Syllabus

Ordinance No. V-61(B)

MASTER OF COMMERCE

Date of Academic Council Meeting: 11/03/2026

Swami Vivekanand Subharti University, Meerut, UP

(Established by Govt. of U.P. vide U.P Act No. 32 of 2016)

Approved by UGC

Where Education is a Passion

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Acharya Vishnu Gupt Subharti College of Management & Commerce

Faculty of Management & Commerce

Curriculum

Two Year Degree Programme

MASTER OF COMMERCE (M.COM)

Dean, Faculty of Management & Commerce

Ordinance No. V-61(B)

MASTER OF COMMERCE

Two Year Degree Programme

PROGRAMME OBJECTIVES:

1. To prepare students for successful careers in industry that meet the needs of Indian and multinational companies.
2. To develop the ability among students for financial analysis.
3. To provide students with a sound foundation in the Commerce fundamentals leading to application.
4. To develop the students with requisite knowledge, skills &right attitude necessary to provide effective leadership in a global environment.
5. To develop proactive thinking so as to perform effectively in the dynamic socio-economic environment in the field of commerce.

PROGRAMME OUTCOME:

After successful completion of the programme, an individual will be able to:

1. Apply knowledge of commerce theories and practices.
2. Demonstrate Analytical and critical thinking abilities for data-based decision making.
3. Ability to understand, analyze and communicate global, economic, legal, and ethical aspects of business.
4. Integrate and others in the achievement of organizational goals, contributing effectively to a team environment.
5. Demonstrate confidence and professionalism in work.

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M.Com programme Structure under CBCS from the academic year 2025-2026

M.COM
SEMESTER I

Course Code	Course	Course Type	Teaching Load per week				Credit	Marks				Total Marks
								Continuous Internal Evaluation (CIE)			End-Semester Examination (ESE)	
			L	T	P	Total		Tests	GD/ P/ CT	ATT		
M.Com-101	Organization Theory and Behavior	Core Course	3	1	-	4	4	15	5	10	70	100
M.Com-102	Statistical Analysis	Core Course	3	1	-	4	4	15	5	10	70	100
M.Com-103	Economic Analysis	Core Course	3	1	-	4	4	15	5	10	70	100
M.Com-104	Accounting Theory and Practice	Core Course	3	1	-	4	4	15	5	10	70	100
M.Com-105	Human Resource Management	Core Course	3	1	-	4	4	15	5	10	70	100
M.Com-106	Seminar		4	-	-	4	4	-	-	-	100	100
	Total					**24**	**24**	**150**			**450**	**600**

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M.COM
SEMESTER II

Course Code	Course	Course Type	Teaching Load per week				Credit	Marks				Total Marks
			L	T	P	Total		Continuous Internal Evaluation (CIE)			End-Semester Examination (ESE)	
								Tests	GD /P/ CT	ATT		
M.Com-201	Financial Management	Core Course	3	1	-	4	4	15	5	10	70	100
M.Com-202	Business Environment	Core Course	3	1	-	4	4	15	5	10	70	100
M.Com-203	Quantitaive Techniques & Business Decision Making	Core Course	3	1	-	4	4	15	5	10	70	100
M.Com-204	Marketing Management	Core Course	3	1	-	4	4	15	5	10	70	100
M.Com 205	Research Methodology	Core Course	3	1	-	4	4	15	5	10	70	100
M.Com -206	Production and Operations Management	Core Course	3	1	-	4	4	15	5	10	70	100
M.Com 207	Constitutional, Human and moral values and IPR	CHM					2	5	5	5	35	50
	Total					**16**	**26**	**120**			**280**	**650**

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M.COM
SEMESTER III

Course Code	Course	Course Type	Teaching Load per week				Credit	Marks				Total Marks
			L	T	P	Total		Continuous Internal Evaluation (CIE)			End-Semester Examination (ESE)	
								Tests	GD /P/ CT	ATT		
M.Com-301	Strategic Management	Core Course	3	1	-	4	4	15	5	10	70	100
M.Com 302	Summer Training Project Report	Internship				4	4	-	-	-	100	100
M.Com-DSE 1	DSE 1	Discipline Elective	3	1	-	4	4	15	5	10	70	100
M.Com-DSE 2	DSE 2	Discipline Elective	3	1	-	4	4	15	5	10	70	100
M.Com-DSE 3	DSE 3	Discipline Elective	3	1	-	4	4	15	5	10	70	100
M.Com-DSE 4	DSE 4	Discipline Elective	3	1	-	4	4	15	5	10	70	100
M.Com OP1/OP2/OP3	OEC 1	Open Elective	3	1	-	4	4	15	5	10	70	100
	Total					**28**	**28**	**120**			**280**	**800**

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M.COM
SEMESTER IV

Course Code	Course	Course Type	Teaching Load per week				Credit	Marks				Total Marks
			L	T	P	Total		Continuous Internal Evaluation (CIE)			End-Semester Examination (ESE)	
								Tests	GD/P/CT	ATT		
M.Com-401	Supply Chain Management	Core Course	3	1		4	4	15	5	10	70	100
M.Com-402	International Business	Core Course	3	1	-	4	4	15	5	10	70	100
M.Com DSE5	DSE 5	Discipline Elective	3	1	-	4	4	15	5	10	70	100
M.Com DSE6	DSE 6	Discipline Elective	3	1	-	4	4	15	5	10	70	100
M.Com DSE7	DSE 7	Discipline Elective	3	1	-	4	4	15	5	10	70	100
M.Com DSE8	DSE 8	Discipline Elective	3	1	-	4	4	15	5	10	70	100
M.Com-403	Employability and entrepreneurial course	EEC					2					50
TOTAL							26					650
Scheme with project work												
M.Com-401	Supply Chain Management	Core Course	3	1		4	4	15	5	10	70	100
M.Com-402	International Business	Core Course	3	1	-	4	4	15	5	10	70	100
M.Com DSE5	DSE 5	Discipline Elective	3	1	-	4	4	15	5	10	70	100
M.Com-403	Employability and entrepreneurial course	EEC					2					50
M.Com-404	Project with Dissertation	Project	-	-	-	-	12					300
OR												
M.Com-401	Supply Chain Management	Core Course	3	1		4	4	15	5	10	70	100
M.Com DSE5	DSE 5	Discipline Elective	3	1	-	4	4	15	5	10	70	100
M.Com DSE6	DSE 6	Discipline Elective	3	1	-	4	4	15	5	10	70	100

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M.Com-403	Employability and entrepreneurial course	EEC					2	5	5	5	35	50
M.Com-404	Project with Dissertation	Project	-	-	-	-	12	-	-	-	100	300
							26					650

Total Credits (without Project)

Year	Semester	Courses Core /Elective / others	Credit	Credits	Total Marks
First Year	I	Core	20	24	600
		Seminar	4		
	II	Core	24	26	650
		CHM	2		
Second Year	III	Core	4	28	800
		Elective (DSE)	16		
		Summer Training	4		
		Open elective	4		
	IV	Core	8	26	650
		Elective (DSE)	16		
		EEC	2		
Total			104	104	2700

Total Credits (with Project)

Year	Semester	Courses Core /Elective / others	Credit	Credits	Total Marks
First Year	I	Core	20	24	600
		Seminar	4		
	II	Core	24	26	650
		CHM	2		
Second Year	III	Core	4	28	800
		Elective (DSE)	16		
		Summer Training	4		
		Open elective	4		
	IV	Core	8	26	650
		Elective (DSE)	4		
		EEC	2		
		Project	12		
		OR			
		Core	4		
		Elective (DSE)	8		
		EEC	2		
		Project	12		
Total			104	104	2750

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3.6 List of all Courses under different categories for M.COM Programme

Course Type	Course Code	Course Name
Core Course	M.Com-101	Organization Theory and Behavior
	M.Com-102	Statistical Analysis
	M.Com-103	Economic Analysis
	M.Com-104	Accounting Theory and Practice
	M.Com-105	Business Communication
	M.Com-201	Financial Management
	M.Com-202	Business Environment
	M.Com-203	Quantitative Techniques & Business Decision Making
	M.Com-204	Marketing Management
	M.Com-205	Research Methodology
	M.Com-206	Production and Operations Management
	M.Com-301	Strategic Management
	M.Com-401	Supply Chain Management
	M.Com-402	International Business
Discipline Specific Elective	M.Com DSE 1	Management of financial institutions and services
	M.Com DSE 2	Security Analysis and Portfolio Management
	M.Com DSE 2	Working Capital Management
	M.Com DSE 4	Corporate Laws
	M.Com DSE 5	Banking Products and Services
	M.Com DSE 6	Tax Planning and Management
	M.Com DSE 7	Risk and Insurance Management
	M.Com DSE 8	Rural Banking, Micro Finance and Small Groups Management
Internship	M.Com-302	Summer Training Project Report
Project	M.Com-404	Project with Dissertation
Seminar / Value Added Courses/ Open elective / Employability & Entrepreneurship Skill Courses	M.Com OP-01	Green marketing management
	M.Com OP-02	Goods and Service Tax (GST)
	M.Com OP-03	Retail Management
	M.Com 106	Seminar
	M.Com -207	Constitutional, human and moral values and IPR
	M.Com-403	Employability and Entrepreneurial Course

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SYLLABUS OF

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IN

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M.COM 1 SEMESTER

Organizational Theory and Behavior

Course Code :M.Com 101		
Course Credit:04	Lecture :03	Tutorial :01
Course Type:	Core Course:	
Lectures delivered :	30	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment /tutorial/ presentation/class test	Attendance	Total
15	5	10	30

Course Objective:

The objective of the course is to develop a theoretical understanding among students about the structure and behavior of organization as it develops over time. The course will also make them capable of realizing the competitiveness for firms.

UNIT	Course Content	Hours
I	Organizational theories and Behavior: Classical, Neo-classical and Contemporary. Authority, Power, status, formal and informal structure. Flat and Tall structures. Bureaucratization of organizations. Organizational behavior-concepts, determinants, models, challenges and opportunities of OB. Transaction cost and organizational individual behavior, values, attitudes, personality and emotions. Theory X and Theory Y, Chris Argyrols behavior patterns, Perceptual process.	10
II	Group Decision making and Communication: Concept and nature of decision making process, Individual versus group decision making, Nominal group technique, versus group decision making Nominal group technique and Delphi technique, models of communication, communication effectiveness in organization. Feedback, TA, Johari Window.	6
III	Motivation: Need hierarchy, Maslow's Need Hierarchy, Two factor Theory,	8

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	Contemporary theories of Motivation (ERG, Cognitive evaluation, goal setting, equity) expectancy model. Behavior modification, Motivation and organizational effectiveness.	
IV	Leadership, Power and Conflict: Concept and theories, behavioral approach, Situational approach, Leadership effectiveness, Contemporary issues in leadership Power and conflict. Bases of Power, Power tactics, sources of conflict patterns, levels and conflict resolution	8
V	Organizational Culture, Organizational Development and Stress Management: Concept and determinants of organizational culture, Organizational Development: concept and intervention techniques. Individual and organizational factors to stress, consequences of stress on individual and organization, management of stress. Case Studies: Some cases of real business world are required to be discussed.	8

CourseOutcome:-

1:List and define the basic organization behaviors principles, and analyze how these infancies Behavior in the work place.

2:Analyze the appropriateness of various leadership style s and organizational curlicue used is organization.

3:Ideality different motivational theories and evaluable motivational strategies used is organization.

4:Enhance critical tinting and analyst's Skive through the use of management core studies

Reference Books:

- Singh, B.P. & Chhabra, T.N., Business Organisation and Management, Sun India Publications, New Delhi, 2013
- Shankar, Gauri; Modern Business Organisation, Mahavir Book Depot, New Delhi, 2015
- Tulsian, P.C.; Business Organisation & Management, Pearson Education, New Delhi, 2015
- Kotler, Philip; Marketing Management: Analysis, Planning, Implementation & Control, Prentice-Hall of India, New Delhi, 2017
- Robbins, Stephen P.; Business Today: New World of Business, Harcourt College Publishers, Fortworth, 2017
- Buffa, Elwood S.; Production/Operations Management, Prentice Hall of India, New Delhi, 2018

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STATISTICAL ANALYSIS

Course Code :M.Com 102		
Course Credit:04	Lecture :03	Tutorial :01
Course Type:	Core Course	
Lectures delivered :	40	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment /tutorial/ presentation/class test	Attendance	Total
15	5	10	3

Course Objective:

The objective of the course is to acquaint students with some of the important statistical techniques for managerial decision making. The emphasis will be on their applications to business and economics situations.

UNIT	Course Content	Hours
I	Probability and Expectation: Approaches to probability. Addi multiplication and Bayes Theorem, Mathematical Expectation. Probability Distribution: Binomial, Poisson, Exponential, Beta and no Distributions.	10
II	Statistical Decision Theory: Risk and uncertainly, Expected value appro Margina I analysis, Decision tree. Sampling and Sampling Distributions: Methods of sampling, Sampling distribution of a statistic and its standard error. Point Estimation and interval estimation, Properties of an estimator	6
III	. Hypothesis Testing; Power of a test, large sample tests for proport means and standard deviations. Small sample test- t and F tests. Desig Experiments and analysis of variance.	8
IV	Non-Parametric Tests: Chi-Square test, Sign test, Median test and F correlation test. Regression Analysis: Simple and multiple linear regression analysis u three variables.	8

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V	Statistical Quality Control: Control charts for variables and attrib Acceptance sampling. Case Studies: Application of statistics to some cases of business enter are required to discussed.	8

Course Outcomes

1. Get awareness about the fundamentals of statistics Suggested Reading.
2. Understand the Imposters and application of statistics.
3. Getawareness about the modern techniques 4- spatial tolls.
4. Understand the mathematical Tools that one waded to solve the problem.

Suggested Reading:-

1. Levin, R.I. and D.S. Rubin, Statistics for management, Prentice- Hall of India.
2. Spiegel, M.R. Theory and problems of Statistics, Schaum Publishing company.
3. Aczel, Amir D, Complete Business Statistics, McGraw Hill, 1999.
4. Kazmeir Leonard J, Norval F. Pohl, Basic Statistics for Business and Economics,
5. McGraw Hill International (2nd)

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ECONOMIC ANALYSIS

Course Code :M.Com 103		
Course Credit:4	Lecture :3	Tutorial :1
Course Type:	Core Course	
Lectures delivered :	40	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment /tutorial/ presentation/class test	Attendance	Total
15	5	10	30

Course Objective:

Objective of the course is to acquaint students with the concepts of micro- economics theory and their use in success decision making. The effort is to make them capable of using various concepts to deal with business programme in a globalised economic environment.

UNIT	Course Content	Hours
I	Demand &Supply : Determinants of demand, movements Vs. shift in demand curve. Determinants of Supply. Movement along a supply curve Vs. shift in supply curve: Market equilibrium and price determination.	10
II	Theory of Consumer behaviour – cardinal and ordinal utility approaches, Price, Income and Substitution Effects, Normal, Inferior and Giffen goods, Derivation of demand curves, Determinants of Demand, Different elasticities of Demand, Complementary and Substitute goods, Consumer Surplus, Revealed preference hypothesis	6
III	Production Function: short and long run. Law of Variable Proportions, Three stages of production, Ridge lines, Law of Returns and Returns to Scale, Isoquants and optimum factor combination.	8
IV	Cost concept, cost curves – short and long run cost curves, Modern theory of cost curves, Economies of scale.	8
V	Price and output determination under Perfect competition, Monopoly and Monopolistic Competition.	8

CourseOutcomes:

1-Ability to understand the concept of Micro Economic Theory.

2-Trained to take decision making and forecasting of market.

3-Demonstrste effective attitude and knowledge of current business situation.

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4- Ability to understand consumer/Producer and competition in the market.

Suggested Reading:

1. Koutsyiannis, A, Modern Microeconomics, Macmillian Press (1998 Reprint)
2. Varian, Micro- Economics Analysis (ed.2) Norton,1992
3. Pindyck Roberts S. and Daniel, Rubnfeld, Micro Economics, Third Edition, Prentice Hall of India, New Delhi,1996.
4. Madala G.S. And Ellen Miller, Micro Economics, Theory and Application, McGraw Hill, Book company, New York.
5. Gould, John p., Edward P. Lazear, Micro- Economics Theory, Richard D. Irwin, Inc., Homewood lliinois.
6. Sen Anindya, micro –Economics: Theory and Application, Oxford University Press, New Delhi, 1999.Tirole J., The Theory of industrial organization, Cambridge MIT Press,1988.

Web links

http://nptel.ac.in/courses/110105075/

http://nptel.ac.in/courses/110101005/

https://www.edx.org/course/introduction-to-managerial-economics

http://www.yourarticlelibrary.com/managerial-economics/managerial-economics-meaning-scope-techniques-other-details/24730

http://economicsconcepts.com/managerial_economics.htm

https://www.youtube.com/watch?v=Te1uneseDrg

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Accounting Theory and Practice

Course Code :M.Com 104		
Course Credit:04	**Lecture :03**	**Tutorial :01**
Course Type:	**Core Course**	
Lectures delivered :	**40**	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment /tutorial/ presentation/class test	Attendance	Total
15	5	10	30

Course Objective:

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.

UNIT	Course Content	Hours
I	Overview: Accounting concepts, conventions and principles; Accounting Equation, International Accounting principles and standards; Matching of Indian Accounting Standards with International Accounting Standards.	10
II	Mechanics of Accounting: Double entry system of accounting, journalizing of transactions; preparation of final accounts, Profit & Loss Account, Profit & Loss Appropriation account and Balance Sheet,	6
III	Policies related with depreciation, inventory and intangible assets like copyright, trademark, patents and goodwill.	8
IV	Analysis of financial statement: Ratio Analysis- solvency ratios, profitability ratios, activity ratios, liquidity ratios, market capitalization ratios ; Common Size Statement ; Comparative Balance Sheet and Trend Analysis of manufacturing, service & banking organizations.	8
V	Funds Flow Statement: Meaning, Concept of Gross and Net Working Capital, Preparation of Schedule of Changes in Working Capital, Preparation of Funds Flow Statement and its analysis. Cash Flow Statement: Various cash and non-cash transactions, flow of cash, preparation of Cash Flow Statement and its analysis.	8

Course Outcome:-

1. Understand the nature & full of the financial accounting & financial statements.
2. Develop am amazedness & understanding of the accounting process & fundamental accounting principal in the preparation of financial statements.
3. Read, analyses & interpret financial statements with the help of various financial tools.

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4. Understand & apply accounting concepts & techniques to analyses common business management problems send as pricing of outsourcing decisions from financial perspective.

Suggested Readings:

1. Accounting for management by Dr. S.N Maheshwari –Vikas Publication , N. Delhi.(2017-18 edition)
2. Financial Accounting by Dr. srivastava from S. chand publication (2018 edition)
3. Principles & Practice of accounting by P.L Tuition from McGraw publication (2018 edition)
4. Advance accounting by R.L Gupta 4M. Radhaswami (2017-18)

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BUSINESS COMMUNICATION

Course Code: M.Com 105		
Course Credit: 04	Lecture: 03	Tutorial: 01
Course Type:	Core Course	
Lectures delivered:	40	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective: The objective of this course is to equip students with the written and technical communication skills they need to communicate effectively in a complex and ever-changing contemporary work environment.

UNIT	Course Content	Hours
I	INTRODUCTION: Role of communication, defining and classifying communication, purpose of communication, process of communication, importance of communication in management, communication structure in organization, barriers & gateway in communication, 7 C's of communication.	6
II	ORAL COMMINICATION; What is oral Communication, principles of successful oral communication, two sides of effective oral communication, effective listening, non–verbal communication, Body language, Paralanguage. WRITTEN COMMUNICATION: Purpose of writing, clarity in writing, principles of effective writing, writing technique, electronic writing process.	8
III	BUSINESS LETTERS AND REPORTS: Introduction to business letters, Types of business letter, Layout of business letter, writing memos, what is a report purpose, kinds and objectives of reports, writing reports CASE METHOD OF LEARNING: Understanding the case method of learning, different types of cases, overcoming the difficulties of the case method, reading a case properly (previewing, skimming, reading, scanning), case analysis approaches (systems, behavioral, decision, strategy), analyzing the case, dos' and don'ts for case preparation	10
IV	EMPLOYMENT COMMUNICATION : Writing CVs, Group discussions, interview, types of interview, candidates preparation, Interviewers preparation; Impact of Technological Advancement on Business Communication; Communication networks, Intranet, Internet, e mails, teleconferencing, videoconferencing.	8
V	PRESENTATION SKILLS: What is a presentation: elements of presentation, designing a presentation, Advanced visual support for business presentation, types of visual aid, Appearance & Posture, Practicing delivery of presentation. GROUP COMMUNICATION: Meetings, Notice, Planning meetings, objectives,	8

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	participants, timing, venue of meetings, leading meetings, Minutes of Meeting, Media management, the press release, press conference, media interviews, Seminars, workshop, conferences, Business etiquettes.	

Course Outcomes:

At the end of the course, a student will be able to:

1. the effective use of various types of oral, written and digital communication modes geared to a range of business audiences
2. the planning, research, management and communication of a project for a business
3. high level team work and analysis of team process
4. the employment of effective techniques to resolve conflict and negotiate in a business setting

Text and Reference Books

1. Business Communication Today, 9th edition, Bovee, Thill and Chaturvedi; Pearson Publication, New Delhi.
2. Basic Business Communication by Lesikar, Flatley, Rentz and Neerja Pandey; 11th edition; Tata McGraw Hill Education Private Limited, New Delhi
3. Business Communication: Concepts, Cases and Applications, by Chaturvedi; 2nd Edition; Pearson Publication, New Delhi.
4. Business Correspondence and Report Writing: A practical Approach to Business and Technical Communication by Sharma; 4th edition; Tata McGraw Hill Education Private Limited, New Delhi
5. Effective Business Communication by Murphy, Hildebrandt and Thomas; 7th edition; Tata McGraw Hill Education Private Limited, New Delhi
6. Communication for Business: A practical Approach by Taylor and Chandra; 4th edition; Pearson Publication, New Delhi.

Weblinks

http://nptel.ac.in/courses/109104031/

http://nptel.ac.in/courses/110105052/

https://www.btechguru.com/courses--nptel--management--international-business-communication-video-lecture--MGT--MG11010505.html

https://examupdates.in/mba-business-communication/

http://www.ddegjust.ac.in/studymaterial/mba/cp-105.pdf

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M.Com IInd Semester

FINANCIAL MANAGEMENT

Course Code: M.Com 201		
Course Credit: 04	Lecture: 03	Tutorial: 01
Course Type:	Core Course	
Lectures delivered:	40	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective: The basic objective of the present course is to familiarize the student with the skills related to basic principles, tools and techniques of Financial Management.

UNIT	Course Content	Hours
I	Financial management – Meaning, Approach, Scope, Objectives (Profit Maximization vs. Wealth Maximization), Functions of Finance Manager in Modern Age, Time Value of Money, Concept of Risk & Return.	6
II	Investment Decision: Appraisal of Project; Concept, Process & Techniques of Capital Budgeting and its Applications; Leverage Analysis – Financial, Operating and Combined leverage along with Implications; EBIT-EPS Analysis & Indifference Point.	6
III	Financing Decision: Long-term Sources of Finance, Potentiality of Equity Shares, Preference Shares, Debentures and Bonds as Sources of Long-Term Finance, Concept and Approaches of Capital Structure Decision,	8
IV	Cost of Capital: Cost of Equity Shares, Preference Shares, Debentures and Retained Earnings, Weighted Average Cost of Capital and Implications; Dividend Decision: Meaning and Importance, Factors affecting Dividend Decisions, Theories of Dividend Decision : Walter's Model and Modigliani Miller Model;	10
V	Working Capital – Meaning, Components, Types, Importance, Factors Affecting Working Capital Requirement, Methods of Determining Working Capital, Working Capital Management: Management of Cash, Inventory and Receivables; Introduction to Working Capital Financing.	10

Course Outcomes:

At the end of the course, a student will be able to:

1. Analyze financial statements using standard financial ratios of liquidity, activity, debt, profitability, and market value.
2. Apply techniques to project financial statements for forecasting long-term financial needs.
3. Explain the role of short-term financial management, and the key strategies and techniques used to manage cash, marketable securities, accounts receivable and inventory.
4. Identify the major sources of short-term financing available to the firm.

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5. Apply future value and present value concepts to single sums, mixed streams, and annuities.
6. Apply time value, risk, and return concepts.
7. Apply time value, risk, and return concepts to constant and variable growth models.
8. Identify relevant cash flows for capital budgeting projects and apply various methods to analyze projects.
9. Identify the various long-term sources of funds for a firm.

Text and Reference Books

1. M Y Khan & P K Jain-Financial Management: Text, Problems and Cases, Tata McGraw-Hill Publishing Company Ltd., New Delhi
2. I M Pandey-Financial Management, Vikas Publishing House Pvt. Ltd., New Delhi
3. R.P. Rastogi-Financial Management, Galgotia Publications.
4. Van Horne-Financial Management& Policy, Prentice Hall Publication
5. Sheeba Kapil-Fundamental of Financial Management, Pearson Publication
6. S.N. Maheshwari-Financial Management (Principles & Practices), Sultan Chand & Sons Publication.

Weblinks

http://nptel.ac.in/courses/105103023/39

http://nptel.ac.in/courses/110106043/3

https://ocw.mit.edu/courses/sloan-school-of-management/15-414-financial-management-summer-2003/lecture-notes/

https://www.edx.org/micromasters/usmx-umuc-accounting-and-financial-management

https://www.edx.org/course/financial-management-organizations-usmx-umuc-af6030-1

https://www.edx.org/course/long-term-financial-management-usmx-umuc-af6040

https://www.edx.org/learn/finance

https://www.edx.org/course/public-financial-management

https://www.edx.org/school/iimbx

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Business Environment

Course Code :M.Com 202		
Course Credit:04	Lecture :03	Tutorial :01
Course Type:	Core Course	
Lectures delivered :	40	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment /tutorial/ presentation/class test	Attendance	Total
15	5	10	30

Course Objective: The objective of this course is helping student understand the environment of a business and its role in the growth of a business.

UNIT	Course Content	Hours
I	The concept of Business Environment, significance and nature. Environment Scanning: meaning, nature and scope, the process of environmental scanning, Interaction between internal and external environments, basic philosophies of Capitalism and Socialism with their variants. Concepts of Mixed Economy.	8
II	Overview of Political, Socio-cultural, Legal, Technological and Global environment. An introduction to MRTP, FEMA, SEBI Act, Consumer Protection Act; The changing dimensions of these laws and their impact on business.	8
III	Philosophy and strategy of planning in India; Industrial Policy in recent years; Policy with regard to small scale industries; the monetary policy and fiscal policy, Stock Exchange-BSE-NSE. Depository system in India (Options, Futures and Derivatives)	6
IV	RBI-Role and functions, banking structure reforms; Narasimhan Committee Recommendations, Financial Sector reforms. E-Banking in India-objectives, trends and practical uses-Recent technological developments in Indian Banking (ATM, Debit and Credit Cards, EMI, EFT)	10
V	Consumerism, Social Responsibility of business enterprises, New Economic Policy, Globalisation, EXIM policy, FDI policy, Multinational Corporation (MNCs) and Transnational Corporations (TNCs), Global Competitiveness.	8

Course Outcomes:

1- **Understand** the concept, nature, and importance of the business environment and the process of environmental scanning.

2- **Explain** different economic systems, government planning, and industrial policies and their influence on business.

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3- **Describe** the role of business laws and regulatory bodies and analyze their impact on business activities.
4- **Understand** the structure of the Indian financial system, including RBI functions, banking reforms, stock markets, and e-banking.
5- **Explain** globalization, consumerism, corporate social responsibility, and the role of MNCs/TNCs in global competitiveness.

Suggested Readings:

1. Essential of Business Environment: Text,Cases&Exercisese, XIth edition by K Aswathappa, Himalaya Publishing House
2. Business Environment by F CherunelumIXth edition by K Aswathappa, Himalaya Publishing House
3. The Economic & Social Environment, Xth edition by BibekDebroy, Global Business Press
4. Case in Business Environment- by David W Conklin- Sage South Asia edition
5. Business Environment- by SeikhSaleem- Pearson
6. Indian Economy- by RudraDatt&Sundram- S. Chand
7. Economic Survey-by Government of India

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Quantitative Techniques for Business Decisions

Course Code :M.Com 203		
Course Credit:4	Lecture :3	Tutorial :1
Course Type:	Core Course	
Lectures delivered :	40	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment /tutorial/ presentation/class test	Attendance	Total
15	5	10	30

Course Objective:

The objective of the course is to acquaint the students with the use of quantitative models in decision-making and Application y- hernias scientific methods and techniques for business decision making in an efficient and effective way.

UNIT	Course Content	Hours
I	Introduction: Quantitative approach to management decision making. Linear Programming: Mathematical formulation of linear programming problems and their solution using graphic approach and simplex algorithm. Duality Sensitivity analysis	10
II	Transportation: Solving the problem, testing optimality MODI method. Cases of Unbalanced problems, degeneracy, maximization objective, multiple solutions and prohibited routes. Assignment: Solving the problem, Cases of unbalanced problems, multiple optimum solutions, maximization objective and unacceptable assignments. Inter Programming: Problem Formulation and Solution	6
III	Inventory Control: Techniques of selective control, Economic order quantity (EOQ) models-classicagradual replenishment without shortage, price breaks and planned stock outs, Deciding optimum safety stock and reorder levelPERT/CPM: Networking with one estimate of time. Networks with three estimates of time. Time-cost trade-off,. PERT/cost. Resource allocation and resource levelling	8
IV	Markov Analysis: Brand- Switching analysis, Equilibrium conditions. Game Theory: Game of pure strategy, Game of mixed strategy Dominance. Queuing Theory: Elements of queuing system. Models with Poisson arrival and services rares, single server and infinite and finite population. Sequencing: n-jobs to be processed on two machines in the same order of	8

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	machines. N-jobs to be processed on m -machines in the same order of machines by converting it into a two-n machine case. Two jobs to be processed on m –machines in the different orders of machines.	
V	Replacement Analysis: Replacement of capital assets- discrete cases when time value of money is not considered and when time value of money is considered. Replacement of items that fail suddenly. Simulation.	8

Course Outcome

1. Dunlop airport that describes the model and the sampling technique analyze the resents and purpose recommendations in language understandable to the dilution making

2.Identity and Dunlop oration research models from the herbal description of the real system.

3.Understand the mathematical tools that and needed to same optimization problem.

4.Use mathematical sat wane to blame the proposed models.

Suggested Readings:

1. Levin, R.I., D.S. Rubin and J.P. Stingson, "Quantitative Approaches to Management", 1986, McGraw-Hill.
2. Vohra N.D., "Quantitative Techniques in Management", 3rd Edition, The McGraw Hill companies, 2006.
3. Bierman H. Jr, C.P. Bonini and W.H. Hausman, "Quantitative Analysis for Business Decisions", 7th Edition Homewood, Ill., Irwin 1983
4. Taha, Hamdy A., "Operations Research: An Introduction", 8th Edition, Prentice Hall of India.

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MARKETING MANAGEMENT

Course Code: M.Com 204		
Course Credit: 04	Lecture: 03	Tutorial: 01
Course Type:	Core Course	
Lectures Required :	40	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective: This course will introduce the student to

1- Gain a solid understanding of key marketing concepts and skills.
2- Identify and demonstrate the dynamic nature of the environment in which marketing decisions are taken and appreciate the implications for marketing strategy determination and implementation.
3- Students' skills in applying the analytic perspectives, decision tools, and concepts of marketing to decisions involving segmentation, targeting and positioning; and marketing strategies.
4- Develop strong marketing plans and persuasively communicate your recommendations and rationale.

UNIT	Course Content	Hours
I	Marketing: Definition, Importance and Scope of Marketing, Basic Concepts of Marketing Mix, Typesof Markets, Marketing Management: Definition, Functions, Marketing – Mix, Marketing Organizations, Marketing Environment, Marketing Information System, Strategic Marketing Planning.	10
II	Consumer Behaviour - Concept, Importance & Process. Market Segmentation, Basis for l Market Segmentation. Market Targeting – Concept & Procedure, Positioning - Introduction, Objectives, Usefulness, Positioning Strategy, Differentiating the Product,	6
III	Marketing - Mix Decisions, Product Decisions, New Product Development-Concept and Necessity for Development, Failure of New Products, New Product Planning and Development Process, Product-Mix, Branding and Packaging Decisions, Product Life cycle - Stages and Strategies for Different Stages of PLC.	8
IV	Pricing Decisions, Pricing Objectives, Policies Methods of Setting Price, Pricing Strategies, Channels of Distribution for Consumer/ Industrial Products, Factors Affecting Channel Distribution, Management of Channels: Current Trends in Wholesaling and Retailing, Retail Distribution System in India.	8

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V	Promotion: Promotion-mix, Advertising, Sales Promotion, Personal Selling, Publicity and Public Relations. Marketing planning, Marketing organization structure, Demand Sales Cost and Profit analysis. Brief Account of New Emerging Areas: Social, ethical and legal aspectsof Marketing, Marketing of Services, Rural Marketing, CRM, Electronic Marketing; B2C, B2B and C2C, Direct Marketing through Internet, Viral marketing, Green Marketing, Guerrilla Marketing.	8

COURSEOUTCOMES:

1- Gain a solid understanding of key marketing concepts and skills.
2- Identify and demonstrate the dynamic nature of the environment in which marketing decisions are taken and appreciate the implications for marketing strategy determination and implementation.
3- Develop the students' skills in applying the analytic perspectives, decision tools, and concepts of marketing to decisions involving segmentation, targeting and positioning;
4- Develop an understanding of the underlying concepts, strategies and the issues involved in the exchange of products and services and control the marketing mix variables in order to achieve organizational goals.
5- Develop strong marketing plans and persuasively communicate your recommendations and rationale

Text and Reference Books

1. Marketing management the millennium /by Kotler Philip, 15th edition, PHI,
2. Marketing Management, Text and Cases, Chandrasekar, Tata Mc Grawhill,

Reference Books

1. Marketing An Introduction /by Kotler Philip, Gray and Armstrong, Pearson education, 14th edition,2011
2. Marketing management/, by RajanSaxena, TMH, 4th edition
3. Marketing Management /by Tapan. K. Panda, Excel publications,2 nd edition
4. Marketing Management Planning Implementation and control, Indian context, / Ramaswamy VS Namakumari, McMillan India ltd,4 th edition,2010
5. Marketing /by Zikmund , Thompson learning,3 edition ,2007/Bombay
6. Basic Marketing: A Global Marketing, /by Perreault, Tata Mc Grawhill
7. Marketing Management, Text and Cases, Chandrasekar, Tata Mc Grawhill,

Weblinks

https://www.edx.org/course/marketing-management-iimbx-mk102x
https://www.edx.org/learn/marketing
http://nptel.ac.in/courses/110104068/
https://onlinecourses.nptel.ac.in/noc16_mg02/preview
http://nptel.ac.in/courses/110104070/
http://nptel.ac.in/downloads/110104068/

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RESEARCH METHODOLOGY

Course Code: M.Com-205		
Course Credit: 04	Lecture: 03	Tutorial: 01
Course Type:	Core Course	
Lectures delivered:	40	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective: This course emphasizes the basic methodologies, as well as introduces a variety of techniques, and demonstrates how research applies to field of management.

UNIT	Course Content	Hours
I	Introduction: Concept of Research and Its Application in Various Functions of Management, Research at different levels of Business Administration. Types of Research, Types of Business Problems Encountered by the Researcher, Problems and Precautions to the Researchers. Problem Definition, Components of Problem, Types of Problem in Research, Process of Research, Research Design: Exploratory, Descriptive and Conclusive or Experimental Research Design.	8
II	Sampling: Concept, Sample Size and Sampling Procedure, Probability and Non-Probability Sampling Techniques, Determination and Selection of Sample Member, Data Collection: Secondary and Primary Data, Advantages & Disadvantages, Methods of Data Collection: Observation, Interview, Questionnaire & Schedule, Procedure of Questionnaire and Schedule construction, Types of Questions, Sequencing of Questions, Check Questions, Length of Questionnaire. Precautions in Preparation of Questionnaire. Difference between Questionnaire & Schedule.	10
III	Measurement and Scaling: Types of Scales, Difficulty of Measurement, Sources of Error, Criteria for a Good Scale. Attitude Scales: The Concept of Attitude, Component of Attitude, General Procedure in Attitude Scaling, Selected Attitude Scales, Rating Methods, Limitations of Attitude Measurement. Likert & Thurston Scales.	6
IV	Analysis of Data: Coding, Editing and Tabulation of Data, Various Kinds of Charts and Diagrams Used in Data Analysis: Bar and Pie Diagrams and their Significance. Measurement and Central Tendency, Measure of Dispersion and their Advantages. Hypothesis Testing, Bi-variate Analysis: Chi square,	10

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	Correlation, Rank Correlation, Regression Analysis, Analysis of Variance (ANOVA). Overview of Factor and Cluster Analysis, Use of SPSS in Data Analysis.	
V	Report Preparation: Types and Layout of Research Report, Precautions in Preparing the Research Report. Bibliography, References and Annexure in the Report, Drawing Conclusions, Suggestions and Recommendations to the Concerned Persons.	6

Course Outcomes:

At the end of course, a student will be able to:

1) Understand the concept and process of research.
2) Differentiate between different methods of Data collection
3) Design Data Collection tools and implement them.
4) Use statistical methods to analyze data and arrive at conclusion.
5) Understand the structure and purpose of various reports.

Text and Reference Books

1. Research Methodology by C. R. Kothari. – New Age
2. Business Research Methods by Donald C Cooper and Pamela S. Schindler, Tata Mcgraw Hill.
3. Marketing Research RajendraNargundkar. – TMH
4. Marketing Research by N. K. Malhotra.- Pearson
5. Research Methodology by Ranjeet Kumar. – Pearson
6. Marketing Research by Beri. – TMH

Weblinks

https://www.edx.org/course/introduction-social-research-methods-edinburghx-socrmx
https://www.edx.org/course/scientific-methods-research-urfux-tpres2017x
https://www.edx.org/course/introduction-to-psychological-research-methods-0
http://nptel.ac.in/courses/121106007/
http://nptel.ac.in/courses/110107080/

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PRODUCTION & OPERATIONS MANAGEMENT

Course Code: M.Com 206		
Course Credit: 04	Lecture: 03	Tutorial: 01
Course Type:	Core Course	
Lectures delivered:	40	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective: The objective of this course is to expose the students to methods and techniques for managing operations more effectively and efficiently.

UNIT	Course Content	Hours
I	Operations Management – An overview, Definition of production and operations management, Production Cycle, Classification of operations, Responsibilities of Operations Manager, New Product Development, Product Design, Plant Location, Layout Planning. Role of SCM in Production.	8
II	Forecasting as a planning tool, Forecasting types and methods, Exponential smoothening, Measurement of errors, Monitoring and Controlling forecasting models, Box- Jenkins Method. Productivity and Work study, Method study, Work Measurement.	8
III	Production Planning techniques, Routing Decisions, Line of Balance, Scheduling types & principles, master production schedule, Inventory Management – Objectives, Factors, Process, Inventory control techniques- ABC, VED, EOQ, SED,FSN analysis. Purchasing & Vendor Management: Centralized and Decentralized Purchasing, Functions of Purchase Department, Single Vendor Concept, Management of Stores.	8
IV	Basic concepts of quality, dimensions of quality, Juran's quality trilogy, Deming's 14 principles, PDCA cycle, Quality circles, Quality improvement and cost reduction-7QC tools and 7 new QC tools, ISO 9000-2000 clauses, coverage QS 9000 clauses, coverage. Six Sigma, Total Productive Maintenance (TPM).	8
V	Supply Chain Management(SCM): Concept, Features, Various Flows(cash, value & information), Benefits of SCM, Recent issues in SCM (Outsourcing, Value Addition, Lean Manufacturing), Logistics as a part of SCM, Logistics costs and Subsystems, Inbound & Outbound logistics, Bullwhip effect, Distribution and Warehousing. Role of Information Technology in SCM.	8

Course Outcomes:

At the end of the course, a student will be able to:

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1. Understand and Appreciate of the principles and applications relevant to the planning, design, and operations of manufacturing/service firms.
2. Develop skills necessary to effectively analyze and synthesize the many inter-relationships inherent in complex socio-economic productive systems.
3. Use analytical skills already learned, and build on these skills to further increase your "portfolio" of useful analytical tools for operations tasks.
4. Use and recognize situations in a production system environment that suggests the use of certain quantitative methods to assist in decision making on operations management and strategy.

Text and Reference Books

1. Production & Operations Management- S.N. Chary, Tata Mcgraw Hill
2. Production & Operations Management- Dr. B S Goel, PragatiPrakashan
3. Production & Operations Management- KanishkaBedi, Oxford University Press
4. Operations and supply management, 12th ed./ By Chase, Richard B .- New Delhi; TMH, 2010.
5. Logistics management, 2nd ed. /by Sople. - New Delhi: Pearson, 2010.
6. Supply Chain Management, 5/E Sunil Chopra & Peter Meindl, Pearson
7. Supply Chain :Modeling and solutions/ By Sahay, B.S .- Delhi; Macmillan, 2007.
8. Supply chain management. By Dubey, Jayshree .- Delhi: New century publications, 2007.
9. Supply chain collaboration: How to implement CPFR and other best collaborative practices / By Ireland, Ronald K.- USA: J.Ross Publication, 2005.

Weblinks

https://www.edx.org/course/operations-management-iimbx-om101
xhttp://nptel.ac.in/courses/112106134/1
https://onlinecourses.nptel.ac.in/noc18_mg41/preview
http://nptel.ac.in/courses/110106062/
http://nptel.ac.in/courses/112106131/1
https://www.edx.org/learn/operations-management
https://ocw.mit.edu/courses/sloan-school-of-management/15-761-introduction-to-operations-management-spring-2013/
https://www.edx.org/course/lean-production-tumx-qpls3x
https://www.edx.org/course/product-management-lean-agile-system-bux-qd503x

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M.Com III Semester

Strategic Management

Course Code : M.Com301		
Course Credit:4	Lecture :3	Tutorial :1
Course Type:	Core Course	
Lectures delivered :	40	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment /tutorial/ presentation/class test	Attendance	Total
15	5	10	30

Course Objective:

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.

UNIT	Course Content	Hours
I	Introduction: Concept and Role of Corporate Strategy, Level of Strategy, Basic Model of Strategic management. Approaches to Strategic Decision Making Strategic Role of Board of Directors and Top management, Strategic implications of social and ethical issues.	10
II	Strategic Analysis: Analysis of Board Environment- Environment Profile; Constructing Scenarios. 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 Stakeholder Expectations- Corporate Mission, Vision, Objective and Goals	6
III	ategic Choice: Generating Strategic Alternatives, Strategic Options at Corporate level- Stability, Growth and Defensive Strategies, External Growth Strategies- Merger, Acquisition, Joint Venture and Strategic Alliance, Evaluation of Strategic Alternatives- Product Portfolio Models, Selection of a suitable Corporate Strategy- Concept of Strategic Fit. Strategic options at SBU Level- Michael Porters Competitive Strategies; Operationalising Competitive Strategies.	8

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IV	Strategic Implementation: Strategic implementation issues, Planning and allocating resources. Organization Structure and Design, Functional Strategies- Production, Human Resources, Finance, Marketing and R. & D. managing Strategic Change Strategic Control	8
V	Strategic Review: Evaluating Strategic Performance- Criteria and Problems, Concept of Corporate Restructuring.	8

Course Outcomes

1. Know, understand, and apply the strategic management process to analyze and improve organizational performance
2. Familiarization with the strategic management process.
3. Understanding about the techniques to scan an environment and the role of environment scanning in hurdle less strategic management of an organization.
4. Evaluate challenges faced by managers in implementing and evaluating strategies based on the nature of business, industry, and cultural differences
5. Clarity about the strategies followed by strategic dilemma in dealing with dynamic global business
6. Analyze the competitive situation and strategic dilemma in dealing with dynamic global business environment in terms of rapidly changing market trends and technological advancement.

Suggested Reading:

1. Arthura A. Thompson et-al, Crafting and Executing Strategy: Text and Readings, 15th ed., McGraw Hill, 2007.
2. Grant, Robert M., Contemporary Strategy Analysis, 5th ed., 2005 Blackwell publishers, Massachussets, U.S.A
3. Hitt M.A. et. Al., Strategic Management, South Western, 2009.

Ansoff, H. igor, R.P. Declorch and R.I. hayes, From Strategic Planning to Management, Wiley, 1976

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Supply Chain Management

Course Code: M.Com 401		
Course Credit: 04	Lecture: 03	Tutorial-01
Course Type:	Discipline Elective	
Lectures delivered:	40	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objectives:

- To make students understand how supply chain impacts all areas of the firm
- To introduce the basic concepts of supply chain management
- To provide insights into supply chain's linkages with customer value

UNIT	Course Content	Hours
I	**21ST Century Supply Chains:** Concept & definitions of supply Chain (SC), Physical distribution, Logistics & Supply Chains, Generalized SC Model, Concept of SCM, Role of SC as a value driver: integrative Management, Responsiveness and Financial Sophistication	4
II	**Supply Chain Structure:** Shift from enterprise to network, Structure of a SC, Push based SC, Pull based SC, Tradeoff between Push & Pull, Identifying Appropriate Push & Pull Strategy for SC, Commodity & cost centric SC, Agile SC	8
III	**SCM Mechanisms:** Changing business landscape- driving forces: Shift from Operations to Services, Impact of Globalization & Technological revolution, Shift from linear SC to Collaborative networks, power shifts in the SC-demands for flexibility of partnerships, core competencies, growth in outsourcing, increased complexity of processes.	6
IV	**SCM Building Blocks:** Overview of customer focus & demand, resources & capacity management, procurement & supplier focus, inventory management, operations management, distribution management in SCM	6
V	**Customer Value:** Empowered consumer, Customer focused Marketing & SC service outputs, customer service – availability, operational performance, reliability. Customer satisfaction– customer expectations, enhancing customer satisfactions & imitations of customer satisfaction. Customer success – achieving customer success, value added services, customer value requirement mapping, CRM	6

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Course Outcomes:

At the end of the course, a student will be able to:

1) Develop a sound understanding of the important role of supply chain management in today's business environment
2) Become familiar with current supply chain management trends Understand and apply the current supply chain theories, practices and concepts utilizing case problems and problem-based learning situations
3) Develop and utilize critical management skills such as negotiating, working effectively within a diverse business environment, ethical decision making and use of information technology
4) Demonstrate the use of effective written and oral communications, critical thinking, team building and presentation skills as applied to business problem.

Text Books:

- Supply Chain & Logistics Management by Bowersox, Closs& Cooper, TMGH, 2nd Edition.
- Designing &Managing the SC – Concepts, Strategies & Case studies by Levi, Kaminsky et. Al., TMGH, 3rd Edition.
- Supply Chain Management: Strategy Planning & Operations by Sunil Chopra, Peer Meindl, Pearson, 1st Edition.
- Supply Chain Management Process, System & Practice by N. Chadrasekaran, Oxford, 1st Edition
- Total Supply Chain Management by Basu& Wright, Elsevier, 1st Edition.
- Logistics Management & Strategy by Harrison and van Hoek, Prentice Hall, 2005.
- Supply Chain Management by Mentzer, Response Books, 2007
- Logistics Management : The Supply Chain Imperative by VindoSople, Pearson Education, 2007

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International Business
M.Com-402

Course Code: M.Com 402		
Course Credit: 04	Lecture: 03	Tutorial: 01
Course Type:	Core Course	
Lectures Required :	40	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objectives:

The purpose of this course is to acquaint the students with nature, scope, structure and operations of international business and familiarize them with trends and developments in India's foreign trade and investments and policy framework.

UNIT	Course Content	Hours
I	International Business: Its Importance, nature and scope; Modes of entry into international business; Management of international business opera tions- Complexities and issues; IT and international business, India's involvement in International Business. theoretical Foundations of International Trade: Reasons for international trade; theories of international trade; Gains from trade; Foreign trade multiplier; Terms of trade	10
II	Instruments of Commercial Policy: Tariffs, quotas and other measures and their effects; World trade and protectionism. Balance of Payment Account: Current and Capital Account components and accounting system; Balance of payment deficits and adjustment policies.	6
III	International Business Environment: Framework for analyzing international business environment; Domestic and foreign environments and their impact on international business decisions; World trading environment – pattern and structure of world trade	8
IV	International financial Environment: Exchange rate mechanism and arrangement; International money and capital markets; Foreign investment flows- Pattern,	8

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	Structure and effects. Movements in foreign exchange and interest rates and their impact on trade and investment flows. International Economic Institutions and Agreements: WTO,IME, World bank, UNCTAD, Agreement on Textiles and Clothing, GSP,GSTP and other international agreements and treaties; International commodity trading and agreements- India's involvement and consequences.	
V	Regional Economic Integration: Free area, customs union and common market; Theory of customs union; Trade creation and diversion effects; Regionalism vs. multilateralism; Structure and functioning of EC and NAFTA; Regional Economic cooperationMultinationals (MNCs) in International Business: Issue in investment, technology transfer, pricing and regulations; International collaborations and strategic alliances. Contemporary Developments and Issues in International Business	8

CourseOutcomes:

At the end of the course, a student will be able to:

1) Understand the role and importance of International Business.
2) Demonstrate knowledge of Various International Organizations.
3) Understand the International Financial Environment.

Suggested Readings:

1. Danoes, John D. Radebaugh, Lee H., and Daniel P. Sullivan International Business: Environment and Operations, 12th ed., Prentice Hall, 2009.
2. Griffin, Ricky W. and Pustay, Michael W, International Business: A Managerial Perspective, Prentice Hall, 2009.
3. Hill, Charles, W.L., International Business, McGraw Hill Company, New York, 2009.
4. Bell, Donald, Wendall H. McCulloch, HichaelGeringer, Micael S. Minor and Jeanne M. McNett, International Business: The challenge of Global competition, 12th edition, 2009, McGraw Hill Co.

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MANAGEMENT OF FINANCIAL INSTITUTIONS AND SERVICES

Course Code :M.Com DSE-1		
Course Credit:4	Lecture :3	Tutorial :1
Course Type:	Discipline Specific Elective	
Lectures delivered :	40	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment /tutorial/ presentation/class test	Attendance	Total
15	5	10	30

CourseObjectives:

The course will help the students a deeper understanding of financial system and financial services in particular and their functioning, role in the economic development of a country. To acquire the skills necessary to manage a financial firm, to describe and apply financial concepts, theories, and tools, and to evaluate the role of technology and the legal, ethical and economic environment as it relates to financial institutions commercial banks, insurance companies, mutual funds, investment banks, pension funds, regulatory agencies.

UNIT	Course Content	Hours
I	Introduction : Financial System and Markets- Constituents and Functioning; RBI- Role and Functions. Regulation of money and credit, Monetary and Fiscal policies. Financial Sector Reforms in India.	8
II	Management of Commercial Banks: Banking Industry in India, Constituents, Banking Sector Reforms, And Determination of commercial interest rates: Fixed and Floating. Management of Non-Performing Assets, Strategies for making commercial banks viable.	8
III	Management of Non –Banking Financial Institutions : Their status, types, working and strategies.	8
IV	Management of Financial Services: Meaning, Scope and Importance. Leasing and Hire Purchase: Parties involved, Evaluation of Lease transaction, Types of Lease and their implications, Hire Purchase v/s Leasing. Other Financial Services: Factoring, Forfeiting, Discounting and Re Discounting of Bills.	8
V	Development of Financial Institutions in India(DFI's) – IDBI, ICICI, IFCI, NABARD, RRB's, State Level Institutions : Their role and functioning.	8

Course Outcomes:

1. Discuss the characteristics of various financial institutions in the national and international economy.
2. Describe the regulations to which financial institutions are subject.
3. Calculate contemporary measures of financial measures of performance and risk.

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4. Explain how the financial services component industries (insurance, banking, securities, real estate and financial planning) interact.
5. Justify the use of various financial instruments in managing risk for each type of financial institution.

Suggested Readings:

1.Bhole, L.M.: Financial Markets and Institutions, Tata McGraw Hill, Delhi.
2.Khan, M.Y.: Indian Financial System, Tata McGraw Hill, Delhi.
3. Varshney, P.N.: Indian Financial System, Sultan Chand & Sons, New Delhi.
4. Ghosh, D.: Banking Policy in India, Allied publications, Delhi.

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SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Code :M.Com DSE-1		
Course Credit:4	Lecture :3	Tutorial :1
Course Type:	Discipline Specific Elective	
Lectures delivered :	40	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment /tutorial/ presentation/class test	Attendance	Total
15	5	10	30

Course objective:-

This course aim at developing in understanding of the changing domestic and global investment sceneries in general and Indian capital market in particular with reference to availability of various financial product and operations of stock exchanges. It aims to providing an in depth knowledge of the theory and portfolio management.

UNIT	Course Content	Hours
I	Definition of Security & its types; Introduction to Security Market, Stock Exchange and New Issue Markets - their nature, structure, functioning and limitations; Regulatory Mechanism: SEBI and its guidelines; Investor Protection	8
II	**Risk & Return**: Concept of Risk, systematic and unsystematic risk components. Measures of risk and return, **EMH (Efficient Market Hypothesis)** and its implications for investment decision. **Valuation of Equity:** Equity Valuation Models-Approaches to Equity Valuation: Technical Approach- Tools; Fundamental Approach – economy, industry and company analysis	8
III	**Valuation of Debentures/Bonds**: Nature of Bonds, Valuation & Bond theorems,**Valuation of Derivatives**-Options and futures	8
IV	Portfolio Analysis and Selection: Portfolio Concept; Portfolio risk and return, Selection of Portfolio: Markowitz's Theory, Single Index Model, Capital market theorem, CAPM (Capital Asset Pricing Model) and Arbitrage Pricing Theory.	8
V	**Portfolio Management & Performance Evaluation:** Sharpe and Treynor measures; Revision of portfolio; Portfolio Management & Mutual Fund Industry	8

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Course outcome:-

1. Understand the various alternatives available for investment.
2. Learn home sure risk and return
3. Find the relationship. Between risk and return.
4. Value the equities and nods.
5. Gain knowledge of various strategies fallowed by investment parishioners.

SUGGESTED READINGS:

1. Dr.Punithavathy Pandian- Security Analysis & Portfolio Management (Vikas Publication)
2. P. Chandra- Investment Analysis & Portfolio Management (Tata Mcgraw Hill Publication)
3. Ranganatham- Security Analysis & Portfolio Management (Pearson Education Publication)

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Working Capital Management

Course Code :M.Com DSE-3		
Course Credit:4	Lecture :3	Tutorial :1
Course Type:	Discipline Specific Elective	
Lectures delivered :	40	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment /tutorial/ presentation/class test	Attendance	Total
15	5	10	30

Course objective:-

This course aim at developing in understanding of the changing domestic and global investment sceneries in general and Indian capital market in particular with reference to availability of working capital. It aims to providing an in depth knowledge of Working capital Management.

UNIT	Course Content	Hours
I	Introduction to Working Capital Nature, Scope and Definition of Working Capital, Working Capital Cycle, Assessment and Computation of Working Capital Requirement, Profitability–Liquidity trade-off, Working Capital Policy - Aggressive & Defensive. Overview of Working Capital Management	8
II	Management of Cash and Marketable Securities Meaning of Cash, Motives for holding cash, objectives of cash management, factors determining cash needs, Cash Management Models, Cash Budget, Cash Management: basic strategies, techniques and processes, compensating balances ; Marketable Securities: Concept, types, reasons for holding marketable securities, alternative strategies, choice of securities; Cash Management Practices in India.	8
III	Management of Receivables Receivables: Nature & cost of maintaining receivables, objectives of receivables management, factors affecting size of receivables, policies for managing accounts receivables, determination of potential credit policy including credit analysis, credit standards, credit period, credit terms, etc; Collection Policies; Credit Management in India.	8
IV	Management of Inventory Inventory: Need for monitoring & control of inventories, objectives of inventory management, Benefits of holding inventory, risks and costs associated with inventories, Inventory Management: Minimizing cost in inventory, Techniques of Inventory Management - Classification, order	8

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	quantity, order point etc.	
V	Working Capital Financing Need and objectives of financing of working capital, short term credit, mechanism and cost-benefit analysis of alternative strategies for financing working capital : accrued wages and taxes, accounts payable, trade credit, bank loans, overdrafts, bill discounting, commercial papers, certificates of deposit, factoring, secured term loans, etc; Pattern and sources of Working Capital Financing in India, with reference to Government policies.	8

Course Outcomes:

1. Understand the working Capital Management.
2. Learn Inventory Management.
3. Understand Classification, Order quantity.
4. Understanding of Credit Policy
5. Gain knowledge of various strategies fallowed by working Capital.

SUGGESTED READINGS:

1. Rangrajan and Mishra- Working Capital Management (Excel Publication)
2. Pandey, I.M. _ Financial Management (Vikas Publication)
3. V.K. Bhalla – Working Capital Management (Anmol)
4. Ravi M. Kishore – financial Management (Taxmann, Publication)
5. Khan & Jain – Financial Management (Tata Mcgraw Hill, Publication)

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Corporate Laws

Course Code :M.Com DSE-4		
Course Credit:4	Lecture :3	Tutorial :1
Course Type:	Discipline Specific Elective	
Lectures delivered :	40	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	30

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment /tutorial/ presentation/class test	Attendance	Total
15	5	10	30

Course Objective:

The legal context of business is a prerequisite for a business to exist. This course emphasizes the basic understanding of law concepts as applicable to field of management.

UNIT	Course Content	Hours
I	**The Consumer Protection Act, 1986**Objects of the Act, Definition of the consumer, Complaint, Complainant, Rights of the consumer, Redressal Machinery under the Act, Procedure for complaints under the Act, Remedies & Appeals	8
II	**The Information Technology Act, 2000** Definition – E-commerce, Electronic Governance , Digital Signature, Regulation of Certifying Authorities, Digital Signature Certificates, Duties of Subscribers, Penalties and Offences.	8
III	**The Right to Information Act, 2005** Objects and importance of the Act, Definition of information, public authority, who is covered under RTI and his rights, Method of seeking information, Information exempted under disclosure.	8
IV	**TheSecurities & Exchange Board of India Act, 1992** Objects of the Act, Management of SEBI, Functions and Powers of SEBI, Remedies against the order of SEBI, Insider Trading.	8
V	**Securities Contracts (Regulation) Act, 1956** Objects of the Act,Procedure for recognition of stock exchange, Listing and delisting of securities, Powers of central Govt. and SEBI under the Act,	8

Course outcomes:-

1. Discuss the Australian legal system and how it applies to regulate business.
2. Identify and discuss the application of statute law and Common Law relevant to business.
3. Apply basic principles of business law in analysing business decisions.

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4. Identify legal business issues and legal risks and recommend actions to manage them.
5.

Suggested Readings

6. Business legislation for management by M.C Cnnal-vikas publication (2018 edition)
7. Business & commercial knowledge by Dr. C.B Gupta- McGraw publication (2018 edition)
8. Business Law micro lending company law by SS. Gulshan - Exre bures publications (2017-18 edition
9. General Law-1 & procedure by M.D Kapoor –sultan Chand & sons Publication (2017-18 edition)

Weblinks

https://mylaw.net/corporate/fundamental-company-law-course?videoid=200

https://www.youtube.com/watch?v=2Z9hqPGv0A8

http://www.simplynotes.in/m-comb-com-2/law-of-contract-1872-offer-and-acceptance/

https://study.com/academy/lesson/contract-law-terms-definitions-contract-types.html

http://icsi.in/Study%20Material%20Foundation/ELEMENTS_OF_BUSINESS_LAWS_AND_MANAGEMENT.pdf

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Banking Products and Services

Course Code :M.Com DSE-4		
Course Credit:4	Lecture :3	Tutorial :1
Course Type:	Discipline Specific Elective	
Lectures delivered :	40	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment /tutorial/ presentation/class test	Attendance	Total
15	5	10	30

Course Objectives.

1. To understand the relationship between banker. and Customer.
2. To familiarize & enlace the understanding of Banking Products and Services.
3. To Update the students with the necessary knowledge and skill with respect to the concepts, Products & Services of banking.
4. To Impart the Knowledge and usage of Electronic banking

UNIT	Course Content	Hours
I	Overview of different banking products and services- Banker and Customer Relations- Know your customer (KYC) -guidelines- credit management in banks, credit monitoring system in banks. Role and Functions of Banks - Regulatory provisions / enactments governing banks - Whole sale banking - Retail banking - international banking.	8
II	Opening of accounts and documents required for various types of customers- minor, joint account holder, HUF, Trust, Business and Companies. Introduction to various Deposit Products and Credit Products of Banks- working capital Loans and term loans, Home loans, personal loans, Fixed Deposits, Recurring Deposits.	8
III	Development and Role of New Banking Products & Services- Bancassurance - Importance of Risk management in banks - types of risk - impact and management Factoring & Forfeiting, Securitization, Credit Cards, Ancillary services: Remittances, safe deposit lockers.	8
IV	Electronic Banking and its importance in the development of the nation's economy.	8
V	Electronic banking products- internet banking, mobile banking, online DMAT account, Electronic Funds Transfer Systems- NEFT, RTGS , Electronic Payment System-Home Banking (Corporate and personal).	8

Course Outcome:-

1. Basic understanding of Banking functions and relationship between Banker and customer.

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2. An overview of Electronic Banking system.
3. Understand About New Banking Products and Services.
4. An Overview of Financial System, financial Services Provided to the customer..

Suggested Readings

1. Banking law and practice : Prof.Varshney
2. Banking law and practice: Prof. B.M.L. Nigam
3. Banking Products and Services :
4. Principles & Practices of Banking - By Indian Institute of Banking & Finance - Macmillan Publication.

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TAX PLANNING AND MANAGEMENT

Course Code :M.Com DSE-6		
Course Credit:4	Lecture :3	Tutorial :1
Course Type:	Discipline Specific Elective	
Lectures delivered :	40	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment /tutorial/ presentation/class test	Attendance	Total
15	5	10	30

Course objective:- This course aim at developing in understanding of the Tax System It aims to providing an in depth knowledge of Tax Management in the country

UNIT	Course Content	Hours
I	**Tax Planning**: Meaning, Objectives & Importance of Tax Planning, Tax Management, Tax Planning V/S Tax Management, Tax Avoidance & Tax Evasion, Assessment Year, Previous Year, Assessee – Types, Residential status, Non-resident Indians.	8
II	**Tax on Individual Income** – Computation of tax under the heads of Salaries, Income from House Property, Profits & Gains of Business, Capital Gains & Income from Other Sources, Tax deductible at source, Filing of Return, Penalties &Appeals	8
III	**Corporate Income Tax**: Tax concessions and incentives for corporate decisions, Carry forward and set off losses, Tax planning regarding Employees Remuneration..	8
IV	**Central Excise Act 1994** –A brief view of various aspect of the Act & Excise Planning.	8
V	**Customs Act 1962-** A brief view of various custom duties & their planning.	8

Course Outcome:-

1: Understand the basics of **tax planning**, tax management, tax avoidance, and tax evasion.
2: Compute **individual income tax** under various heads of income.
3: Understand **TDS, return filing, penalties, and appeals.**
4: Analyze **corporate income tax**, tax incentives, and loss set-off.
CO5: Gain basic knowledge of **Central Excise and Customs laws** and their plannin

Suggested Readings

1.Datey V.s - Indirect taxes – Law & Practice (Taxman Publication)
2.Singhania V.K – Direct Taxes, Law & Practice (Taxman Publication)
3.ParasadBhagwati – Income Tax Law & Practice (VishwaPrahashan)

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RISK AND INSURANCE MANAGEMENT

Course Code :M.Com DSE-7		
Course Credit:4	Lecture :3	Tutorial :1
Course Type:	Discipline Specific Elective	
Lectures delivered :	40	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment /tutorial/ presentation/class test	Attendance	Total
15	5	10	30

Course Objectives:

1. Impart knowledge of the range of financial and financial related risks facing organisations
2. Provide the understanding of approach to risk management through risk identification, risk measurement and risk management (or mitigation)
3. Impart knowledge and understanding of the selected Insurance/Risk management.
4. Provide the understanding of the insurance market, its environment, underlying forces and current developments.
5. To provide Knowledge of the operation and management of insurance entities, and the economic implications of organizational design and structure of insurance, tax authorities.

UNIT	Course Content	Hours
I	Risk and Risk Management: Meaning and Definition of Risk, Nature of Risk, Types of Risk, Risk v/s Uncertainty, Risk Management objectives & tools, Risk management Process, Risk Management in Industrial Companies.	8
II	Introduction of Insurance, Meaning and Scope of Insurance, Advantages of Insurance, Classification of Insurance Business viz. Life Insurance & general Insurance, Role of insurance in overall economic development, Principles of Insurance.	8
III	Role of Actuaries, Product Framing, Underwriting guidelines, Re-insurance, Preparation of Insurance Documents, Insurance Policy Conditions.	8
IV	Financial Aspects of Insurance Management: Role of Financial Institutions in Insurance, Insurance Companies, Financial market, Housing Finance. Important Life Insurance Products & General Insurance Products, Determination of Premiums & Bonuses.	8
V	Settlement of Claims: Study of various Insurance Laws & Regulations with respect to Insurance Amendment Act 2015, Life Insurance Corporation Act 1956, IDRA Act 1999, Consumer Protection Act 1986, Income Tax 1951, Married Women's Property Act 1874. Tax Benefits under Life Insurance Policies.	8

Course Outcomes:

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Differentiate between financial risks and business risks. Design a risk management program for a business organization.

Identify and describe the various types of financial risk and their sources. Apply the insurance mechanism in risk management.

Demonstrate knowledge of the operation and management of insurance entities, and the economic implications of organizational design and structure.

Demonstrate knowledge of insurance contracts and provisions, and the features of property-liability insurance, life and health insurance, and employee benefit plans.

Develop skills to facilitate insurance product cost and pricing, marketing, and distribution. Examine the role of public policy including social insurance in personal financial planning and risk management.

Suggested Readings

1. Neelam Gulati- Principles of Risk Management & Insurance (Excel Publication)
2. Kakkar& Srivastava- Insurance and Risk Management (Universities Press)
3. M.N. Mishra- Insurance Principle & Practice (Sultan Chand & Company Ltd., New Delhi)

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Rural Banking, Micro Finance and Small Group Management

Course Code :M.Com DSE-8		
Course Credit:4	Lecture :3	Tutorial :1
Course Type:	Discipline Specific Elective	
Lectures delivered :	40	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment /tutorial/ presentation/class test	Attendance	Total
15	5	10	30

Course Objectives:

1.To prepare students to be will verse with the concept of microfinance & Rural Economy

2. To home basic understanding of weasel credit &financial constitutions.

3.To Assess Of Understand the Impact of Microloan on the Will Bering & Clients

4. The subject in kinds to make the students aware of the union organizations involved in the FMFI & Microloans.

UNIT	Course Content	Hours
I	Meaning of rural areas, rural economy, rural employment, rural poverty, agricultural reforms, role of rural credit system, rural infrastructure, Importance of rural infrastructure, issues/ constraints for rural development.	8
II	Financial institutions for rural development - Basic understanding of rural credit and development. Institutional structure for rural financing in India: policy and schemes of NABARD, recent financing scheme of the Government, NBFCs - Their status, types, working and strategies for rural development, Agriculture Insurance organizations - Their status, types, working and strategies for rural development.	8
III	Overview of microfinance, meaning, types and role of microfinance for rural development.	8
IV	MFI lending models- conventional and modern models, government policies for lending microfinance, Micro finance at small group level, development of cooperative banks in rural India, emergence of RRBs.	8
V	Management of small groups, Linkages between small group and Banks,	8

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	Convergence of development programmers and their implementation through government agencies, role and strategies of facilitating organizations in rural development.	

Course Outcomes:

1. Apply knowledge & different theories of Microfinance.
2. Understand & Implement MFI Working Procedure.
3. Will same society of poor people in providing Knowledge & financial Literacy to them.
4. Will Understand the concept of microfinance which was excluded in Traditional Banking system.

Suggested Readings

1. V S Somnath- Microfinance (Excel Books)
2. Panda- Understanding Microfinance (Wiley India)
3. Craig Churchill & Cheryl Frankiewicz-Making Microfinance Work
4. Marguerite S. Robinson- The Microfinance Revolution (Kindle Edition)

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Green Marketing Management

Programme: M.Com	Year: First	Semester: Second
Course Code: M.Com OP-1	Course Title: **Green Marketing Management**	
Credits: 4	Open Elective	
Max. Marks: 30+70	Min. Passing Marks: 12+28	

Course Objective:

1. To enable students, understand Green Marketing, its relevance and importance in the 21st century.
2. To enable students, understand how to implement the green marketing and sustainable marketing.
3. To enable students, understand the role of Green Marketing plays in the nurturing and conservation of environment.

Unit	Topics	HRS=36
I	• Introduction to Green Marketing • Definition of Green Marketing • Importance of Green Marketing • Evolution of Green Marketing • Environmental Issues • Sustainable Development • Definition of Sustainable Development • The Three Pillars of Sustainable Development • Sustainable Development Goals (SDGs) • Sustainable Product Design • How to design products with sustainability in mind • Use of eco-friendly materials • Designing for durability and reparability • Importance of packaging design	8
II	• Strategic management related to Green Marketing • Green Marketing Mix • Product • Price • Place • Promotion • Green Consumer Behavior • Factors Influencing Green Consumer Behavior • Green Consumer Segmentation • Barriers to Green Consumption • Strategies for Encouraging Green Consumption	10

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III	• Green Communication • Communication Strategies • Green Advertising • Green Public Relations & Green Social Media • Green Supply Chain Management • Definition & Importance of Green Supply Chain Management • of Green Supply Chain Management • Green Procurement &Best practices in green procurement • Green Logistics and transportation	8
IV	Corporate Social Responsibility (CSR) • Definition of CSR • CSR and Sustainable Development • CSR and Green Environmental Policy and Regulation • Understanding environmental policies and regulations • The impact of policy and regulation on green marketing Green marketing and WTO Case Studies • Green Marketing Success Stories • Green Washing Scandals	10

Course Outcomes: On the successful completion of the course, student will be able to:

1: Understand the concept, definition, importance, and evolution of Green Marketing, and its connection with environmental issues and sustainable development, including SDGs and the three pillars of sustainability.

2: Apply principles of sustainable product design, including eco-friendly materials, durability, reparability, and packaging considerations in marketing decisions.

3: Develop knowledge of strategic management in Green Marketing, including the Green Marketing Mix (Product, Price, Place, Promotion), green consumer behavior, segmentation, and strategies to promote sustainable consumption.

4: Understand and implement Green Communication and Green Supply Chain Management, including advertising, public relations, social media, procurement, logistics, and best practices in environmental sustainability.

5: Analyze Corporate Social Responsibility (CSR), environmental policies, regulations, and WTO guidelines in the context of green marketing, and evaluate real-world examples through case studies on green marketing success stories and greenwashing incidents.

Suggested Readings:

- Osman, I., Majeed, M., Asiedu, E., Yomboi, J., & Malcalm, E. (2025). Green Marketing: A Comprehensive Guide. Bentham Science Publishers.
- Karunakaran, K. (2025). Green Marketing. Himalaya Publishing House.
- Shams, S. M. R., Brown, D. M., & Hardcastle, K. (2025). Sustainable Marketing: Strategic Marketing for People, Planet and Profit. Springer.
- Hinson, R. E., Adeola, O., & Adisa, I. (2021). Green Marketing and Management in Emerging Markets. Palgrave Macmillan.

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Goods & Service Tax

Programme :M.Com	Year: First	Semester: Second
Course Code:M.Com OP-2	Course Title: Goods & Service Tax	
Credits: 4	Open Elective	
Max. Marks: 30+70	Min. Passing Marks: 12+28	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		

Course Objective:

To provide knowledge about indirect taxes before GST.
To provide knowledge about registration and documentation process under GST.
To give an overview about tax exemptions.
To give an overview about filing of GSTR.

Unit	Topics	
I	**Introduction :** Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union &State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Overview of GST ; Structure of GST (SGST, CGST, UTGST & IGST); GST Council.	10
II	**Supply of Goods and Services** - Definition of supply; Place of Supply: Intra-State and Inter-State supply; Composite and Mixed supply; Import and Export; Supplies of goods and services liable to be reverse charged; Time of supply; Nil rated supplies, Zero rated supplies.	10
III	**Registration and Documentation: (A)** Registration-Persons liable toregistration; Compulsory registration; Procedure of Registration; Exemption from Registration; Composition Scheme. **(B)** Documentation- Tax Invoice; Bill of Supply; Receipt Voucher; Payment Voucher; Refund Voucher; Debit Note; Credit Note. **Returns:** GSTR 1 and GSTR 2, Monthly / Quarterly Return, AnnualReturn; Time and procedure of filing of Returns.	10
IV	**Input Tax Credit:** Introduction, Concept of Input Service Distributor, Legal Formalities for an ISD, Distribution of Credit, Claiming Input Tax Credit for inputs goods, Claiming Input Tax Credit for Capital Goods **Payment of Tax**- (a) Through Input Tax Credit (b) By cash / bank after generation of online Challan. **E-Way Bill:** Introduction, Preparation of E-Way Bill, Important Points for Transporter	10

Course Outcome:

1. Understand the constitutional framework of indirect taxes in India and explain the structure and functioning of GST.
2. Explain the concept of supply, place of supply, time of supply, and different types of supplies under GST.
3. Describe the procedures for GST registration, documentation, and filing of various GST returns.
4. Understand and apply the concept of Input Tax Credit, including ISD and the rules for claiming credit on goods and capital goods.
5. Explain the process of tax payment, e-way bill system, and the role of the GST portal and GST Suvidha Providers.

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Suggested Readings:

1. **Datey, V. S.** – *Goods and Services Tax (GST)*, Taxmann Publications, New Delhi.
2. **Singhania, Vinod K.** – *Students' Guide to GST*, Taxmann Publications.
3. **Agarwal, Sanjay** – *GST: Law and Practice*, Taxmann Publications.
4. **Central Board of Indirect Taxes and Customs (CBIC)** – *GST Acts and Rules*, Government of India.
5. **ICAI** – *GST Learning Material*, The Institute of Chartered Accountants of India.

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RETAIL MANAGEMENT

Course Code: M.Com OP-3		
Course Credit: 04	Lecture: 03	Tutorial: 01
Course Type:	Core Course	
Lectures delivered:	40	

End Semester Examination System

Maximum Marks Allotted	Minimum Pass Marks	Time Allowed
70	28	3 Hours

Continuous Comprehensive Assessment (CCA) Pattern

Tests	Assignment/ Tutorial/ Presentation/class test	Attendance	Total
15	5	10	30

Course Objective: This course is aimed at providing students with a comprehensive understanding of the theoretical and applied aspects of retail management.

UNIT	Course Content	Hours
I	**An Overview of Strategic Retail Management:** Definition, Importance, Scope and Functions of Retailing; Evolution of Retail Competition,- The Wheel of Retailing, the Accordion, the Retail Life Cycle; Service characteristics of retailing; Emerging Trends in Retailing; Building and Sustaining Relationships in Retailing, Strategic Planning in Retailing.	8
II	**Situation Analysis:** Retail Institutions by Ownership, Retail Institutions by Store-Based Strategy, Web, Nonstore-Based, and Other Forms of Nontraditional Retailing. The Retail Scenario in India, Retail Formats in India. **Targeting Customers and Gathering Information:** Identifying and Understanding Consumers, Information Gathering and Processing in Retailing.	8
III	**Choosing a Store Location:** Trading-Area Analysis, Site Selection, Store Design and Layout, The Store and its Image, The External Store, Internal Store, Display, Visual Merchandising and Atmospherics. **Managing a Retail Business:** Retail Organization and Human Resource Management, Operations Management-Financial & Operational Dimensions, Logistics and Supply Chain Management in Traditional Retailing and Online Retailing.	8
IV	**Merchandise Management and Pricing:** Developing Merchandise Plans, Implementing Merchandise, Financial Merchandise Management, Pricing in Retailing. **Communicating with the Customer:** Establishing and Maintaining a Retail Image, Promotional Strategy, Customer Service, The GAPs Model, Customer Relationship Management, Know Your Customer(KYC).	8
V	Integrating and Controlling the Retail Strategy. Governments policy for single and multi-brand retailing. Retail Management Information Systems; Retail Audits; Online Retailing; Global Retailing; Legal and Ethical Issues in Retailing.	8

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Course Outcomes:

At the end of the course, a student will be able to:

1. Explain the design, implementation, and assessment of retailing strategies based on consumer needs and market changes.
2. Explain how factors of culture, economics, legal requirements, political activity, technology, the internet and the news media affect the operation of organizations in a global environment.
3. Demonstrate the skills needed to develop ideas and make decisions based on ethics, proper research, analysis, and critical thinking.
4. Describe the key actions to be taken to effectively and efficiently utilize organizational resources to achieve stated purpose and goals.
5. Describe the actions taken to acquire and retain customers; produce goods and services; and measure/track financial performance.

Text and Reference Books

1. Levy IM. And Weitz B.A (2004), Retailing Management, 5th ed., Tata McGraw Hill.
2. Berman B. Evans J. R. (2004), Retail Management, 9th Edition, Pearson Education.
3. Bajaj C; Tuli R., Srivanstava N.V. (2005), Retail Management, Oxford University Press, Delhi.
4. Dunne P.M, Lusch R.F. and David A. (2002), Retailing, 4th ed., South-Western, Thomson Learning Inc.
5. Retail Marketing Management by Gilbert, David, Pearson Education
6. Retail Marketing by Pradhan, Swapna ,TMH, 3rd edition, 2010
7. Managing Retailing Sinha by Piyush Kumar, UniyalDwarika Prasad, Oxford Univ. Press. 2007
8. Retail Franchising by Manish Sidhpuria, McGraw Hill 2009
9. Visual Merchandising by Bhalla, S. Anurag, McGraw Hill, 2010
10. Supply Chain Management by Ray, McGraw Hill, 2010

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