

**KISAN POST GRADUATE COLLEGE, BAHRAICH (UP) 271801**  
**(An Autonomous College)**

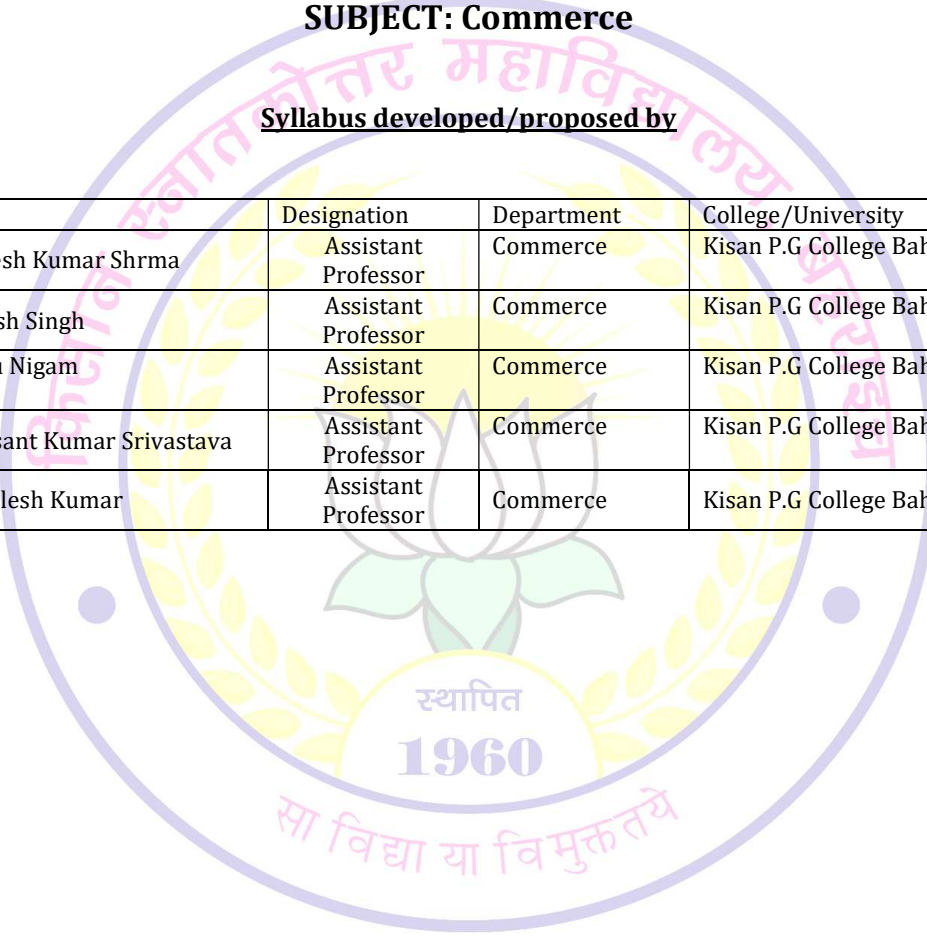
Proposed Structure of syllabus for the

**PROGRAM: M.Com**

**SUBJECT: Commerce**

**Syllabus developed/proposed by**

S.No.	Name	Designation	Department	College/University
1	Dr. Rajesh Kumar Shirma	Assistant Professor	Commerce	Kisan P.G College Bahraich
2	Dr. Satish Singh	Assistant Professor	Commerce	Kisan P.G College Bahraich
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## Structure of Syllabus for the Program:

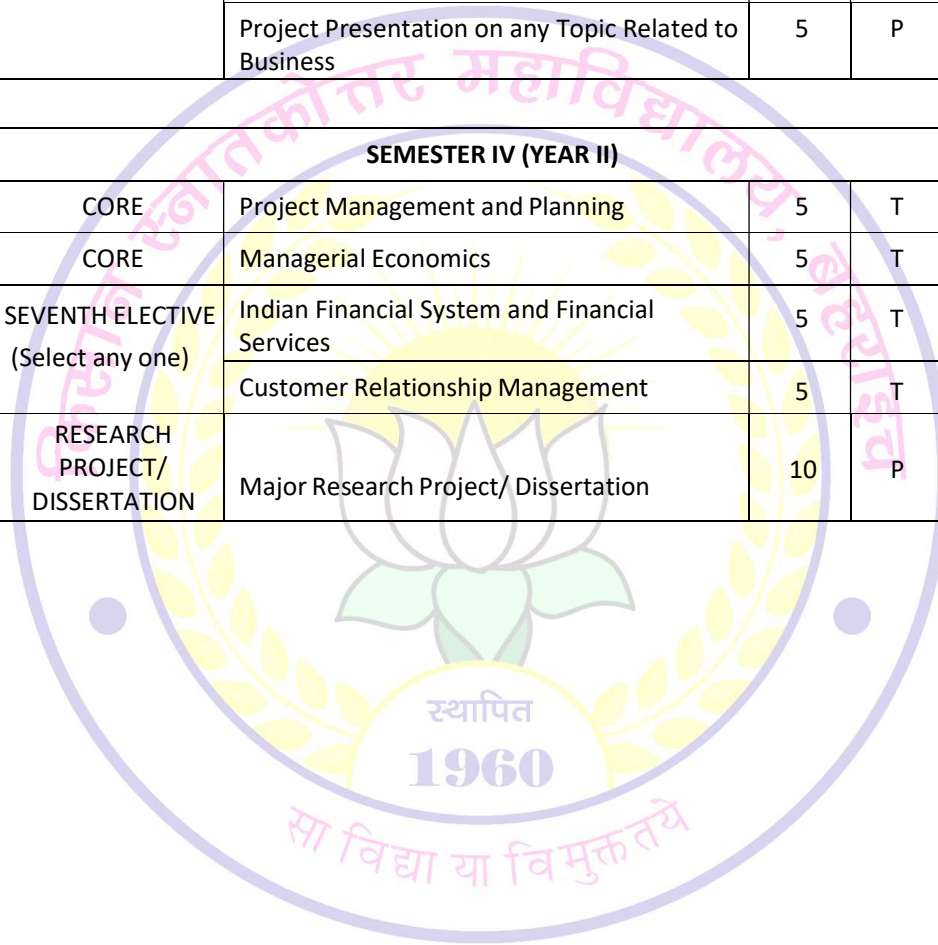
### M. Com., Subject: COMMERCE

Course Code		Course Title	Credits	T/P	Evaluation	
A	B				C	D
<b>SEMESTER I (YEAR I)</b>						
C010701T	CORE	Statistical Analysis	5	T	25	75
C010702T	CORE	Accounting for Managerial Decisions	5	T	25	75
C010703T	CORE	Organizational Behavior	5	T	25	75
C010704T	FIRST ELECTIVE (Select any one)	Digital Marketing and E-Commerce	5	T	25	75
C010705T		Advertising and Sales Management	5	T	25	75
C010706P	SECOND ELECTIVE (Select any one)	Project Presentation on Digital Marketing and E-Commerce	5	P	50	50
C010707P		Project Presentation on Advertising and Sales Management	5	P	50	50

<b>SEMESTER II (YEAR I)</b>						
C010801T	CORE	Business Research Methodology	5	T	25	75
C010802T	CORE	Financial Management	5	T	25	75
C010803T	CORE	Marketing Management	5	T	25	75
C010804T	GENERIC THIRD ELECTIVE (Select any one)	Advanced Corporate Accounting and Reporting	5	T	25	75
C010805T		Management of small Business	5	T	25	75
C010806P	FOURTH ELECTIVE (Select any one)	Project Presentation on accounting and reporting of any Company or MSME/ Large industry	5	P	50	50
C010807P		Field Visit/ Industrial Training/ Practical Work with a Professional Person.	5	P	50	50

SEMESTER III (YEAR II)						
C010901T	CORE	Human Resource Management	5	T	25	75
C010902T	CORE	Entrepreneurship Development	5	T	25	75
C010903T	CORE	Strategic Management	5	T	25	75
C010904T	FIFIFTH ELECTIVE (Select any one)	Security Analysis and Portfolio Management	5	T	25	75
C010905T		International Marketing	5	T	25	75
C010906P	SIXTH ELECTIVE (Select any one)	Project Presentation on SPSS/ MS Excel/ R Studio/ Jamovi/ Any Other Software used in Business Research	5	P	50	50
C010907P		Project Presentation on any Topic Related to Business	5	P	50	50

SEMESTER IV (YEAR II)						
C011001T	CORE	Project Management and Planning	5	T	25	75
C011002T	CORE	Managerial Economics	5	T	25	75
C011003T	SEVENTH ELECTIVE (Select any one)	Indian Financial System and Financial Services	5	T	25	75
C011004T		Customer Relationship Management	5	T	25	75
C011005P	RESEARCH PROJECT/ DISSERTATION	Major Research Project/ Dissertation	10	P	50	50



**M. Com.**

<b>Programme/ Class: M. Com.</b>		<b>Year: I</b>	<b>Semester: I</b>
<b>Commerce</b>			
<b>Course Code: C010701T</b>		<b>Course Title: Statistical Analysis</b>	
<b>Course Outcomes:</b> The objective of the course is to enable the students to understand the basic concepts of statistical tools and techniques and to develop in them the ability to apply these tools and techniques for managerial decision making and also to work as good researcher.			
<b>Credit: 5</b>		<b>Core Compulsory</b>	
<b>Max. Marks: 25+75</b>		<b>Min. Passing Marks: 33</b>	
<b>Units</b>	<b>Topics</b>		
<b>1</b>	Probability: Basic Concepts and its Types, Probability Rules, Probability under conditions of statistical independence and statistical dependence, Bayes' Theorem, Mathematical Expectations, Theoretical Frequency Distributions: Binomial, Poisson and Normal Distributions, Choosing the correct Probability Distribution. Univariate, Bivariate and Multivariate Analysis (Concept Only)		
<b>2</b>	Regression Analysis: Simple and Multiple Linear Regression (Only in Individual Series) Association of Attributes: Class Frequencies, Consistency of Data, Association between Attributes; Chi-Square Test.		
<b>3</b>	Sampling and Sampling Distributions: Introduction to Sampling and Basic Concepts for Hypothesis Testing, Procedure and Estimation of Parameter, Testing of Hypothesis and Estimation of Parameter for Large Samples (Variables only).		
<b>4</b>	Testing of Hypothesis and Estimation of Parameter for Small Samples (Variables) with Student's t-test, F-test, Analysis of Variance (ANOVA) Test.		
<b>5</b>	Nonparametric or Distribution-free Tests: Mann-Whitney U test and Kruskal Wallis H Test. Statistical Quality Control: Concept, Control Charts; Mean, Standard Deviation and Range Chart.		
<b>Suggested Readings –</b>			
<ul style="list-style-type: none"> <li>• Clarks and Jorden: Introduction to Business and Economics.</li> <li>• Cochran, W.G.: Sampling Techniques.</li> <li>• Croxton and Cowden: Applied General Statistics.</li> <li>• Elhance, D.N.: Fundamentals of Statistics.</li> <li>• Gupta, S.P.: Statistical Methods.</li> <li>• Gupta, B.N.: Statistics.</li> <li>• Jean, D. Gibbons: Non-parametric Statistical Inference.</li> <li>• Karmel, P.H.: Applied Statistics for Economics.</li> <li>• Levin, Richard I: Statistics for Management.</li> <li>• Nagar, K.N.: Sankhyaki Ke Mool Tatva.</li> <li>• Sancheti and Kapoor: Statistical Methods.</li> </ul>			

<b>M. Com.</b>		
<b>Programme/ Class: M. Com.</b>	<b>Year: I</b>	<b>Semester: I</b>
<b>Commerce</b>		
<b>Course Code: C010702T</b>	<b>Course Title: Accounting for Managerial Decisions</b>	
<p><b>Course Outcomes:</b> The objective of the course is to expose the students to the applied aspect of accounting and also to enable them to analyze and use the accounting information for decision making. The aim of the course is to enhance the ability of the managers in taking effective business decisions also.</p>		
<b>Credit: 5</b>		<b>Core Compulsory</b>
<b>Max. Marks: 25+75</b>		<b>Min. Passing Marks: 33</b>
Units	Topics	
1	Management Accounting: Nature and Functions; Financial v/s Management Accounting; Cost vs Management Accounting; Role of Management Accountant; Cost Concepts and Classifications; Activity Bases Product Costing – Concept and Uses; Emerging Costing Approaches.	
2	Variable and Absorption Costing: Concept; Comparison; Applications of Variable Costing; Preparation of Income Statements; Cost-Volume-Profit (CVP) Analysis; Contribution Margin; Break-Even Analysis; Profit Volume (P/V) Analysis.	
3	Analysing financial statement, Ratio Analysis, Classification of Ratio, Profitability Ratio, Turnover Ratio, Financial position ratio and leverage ratio, Advantage of Ratio analysis, Limitation of Accounting Ratios.	
4	Budgeting: Nature and Functions; Types of Budgets – Functional, Master; Fixed versus Flexible Budgeting; Standard Costing: Concept; Advantages; Types of Standards; Variance Analysis – Materials, Labour, Overheads; Managerial uses of variance.	
5	Responsibility Accounting and Divisional Performance Measurement: Meaning and Characteristics of Responsibility Accounting; Responsibility Centers – Cost Centre, Revenue Centre, Profit Centre, Investment Centre; Responsibility Performance Reporting; Divisionalisation– Advantages and Disadvantages.	
<p><b>Suggested Readings –</b></p> <ul style="list-style-type: none"> <li>• Gupta, K.L.: Accounting for Managerial Decisions, Sahitya Bhawan Publications, Agra.</li> <li>• Jawahar Lal: Advanced Management Accounting, Text, Problems &amp; Cases, S. Chand &amp; Co., New Delhi, 2009.</li> <li>• Bhar, B.K.: Cost Accounting: Methods and Problems.</li> <li>• Bhattacharya, Ashish K.: Principles and Practice of Cost Accounting, Wheeler Publishing, New Delhi.</li> <li>• Prasad, N.K.: Principles and Practice of Cost Accounting.</li> <li>• Saxena, V.K., Vashishth, C.D.: Cost Accounting, Sultan Chand &amp; Sons, New Delhi.</li> <li>• Study Material of ICAI.</li> <li>• Pandey, I.M.: Management Accounting.</li> <li>• Gupta, R.L.: Advanced Accountancy.</li> <li>• Goyal, M.M.: Management Accounting.</li> <li>• Khan and Jain: Management Accounting.</li> <li>• Sharma, D.C. and Gupta, K.G.: Management Accounting.</li> <li>• Anthony, R.M.: Management Accounting.</li> </ul>		

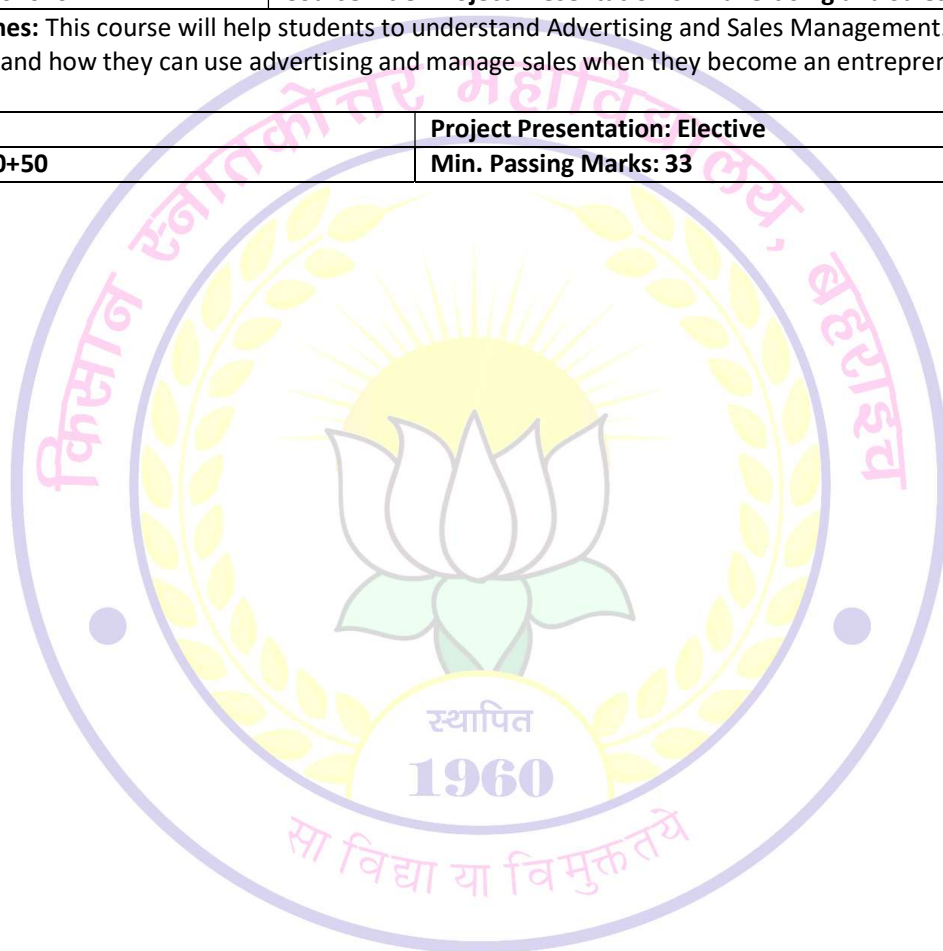
<b>M. Com.</b>		
<b>Programme/ Class: M. Com.</b>	<b>Year: I</b>	<b>Semester: I</b>
<b>Commerce</b>		
<b>Course Code: C010703T</b>	<b>Course Title: Organizational Behavior</b>	
<p><b>Course Outcomes:</b> The objective of the course is to make the students familiar with the basics of organizational Behavior and make them understand the importance of groups and leadership etc. The course also aims to develop in the student the ability to run a business house more efficiently in a situation of stress.</p>		
<b>Credit: 5</b>		<b>Core Compulsory</b>
<b>Max. Marks: 25+75</b>		<b>Min. Passing Marks: 33</b>
Units	Topics	
<b>1</b>	Meaning, Characteristics, Key elements and evolution of Organizational Behavior (OB); Research on Organizational Behavior; Biological Foundations of Behavior; Trends and Changes in OB, Globalization and Culture.	
<b>2</b>	Individual Dimension of OB: Motives and Behavior; Personality and Behavior; Perception and Behavior; Learning and Behavior; Theories of Motivation: Expectancy Theory, Equity Theory, Reinforcement Theory, Goal Theory; Job Stress: Meaning and Sources; Stress moderators; Consequences and Management of Stress.	
<b>3</b>	Groups and Leadership: Meaning and classification of group, Group member resource, Group structure: Group cohesiveness, Committees, Nature and functions: Advantages and disadvantages, Guidelines for effectivity; Leadership: Meaning and roles in organization, Major approaches, Leadership styles, Distinction between Manager and Leader, Theories: Ohio and Michigan studies, Fiedler's contingency model, Path-Goal theory.	
<b>4</b>	Power, Politics and Conflict: Power: Meaning, Sources and Bases, Impression Management; Defensive Behavior; Conflict: Meaning, Nature, Sources and Types; Effect of Inter-Group conflict handling and Resolution; Preventing and stimulating conflict.	
<b>5</b>	Organizational Culture: Introduction, Elements of Culture, Functions of Organizational Culture, Managing Organizational Culture; Organizational Culture and Ethics; Organizational change: Forces for change, planned change; Resistance to change; Approaches to Managing Organizational Change. Organizational change in Indian Businesses.	
<p><b>Suggested Readings –</b></p> <ul style="list-style-type: none"> <li>• Prasad, L.M.: Organizational Behavior, Sultan Chand &amp; Sons, 2019.</li> <li>• Griffin, R.W, Phillips, J.M. &amp; Gully, S.M.: Managing People and Organizations, Cengage Learning, 2016.</li> <li>• Agarwal, P. K. &amp; Mathur, Ashish: Organizational Behavior, Pragati Prakashan, Meerut.</li> <li>• Luthans, Fred: Organizational Behavior.</li> <li>• Davis Keith: Human Behavior at Work.</li> <li>• Stogdill, R.L.: Hand Book at Leadership.</li> <li>• Hersey, Paul and Blanchard, K.H.: Management of Organizational Behavior.</li> <li>• Korman, Abraham, K.: Organisational Behavior.</li> <li>• Beniss and Thomas (ed): Management of Change and Conflicts.</li> <li>• Drucker, Peter, P.: The Effective Executive.</li> <li>• Dr. M.L. Dashora: Sangthan Siddhant evam Vyavahar (Hindi).</li> <li>• Dr. P.C. Jain: Sangathanatmak Vyavahar (Hindi).</li> <li>• K. Aswathappa: Organisational Behavior.</li> <li>• K. Aswathappa and G. Sudarsana Reddy: Management and Organisational Behavior.</li> <li>• G.S. Sudha: Management Concepts and Organisational Behavior.</li> </ul>		

<b>M. Com.</b>		
<b>Programme/ Class: M. Com.</b>	<b>Year: I</b>	<b>Semester: I</b>
<b>Commerce</b>		
<b>Course Code: C010704T</b>	<b>Course Title: Digital Marketing and E-Commerce</b>	
<p><b>Course Outcomes:</b> The course aims to help students understand digital and social media marketing practices to acquire and enhance customer engagement. Students will be able to develop latest digital practices for marketing and promotion.</p>		
<b>Credit: 5</b>		<b>Elective</b>
<b>Max. Marks: 25+75</b>		<b>Min. Passing Marks: 33</b>
Units	Topics	
<b>1</b>	Marketing Strategies for The Digital World: Introduction, Meaning & Definition, History, Objectives, Features, Scope, Benefits and Problems. Digital Marketing V/S Real Marketing.	
<b>2</b>	Social Media Marketing: Introduction to Blogging, Importance of blogging in Marketing, Introduction to Facebook, Twitter, Google, LinkedIn, YouTube, Instagram and Pinterest - their channel advertising and campaigns; Concept of Duplicate Content and Canonical Tag, Links of Blogs at Different Related Pages and Communities	
<b>3</b>	User's Engagement: Use of Different Sites, Tools to Increase Views and Engage Audience; Search Engine Optimization (SEO) – Contents, Tools & Optimization, Content Management; Paid Inclusion, Types Of Cookies, Importance of Cookies In Improving Customer Experience, Customer Relationship Management (CRM) In Online Marketing	
<b>4</b>	Digital Transformation Framework, Disadvantages and Precautions in Online Marketing, Future Trends, Affiliated Marketing – Concept. Overview of Global E-Marketing Issues; Consumer Behavior Online, Segmentation, Targeting, Differentiation, Positioning Strategies, Online Marketing Research Tools.	
<b>5</b>	Defining E-Commerce, The Development of E-Commerce, E-Commerce Marketing, E-Commerce Legal Considerations, and Customer Service Expectations of The E-Commerce Experience.	
<p><b>Suggested Readings -</b></p> <ul style="list-style-type: none"> <li>• Understanding Digital Marketing (2nd ed.). Kogan Page Publishers.</li> <li>• Digital Marketing: Strategy, Implementation and Practice, Chaffey D., Ellis-Chadwick, 5th Edition, F., Pearson.</li> <li>• E Marketing – The essential guide to online marketing, Rob Stokes, Flat world knowledge.</li> <li>• Moutsy Maiti: Internet Marketing, Oxford University Press India</li> <li>• Vandana, Ahuja; Digital Marketing, Oxford University Press India (November, 2015).</li> <li>• Tracy L. Tuten and Michael R. Solomon: Social Media Marketing (Sage Publication).</li> </ul>		

<b>M. Com.</b>		
<b>Programme/ Class: M. Com.</b>	<b>Year: I</b>	<b>Semester: I</b>
<b>Commerce</b>		
<b>Course Code: C010705T</b>	<b>Course Title: Advertising and Sales Management</b>	
<b>Course Outcomes:</b> To develop an in- depth understanding of the modern concepts and latest techniques of advertising and personal selling and sales force management which constitute a fast-growing are of marketing.		
<b>Credit: 5</b>		<b>Elective</b>
<b>Max. Marks: 25+75</b>		<b>Min. Passing Marks: 33</b>
<b>Units</b>	<b>Topics</b>	
<b>1</b>	Communication Basic: Communication and marketing , communication process, communication response, hierarchy models, Cognitive processing of communication, EKB Model, Marketing Communication mix, Integrated marketing communication and introduction, advertising – its importance and nature, advertising and publicity, Advertising Management process, advertising objective, DAGMAR Approach, determination of target audience and positioning, advertising budget- Factors influencing budget decision and methods.	
<b>2</b>	Advertising Message and Media Decision: Creativity and Advertising; creative process, creative appeals and execution styles, developing advertising copy for print ad- headline, body copy, logo, illustration and layout. Media Decision- Types of media, advertising through internet and interactive media, developing media plan, media selection and scheduling.	
<b>3</b>	Advertising in India: Social and regulatory aspects of advertising in India, Recent developments and issues in advertising.	
<b>4</b>	Fundamentals of Personal Selling: Nature and importance of selling, Types of selling, personal selling, salesmanship and sales management, process of effective selling, sales management process, environmental factors impacting selling, managing ethics in selling environment, Role of personal selling in customer relationship management.	
<b>5</b>	Sales Force Management: Recruitment and selection, Training and development- Objectives, techniques and evaluation, sales persons compensation and techniques- Straight Salary, Straight commission, Sales contexts, Reward and Expense account, motivating and supervising sales personnel, Evaluation and control of the sales effort- Evaluation of sales personnel performance, sales and cost analysis.	
<b>Suggested Readings –</b>		
<ul style="list-style-type: none"> <li>• Aaker, David A., Rajeev Batra and John G. Mayers, Advertising Management, Prentice Hall of India.</li> <li>• Belch, George and Michael, Advertising and Promotion: An Integrated Marketing Communications Perspective, McGraw Hill Education.</li> <li>• Sharma, Kavita, Advertising: Planning and Decision Making. Taxmann.</li> <li>• Hair, Sales Management, Cengage Learning.</li> </ul>		

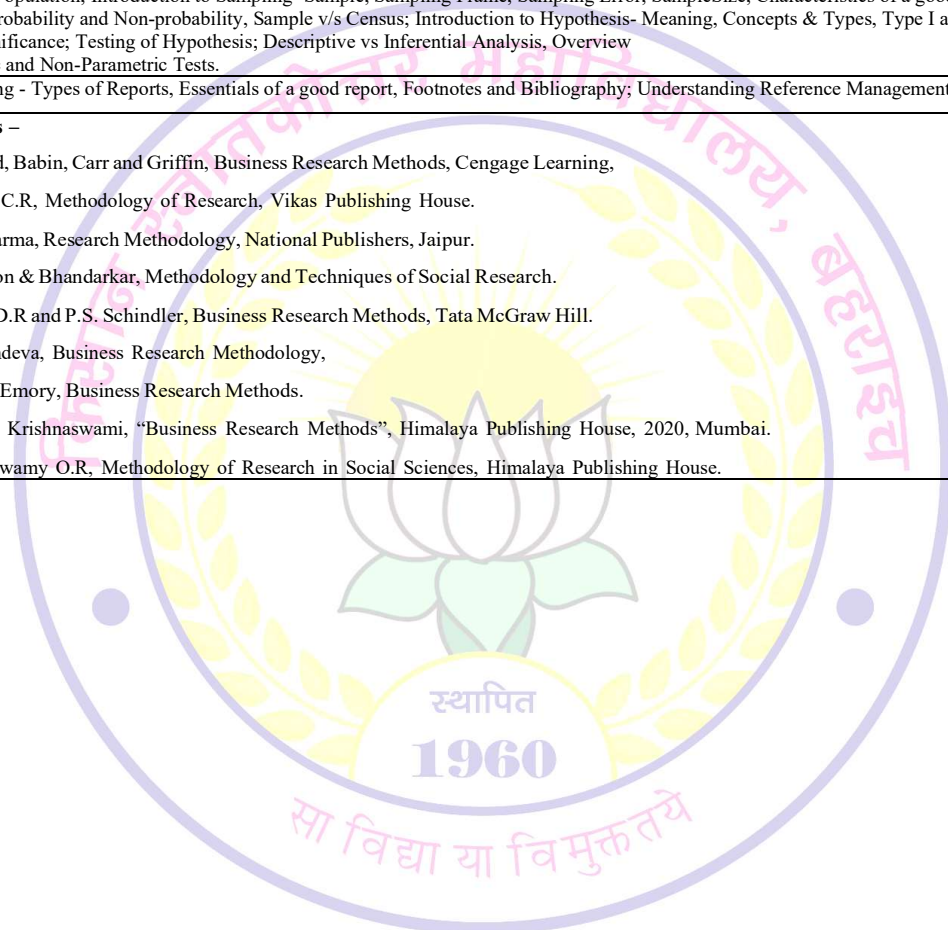
<b>Programme/ Class: M. Com.</b>	<b>Year: I</b>	<b>Semester: I</b>
<b>Commerce</b>		
<b>Course Code: C010706P</b>	<b>Course Title: Project Presentation on Digital Marketing and E-Commerce</b>	
<b>Course Outcomes:</b> This course will help students to understand Digital Marketing and E-Commerce. Students will be able to understand usage, latest trends and future development of Digital Marketing and E-Commerce. It will help them to become entrepreneur as well.		
<b>Credit: 5</b>	<b>Project Presentation: Elective</b>	
<b>Max. Marks: 50+50</b>	<b>Min. Passing Marks: 33</b>	

<b>Programme/ Class: M. Com.</b>	<b>Year: I</b>	<b>Semester: I</b>
<b>Commerce</b>		
<b>Course Code: C010707P</b>	<b>Course Title: Project Presentation on Advertising and Sales Management</b>	
<b>Course Outcomes:</b> This course will help students to understand Advertising and Sales Management. Students will be able to understand how they can use advertising and manage sales when they become an entrepreneur.		
<b>Credit: 5</b>	<b>Project Presentation: Elective</b>	
<b>Max. Marks: 50+50</b>	<b>Min. Passing Marks: 33</b>	



**SEMESTER II YEAR I**

<b>PROGRAMME/ CLASS: M. COM.</b>		<b>YEAR: I</b>	<b>SEMESTER: II</b>
<b>COMMERCE</b>			
<b>COURSE CODE: C010801T</b>		<b>COURSE TITLE: BUSINESS RESEARCH METHODOLOGY</b>	
<p><b>Course Outcomes:</b> This course is designed to develop in-depth knowledge of the methodology appropriate for conducting business research. The course includes a review of the scientific methods and its application to the business research process, data preparation, analysis and presentation of the research output (written and oral) for making better decisions.</p>			
<b>Credit: 5</b>		<b>Core Compulsory</b>	
<b>Max. Marks: 25+75</b>		<b>Min. Passing Marks: 33</b>	
<b>Units</b>	<b>Topics</b>		
1	Introduction to Research: Meaning, Characteristics, Objectives, Types, Methods, Significance, Process, Approaches, Criteria of Good Research; Ethics in Research, Plagiarism.		
2	Research Problem- Selecting a Topic for Research, Components & Sources of Research Problem; Review of Literature- Need, Purpose, Research Gap Identification; Introduction to Research Design- Types & Uses of Research Design, Features of Good Research Design, Quantitative and Mixed Research Designs; Variables in Research- Introduction, Meaning, Types.		
3	Data Collection and Processing - Sources of Data, Primary and Secondary Sources, Qualitative and Quantitative Methods of Data Collection; Constructing Questionnaire; Tabulation, Editing, Coding, Classification of Data; Data Presentation - Graphical Representation. Scales of Measurement: Types of Data Measurement Scale; Reliability and Validity- Meaning, Types and Need.		
4	Concepts of Population; Introduction to Sampling- Sample, Sampling Frame, Sampling Error, Sample Size, Characteristics of a good sample; Types of Sampling - Probability and Non-probability, Sample v/s Census; Introduction to Hypothesis- Meaning, Concepts & Types, Type I and Type II Errors, Level of Significance; Testing of Hypothesis; Descriptive vs Inferential Analysis, Overview of Parametric and Non-Parametric Tests.		
5	Report Writing - Types of Reports, Essentials of a good report, Footnotes and Bibliography; Understanding Reference Management Software.		
<p><b>Suggested Readings –</b></p> <ul style="list-style-type: none"> <li>● Zikmund, Babin, Carr and Griffin, Business Research Methods, Cengage Learning,</li> <li>● Kothari. C.R, Methodology of Research, Vikas Publishing House.</li> <li>● K.R. Sharma, Research Methodology, National Publishers, Jaipur.</li> <li>● Wilkinson &amp; Bhandarkar, Methodology and Techniques of Social Research.</li> <li>● Cooper D.R and P.S. Schindler, Business Research Methods, Tata McGraw Hill.</li> <li>● J.K Sachdeva, Business Research Methodology,</li> <li>● William Emory, Business Research Methods.</li> <li>● Dr. O.R. Krishnaswami, “Business Research Methods”, Himalaya Publishing House, 2020, Mumbai.</li> <li>● Krishnaswamy O.R, Methodology of Research in Social Sciences, Himalaya Publishing House.</li> </ul>			



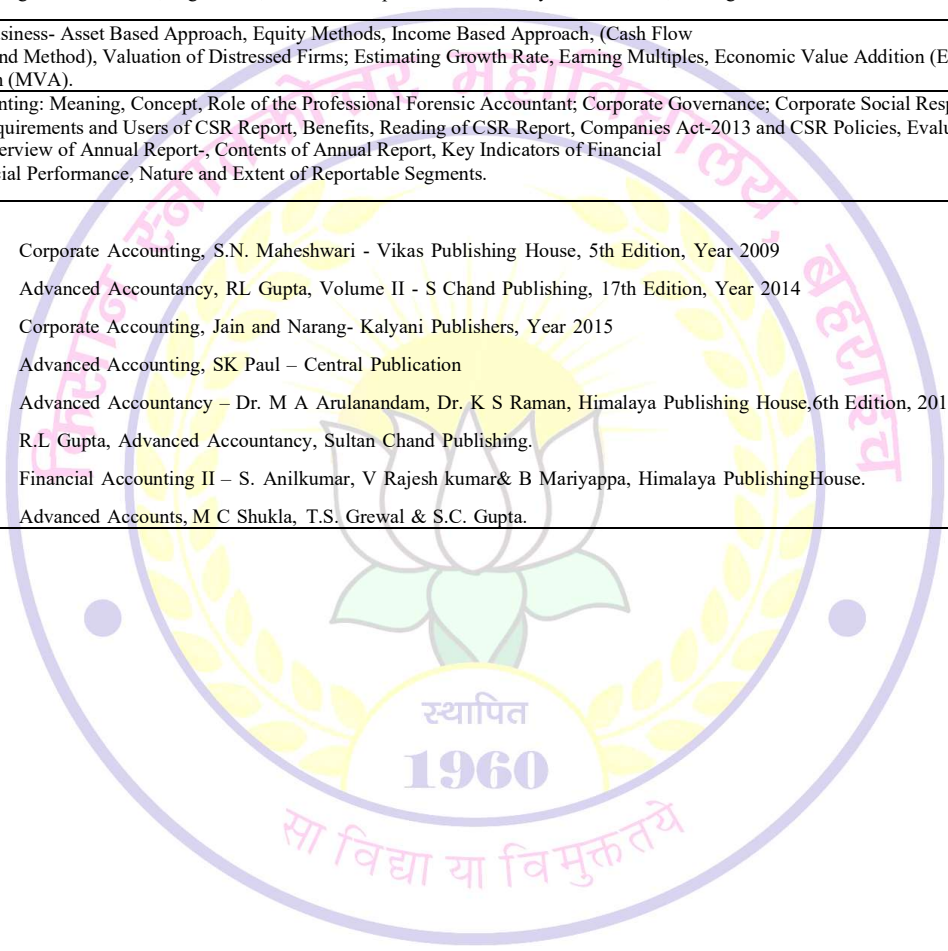
<b>Programme/ Class: M. Com.</b>		<b>Year: I</b>	<b>Semester: II</b>
<b>Commerce</b>			
<b>Course Code: C010802T</b>		<b>Course Title: Financial Management</b>	
<b>Course Outcomes:</b> The objective of the course is to enable the students to understand the basic principles tools and techniques of financial management of a company which can enhance their ability to make sound financial decisions and policies.			
<b>Credit: 5</b>		<b>Core Compulsory</b>	
<b>Max. Marks: 25+75</b>		<b>Min. Passing Marks: 33</b>	
<b>Units</b>	<b>Topics</b>		
1	Nature, Scope and Objectives of Financial Management; Conflicts in Profit vs value maximization principle; Time value of money – Compounding and discounting techniques; Concepts of Annuity and Perpetuity; Distinction between Indian and International Financial Management.		
2	Financing Decisions: Cost of Capital; Capital Structure Decisions: Designing Optimum Capital Structure; Capital structure theories; Leverage; EBIT-EPS Analysis.		
3	Investment Decisions: Capital budgeting – Concept and Techniques; Capital Rationing; Non-discounted and Discounted Cash Flow Approaches; Business Risk and Financial Risk – Operating leverage, financial leverage and combined leverage.		
4	Dividend Policy: Concept, theories and determinants; Dividend Models– Walter, Gordon and M.M. Model.		
5	Management of Working Capital: Estimation of Working Capital, Inventory Management, Receivables Management, Management of Cash and Marketable Securities, Working Capital Financing.		
<b>Suggested Readings –</b>			
<ul style="list-style-type: none"> <li>• Bierman, H.: Financial Policy Decisions, Macmillan.</li> <li>• Bierman, H. and Smidt, S.: The Capital Budgeting Decisions, Macmillan.</li> <li>• Fama, E.F. and Miller, M.H.: The Theory of Finance, Holt, Rinehart and Winston.</li> <li>• Hunt, P., Williams, CV. M. and Donaldson, G.: Basic Business Finance.</li> <li>• Van Horne, J.C.: Financial Management and Policy, Prentice Hall.</li> <li>• Kuchhal, S.C.: Financial Planning – An Analytical Approach, Chaitanya Publishing House.</li> <li>• Ramchandran, H.: Financial Planning and Control, S. Chand &amp; Co.</li> <li>• Lawrence, D. Schall and Charles W. Haley: Introduction to Financial Management, Tata McGraw Hill Co.</li> <li>• Agarwal and Agarwal: Financial Management (in Hindi), Ramesh Book Depot, Jaipur.</li> <li>• Malodia, G.L.: Financial Management (Hindi and English), Jodhpur Publishing House, Jodhpur.</li> <li>• Khan and Jain: Financial Management, Tata McGraw Hill Co.</li> <li>• Ravi M. Kishore: Financial Management, Taxmann Publications.</li> <li>• Maheshwari, S.N.: Financial Management, Sultan Chand &amp; Co.</li> <li>• Pandey, I.M.: Financial Management, 9<sup>th</sup> edition, Vikas Publishing House Pvt. Ltd.</li> <li>• Srivastava, R.M.: Financial Management.</li> <li>• Kulkarni, P. V.: Financial Management.</li> <li>• Bhalla, V.K.: Financial Management.</li> <li>• Gupta, S.P.: Financial Management, (Hindi and English).</li> </ul>			



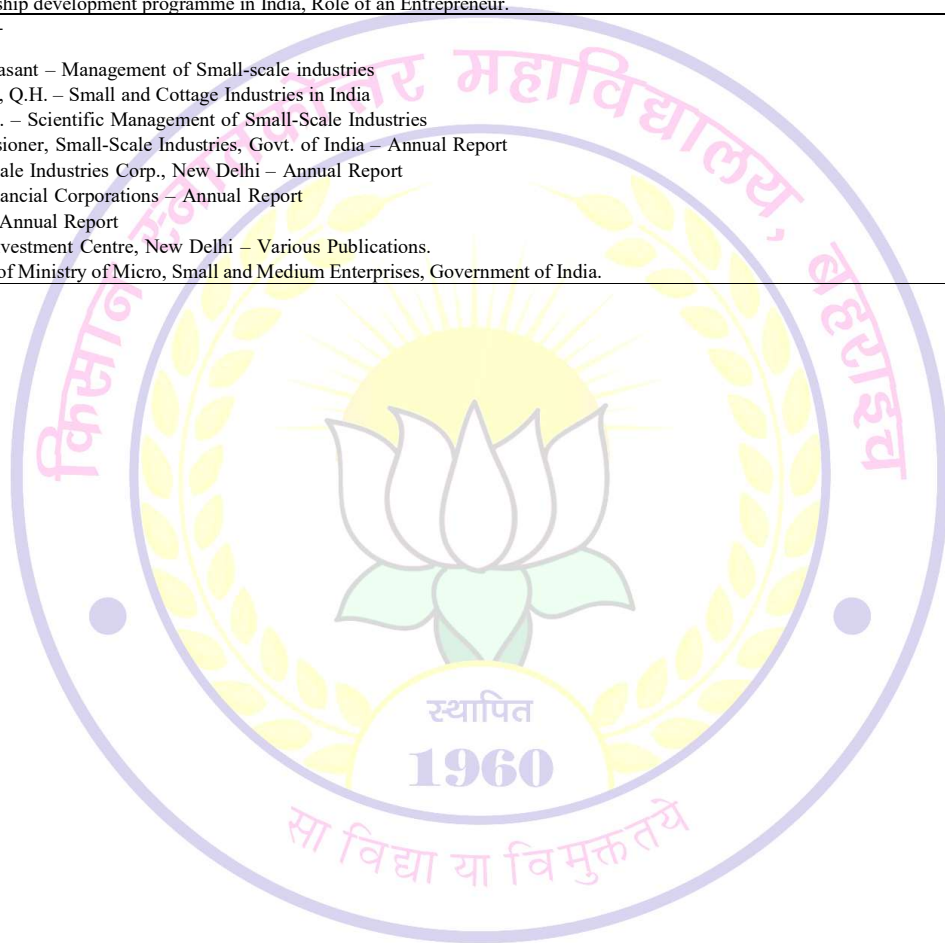
PROGRAMME/ CLASS: M. COM.		YEAR: I	SEMESTER: II
COMMERCE			
COURSE CODE: C010803T		COURSE TITLE: MARKETING MANAGEMENT	
Course Outcomes: The objective of the course is to enable the students to understand basic concepts and principles of marketing and to develop their conceptual and analytical skills required to manage marketing operations of a business enterprise efficiently.			
Credit: 5		Core Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Units	Topics		
1	Introduction: Concept, Nature, Scope and Importance of Marketing, Functions of Marketing; Evaluation of Modern Marketing Concept; Holistic Marketing Concepts: Selling vs Marketing; Marketing Mix; Market Analysis and Selection: Marketing Environment – macro and micro components and their impact on marketing decisions; Market segmentation and positioning; Buyer Behavior; Consumer vs Organizational Buyers; Consumer Decision Making Process.		
2	Product Decisions: Concept of a product; Classification of products; Layers of products; Major product decisions; Product line and Product Mix; Branding; Packaging and labelling; Product-life- cycle-strategic implications; New product development and Consumer adoption process. Pricing Decisions: Factors affecting price determination; Pricing policies and strategies; Ethical issues in product and pricing decisions.		
3	Distribution Decisions: Channels of distribution – Concept and importance; Distribution middlemen and their functions; Selection, motivation and performance appraisal of distribution middlemen; Channel Management Decision: Ethical issues in distribution decisions; Retailing and wholesaling: Retail theories; Retailing strategies; Non-store retailing; Nature and importance of wholesaling; Types of wholesalers; Developments in retailing and wholesaling in Indian perspective.		
4	Promotion Decisions: Communication process; Promotion mix-advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales promotion – tools and techniques.		
5	Issues and Developments in Marketing: Social, Ethical and Legal Aspects of Marketing; Services Marketing; Green Marketing; Sustainable Marketing; Relationship Marketing and other developments in marketing.		
<b>Suggested Readings –</b>			
<ul style="list-style-type: none"> <li>• McCarthy, E.J., Cannon, J. &amp; per result, W (2014), Basic Marketing, McGraw-Hill Education.</li> <li>• Agarwal, P.K.: Marketing Management: An Indian Perspective, Pragati Prakashan, Meerut.</li> <li>• Kotler, Phillip and Gary Armstrong: Principles of Marketing, Prentice Hall, New Delhi.</li> <li>• Kotler, Phillip: Marketing Management – Analysis, Planning, Implementation and Control, Prentice Hall, New Delhi.</li> <li>• Majumdar, Ramanuj: Product Management in India, Prentice Hall, New Delhi.</li> <li>• Ramaswamy, V.S. and Namakumari, S.: Marketing Management, MacMillan India, New Delhi.</li> <li>• Srinivasan, R.: Case Studies in Marketing: The Indian Context, Prentice Hall, New Delhi.</li> <li>• Stanton, William J., and Charles Futrell: Fundamentals of Marketing, McGraw Hill Publishing Co., New York.</li> <li>• Sontakki, C.N.: Marketing Management: In the Indian Background, Kalyani Publishers, New Delhi.</li> <li>• Verma, V. Harsh &amp; Duggal Ekta: Marketing, Oxford University Press, New Delhi.</li> </ul>			



<b>PROGRAMME/ CLASS: M. COM.</b>		<b>YEAR: I</b>	<b>SEMESTER: II</b>
<b>COMMERCE</b>			
<b>COURSE CODE: C010804T</b>		<b>COURSE TITLE: ADVANCED CORPORATE ACCOUNTING AND REPORTING</b>	
<b>Course Outcomes:</b> The course focusses on the study of accounting required to understand financial position of the corporate enterprise and understand the statutory requirements so as to manage the enterprise efficiently.			
<b>Credit: 5</b>		<b>Elective</b>	
<b>Max. Marks: 25+75</b>		<b>Min. Passing Marks: 33</b>	
<b>Units</b>	<b>Topics</b>		
1	Profit Prior to Incorporation, Distribution of Profits, Managerial Remuneration- Concept, Profit Ascertainment for Managerial Remuneration, Accounts of Insurance Companies- Revenue Account, Income Statements, Balance Sheet; Meaning and Concept of Holding Company and Subsidiary Company, Minority Interest, Consolidated Final Accounts.		
2	Accounting for Amalgamation and External Reconstruction - Amalgamation in the nature of Purchase and Amalgamation in the nature of Merger, Accounting problems relating to Acquisition, Mergers and Demerger; Liquidation of company, Liquidator's Final Statement of Accounts, Winding up of Company.		
3	Corporate Actions- Meaning, Implications to Shareholders, Promoter's Holding, Issue of Bonus Shares, Accounting for Bonus Issue, Right Issue, Scheme of Capital Reduction, Buyback of Shares; SEBI guidelines for Alteration of Share Capital.		
4	Valuation of Business- Asset Based Approach, Equity Methods, Income Based Approach, (Cash Flow Method, Dividend Method), Valuation of Distressed Firms; Estimating Growth Rate, Earning Multiples, Economic Value Addition (EVA) and Market Value Approach (MVA).		
5	Forensic Accounting: Meaning, Concept, Role of the Professional Forensic Accountant; Corporate Governance; Corporate Social Responsibility- Meaning, Importance, Requirements and Users of CSR Report, Benefits, Reading of CSR Report, Companies Act-2013 and CSR Policies, Evaluation of CSR Reports; An Overview of Annual Report-, Contents of Annual Report, Key Indicators of Financial and Non- financial Performance, Nature and Extent of Reportable Segments.		
Suggested Readings –			
<ul style="list-style-type: none"> <li>● Corporate Accounting, S.N. Maheshwari - Vikas Publishing House, 5th Edition, Year 2009</li> <li>● Advanced Accountancy, RL Gupta, Volume II - S Chand Publishing, 17th Edition, Year 2014</li> <li>● Corporate Accounting, Jain and Narang- Kalyani Publishers, Year 2015</li> <li>● Advanced Accounting, SK Paul – Central Publication</li> <li>● Advanced Accountancy – Dr. M A Arulanandam, Dr. K S Raman, Himalaya Publishing House, 6th Edition, 2014.</li> <li>● R.L. Gupta, Advanced Accountancy, Sultan Chand Publishing.</li> <li>● Financial Accounting II – S. Anilkumar, V Rajesh kumar &amp; B Mariyappa, Himalaya Publishing House.</li> <li>● Advanced Accounts, M C Shukla, T.S. Grewal &amp; S.C. Gupta.</li> </ul>			

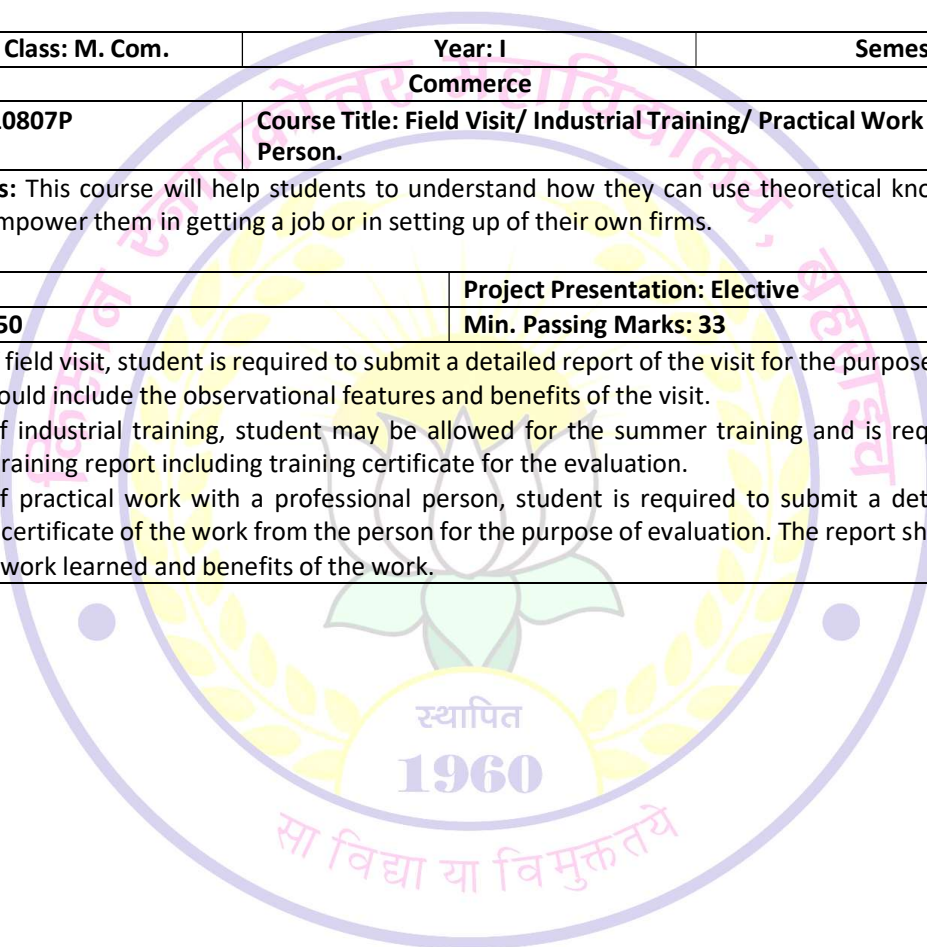


PROGRAMME/ CLASS: M. COM.		YEAR: I	SEMESTER: II
<b>COMMERCE</b>			
COURSE CODE: C010805T		COURSE TITLE: MANAGEMENT OF SMALL BUSINESS	
Course Outcomes: The course aims at to impart in-depth knowledge of MSME basically in India. It will help students in setting up of their own unit.			
Credit: 5		Elective	
Max. Marks: 25+75		Min. Passing Marks: 33	
Units	Topics		
1	Introduction- Definition, MSME's, Characteristics, scope and significance of cottage, small and medium industries, distinction between a small and large-scale industry. Environment affecting small-business and small-industry, small-scale industries and central/state governments, various agencies assisting small-scale industries in India.		
2	Production- Methods and procedures of starting a small-scale industry, preparation and evaluation of project reports, organization and financing of small-scale industries.		
3	Basic Problems of MSME's- Problems faced by small-scale industries related to production, finance, personnel and marketing in India. Financial Institutions related to MSME's.		
4	Problem of Sickness- Prevention and Measures of MSME's Sickness and failure of small-scale industries in India, causes, preventive measures and rehabilitation. Industrial Policy Provisions relating to MSME's.		
5	Entrepreneurship development programme in India, Role of an Entrepreneur.		
<b>Suggested Readings –</b>			
<ul style="list-style-type: none"> <li>• Desai, Vasant – Management of Small-scale industries</li> <li>• Farooqui, Q.H. – Small and Cottage Industries in India</li> <li>• Singh, N. – Scientific Management of Small-Scale Industries</li> <li>• Commissioner, Small-Scale Industries, Govt. of India – Annual Report</li> <li>• Small-Scale Industries Corp., New Delhi – Annual Report</li> <li>• State Financial Corporations – Annual Report</li> <li>• SIDBI – Annual Report</li> <li>• Indian Investment Centre, New Delhi – Various Publications.</li> <li>• Website of Ministry of Micro, Small and Medium Enterprises, Government of India.</li> </ul>			



Programme/ Class: M. Com.	Year: I	Semester: II
<b>Commerce</b>		
<b>Course Code: C010806P</b>	<b>Course Title: Project Presentation on accounting and reporting of any Company or MSME/ Large industry</b>	
<p><b>Course Outcomes:</b> This course will help students to understand the real scenario of accounting and reporting of a company's records. Students will be able to understand the real scenario of MSME/ Large scale industries. It will empower students in setting up of their own firms.</p>		
<b>Credit: 5</b>	<b>Project Presentation: Elective</b>	
<b>Max. Marks: 50+50</b>	<b>Min. Passing Marks: 33</b>	

Programme/ Class: M. Com.	Year: I	Semester: II
<b>Commerce</b>		
<b>Course Code: C010807P</b>	<b>Course Title: Field Visit/ Industrial Training/ Practical Work with a Professional Person.</b>	
<p><b>Course Outcomes:</b> This course will help students to understand how they can use theoretical knowledge in business. It will empower them in getting a job or in setting up of their own firms.</p>		
<b>Credit: 5</b>	<b>Project Presentation: Elective</b>	
<b>Max. Marks: 50+50</b>	<b>Min. Passing Marks: 33</b>	
<ul style="list-style-type: none"> <li>• In case of field visit, student is required to submit a detailed report of the visit for the purpose of evaluation. The report should include the observational features and benefits of the visit.</li> <li>• In case of industrial training, student may be allowed for the summer training and is required to submit a detailed training report including training certificate for the evaluation.</li> <li>• In case of practical work with a professional person, student is required to submit a detailed report including certificate of the work from the person for the purpose of evaluation. The report should include practical work learned and benefits of the work.</li> </ul>		



PROGRAMME/ CLASS: M.Com.		YEAR: II	SEMESTER: III
COMMERCE			
COURSE CODE: C010901T		COURSE TITLE: Human Resource Management	
<b>Course Outcomes:</b> The objective of the course is to develop in the student's broad perspective on themes and issues of human resource management along with their relevance and application in the Indian prospective. The course also aims to develop relevant skills required to handle HR related issues.			
Credit: 5		Core Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Units	Topics		
1	Overview of HRM: HRM Concept, evolution, objectives, scope, importance, principles and functions; Role of HR manager; Human Resource Planning – Meaning and definition, objectives, process, forecasting; Job analysis; Job Description and Job Specification; Recruitment – Meaning and definition, sources, process; Employer Branding Selection – Meaning and definition, Process, Induction.		
2	Training and Development: Meaning and Definition, Objectives and Needs, Process and Methods of Training, Evaluation of Training Programmes; Performance Management – Concept and Definition, Methods, Rating Errors, Competency Management.		
3	Employee Relations: Grievance – Causes of Grievances, Grievance Procedure, Steps in handling grievances, Directive principles of handling grievances, Ideal grievance procedure; Discipline– Objects, Types of disciplines, Principles of maintaining discipline, Causes of indiscipline, Suggestions for effective discipline, Disciplinary action, Elements and principles of disciplinary action process; Collective Bargaining– Concept, Goals of management and unions in collective bargaining.		
4	Employee Integration and Separation: Promotion, Job Analysis and Design, Job Enrichment, Job Enlargement, Labour Turnover, Absenteeism, Voluntary Retirement, Superannuation, Lay-off, Retrenchment, Dismissal, Discharge.		
5	Ethical Issues in HRM: Nature and Need, HR Ethical issues, Challenges of HRM, International Human Resource Management, Managing International HR activities.		
<b>Suggested Readings –</b>			
<ul style="list-style-type: none"> <li>Shukla, R.K.: Human Resource Management, New Royal Book Co., Lucknow.</li> <li>Verma, R.B.S.: Manav Sansadhan va Prabandh Ki Rooprekha, New Royal Book Co., Lucknow.</li> <li>Tripathi, P.C.: Personnel Management and Industrial Relations, Sultan Chand &amp; Co., New Delhi.</li> <li>Gomez-Mejia, Louis R., D.B. Balkin and R.L. Cardy: Managing Human Resources, Prentice Hall, New Jersey.</li> <li>DECenzo, David A. &amp; Stephen P. Robbins: Human Resource Management, John Wiley &amp; Sons, New Delhi.</li> <li>Ian, Beardwell and Len Holden: Human Resource Management, MacMillan, New Delhi.</li> <li>Dessler, Gary: Human Resource Management, Prentice Hall of India, New Delhi.</li> <li>Saiyadain Mirza S.: Human Resource Management, Dwivedi, R.S.: Rai &amp; Co. Pvt. Ltd., New Delhi.</li> <li>Chhabra, T.N.: Human Resource Management, Dhanpat Rai &amp; Co. Pvt. Ltd., New Delhi.</li> <li>Dwivedi, R.S.: Managing Human Resources, Personnel Management in Indian Enterprises, Galgotia Publishing Company, New Delhi.</li> <li>Dowling, Peter J., D.E. Welch and R.S. Schuller: International Human Resource Management: Managing People in Multiple Context, Southwestern College Publishing, Cincinnati.</li> <li>Sharma and Surana: Sevivargiya Prabandh evam Audyogik Sambandh (in Hindi).</li> </ul>			

PROGRAMME/ CLASS: M.Com.		YEAR: II	SEMESTER: III
COMMERCE			
COURSE CODE: C010902T		COURSE TITLE: Entrepreneurship Development	
Course Outcomes: Provides an insight into institutional support to entrepreneurs and the project Management.			
Credit: 5		Core Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Units	Topics		
1	Introduction: Meaning, Definition and concept of Enterprise, Entrepreneurship and Entrepreneurship Development, Evolution of Entrepreneurship, Theories of Entrepreneurship. Characteristics and Skills of Entrepreneurship, Role of Entrepreneurship in Economic Development, Factors affecting Entrepreneurship, Problems of Entrepreneurship.		
2	Entrepreneurial Competency and Development: Meaning and concept of Entrepreneurial Competency, Developing Entrepreneurial Competencies, Entrepreneurial Culture, Entrepreneurial Mobility, Factors affecting Entrepreneurial mobility, Types of Entrepreneurial mobility. Entrepreneurial Motivation: Meaning and concept of Motivation, Motivation theories, Entrepreneurship Development Program.		
3	Institutions and Development of Entrepreneurship: Role of Government in promoting Entrepreneurship, MSME policy in India, Agencies for Policy Formulation and Implementation, Financial Support System: Forms of Financial support, Long term and Short term financial support, Sources of Financial support, MUDRA, Development Financial Institutions, Investment Institutions.		
4	Women and Social Entrepreneurship: Meaning, Characteristic features, Problems of Women Entrepreneurship in India, Developing Women Entrepreneurship in India, Rural Entrepreneurship and Family Business Entrepreneurship, Social Entrepreneurs, Social Entrepreneurship and Sustainability Issues in Social Entrepreneurship,		
5	Business Ideas, project identification and formulation: Forms of Business Ownership, Issues in selecting forms of ownership, Environmental Analysis, Identifying problems and opportunities, Defining Business Idea, Planning Business Process. Project Management: Concept, Features, Classification of projects, Issues in Project Management, Project Identification, Project Formulation, Project Design and Network Analysis, Project Evaluation, Project Appraisal, Project Report Preparation, Specimen of a Project Report.		
<b>Suggested Readings –</b> <ul style="list-style-type: none"> <li>• A.K. Rai – Entrepreneurship Development, (Vikas Publishing)</li> <li>• Barringer M J - Entrepreneurship (Prentice-Hall,1999)</li> <li>• Agrawal Rajeev Kumar, Fundamentals of Entrepreneurship, Waser Books, Germany, 2018</li> <li>• Cougar, C- Creativity and Innovation (IPP, 1999)</li> <li>• Holt - Entrepreneurship: New Venture Creation (Prentice-Hall) 1998.</li> <li>• Kakkar D N - Entrepreneurship Development (Wiley Dream tech)</li> <li>• Lall &amp; Sahai: Entrepreneurship (Excel Books 2edition)</li> <li>• Nina Jacob, - Creativity in Organisations (Wheeler,1998)</li> <li>• R.V. Badi &amp; N.V. Badi - Entrepreneurship (Vrinda Publications, 2<sup>nd</sup> Edition)</li> <li>• Sehgal &amp; Chaturvedi- Entrepreneurship Development (UDH Publishing edition 2013)</li> </ul>			

PROGRAMME/ CLASS: M. COM.		YEAR: II	SEMESTER: III
COMMERCE			
COURSE CODE: C010903T		COURSE TITLE: Strategic Management	
<p><b>Course Outcomes:</b> The course is concerned with both the determination of strategic direction and the management of the strategic process. As such, it deals with the analytical, Behavioral, and creative aspects of business simultaneously. The perspective of this course is to make students aware about the key tasks involved including detection of and adaptation to environmental change; the procurement and allocation of resources; the integration of activities across subparts of the organizations; and, at the most senior levels, the determination of purpose and the setting of corporate directions. The content will enhance the basic understanding of the nature and dynamics of the strategy formulation and implementation processes.</p>			
Credit: 5		Core Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 33	
Units	Topics		
1	Introduction to Strategy: Meaning, Nature, Scope, and Importance of Strategy; Levels of Strategy; Models and various school of thought in strategic management; Process of Strategic Decision- Making; The concept and relevance of Corporate Governance; Role and Responsibilities of Top Management; Corporate Social Responsibility – meaning and trends.		
2	Environmental Scanning: Understanding Strategic Objectives, Components of the Macro Environment, PESTEL Analysis, SWOT Analysis, Porter’s Five Forces Model; Components of the Micro Environment: Resource Based View (RBV) Analysis, VRIO (Value-Rarity-Imitability- Organization) Framework, Value Chain Analysis, Sustaining Competitive Advantage.		
3	Strategy Formulation: Strategy Choice & Scenario Analysis Process, Tools & Techniques of Strategic Analysis - BCG Matrix, Ansoff Grid, GE Nine Cell Planning Grid, McKinsey’s 7’S framework; Competitive Strategy - Cost Leadership, Differentiation & Focus; Cooperative Strategy - Strategic Alliances - M&A, Growth strategies, Stability Strategies & Retrenchment Strategies.		
4	Strategy Implementation: Developing Programs, Budget and Procedures, Stages of Corporate Development, Organizational Life Cycle; Organizational Structures: Matrix, Network & Modular/Cellular; Personnel Plan and Policies, Leadership and Corporate Culture.		
5	Evaluation & Control: Evaluation & Control Process and Techniques; Enterprise Risk Management; Primary Measures of Corporate Performance - Balance Scorecard Approach to Measure Key Performance of Responsibility Centers & Functional Areas (Finance, Marketing, HR, Production, IT); Strategic Audit of a Corporation.		
<p><b>Suggested Readings –</b></p> <ul style="list-style-type: none"> <li>• Stewart Clegg, Chris Carter, Martin Kornberger &amp; Jochen Schweitzer: Strategy - Theory and Practice. (SAGE Publishing India)</li> <li>• Chaudhary AK, Strategic Management, Sahitya Bhawan Publications, Agra. (Hindi)</li> <li>• Yadav RK, Strategic Management, University Science Press (Hindi)</li> <li>• Sontakki, Gupta, Strategic Management, Kalyani Publications (Hindi)</li> <li>• Kazmi, Azhar; Business Policy and Strategic Management; McGraw-Hill Education.</li> <li>• Thomson, Arthur A. and Strickland, A. J.; Strategic Management: Concept and Cases; McGrawHill Education,</li> <li>• Jauch, L.F., and Glueck, W.F.; Business Policy and Strategic Management; McGraw-Hill Education.</li> </ul>			

<b>Programme/ Class: M. Com.</b>		<b>Year: II</b>	<b>Semester: III</b>
<b>Commerce</b>			
<b>Course Code: C010904T</b>		<b>Course Title: Security Analysis and Portfolio Management</b>	
<p><b>Course Outcomes:</b> The course is designed to enforce student's knowledge and understanding of the security analysis and portfolio management process. Focus is to develop understanding of Investments (objectives and constraints), secondary market operations, selection of financial instruments, portfolio formulation, monitoring evaluation techniques. The valuation of equity and interest-bearing instruments provides an insight for decision making required to achieve the core objective of business.</p>			
<b>Credit: 5</b>		<b>Elective</b>	
<b>Max. Marks: 25+75</b>		<b>Min. Passing Marks: 33</b>	
<b>Units</b>	<b>Topics</b>		
<b>1</b>	Overview of Capital Market: Capital Market Instruments; Primary Issue Market (IPO) and Secondary Market; Trading Mechanism of Securities, Role of Stock Brokers and Intermediaries, Clearing and Settlement Procedures; Regularity Systems for Equity Markets; Difference between Investment & Speculation; Investment Asset Class; Stock Market Indices.		
<b>2</b>	Risk and Return of a Security: Concept of Return and Yield, Components & Meaning of Risk, Measurement of Systematic Risk and Unsystematic Risk; Beta as a Measure of Risk, Calculation of Beta. Portfolio Risk and Return.		
<b>3</b>	Equity & Bond Valuation: Concept of Intrinsic Value of Equity, Fundamental Analysis- Discounted Cash Flow Technique, Dividend Discount Models, P/E Ratio, Price/Book Value; Technical Analysis- Dow Theory, Types of Charts & Its Interpretations; Difference Between Technical and Fundamental Analysis. Efficient Market Hypothesis (EMH) - Meaning and Types. Bond Analysis: Valuation of Debentures/Bonds, Nature of Bonds, Bond Theorem, Term Structure of Interest Rates.		
<b>4</b>	Portfolio Management: Meaning, Need, Objectives and Process; Selection of Securities; Capital Asset Pricing Model (CAPM).		
<b>5</b>	Portfolio Revision and Evaluation- Active and Passive Portfolio Management; Performance Evaluation of Existing Portfolio - Sharpe, Treynor and Jensen Measures.		
<p><b>Suggested Readings –</b></p> <ul style="list-style-type: none"> <li>• Pandian, P. (2005). Security analysis and portfolio management. (2ed.). Noida: Vikas Publishing House Pvt. Ltd.</li> <li>• Agrawal VP, Security Analysis and Portfolio Management, Sahitya Bhawan Publications (Hindi)</li> <li>• Bhat, S. (2008). Security analysis and portfolio management. (1 ed.). New Delhi: Excel Books.</li> <li>• Chandra. (2011). Security Analysis and Portfolio Management. (4 ed). New Delhi: TataMcGraw Hill Publishing Company.</li> <li>• Ranganatham, M., &amp; Madhumathi, R. (2004). Investment analysis and portfolio management.(4 ed.). New Delhi: Pearson Education</li> <li>• Bhatt- Security Analysis and Portfolio Management (Wiley).</li> <li>• Avadhani VA, Security analysis and portfolio management, Himalaya Publishing House</li> <li>• Bhalla VK, Investment Management, S. Chand ltd 13th edition.</li> <li>• Prasanna Chandra, Investment analysis and portfolio management-, Tata Mc Graw Hill, 3rd edition.</li> </ul>			

<b>Programme/ Class: M. Com.</b>		<b>Year: II</b>	<b>Semester: III</b>
<b>Commerce</b>			
<b>Course Code: C010905T</b>		<b>Course Title: International Marketing</b>	
<b>Course Outcomes:</b> The objective of the course is to familiarize the students with the conceptual framework, policies and procedures of international marketing. It also aims to provide an exposure of the environmental dynamics of international business to the students so as to enable them to develop international marketing strategies.			
<b>Credit: 5</b>		<b>Elective</b>	
<b>Max. Marks: 25+75</b>		<b>Min. Passing Marks: 33</b>	
<b>Units</b>	<b>Topics</b>		
<b>1</b>	Introduction: Nature, scope and importance of globalization, Concept of Domestic and International marketing, Global trade and marketing, Drivers of globalization, Multinational corporations. International Marketing Environment: Economic, social, political, geographical and legal environment; Global trading environment and developments.		
<b>2</b>	Identification of International Markets: Segmentation and International Markets; Methods of evaluation of International Markets; Entry Mode Decisions, Modes of entry in international market– Exporting, licensing, contract manufacturing, Joint venture, operating through wholly owned subsidiaries abroad. Factors affecting selection of Entry Modes; International organizations; Market Coverage Strategies.		
<b>3</b>	International Product Decisions: product quality, design, labelling, packaging, branding and product support services; Product mix; Product life cycle; New product development; International Pricing Decisions: Factors affecting pricing determination; International pricing process, policies and strategies; Transfer pricing: Dumping, steps in pricing, Retrograde pricing, Export price structure.		
<b>4</b>	International Promotion Strategies: Marketing environment and promotion strategies; Major decisions in international marketing communications, problems in international marketing communications; Export promotion organizations; International promotion mix – Concept, tools, and their key features; International Sales Force Management –process and major issues.		
<b>5</b>	International Distribution Decisions: Distribution channel strategy; Types of international distribution channels; International distribution logistics – Inventory management, transportation, warehousing and insurance. Emerging Trends in International Marketing: International marketing through internet; Ecological concerns in International Marketing; International Marketing ethics.		
<b>Suggested Readings –</b>			
<ul style="list-style-type: none"> <li>• Varshney and Bhattacharya: International Marketing Management: Sultan Chand &amp; Sons.</li> <li>• Francis Cherunilam: International Marketing, Himalaya Publishing House.</li> <li>• Cateora, Philip R., Graham, John L. and Gilly, Mary: International Marketing, TataMcGraw Hill.</li> <li>• Czinkota, Michael R. and Ronkainen, Ilkka A.: International Marketing, Cengage Learning.</li> <li>• Joshi, Rakesh M. International Marketing, Oxford University Press.</li> <li>• Keegan, Warren J. and Green, Mark C.: Global Marketing, Pearson.</li> <li>• Onkvisit, Sak and Shaw, John J.: International Marketing: Analysis and Strategy. Psychology Press.</li> </ul>			

<b>PROGRAMME/ CLASS: M.Com.</b>	<b>YEAR: II</b>	<b>SEMESTER: III</b>
<b>COMMERCE</b>		
<b>COURSE CODE: C010906P</b>	<b>COURSE TITLE: PROJECT PRESENTATION ON SPSS/ MS EXCEL/ R STUDIO/ JAMOVI/ ANY OTHER SOFTWARE USED IN BUSINESS RESEARCH</b>	
<b>Course Outcomes:</b> This course will help students to understand how they can use statistical software in researchwork. This will enhance their analytical and interpretation abilities as well.		
<b>Credit: 5</b>	<b>Project Presentation: Elective</b>	
<b>Max. Marks: 50+50</b>	<b>Min. Passing Marks: 33</b>	



<b>PROGRAMME/ CLASS: M. COM.</b>	<b>YEAR: II</b>	<b>SEMESTER: III</b>
<b>COMMERCE</b>		
<b>COURSE CODE: C010907P</b>	<b>COURSE TITLE: PROJECT PRESENTATION ON ANY TOPIC RELATED TO BUSINESS</b>	
<b>Course Outcomes:</b> This course will help students to explore the reality on the topics related to business.		
<b>Credit: 5</b>	<b>Project Presentation: Elective</b>	
<b>Max. Marks: 50+50</b>	<b>Min. Passing Marks: 33</b>	



<b>Programme/ Class: M. Com.</b>		<b>Year: II</b>	<b>Semester: IV</b>
<b>Commerce</b>			
<b>Course Code: C011001T</b>		<b>Course Title: Project Management and Planning</b>	
<b>Course Outcomes:</b> The course is designed to provide an understanding of different types of projects and the total approach for project management with a view to understand the reasons for project failures and to familiarize students with recent advances in project management tools and techniques including computers.			
<b>Credit: 5</b>		<b>Core Compulsory</b>	
<b>Max. Marks: 25+75</b>		<b>Min. Passing Marks: 33</b>	
<b>Units</b>	<b>Topics</b>		
<b>1</b>	Project– Meaning and Concept; Project Management – Nature, Relevance and Scope; Attributes of a Project Life Cycle, Project Management Process; Characteristics and Role of Good Project Manager.		
<b>2</b>	Project Identification Analysis: Concept of Project, Search for Business Idea, Project Identification, Project Screening and Presentation of Projects for Decision Making; Project appraisal- Technical, Economic, Financial, Legal and Social.		
<b>3</b>	Project Planning: Need and Formulation; Project Life Cycle, Project Planning Process, Work Breakdown Structure. Cost Estimating, Types of Estimates – Top- Down Estimates & Bottom-Up Estimates.		
<b>4</b>	Project Scheduling: PERT-CPM, Uncertainty of PERT, Early Start Early Finish, Late Start Late Finish and Float, Crashing of Activity in CPM; Decision Making: Decision Making Environment, Decision Under Uncertainty, Decision Under Risk, Decision Tree Analysis.		
<b>5</b>	Project Risk Management – Introduction, Role of risk management, Steps in risk management, Risk Identification, Risk Analysis; Project Quality Management - Quality Planning, Quality Assurance, Cost of Quality, Costs of Defect, Quality Control, Quality Control Techniques Flowcharts and Diagrams, Cause and Effect Diagrams, Pareto Charts, Control Charts, Value Engineering.		
Suggested Readings –			
<ul style="list-style-type: none"> <li>• Dynamics of Entrepreneurship Development – Vasant Desai.</li> <li>• Agrawal, Fauzdar, Project Planning and Control, Sanjay Sahitya Bhawan, Agra (Hindi)</li> <li>• Entrepreneurship: New Venture Creation – David H. Holt</li> <li>• Entrepreneurship Development New Venture Creation – Satish Taneja, S.L. Gupta</li> <li>• Project management – K. Nagarajan.</li> <li>• Dollinger Marc J, Entrepreneurship: Strategies and Resources,</li> </ul>			

<b>Programme/ Class: M. Com.</b>		<b>Year: II</b>	<b>Semester: IV</b>
<b>Commerce</b>			
<b>Course Code: C011002T</b>		<b>Course Title: Managerial Economics</b>	
<b>Course Outcomes:</b> The course aims to make the students aware of various economic issues, tools and techniques of economic analysis required to enhance the decision-making skills while working in a corporate sector.			
<b>Credit: 5</b>		<b>Core Compulsory</b>	
<b>Max. Marks: 25+75</b>		<b>Min. Passing Marks: 33</b>	
<b>Units</b>	<b>Topics</b>		
<b>1</b>	Nature and Scope of Managerial Economics; Objective of the firm – Profit and wealth maximization; Roles and Responsibilities of Managerial Economists; Demand Analysis and Forecasting: Demand determinants, Demand distinctions, Factors involved in Demand Forecasting, Methods of Demand Forecasting.		
<b>2</b>	Production and Cost: Production function - Concept of productivity and technology, Production with one variable input, Production with two variable inputs, Optimal Input Combinations, Managerial use of production functions; Cost function – Classification of Cost, Incremental Cost and its relevance in decision making, short run and long run cost functions, Law of variable proportion and Law of returns to scale.		
<b>3</b>	Market and Pricing: Market forms – Perfect competition, Monopolistic competition, Monopoly power, Oligopolistic Behavior.		
<b>4</b>	Factor pricing– Pricing of Land, Labour, Capital and Entrepreneur.		
<b>5</b>	Introduction to Macroeconomics: National Income Accounting, Product and Financial Market Equilibrium: The Product Markets, Financial Markets and Labour Markets; Trade Cycles and Open Economy.		
Suggested Readings –			
<ul style="list-style-type: none"> <li>• Branson, William H.: Macro Economics Theory and Policy, East-West Press.</li> <li>• Dorn Busch, R. and S. Fischer: Macro Economics, Tata McGraw Hill.</li> <li>• Koutsoyiannis, A.: Modern Microeconomics, Macmillan Press Ltd.</li> <li>• Oliver, Blanchard: Macro Economics, Pearson Education, LPE.</li> <li>• Salvatore, D. &amp; Rastogi, Siddhartha K.: Managerial Economics – Principles and Worldwide Applications, Oxford University Press.</li> <li>• Pindyck Robert S. and Daniel, L. Rubinfeld: Micro Economics, Third Edition, PrenticeHall of India, 1996.</li> <li>• Maddala, G.S. and Ellen Miller: Micro Economics, Theory and Applications, McGrawHill Book Co., New York.</li> <li>• Gould, John P., Edward, P. Lazear: Microeconomic Theory, Richard D. Irwin Inc., Homewood Illinois.</li> <li>• Sen Anindya, Micro-Economics: Theory and Applications, Oxford University Press, New Delhi.</li> <li>• Mehta, P.L.: Managerial Economics, Sultan Chand &amp; Sons.</li> <li>• Vaishampayan, J.V.: Micro Economic Theory, New Royal Book Co.</li> <li>• Varshney, R.L. &amp; Maheshwari, K.L.: Sultan Chand &amp; Sons, New Delhi.</li> </ul>			

Programme/ Class: M. Com.		Year: II	Semester: IV
Commerce			
Course Code: C011003T		Course Title: Indian Financial System and Financial Services	
<p><b>Course Outcomes:</b> This course is designed to develop a knowledge about the financial system and functioning of financial sub-systems comprising of financial markets, financial instruments, financial intermediaries, financial services and regulatory authorities. Moreover, the students will be able to understand the core financial services, prudential norms, new technologies and the latest transformation or reforms in mobilizing funds in economy.</p>			
Credit: 5		Elective	
Max. Marks: 25+75		Min. Passing Marks: 33	
Units	Topics		
1	Structure of Indian Financial System, Meaning & Difference of Savings & Investments, Relationship between Money, Inflation & Interest. Financial Markets (capital market and money market) - Meaning, constituents, functions and instruments.		
2	Financial Institutions & Regulators: Reserve Bank of India – Organization, Management and Functions; Commercial Banks- Meaning, Functions, Present Structure, Types, E-Banking and Recent Developments In Commercial Banking; NBFC, Sectorial Financial Institution NABARD, Exim Bank and other Apex Financial Institutions; SEBI - Objectives and Functions.		
3	Financial Intermediaries and Services – Meaning and Role of Merchant Banking in India, Credit Rating Agencies -Meaning & Role in Investment, CIBIL; Depositories- Meaning and Roles; Overview of Fintech In India.		
4	Loan Syndication, External Commercial financing - Introduction, Need of External Commercial Borrowings (ECB) & Other modes of external financing, Foreign direct investment and (Foreign Institutional Investments) FIIs – role and importance in financial system; Micro finance– Importance, Types, Income Generating Activities and Self-Help Groups (SHGs), Issues in Micro finance sustainability.		
5	Mutual Fund: Introduction and issues, Types, Organization of Mutual Fund in India, Types - Asset Class, Open Ended and Close Ended; Net Asset Value.		
<p>Suggested Readings –</p> <ul style="list-style-type: none"> <li>• Bhole, L M ; Financial Institutions and Markets; McGraw-Hill Education</li> <li>• Kohn M, Financial Institutions and Markets,</li> <li>• Pathak, Bharti V.; Indian Financial System; Pearson Education</li> <li>• Khan, M.Y.; Indian Financial System; McGraw-Hill Education</li> <li>• Varshney ,P.N ; Banking law and practice ; Sultan Chand and Sons</li> </ul>			

Programme/ Class: M. Com.		Year: II	Semester: IV
Commerce			
Course Code: C011004T		Course Title: Customer Relationship Management	
<p><b>Course Outcomes:</b> The aim of the course is to provide understanding of comprehensive marketing strategy to improve marketing productivity which can be achieved by increasing marketing efficiency and enhancing marketing effectiveness through a process of acquiring, retaining and partnering with selective customers to create superior mutual value for the organization.</p>			
Credit: 5		Elective	
Max. Marks: 25+75		Min. Passing Marks: 33	
Units	Topics		
1	Introduction to Customer Relationship Management: Concept, Evolution of Customer Relationship, Customers as strangers, acquaintances, friends and partners, Objectives and Benefits of CRM to Customers and Organizations, Customer Profitability Segments, Components of CRM: Information, Process, Technology and People, Barriers to CRM.		
2	Relationship Marketing and CRM: Relationship Development Strategies - Organizational Pervasive Approach, Managing Customer Emotions, Brand Building through Relationship Marketing, Service Level Agreements; Relationship Challenges; CRM Marketing Initiatives, Customer Service and Data Management.		
3	CRM Marketing drives: Cross-Selling and Up-Selling, Customer Retention, Behavior Prediction, Customer Profitability and Value Modelling, Channel Optimization, Personalization and Event-Based Marketing; E-CRM: Concept, Different Levels of E- CRM, Privacy in E-CRM.		
4	CRM and Customer Service: Call Centre and Customer Care - Call Routing, Contact Centre Sales-Support, Web Based Self Service; Customer Satisfaction Measurement; Call-Scripting, Cyber Agents and Workforce Management.		
5	CRM and Data Management: Types of Data - Reference Data, Transactional Data, Warehouse Data and Business View Data; Identifying Data Quality Issues, Using Tools to Manage Data, Types of Data Analysis: Online Analytical Processing (OLAP), Clickstream Analysis, Personalization and Collaborative Filtering, Data Reporting; Ethical Issues in CRM.		
Suggested Readings –			
<ul style="list-style-type: none"> <li>• Baran Roger J. &amp; Robert J. Galka (2014), Customer Relationship Management: The Foundation of Contemporary Marketing Strategy, Routledge Taylor &amp; Francis Group.</li> <li>• Anderson Kristin and Carol Kerr (2002), Customer Relationship Management, Tata McGraw-Hill.</li> <li>• Bhasin Jaspreet Kaur (2012), Customer Relationship Management, Dreamtech Press.</li> <li>• Judith W. Kincaid (2006), Customer Relationship Management Getting it Right, Pearson Education.</li> <li>• Jill Dyche', CRM Handbook: A Business Guide to Customer Relationship Management, Pearson Education.</li> <li>• Valarie A Zeithaml, Mary Jo Bitner, Dwayne D Gremler and Ajay Pandit (2010), Services Marketing Integrating Customer Focus Across the Firm, Tata Mc Graw Hill.</li> <li>• Urvashi Makkar and Harinder Kumar Makkar (2013), CRM Customer Relationship Management, McGraw Hill Education.</li> </ul>			

<b>Programme/ Class: M. Com.</b>	<b>Year: II</b>	<b>Semester: IV</b>
<b>Commerce</b>		
<b>Course Code: C011005P</b>	<b>Course Title: Dissertation</b>	
<b>Course Outcomes:</b> This course will provide an opportunity to the students to acquire necessary research skills as part of the academic activity.		
<b>Credit: 10</b>	<b>Core Compulsory</b>	
<b>Max. Marks: 50+50</b>	<b>Min. Passing Marks: 33</b>	
<ol style="list-style-type: none"> <li>1- A student shall select the research topic in consultation with the faculty member assigned as Supervisor or Guide for research project course and report the same to the Head of the department/ College Principal in writing.</li> <li>2- Topic of such research project should be relevant to Commerce programme on the whole.</li> <li>3- The topic of such research project shall be finalized only after the Department/ College approves the same.</li> <li>4- The tools of data collection should be finalized and data collection should be completed by the mid of the semester.</li> <li>5- After going through <b>plagiarism test</b> the student has to submit in APA format, soft copy along with two hard bound copies of Research Dissertation to the Head of the Department/ College Principal on or before the last working day of the semester.</li> <li>6- Each student shall be compulsorily supervised in the research project by a faculty member. The Supervisor will guide the student in methodology and the course of the study.</li> <li>7- The allotment of the students to a faculty for supervision shall be done by the Departmental Council.</li> <li>8- Periodic individual conference, related to research project of each student, shall be conducted by the supervisor.</li> <li>9- Each student shall be required to take part in class room presentations in the context of research project. Assignments regarding such presentations shall be related to research methodology and tools of research being developed by the student.</li> <li>10- The student's performance in such assignments is considered in assigning the internal assessment marks allocated for research project.</li> <li>11- The type of research project (qualitative/ quantitative/ mixed method) should be based on the consensual decision of both the student and the supervisor.</li> <li>12- The sample size for quantitative research shall not be less than 50 respondents and minimum of 10 cases in case of qualitative research. In case of time series minimum 10 years of data should be analyzed.</li> </ol>		

