

Chaudhary Charan Singh University, Meerut

Syllabus



Master of Commerce (M. Com.)
(For Fourth and Fifth years of Higher Education)

Hon'ble Vice-Chancellor
(For both University Campus and Colleges)
for kind approval
to put up in the A.C.

(As per guidelines of U.P. Government according to
National Education Policy- 2020, w. e. f. the session 2024-2025)

PROGRAMME: MASTER OF COMMERCE

The M.Com. programme designed to equip the students with necessary conceptual and analytical skills required for handling the business operations, This program aims at developing the required knowledge, skills and aptitude among learners so that they contribute significantly in the area of trade, commerce and industry.

Programme Mission and Objectives:

Mission: *This course is designed for the students who desire to pursue higher studies or conduct research in commerce and other related subjects.*

During this course students will learn about accounting concepts, money and banking systems, economic theory, business knowledge, micro and macroeconomics, management and other topics. The mission is to provide the modern education that is integrated with the Indian knowledge system in order to prepare them to be effective socially and economically responsive leaders through academic and social inclusion.

Programme Objectives:

This programme has been designed to meet the expanding need in commerce education at various levels. It provides a systematic learning of finance, marketing and human resources related disciplines. The programme will enable students to become well versed in national and international trends. The main object of the programme is to provide well-educated, trained and skilled work force to the industry, PSUs, government and private enterprises. This programme covers wide range of subject and provides ample scope for skill development. The objectives are -

- To provide an opportunity to get an M. Com degree to those who find it difficult or even impossible to pursue regular M. Com course at a university either due to their job commitments or other circumstances.
- The goal is to give opportunities for higher education to a significant portion of the population and to advance the educational wellbeing of the greater society by giving top-notch teaching.
- To provide the foundation for advanced studies and research in related domain.
- To create an additional avenue of self-employment and also to benefit various institutions/organizations engaged in business and commerce.
- It also introduces students to the world of technology and digitalization in the appropriate field.
- To enable and empower students to gain the knowledge, abilities, and skills to analyze and synthesize the current business-related realities.



- To create conceptual understanding in students so that they are prepared to drive and take on challenges in the future as well as deal with business realities of present.

Programme Outcome:

This programme has been designed to meet the expanding need in commerce education at various levels. It provides a systematic learning of finance, marketing and human resources related disciplines. The programme will enable students to become well versed in national and international trends. The main object of the programme is to provide well-educated, trained and skilled work force to the industry, PSUs, government and private enterprises. This programme covers wide range of subject and provides ample scope for skill development.

- A carefully chosen subject combination of **Accounting, Economics, Finance, Management, Taxation, Marketing, and Laws** etc among other topics is offered as part of the curriculum. With a focus on holistic education and development, the programme aims to cultivate students' intellectual, personal, interpersonal, and social skills.
- This program will provide learning that is interdisciplinary, adaptable, appropriate for the needs of the twenty-first century, and designed to highlight each student's unique qualities in order to make themselves self-reliant and become job creators.
- It will help students to gain an understanding of the emerging areas in financial reporting - Accounting for E-commerce business, value added statements and Integrated Reporting.
- It also familiarizes students to the various corporate laws and related expertise in the relevant subjects. This course is intended to support the development of an entrepreneurial skills and abilities.
- This programme will provide the ability for outstanding research as a co requisite for outstanding education and development which will help students to survive and thrive in the face offierce competition as well as changes in the environment while also offering avenues for growth.



Program Specific Outcome (PSOs)

After completing M. Com. students will be able to:-

- Develop an ability to apply acquired knowledge,
- Work in teams with enhanced interpersonal skills and communication,
- Work in different domains like Finance , Accounting, Taxation, HRM, Marketing,
- Banking, Insurance and Administration Start their own business,
- Work in MNCs as well as private and public companies,
- Develop team work, leadership and managerial and administrative skills
- Use different research methods and techniques.



Course Structure

The new Course of Master of Commerce (M. Com.) developed under the National Education Policy 2020 is based on the Choice Based Credit System (CBCS). There will be four theoretical compulsory or elective courses in each semester carrying 5 credits for each subject. Apart from these compulsory papers, a student will choose one minor elective course of other faculty in first year of M.Com. In each semester there will be one Research project / Industrial training / Survey / Training under practicing C.A. /Tax Advocate of four credits. This research project may be interdisciplinary / multidisciplinary. Research project will be under the supervision of a teacher. There may be a co-supervisor from Industry/Company/Technical institute/Research institute/ C.A./Tax Advocate. Student will submit joint Project report / Dissertation at the end of First year (First semester and Second semester) and Second year (Third semester and Fourth semester) which will be evaluated by supervisor and external examiner of C.C.S. University, Meerut or any other University appointed by C.C.S. University, Meerut jointly out of 100 marks. Thus, this examination will carry total 8 credits (4 credits each semester).

If any student publish research paper out of this Research project / Industrial training / Survey / Training under practicing C.A./ Tax Advocate in U.G.C. – CARE listed journals during post graduate programme, student may be awarded upto 25 extra marks (out of maximum marks 100) in this paper, but maximum marks obtained will be 100. On the basis of marks obtained in this research paper, Grade will be awarded and it will be included in C.G.P.A. (Cumulative Grade Point Average) calculation.



Subject : Commerce

Semester-wise titles of the Papers in M.Com.

Year	Sem.	Course Code	Paper Title	Core Compulsory/ Elective / Value Added	Theory /Practical	Credits
1Year	1Sem.	COM-I -101	Management Concepts and Organisational Behaviour	Core Compulsory	Theory	5
		COM-I -102	Direct Taxes	Core Compulsory	Theory	5
		COM-I -103	Statistical Analysis	Core Compulsory	Theory	5
		COM-I -104	Research Methodology OR Research Methodology and Statistical Analysis (Swayam portal)	Core Compulsory	Theory	5
		COM-I-105				
		COM-IRP - 01	Industrial Training/Research Project /Survey / Training under Chartered Accountant/ Tax Advocate	Core Compulsory	Project	4
		COM-I -110	Elementary Commerce & Accounts	Minor Open Elective for Other faculty students	Theory	4
		COM-I -111	Choose one course either from Swayam portal (minimum of 4 credits) or university/college pool of minor courses of other faculties (other than commerce)	Minor Open Elective for Commerce students		
	2Sem.	COM-I -201	Indirect Taxes and GST	Core Compulsory	Theory	5
		COM-I -202	Corporate Laws and Governance	Core Compulsory	Theory	5
		COM-I -203	Corporate Financial Accounting	Core Compulsory	Theory	5
		COM-I -204	Any One of these Strategic Management & Business Policy OR Strategic Marketing	Core Compulsory	Theory	5
		COM-I- 205				
		COM-IRP - 02	Industrial Training/Research Project /Survey / Training under Chartered Accountant / Tax Advocate	Core Compulsory	Project	4
		COM-I -210	Principles of Management	Minor Open Elective for Other faculty students	Theory	4
		COM-I -211	Choose one course either from Swayam portal (minimum of 4 credits) or university/college pool of minor courses of other faculties (other than commerce)	Minor Open Elective for Commerce students		
2Year	3Sem.	COM-I -301	Financial Management	Core Compulsory	Theory	5
		COM-I -302	Marketing Management	Core Compulsory	Theory	5
		COM-I -303	Human Resource Management OR Human Resource Management (Swayam portal)	Core Compulsory	Theory	5
		COM-I-304				
		COM-I -305	Any One of these Operations Research OR Managerial Economics	Core Elective	Theory	5
		COM-I- 306				
		COM-IRP - 03	Industrial Training/Research	Core Compulsory	Project	4

			Project /Survey / Training under Chartered Accountant / Tax Advocate			
			Any one group from the following Specialisation Group			
			Finance Group			
		COM-I -401	Security Analysis and Portfolio Management	Core Compulsory	Theory	5
		COM-I -402	Financial system & Capital Market	Core Compulsory	Theory	5
		COM-I -403	Banking and Insurance	Core Compulsory	Theory	5
		COM-I -404	Regulators for Financial System in India	Core Compulsory	Theory	5
			Marketing Group			
		COM-I -405	International Marketing	Core Compulsory	Theory	5
		COM-I -406	Consumer Behaviour	Core Compulsory	Theory	5
		COM-I -407	Services Marketing	Core Compulsory	Theory	5
		COM-I -408	Advertising and Sales Promotion	Core Compulsory	Theory	5
			Human Resource Group			
		COM-I -409	Industrial Relations & Labour Laws	Core Compulsory	Theory	5
		COM-I -410	Corporate Social Responsibility	Core Compulsory	Theory	5
		COM-I -411	Recruitment Training & Development	Core Compulsory	Theory	5
		COM-I -412	Talent Management & Employee Retention	Core Compulsory	Theory	5
		COM-IRP -04	Industrial Training/Research Project /Survey / Training under Chartered Accountant / Tax Advocate	Core Compulsory	Project	4



MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR (COM-I-101)

Periods: 60

Learning Objectives: To help students to understand the conceptual frame work of management and organizational behaviour the motivational techniques, and leadership traits and theories.

Unit I Managerial Functions: Planning concept, significance, types; organising – concept, principles, Theories, Types of organisations, Authority, Power, Responsibility, Delegation, Decentralization, Staffing, Coordinating; Control Nature, Process and techniques.

Unit II Organisational Behaviour Organisational behaviour-concept and significance; Relationship between management and organizational behaviour; Emergence and ethical perspective; Attitudes; Perception; Learning ; Personality; Transactional analysis.

Unit III Motivation: Process of motivation; Theories of motivation-need hierarchy theory ; Theory X and theories Y, Two factor theory,

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

Unit V Leadership: Concept; Leadership styles; Theories-trait theory, Behaviour theory.

Suggested Readings:

Robbins; S.P., Organisational Behaviour (13th edition), Prentice Hall of India Pvt. Ltd., New Delhi, 2008.

2. Luthans, Fred, Organisational Behaviour, 11th Edition, Mc Graw Hill International, New York, 2007.

3. Robins S.P., Organisational Theory: Structure Design and Application, 3 rd ed., Prentice Hall of India Pvt. Ltd., 2007.



DIRECT TAXES (COM-I-102)

Periods:60

Unit I Introduction to tax management: concept of tax planning, tax avoidance and tax evasion, corporate taxation and dividend tax, tax planning for new business-tax planning with reference to location, nature, and form of organization of new business.

Unit II Tax planning for financial management decisions: tax planning relating to capital structure decision, dividend policy, inter-corporate dividend, and bonus shares.

Unit III Tax planning for managerial decision, tax planning in respect of own lease, sale of assets used for scientific research, make or buy decisions. repair, replace. Renewal or renovation and shut down or continue decisions.

Unit IV Special tax provisions: tax provisions relating to free trade zones, infrastructure sector and backward areas, tax incentives for exporters, tax planning with reference to amalgamation of companies.

Unit IV Tax payment: tax deduction and collection at source, advance payment.

Suggested Readings &Resources:-

- Income tax laws- Dr. H.C. Mehrotra, Dr. S.P. Goyal , Sahitya Bhawan Publications.
- Income tax laws- Prof. Preeti Rani Mittal, Dr. Anshika Bansal, Sultan Chand & sons.
- Income tax laws- Dr. Girish Ahuja, Dr. Ravi Gupta , Commercial Law Publications.



STATISTICAL ANALYSIS (COM -I-103)

Periods:60

Unit I Probability Theory: Classical, Relative and subjective probability, Addition and Multiplication Rules, Conditional probability, Baye's Theorem, Bernoulli's Theorem and Mathematical Expectation.

Unit II Theoretical Frequency Distribution: Binomial Distribution, Poisson distribution and Normal Distribution, Their Characteristics and Application.

Statistical Decision Theory: Decision Environment, Expected Profit Under Uncertainty, Expected Monetary Value, Risk, Decision Tree, Utility Theory.

Unit III Sampling: Large Sample: Test of Hypothesis in Variables and Attributes-Z Test Small Samples: Test of Significance in t-test, F-test, And Z-test

Unit IV Analysis of Variance: One way and Two Way Classification, Design of Experiment. **Simulation :** Process of Simulation, Monte Carlo Simulation, Simulation of an Inventory System.

Unit V Association of Attributes: Two Attributes Only, Chi Square Test

Interpolation and Extrapolation: Binominal, Newton and Langrange's Method.

Suggested Readings

1. "Fundamentals of Mathematical Statistics" S.C. Gupta and V.K. Kapoor , Sultan Chand & Sons,
2. "Quantitative Techniques in Management", Vohra N.D., Tata McGraw Hill, New Delhi.
3. "Operations Research" by Prem Kumar Gupta, D.S. Hira, S. Chand & Company Ltd.,
4. U.K. Srivastava, G.V.Shenoy, S.C.Sarma, "Quantitative Techniques for Managerial Decisions" New Age International Publications.
5. Dr. T.K.V. Iyengar, Dr. B. Krishna Gandhi, et al., "Probability and Statistics", S. Chand.
6. J.K. Sharma, "Quantitative methods Theory and Applications", Macmillan.
7. "Business Statistics", by Gupta, S.C., Himalaya Publishing House, Bombay.
8. "Business Statistics" A first Course", by Levine, Krehbiel and Berenson, Pearson Education Asia



RESEARCH METHODOLOGY (COM-I-104)

Periods:60

Unit I Introduction of Research :Definition, Meaning, Characteristics, Objective and Motivation Research, Types of Research, Research in DecisionMaking, Role of Research in Various Areas, Limitations of Research.

Unit II Formulating Research Problem and Research Design :Identification of research problem, Research Process/ Planning Process, Variables, Determination of Hypothesis, Research Designs. Experiment –Meaning, objective, Advantage and Disadvantage; Basic Principles of Experimentation, Experimental Designs.

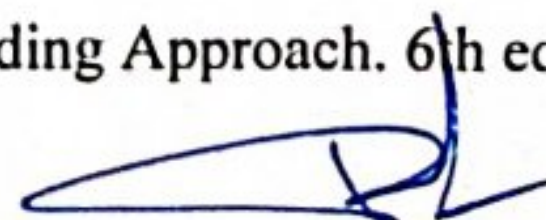
Unit III Scaling and Attitudes Measurement Techniques :Attitudes, Attributes and Beliefs, Attitudes Measurement, Scaling Techniques, Types of Scales, Selection of an Approximate Scale, Limitations of Attitudes Measurement Scales. **Data Resources:** Secondary Data- Nature, Sources and Advantages; Primary Data- Nature, Types, Means & Issues in Obtaining Primary Data.

Unit IV Sampling Plan and Data Collection: Sampling Plan–Universe, sample, Sampling techniques, Sample size determination. Sampling and non- sampling errors. Data Collection – Organisation of field work and survey, Interview- Definition, Meaning, Type, Advantage and Limitation; Questionnaire- MeaningPurpose, Types, Formulation, Advantage and Disadvantage.

Unit V Data Presentation, Processing and Analysis: Editing, Coding, Classification, Tabulation, Analysis and Interpretation of findings, Reporting. Application of research in business : Marketing research, Product research, Advertising research.

Suggested Readings:

- Dangi, H., Dewan, S., Business research methods, Cengage Learning India Pvt. Ltd.
- Mark Saunders: Research Methods for Business: Pearson Education, 2010.
- Mishra (2014).Business Research Methods. Oxford University Press.
- Kothari, B. L. (2007). Research Methodology: Tools and Techniques. Jaipur: ABD Publishers.
- Zikmund, Babin, B.J., Carr, J.C. & Griffin, M. (2013). Business research methods (9th Edition). South Western: Cengage Learning.
- Sekran, U.& Bougie, R. (2015). Research Methods For Business A Skill Building Approach. 6th ed. John Wiley.



INDIRECT TAXES AND GST (COM-I-201)

Periods:60

Unit I Introduction, Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Major Defeat in the structure of Indirect Taxes prior to GST; Structure of GST (SGST,CGST,UTGST & IGST); GST Council, GST Network, State Compensation Mechanism.

Unit II Levy and collection of GST, Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.

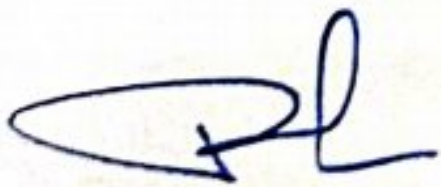
Unit III Input Tax Credit & Value of Supply Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credits in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work. Valuation Procedure.

Unit IV Registrations & Assessment Procedures Registrations, Tax Invoice, Credit and Debit Notes, GST Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.

Unit V Customs Law: Introduction Levy and collection duties: Taxable Events: custom duties Classification and Valuation of Import and Export Goods; Assessment; Abatement and Remission of Duty; Exemptions; Refund and recovery.

Suggested Readings & Resources: -

- Indirect Taxes with GST- Dr. H.C. Mehrotra, Prof. V.P. Agarwal , Sahitya Bhawan Publications.
- Goods & Services Tax & Custom Law- Shiv Das & Sons.
- GST & Custom Law- CA(Dr.) K.M. Bansal , Taxmann's
- Ahuja, Girish and Gupta, Ravi, GST & Customs Law. Flair Publications Pvt. Ltd., Delhi.



CORPORATE LAWS AND GOVERNANCE (COM-I-202)

Periods:60

Unit I The Insolvency and Bankruptcy Code,2016

Unit II The Competition Act , 2002

Unit III Documentation& Filing relating toROC and MCA-21

Unit IV Corporate Governance 1 Conceptual Framework of corporate Governance, Principles of corporate of Governance; Theories of Corporate Governance, Legislative and Regulatory Frameworks of Corporate Governance in India, Business ethics Vis-a-vis CG.

Unit V Corporate Governance 2 Codes and Practices in Corporate- Government in India; Best Practices of Corporate-Governance; Case studies on corporate Government Indian Prospective.

Suggested readings

- Das, S.C. Corporate Governance in India: An Evaluation,5thed. PHI Learning
- Goel, Sandeep, Corporate Governance: Principles and Practice, Mc GrawHill.
- Sharma,J.P,CorporateGovernance,BusinessEthics,andCSR,AneBooksPvt
- Ltd, New Delhi.
- Tricker, Bob, Corporate Governance-Principles, Policies, and Practice (Indian Edition).Oxford University Press, NewDelhi.



CORPORATE FINANCIAL ACCOUNTING (COM-I-203)

Periods:60

Unit I Valuation of shares and Intangible Assets : valuation of shares and Goodwill –methods; Price-earning, Multiple valuation.

Unit II Consolidation of Accounts: Accounting Treatment of Holding companies having more than one subsidiary company, Chain Holdings.

Unit III Corporate Restructuring: Accounting Issues relation to Amalgamation and Reconstruction as per Accounting Standards; Merger and Demerger; Accounting in the books of Transfer and Transferee; Internal Reconstructions.

Unit IV Corporate Financing Reporting: Various requirements of corporate reporting, Value added statement, Economic value added, Market value added, share-holder Value added.

Unit V Liquidation of Companies; Inflation Accounting.

Suggested Readings:

- Goyal,B.K.—Corporate Accounting| TaxmannPublication
- Maheshwari,S.N.,Maheshwari,S.K.,&Maheshwari, S.K.—Corporate Accounting
- Tulsian,P.C.,& Tulsian,B.—Corporate Accounting| S.Chand Publishing
- S.M. Shukla- Company Account.
- Accounting Standards at the Website of the Institute of Chartered Accountants of India.
- Indian Accounting Standards at the Website of the Ministry of Corporate Affairs.
- The Companies Act, 2013 as amended from time to time.



STRATEGIC MANAGEMENT & BUSINESS POLICY (COM-I-204)

Periods:60

Unit I Strategic Management –meaning, Historical development and significance to Modern Day organisations. Strategic Management Process levels of strategy in organization.

Unit II Strategy Formulation- Company's mission, purpose and objectives; corporate strategy - concept, significance and objectives; types of strategies; Environmental and organizational appraisal (Internal & external) techniques of business environment analysis, Strategic alternatives and choice;

Unit III Business ethics and corporate strategy Concept of value chain and competitive advantage Strategy implementation - Designing organizational structure and activating strategies; matching structure and activating strategy, Structural, Behavioral and Functional implementation, concept of synergy

Unit IV Strategy Evaluation - Strategic evaluation and Control, Strategic and Operational Control; techniques of evaluation and control. Role of organizational system in evaluation Current trends in Strategic management- trends in external environment of business, new directions in strategic thinking and new modes of leadership. Role of IT in strategic Management.

Unit V Business Policy — Nature, objective and importance of business policy; Strategic Management –meaning, Historical development and significance to Modern Day organisations. Strategic Management Process levels of strategy in organization.

Suggested Readings:

1. Arthure 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.
4. Ansoff, H. Igor, R.P. Declorch and R.I. Hayes, From Strategic Planning to Management, Wiley, 1976.



STRATEGIC MARKETING (COM-I-205)

Periods: 60

Unit I Strategic Marketing-Meaning, Nature and Historical Perspective, Strategic Marketing v/s Marketing Management, Process of Strategic Marketing Planning

Unit II Customer Analysis - Process and a Study of Key Factors Pertaining to the Analysis of Individual Customers and Organisational Customers.

Unit III Competitor Analysis- Rationale and Process, Types of Competitors-Market Leaders, Market Challengers.

Unit IV Overview of the Strategic Options Available to Various Types of Competitors; Market Analysis- Dimensions and Process; Environmental and Internal Analysis.

Unit V Alternative Strategies: Product- Market Strategies- Market Penetration Strategy, Market Development Strategy, Product Development Strategy and Diversification Strategy, Global Strategies

Suggested Readings:

1. Aaker, David A, Strategic Market Management, Wiley Publications
2. Kerin, R A and R A Peterson, Strategic Marketing Problems, Pearson Education
3. Cravens, W and Nigel F Piercy, Strategic Marketing, McGraw-Hill Publications, Indian Edition.



FINANCIALMANAGEMENT (COM - I-301)

Periods:60

Unit I Introduction: Meaning, Nature, Scope and objectives of financial Management; Finance Functions; Time Value of Money; Risk and Return.

Unit II Capital Budgeting Decision: Nature and Importance and process of capital Budgeting; Techniques – Pay Back Method, APR Method; NPV Method; IRR Method; Terminal Value Method; Capital Method ; Capital Rationing Risk analysis in Capital Budgeting Method.

Unit III Cost of Capital and Financing Decisions: -Cost of Long term Financing; Estimation of components of Cost of capital; Methods of calculating cost of Debt, Cost of Preference shares, Cost of Enquiry, Cost of Retained Earnings, Weighted Average Cost of Capital and Marginal Cost of capital, Theories of capital Structure, Leverage-Measurement and effects on Profit; Determinants of capital Structure.

Unit IV Working Capital Decisions: Concept of working capital; Operating cycle & cash cycles Risk-Return trade off ; Sources of short term Finance ; Working capital Estimation.

Unit V Dividend Decisions :Issues in dividend decisions; Walter's Model , Gordon's Model, MM Theory, Cash and stock dividends, Dividend Policy and Determinants of dividend.

Suggested Readings:

1. Van Horne, James C., Financial Management and Policy, Prentice Hall of India 12th Ed, 2008.
2. Pandey I. M., Financial Management, 9 th Ed. Vikas Publishing.
3. Ross S.A., R.W. Westerfield and J. Jaffe, Corporate Finance, 7 th Ed. McGraw Hill.
4. Brealey R.A. and S.C. Myers, Principles of Corporate Finance, McGraw Hill, 6 th Ed.
5. Damodaran, A, "Corporate Finance: Theory and Practice". John Wiley & Sons, 2 nd Ed., 2001.



MARKETING MANAGEMENT (COM- I-302)

Periods:60

Unit I Introduction: Concept, nature, Scope and importance of marketing concept and its evolution, Marketing mix, Strategic marketing planning –an overview. Market analysis and selection marketing environment – macro components and their organizational buyers, Consumer decision-making process.

Unit II Product decision :concept of a product, Classification of product, Major product decisions, Product line and product mix, Branding, Packaging and labeling product life cycle, Strategic implications, New product development and consumer adoption process.

Unit III Pricing decisions: factors affecting price determination, Pricing policies and strategies, Discount and rebates. Distribution channels and physical distribution decisions: nature, Functions and types of distribution channels, Distribution channel intermediaries, Channel management decisions, Retailing and wholesaling

Unit IV Promotion decision: communication process, Promotion-mix- advertising, Personal selling, Sales promotion, Publicity and public relations, Determining advertising budget, Copy designing and its testing, Media selection, Advertising effectiveness, Sales promotion- tools and controlling techniques. Marketing research : meaning , Scope and process.

Unit V Marketing organization and control: social, Ethical and legal aspect of marketing, Marketing of services, Green marketing, Cyber marketing, Relationship marketing and other development in marketing.

Suggested Readings:

1. Kotler Philip and Kevin Keller Marketing Management, 13th ed., Pearson Prentice – 2008.
2. Kotler, Philip, and Gary Armstrong, Principles of Marketing, 12th ed., Pearson Prentice-Hall 2008.
3. Etzel, Michael J., Bruce J. Walker and William J. Stanton, Fundamentals of Marketing, 11th ed., McGraw Hill, 2008.
4. McCarthy, E. Jerome, Joseph P. Cannon and William D. Perrault, Jr., Basic Marketing: A Managerial Approach, 9 th ed., McGraw Hills, 2008.
5. Keller, Philip, Keller Kevin lane, Koshy Abraham, Jha Mithileshwar, Marketing Management : A South Asian Perspective, 13th Edition, 2008



HUMAN RESOURCE MANAGEMENT (COM- I-303)

Periods:60

Unit I Introduction: Nature, Significance, Scope and status, Concepts; Human resource management functions and objective, new direction in human resource management. Human Resource Planning and Procurement: Meaning, Objectives and significance: steps in human resource planning, Forecasts-demand analysis; Quantitative and qualitative aspects of human resource planning; Job analysis and job description,

Unit II Human Resource Training and Development :Identification of training needs-qualitative and quantitative; Training curriculum planning, Choice of training methodologies; Training facilities and equipment; In-service training ; Outside training; Re-training; Advanced training; Designing training programmes; Employee counselling; Executive development programmes; Evaluation of training and development programmes; Career planning and development; Promotion, Transfer and demotion.

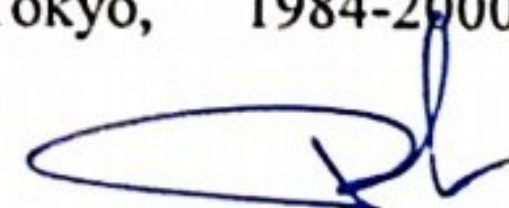
Unit III Compensation Management :Nature of employee benefits-statutory and customary; Wage plans and policies; Profit sharing and incentive plan; Compensation package and terminal benefits; Impact of compensation and employees benefits and organisational effectiveness; Employee benefit programmes.

Unit IV Performance Appraisal : Nature, Objectives, Limitations-various method-personnel record, Personnel audit, Human resource accounting jobevaluation.

Unit V Human Resource Organisation: Line and staff relationship, Organisation of human resource department, Styles, Communication-human resource productivity, Moral and motivation, Creating conducive work environment.

Suggested Readings:

1. De Cenzo and Robins, Fundamentals Human Resource Management, 8 th Edition, Prentice Hall of India, 2005.
2. Decenzo, David A. and Robbins, S.P. Fundamentals of Human Resource Management, 9th Edition, Wiley and Sons Ltd., John, 2006.
3. Flippo, Edwin B., Personnel Management, McGraw Hill, Tokyo, 1984-2000.



OPERATIONS RESEARCH (COM- I-304)

Periods:60

Unit I Introduction : Meaning and Importance of Operations Reserch, Production Planning and Control. Learning Curve theory : Learning Curve Ratio, Learning Coefficient, Learning Curve Equation , Learning Curve Application.

Unit II Linear Programming I - Mathematical Formulation of the Problem, Graphic Solution, Simplex Method – Maximization and Minimization.

Unit III Linear ProgrammingII -Transportation Problem : Initial Solution,North West Corner Rule, Least Cost Method, Vogel's Approximation Method, OptimalityTest , Degeneracy, unbalanced Problems, Maximization Problems.

Unit IV Assignment Problem: Assignment Algorithm,Unbalanced Assignment Problem, Maximization Problems. Queuing Theory: Introduction, Benefits, Single Chanel Queuing Model.

Unit V Job Sequencing Introduction, Solution of Sequencing Problem, Johnsan's Algorithm form Jobs through 2 machines and Statistical Quality Control.



MANAGERIAL ECONOMICS (COM- I-305)

Periods: 60

Unit I Introduction: Nature and scope of managerial economics: objectives of a firm, Economic theory and managerial theory, Managerial economist's role and responsibilities, Fundamental economic concepts-incremental principle, Opportunity cost principle, Discounting principle, Equi-marginal principle. Demand analysis: individual and market demand function, Law of demand, Determination of demand elasticity of demand-meaning, importance, Price elasticity, Income elasticity and cross elasticity,

Unit II Theory of consumer choice: cardinal utility approach, Indifference approach, Revolved preference and theory of consumer choice under risk, Demand estimation for major consumer durable and non-durable products, Demand forecasting techniques

Unit III Production Theory: production functions-production with one two variable inputs, Stages of production, Economies of scale, Estimation of production function, Cost theory and estimation. Economic value analysis, Law of variable proportions, Law of returns to scale.

Unit IV Price determination: characteristics of different market structures, Price determination and firm's equilibrium in short-run and long-run under perfect competition, Monopolistic competition, Oligopoly and monopoly. Pricing practices: methods of price determination in practice, Pricing of multiple products. Price discrimination, And International price discrimination and dumping, Transfer pricing.

Unit V Business cycle : Nature and phases of a business cycle, Theories of business cycle-psychological, Profit, Monetary, Inflation : definition, Characteristics and types, Causes and effects of inflation.



Specialization Group: Finance

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT (COM- I-401)

Periods:60

Unit I Investments: nature and scope of investment analysis, elements of investment, avenues of investment, approaches to investment analysis, concept of return and risk, security return and risk analysis, measurement of return and risk. Financial assets: types and their characteristics, sources of financial information. Security assets: primary market-role, functions and methods of selling securities, allotment procedure, new financial instruments; secondary market.

Unit II Public Issue :SEBI guidelines on public issue size of issue, pricing of issue, promoters' contribution, appointment of merchant bankers, underwriters, brokers, registrar and managers, bankers and allotment of shares. Secondary market

: role, importance,type of brokers,tradingmechanism, Valuation ofsecurities: bonds, debentures, preference shares and equity shares, fundamental analysis, economic analysis, industry analysis and company analysis.

Unit III Technical Analysis: trends, indicators, indices and moving averages applied to technical analysis Efficient market hypothesis: weak, semi-strong andstrong market and its testing techniques.

Unit IV Portfolio Analysis :estimating rate of return and standard deviation of portfolio, effect of combining the securities, Markowitz risk-return optimization, single index model or market model, portfolio total risk, portfolio market risk and unique risk,. Simple Sharpe's optimization solution.

Unit V Capital Market Theory :capital market line, security market line, risk free lending and borrowing, factors models, principle of arbitrage, arbitrage portfolios. Portfolio performanceevaluation : measureof return, riskadjustedmeasureof return , market timing, evaluation criteria and procedures.

Suggested Readings:

1. Fischer Donald E. and Ronald J. Jordan, "Security Analysis and Portfolio Management", 6th Edition Prentice Hall of India, 2007.
2. Frank K. Reilly, and Keith C. Brown, "Investment Analysis and Portfolio Management", 8th Edition, Thomson, 2007.
3. Sharpe William F, and Bailey Jeffery V, Alexander Gordon J, "Investments", 6th Edition, Prentice Hall of India, 1995. 4. Hull J.C. Options, "Futures and Other Derivatives", 6th Edition Prentice Hall, 1997.



FINANCIAL SYSTEM & CAPITAL MARKET (COM-I-402)

Periods:60

Unit I Overview of financial services – overview, environment and importance of financial services in an economy, evaluation and role of financial services companies in India,

Unit II Securitization concept – securitization as a funding mechanism, securitization in India; merchant banking – nature and scope, regulation of merchant banking activity.

Unit III Primary Market : Capital Market Investment Institutions – Domestic Financial Institutions(DFI), Qualified Institutional Buyers(QIB), Foreign Portfolio Investors(FPI), VentureCapital, PensionFunds, AlternativeInvestmentFunds. Capital Market Instruments- Equities, Preference Shares, Mutual funds (MFs) – evolution, types, regulation of MFs.

Unit IV Secondary Market : Development of stock market in India; Stock market & its operations, Trading Mechanism; Block and Bulk deals, Grouping, Basis of Sensex, Nifty, BSE.

Unit V Securities Market Intermediaries : Primary Market and Secondary Market Intermediaries : Role and Functions, Merchant Bankers, Stock Brokers, Syndicate Members, Registrars and transfer Agents, Underwriters, Bankers to an Issue, Portfolio Manager, Debenture Trustees, Investment Advisers, Research Analysis, Market Makers, Credit Rating Agencies.

Suggested Readings:

1. Kohn Meir, 'Financial Institutions and Markets', Oxford University Press 2nd Edition 2007.
2. Madura Jeff, 'Financial Markets and Institutions', South Western Cengage Learning, 8th Edition 2008.
3. Mishkin, Fredrick S. and Stanley G. Eakins, Pearson Education Ltd., 6th Edition.
4. Resume Bank of India – Report on Currency & Finance



BANKING AND INSURANCE (COM-I-403)

Periods:60

Unit I: Indian Banking and its History, Indian Banking Structure, Reserve Bank of India, Banking Regulation System, Banking Innovation in India, Banking Services in India, Financial Reforms in Banks, Banking Committees and Financial Standards, Financial and Banking Current Affairs.

Unit II: Customers' retail banking/ Commercial banking Services

Unit III: Rural Banking, Co-operative Banks, NBFCs and Differentiated Banks and International Banking.

Unit IV: Concept of risk, meaning of risk, classification of risk, types of insurance. Functions and benefits of insurance. Authority and duties owed by agent, Roles and responsibilities of insurance agents and brokers, the code of practice for the administration of insurance agents, termination of agency. Insurance intermediaries duties to policyholders, protection of personal data, issues regarding equal opportunity, prevention of corruption, prevention of insurance fraud.

Unit V: Insurance companies ordinance, Types of insurance business, size of industry, insurance intermediaries. Code of conduct for insurers, guidelines of complaint handling, insurance claims complaints bureau. Insurance Regulatory and Development Authority.

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.



REGULATORS FOR FINANCIAL SYSTEM IN INDIA (COM-I-404)

Periods:60

Unit I Financial regulators in India- Role, objectives and functions, importance, Legal status and types of financial regulator bodies for different sectors in India.

Unit II Reserve Bank of India (RBI),

Unit III Securities and Exchange Board of India (SEBI), Association of Mutual Funds in India (AMFI)

Unit IV Insurance Regulatory and Development Authority (IRDA)

Unit V Pension Fund Regulatory & Development Authority (PFRDA)



Specialization Group: Marketing

INTERNATIONAL MARKETING (COM- I-405)

Periods:60

Unit I Introduction to international marketing: Nature, Significance, Complexities in international marketing, Transition from domestic to international marketing, International market orientation-EPRG framework, And International market entry International marketing environment: internal environment, External environment-geographical, Demographic, Economic, Socio-cultural, Political and legal environment.

Unit II Foreign market selections: global market segmentation, Selection of foreign markets, International positioning Product decisions: Product planning for global markets, Standardization vs. product adaptation, New product development, Management of international brands, Packaging and labelling, provision of sales related services.

Unit III Pricing decisions: environmental influences on pricing decisions, International pricing policies and strategies. Promotion decisions: complexities and issues, International advertising, Personal selling, Sales promotion and public relations.

Unit IV Distribution channels and logistics: functions and types of channels, Channel selection decision, Selection of foreign distributors, Agents and managing relations with them, international logistics decisions.

International marketing planning, Organizing and control: issues in international marketing planning, International marketing information system, Organizing and controlling, International marketing operations.

Unit V Emerging issues and developments in international marketing: ethical and social issues international marketing information technology and international marketing, Impact of globalization, WTO.

Suggested Readings:

- Daniels & Lee, International Business Keegan, Global Marketing
- Varshney & Bhattacharya, International Marketing Management
- Harvard Business Review, Global Business Review (Sage Publications), Global Forum – ITC Geneva
- Czinkota, International Business
- Khurana PK, Export Marketing



CONSUMER BEHAVIOUR (COM- I-406)

Periods:60

Unit I Introduction to Consumer Behaviour : Nature and Importance of Consumer Behaviour, application of Consumer Behaviour in Marketing , Consumer Research process.

Unit II Individual Determinants of Consumer Behaviour: Perception: process, Consumer Imagery, perceived risk Learning: principles, theories Personality: nature, theories, self-concept, psychographic and life style Attitude: Structural model of attitude, attitude formation & change Motivation: needs/motives & goals, dynamic nature of motivation, Buying Motives.

Unit III Group Determinants of Consumer Behaviour: Reference group influence: types of consumer relevant groups, factors affecting group influence, application of reference group concept. Family: functions of family, family decision making process, Opinion Leadership and Personal influence Diffusion of Innovation: Adoption process., Diffusion process.

Unit IV Environmental Influences on Consumer Behaviour: Social class, Life style Profile of Social class, application to CB Culture: characteristics, cross cultural understanding. Different types of advertising and their impact on consumer Behaviour,

Unit V Consumer Decision making Process: Problem recognition Information Search Process and Evaluation Purchasing process Post purchase behaviour.

Suggested Readings:

- Bennet and Kassarian, CONSUMER BEHAVIOUR, Prentice Hall of India, New Delhi
- Michael R. Solomon, Consumer Behaviour, PHI Learning Private Limited, New Delhi
- Ramanuj Majumdar, CONSUMER BEHAVIOUR, Prentice Hall of India, New Delhi
- Loudon and Della Bitta, CONSUMER BEHAVIOUR: CONCEPTS AND APPLICATIONS, Tata McGraw Hill. New Delhi.
- Berkman & Gilson, CONSUMER BEHAVIOUR: CONCEPTS AND STRATEGIES, Kent Publishing Company.



SERVICES MARKETING (COM- I-407)

Periods:60

Unit I Services and The Economy- The growing influence of services in the economies of the countries around the globe. Services and the Indian Economy: Contribution and Reasons for Growth of Services in India.

Unit II Services and It's Marketing- Unique Characteristics of Services and Problems Associated with Services Marketing on Account of these. Overcoming Challenges Associated with Services Marketing. Goods-Service Categorisation. Types of Services- Core and Supplementary.

Unit III Service Marketing Environment and Mix- Prominent Environmental Factors Influencing Service Marketing. A Bird's Eye-View of Service Marketing Mix- Product, Price, Place, Promotion, Process, People, Physical Evidence and Productivity.

Unit IV Service Quality, Productivity and Recovery- Service Quality- Prominent Models. Service Productivity-Measurement and Productivity Enhancement Strategies. Relationship between Service Quality and Productivity. Service Recovery- Significance. Recovery Techniques.

Unit V Service Value Enhancement- Service Differentiation- Significance and Techniques. Service Positioning- Ways. Relationship Marketing- Significance and Tools.

Suggested Readings:

- S.M. Jha, Services marketing, Himalaya Publishers, India
- Baron, Services Marketing , Second Edition. Palgrave Macmillan
- Dr. L. Natarajan Services Marketing, Margham Publications, Chennai.
- Thakur .G.S. Sandhu supreet & Dogra Babzan , Services marketing , kalyanni Publishers, Ludhianna.
- Dr. B. Balaji , Services Marketing and Management , S. Chand & Co , New Delhi.



ADVERTISING AND SALES PROMOTION (COM- I-408)

Periods:60

Unit I Understanding advertising: Concept, Evolution, History, classification, objectives and functions
Advertising and society: ethical issues in advertising, social criticism of advertising, Laws in advertising, Advertising statutory bodies in India

Unit II Advertising strategy and planning process, Consumer behavior and advertising research,
Advertising agency; types, functions and structure of advertising agency, client-agency relationship;
Building of advertising programme - message, headlines, copy, logo, illustration, appeal, layout;

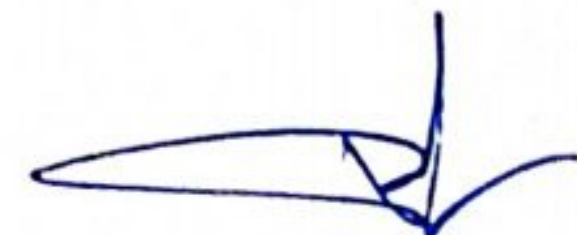
Unit III Media planning and strategy – development of media plan, establishing media objectives,
developing and implementing media strategies, evaluation and follow up of media plan; Budgeting-
establishment and allocation, budgeting approaches., Measuring the effectiveness of the promotional
program- Marketttesting, pre testing, post testing, laboratory tests, field tests,

Unit IV Online advertising: objectives, importance, types and challenges of online advertising,
advertising on the internet, measuring effectiveness of internet.

Unit IV Sales Management-An Introduction, Sales Organisation, Sales Functions and Policies. Tasks
and Responsibilities of Field Sales Manager. Planning of Sales Efforts- Sales Planning and Budgeting,
Estimation of Market Potential and Sales Forecasting, Setting Sales Territories.

Suggested Readings:

- Geroge Belch, Michael Belch, and KeyoorPurani, Advertising & Promotion – an Integrated Marketing Communications Perspective, Tata Mcgraw Hill,
- Kruti Shah & Alan DSouza, Advertising and Promotions: An IMC Perspective, Tata Mcgraw Hill,
- Kotler, Philip. Marketing Management. New Delhi. Mcmillan India Ltd.
- Kazmi, S H H, Batra, Satish K. Advertising & Sales Promotion. New Delhi. Excel Books, 2016.
- Sales Management: Decisions, Strategies and Cases, Still, Cundiff & Govoni, Pearson Education.



Specialization Group: Human Resource

INDUSTRIAL RELATIONS & LABOUR LAWS (COM- I-409)

Periods:60

Unit I Introduction: Concept, objectives, functions, significance & aspects of Industrial Relations
Emerging challenges of IR in India, Collective Bargaining: Significance, types & Procedure of
collective bargaining, Discipline, Misconduct, Disciplinary Action, Types of punishments, Code of
Discipline, Domestic Enquiry, Grievance Function in IR: Grievance Settlement Procedure, Industrial
Disputes: Preventive & Settlement Machinery in India

Over view of following labour laws

Unit II Labour laws I- TheFactoriesAct,1948

Unit III Labour laws II- The Trade Unions Act 1926

Unit IV Labour laws III-The Industrial Disputes Act,1947, TheWorkmen'scompensationAct,1972

Unit V Labour laws IV- The payment of Gratuity Act,1972; Employee's Provident fund &
Miscellaneous Provisions Act,1952

Suggested Readings:

- Katz,Harry., Kochan, Thomas A.,& Colvin,A.J.S. An Introduction to Collective Bargaining and Industrial Relations, McGraw Hill Companies.
- Padhi, PK, Industrial Relations, Prentice Hall India
- Sharma,J.P., Simplified Approach to Labour Laws. Bharat Law House(P)Ltd.
- Venkat Ratnam, C.S. Industrial Relations :Text and Cases, Oxford University Press, Delhi.
- Farnham.,and Limlott,J. Understanding Industrial Relations Cassell.
- Salamon,M., Industrial Relations: Theory & practice .Pearson higher Education.



CORPORATE SOCIAL RESPONSIBILITY (COM- I-410)

Periods:60

Unit I Introduction to CSR: Meaning & Definition of CSR, History& evolution of CSR. Concept of Charity, Corporate philanthropy, Corporate Citizenship, CSR-an overlapping concept. Concept of sustainability & Stakeholder Management. CSR through triple bottom line and Sustainable Business; relation between CSR and Corporate governance; environmental aspect of CSR

Unit II CSR-Legislation In India & the world. Section 135 of Companies Act 2013 Scope for CSR Activities under Schedule VII, Appointment of Independent Directors on the Board, and Computation of Net Profit's Implementing Process in India.

Unit III The Drivers of CSR in India, Market based pressure and incentives civil society pressure, the regulatory environment in India Counter trends. Performance in major business and programs. Voluntarism Judicial activism.

Unit IV Identifying key stakeholders of CSR & their roles. Role of Public Sector in Corporate, government programs that encourage voluntary responsible action of corporations. Role of Non-profit & Local Self-Governance in implementing CSR; Contemporary issues in CSR & MDGs. Global Compact Self-Assessment Tool, National Voluntary Guidelines by Govt. of India. Understanding role and responsibilities of corporate foundations.

Unit V Current trends and opportunities in CSR. CSR as a Strategic Business tool for Sustainable development. Review of successful corporate initiatives & challenges of CSR.

Suggested Readings:

- Responsible Business: How to Manage a CSR Strategy Successfully -Manfred Pohl, Nick tolhurst
- The A to Z of Corporate Social Responsibility, 2nd, Revised and Updated Edition Wayne Visser, Dirk Matten, Manfred Pohl, Nick Tolhurst -ISBN: 978-0-470-68650-8, 504 pages, May 2010.
- Baxi, C. (2005). *Corporate social responsibility: Concepts and cases : The Indian experience*. New Delhi, India: Excel Books



RECRUITMENT TRAINING & DEVELOPMENT (COM- I-411)

Periods:60

Unit I Process of recruitment, selection, Sources and objectives of the recruitment,

Unit II Introduction: Concepts and Rationale of Training and Development; Difference between Training & Development, overview of training and development systems; Training and development policies; linking training and development to company's strategy; Requisites of Effective Training.

Unit III Training Needs Assessment (TNA): Meaning of TNA, Purpose and Methods of TNA, TNA at different levels, the Need Assessment Process – Organizational Analysis, Person Analysis, Task Analysis, Output of TNA.

Unit IV Learning Theories and Program Design: Introduction to learning, Learning Theories – Social Learning Theory, Goal Theory, Need Theory, Process of Learning, Consideration in designing effective training programs, organizational learning vs. learning organization.

Unit V Designing, Conducting & Evaluation of Training Program: Areas of training, Types of training, System's Approach to Training, Training Methods, Make or Buy Decision, Designing a training program, contents & scheduling, study material, selecting a trainer, deciding method of training, Costing & Training Budget, Types of Teaching Aids in Training, Training Evaluation & Methods of Training Evaluation.

Suggested Readings:

- Noe, Raymond A., and Amitabh Deo Kodwani, Employee Training Development, Tata McGraw Hill.
- Rao VSP, Human Resource Management, Excel Books Publication.
- Rolf, P., and Udai Pareek, Training for Development, Sage Publications Pvt. Ltd.
- Blanchard, P. Nick, James W. Thacker and V. Anand Ram, Effective Training: Systems, Strategies, and Practices, Dorling Kindersley (India) Pvt. Ltd.
- Jack J. Phillips, Hand book of Training Evaluation and Measurement Methods, Routledge.
- Dayal, Ishwar, Management Training in Organisations, Prentice Hall.



TALENT MANAGEMENT AND EMPLOYEES RETENTION (COM- I-412)

Periods: 60

Unit I Basics of Talent Management, leveraging talent, talent value chain, talent management process, Talent Management System - Components and benefits of Talent Management System; creating TMS, challenges of TMS

Unit II Talent Planning - Concept, succession management process, Integrating succession planning and career planning, designing succession planning program, talent development budget, contingency plan for talent; building a reservoir of talent Developing and Retaining Talent - Potential identification and development, integrating coaching, employee retention- motivation and engagement, Return on talent; making outplacement as a part of talent strategy, developing talent management information system.

Unit III Conceptual Framework of Performance Management; Approaches for defining performance; **Performance Measurement:** classification of measures /metrics: types of metrics, characteristics of performance metrics and managing metrics

Unit IV Employee Engagement – Concept of Employee Engagement, Success Factors to Employee Engagement, Assessing the Levels of Engagement, Managing and Implementing Change in Employee Engagement Practices, War of Talent and Imperatives, Engaging and Building Employee - Employer Partnership in the Digital Age, Workplace Challenges and Strategies for Effective Engagement.

Unit V Employee retention- objectives, importance, practices and strategy in retaining valued employees and maintaining a positive employer-employee relationship.

Suggested Readings:

- Dessler Gary, A Framework for Human Resource Management, Pearson Publication, 7th Edition.
- Dessler Gary, Varkkey Biju, Fundamentals of Human Resource Management, Pearson Publication, 14th Edition,
- Rao VSP, Human Resource Management, Vikas Publishing, New Delhi
- K. Aswathappa – Human Resources and Personnel Management, Tata McGraw Hill
- Robbins SP, Timothy A, Judge & Sanghi Seema, Organizational Behaviour, Pearson Education, New Delhi, 13th edition.
- Lance A Berger, Dorothy R Berger, Talent Management Hand Book, McGraw Hill
- Hasan, M., Singh, A. K., Dhamija, S. (eds.), Talent management in India: Challenges and opportunities, Atlantic Publication.

