

**RADHA GOVIND UNIVERSITY
RAMGARH, JHARKHAND**

DEPARTMENT OF COMMERCE



**CHOICE BASED CREDIT SYSTEM CURRICULUM SYLLABUS
FOR M.COM. COMMERCE PROGRAMME
SUBJECT CODE = 13**

**FOR POST GRADUATE COURSE UNDER
RADHA GOVIND UNIVERSITY**

Implemented w.e.f.
Academic Session 2018-19 & onwards

M. COM: FIRST SEMESTER

PAPER- 411: BUSINESS COMMUNICATION

Duration: 3 Hrs.

Marks: (External- 70: Internal- 30)

Objectives:

To understand the process of business communication, and acquire required skills to manage business communication. To give awareness about and to help develop the personality of the students.

COURSE CONTENTS:

Unit I:

Business Communication – meaning – need – process – methods – written, Verbal, non verbal, visual, telecommunications; types of business communications – internal and external, upward and downward, lateral; barriers to communication-physical, psychological, linguistic, mechanical.

Unit II:

Communication through letters, business letters, layout of letters, kinds of business letters, characteristics of a good letter; application for appointment – resume – references; appointment orders; Business enquiries – offers and quotations; orders- execution of orders – cancellation of orders. Letters of complaint, letters of agency – status enquiries; circulars and circular letters; notices; reports by individuals; reports by committees; annual report; writing of reports.

Unit III:

Non-verbal communication: Body language: kinesics, proxemics, para language Effective listening: Principles of effective listening; factors affecting listening .Interviewing skills: appearing in interviews; conducting interviews.

Unit IV:

Self – development and communication: Development of positive personal attitudes; SWOT analysis. Personality development: Concept of personality; Concept of self; Perception; Personality types; Transaction analysis.

Unit V:

Game sand exercises: Business games, Group discussions;Mock interviews; Seminars; effective listening exercises; report writing. Public speaking: preparing and delivering effective public speeches. Physical exercises: Yoga and meditation for personality development. Role of Yoga and meditation in maintenance of health & anger management. Colure Communication , Effective Communication & its impact on audience integration.

Suggested Readings:

1. Darmar Fisher, Communication in Organizations, Jaico Publishing House, Mumbai, 1999.
2. Bovee and Thill: Business Communication Today, Tata McGraw Hill, New Delhi.
3. Randall E. Magors: Business Communication, Harper and Row, New York.
4. Balasubramanyam: Business Communications: Vikas Publishing House, Delhi.
5. Kaul: Effective Business Communications, Prentice Hall, New Delhi.
6. Patri V.R.: Essentials of Communications; Greenspan Publications, New Delhi.
7. Allan Pease, Body Language, Sudha Publications, New Delhi.
8. Taylor, Shirley: Model Business Letters. Pearson Education Asia, New

M. COM: FIRST SEMESTER

PAPER-412: MANAGERIAL ECONOMICS

Duration: 3 Hrs.

Marks: (External- 70: Internal- 30)

Objective – The objectives of this course is to develop the ability of students to apply Micro-economic concepts, tools and techniques in business decision-making by a firm.

Course Contents:

Unit - I

Nature, scope and application of Managerial Economics.

Theory of the firm and business objectives; Economic Behavioural and Managerial theories.

Unit - II

Demand Analysis; Law of Demand; Determinants of Demand; Elasticity of Demand; Demand forecasting.

Unit - III

Consumer Behaviour, Cardinal and ordinal approaches: Consumer's equilibrium; the revealed preference.

Unit - IV

Input-Output decisions, Law of supply; Elasticity of supply; Production function; short-run analysis; Long-run function. Short-run and long-run cost functions.

Unit - V

Price-Output Decisions, Market structures; Price determination under perfect, imperfect, monopoly and duopoly. Pricing practices and strategies.

Unit - VI

Measurement of profit and profit policy.

Unit - VII

Micro-economic concepts: National Income: Marginal propensity of consume; Multiplier effect; Effective demand.

Suggested Readings:

- Hailstones, Thomas J. and Rathwell, John C., Managerial Economics, Prentice Hall International, New Delhi.
- Kreps, D., A Course in Microeconomics Theory, Princeton Univ. Press, N.J.
- Chopra, O.P., Managerial Economics, Tata-McGraw Hill, New Delhi.
- Baumol, W.J., Economics Theory and Operations Analysis, Prentice Hall International, New Delhi.
- Agarwal, Manju, Economics for decision Making, Indian Institute of Finance, 1997, Delhi.
- Davis, J.R. and Chang, Simon, Principles of Managerial Economics, Prentice Hall International, New Delhi.
- Mehta, P.L., Managerial Economics, Sultan Chand, New Delhi.
- Gough, J. and Hills, S., Fundamentals of Managerial Economics, 1981.
- Petterson: Managerial Economics, 3rd Ed., Prentice Hall of India, Delhi.
- Adhikary M., Managerial Economics, Khosla Publication.
- Salvatore, Domnick, Managerial Economics in a global economy, Irwin McGraw Hill.
- Varshney, RL and Maheshwari, K.L., Managerial Economics, Sultan Chand & Sons
- Dwivedi, DN., Managerial Economics, Vikas Publications.

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- Gopalakrishna, A Study of Managerial Economics, D. Himalaya Publishing
- Trivedi, ML, Managerial Economics, Tata Mc. Graw Hill
- Reddy, Essentials of Managerial Economics, Appannaiah&OthersHimalaya Publishing
- ML. Trivedi , Managerial Economics,Tata Mc. Graw Hill
- Managerial Economics, Atlantic publishers & distributors
- Mithani, D.M., Managerial Economics - Theory and Application, Himalaya Publishing

M. COM :FIRST SEMESTER

PAPER- 413: BUSINESS ENVIRONMENT & LEGAL FRAMEWORK

Duration: 3 Hrs.

Marks: (External- 70: Internal- 30)

Objective – The course is aimed at acquainting the students with the nature and dimensions of the evolving environment in India which influence managerial decisions.

Course Contents:

Unit - I

Nature and significance of environmental analysis for business decisions, Dimensions of Business Environment: Economics, Technological, Socio-cultural, Political, Legal-Regulatory and market Conditions; General and specific relevance of environmental conditions.

Unit - II

Economic environment: Economic Policy - An overview Changes in Government policies since 1991. Impact of liberalization, globalization, and structural reforms, Import policy and its domestic and international implications, Financial Sector reforms.

Unit - III

Technological environment: Dynamics of technological environment; Challenge of technology upgradation, Impact of foreign investment and foreign collaboration.

Unit - IV

Socio-cultural environment: Demographic profile. Class structure and mobility.Rural- urban convergence.Changes in consumption habits and life styles.Social responsibilities of business.

Unit - V

Political environment: Impact of competing political ideologies, political stability and instability on business activities.

Unit - VI

Market environment: Competitive conditions. Impact of entry of MNCs.

Suggested Readings:

- Cherunilam, Francis, Business Environment, Himalaya Pub. House, 1996.
- Ghosh, P.K. Business and Government, 1998 Sultan Chand, Delhi.
- Devis, Keith, and Blomstrom, Robert L, Business and Society: Environment and Responsibility, 1975.
- Ghosh, P.K. and Kapoor ,G.K. Business Policy and Environment, 1998, Sultan Chand, Delhi.
- Adhikary, M. Economics Environment of Business (latest ed.), Sultan Chand, Delhi.
- Jalan, B., India's Economic Crises, 1991. Oxford Univ. Press, New Delhi.
- Dhingra, I.C., The Indian Economy: Environment and Policy, 1998, Sultan Chand, Delhi.

- Cherunilam, Francis, Business and Government, Himalaya.
- Aswathappa, K., Essentials of Business Environment, Himalaya.
- Prakash , Business Environment
- Shaikh , Business Environment
- Cherunilam, Francis, Business Environment and Policy, Himalaya Publishing
- Asvathappa, K., Business Environment for Strategic Management,Himalaya Publishing

M. COM: FIRST SEMESTER

PAPER- 414: MANAGERIAL ACCOUNTING

Duration: 3 Hrs.

Marks: (External- 70: Internal- 30)

Objective: The objective of the course is to enable students to acquire sound Knowledge of concepts, methods and techniques of management accounting and to make the students develop Competence with their usage in managerial decision making and control

COURSE CONTENT:

Unit I:

Management Accounting – Nature and Functions; Financial vs. Management Accounting; Cost vs. Management Accounting; Role of Management Accountant. Cost Concepts and Classifications.

Unit II:

Activity Based Product Costing – Concept and uses; Emerging Costing Approaches. Variable and Absorption Costing – Concept, Comparison, Applications of Variable Costing, Preparation of Income Statements.

Unit III:

Cost-Volume-Profit (CVP) Analysis – Contribution Margin; Break – Even Analysis; Profit Volume (P/V) Analysis; Multiple-Product Analysis; Optimal use of Limited Resources.

Unit IV:

Budgeting – Nature and functions; Preparation of Different Types of Budgets, Fixed Versus Flexible Budgeting.

Unit V:

Standard Costing – Concept, Advantages; Types of Standards; Variance Analysis; Materials, Labour, Overhead; Managerial Uses of Variances.

Suggested Readings:

1. Atkinson Anthony A., Rajiv D. Bunker, Robert Kaplan and S. Mark Young, Management Accounting, Prentice Hall, 2001.
2. Horngreen Charles T., and Gary L. Sundem and William O. Stratton, Introduction to Management Accounting, Prentice Hall of India, 2006.
3. Drury Colin, Management and Cost Accounting, Thomson Learning, 2001.
4. Garison R.H. and E.W. Noreeb, Managerial Accounting, McGraw Hill, 2000.
5. Ronald W. Hilton, Managerial Accounting, McGraw Hill Education, 2006.
6. Jawahar Lal, Advanced Management Accounting, Text, Problems and Cases, S. Chand & Co., New Delhi, 2009

M.COM :SECOND SEMESTER

PAPER- 421: RESEARCH METHODOLOGY AND STATISTICAL METHOD

Part - I: Research Methodology

Duration: 3 Hrs.

Marks: (External- 70: Internal- 30)

Objective - The course will expose the students to the nature and extent of research orientation which they are expected to possess when they enter the industry as practitioners.

Course Contents:

Unit - I

The Nature and Types of Research-Specifying a Problem for Research in Business Administration Planning and Organizing Research-

Unit - II

Measurement - Data.Collection- Observation Techniques, Interviewing, Questionnaire and Correspondence. Library and Documentary Courses

Unit - III

Case Studies- Designing of Research projects- Organization and presentation of Data-Use of Computing and Data Processing Machines in analyzing data; Writing Research Report.

Unit - IV

Review of Basic Concepts of Multi-Variate Analysis and the interpretation of data-use of Non-Parametric Statistics in Testing of Hypotheses.

Suggested Readings:

- Emory, W.G.: Business Research Methods, Richard D.Irwin.
- Kerlinger F.N.: foundation of Behavioural Research, Holt Rinchert Winston.
- Kinnear, T.C., and Taylore J.R.: Marketing Research Applied Approach, Megraw Hill.
- Wilkinson T.S., and Bhandarkar, P.L.Methodology and Techniques of Social Research, Himalaya Publishing House, Bombay.
- Siegal Sidney: Non Parametric statistics for the Behavioural Sciences, McGraw Hill, Tokyo.
- Kothari, CR, Research Methodology.
- Gupta, Santhosh Research Methodology and Statistical Techniques, Deep and Deep.

Part – II: Statistics

Objective – The objective of this course is to familiarize the students with the basic statistical tools and their application in business decision-making.

Course Contents:

Unit - I

Collection and Analysis of Statistical Data: Table and Graphs, Frequency Distribution, Histogram, Cumulative Frequency Curves.

Unit - II

Probability and probability Distribution: Rules of Probability, Random variable, Probability Distributions, Means, Variance and Standard Deviation, Binomial Distribution, Poisson Distribution, Normal distribution, Exponential Distribution, Uniform Distribution.

Unit - III

Sampling and Testing of Hypothesis: Sampling methods, Basic concepts of Hypothesis Testing. Confidence Internal, Chi-square Test, Analysis of Variance, Non-parametric Tests.

Decision Theory, Objectives and Constraints, Pay off Optimization. Decision Under Certainty. Risk and Uncertainty, Criteria for Decision under Risk and Uncertainty, Decision Trees, Decision Matrices

Unit - IV

Correlation, Regression and Multivariate Analysis: Correlation Analysis, Linear, Non-linear and multiple Regression Analysis, Autocorrelation, Multicollinearity.

Unit - V

Time SeriesAnalysis and Index Numbers: TrendsAnalysis, Cyclical, Seasonal and Irregular Variation. Relative and Aggregate Index Numbers. General Index Numbers, Uses of Index Numbers.

Unit - VI

Suggested Readings:

- Statistics for Management by Richard I., Levin & Levin & David S. Rubin, Prentice Hall of India.
- Business, Statistics by S.P.Gupta&M.P.Gupta, Sultan Chand & Sons.
- Quantitative Techniques for Managerial Decisions by U.K. Srivastava et al., NewAge International.
- Spiegel, Murray R., Theory and Problems of Statistics, Schaum Outline Series, McGraw Hill.
- Bhardwaj R.S., Business Statistics, Excel.
- Shenoy GV, Business Statistics, New age Int.

M.COM: SECOND SEMESTER

PAPER-422: FINANCIAL MANAGEMENT AND POLICY

Duration: 3 Hrs.

Marks: (External- 70: Internal- 30)

Objective - The objective is to provide conceptual knowledge of the tools of financial analysis and management and various long-term and short-term sources of finance. It also aims at helping them to develop skills for making financial decisions in practical business situations.

Course Contents:

Unit - I

Nature and Scope of Financial Management, Financial Goal of the Firm, Financial Forecasting, Valuation of Firm; Time Value of Money, Valuation of Securities.

Unit - II

Capital Budgeting - Principles and Techniques: ARR, Payback, Net Present Value, Internal Rate of Return; Risk and Uncertainty Analysis for Investment Decisions.

Unit - III

Concept and Measurement of Cost of Capital, Capital Structure Decisions, Leverage - Operating, Financial and Combined.

Unit - IV

Long Term Financing, Sources of Long Term Finance, Preference and Equity Shares, Debentures; Term Loans, Lease Financing, Hire purchase, Venture Capital Financing.

Unit - V

(a) Management of Working Capital: Management of Cash, Receivables and Inventory, (b) dividend Decisions and Theories: (i) Irrelevance of dividends: Modigliani and Miller (M-M) Hypothesis, (ii) Relevance of Dividends: Walter's Model, Gordon's Model, (iii) Determinants of Dividend Policy.

Suggested Readings:

- M.Pandey: Financial Management, Vikas Publication.
- Financial Management, Kulkarni&Satyaprasad, Himalaya Publishing
- Financial Management , Mittal, A.C.
- Financial Management , Chandra
- Financial Management, Khan
- Financial Management , Malhotra
- Strategic Financial Management, Rao
- Cases in Financial Management, Pandey
- Effective Financial Management, Singh

M. COM :SECOND SEMESTER

PAPER- 423: CORPORATE TAX PLANNING AND CONTROL

Duration: 3 hrs.

Marks: (External- 70: Internal- 30)

Objective – The basic objective of this course is to provide an in depth insight into the concept of corporate tax planning and to equip the students with a reasonable knowledge of tax planning devices. The focus is exclusively on income tax.

Course Contents:

Unit I

Introduction, Definitions, Residential Status, Heads of Income, Computation of Taxable Income.

Unit II

Taxation of Companies: Special Provisions in Computation of profits from Business, Deductions from Gross Total Income, Amalgamations of Companies and Fiscal Incentives, Minimum Alternate Tax on Companies, Special Provisions relating to Tax on Distributed Profits of Domestic Companies.

Unit III

Tax Planning: Concepts relating to Tax Avoidance and Tax Evasion, Tax Planning with reference to: Location of Undertaking, Type of Activity, Ownership Pattern, Dividend Policy, Issue of Bonus Shares, Inter Corporate Dividends and Transfers, Tax Planning relating to: Amalgamations and Mergers of Companies, Tax Considerations in respect of specific managerial decisions like Make or Buy, Own or Lease, Close or Continue Sale in Domestic Markets or Exports, Foreign Collaboration and Joint Ventures.

Unit IV

Tax management: Filing of Returns and Assessments, Penalties and Prosecutions, Appeals and Revisions, Advance Tax, TDS, Advance Rulings, Avoidance of Double Taxation Agreements.

Suggested Readings:

- Ahuja, G.K. & Gupta, Ravi, Systematic Approach to Income Tax, Allahabad, Bhaat Law House.
- Bhagwati Prasad, Direct Taxes Law & Practice, WishwaPrakashan.
- Kanga, J.B. & Palkhivala, N.A., Income Tax, Bombay, N.M. Tripathi.
- Singhania, V.K. Direct Taxes: Law and Practice. Delhi, Taxman.
- Srinivas, E.A., Handbook of Corporate Tax Planning, New Delhi, Tata McGraw Hill.

M. COM :SECOND SEMESTER

PAPER- 424: ORGANISATIONAL THEORY AND BEHAVIOUR

Duration: 3 hrs.

Marks: (External- 70: Internal- 30)

Objective – To develop the students' ability to analyse, interpret and predict individual and group behaviour in an organizational setting, and to provide an understanding of the managerial approaches to organizational conflict motivation and leadership, and organizational control.

Course Contents:

Unit - I

Fundamentals for Organizational Behaviour: Nature of Organization. Concepts of Organizational Behaviour, Challenges and Opportunities for Organizational Behaviour, Developing an Organizational Behaviour Model, Ability; Values, Attitudes, Job Satisfaction. Personality, Personality, Emotions.

Unit - II

Organizational Climate: Definitions, Types, Characteristics & Importance.

Organization Culture: Definition, Characteristics, Strong and Weak Cultures, Types, Changing Organizational Culture, Maintaining Culture through Socializations. The Impact of Culture on Organizational Behaviour.

Unit - III

Group Dynamics: Understanding Groups, Nature of Group, Group Process, Theoretical Approach to Groups, Phases of Group Development, Teams, Development of Teams, Nature of Team and Purpose. Transactional and Transformational Management.

Leadership: Inspirational Approaches to Leadership, Emotional Intelligence and Leadership, Dynamics of Leadership, Types of Leadership, Styles of Leadership. Theories of Leadership, Creating Effective Leaders, Challenges to the Leadership Construct.

Unit - IV

Communication: Background and the Role of Communication, Communication Technology, Interactive Communication in Organisations

Perception: Social Perception. Perceptual selectivity. Interpersonal Perceptions. Halo Effect and Stereo-typing.

Unit - V

Organisational Behaviour in Learning Organisation: The changes facing Organisation; Traditional and Emerging Organisational Behaviour - Techniques. The future of Organisational Behaviour; Attributions, Communication in an International Environment.

Suggested Readings:

- Devis, K., Human Behaviors at Work. Organisational Behaviour, McGraw-Hill.
- Robbins, Stephen P., Organizational Behaviour, Tata McGraw Hill, New Dehli.
- Sharma, R. A., Organizational Theory and Behaviour, Tata McGraw Hill, New Delhi.
- Hersey, Paul and Blanchard, Kenneth H., Management of Organizational Behaviour Prentice Hall of India.
- Etzioni, Amitai, Modern Organizations, Prentice Hall in India.
- Jalan, B., India's Economic Crises, 1991. Oxford Univ. Press, New Delhi.
- Dhingra, I.C., The Indian Economy: Environment and Policy, 1998, Sultan Chand, Delhi.
- Cherunilam, Francis, Business and Government, Himalaya.

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- Aswathappa, K., Essentials of Business Environment, Himalaya.
- Organizational Behaviour, Jones, Pearson Education
- Organizational Behaviour , S.S.Khanka, S.Chand
- A New Look - OrganisationalBehaviour, Ghosh, B., Himalaya Publishing
- Behaviour in Organizations : Understanding & Managing the Human Side of Work Greenberg
- Human Relations &OrganisationalBehaviour, Singh
- OrganisationalBehaviour, Kumar
- Organizational Behaviour, Appannaiah, Reddy &Kavitha, Himalaya Publishing
- Organizational Behaviour, Asvathappa, K., Himalaya Publishing
- Organizational Behaviour, Karthick, K.K., Himalaya Publishing
- Organizational Behaviour - Text and Cases, Nair, Suja R., Himalaya Publishing
- Case studies on HRD Practices, Patel
- Changing Trends in Human Resource Management, Panda, T.
- Organizational Behaviour, N.K. Jain, Atlantic publishers & distributors

M.COM : THIRD SEMESTER

PAPER – 431: CORPORATE SOCIAL RESPONSIBILITY

Duration: 3 Hrs.

Marks: (External- 70: Internal- 30)

Objective: The objective of this course is to understand the meaning of corporate social responsibility from multi-variate levels. Its calculation, collection and use is the current catch word all over the Globe. Students of Commerce have a understanding from accounting, taxation and audit point of view. This paper will fulfill that purpose.

Course content:

Unit I:

CSR- Need, Meaning, objectives, characteristics and features of CSR.

Unit II:

The companies Act , 2013- The rules per CSR.

Unit III:

Relevance of CSR activities incorporated under CSR and participation of people.

Unit IV:

Assessment and Evaluation of CSR under current guidelines.

Unit V:

Challenges of CSR before Corporate sectors and an institutional social responsibility.

Unit V:

Execution and Monitoring body of CSR Activities.Role of Regulatory body under the provision of the Act.

Reading suggestions:

1. Hawkins David, E, (2006), “Corporate Social Responsibility: Balancing tomorrow’s sustainability and today’s profitability.”, Palgrave McMillan, ISBN 978-1-895536-97-3.
2. PWC (2013) Handbook on Corporate Social Responsibility in India, India, 29pgs.
3. Nemerowicz Gloria, Rossi Eugene (2014), “Education for leadership and Social Responsibility”. Routledge, ISBN- 1317856139, 97881317856139.

M.COM :THIRD SEMESTER

PAPER – 431: MANAGEMENT OF NON GOVERNMENTAL ORGANISATION

Duration: 3 Hrs.

Marks: (External- 70: Internal- 30)

Objective :

- To introduce the students to NGO Sector.
- To provide an overview of NGOs.
- To introduce the Basic Concepts.
- To provide basic managerial skills for NGO personal

Course content:

UNIT - I NGOs – An Introduction, Concepts and Functions

UNIT - II NGOs – Environment, Taxonomy, Mega and Micro – Environmental Threats and Opportunity and its impact. Concept of PESTLE analysis.

UNIT - III Issues in NGO Management challenges of NGO Management, Development issues, Development indicators, Poverty (Exploitation, Vulnerability and Powerlessness) and Development.

UNIT - IV Problems of NGOs – Problem identification, Problems faced by NGOs, Managerial role in problem solving, Governance and leadership.

UNIT – V Strategy and planning for NGOs – Elements of Strategy, SWOT analysis, Process of Management – Planning, Organization, Delegation, Co-ordination, Core-Competency and Capacity Building

UNIT - VI International Organizations Oxfam, CARE, Action Aid, Red-Cross, Rotary International, UN AIDs, Amnesty International, Transparency International, CIVICUS, BRAC (Bangladesh). Save the Children and Help-age.

Suggested Readings:

1. V., K PURI's, Guide to Fundraising and Public Relations for NGO's and Non- profit Organizations.
2. Nabhi's: NGO Handbook Hindi: Nabhi Publication.

M.COM :THIRD SEMESTER

PAPER – 432: HUMAN RESOURCE MANAGEMENT

Duration: 3 Hrs.

Marks: (External- 70: Internal- 30)

Objective – The course is envisaged to provide the student the knowledge related to management of human resources in business enterprises. This course familiarizes the student with various facets of human resources and their management.

Course Contents:

Unit – I

Introduction – Concept – Personnel/Human Resource Function in India – emergence of HRM – Distinctive features of HRM – Ensuring underpinning of HRM to business strategy in practice; Objectives of HRM – Corporate Strategy and Strategic HRM – Concept – The origin – Strategic Human Resource Management – Aligning HR to Corporate Strategy – HRM in practice.

Unit – II

Industrial Relation Perspectives – The concept – Scope of Industrial Relation – Objectives of Industrial Relations, Changing values and their impact – Industrial Conflict – Trade Unionism – Reforms in Labour Legislations – Employee participation in Organisation – Reforms in Labour Legislations – Employee's Participation in Organisation – Collective Bargaining – Grievance procedure.

Unit – III

Trends in HRM – Strategic Approach HR role as a catalyst – Scope and nature of HRM – Human Resource Outsourcing – Planning Retirement – Trends in 21st century in wage/salary schemes.

Unit – IV

Human Resource Management in Other Countries – A comparative analysis Human Resource Management in Japan – HRM in the United States of America – International Human resource Management: An Analysis – HRM in Single European Market – HRM in Eastern Europe, ETHICS – Introduction – reasons for emergence of ethics in India – Work Ethics: Concept - Business Ethics: Concept – Application and Scope of Business Ethics – Corporate Social Responsibility: Concept – Corporate Governance – Basic of good governance – Culture in Organization – Ethical Leadership.

Suggested Readings:

- Strategic Human Resource Management – Text and Cases – K.Prasad, McMillan
- Human Resource Management – Gary Desler – Pearson Education.
- Human Resource Management – Raymond Noe

M.COM: THIRD SEMESTER

PAPER – 433: ENTREPRENEURSHIP AND INNOVATION MANAGEMENT

Duration: 3 Hrs.

Marks: (External- 70: Internal- 30)

Objective – The objective of this course is to acquaint the students with entrepreneurship and small enterprises management.

Course Contents:

Unit - I

Entrepreneurship and its scope, Entrepreneurship as the process, career option, Need, values, attitude and motivation of entrepreneurs.

Unit - II

Becoming Entrepreneur, Personal and environmental barriers in entrepreneurship, Problems and stages for setting up a new venture, Franchising and entrepreneurial experiences, Select case studies of heading entrepreneurs in India

Unit - III

Growth and Development of Small Scale Industries, Definition of small enterprise and their scope in emerging scenario, Incentives and concessions, Technology know-how and appropriate technology.

Unit - IV

Financial and Marketing Management of SSI, Financial planning, long term and short term credit flows, sources of finance including venture capital, project appraisals and financial institutions. Measures and facilities to SSI for exports, Legal aspects of SSI.

Unit - V

Case Study: The list of case studies to be provided in the class.

Note: A one page single case study relating to the issues detailed under one or more of the first four units shall be given as above.

Suggested Readings:

- Desai , Vasant , Small Scale Industries and Entrepreneurship, Bombay, Himalaya 1995.
- Staley ,E.and MorseyR. Small scale Industries in developing Countries. New York ,McGrow Hill.
- Malhotra I. S and Gupta S.L. Management of Small scale Industries. New Delhi, Galgotia.
- Drucker , Peter F. Innovation and Entrepreneurship, East west Press (P) Ltd., 1992.
- Gupta , C.B and Srinivasan, Entrepreneurial Development in India.
- Taneja S and Gupta S.L., Entrepreneur Development - New Ventures Creation, Galgotia Publishing Co., 2001.

M.COM :THIRD SEMESTER

PAPER – 434: COMPUTER APPLICATION IN COMMERCE

Duration: 3 Hrs.

Marks: (External- 70: Internal- 30)

Objective – To develop understanding of students about the nature and uses of computers, and computer software, and familiarizing them with the techniques of business data processing and data communication.

Course Contents:

Unit – I: Introduction to Computer

Data information and Data Processing, Components of Computer System: Central Processing Unit, Input / Output Devices, Secondary Storage Devices, Computer system Configuration, Classification and Generation of Computers, Micro, mini, mainframe, and super computers, Introduction to Computer Software, systems and application software: common operating systems, programming languages.

Unit - II: Business Data Processing

Nature of business data, Data structures, Data files and file structure, types of data files and their usage, methods of file organization. File processing: sorting, updating, merging, query, report generation, processing logic, flowcharting. Types of data processing: Batch Processing, Time sharing, On-line and On-line Real-time systems, Distributed processing systems.

Unit – III: Data Communication

Analogue and digital communication, message and packet switching, Computer Networks, LAN, WAN, Internet and Intranet; Network Applications: Electronic mail, file transfer, remote log-in, Electronic Commerce. Knowledge of latest version of Windows 7 and Microsoft Power Point 2010 with their applications.

Suggested Readings:

- William, Brin K. Sawyer, Stacey C. and Hutchinson, Sarah E. Using Information Technology.
- A practical Introduction to computers and communications, Irwin.
- Larry Long and Nancy Long, Computers Prentice Hall.
- Sunders, D.H. Computers today, McGraw-Hill.
- Sachdeva, R.K., Management Hand-Book of Computer Usage, NCC Blackwell, U.K.
- Sinha, P.K., Computer Fundamentals: Concepts Systems and Applications, BPB.
- Norton's Peter, Introduction to Computers, Tata McGraw.
- Basandra, Suresh K., Computers Today, Galgotia.
- Mohan, P., Computer Application in Business, Himalaya Publishing
- Murthy, C.S.V., Computer Application in Business, Himalaya Publishing
- Ravishankar, S., Computer Awareness and Applications, Himalaya Publishing
- Vaze& Joshi , Computer Fundamentals and RDBMS, Himalaya Publishing
- Soni, Vishal, Computer in Business Application, Himalaya Publishing
- Saravanavel&Sumathi, Computer Language for Management,Himalaya Publishing
- Soni, Vishal, Computer System and Applications, Himalaya Publishing
- Kakar&Vaswani, Fundamentals of Computer Science, Himalaya Publishing
- Soni, Vishal, Fundamentals of Computers, Himalaya Publishing
- Mohan, P., Information Technology and Its Application in Business, Himalaya Publishing

- Jayram& Prasad, Object Oriented Programming with C++, Himalaya Publishing
- Jayram& Prasad, Programming in C++ and Data Structures , Himalaya Publishing

M.COM FINAL :FOURTH SEMESTER

PAPER – 441-F-1: FINANCIAL MARKETS & INSTITUTIONS

Duration: 3 Hrs.

Marks: (External- 70: Internal- 30)

Objective – The objective of the course is to give the students an insight into the principles, operational policies and practices of the prominent Financial Markets and Institutions, their structure and functioning in the changing economic scenario, and to make critical appraisal of the working of the specific financial institutions of India.

Course Contents:

Unit I

Financial Markets In India: Indian Money Markets and Recent Reforms, Call Money market, Treasury Bills Market, Commercial bills Market, Markets for Commercial Paper & Certificate of Deposits, Recent Developments in Capital markets in India, Role of SEBI, Merchant Banking, Venture Capital.

Unit II

Financial & Banking Institutions: Role , Meaning and Importance of Financial Institutions and Banks in the emerging new Environment of Privatization and Globalization. Management of Commercial Banks, Credit Gaps and Credit Rating, Consortium Loaning, Maximum Permissible banking Finance, Loan Pricing, Narasimham Committee Reports, Non- performing Assets, Assets Classifications, Income Recognition Provisioning and Capital Adequacy Norms, Disinvestment.

Unit III

Investment Trust Companies: Economics of Investment Trust Companies, Mutual Funds, A Detailed Critical Appraisal of UUTI in the Financial System.

Unit IV

Development Banking: Role of Development Banking in Industrial Financing in India, Problems of Time and Cost Overruns, Financial Goals and Performa Statements, Working and Organization of Different Financial Institutions in India viz. IFCI, ICICI, IDBI, IIBI, SFCS.

Unit V

International Finance: A Study of the International Finance Corporation, New Financial Instruments in International markets viz. Global Depository Receipts, American Depository Receipts.

Suggested Readings:

- Bhalla, V.K. Managing International Investment and Finance, New Delhi,Anmol.
- Dougall, Herbert E. And Gaumnitz, Capital Markets and Institutions, Englewood Cliffs, New Jersey, Prentice Hall.
- Hempel, George, H. And Yawitz, Jess, B., Financial Management of Financial Institutions, Englewood Cliffs, New Jersey, Prentice Hall.
- Kane, Joseph, A., Development Banking, Toronto, Lexington Books.
- Kim, Suk and Kim, Seung, Global Corporate Finance: Text and Cases. 2nd Edition Mimami, Florida
- Rose, Peter, S.And Fraser, Donald R., Financial Institutions, Ontario, Irwin Dorsey.
- Fabozzi, Frank J., Foundations of Financial Markets and Institutions, Prentice Hall.
- Kohn, Meir, Financial Institutions and Markets, Tata McGraw Hill. Bhalla, V.K. Managing International Investment and Finance, New Delhi, Anmol. Kohn, Meir, Financial Institutions.

M.COM FINAL: FOURTH SEMESTER

PAPER- 442-F-2: FINANCIAL SERVICES

Duration: 3 Hrs.

Marks: (External- 70: Internal- 30)

Objective:

The course would also help to understand the role of financial services in project management and would make its student understand how to mobilize finance for domestic and international projects.

Course Content:

Unit I:

Financial services, need for financial services various types of financial service: Fundbased and Non-Fund based. Characteristics and role of financial intermediaries

Unit II:

Depository Institutions and financial services.Commercial Banks and their changingrole, functioning of banks.Financial Services and banking system.

Unit III:

Non-Depository institutions: finance companies and mutual funds and pension funds:a financial services and their role.

Unit IV:

Financial Services and non-depositoryinstitutions.Merchant Banking, Factoring,Forfaiting, Leasing, Securitization, Custodial services, Credit Rating Mortgages.Performance, evaluation of mutual funds, Depository Services.

Unit V:

Insurance: insurable and non-insurable risk. Types of insurable risks. Benefit ofinsurance to project planners. Benefits and limitations of –Risk Management Policy.

Suggested Readings:

1. Khan M.Y., Financial Services, 4th ed., McGraw Hill, New Delhi, 2007.
2. Dietrich J.K. Financial Services and Financial Institutions: Value Creation in Theory and Practice, Prentice Hall, New Jersey, 1996.

M.COM FINAL: FOURTH SEMESTER

PAPER- 443-F-3 : DIRECT TAX

Duration: 3 Hrs.

Marks: (External- 70: Internal- 30)

Objective: The objective of this course is to gain the knowledge regarding assessment and previous year and know in detail about the direct taxes and its implications and procedures.

UNIT-I

Basic concepts - Definitions - Assesses - Assessment year - Previous Year - Income - Residential Status - Scope of Total Income - Exempted income - Agricultural income - Capital income and expenditure - Revenue Income and expenditure.

UNIT-II

Heads of Income - Income from Salaries - Income from House property - Income from Business or Profession - Depreciation.

UNIT-III

Income under the head capital gains - Income from other sources - Deductions from Gross Total Income.

UNIT-IV

Computation of Total Income - Individual - Firm - Companies - MAT - Tax Deducted at Source - Advance Tax - Interest payable - Set off and Carry forward of losses - PAN - Rates of Tax.

UNIT-V

Assessment Procedure - Income tax Authorities - Penalties - Assessment of Fringe Benefit Tax - An outline of Wealth Tax - Computation of Net wealth.

Reference Books

1. Jayakumar A. &C.Dhanapal - Income Tax Theory, Law and Practice – Learnetech Press, Trichy,
2. Gaur V.P &Narang K.L, Income Tax Law and Practice, Kalyani Publishers, New Delhi.
3. Dr. VinodSighania, Direct Taxes, Tax Man Publications, New Delhi.
4. DinkarPagare, Income Tax Law and Practice, Sultan Chand & Sons, New Delhi

M.COM FINAL :FOURTH SEMESTER
PAPER – 444-F-4: INDIRECT TAXES

Duration: 3 Hrs.

Marks: (External- 70: Internal- 30)

Objective

- To understand the importance of indirect taxes in the Indian economy, to know the impact, shifting and incidence process of indirect taxes from manufacturer to consumer and to understand the implications of indirect taxes on the taxable capacity of the society at large.
- To compare the relevance of excise and customs duties, to calculate the assessable value and incidence of tax, practical assessment of tax burden.
- As a tax consultant the students must comprehend company tax planning and payment of tax, understand the concept of indirect tax with the multi-dimension as a tax consultant and tax authority.

Course Contents:

Unit – I

Excise Duty – Nature of Excise Duty – Definitions- Basis of Duty Payable – Basis of Assessable Value – Transaction Value as Assessable Value – Inclusions in and Exclusions from Transaction Value – Valuation rules to Determine Assessable Value – Sale to a Related Person, excise duty on Small Scale Industries.

Unit – II

Value Added Tax (VAT) – Concept of Value Added, Cascading Effect of Taxes; CENVAT: CENVAT on Inputs – CENVAT on Capital Goods – Dealer's Invoice for CENVAT, Exemptions from Excise Duty – Payment of Duty – Returns – Assessment – Recovery and Refunds, Administrative Set Up of Central Excise.

Unit – III

Customs Duty – Customs Act, 1962 and the related Rules, Circulars and Notifications; Customs Tariff Act, 1975 and the related Rules, Principles governing levy of customs duty, types of duty including protective duty, safeguard duty, countervailing duty and anti-dumping duty and exemption from customs duties. Basic principles of classification of goods and valuation of goods. Customs authorities, appointment of custom ports, warehousing stations, Provisions governing conveyance, importation and exportation of goods, special provisions regarding baggage, goods imported or exported by post, and stores.

Unit – IV

Service Tax – Scope of Service Tax – Taxable Service – Administration of the Act – Exemptions from Service Tax – Rate of service Tax – Computation of Service Tax in case of Advertising Agency Services: Banking and Financial Services- General Insurance Services- Telephone and Pager Services- Tour Operating Services.

Suggested Readings:

- V. S. Datey- Indirect Taxes- Law and Practices
- Karnataka VAT Manual
- Vinod K. Singhania- Service Tax
- Bare Acts of Excise, VAT, CENVAT.

M.COM FINAL :FOURTH SEMESTER

PAPER – 445-F-5: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

Duration: 3 Hrs.

Marks: (External- 70: Internal- 30)

Objective – The basic objective of this course is to develop an understanding of the various tools and techniques for making decisions about investment in various securities.

Course Contents:

Unit I

Indian Financial System: Nature of Security and Investment Analysis, Types of Investors, Process of investment Decision, Sources of Financial Information, Types of Risks - Systematic and unsystematic, Significance of Beta as a measure of systematic risk.

Unit II

Security market: Capital Market and its Role, Operation of Stock Exchange, Security Listing Requirements, Classification of Securities in Stock Exchange, Transactions Requirements in Stock Exchange, Working of Over the Counter market, Working of National Stock Exchange. New Issues: Management and Promotion of New Issues, Role of SEBI.

Unit III

Mechanism of Security Analysis: Valuation of Fixed Income Securities, Valuation of Equities, Analysis of Factors Determining Equity Prices, Intrinsic Factors and External Factors, Assessment of Intrinsic Factors Based on balance Sheet, Income Statement and Other Reports, Quantitative Factors in Security Analysis.

Unit IV

Introduction to Portfolio Management: Meaning, Portfolio Selection, Optimal Portfolio Mix.

Unit V

Theories of Portfolio Management: Constructing Efficient Frontier, Arbitrage Pricing Theory, Capital Asset Pricing Model (CAPM), Markowitz Theory, Mean Variance Criterion, Sharpe's Ideal index, Traynor Index.

Suggested Readings:

- Bhalla, V.K., Security Analysis & Portfolio management.
- Bombay Stock Exchange Official Directory, Updated from time to time.
- Francis, J.C., investment Game, McGraw Hill, New Delhi.
- N.J.Yasaswy. Equity investment Strategy, McGraw Hill, New Delhi.
- Prasanna Chandra. Valuation of Equity Shares, S.Chand and Co. Ltd., New Delhi.
- Sharpe, Alexander and Bailey. Investments, Prentice Hall of India, new Delhi.
- Anadhani, V.A., Securities Analysis and Portfolio management, Himalaya.
- Fischer, Donald, Security Analysis and Portfolio Management, Prentice Hall

M. COM FINAL: FORTH SEMESTER

PAPER-446-F-6: INTERNATIONAL FINANCIAL MANAGEMENT

Time: 3 Hrs.Marks: (External- 70: Internal- 30)

Objective:

The objective of the course is to acquaint the students with financial managementproblems of multinational corporations and prepare them to tackle these problems.

Course Outline:

Unit I:

International Monetary System: Developments in the international monetary system,gold standard, Bretton Woods system of exchange rate, exchange rate regime sinceMid-1970s. IMF and international Liquidity. System of exchanging currencies

Unit II:

Exchange rate quotation and determination: direct and indirect quotes, bid and ask quote, spot and forward quote, cross rates. Determination of exchange rate in spot andforward market. PPP theory, IRP theory, Monetary theories of exchange rateDetermination, overshootingmodels.Foreign exchange market – spot and forward.Participants in foreign exchange market– arbitraging, hedging and speculation, covered interest rate arbitrage. Borrowing andinvesting markets. Tax consideration and investment.

Unit III:

Exchange rate risk: translation, transaction and real operating exposure – theirmeasurement and management.

Unit IV:

Investment decisions of multinational corporations (MNCs): International capitalbudgeting – estimation of cash flows, the cost of capital. Portfolio consideration of amultinational corporation.

Unit V:

International Financial markets: Multilateral development banks, Euro-currencymarkets, Euro-banking, Market for international securities – international bonds, Euronotes and Euro-notes and Euro-commercial papers, Medium-term Euro-notes.

Unit VI:

Market for derivatives, currency futures, options and synthetics, currency riskmanagement, financial swaps and interest – rate risk management.

Suggested Readings:

1. Levi, Maurice, International Finance, New York, McGraw Hill Inc., 1996.
2. Eiteman, David K., Arthur Stonehill and Michael H. Moffett, Multinational Business Finance, Reading mass., Addison – Wesley Publishing company,1998.
3. Shapiro, Allen C., Multinational Financial Management, New Delhi, Prentice Hall India Pvt. Ltd., 1995.
4. Apte P.G., Multinational Financial Management, New Delhi, Tata McGraw Hill, 1998
5. Seth A.K., International Financial Management, New Delhi, Galgotia Publishing Company, 2000

M.COM :FOURTH SEMESTER

PAPER – 441-M-1: MARKETING RESEARCH

Duration: 3 Hrs.

Marks: (External- 70: Internal- 30)

Objective – The objective of the course is to develop and understand the research techniques prevailing in the markets.

Course Contents:

Unit I

Nature, Scope and Structure of Marketing Research; Marketing Research Process;

Unit II

Research design; Exploratory, Descriptive and Experimental; sources of marketing information; Observational methods; Questionnaire Design and Testing; Attitude Measurement Techniques; Motivational Research Technique; Market Surveys and sampling procedures in marketing research; Determining sample size.

Unit III

Tabulation of survey, Data and its; Statistical techniques and their limitations. Advanced techniques in analyzing associate data; Discriminant analysis ; Clustering methods; Multi-dimensional scaling and conjoining analysis.

Unit IV

Applications of Marketing Research; Sales forecasting techniques; Brand positioning and market segmentation; Evaluating new marketing strategies. Ethical issues in Marketing Research.

Unit V

Case Study: The list of case studies to be provided in the class.

Note: A one page single case study relating to the issues detailed under one or more of the first four units shall be given as above

Suggested Readings:

- Green P.E &Tull,D.S&Albaum.G Research for Marketing Decisions. Prentice Hall of India, New Delhi
- Luck D.J.\$Rubin R.S Marketing Research, Prentice Hall of India, New Delhi
- Boyd. H.W. & Westfall R&Stasch, S.F, Richard D Irwin. Marketing Research: Text & Cases.
- Kinnear Thomas C. Marketing Research ,McGraw Hill.

M.COM :FOURTH SEMESTER

PAPER – 442-M-2: CONSUMER BEHAVIOUR

Duration: 3 Hrs.

Marks: (External- 70: Internal- 30)

Objective – The basic objective of this course is to develop and understanding about the consumer decision-making process and its applications in marketing function of firms.

Course Contents:

Unit I

Introduction to Consumer Behaviour; Consumer Behaviour and Marketing Strategy;

Unit II

Consumer Involvement and Decision Making; information Search Process; Evaluation Criteria and Decision

Unit III

Evaluation Criteria and Decision Rules; Consumer Motivation; Information Processing and Consumer Perception; Consumer Attitudes and Attitude Change; Influence of Personality and Self Concept on Buying Behaviour; Psychographics and Lifestyle; Reference Group Influence; Diffusion of Innovation and Opinion Leadership Family Decision Making;

Unit IV

Industrial Buying Behaviour; Models of Consumer Behaviour; Consumer Behaviour Audit; Consumer Behaviour Studies in India.

Suggested Readings:

- Assael, H. *Consumer Behaviour and Marketing Action*. Ohio, South Western, 1995.
- Engle, J F etc *Consumer Behaviour*. Chicago, Dryden Press, 1993.
- Howard, John A. etc. *Consumer Behaviour in Marketing*, Englewood Cliffs, New Jersey, Prentice Hall Inc., 1989.
- Hawkins, D I.etc *Consumer Behaviour: Implications for Marketing Strategy*, Texas, Business, 1995.
- Mowen, John C. *Consumer Behaviour*. New York, MacMillan, 1993.
- Schiffman, LG and Kanuk, L.L *Consumer Behaviour*, New Delhi, Prentice Hall of India, 1994.

M. COM :FOURTH SEMESTER

PAPER- 443-M-3: SERVICES MARKETING

Duration: 3 Hrs.

Marks: (External- 70: Internal- 30)

Objective: The objective of this course is to develop insights into emerging trends in the service sector in a developing economy and tackle issues involved in the management of their services on national basis.

Course Contents:-

Unit I

Service as a market concept; type of Services; Social, Financial, Physical, Economic, Domestic and cultural;

Unit II

Growth of service sector in Indian Economy, Applications of Marketing Research, Tools and Techniques in Analyzing Service Markets; Behaviour Models;

Unit III

Planning the service marketing mix; Evolution of Concept Planning; Service Package; pricing and Distribution of Services;

Unit IV

Mass and Localized promotion of service packages, Organizing Institutional setup for service Marketing; Information and Auditing of Marketing services.

Suggested Readings:

1. Lovelock, Chirstopher H. Marketing of Services (1991, Prentice Hall, Englewood Cliffs, New Jersey.
2. Kotler, Philip Marketing of Non-Profit Organisation, (1981), Prentice Hall of India, New Delhi.
3. Sinha, P.K, Saho, S.C(Eds) ServiesMarketing:Text& Readings (1994), Himalaya Publications House, Mumbai.

M. COM:FOURTH SEMESTER

PAPER- 444-M-4: ADVERTISEMENT & SALES MANAGEMENT

Duration: 3 Hrs.

Marks: (External- 70: Internal- 30)

Objective : The aim of the paper is to acquaint the students with concepts, techniques and give experience in the application of concepts for developing an effective advertising programme.

PART I: ADVERTISEMENT MANAGEMENT

Course Contents:

Unit I

Role and objective of marketing communication in the marketing programme; Stimulation of primary and selective demand; Role of advertising in the marketing mix;

Unit II

Process of marketing communication Will Schrammn's Model. Two Step Flow Communication, Theory of Cognitive Dissonance; Determination of target audience; Cultural, Demographic, Social class; Consumer Attitudes; Definition of advertising Goals; DAGMAR approach; Building of advertising programmes; message theme headline, layout, copy, logo, appeals;

Unit III

Advertising agency, advertising department, choosing the agency, appraisal of commission system; Legal, ethical and social aspects of advertising

PART II: SALES MANAGEMENT

Unit I

Nature and scope of sales Management;

Unit I

Setting and Formulating Personal Selling Objectives; Recruiting and Selecting Sales Personnel; Developing and Conducting Sales Training Programmes; Designing and Administering Compensation Plans;

Unit III

Supervision of Salesmen; Motivating Sales Personnel; Sales Meetings and Sales Contests; Designing Territories and Allocating Sales Efforts; Objectives and Quotas for Sales Personnel; Developing and Managing Sales Evaluation Programme; Sales Cost and Cost Analysis.

Suggested Readings:

1. Anderson, R. Professional Sales Management. Englewood Cliffs, New Jersey, Prentice Hall Inc. 1992.
2. Anderson, R. Professional Personal selling, Englewood Cliffs, New Jersey, Prentice Hall Inc. 1991.
3. Buskirk, R.H and Stanton, W.J Management of Sales Force Homewood Illinois, Richard D.Irwin, 1983.

4. Sales Management-Decision ,Strategies and cases, Richard Still, Edward Cundiff, Norman Govani, Prentice Hall of India
5. Aaker, David & Rajeev Batra & Myers, John G. Advertising Management, (4TH ED 1995) Prentice Hall of India, New Delhi
6. Manendra Mohan Advertising Management; Concept and Cases , (1989). Tata McGraw Hill, New Delhi.
7. Peebles, D.M & Ryans, J.K. Management of International Advertising; A Marketing Approach, (1984), Allyn and Bacon, Boston.
8. Blattberg , R.C. and Neslin , S.A. Sales Promotion Concepts, Methods and Strategies, Prentice Hall , New York.
9. Rajeev Batra , Advertising Management , Prentice Hall.

M. COM: FOURTH SEMESTER

PAPER-445-M-5: RETAIL MARKETING

Duration: 3 Hrs.

Marks: (External- 70: Internal- 30)

Objective: The objective of this paper is to make students aware of the vast area of retail markets, its functioning and trading procedures.

Unit I:

Retailing: Concept, Characteristics, importance and functions; Theories of retailing: Retailing in India. Strategic Planning in retailing.

Unit II:

Retailing Formats: Classifying retail institutions according to ownership, store based and non-storebased retail organizations.

Unit III:

Planning location of retail institution; Trading area analysis, deciding the most desirable type of location, choice of a general location, choosing and evaluating a particular site.

Unit IV:

Human Resource Management in retailing: Objectives and function; setting up a retail organization, organizational patterns in retailing; Managing store employees.

Unit V:

Store Operations Management; deciding stores layout. Store design and displays; energy management; loss prevention and security issues. Applications of information technology in retailing.

Suggested Readings:

1. Gilbert David: *Retail Marketing Management*, Pearson Education, Delhi.
2. Pradhan Swapna: *Retailing Management: Text & Cases*. Tata McGraw Hill, New Delhi.
3. Bermans & Evans: *Retail Management – A Strategic Approach*, Prentice Hall of India, New Delhi.
4. Lamba: *The Art of Retailing*, Tata McGraw Hill, New Delhi.
5. McGoldrick, P.: *Retail Marketing*, McGraw Hill, U.K.

M. COM:FOURTH SEMESTER

PAPER- 446-M-6: INDUSTRIAL AND RURAL MARKETING

Duration: 3 Hrs.

Marks: (External- 70: Internal- 30)

Objective: The objective of this course is to lay a foundation for an understanding the complex dimensions of the industrial and rural marketing and to equip the students with the latest development developments in the field of management science in dealing with the problem currently facing industrial and rural marketing.

Course Contents :

Industrial Marketing

Unit I

Industrial Marketing: Nature of industrial Marketing; Industrial Marketing Concept,

Unit II

Dynamics of Industrial Buyer Behaviour, Industrial Marketing segmentation. Target Marketing and Positioning,

Unit III

Formulating channel strategy, Role of industrial distributor in industrial marketing strategy, Planning, personal selling, managing advertising sales promotion and publicity strategy, pricing strategy, international industrial marketing.

Rural Marketing

Unit IV

Trends and structural features in India's rural economy; size and structure of India's rural market; special problems of rural marketing;

Unit V

Market strategy and tactics with reference to rural markets; Rural Advertising in India and its Impacts.

Suggested Readings:

1. Reader, Robert R.BrietySavitt, R.& Reader, Edward G.Brierty, H.Industrial Marketing;Analysis Planning and Control, (2nded 1991)
2. Ames, Charles B.&Hilavacek James D.Managerial Marketing for Industrial Firms;(1984).Random House, New York.
3. Hass, Robert W.Industrial Marketing Management (2 nd ed.1982) Kant Boston.
4. Corey Raymond E industryialMarketing , McGraw Hill New York.
5. GopalaswamyT.P.RuralMarketing :Enviornment , Problems and Strategies, Wheeler Publishing New Delhi.
6. Thakur,S.Y. Rural Industrialisation ion India Oxford and IBH, New Delhi.
7. Desai ,Vasant Rural Development OrganizationandApproachStreling, New Delhi,

M. COM:FOURTH SEMESTER

PAPER- 441-HR: INDUSTRIAL RELATIONS

Duration: 3 Hrs.

Marks: (External- 70: Internal- 30

Objective: This course is concerned primarily with the conceptual and practical dimensions of industrial relations in the Indian context, it will examine the structure and process of trade Unionism, collective bargaining, participative management and related issues.

Course Contents:

Unit I

Concept and models of industrial Relation; Industrial Relations and the State; Legal Framework of Industrial relations.

Unit II

Structure and Strategies of Trade Unions; Collective Bargaining; Wage Negotiation and Productivity Agreements; Bonus issue.

Unit III

Industrial Democracy and Participative Management; Labour Welfare and Social Security;

Unit IV

Discipline and Grievance Management, Technology and industrial relations.

References:

1. Joseph , J. Strategic Industrial Relations Management, (1991), Global, New Delhi.
2. Punekar, S.P.Deodhar, S.B SaraswathiSankaran, Labour Welfare, Trade Unions and I.R (5 th ed. 1995) Himalaya Pub.House Bombay.

M. COM :FOURTH SEMESTER

PAPER- 442-HR: LABOUR LEGISLATIONS AND WELFARE

Duration: 3 Hrs.

Marks: (External- 70: Internal- 30)

Objective: The course is designed to promote a critical understanding of substantive and procedural labour laws. The approach is to develop skills in handling legal issues in industrial relations and other labour matters.

Course Contents:

Unit I

Law relating to Industrial Disputes, Trade Unions, and Standing Orders.

Unit II

Law relating to workmen's compensation, Employees State Insurance, Provident Fund, Gratuity and Maternity Relief.

Unit III

The Law of Minimum Wages, Payment of Wages, and payment of Bonus; Law of working conditions.

Unit IV

The Law relating to Factories, Establishments and Contract Labour.

References:

1. Ghaiye, B.R Law and Procedure of Departmental Inquiry in Private and Public Sector, (1988), Eastern, Lucknow.
2. India, Ministry of Labour Employment & Rehabilitation, Report of the National commission on Labour, (1969), New Delhi.
3. Kothari, G.M.A Study of Industrial Law, 2v (1987), N.M.Tripathi, Bombay.
4. Malik, P.L.Industrial Law, (1991), Eastern Lucknow.
5. Taxmann, Taxmann's Industrial Laws (1996), TaxmannAllied Services, New Delhi.
6. Kumar, H.L.Labour Problems and Remedies (7 th ed. 1996), New Delhi, University Law Publishing, New Delhi.
7. Punekar, S.D, Deodhar, S.B Sankaran, S.Labour Welfare, Trade Unionism and Industrial Relations, (5 thed, 1995), Himalaya Publishing house, New Delhi. Govt. of India: BareActs on Labour.

M. COM :FOURTH SEMESTER

PAPER- 443-HR: HUMANRESOURCE DEVELOPMENT

Duration: 3 Hrs.

Marks: (External- 70: Internal- 30)

Objective: This is a follow up course of Personnel Management into a broader area and Perspective. The purpose of this course is to provide an in-depth knowledge of the concepts, Principles, methods and strategies of HRM.

Course Contents:

Unit I

HRM and HRD - Comparison and contrast; Concepts, objectives, processes, issues and Emerging trends of HRD.

Unit II

Role of Training in HRD; Learning Processes, principles.

Unit III

Action Research; OD and HRD; Functions of HRD professionals; Strategic HRM.

Unit IV

Management development methods and Benefits of Management developments Programs; HRD experiences at Indian Corporate Level.

References :

1. Srivastava,M.P Human Resource Planning (1997). Inst. Of Applied Manpower Research, New Delhi.
2. Maheshwari, B.L.& Sinha, D.P. Management of Change through HRD (1991). Tata McGraw Hill, New Delhi.
3. Pareek, Udai and Nair, M.R. Managing Transitions; The HRD Response (1992) Tata McGraw Hill, New Delhi.
4. Silver, D.N. HRD; The Indian Experience, (1991), New Delhi.
5. Brinkerhoff, Robert O. Achieving Results from Training; How to evaluate HRD to strengthen Programmers and Increase Impact (1987), Jossey Bas, San Francisco.

M. COM :FOURTH SEMESTER

PAPER- 444-HR: TRAINING AND DEVELOPMENT

Duration: 3 Hrs.

Marks: (External- 70: Internal- 30)

Objective: The purpose of this paper is to provide an in-depth understanding of the role of training in the HRD, and to enable the course participants to manage the Training systems and processes.

Course Contents:

Unit I

Training Process - an overview: Role, Responsibilities and Challenges to training Managers.

Unit II

Organisation and Management of Training Function, Instructional objectives and lesson planning.

Unit III

Learning Process, Training climate and pedagogy, Developing training modules, Training methods and Techniques.

Unit IV

Benefits of training, Training Evaluation, Training and Development in India.

Suggested Reading:

1. Beunet, Roger ed.. Improving Training Effectiveness, Aldershot, Gower, 1988.
2. Buckley, R. & Caple, Jim, The Theory & Practice of Training, London, Kogan & Page, 1995.
3. Lynton, R. Pareek, U., Training For Development, 2nd ed. New Delhi, Vistaar, 1990
4. Pepper, Allan D. Managing the Training and Development Function, Aldershot, Gower, 1984.
5. Rae, L. How to Measure Training Effectiveness, Aldershot, Gower, 1986.
6. Reid, M.A. etc. Training Interventions: Managing Employee Development, 3rd ed., London, Century, 1992.
7. Senge, P. The Fifth Discipline: The Art and Practice of the Learning Organisation, London, Century, 1992.

M. COM: FOURTH SEMESTER

PAPER-445-HR : HUMAN RESOURCE ACCOUNTING

Time: 3 Hrs.

Marks: (External- 70: Internal- 30)

Objective: The objective of this paper is to make students aware of the nature, function and calculation of HR accounting and its various aspects.

UNIT-I

Introduction: Meaning and Definition of HRA - Importance; Development of the concept - An Historical Score Card; HRA for Managers and HR Professionals; Investment in Human Resources - Quality of Work Force and Organization' Performance - Efficient use of Human Resource - Modern Market Investment Theory - Enumerating the Assets - Calculating the Market Value of Assets - Illiquid and Non-Marketable Assets - Human Capital.

UNIT-II

Human Resource Planning - Human Capital Investment - Expenditure vs. Productivity - Training - Human Capital and Productivity - Human Resource Accounting - Measurement of Human Value addition into Money Value - Objectives of Human Resource Accounting - Approaches to Human Resource Accounting.

UNIT-III

Investment Approach - Investment in Human Resources; HR Value - Concepts, Methods and Mechanics; Recruiting and Training Costs - Depreciation - Rates of Return - Organization Behavior vs. Turnover - Non Value Adds in the Management of Human Resources, Measures and prevention - Organization Climate Approach - Improvement Determination of changes in Human Resource Variables - Increased Costs, Cost Reduction and Future Performance.

UNIT-IV

HR Accounting - Design, preparation and Implementation: Responsibility Accounting and Management Control; Management Control Structure and Process; Design of HR Accounting process and Procedures for each of the HR Sub - System including Recruitment, induction, PA and Training; Classification of Costs in HR Accounting - Behavioral Aspects of Management Control - Social control.

UNIT-V

HR Auditing and Accounting - HRA Software; HRA Oriented Reporting processes including P and L Accounting and Balance Sheet; Experiences and Extrapolation (for future scenarios) on HRA.

Note: 50 % Theory and 50 % Problem

Suggested Readings:

1. Human Resource Accounting: Advances in Concepts, Methods and Applications (Hardcover), "Eric G. Flamholtz" Springer; 3 editions, ISBN: 0792382676.
2. How to Measure Human Resource Management (Hardcover), JacFitzenz, et al, McGraw Hill.
3. Accounting for Human Resources: Rakesh Chandra Katiyar, UK Publishing House.
4. Human Resource Accounting: M.Saeed, D.K. Kulsheshtha, Anmol Publications.
5. Human Resource Accounting: D.PrabakaraRao, Inter India Publications

M. COM: FOURTH SEMESTER

PAPER-446-HR: PARTICIPATIVE MANAGEMENT

Time: 3 Hrs.Marks: (External- 70: Internal- 30)

Objectives:

The objective of this paper is to provide inputs to the students on how to work in a dynamic and empowered environment.

UNIT I:

Meaning of participative management - participative management as a concept - Economics, Psychological, Social, Political viewpoints on this concept - Origin and growth of participative management. The need for participative management - the objectives of participative management -Approaches to participative management.

Unit II:

Different types of workers participation in management - Informative participation, consultative participation, Associative participation, Administrative participation and decisive participation, -Bipartite forums in PSUs and private sectors to promote WPM - WCS, JMC, Shop councils, Joint councils, workers representatives on the Board of Directors and other forums like QCS, TQM -Employee stock -option.

Unit III:

Structural arrangements for participative management - National level, corporate level, plant level, zonal level and shop level - Role of external and internal factors in influencing the levels of W.P.M.

Unit IV:

W.P.M. in India - Experiences of PSUS and private sectors - the participation of workers in management Bill 1990 - Suggestions for improving the W.P.M. in Indian companies - W.P.M. in abroad - Evaluation of W.P.M. in abroad - comparison of W.P.M. in India and abroad – Selected studies on working of participative management in Indian companies.

Unit V

Training to make participative management more successful - Future of participative management.

Suggested Readings:

1. Worker's Ownership and participative Management by A.K.Kedia.
2. Worker's participation in Public Enterprises by S.P. Singh Sons and SurendraNath.
3. Worker's participation in management with Special Reference to India by G. Varandani.
4. Workers' Participation in Management by DURGA PRASAD – 1995

M. COM FINAL: FOURTH SEMESTER

PAPER-441-IB-1: INTERNATIONAL MARKETING

Time: 3 Hrs.

Marks: (External- 70: Internal- 30)

Objective:

The course intends to familiarize the students with the concept and issues of international marketing and enable them to be able to analyze the foreign market environment and develop international marketing strategies for a business firm.

Course Content:

Unit I:

International Marketing: Nature and scope; International Market orientation and involvement; International marketing management process – an overview; International marketing information system. Analyzing International Marketing Environment: Framework for analyzing international marketing environment; Geographic, demographic, economic, socio-cultural, political and legal environment and their impact on international marketing decisions; Global trading environment and developments.

Unit II:

International Market Segmentation, Selection and Positioning; International Market Entry Mode Decisions. International Product Policy : Planning and development of products for foreign markets; Product standardization vs. adaptation; International trade product life cycle and implications.

Unit III:

Pricing in International Markets: Pricing objectives; Determination of International Price; Delivery terms and price quotations; International pricing policies, Strategies; Transfer pricing; Pricing in the context of counter trade. International Distribution: Distribution Channels and intermediaries for international markets; Selection, motivation and control of foreign middlemen; Global logistics issues and planning.

Unit IV:

International Promotion: Complexities and issues in international promotion; Promotion tool for international markets; Developing the promotion campaign for foreign markets; Role of image. International Marketing Planning, Organization and Control; Contemporary developments and issues in international marketing.

Suggested Readings:

1. Cateora, Phillip R., and John L. Graham, International Marketing, 14th ed., McGraw Hill, 2009.
2. Terpstra, Vern and Ravi Sarathy, International marketing, 8th ed., Harcourt Asia PTE Ltd., Singapore, 2000.
3. Onkvisit, S., and J.J. Shaw, International Marketing, :Analysis and Strategy, Prentice Hall of India Private Ltd., 1999
4. Keegan, Warren J. and Mark C. Green, Global Marketing, 5th Pearson Education, 2008.
5. Czinkota, Michael R. and Ronkainon, International marketing, 8 th Edition, Cengage Learning, 2006.

M. COM: FOURTH SEMESTER

PAPER-442-IB-2: INTERNATIONAL MARKETINGRESEARCH

Time: 3 Hrs.Marks:(External- 70: Internal- 30)

Objective:

The course aims at exposing the students to the concept, tools and techniques of marketing research and developing their skills to be able to apply research techniques to aid marketing decision making.

Course Outline :

Unit I:

Introduction : Meaning, nature and importance of International Marketing Research; Marketing research and scientific method; Research reliability and validity; Problems in conducting marketing research; Marketing information system (MIS); Ways of conducting marketing research; Syndicated research.

Unit II:

International Marketing Research Process : Steps involved in conducting International marketing research; Problem identification; Determining information needs; Developing International marketing research proposal.

Unit III

Research Design : Meaning and importance; Types of research designs – explorative, descriptive and conclusive researches; Secondary data – sources, uses and limitations; Primary data collection methods – questioning techniques and observation methods; Online data sources and research; Questionnaire preparation.

Unit IV: .

Sample Design and Field Work : Defining universe and sampling unit; Determining sampling frame; Probability and non-probability sampling methods; Sample size determination; Field work and data collection – sampling and non-sampling errors.

Unit V: . Data Analysis and Report Preparation: Data editing, coding tabulation and graphical presentation; Univariate and multivariate data analyses techniques and their applications in marketing research; Report preparation, presentation and follow-up.

Unit VI: .

Marketing Research Applications : Consumer research – behaviour and motivation research, attitude measurement and scaling techniques; Product research; Advertising research; Marketing and sales forecasting; Sales analysis.

Unit VII:

Marketing Research in Abroad : Status, organization and developments; Ethical issues in International marketing research.

M. COM: FOURTH SEMESTER

PAPER- 443-IB:INTERNATIONAL TRADE AND FINANCE

Time: 3 Hrs. Marks: (External- 70: Internal- 30)

Objective:

The objective of this course is to acquaint the students with structure and policy framework of India's foreign trade and investments.

Course Content:

Unit I: India's Foreign Trade: Pattern and Structure of India's foreign trade; India's trade in Service; Terms of trade; India on the world trading map; Analysis of thrust export products and markets.

Unit II:

Foreign Trade Policy and Economic Relations: Policy making body and regulatory Framework; Trends and developments in India's foreign trade policy; Bilateralism and Multilateralism in India's trade relations; India and WTO, WTO and emerging trading Environment, India's trade and economic relations with EU and other regional Groupings; India and regional economic cooperation in South Asia.

Unit III:

Export Promotion Measures and Facilities: Export promotion measures and schemes; Export and trading houses,

Import facilities for exports; Export processing/special Economic zones (EPZs/SEZs) and 100% EOU – Policy framework and operational Aspect.

Unit IV:

Foreign Trade Finance and Insurance: Pre-shipment and post-shipment finance; Sources and schemes of foreign trade finance; Exim Bank and foreign trade finance; Coverage of Credit, transit, commercial and political risks; ECGC and risk coverage

Unit V:

Foreign Exchange facilities and Regulations; Foreign exchange facilities and Exchange rate mechanism; Regulatory framework – FEMA and its objectives and Provisions; Other acts and regulations.

Unit VI:

Foreign Investments: India's foreign investment policy and flows; India's Investments abroad – pattern and structure; Indian Joint ventures in foreign countries and their operations.

Suggested Readings:

1. Ministry of Commerce, Export Import Policy, Government of India, New Delhi.
2. Ministry of Commerce, Handbook of Procedures, Vols. I and II, Government of India, New Delhi.
3. Customs and Excise Laws, Various issues.
4. Nayyar Deepak, Foreign Trade Sector, Planning and Industrialisation in India, in Terance J. Byres (ed.), The State Development Planning and Liberalisation in India, Delhi, 1997.
5. Nayyar Deepak, India's Exports and Export Policies in 1960, Cambridge University, Press.
6. Meier G.M., Trade Policy and Development, in Scott Maurice and Deepak Lal (ed.), Public Policy and Economic Development – Essays in Honour of Ian Little, Oxford 1990.
7. Nayyar Deepak, India's Export Performance 1970-85, Underlying Factors and Constraints, in Robert E.B. Lucas and Gustav F. Pipanek (ed.), Indian Econo

M.COM FINAL: FORTH SEMESTER

PAPER-444-IB-4:INTERNATIONAL FINANCIAL SYSTEM

Duration: 3 Hrs.

Marks: (External- 70: Internal- 30)

Objective and Expected outcome of the course:

To provide insight to the structure, working and problems of financial system in India as well as to enable students to appreciate and understand the concepts, mechanism and utility of different financial intermediaries.

UNIT-I

Introduction to Financial System: Components, functions, Nature and Role. EconomicDevelopment and Financial System; Growth of Indian Financial System and Present Composition.

UNIT-II

Money Market in India: Meaning, functions, Development of Money Market in India, Money Market Instruments. Commercial Banks – Role in Industrial Finance and Working Capital Finance. Capital Market: Meaning functions and reforms. Depositories and Custodians: Depository System NSDL, CSDL, Stock Holding Corporation of India.

UNIT-III

Derivatives Market, Concept, Benefits and Need.Types of Financial Derivatives, Forward and future Contracts, Options, Futures, Types and Benefits. Institutional Structure-Indian Financial Institutions : Development Banks - IFCI, ICICI, SFCs and IDBI; Investment Institution – UTI and other Mutual Funds; InsuranceOrganizations – Life Insurance Corporation of India and General Insurance Corporation of India.

UNIT-IV

Institutional Structure-International Financial Institutions : Organization, Management; Functions and Working of International Financial Institutions – International Monetary Fund(IMF), International Bank for Reconstruction and Development (IBRD), International Development Agency (IDA) and Asian Development Bank (ADB).

SUGGESTED READINGS/ BOOKS :

1. Avdhani: *Investment and securities Markets in India*, Himalaya publications, Delhi.
2. Bhote, M.K:*FinancialMarketys and Institutions*, Tata McGraw Hill, Delhi.
3. Ghosh, D :*Banking Policy in India*, Allied Publications, Delhi.
4. Giddy, J.H: *Global Financial Markets*, ALTBS.
5. Khan, M.Y. *Indian Financial System*, Tata McGraw Hill, Delhi.
6. Reserve Bank of India, Varrious Reports, RBI Publication. Mumbai

M.COM FINAL: FOURTH SEMESTER

PAPER-445-IB-5:INTERNATIONAL HUMANRESOURCESMANAGEMENT

Duration: 3 Hrs.

Marks: (External- 70: Internal- 30)

CourseObjective:

The course is envisaged to provide the student the knowledge related to management of human resources in business enterprises. This course familiarizes the student with various facets of human resources and their management.

CourseContents:

Unit I

Nature of international Human Resource Management (HRM) - approaches to HRM - differences between domestic HRM and IHRM.

Unit II

Human Resource Planning in HRM: recruitment and selection - issues in staff selection of expatriates. Training and development - expatriate training - developing international staff and multinational teams.

Unit III

Performance Management: Factors associated with individual performance and appraisal criteria used for performance appraisal of international employees - appraisal of host country nationals. Compensation - objectives of international compensation - approaches of international compensation

Unit IV

Expatriate Failure: Causes of failure, Repatriation-Repatriation process. Labor relations - Key issues in international relations - strategic choices before firms - strategic choices before unions - union tactics

Suggested Readings

1. *Burl Dabler and standing, world class supply management* - Tata McGraw Hill.
2. *International Human Resource Management : A Global Perspective : Practices and Strategies for Competitive Success*, SK Bhatia, Deep and Deep, 2005,
3. *International HRM*, SC Gupta, Publisher - MacMillan.
4. *International Human Resource Management*, Chris Rees and Tony Edwards - Pearson publications.

M.COM FINAL: FOURTH SEMESTER

PAPER-446-IB-6:CROSS CULTURAL AND GLOBAL MANAGEMENT

Duration: 3 Hrs Marks: (External- 70: Internal- 30)

Objective: The objective of this course is to develop a diagnostic and conceptual understanding of the cultural and related behavioral variables in the management of global organizations.

Contents:

Unit I –

International Cultural Environment: The Concept of Culture, Comparison of Cross-cultural Behaviour, Self-reference Criterion and Ethnocentrism: Major Obstacles in International Business Decisions, Cultural Orientation in International Business, Emic vs. Etic Dilemma: Cultural Uniqueness vs. Pan culturalism.

Unit II –

Global Business, Growth and Evolution: Environmental Variables in Global Business; Human and Cultural Variables in Global Organizations; Cross Cultural Differences and Managerial Implications; Cross Cultural Research Methodologies and Hofstede's Hermes Study; Structural Evolution of Global Organizations.

Unit III –

Cross Cultural Leadership and Decision Making; Cross Cultural Communication and Negotiation; Process and International Negotiation hurdles; Human Resource Management in Global Organizations; Ethics in International Business; Western and Eastern Management Thoughts in the Indian Context.

Unit IV –

Diversity at Work: Managing diversity: Causes of diversity, the paradox of diversity, diversity with special reference to handicapped, women and aging people, intra company cultural difference in employee motivation.

Unit V –

International Business Intelligence: Information Requirements, Sources of Information, Types of Research, Phases of a Research Project, Methods of Data Collection, Sampling, Research Agencies, Problems in International Research.

Suggested Readings:

1. Barlett, Christopher and Sumantra Ghoshal, *Managing Across Borders: The Transnational Solution*, Harvard Business School Press, 1998.
2. Leaptrott, Nan, *Rules of the Games: Global Business Protocol*, Thomson Executive Press, 1996.
3. Mary O'Hara-Devereaux and Robert Johnson, *Global Work: Bridging Distance, Culture and Time*, Jossey-Bass Publishers, San Francisco, USA, 1994.
4. Adler, N J. *International Dimensions of Organizational Behaviour*. Boston, Kent, 1991.

Note: Latest edition of the readings may be used.