B. P. S. MahilaVishwavidyalaya, KhanpurKalan (Sonipat)- 131305

Department of Commerce

Curriculum & Schemefor M.Com
(w.e.f. July 2022-CBCS)

Programme Code - 22

Vashishat
(Dr. Bhavna Sharma)
Chairperson, Department of Commerce

Program Outcome/s (POs)

- To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.
- To provide in-depth understanding of all core areas specifically Management accounting, Auditing, Managerial economics, Business environment, Research methodology, Human resource management, Organizational behavior, Marketing, Advertising, Entrepreneurship development, and Various tax planning.

Program Specific Outcome/s (PSOs)

- After Completing Masters in Commerce students are able to develop an ability to apply knowledge.
- Develop an ability to work in teams with interpersonal skills and communication.
- The students can work in different sectors/ Areas like, Accounting, Taxation, Marketing, HRM, Banking and Financial Institutions and apply their knowledge and achieve various key positions in their fields.
- The students may also work as an entrepreneur also and start their own business/start-ups.
- The students develop various technological skills while study like Ms. Excel, Ms. Word, SPSS, various free software's. So they may work on it and apply their knowledge.

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B. P. S. MahilaVishwavidyalaya, KhanpurKalan
Department of Commerce
Scheme and Syllabus of Examinations for Masters of Commerce
(w.e.f. July, 2022)

First Semester

SR. No.	Paper Code	Paper Title	Hours per Week			Total Credits	Max Marks		
			L	P	T		Internal Marks	External Marks	Total Marks
1	MCM-2101	Principles and Practices of Management	4	0	1	5	20	80	100
2	MCM-2103	Business Environment	4	0	1	5	20	80	100
3	MCM-2105	Managerial Economics	4	0	1	5	20	80	100
4	MCM-2107	Management Accounting	4	0	1	5	20	80	100
5	MCM-2109	Quantitative Techniques for Managerial Decisions	4	0	1	5	20	80	100
6	MCM-2111	Research Methodology	4	0	1	5	20	80	100
Total Contact Hours/Credits			24	0	6	30	120	480	600

SR. No.	Code	Paper Title	Hours per Week			Total Credits	Max Marks		
			L	P	T		Internal Marks	External Marks	Total Marks
1	MCM-2102	Organizational Behaviour	4	0	1	5	20	80	100
2	MCM-2104	Financial Management	4	0	1	5	20	80	100
3	MCM-2106	Statistical Analysis for Business	4	0	1	5	20	80	100
4	MCM-2108	Auditing	4	0	1	5	20	80	100
5	MCM-2110	Marketing Management	4	0	1	5	20	80	100
6	MCM-2112	Human Resource Management	4	0	1	5	20	80	100
Total Contact Hours/Credits			24	0	6	30	120	480	600

Note: All papers of 1st semester and 2nd semester of M.Com. Programme are Core papers.

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Third Semester

SR. No.	Code	Paper Title	Hours per Week			Total Credits	Max Marks			Course Type
			L	P	T		Internal Marks	External Marks	Total Marks	
1	MCM-2201	Data Analysis with Statistical Softwares	4	2	0	5	20	80 (Practical)	100	Core Course
2	MCM-2203	Contemporary Issues in Commerce	4	0	1	5	20	80	100	Core Course
3	MCM-2205	Accounting Theory	4	0	1	5	20	80	100	Core Course
4	**Open Elective (including MOOC* Course) (to be chosen from the list of electives provided by the university)**		4	0	0	5	20	80	100	Open Elective
Any *Two* of the following:										
5	MCM-2207	Security Analysis and Portfolio Management	4	0	1	5	20	80	100	Discipline Specific Elective
6	MCM-2209	Entrepreneurship Development	4	0	1	5	20	80	100	Discipline Specific Elective
7	MCM-2211	Advertising and Sales Management	4	0	1	5	20	80	100	Discipline Specific Elective
Total Contact Hours/Credits			24	2	4	30	120	480	600	

Fourth Semester

Sr. No.	Code	Paper Title	Hours per Week			Total Credits	Max Marks			Course Type
			L	P	T		Internal Marks	External Marks	Total Marks	
1	MCM-2202	Corporate Tax Planning	4	0	1	5	20	80	100	Core Course
2	MCM-2204	Strategic Management	4	0	1	5	20	80	100	Core Course
3	MCM-2206	Financial Statement Analysis	4	0	1	5	20	80	100	Core Course
4	**Open Elective (including MOOC* Course) (to be chosen from the list of electives provided by the university)**		4	0	0	5	20	80	100	Open Elective
Any *Two* of the following:										
5	MCM-2208	Business Laws	4	0	1	5	20	80	100	Discipline Specific Elective
6	MCM-2210	Dissertation*	4	0	1	5	20	80 (40:Evaluation 40:Viva-voce)	100	Discipline Specific Elective
7	MCM-2212	Principles of Banking and Insurance	4	0	1	5	20	80	100	Discipline Specific Elective

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Total Contact Hours/Credits	24	0	5	30	120	480	600	

***MOOC will be studied and evaluated online. The subject choices will be offered to the students towards the end of the second semester by the MOOC mentor of the department and the list of subjects chosen will be forwarded to the Exam branch before the beginning of the third semester.**

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M.Com. - I Semester

MCM-2101 **Principles and Practices of Management**

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi versions.

Course Objectives: The objective of this paper is to familiarise with basic management concepts and behavioural processes in the organization

Course Inputs:

Unit-I Schools of Management Thought: Scientific, Process, Human behaviour and Social system school; Decisions theory school; Quantitative and System school; Contingency theory of management; Managerial skills. Managerial Functions: Planning: Concept, Objectives, Strategies, Planning Process, Decision making.

Unit-II Organizing: Concept, Principles, Organization Structure, Formal and Informal organizations; Staffing: Meaning and process, sources of recruitment, Types of training, training and development.

Motivation: Process of motivation; Theories of motivation- Need Hierarchy theory, Theory X and Theory Y, Two factor theory, Alderfer`s ERG theory, McClelland's learned need theory, Victor Vroom`s expectancy theory, Stacy Adams equity theory.

Unit-III Leadership: Concept; Leadership styles; Theories- Trait theory, Behavioural theory, Fiedler's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership, Controlling- Nature, process, and techniques.

Unit-IV Interpersonal and Organizational communication: concept of two-way communication; communication process; Barriers to effective communication types of organizational communication, improving communication. Transactional analysis: concept, transactions, ego states, implication in communication.

Course Outcomes:

- Students will understand the management thoughts well and use their acquired skills.
- Planning and decision making ability among the students will be improve.
- In future students will be able to work as a business manager, management consultant, operation manager and relationship manager in the respective areas.

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- Students are able to train others to use leadership, motivation and communication skills.

Suggested Readings: - (latest editions shall be followed):-

1. Griffin, Ricky W.; Organisational Behaviour, Houghton Mifflin co., Boston.
2. Hellreigel, Don, John W. Slocum, Jr., and Richards W. Woodman: Organizational Behavior, south western college Publishing, Ohio.
3. Hersey, Paul, Kenneth H. Blanchard and Dewey E Johnson: Management of Organisational Behaviour: Utilising Human Resources, Prentice Hall, and New Delhi.
4. Ivancevich; John and Micheeol T. Matheson: Organisational Behaviour and Management, Tata McGraw-Hill, New Delhi.

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MCM-2103

M.Com. - I Semester
Business Environment

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100
External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives: The course objective of this course is to expose the students to the effects of various environment factors on business operation of a firm and also to familiarize them with the techniques available for scanning and monitoring the environment.

Course Inputs:

Unit-I Theoretical Framework of Business Environment: Concept, significance and nature of Business Environment; Elements of environment- Internal and External; Changing dimensions of business environment. Techniques of Environmental Scanning and Monitoring.

Unit-II Dualism in Indian Society and problem of uneven Distribution of income; Emerging rural sector in India; Social responsibilities of Business; Consumerism in India; Consumer Protection Act. Economic Environment; Economic Policies; Economic Planning in India – Types of Economic Plan; Prerequisites of successful economic planning; Latest Five Year Plan.

Unit-III Policy Environment: Liberalization, Privatization and Globalization, Second generation reforms, Industrial Policy and implementation, Industrial growth and structural changes.

Legal Environment of Business in India, Competition Policy and Competition Act, Environment protection.

Unit-IV Public Sector- Objectives, pattern of growth; Changing role of public sector; Privatization and Disinvestments of public enterprises; Pricing policies in public enterprises.
Small Scale Industries: Importance, Problems and Policies; Industrial Sickness – problems, magnitude and remedies.

Course Outcomes: Students will acquire skills to:

- Understand and know the impact of business environment on commerce and industry.
- Learn about the legal environment of business in India.
- To perform the work as consultant or risk analyst.

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Suggested Readings:- (latest editions shall be followed):-

1. FransisCherunilam – Business Environment – Himalaya Publishing House.
2. P. K. Ghosh – Business & Government – Sultan chand& Sons.
3. Adhikiary, M: Economic environment of Business, sultan Chand & sons, New Delhi.
4. Ahluwalia. I. J. Industrial Growth in India, Oxford University Press, Delhi.
5. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Pub, New Delhi.
6. Aswathappa, K: Legal environment of Business, Himalaya Publication, Delhi.
7. Chakravarty, S: Development Planning, Oxford University Press, Delhi.
8. Ghosh, Biswanath: Economic environment of Business, Vikas Pub, New Delhi.
9. Govt. of India: Economic survey, various issues.
10. Raj aggrawal and ParagDiwan, Business environment; Excel Books, New Delhi.
11. Ramaswamy, V. S. and NamaKumari: strategic Planning for Corporate success, Macmillan New Delhi.

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M.Com. - I Semester

MCM-2105 **Managerial Economics**

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives: This course contains aspects related to Economics patterns in markets. The purpose of this subject is to apply a series of Economic Principles to the decision making process within the firm.

Course Inputs:

Unit-I Nature and scope of Managerial Economics; Managerial economics; role and responsibilities; concept of profit and wealth maximization; Fundamental economics concepts: incremental principle, opportunity cost principle, discounting principle; factors of production.

Unit- II Demand Analysis and Elasticity of Demand; Indifference curve analysis; Utility analysis; Demand estimation and demand forecasting techniques.

Unit-III Production functions: short run and long run; producer's equilibrium; cost classifications; cost curves: short run and long run; Revenue; law of variable proportions and law of returns to scale; economies of scale; learning curve.

Unit - IV Price determination and equilibrium of firm and industry under different market conditions: Perfect competition, monopoly, monopolistic competition, and oligopoly; pricing policies and strategies.

Course Outcomes: Students will acquire skills to:

- Learn the growth and development of various forms of market and changes in demand and supply.
- Develop an understanding of the applications of managerial economics.
- Perform the work of chief economist, research analyst.

Suggested Readings: (latest editions shall be followed):-

1. Baumol, William J; Economic Theory and Operations Analysis, Prentice-Hall, London.
2. Baya, Michael R: Managerial Economics and Business Strategy, McGraw Hill Inc. New York.
3. Stonier, W and Hauge D: A Text Book of Economic Theory.
4. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.

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5. Dholkia, R. H. and A. L. Oza: Micro Economics for Management Students, Oxford University Press. New Delhi.
6. Lipton R. G.: An Introduction to Positive Economics.

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MCM-2107

M.Com. I Semester
Management Accounting

Total Credits: 5
L T P
4 1 0
Max Marks = 100
External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version Calculator is allowed

Course Objectives: The purpose of this subject is to discuss the aspects related to management accounting for decision making. The objective of this course is to acquaint students with the accounting concepts, tools and Techniques influencing business organizations.

Important: The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper restricting one numerical from one unit.

Course Inputs:

Unit-I **Management Accounting**-An Introduction: Definition; Place, Financial Accounting vs. Cost Accounting vs. Management Accounting; Functions, Techniques, Principles; Scope; Utility; Limitations; Essentials for Success. Management Accountant: Position, Role and Responsibility;

Unit-II **Budgetary Control**: Managerial Control Process; Benefits; Limitations; Installation of the System; Classification of the Budgets; Preparation of different types of Budgets, Performance and Zero-Base-Budgeting.
Standard Costing and Variance Analysis; Types of Standards, Standard Costing and Estimated Costing ; Advantages; Limitations; Setting of standards; Analysis of different types of material, labour, overhead variances and Sales Variances.

Unit-III **Marginal Costing and Break even analysis**: Marginal Cost; Marginal Costing and Differential Costing, Marginal Costing and Absorption Costing; Contribution Analysis; Cost –Volume- Profit Analysis; Different types of Break-even Points and Charts; Advantages and limitations of BE Charts; and Marginal Costing, Applications of BE regarding sales-Mix, Product Lines.

Unit-IV **Decisions Involving Alternative Choices**: Cost Concepts Associated with Decision making; Evaluation Process; Specific Management Decisions – Make or buy; Expand or buy; Expand or Contract; Change vs. Status Quo; Retain or Replace; Explaining New Markets; Optimum Product Mix; Adding and Dropping a Product.

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Suggested Readings: (latest editions shall be followed):-

1. J. K. Aggarwal, R. K. Aggarwal, M. L. Sharma – Accounting for Managerial Decisions – Ramesh Book Depot., Jaipur.
2. R. Kishore – Advance Management Accounting – Taxman allied Services Pvt. Ltd.
3. M.Y. Khan, P. K. Jain – Management Account – Tata McGraw Hill.
4. Morngren, Sundem, Stratton – Introduction to Management Accounting - Pearson Accounting
5. S. N. Mittal – Accounting & Financial Management – Shree Mahavir Book Depot, NaiSarak, New Delhi.
6. JawaharLal, Accounting Theory and Practice, Himalaya Publishing House.

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M.Com. - I Semester

MCM-2109 **Quantitative Techniques for Managerial Decisions**

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version. Calculator and statistical tables is allowed.

Course Objectives: The objective of this course is to make the students learn about the application of statistical tools and techniques for managerial decision- making.

Important: The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper restricting one numerical from one unit.

Course Inputs:

Unit - I. Quantitative Techniques: An introduction to quantitative techniques, classification of quantitative techniques, role / uses of quantitative techniques in business and industry, their functions, their scope and limitations of quantitative techniques.

Hypotheses Testing: Types of hypotheses, level of significance, type I and type II errors, one- tailed and two tailed test, power of test, critical value.

Unit - II Large Sample tests: Test of significance for attributes (proportion) for difference in mean of two independent means and correlation,

Small Sample tests: Assumptions and applications- t test, z-test, F-test.

Unit - III ANOVA: One way and two Way; Non-Parametric Tests: Sign-Test, Sign test for paired observations, Wilcoxon signed – rank tests, Wald – Wolfo –Witz test, Kruskal Wallis – Test and The Mann Whitney U-Test.

Unit - IV Chi-Square Test: Assumptions, Application, Goodness of Fit, Independent of attributes as parametric test, test of homogeneity, Additive Property.

Association of Attributes: Criterion of Independence, Consistency of data (two and three attributes).

Course Outcomes: Students will acquire skills to:

- resolve real time problems using quantitative techniques,
- take objective decisions and forecast.
- perform as a data analyst, statistician, consultant, business and risk analyst
- train others to carry out quantitative analysis of data.

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Suggested Readings: (latest editions shall be followed):-

1. Levin, Richard I and David S Rubin: Statistics for Management, Prentice Hall of India, Delhi.
2. Chou-Ya-Lun: Statistical analysis, Holt, Rinchard and winslon.
3. Hooda, R. P: Statistics for Business and Economics, Macmillan India Ltd. New Delhi.
4. Heinz, Kohler: Statistics for Business & Economics, Harper Collins.
5. Hien, L.W: Quantitative approach to Managerial decisions, Prentice Hall, New Jesery. India, Delhi.
6. Lawrence B. Morse: Statistics for Business & Economics, Harper Collins.
7. Watsnam Terry J. and Keith Parramor: Quantitative Methods in Finance, Thompson Business Press.
8. T. N. Srivastava and SheljaRego, Statistics for Management, Tata McGraw Hill, Delhi.
9. G. C. Beri, Business Statistics, Tata McGraw-Hill.
10. Sharma, J. K., Business Statistics, Pearson Education, Delhi.

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M.Com. - I Semester
Research Methodology

MCM-2111

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100
External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives:

The main purpose of this paper is to understand the process of research, concepts of sampling and tools for data collection and analysis and process of documentation and research report writing.

Course Inputs

Unit - I Introduction- Scope and Application of Research, concepts and tools for business research, Research process, Research Design: exploratory research, descriptive research, diagnostic research, action research and experimental research. Case study.

Unit - II Collection of data: primary and secondary data; sources of secondary data; methods of collecting primary data – observation, experimentation, simulation, interviewing, mail survey, projective techniques, Socio-metric, focus group discussion and content analysis. Tools for data collection–schedule and questionnaire; measurement scales; pilot study and pre-testing questionnaire.

Unit - III Sampling Fundamentals: Sample size determination, Sampling frame, Sampling design, Sampling techniques, Sampling and Non sampling errors, Law of large number and Centre limit theorem, Qualities of a good sampling design.
Field Work: Nature of field work; field administration; Editing, classification and codification of data.

Unit - IV Report writing: Types of reports; Planning report writing; research report format; documentation – footnotes and bibliography; writing the report and typing the report.

Course Outcomes: Students will be able to analyse, evaluate, and formulate a complete and logical plan for research.

Suggested Readings: (latest editions shall be followed):-

1. Montgomery, Douglas C., 5/e, Design and Analysis of Experiments, (Wiley India).

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2. Montgomery, Douglas C. &Runger, George C., 3/e, Applied Statistics & Probability for Engineers (Wiley India).

3. Kothari C. K., 2/e, Research Methodology- Methods and Techniques (New AgeInternational, New Delhi).

4. Krishnaswamy, K. N., Sivakumar, Appalyer and Mathiranjan M., ManagementResearch Methodology; Integration of Principles, Methods and Techniques (Pearson Education, New Delhi).

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M.Com. - II Semester

MCM-2102 **Organisational Behaviour**

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives: The objective of this subject is to enhance the knowledge of students regarding the behaviour and challenges of personnel in organizational setup so that they are prepared to handle the real life organizational problems.

Course Inputs:

Unit - I Organisational Behavior: Concept and significance; Relationship between management and Organisational behavior; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional analysis.

Unit - II Group Dynamics and Team Development: Group dynamics- definition and importance, types of groups, group formation, group development, group composition, group performance factors; Principle-centred approach to team development.

Unit - III Organisational Conflict: Dynamics and management; sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organisational conflicts; Resolution of conflict.

Unit - IV Organisational Development: Concept; Need for change, resistance to change; resistance to change; Theories of planned change; organisational diagnosis; OD intervention.

Course Outcomes:

- Students will understand the organisational setup better.
- This course develops skills among the students to understand ,predict and control human behaviour.
- They are able to understand the attitude, personality, and perception of others. These abilities will help them to handle human behaviour and analyse the complexities of organisation.
- The students are able to improve their ability in handling the conflict and managing the stress well.
- In future students will be able to work as a business manager, management consultant, operation manager and relationship manager in the respective areas.

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Suggested Readings: (latest editions shall be followed):-

1. Griffin, Ricky W: ;Organisational Behaviour, Houghton Mifflin co., Boston.
2. Hellreigel, Don, John W. Slocum, Jr., and Richards W. Woodman:
3. Organizational Behavior, south western college Publishing, Ohio.
4. Utilising Human Resources, Prentice Hall, New Delhi.
5. Ivancevich; John and Michael T. Matheson: Organisational Behaviour and Management, Tata McGraw-Hill, New Delhi.
6. Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York
7. Newstrom, John W. and Keith Davis: Organizational Behavior: Human Behavior at Work, Tata McGraw-Hill, New Delhi.

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MCM-2104

M.Com. - II Semester
Financial Management

Total Credits: 5
L T P
4 1 0
Max Marks = 100
External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version. Calculator and Statistical table is allowed.

Course Objective: The objective of this subject is to enhance the knowledge of students regarding the financial decisions of managers in organizational setup so that they are prepared to handle the real financial problems of a firm.

Important: The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper restricting one numerical from one unit.

Course Inputs:

Unit - I Finance: Meaning, Sources of short-term and long-term finance.Organization of the Finance Function. Meaning of Financial Management, Functions of Financial Management; Objectives of the Firm-Profit Maximization and Wealth maximization; Capital Structure: Meaning of optimum capital structure, factors affecting the capital structure decision and Theories of capital structure.

Unit - II Cost of Capital: Meaning, Components, Factors Affecting Cost of Capital, Importance, Estimation of WACC, CAPM Model. Leverage: Meaning, utility, Types of Leverage: Operating, financial and Combined Leverage. Dividend Policy: Meaning, factors affecting, types of dividend policies, Relevance and Irrelevance approaches to Dividend Policy

Unit –III Capital Budgeting: Meaning, importance, rational of Capital Budgeting, nature of investment Decision, the Administrative frame work, Methods of appraisal based on discounted cash flow: NPV, IRR, PI (their comparison and application). Capital rationing, Inflation and Capital budgeting; Decision tree Analysis.
Working capital management: Concept of working capital; need and importance of working capital, factors influencing planning of working capital, computation of working capital. Working Capital & banking policy (Tandon, Chore, Marathe committee reports)

Unit - IV Cash Management System: Introduction, motives for holding cash and marketable securities; factors determining the cash balance; managing the cash flow; Types of collection systems, Investment of surplus cash in various types of

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Course Outcomes: Understanding of finance, financial objectives, financial management and financial theories to enhance the skill required to take financial decisions.

Suggested Readings: (latest editions shall be followed):-

1. M.Y. Khan and P. K. Jain, 'Financial Management'
2. I. M. Pandey, 'Financial Management Theory and Practice'
3. Parsana Chandra, 'Financial Management Theory and Practice'.
4. Van Horse, James C, 'Financial Management and Policy
5. Henning, C. N., W. Piggot and W. H. Scott. Financial Management, McGraw Hill (Intl. Edition).
6. Shapppro, Alan C., Financial Management, Prentice Hall of India, New Delhi.
7. Sharan,V., Financial Management, Prentice Hall of India, New Delhi.
8. Bhalla, V. K., Financial Management, Text & Cases, Anmol Publications, New Delhi.

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M.Com. - II Semester

MCM-2106 **Statistical Analysis for Business**

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives: The purpose of this course is to develop an understanding of the underlying concepts, strategies and issues involved in the analysis of financial statements.

Important: The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper restricting one numerical from one unit.

Course Inputs:

Unit - I Probability and Probability Distributions: Probability Theory; Concept of probability; Different approaches to probability; conditional probability; application of Addition and Multiplication Laws; Baye's Theorem and Inverse probability and Mathematical expectation.

Probability Distribution: Concept, types. Discrete Probability Distributions: Binomial Distribution, Poisson Distribution- their assumptions, characteristics and application in decision making.

Unit - II Continuous Probability Distribution: Normal Distribution, characteristics, assumptions and their applications to business.

Linear Programming and Network Analysis. Linear Programming: Uses, applications, data requirement and limitations. Simplex Method only.

Unit - III Correlation and Regression: Meaning, significance, types of Correlation, Partial correlation, Multiple correlation

Multiple Regression: Meaning, Importance and Application (Up to Three Variables)

Unit - IV Time series: Components, models, trend analysis including second degree parabola and exponential formula measurement and of seasonal cyclical and irregular variations, shifting the trend origin.

Course Outcomes: Students will acquire skills to:

- resolve real time problems using probabilistic techniques,
- take objective decisions,
- forecast on the basis of correlation and regression analysis.
- perform research
- perform the job of data analyst, consultant, business risk analyst, statistics trainer.

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Suggested Readings: (latest editions shall be followed):-

1. Levin, Richard and David S Rubin: Statistics for Management, Prentice Hall of India, Delhi.
2. Chou-Ya-Lun: Statistical analysis, Holt, Rinchard and winslon.
3. Hooda, R. P: Statistics for Business and Economics, Macmillan India Ltd. New Delhi.
4. Heinz, Kohler: Statistics for Business & Economics, Harper Collins.
5. Hien, L. W., Quantitative approach to Managerial decisions, Prentice Hall, New Jesery. India, Delhi.
6. Lawrence B. Morse: Statistics for Business & Economics, Harper Collins.
7. Watsnam Terry J. and Keith Parramor: Quantitative Methods in Finance, Thompson Business Press.
8. T. N. Srivastava and SheljaRego, Statistics for Management, Tata McGraw Hill, Delhi, 2008.
9. Mark L. Berenson and David M. Levine, Basic Business Statistics: Concepts and application, Prentice-hall of India.
10. G. C. Beri, Business Statistics, Tata McGraw-Hill, 2012.
11. Sharma, J. K., Business Statistics, Pearson Education, Delhi.

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M.Com. - II Semester

MCM-2108 **Auditing**

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives: The purpose of this course is to develop an understanding of the underlying concepts, strategies and issues involved in the Auditing.

Course Inputs:

Unit – I Auditing: Meaning, objectives, importance and types of Auditing. Audit Process: internal control, internal check & internal audit, audit programmer.

Unit – II Audit Procedure: Routine checking and test checking, vouching, verification & valuation of assets & liabilities.

Unit – III Company Auditor: Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties; Liabilities of Statutory Auditors under the Companies Act, 2013.

Audit Report: Meaning, objectives, contents and types.

Unit – IV Investigation: Meaning, Nature and objectives.

Special Areas of Audit: Cost audit, Tax audit and Management audit; Recent Trends in Auditing; Basic considerations of audit in EDP Environment; Relevant Auditing and Assurance Standards (AASs).

Course Outcomes:

- To provide knowledge and develop understanding of methods of audit in specialised areas.
- Understand the concept of corporate governance in organisations and its essence for management.
- Provide and assimilate information leading to failure of organisation and corporate scams.

Suggested Readings: (latest editions shall be followed):-

1. Gower L.C.B; Principles of modern Company Law, Stevens & Sons London, 2000.
2. Ramaiya A., Guide to the Companies Act: Wadhwa& Co. Nagpur, 2000.
3. Singh Avtar, Company Law, Eastern Book Co., Lucknow, 2000.
4. Kuchal M.C., Modern India Company Law: ShriMahavir Books, Noida, 2000.

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5. Kapoor N.D, company Law- Incorporating the provisions of the Companies.
6. Gupta Kamal, Contemporary Auditing. Tata McGraw-Hill, New Delhi.
7. Tandon B.N. Principles of Auditing. S. Chand and Co., New Delhi

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M.Com. - II Semester

MCM-2110 **Marketing Management**

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives: The objective of this course is to make the students learn about the marketing concepts and importance of marketing and its strategies in today's competitive environment.

Course Inputs:

Unit-1 Introduction: Concept, nature, scope and importance of marketing. Understanding concepts of Relationship Marketing, Integrated Marketing, Internal and Marketing Performance Marketing.Marketing the Customer Value: The Value Delivery, Value Chain, Core Competencies.

Unit-2 Market Analysis and Selection: Marketing environment-Macro and Micro Components and their impact on marketing decisions; Market segmentation and Targeting; Buyer behaviour; Consumer decision making process. Creating Customer Value, Satisfaction and Loyalty.
Product: concept, planning and development; Meaning of Branding and trademark; Product life cycle.

Unit-3 Pricing & Distribution channel: Pricing: meaning, importance, factors affecting product pricing Distribution Channel: concept, role, types and factors affecting choice of a distribution channel.
Analysing Business Markets: Organizational Buying, Participants in Business Buying Process, Purchasing and Procurement Process, Stages in Business Buying Process, Managing Business-to-Business Customer Relationship.

Unit-4 Crafting the Brand Positioning: Developing and Communicating a Positioning Strategy, Differentiation Strategies
Creating Brand Equity: Meaning of Brand Equity, Brand Equity Models, Building Brand Equity, Measuring Brand Equity. Managing Brand Equity, Devising a Branding Strategy, Customer Equity.

Course Outcomes: Knowledge of concepts related to marketing, understanding the processesand mechanisms in creating a better customer value, satisfaction and loyalty. Better understand and managing the brand.

Suggested Readings: (latest editions shall be followed):-

1. Kotler Philip, *Marketing Management,* Prentice Hall of India, New Delhi.
2. Pride Willian M and Ferrel O. C. *Marketing* Houghton-Mifflin Boston
3. Stantan W.J., Etzel Michael J. and Walker Bruce J., *Fundamentals of Marketing* McGraw-Hill, New York.

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MCM-2112

M.Com. - II Semester
Human Resource Management

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100
External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives:

The purpose of the course is to provide a sound information and knowledge of broad framework of Human Resource Management.

Course Inputs:

Unit-I Human Resource Management- An Introduction, Nature, Features, Scope, Objectives and importance of Human Resource Management; Functions of Human Resource Management- Managerial and Operative functions; Qualification and Qualities of Human Resource Manager in an Organisation; Evolution and growth of Human Resource Management in India, Recent Techniques in Human Resource Management (HRM).

Unit-II Workers Participation in management (W.P.M): Concept, Need, Objectives and Forms of W.P.M ; Prerequisites of effective participation, Evaluation of the scheme of W.P.M., Essential features, Functions and progress of Joint Management Councils in India, Causes of failure of Joint Management Councils.

Unit-III Trade Unions: Concept, Need, Functions and Objectives of Trade Unions, Origin, Growth and development of Trade Unions in India, Difficulties and Principal drawbacks of Trade Unions movement in India.

Collective Bargaining: Concept, nature, Scope and functions of Collective Bargaining in India, Essentials for the success of collective Bargaining in India.

Unit-IV Employee Morale: Concept, Nature and significance of morale, Determinants of morale and measurement of morale.

Productivity: Concept and significance of productivity, Measurement of Productivity, Factors influencing Industrial productivity, measures to improve productivity and relationship between morale and productivity.

Course Outcomes: Understanding of concepts and techniques of acquiring, understanding, retaining, compensating and managing the human resource in any firm through morale.

Suggested Readings: (latest editions shall be followed):-

1. Rao. P.Subba, Essentials of Human Resource Management, Himalaya Publishing House, Bombay.

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2. Robins A. David, Human Resource Management, Prentice Hall of India, New Delhi.
3. Flippo, Edwin B, Pirnciples of Personnel Management; McGraw Hill Book Co. New York. Ganguli, H.C.
4. Yoler, Dale, Personnel Management and Industrial Relations, Prentice Hall of India, New Delhi.
5. Bowley, AM Handbook of Salary and Wage System, Grover press, Essex.
6. Tracy, W. R. Designing, Training and Development Systems, American Management Association, NewYork.
7. Yoder, D. Maheman, H. G. Turnbule J. G. and Stone, C. Handbook of Personnel Management and Industrial Relations McGraw Hill Book Co. New York.
8. Memoria, C. B. Personnel Management, Himalaya Publishing House, Bombay.

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M.Com. III Semester

MCM-2201 **Data Analysis with Statistical Softwares**

Total Credits: 5

L	T	P
4	0	2

Max Marks = 100

External (P) Marks 80 and Internal Marks 20

Instructions: Practical shall be conducted by one external examiner and one internal faculty member.

Course Objectives: The objectives of this course include developing an appreciation of different tools available for data analysis by giving preference to the Free statistical softwares and build up the experience of analytical techniques with the help of computer.

Course Inputs:

Unit – I Introduction to the Free Software for data analysis like R, SAS, MYSTAT JAMOVI etc. Data: Measurement and Scaling, Data Entry.

Data Cleaning (Improper code, Illogical errors, Missing Values and Outliers **Descriptive statistics** and steps involved in calculation of descriptive statistics: Mean, Median, mode, range, Standard deviation, Skewness, kurtosis with any of the free statistical software.

Unit – II **Testing of Hypothesis:** Hypothesis Meaning; Procedure for hypothesis testing for mean, proportion and variance for large sample, t-test, z-test and F-test, Analysis of Variance: – one way classification and two way classifications with any of the free statistical software.

Unit – III **Chi-square test:** Assumptions and Applications with any of the free statistical software.

Non-Parametric test: Wilcoxon signed rank tests, Wald – Wolfo –Witz test, Kruskal Wallis Test and The Mann Whitney U Test with any of the free statistical software.

Unit –IV **Correlation and Regression analysis**: Coefficient of Correlation, Regression equation, Interpretation of correlation and regression results with suitable statistical Software.

Course Outcomes: Students will be able to use robust statistical techniques through free softwares.

Suggested Readings: (latest editions shall be followed):-

1. Andy Field, Jeremy Miles and Zoë Field, Discovering Statistics Using R, SAGE Publications Limited
2. Navarro DJ and Foxcroft DR (2022). learning statistics with Jamovi: a tutorial for psychology students and other beginners. (Version 0.75). DOI: 10.24384/hgc3-7p15.
3. Robert L. Hale, MYSTAT: Statistical Application, Course Technology, Inc.
4. Levin, Richard I and David S Rubin: Statistics for Management, Prentice Hall of India, Delhi
5. Dr.Ashachawla and Dr.Seema Malik: Statistical analysis with MS Excel, Arya Publishing Company.

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M.Com. - III Semester

MCM-2203 **Contemporary Issues in Commerce**

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives: The objective of the course is to help the students develop an understanding about the latest issues of commerce.

Course Inputs:

Unit-I Corporate Social Responsibility: Business and Society, Concept of Corporate Social responsibility, Rationale, Dimensions and Areas of Corporate Social Responsibility, Corporate Social Responsibility and Corporate Social Performance, Corporate Social Responsibility Practices by Indian Corporates. Corporate Governance: Meaning, Significance, Clause 49 listing agreement, Corporate Governance Practices in India

Unit-II Foreign Direct Investment, Role and Impact of FDI on Developing Countries, FDI in Retail Sector, Balance of Payments: Concepts and Components with Special Reference to India. Marketing Concepts, Marketing in the Present Millennium – Challenges and Issues.

Unit-III Customer Relationship management, Customer Loyalty Measurement, Service Marketing, Service Quality – Meaning, Measuring Service Quality, Service Quality Models; SERVQUAL, SERVPERF, Gap Model of Service Quality.Social Accounting- Meaning, objectives & scope. Human Resource Accounting: Meaning, objectives & importance, Methods and approaches. HRA in India.

Unit-IV Rural Marketing; Importance of Rural markets, Strategies for Rural Marketing, Challenges/Problems of Rural Marketing. Green Marketing; Concepts, Importance of Green Marketing.Business Ethics: Concepts, need & Importance.

GST: Introduction, Structure of GST (SGST, CGST, UTGST & IGST), GST Council, GST Network, State Compensation Mechanism, Registration.

Course Outcome : Students will acquire skills to-

- Acquaint with conventional as well as contemporary areas in the discipline of Commerce.
- Analyse the FDI and Balance of Payment of the country.
- Perform the job of Customer Relationship Manager, CEO, Service Analyst.

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Suggested Readings: (latest editions shall be followed):-

1) V. Balachandran and V. Chandrasekaran, "Corporate Social Responsibility", PHI Learning Private Limited, New Delhi, 2009.

2) Clare Roberts, Pauline Weetman, Paul Gordon, "International Corporate Reporting: a Comparative Approach".

3) Samuel A. DiPiazza, Robert G. Eccles, "Building Public Trust: the Future of Corporate Reporting".

4) Philip Kotler, Kelvin L.Keller, Abraham Koshi and MithileshwarJha, "Marketing Management: A South Asian Perspective", 13th Edition, Person Education.

5) David L. Kurtz and Louis E. Boone, "Principle of Marketing", 12th Edition, Cengage.

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MCM-2205

M.Com. - III Semester
Accounting Theory

Total Credits: 5
L T P
4 1 0
Max Marks = 100
External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives:

The course aims at acquainting the students with a coherent set of logical principles and a general frame of reference for evaluation and development of sound accounting practices.

Course Inputs:

Unit-I Accounting Theory: Nature and Scope. Accounting methodology. Different approaches to theory construction. Conceptual framework of financial accounting and reporting. Issues in accounting standard setting.
Accounting Standards: Meaning, Objectives, Benefits, Scope; Stages and Process of Standards settings in India, Accounting Standards issued by ICAI, Compliance and Applicability of Accounting Standards in India, The Companies (Indian Accounting Standards) Rules, 2015. Income concepts for financial reporting.

Unit-II International Financial Reporting Standards: Meaning, History, Objectives, Scope; Convergence of Indian Accounting Standards with IFRS: Current Status and Challenges; IASB: History, Objectives, Scope; FASB: History and its Pronouncements.
Measurement and reporting of revenues, expenses, gains and losses. Depreciation policy.Valuation of asset and liabilities.Revaluation of fixed assets and income measurement. Adjustments for changing prices and financial reporting.

Unit-III Inflation Accounting: meaning, importance and practical problems. Merger and Acquisitions: Meaning, motives and benefits, Valuation under merger and acquisitions, SEBI guidelines for takeovers.

Unit-IV Corporate Reporting: Objectives, disclosure requirements, periodic and segment reporting. Harmonization of corporate reports. Recent developments in financial accounting and reporting.

Course Outcome:

- To impart knowledge of a theoretical foundation for the preparation and presentation of accounting theories.
- Demonstrate an understanding of the development of accounting theory and practice and

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- Explain the scientific approaches of induction and deduction and demonstrate the ability to conduct accounting research
- Describe and discuss the application of ethical principles to accounting theory and practice.

Suggested Readings: (latest editions shall be followed):-

1. Anthony R. N., D. F. Hawkins and K. A. Merchant, Accounting: Text and Cases,McGraw Hill.
2. Richard G. Schroeder, Myrtle W. Clark and Jack M. Cathey, Financial Accounting Theory and Analysis, Text Readings and Cases, John Wiley and Sons.
3. Ahmed RiahiBelkaoui, Accounting Theory, Quorm Books.
4. JawaharLal, Accounting Theory and Practice, Himalaya Publishing House.
5. L.S. Porwal, Accounting Theory, TMH.

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M.Com. - III Semester

MCM-2207 **Security Analysis and Portfolio Management**

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives:

The objective of the course is to establish a conceptual frame work for the study of security analysis and portfolio management. This course will provide the student the ability to understand and utilise the skill of optimising returns. The focus at different places is to build models and discuss their validity and application to practical situations.

Course Inputs:

Unit-I Nature, process and scope of financial assets investment decisions; Structure of Indian Securities market-An overview; Sources of Financial Information. Securities Analysis: Two-parameters frame work; understanding of return and risk of a security; types of return and risk; sources of risk.

Unit-II Analysis of Fixed Income Securities: Bond fundamentals; valuation of bonds; analysis of risk in bonds-duration and convexity; bond portfolio management strategies-passive, semi-active and active along with immunization strategies. Certificate of Deposits, Debentures. Analysis of Variable Income Securities (Equity): Approaches to security (equity) analysis-Fundamental Analysis along with valuation models of equity and Technical Analysis, Efficient market hypothesis.

Unit-III Portfolio Theories and Management: Traditional and Modern Portfolio Theories; Single and multi-index models. Markowitz Model; Sharpe's Single Index Model; Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Model (APT): performance evaluation of portfolios; problems associated with revision of portfolio. Active and Passive portfolio management.

Unit-IV Financial Derivatives: Futures, Options, Portfolios of futures and options synthetics, Exotics and Financially engineered products. Case Studies in security analysis, portfolio construction and performance evaluationare required to be discussed.

Course outcome: To understand the environment of Investment and risk return framework.

Suggested Readings: (latest editions shall be followed):-

1. Fischer, Donald E. and Ronald, J. Jordan, "Security Analysis and Portfolio Management", Prentice Hall of India.

2. Frank, K. Reilly, and Keith, C. Brown, "Investment Analysis and Portfolio Management", Thomson.

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3. Sharpe William F, and Bailey Jeffery V, Alexander Gordon J, " Investments", Latest Edition, Prentice Hall of India.
4. Hull J. C. Options, "Futures and Other Derivatives", Latest Edition Prentice Hall.

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M.Com. - III Semester

MCM-2209 **Entrepreneurship Development**

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives: This course aims to acquaint the students with challenges of starting new ventures and enable them to investigate, understand and internalize the process of setting up a business.

Course Inputs:

Unit - I Entrepreneurship: Definition, Concept, Growth and role. The Entrepreneur: Types, characteristics, theories of Entrepreneurial class, Urges and importance of Entrepreneurship Stimulates; Seed-Beds of Entrepreneurship, Influencing Factors; Problems (Operational and Non-Operational) and Obstacles. Entrepreneurial Management.Role of socio-economic environment.

Unit - II Theories of Entrepreneurship, Schumpeter's Ducker's and Walker's views on Entrepreneur; evolution of Entrepreneurs in India; Business-skills, Inventory in Entrepreneurs; Information as a strategic catalyst of Entrepreneurial Development; Managers and entrepreneurs; Similarities, Creation of Dream for Entrepreneurs.

Unit - III Skills for a New Class of Entrepreneurs; The Ideal Entrepreneurs; The Entrepreneurship Audit; Identification of opportunities by an Entrepreneur; The steps to identify the project/ventures; Process of converting business opportunities into reality. Feasibility Report and analysis; Process of setting up a small scale industry/unit.

Unit - IV Promotion of a venture, External Environment Analysis; Economic, Social, Technological and competition; Legal Framework for establishing and fund raising Venture Capital: Sources and Documents required.

Course outcomes:

- The students will understand the concept of leadership and stimulate them to think innovatively as entrepreneurs.
- They will learn about self-dependency in terms of employment generation.
- Students would be instigated to become job givers not just job seekers.

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Suggested Readings: (latest editions shall be followed):-

1. Tandon, B.C. Environment and Entrepreneur, Chugh Publication, Allahabad.
2. Siner A David : Entrepreneurial Megahuks: John wiley and Sons, New York.

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3. Srivastava S.B. : A practical Guide to Industrial Entrepreneurial, Sultan Chand and Sons, New Delhi.

4. Parsana Chandra: Project preparation n, Appraisal, Implementation; Tata McGraw Hill, New Delhi.

5. Pandey, I.M. Venture Capital-The Indian Experience, Prentice Hall of India.

6. Halt : Entrepreneurship-New Venture Creation; Prentice Hall of India.

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M.Com. - III Semester
MCM-2211 **Advertising and Sales Management**

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100
External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives:
The aim of this course is to acquaint the students with concepts, techniques and give experience in the application of concepts for developing effective advertising programme and giving knowledge about the sales management.

Course Inputs:

Unit-I Advertising: Concept, Types, Forms and Importance. Role of advertising in the Marketing Process: Legal Ethical arid Social Aspects of Advertising; Theory of Cognitive Dissonance and Cues for Advertising Strategies; Concept of STP & advertising, Advertising and Consumer Behaviour; Advertising Planning and Objective Setting: DAGMAR Approach. Determination of Target Audience.

Unit-II Advertising Programme- Message, Headlines, Copy, Logo, Illustration, Appeal, Layout; Campaign Planning, Role of Creativity in Advertising, Views of advertising authorities on copy-writing; Media Planning, Media Mix; Budgeting; Measurement of Advertising Effectiveness; Advertising Agency-types, functions, selection criteria, organizational structure, compensation and appraisal, Client-agency and media agency relationships; History and current scenario of advertising agencies in India.

Unit-III Personal selling: Meaning; objectives; theories of selling; personal selling process; size of sales force; social and ethical responsibilities in sales management; compensation and motivation of sales force.
Dealing with Competition: Competitive Forces, Indentifying Competitors, Analyzing Competitors, Competitive Strategies, Balancing Customer and Competitor Orientations.

Unit-IV Sales meetings; sales contests; sales quotas; sales territories; evaluating and controlling the sales personnel; analysis of sales, costs and profitability.

Course outcomes:
The students will develop the

- understanding of advertising and personal selling concepts
- confidence to be a salesperson or an entrepreneur
- the skills to be future advertising managers, advertising executives, copy writers, marketing managers, salesforce managers, good sales persons.

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Suggested Readings: (latest editions shall be followed):-

1. Belch, George E and Belch, Michael A. Introduction to Advertising and Promotion. Chicago; Irwin.
2. Arens and Bovee, Contemporary Advertising, Irwin,
3. Sandage and Fryberger, Advertising, AITBS, Delhi,
4. Batra, Rajeev, Myers, Johan G. and Aaker, David A. Advertising Management. New Delhi, Prentice Hall of India.
5. 0' Guinn, Advertising & Integrated Brand Production; Vikas Publishing House, New Delhi.
6. Wells, William, Burnett, John & Moriarty Sandra, PHI.

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MCM-2202

M.Com. - IV Semester
Corporate Tax Planning

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100
External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version. Calculator is allowed.

Course Objectives:

The aim of this course is to familiarize the student with major latest provisions of the Indian tax laws and related judicial pronouncements pertaining to corporate enterprises having implications for various aspects of Corporate planning with a view to derive maximum possible tax benefits admissible under the law.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper restricting one numerical from one unit.*

Course Inputs:

Unit-I Meaning of tax planning and management, tax evasion and tax avoidance; Nature and scope of tax planning and management in the corporate sector; Justification of corporate tax planning and management. Computation of corporate tax: Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income -tax Act, 1961; Computation of taxable income of companies; Computation of the amount of corporate tax liability; Minimum Alternate Tax; Tax on distributed profits of domestic companies; Tax on income distributed to unit holders.

Unit-II Implications of Tax concessions and incentives for corporate decisions in respect of setting up a new business, location of business and nature of business. Tax planning with reference to financial management decisions: Capital structure decisions; Dividend Policy; Bonus Share; Investments and Capital Gains.

Unit – III Tax planning with reference to managerial decisions: Owning or leasing of an asset; purchasing of assets by installment system or Hire System; Purchasing of an asset out of own funds or out of borrowed capital; manufacturing or buying; Repairing, replacing, renewing or renovating an asset; Sale of assets used for scientific research; Shutting down or continuing operations.

Unit – IV Tax Planning in respect of amalgamation or de -merger of companies or Slump sale or conversion of a firm into a company. Foreign collaborations and incidence of taxation on domestic companies ; provisions for relief in respect of double taxation; important Double Taxation Avoidance Agreements with different countries like USA, UK, Germany, France, etc.

Course outcome:

- To identify different aspects of business with regard to setting up of business, its location and other benefits

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- Consider tax implications while taking business decisions
- Assess impact of taxation on trade off of financial decision
- Independently undertake corporate tax planning.

Suggested Readings: (latest editions shall be followed):-

1. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
2. Vinod K. Singhania, Taxmann's Direct Taxes Planning and Management.
3. V.S. Sundaram, Commentaries on the Law of Income- Tax in India, Law Publishers, Allahabad.
4. A.C. Sampathlyengar, Law of Income Tax, Bharat Publishing House, Allahabad.
5. Taxman, The Tax and Corporate Law Weekly.
6. Bhagmati Prasad, Direct Taxes Laws Practice, WishwaPrakasha.

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M.Com. – IV Semester
MCM-2204

Strategic Management

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100
External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives:

The objective of the course is to help the students develop an understanding of the basic inputs in making and implementing corporate strategic decisions and also familiarize them with the issues and practices involved.

Course Inputs:

Unit-1 Introduction: Concept and Role of Corporate Strategy, Evolution of Strategic Management, Levels of Strategy. Basic Model of Strategic Management.Approaches to Strategic Decision Making.Schools of thoughts of strategy formulation, Strategic Role of Board of Directors and Top Management.Strategic implications of social and ethical issues.

Establishment of Strategic Intent: Hierarchy of Strategic Intent vision. Mission Statements – Process of envisioning, Formulation and Communication of Mission Statements; Setting of Goals and Objectives; Identification of Key Success Factors.

Unit-IIEnvironment and Organisational Appraisal: Concept of Environment and its components, Environmental Scanning and Appraisal; Analysis of Operating Environment - Michael Porters Model of Industry Analysis. Analysis of Strategic Advantage – Resource Audit; Value Chain Analysis; Core Competences; SWOT Analysis.Analysis of Stakeholders' Expectations – Corporate Mission, Vision, Objectives and Goals.

Strategy Formulation: Corporate level Strategies; Grand Strategies, Stability Strategies, Expansion Strategies, Retrenchment Strategies, Combination Strategies, Corporate Restructuring; Business level Strategies and Tactics

Unit-III **Strategic Analysis and Choice:** The Process of Strategic Choice, Corporate Level Strategic Analysis, Business Level Strategic Analysis, Subjective Factors in Strategic Choice, Contingency Strategy, Strategic Plan.

Strategy Implementation: Inter relationship between formulation and Implementation, Aspects of Strategic Implementation, Project Implementation, Procedural Implementation, Resource Allocation; Strategy and Structures: Structural Considerations, Structures for Strategies; Organisational Design and Change.

Unit-IV **Behavioural Implementation**: Leadership Implementation, Corporate Culture, Corporate Politics and Use of Power, Personal values and Business Ethics. Functional Implementation: Functional Strategies, Functional Plans and Policies, Marketing Plans and Policies, Financial Plans and Policies, Personnel Plans and Policies, Operations Plans and Policies.

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Strategic Evaluation and Control: Overview of Strategic Evaluation and Control, Techniques of Strategic Evaluation and Control.

Course outcome: To understand various levels at which strategy exists, namely corporate, business and functional level.They will learn about the execution and planning procedure for strategy formulation. The key areas for business success and also how different enterprises need varied strategies.

Suggested Readings: (latest editions shall be followed):-

1. Bhattachary, S. K. and N. Venkataramin: Managing Business Enterprises: Strategies, Structures and Systems, Vikas Publishing House, New Delhi.
2. Budhiraja, S. B. and M. B. Athreya: Cases in Strategic Management, Tata McGraw Hill, New Delhi.
3. Grant, Robert M., Contemporary Strategy Analysis, 5th ed., 2005 Blackwell Publishers, Massachussets, U.S.A.
4. Hitt M. A. et. al., Strategic Management, South Western, 2009.
5. Ansoff, H. Igor, R. P. Declorch and R.I. Hayes, From Strategic Planning to Management, Wiley, 1976.

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M.Com. - IV Semester

MCM-2206 **Financial Statement Analysis**

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives: The purpose of this course is to develop an understanding of the underlying concepts, strategies and issues involved in the analysis of financial statements.

Course Inputs:

Unit - I Financial Analysis- Types and methods of analysis, Tools of Financial analysis, Financial Statement Analysis- meaning, purpose, scope and coverage. Types of Financial statements, Qualitative characteristics of financial statement, Limitations of Financial statements.

Unit - II Demand for financial information: Parties demanding financial statement information, conflicts among parties, factors affecting demand for financial statement information. Analysis of Balance Sheet and Income Statement: Comparative Analysis of Balance Sheet and Income Statement, Analysis of Change in Income, Distress Analysis.

Unit - III Financial statement analysis- Ratio analysis, Funds flow Analysis, Shareholder Equity Analysis. Analysis of Cash Flow: Quality and Earning of Cash, Cash Budgets. Profitability Analysis: DuPont Analysis, Analysis of Growth and Sustainable Earning.

Unit - IV Performa Financial statements of corporate entities, Significance of notes to financial statements and accounting policies. Other financial reports: Auditor's report, Director's report and corporate governance report.

Course Outcome : Students will acquire skills to-

- Understand concepts, methods and techniques of financial statements.
- Understand the techniques of financial statement analysis for decision making.
- Acquire a thorough understanding of the profitability analysis.
- Perform the job of management consultant, management accountant.

Suggested Readings: (latest editions shall be followed):-

1. R. Kishore, Advance Management Accounting – Taxman allied Services Pvt. Ltd.
2. M.Y. Khan, P.K .Jain, Management Account – Tata McGraw Hill.
3. M.Y. Khan and P.K. Jain 'Financial Management'

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4. I.M. Pandey, 'Financial Management Theory and Practice'
5. JawaharLal, Accounting Theory and Practice, Himalaya Publishing House.
6. L.S. Porwal, Accounting Theory, TMH.

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MCM-2208 **M.Com. - IV Semester**
Business Laws

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100
External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives: The aim of this course is to acquaint the students with theoreticaland legal framework related to business and get equipped with business law criticalities to run a legal business or give legal advice related to business.

Course Inputs:

Unit-I Indian Contract Act 1872: Contract – meaning, characteristics and kinds, essentials of valid contract – offer and acceptance, consideration, contractual capacity, free consent, legality of objects.

Unit-IIVoid agreements; Discharge of contract- Modes of discharge and its remedies.
Contingent contracts; Quasi – contracts.
Contract of Indemnity and Guarantee; Contract of Bailment; Contract of Agency.

Unit-III **Indian Sale of Goods Act 1932**: Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties, Transfer of ownership in goods including sale by non-owners, Performance of contract of sale, unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

The Negotiable Instruments Act: nature and types; negotiation and assignment; holder - in due course, dishonour and discharge of a negotiable instrument, arbitration

Unit-IV **Goods and Service Tax**: Meaning, Importance, Levy and Collection of Central/State Goods and Services Tax, Composition Levy, Taxable person, Power to grant exemption from tax, Remission of tax on supplies found deficient in quantity.

RTI Act 2005: Purpose, Right to Information and Obligation of Public Authorities, Exemption from disclosure of information.

Course Outcomes: After studying the subjects students will be able to-

- Learn about the legal aspects of running a business enterprise successfully and also how to make use of various provisions and incentives given government of india.
- Perform the work as policy manager, corporate lawyer, legal counsel.

Suggested Readings: (latest editions shall be followed):-

1. Kuchhal, M. C. and VivekKuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Singh, Avtar, *Business Law*, Eastern Book Company, Lucknow.
3. Maheshwari&Maheshwari, *Business Law*, National Publishing House, New Delhi.

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4. Chadha, P. R., *Business Law*Galgotia Publishing Company, New Delhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi.
6. GoyalBhushan Kumar and Jain Kinneri, Business Laws, International Book House.

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M.Com. - IV Semester
Dissertation

MCM-2210
Total Credits: 5

L	T	P
4	0	1

Max Marks: 100
External Marks 80(40 Evaluation, 40 Viva voce)
Internal Marks 20

Students have to complete a Research Project during their M.com course. The topic of which will be assigned by the concerned teacher designated by the Chairperson/ In Charge, Department of Commerce in the beginning of third semester. The student will be required to complete the Dissertation and submit the report one month before the commencement of the fourth semester examinations. Along with it they are required to make a presentation before the committee duly constituted by the Chairperson of the Department of Commerce consisting of two teachers of the concerned area and the research supervisor. The dissertation will be accepted for submission and evaluation when at least one research paper out of the project work has been published or accepted in a research journal, or presented in any National Conference/ Seminar. If a student fails to do so, then she has to give the presentation of the dissertation before a board constituted by the Chairperson of the Department. The dissertation shall be evaluated by two examiners including the supervisor and one external expert appointed by the Chairperson of the Department, through viva voce.

Last Date of Dissertation Submission: 31st March.

Condition: Minimum qualifying marks in M.Com 1st semester should be 60%.

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MCM-2212

M.Com. - IV Semester
Principles of Banking and Insurance

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100
External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 10 marks each.

Course Objectives:

To acquaint the students with the fundamentals of banking and insurance. Further, to develop the capability of students for knowing banking and insurance concepts & operations.

Course Inputs:

Unit-I Introduction to Indian Banking: Evolution, Concept, Nature and Functions of banking. Structure and Genesis of the Indian Banking Industry.
RBI: The Regulating Authority of Indian Banking;Commercial Banks: Meaning, functions, management and investment policies of commercial banks, E-Banking: Digitalization-IMPS, RTGS, Mobile banking, Unified payment Intreface(UPI), Fintech companies Development Banks: Concept, objectives, and functions of development banks; Operational and promotional activities of development banks; IFCI, ICICI, IDBI, IRBI, SIDBI, NABARD; State Development Banks, State Financial Corporations.

Unit-II Reforms in the Banking Sector, Techniques and Tools of Risk management in Indian Banks, New Forms of Operations in Indian Banks, Assets and Liabilities Management, Non-Performing Assets (NPAs), Basel III: Implications for Indian Banking, Loans and Advances, Treasury and Funds Management in Indian Banking, Banker Customer Relationship, Emerging issues in Banking.

Unit-III Introduction to Insurance: Meaning & Definition of insurance type. Evolution and Importance of Life & general Insurance. Role of Life Insurance& general Insurance in Pre & Post independents period – Government approach towards Insurance sector

Unit- IV General Insurance: Meaning, types, need, Scope, Principles, Functions of general Insurance. Organisation & Administration of general insurance in India.
Life Insurance Meaning: Need & Principles of life insurance. Type of major policies. Working of life Insurance Corporation, Career options in insurance Business.

Course Outcomes: Students will be better understood the banking and its related activities well.

Suggested Readings: (latest editions shall be followed):-

1. Kohn, Meir, 'Financial Institutions and Markets ', Oxford University Press.

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2. Madura, Jeff, 'Financial Markets and Institutions ', South Western Cengage Learning, Latest Edition.
3. Mishkin, Fredrick S. and Stanley G. Eakins, Pearson Education Ltd.
4. Khan, M.Y.: Indian Financial system, Tata McGraw Hill, Delhi.
5. Insurance- Principles & Practices of Insurance – G. S. Pande.
6. Insurance- Principles & Practices- M. N. Mishra.
7. Insurance- Principles & Practices - C. Gopalkrishna

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