Income from House Property, Income from Business, Capital Gains, Other Sources. The students will be able to do tax planning.

Suggested Readings:

1. Gaur and Narang: *Income Tax Law and Practice*, Kalyani Publishers, New Delhi.
2. B.B.Lal & N. Vashisht: *Direct Taxes*, Pearson Education.
3. H.C. Meherotra- *Income Tax Law and Practice*- Sahitya Bhavan, Agra.

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M. COM. III Semester
CORPORATE ACCOUNTING

Course No.: MC 3.6.3 (B) || Course Code: I/137-2/DSE6

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course objective:

1. *To develop advanced accounting skills among students.*
2. *To prepare students for NET/SET and other professional examinations.*

UNIT I: HOLDING COMPANY ACCOUNTS: Meaning of consolidated financial statements, cost of capital, minority interest, capital profits and Revenue profits, Inter-company Debts and Bills, preparation of consolidated profit and loss account and Balance sheet of more than one subsidiary companies.

UNIT II: VALUATION OF GOODWILL: Meaning of goodwill, factors affecting the value of goodwill, future maintainable profit, and yield expected by investors, capital employed, methods of evaluating goodwill-simple profit method, super profit method, and capitalization of profit method.

UNIT III: BANKING COMPANIES A/C: Prescribed forms of profit and loss, preparation of A/C and balance sheet of banking companies under (III) schedule of banking regulation act 1949. Rebate on bill discounted, provision for doubtful debts and taxation, acceptances and endorsements.

UNIT IV: INSURANCE COMPANIES A/c: Accounting provisions for insurance act and insurance regulation and development authorities for life and general insurance business. Preparation of forms and requirements of final accounts for both businesses.

Course outcome:

The ability to prepare consolidated accounts for a corporate group. He should understand the principles of accounting for investment in associates. He should acquire the ability to analyze complex issues to formulate well-reasoned coherent arguments and to reach well considered conclusions.

Books recommended:

1. Practical problems in Advanced Accountancy, S.P. Jain & K.L. Narang Kalyani publishers, Ludhiana.
2. Advanced Accounting, J.R. Botliboi, the standard Accountancy Publications, Mumbai.
3. Advanced Accountancy, R.L. Gupta & others, Sultanchand & sons, New Delhi.
4. A new approach to Accountancy, H.R. Kotalwar, Discovery Publishers, Latur.

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**SPECIALIZATION IN HUMAN RESOURCE MANAGEMENT –
FUNCTIONAL ELECTIVE-4
INTRA CREDIT TRANSFER OF M.COM-III SEM WITH MBA-III SEM**

**M. COM. III Semester
LEADERSHIP SKILLS AND CHANGE MANAGEMENT**

Course No.: MC 3.6.4 (A) || Course Code: I/137-2/DSE7

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course Objective: *To give students a sound knowledge regarding the role and concepts of organizational change and how management, and in particular the role of leadership in bringing about successful organizational change.*

Unit 1:(1 CREDIT) Introduction- Meaning & Understanding of Leadership: Evolution of leadership theories attributes of leadership, Leadership styles. Role of leadership, characteristics of leader.

Unit 2: Leadership skills and tactics: Persuasion skills, Motivational skills, Conflict resolution skills, and leadership tactics.

Unit 3: (1 CREDIT) Understanding Change: Evolution of an organisation change, the creativity stage, the stage of Direction-setting. The stage of Decentralization; The stage of coordination; the stage of collaboration; Classification of change: Dramatic change, systematic change, organic change; mode of change: Revolution; Reform; Rejuvenation.

Unit 4: (1 CREDIT) Implementation change: Transforming an organisation: Establishing a sense of Urgency; Creating a Guiding Coalition; Developing a vision and strategy for change; communication the change vision.

Unit 5:(1 CREDIT) Change agents: CEOs as change agents: Middle level managers as change agent: HR personnel as change agents; Traditional role in new circumstances; consultants as Change agents

Course outcomes:

By the end of this course students shall be able to:

- 1. To conceptualise how change occurs in organisations, and factors involved in organisations that can foster and resist change.*
- 2. Identify the key role of leadership in the effectiveness of the change process.*
- 3. Develop skills to be more effective members of teams, and acquire skills in the management of such teams to communicate more effectively with members of your organisation.*

Books Recommended:

David M. Herold, Donald B. Feder – Change the way you Lead Change: Leadership Strategies that really work.

Gerard J. Puccio, Mary Murdock, Marie Mance – Creative leadership: skills that drive change.

John P. Kotter – Leading change

Making sense of change management – Esther Cameron, Mike Green

Leadership Skill & Change management. – Ifcai University press

M. COM. III Semester
INTERNATIONAL HUMAN RESOURCE MANAGEMENT

Course No.: MC 3.6.4 (A) || Course Code: I/137-2/DSE7

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course Objective:

- 1. The purpose of this course is that the candidates should gain an understanding on International HRM, Basics of IHRM, The Functional Aspects of IHRM, I*
- 2. Students should gain an understanding on HRM Practices in Selected Countries, and Special Issues in IHRM.*

Unit-I: Basics of IHRM: (1 CREDIT): Definition, Nature, Importance, Objectives & Problems of IHRM, Difference between IHRM and Domestic HRM, Three Dimensions of IHRM activities, Factors affecting IHRM policies & practices, Cultural issues in IHRM, Model of IHRM activities

Unit-II: Recruitment, Selection, Staffing & Training in International context: (1 CREDIT) Issues in International Selections, International Staffing Policies, Advantages & Disadvantages of Staffing Policies, Expatriate Selection, Expatriate Failures & Reasons, Need & Importance of Expatriate Training, Cultural Awareness Training Programs, Cross Cultural Team Building

Unit-III: International Compensation, Performance Management & Labour Relations: (1 CREDIT) Objectives and Key components of an International compensation program, Approaches to International compensation, Performance Management of Expatriates, International Labour Relations.

Unit-IV: IHRM Practices in Selected Countries: HRM practices in different countries - Japan, America, Britain, Germany, China and India.

Unit-V: Special Issues in IHRM: (1 CREDIT): Role of Global HR Manager, Information Technology and International HRM, Human Resource Out-Sourcing, Women Expatriates and their problems, Ethics in IHRM, Future challenges in IHRM

Unit VI: Case studies on the above topics.

Course outcome:

- 1. Students will get detailed understanding on the Recruitment, Selection, Staffing & Training in International context.*
- 2. As a HR Manager, the students will be in a good position to handle the problems of Human Resource Management in International Scenario.*

Suggested Readings:

1. K Aswathappa, Sadhna Dash- - International Human Resource Management Text and Cases -Tata McGraw Hill Publishing Company Ltd

2. Dr. Nilanjan Sengupta & Dr. Mousumi Bhattacharya- International Human Resource Management - Excel Books, New Delhi
3. R.V.Badi & S.G. Hundekar - International Human Resource Management – Vrinda Publications, Delhi
4. P. Subba Rao - International Human Resource Management -Himalaya Publishing House
5. S. C. Gupta - International Human Resource Management -MacMillan Publishers
6. S.P.S. Bedi , Minakshi Kishore- - Global Human Resource –Wisdom Publications, Delhi
7. Sujata Mangalai - Globalization and Human Resource Management Excel Books
8. Charles M. Vance - Managing a Global Workforce (-challenges and opportunities in IHRM) PHI-Private Ltd, New Delhi - 2007
9. Wendell L. French - Human Resource Management Houghton Mifflin USA
10. Peter J. Dowling - International Human Resource Management Denice E. Welch 4th Edition, Thomson Learning USA

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**M. COM. IV Semester
AUDITING**

PROGRAMME CODE: MC 4.1 || Course Code: I/137-2/C14

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course objective:

1. *To promote the knowledge of advance auditing, to professionals for excellency in the field of advanced auditing.*
2. *To promote the decision-making skills and administrative competence relevance to auditing in private and government organizations.*

Unit I: Company Audit. Company Audit – Audit of ledgers, Audit of shares, General Considerations, Scrutiny of Ledger of Assets, Personal and Revenue Accounts. Concepts of true and fair and materiality and audit risk in the context of audit of companies.

Unit II: Special Audits: Special points in audit of different types of undertakings -Educational Institutions, Hostels, Clubs and Hospitals.

Unit III: Audit under other laws: Environment audit, Energy Audit, Audit under different statutes, viz; income tax, other direct tax laws and indirect taxes.

Unit IV: Audit of Public sector Undertakings: Special features of audit of public sector undertakings, Audit of departmental commercial undertakings, Audit of statutory corporations, Audit of government companies.

Course outcome:

After completion of this course candidates will be able to get the practical knowledge of various audit procedure in compliance with statutory obligations.

Suggested Reading:

1. Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata Mc- Graw Hill publishing Co. Ltd., New Delhi.
2. Gupta, Kamal and Ashok Arora, Contemporary Auditing, Tata Mc- Graw Hill publishing Co. Ltd., New Delhi.
3. Singh, A. K. and Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Company.
4. Ghataliya S. V, Practical Auditing, Allied publishers, Pvt. Ltd. New Delhi

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M. COM. IV Semester
ENTREPRENEURSHIP DEVELOPMENT
PROGRAMME CODE: MC 4.2 || Course Code: I/137-2/C15
|| University Examination 50 Marks || Total 50 Marks ||

Course objective:

1. *To sensitize students about entrepreneurship,*
2. *To encourage them for opting entrepreneurship as a career option,*
3. *To make them aware about the formalities for setting up a new small enterprise*

Unit I: Introduction to Entrepreneurship: Entrepreneur, Entrepreneurship, and Enterprise, Concept of an Entrepreneur, Significance of Entrepreneurship.

Unit II: Entrepreneurial Career: The Entrepreneurial Personality, Charms of being an Entrepreneur, The Dark side of Entrepreneurship.

Unit III: Entrepreneurship Development: Entrepreneurship Development and Government, the Micro, Small, and Medium Enterprises Development (MSMED) Act, 2006, Institutional Support for MSMEs.

Unit IV: Setting up a New Business Enterprise: Planning for setting up a new enterprise: Project Identification, Project Selection, Project Report Preparation, Filing of Entrepreneur's Memorandum, Approvals/clearances, Enterprise Development, Quality Certification.

Unit V: Recent Trends in Entrepreneurship: Intrapreneurship, Social Entrepreneurship, Women Entrepreneurship, Rural Entrepreneurship.

Course objective:

The student is fully aware about pros and cons of entrepreneurship and strives for imbibing entrepreneurial spirit and for developing enterprising personality.

Books for Reading:

1. Entrepreneurship and Project Management, Neeta Baporikar, Himalaya Publishing House, Mumbai, 2011
2. Entrepreneurship Development and Small Business Enterprises, Poornima Charantimath, Pearson Education, 2006
3. Entrepreneurship Development in India, C.B. Gupta, N.P. Srinivasan, Sultan Chand and Sons, New Delhi, 2005
4. Entrepreneurship Development, S.S. Khanka, S. Chand and Co., New Delhi, 1999
5. Entrepreneurship Development, Satish Taneja, Himalaya Publishing House, Mumbai, 2010
6. Entrepreneurship of Small-Scale Industry, Manohar U. Deshpande, Deep and Deep Publications

7. Entrepreneurship Text and Cases, P. Narayana Reddy, Cengage Learning, 2010
8. Entrepreneurship Theory and Practice, Shankar Raj, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2012
9. Entrepreneurship, Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, Tata McGraw Hill Education Pvt. Ltd., New Delhi, 2010
10. Essentials of Entrepreneurship and Small Business Management, Thomas W. Zimmerer, Norman M. Scarborough, PHI Learning Pvt. Ltd. 2011
11. Fundamentals of Entrepreneurship, Sangram Keshari Mohanty, PHI Learning, New Delhi, 2010.

PROGRAMME CODE: MC 4.3 || Course Code: I/137-2/C16
|| University Examination 50 Marks || Total 50 Marks ||

Course objective:

The primary objective of this course is to: develop understanding of the basic framework of research process, develop an understanding of various research designs and techniques and identify various sources of information for literature review and data collection. Also develop an understanding of the ethical dimensions of conducting applied research and appreciate the components of scholarly writing and evaluate its quality.

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.

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.

Unit III: Methods of 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.

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: 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.

Course outcome:

By the end of the subject students should be able to:

- 1. Demonstrate the ability to choose methods appropriate to research aims and objectives.*
- 2. Understand the limitations of particular research methods.*
- 3. Develop skills in qualitative and quantitative data analysis and presentation.*

4. *Develop advanced critical thinking skills.*
5. *Demonstrate enhanced writing skills.*

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*
6. *Whitny : Research in education.*
7. *John W. Best: Research in education.*

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French II

Course objective:

This FLE (French as a Foreign Language) component of the M.B.A./M.Com. program will continue the teaching of basic level French to learners and introduce them to Francophone cultures. This paper aims at teaching learners to communicate in daily and frequently occurring situations. It will equip the learners to organize simple ideas and communicate them in both oral and written form in French. It will include important concepts of Grammar and syntax required by the learners to achieve a basic level of comprehension and expression (both written and oral) in French.

UNIT I: Communicative Functions and Context- Vocabulary

Communicative Functions: To describe places, things, people – to invite someone, to accept/refuse – to express opinions – to give orders, make requests, to talk/write about festivals, seasons, weather - to describe one's daily routine and hobbies– Bookng tickets, hotel rooms.

UNIT II: Context-Vocabulary

Ordinal numbers - Adjectives of Quality and quantity - Festivals- Seasons – the weather – Transport – Hotel - Food and meals – daily activities and actions – hobbies – Francophone countries and nationalities.

UNIT II: Contents of Grammar

Indicative Simple Present continued: Regular verbs, Reflexive verbs and selected irregular verbs vouloir, pouvoir, devoir, faire, prendre – Imperative Mood - Basic negative and interrogative constructions - Gender and number continued- Prepositions - Expressions like vouloir+inf., pouvoir+inf. devoir+inf., il fait, il faut.

BOOKS RECOMMENDED:

- *Connexions Niveau 1*, by Régine Mérieux and Yves Loiseau, Didier, Paris, 2004. (Selected lessons)
- Assorted material from print and electronic sources.

Aims and Objectives:

1. To develop the skills of listening, speaking, reading & writing.
2. To read and understand simple texts.
3. To be able to write brief texts.
4. To be able to listen to simple texts and answering questions on them.
5. To have conversations based on visual texts.

CONTENTS:

UNIT I- Communicative Functions- Pronunciation and Intonation Patterns:

To give and ask for directions. To situate places and objects. To express time. To describe oneself, people, places and things. To talk in varied situations of daily life like in a shop, market, street, airport, office, party, restaurant, bar, canteen, etc.

UNIT II- Functional grammar as per the prescribed text book.

Usage of *ser*. Usage of *estar*. Contrast between *ser* and *estar*. Expression of time. Determiners: demonstratives and possessives. Indicative simple present (continued): conjugation of *-ar*, *-er*, *-ir* ending verbs (regular verbs, irregular verbs and reflexive verbs). Expressions with *tener* like *tener hambre/sed/miedo/prisa* etc. Expressions like *ir a+inf*, *tener que+inf*, *deber+ inf*, *hay que+inf*. Gerund and the present continuous tense. Regular and irregular gerunds. The perfect tense (el *pretérito perfecto*). Regular and irregular participles.

UNIT III- Lexical items for communication in daily life situations:

Marital status. Vocabulary regarding direction, time and frequency. Counting (101 to billion). Adjectives of quality. Domestic households. Parts of the body. Food items. Sports. Certain polite and general expressions.

UNIT IV- Cultural Components:

Life and culture of the people where the language is spoken. Diversity of the countries where the language is used. Spanish speaking countries with their nationalities. Current issues of general interest. Life in Spain. Knowledge about some Spanish festivals, cities, provinces. Spanish songs, music and dance.

Learning Outcome:

Learners should be able to -

1. Participate in simple conversations in various day to day situations.
2. Organize ideas and communicate both in the written as well as oral form.
3. Know different aspects of life and culture of the people who speak the language.
4. Know basic concepts of grammar as well as functional and notional questions of language use/registers.

Recommended Textbooks:

- Español sin fronteras, 1, Sánchez Lobato, J. et. al. SGEL, Madrid, 1998. (only selected lesson and exercise) OR
- J. Corpas, Aula 1. (Libro de alumno, cuaderno de ejercicios, CD).Madrid, 2010
- Virgilio Borobio, Nuevo ele inicial 1 (Libro del alumno, cuaderno de ejercicios, casete), Ediciones SM, Madrid, 2005. (only selected lesson and exercise)

Additional textbooks for reference:

- *450 Ejercicios Gramaticales*, Aquilino Sánchez, SGEL, Spain, 2007.
- *Cuadernos de Gramática Española*, Emilia Conejo, CIPD, Barcelona, 2008.
- Dictionaries available in the university library.
- Other print, audio and video material from various books, CDs, DVDs and the internet.

Additional materials will be provided by the programme instructors in addition to the above text-books/readers. Teachers are free to recommend supplementary language manuals.

Elective-IV (To choose 1 out of 3)
Specialization in Banking & Finance - Optional 1

M. COM. IV - Semester
RECENT TRENDS IN BANKING

Course No.: MC 4.5.1(A) || Course Code: I/137-2/DSE9

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course objective: *To study the Bank and its type, Overview of Banking system, RBI, Structure of Financial System, Role of SEBI & NABARD, Electronic Banking and IT in Banks.*

Unit 1: Introduction of Bank: Definition and Functions of Banks, Different types of Banks in India, Commercial Banks – Co-Operative Banking System – Development Bank, Regional Rural Bank, Investment Bank.

Unit 2: A Brief Study of RRB —Evolution – Structure of Banks in India, An Overview of RBI Act, 1934 And Banking Regulation Act, 1949 – Opening of New Banks and Branch Licensing - Banks' Share Holders and their Rights – CRR and SLR Concepts

Unit 3: Structure of Financial System – Role of Financial System in Economic Development – Capital Markets – Money Markets – Primary Market Operations – Secondary Market Operations.

Unit-4: Role of SEBI & NABARD: - Regulation – Functions of Stock Exchanges - Listing – Formalities – Financial Services Sector Problems and Reforms, NABARD and its role;

Unit 5: Electronic Banking and IT in Banks- Principles of Lending– IT Application in Banking – Automated Clearing Systems – Electronic Fund Management – Real Time Gross Settlement (RTGS) – National Electronic Funds Transfer (NEFT) – Automated Teller Machines (ATMs) – Electronic Commerce and Banking – International Payment Systems – Cyber Crimes and Fraud Management.

Course outcome:

- 1. Introduce the Basics of Indian Banking Systems and its Function.*
- 2. Students can understand the functioning of Money Market and Capital Market.*
- 3. Provide the basic objectives of Regulating Agencies like SEBI & NABARD.*

Suggested Books:

1. Bhole & Malinkud, Financial Institutions and Market, TMH, New Delhi.
2. V.A. Avadhani, Marketing of Financial Services, Himalayas Publishers, Mumbai
3. Punithavathi Pandian, Financial Markets & Financial Services, Vikas, New Delhi.
4. Vasanth Desai, Financial Markets & Financial Services, Himalaya, Mumbai.

5. Khan M. Y., Indian Financial System, Tata McGraw Hill Publishing Company Ltd., NewDelhi.
6. Pai Panandikar & NC Mehra, Rural Banking, National Institute of Bank Management, Pune.
7. Guruswamy S., Banking in the New Millenium, New Century Publications, New Delhi.
8. Uppal R.K. & Rimpi Kaur, Banking Sector Reforms in India, New Century Publications, New Delhi.
9. Indian Institute of Banking & Finance Rural Banking, Mumbai.

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**M. COM. IV - Semester
BANK MARKETING**

Course No.: MC 4.5.1(B) || Course Code: I/137-2/DSE10

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course objective: *To study the required knowledge and skills for Marketing of Banking products and services. The course also looks into various aspects of service quality aspects of Bank Marketing.*

UNIT I: Services- Characteristics of Services, Services Marketing: 7Ps of Services Marketing, services sectors, Banking Service, Bank Marketing- Concept, Need and importance, The marketing mix for the banking services.

UNIT II: Market Segmentation (banking): Definition of Market segmentation – Characteristics of Market segment – importance and benefits of Market segmentation to banking sectors., criteria of segmentation, Product Designing, content of product / Market expansion – Mass Marketing and Marketing segmentation — Market segmentation techniques for personal and corporate customers.

UNIT III: Customer need analysis and customer care: The User of banking services, the behavioral profile of user, understanding customer need, customer care, Consumer motivation and buying behavior, factors affecting buying behavior, decision making process, selective distortion, and effect on consumer behavior.

UNIT IV: Market information Research: Definition of marketing research and market research – Differences – Contributions of Marketing Research to a bank, Types of data – primary and secondary – Management Information System and Marketing Research – Need for situation analysis – steps involved in the development of a situation analysis –objective, strategies and tactics – sources of information for situation analysis.

Course outcome:

1. *Understanding the Bank Marketing- Concept, Need and importance,*
2. *Focus on the marketing mix for the banking services and Market Segmentation.*
3. *create the awareness about Customer need analysis and customer care. Marketing research and Market research.*

Reference Books:

1. Marketing of Banking Service – IIB
2. Marketing of Banking Service – Rajeev
3. The formula for successful Marketing, Galotia Publication, 1991 – Morz, Rarph
4. Dynamics of Bank Marketing, VBS publishers, 1990 – Madhukar R.K.

**SPECIALIZATION IN MARKETING MANAGEMENT - OPTIONAL 2
INTRA CREDIT TRANSFER OF M.COM-IV SEM WITH MBA-IV SEM**

M. COM. IV - Semester

SERVICE AND RELATIONSHIP MARKETING

Course No.: MC 4.5.2(A) || Course Code: I/137-2/DSE11

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course Objective:

1. To acquaint candidates to the uniqueness of the services characteristics and its marketing implications.
2. To analyze several facets in the area of services marketing essential for the success of a service enterprise.

Unit I: (1 CREDIT) Introduction to Service Marketing: Understanding Service, The Nature of Service Marketing - significance, Classification of Services, Challenges of Service Marketing.

Unit II: (1 CREDIT) Management of Services Marketing: Services Marketing Mix, Strategic Issues in Services Marketing - Market Segmentation & Targeting; Individualized Service and Mass Customization, Differentiation and Positioning of Services; Developing and Maintaining Demand & Capacity, Delivering Quality Services.

Unit III: (1 CREDIT) Service Marketing Practices: Financial services; Hospitality: Travel, Hotels and Tourism; Educational services

Unit IV Relationship Marketing- An Overview: Paradigm Shift in Marketing, Fundamental Concepts in Relationship Marketing, Customer lifetime value: Customer life cycle – attracting – retaining and growing customers – lifetime customer value (LCV) - Customer equity – Recency-Frequency Monetary value (RFM) model. IT enabled RM: Emergence of CRM – database marketing – data warehousing and data mining- ethical issues – customer privacy

Unit V (1 CREDIT) Sustaining Customer Relationships: The role of service in building relationships, Segmentation of service, Measurement of service - Monitoring of customer satisfaction, Analyzing customer defections

Course Objective:

Suggested Readings:

1. Services Marketing – Vasanti Venugopal, Raghu V.N., Himalaya Publishing House
2. Services Marketing –S. Shajahan, Himalaya Publishing House, 2011
3. The CRM Handbook – Jill Dyche, Pearson Education, 2002
4. The Nuts & Bolts of CRM – Dhruv Nath, Tata McGraw-Hill Publishing Co.
5. Leading Through Relationship Marketing- Richard Batterley
6. Relationship Marketing Text and Cases- S.Shajahan, McGraw-Hill Co. 2009
7. Customer relationship Management – H.Peeru Mohamed, A.Sagadevan, Vikas Publishing House, 2010

8. The Ultimate CRM Handbook – John G. Freeland, Tata Mc Graw-Hill Edition, 2008
9. Services Marketing - Zeithaml & Others, Pearson Education.
10. Servicing Marketing- S.M. Jha, Himalaya Publishing House.

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M. COM. IV - Semester
RETAIL MANAGEMENT

Course No.: MC 4.6.2(B) || Course Code: I/137-2/DSE12

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course objective:

- 1. The purpose of this course is that the candidates should gain an understanding on Basics of Retailing, and Functional aspects of Retailing and 4 P's in Retail Marketing*
- 2. To acquaint the students with the Current Trends in the field of Retailing & Application of IT in Retailing.*

Unit-I: Introduction to Retail Management: Retailing, Meaning, Importance of Retailing, Functions of Retailers, Theories of Retail Development, Evolution of Retail in India, Retail Formats, Organized and Unorganized Retailing, Retailing Environment, Retailing in India, Recent Trends in Retailing, Problems and Challenges of Retailing, Non-Store Retailing, FDI in Retailing.

Unit-II: Retail Store Location, Store Layout and Design: Types of Store locations, Factors for Choosing Store Location, Steps involved in choosing a Store Location, Trade Area Analysis, Layout Selection, Principles of Store Design, Importance of Store Design, Interior Store Design & Exterior Store Design.

Unit-III: Retail Merchandise Management and Retail Pricing: Classification of Consumer Goods, Merchandise Procurement, Process of Merchandise Procurement, Merchandise Assortment Plan, Category Management, Retail Pricing, Factors Affecting Retail Pricing, Different Approaches of Retail Pricing.

Unit-IV: Retail Human Resource and Promotion Management: Overview of Human Resource in Retail-Recruitment, Selection, Training, Motivation and Evaluation of Performance of Personnel, Need and Importance of Promotion Mix in Retailing, Retail Promotion Mix Strategies, Communication Mix, Visual Display.

Unit-V: Factors Affecting Retail management: Factors affecting Customer Buying Behaviour, Customer Segmentation in Retailing, Licenses needed for Retailing in India, Retail Research, Customer Relationship Management in Retailing, Application of IT in retailing, Retailing through Internet.

Course outcome:

- 1. Students will be able to understand the problems & prospects in the field of Retailing in India*
- 2. They will have get the detailed knowledge on the practical aspects in Retailing such as Store Design, Store Layout, Store Location, Advertising and Sales Promotion in Retailing*

Suggested Readings:

1. Levy, Weitz and Pandit: Retailing Management:Tata McGraw Hills.
2. Dr. Harjit Singh: Retail Managemen: S. Chand Publication

3. Arif Sheikh & Fatima Kaneez : Retail Management: Himalaya Publication House
4. Swapna Pradhan: Retail Management: Tata McGraw Hill, New Delhi
5. Lamba: Art of Retailing: Tata McGraw Hill
6. KVS Madaan : Fundamentals of Retailing:Tata McGraw Hill
7. A Shiva Kumar: Retail Marketing: Excel Books
8. Gipson G Vedamani: Retail Management. JAICO publishing house.

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SPECIALIZATION IN ACCOUNTING & TAXATION - OPTIONAL 3

M. COM. IV - Semester

TAXATION - II

Course No.: MC 4.5.3 (A) || Course Code: I/137-2/DSE13

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course objective:

To impart tax planning skills and knowledge to students for the purpose of self-employment through tax consultancy services. To enable the students regarding current tax planning measures for the present assessment year.

Unit I Introduction to Indirect Taxation and Goods and Services Act: GST an introduction, overview, background, direct and indirect taxes, features of indirect taxes, genesis of GST in India, The Journey to GST, concept of GST, need for GST in India, Deficiencies in value added taxation system, GST- a cure for ills of existing indirect tax regime, Framework of GST as introduced in India, Dual GST, CGST, SGST,IGST,UTGST, Legislative framework, classification of goods and services, registration, composition, exemptions, Illustrations.

Unit II Supply under GST: Introduction, relevant definitions, statutory provisions, analysis, supply for consideration in course or furtherance business, modes of supply: sale and transfer, barter and exchange, license, lease and rental, consideration, in course or furtherance business, meaning of supply made in course or furtherance business, supply by a taxable person, taxable supply, supply without consideration: deemed supply.

Unit III Charges of GST: Introduction, relevant definitions, statutory provisions, extent and commencement of GST law, levy and commencement of GST (section 9) from time to time, analysis, charges of GST, composition levy (section 10 of GST act)

Unit IV Exemptions from GST: Introduction to Exemptions from GST, power to grant Exemptions from GST, Analysis, notification, special order, goods exempted from tax, list of services exempted from tax from time to time, specific services exempted from tax, analysis: services provided by charitable or religious trusts, conduct of religious ceremony, renting of precincts of religious place meant for public purpose etc.

Unit V Time and Value of Supply: Time of supply, Introduction, relevant definitions, recipients, time of supply of goods, statutory provisions, analysis, time of supply of goods under forward charge, special procedure under section 148 for payment of tax in case of goods, illustration and analysis, value of supply.

Course outcome:

The tax planning skills and knowledge will be developed among students for the purpose of self-employment through tax consultancy services to the salaried customers.

Books Recommended:

- 1. Goods and Services Act for relevant financial year.*
- 2. Amendments and circulars from Ministry of Finance, Government of India.*

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M. COM. IV - Semester
ADVANCED CORPORATE ACCOUNTING

Course No.: MC 4.6.3 (B) || Course Code: I/137-2/DSE14

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course objective:

1. *To Develop Advanced Corporate Accounting Skills Among the Students.*
2. *To provide an insight in the Area of Advanced Corporate Accounting for developing career in this field.*
3. *To Enable Students, Understand the Application of Advanced Corporate accounting Practices in the Fields of Modern Business.*

Unit- I Valuation of Intangible Assets: - Meaning, Significance of intangibles- Nature of Intangibles Assets, Provisions of Indian Accounting Standards-26, Types of Intangible Assets, Measurement and Recognition of Intangibles, Valuation approaches, (Theory, Numerical Problems.).

Unit-II Inflation Accounting: - Meaning, Effects of Inflation, Techniques of Inflation- Partial price level accounting, full price level of Accounting, Current purchasing power Accounting (CPPA), Monetary and Non-Monetary Items, Adjusted income Statement, Merits and limitations of CPPA methods, Numerical Problems on CPPA and CCA methods.

Unit-III Contract Accounts: - Meaning, Features, Types of Contracts-Percentage of Completion Method, Completed Contract Method, Revenue Recognition in contract, Terms used in Contract accounting –Work Certified, Retention money, Plant issued to Contract, Work in Progress, contract Accounting in accordance with AS-7, Accounting for Construction Contracts, Numerical problems.

Unit-IV Accounting Principles & Accounting Standards: -Meaning of Indian and International Accounting Standards, Scope, Need of Accounting Standards, Procedure of issuing accounting Standards, Legality of Accounting Standards, Implementation, Relationship between National and International Standards. (Theory).

Unit-V Investment Accounts: - Meaning, Investment Ledger, Accounting Treatment, Numerical Problems).

Course objective:

At the end of this course, the learner should have comprehensive understanding of the advanced issues in accounting for assets, liabilities and owners' equity. Further he should have ability to account for a range of advanced financial accounting issues. He should appreciate the process of preparing consolidated accounts for corporate groups.

Books Recommended:

1. Advanced Financial Accounting- R. L Gupta & Prof. Radhaswamy. Sultanchand & Sons. Educational Publishers, New Delhi.
2. Advanced Accounts. M. C. Shukla T. S. Grewal. S. C. Gupta. S. Chand & Company Ltd. New Delhi.
3. Management Accounting- Dr Nisar Ahmed. Anmol publications pvt Ltd. New Delhi.
4. Corporate Advanced Accountancy- S. P. Jain. K. L. Narang. Kalyani Publishers. New Delhi.
5. Corporate Accounting- Dr. S. N. Maheshwari & Dr. S. K. Maheshwari. Vikas Publishing House Pvt Ltd. Noida.

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M. COM. IV - Semester
HRP AND STRATEGIC HUMAN RESOURCE MANAGEMENT

Course No.: MC 4.6.3 (A) || Course Code: I/137-2/DSE15

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

Course Objective:

1. *To acquaint students with the understanding of various strategies involved in the field of Human Resource Management.*
2. *To get the learning's on the Implementation & Evaluation of Strategies of HRM.*

Unit-I The Framework of SHRM: Definition – Importance – components of HRM strategy – models of strategy – Contribution of HR in formulating and implementation of business strategy – Linkage between strategic business planning (SBP) and strategic HR development (SHRD)

Unit-II HR Strategy Formulation: Strategic concept & definition, strategic planning – Multinational Strategies – Strategic alliance – Sustainable global competitive advantage – Assessment of strategic alternatives – Managerial issues in strategic formulation – Importance and methods of forecasting the supply of HR.

Unit-III HR Strategy Implementation: Efficient utilization of human resources, Cross training and flexibility in assigning work – Using work teams –Strategically oriented performance measurement system – Strategically oriented compensation systems – Improving the quality of performance measures - Results oriented vs. Process oriented measures – Individual best practices and systems.

Unit-IV HR Strategy Evaluation: HR evaluation process – Overview– Level of analysis – Criteria – Level of constituents – Ethical dimensions – Approaches to evaluation – Audit approach – Analytical approach – Quantitative and Qualitative measures – Outcome process criteria - Balanced score card perspective – Bench marking – Evaluating strategic contribution of traditional areas such as selection, training, compensation – Evaluating strategic contribution in emerging areas such as management of diversity and quality readiness.

Course Outcomes:

1. *Students will understand the various strategies & their importance in the field of Human Resource Management*
2. *Students will be able to implement these strategies & evaluate their results*

Books Recommended:

1. Gangaram Singh, R. Nandagopal and R.G. Priyaadarshini, Strategic Human Resource Management in a Global Economy, Excel Books, 2007.
2. Jeffray A. Mello, Strategic Human Resource Management, Cengage Learning Indian Pvt. Ltd., New Delhi, 2008.
3. Monica. Belcourt and Kenneth J. Mc Bey, Strategic Human Resource Planning (Second Edition), Cengage Learning India Pvt. Ltd. New Delhi, 2008.
4. R. Srinivasan, Strategic Management – The Indian Context, Prentice Hall of India Pvt. Ltd., New Delhi, 2002.
5. R. Venugopal, Contemporary Strategic Management, Vikas Publishsing House Pvt. Ltd., 2000.
6. Dr. Ramakanta K. Patra, Strategic Human Resource Management & Organizational Development, Himalaya publication house, Nagpur. 2011.
7. DR. D. M. Khandare, Strategic Human Resource Management, Kanpur Publishing, 2014.
8. Charles R. Greer, Strategic Human Resource Management a General Managerial Approach, Dorling Kindersley (india) Pvt. Ltd. New Delhi, 2006.

M. COM. IV - Semester
PERFORMANCE MANAGEMENT AND RETENTION STRATEGIES
Course No.: MC 4.6.3 (B) || Course Code: I/137-2/DSE16

Course objective:

The course is designed to make the students to understand the basic concept of Performance Management and retention strategies and to expose the students to different approaches of Performance Appraisal and retention strategies with their industry application.

Unit I: Introduction to Performance Management: Performance management defined Aims, Characteristics and Developments in performance management, Concerns, Understanding and guiding principles performance management, Performance appraisal and performance management, Views on performance management, Performance management and the psychological contract.

Unit II: Performance Management Process: Performance Planning, Ongoing Feedback, Employee Input, Performance Evaluation, Performance Review, Implementation, Ensure Alignment with Other HR Systems, Get Organizational Members on Board, Communicate, Automate, Pilot Test, Train Employees and Managers, Evaluate and Improve, Legal Considerations. **Unit III: Performance Measurement:** - Measuring performance, Criteria for performance measurement; Setting Organizational, Team & Individual Performance Standards; Methods for evaluating Performance – 360 Degree appraisal, Competency Mapping & Competency Modeling, Balance Score card.

Unit IV Improving Performance: Improving performance at the organizational level, The problems at managerial level, Dealing with the problem –overall strategy, Dealing with the problem – human resource, improvement, Top management levers for improving performance, Performance management at the organizational, level, Improving team performance, Improving, individual performance, Managing underperformers.

Unit V: Retention Strategies: Employee Turnover, Why Does Turnover Matter? Why Employees Leave: Identifying Trouble Spots, Invest in Yourself, Becoming an Employer of Choice, Understanding Why Employees Stay, Starting Employees Off Right, Ongoing Learning, Requesting Feedback, Market-wise Retention, Employee Loyalty, Generating Employee Loyalty, Dealing with Low Morale, Exit Interviews Performance Linked Rewards - Methods; Pay Structure; Performance Related Pay (PRP). Competence related pay; Team pay-contribution related pay; Skill based pay; Shop floor incentive bonus scheme; Sales force incentive schemes, Team rewards; Gain sharing, Profit sharing.

Course outcome:

Upon successful completion of this course, the student will have reliably demonstrated the ability to:

1. *Design an organizations performance management process that is compliant with law and supports organizational mission and strategy.*
2. *Compare and contrast various organizational performance management programs and best practices and define attributes of effective performance management systems.*
3. *Employ job-related performance standards and performance indicators that reflect the employee's range of responsibilities.*
4. *Assess how increased employee involvement can contribute to effective performance and coach employees to identify career paths and resources available to support individual development.*
5. *Identify and communicate appropriate actions with employees (e.g. training and development, wage increase, promotion, bonus etc.) based on their performance strengths and weaknesses.*
6. *Learn various retention strategies to retain the employees in organization.*
7. *Boosting the performance of the employees by encouraging employee empowerment, motivation and implementation of an effective reward mechanism.*
8. *Identifying the barriers to effective performance and resolving those barriers through constant monitoring, coaching and development interventions.*

Recommended Books/Journals:

1. H.Aguinis, Performance Management, Pearson
2. Udai Pareek & TV Rao, Designing & Managing Human Resource Systems,
3. K. Aswathappa, Human Resource Management – Text & Cases, Tata McGraw Hill
4. B. Pattanayak: Human Resource Management, OUP
5. P.Jyothi & D. N. Venkatesh, Human Resource Management, OUP

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M. COM. IV – Semester

PROJECT REPORT AND VIVA VOCE IN SPECIALIZED AREA

Course No.: MC 4.7 || Course Code: I/137-2/DSE17

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

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