



**MASTER OF COMMERCE- FIRST SEMESTER  
101 – BUSINESS ENVIRONMENT**

(Common to M.Com and M.Com-Financial Accounting- under CBCS)

Class Hours : 5 ppw

Credits: 5

- 
- Unit-I:** Business Environment – significance – Types of Environment – Internal and External Environment – Micro and Macro Environment – Environmental Analysis Stages – Approaches – Techniques of Environmental Analysis – Steps – Types and Techniques of Environmental forecasting – Benefits and limitations.
- Unit-II:** Economic Environment – Economic System – Capitalism – Communism and Mixed Economy – Economic Reforms – Economic Policies – Industrial Policies – Trade policies – Fiscal and Monetary Policies – Economic Development and Role of Government – Technological Environment – features – Impact – Technology transfer.
- Unit-III:** Politico – Legal Environment – Political Institutions – Legislative – Executive and judiciary – Constitution of India – Fundamental rights – Directive Principles of State policy – Business Responsibilities to Government – Government responsibilities to business – Legal framework of Business- Regulatory Institutions- TRAI-SEBI-IRDA- Electricity Regulatory Agencies- Central Electricity Regulatory Commission-Telangana State Electricity Regulatory Commission (TSERC) .
- Unit-IV:** Socio-Cultural Environment – Business and Society – Objectives of Business – Social Responsibilities of Business – Business and culture – Cultural dimensions – Social audit – Nature – Evolution – benefits – Social Audit in India – Business Ethics – Nature Sources – Managing Ethics – Corporate Governance – Nature and Mechanism.
- Unit-V:** Global Environment – Globalisation – Meaning and Dimensions –Stages – Drivers and effects of Globalisation – Players in Global Business – Benefits and problems of MNCs – Challenges of global Business – WTO and India – Foreign Direct Investment – (FDI) Foreign Institutional Investors (FIIS).

**Suggested Readings**

1. Francis Cherunilam, **Business Environment Text and Cases**, Himalaya Publishing House, Text and Cases, Himalaya Publishing House, 2014.
2. Aswathappa K, **Essentials of Business Environment**, Himalaya Publishing House, 2014.

**References**

1. Faisal Ahmed and Absar Alam.M, **Business Environment: Indian and Global Perspective**, Prentice Hall of India, 2014.
2. Veena Keshav Pailwar, **Business Environment**, Prentice Hall of India Private Limited, 2014.
3. Justin Paul, **Business Environment: Text and Cases**, Tata McGraw-Hill Publishing Company Limited, 2008.
4. Sukumar Nandi, **International Business Environment**, McGraw-Hill Education Company Limited, 2010.
5. Fernando A.C, **Business Environment**, Dorling Kindersley India Pvt. Ltd, 2011.
6. Ian Worthington and Chris Britton, **The Business Environment**, Pearson Education Limited, 2014.



**102 - MANAGERIAL ECONOMICS**

(Common to M.Com and M.Com-Financial Accounting- under CBCS)

Class Hours: 5 ppw

Credits: 5

- 
- Unit-I:** Introduction to Managerial Economics – Nature – Scope – Applications of Micro Economics and Macro Economics – Need and Significance – Theory of firm - Business objectives of Organization
- Unit-II:** Demand and Supply Analysis – Concepts – Determinants of Demand – Law of Demand- Elasticity of Demand – Price Elasticity of Demand- Income Elasticity of Demand-Cross Elasticity of Demand- Supply function – Law of Supply – Exceptions to the Law of Supply – Demand forecasting – Objectives and methods
- Unit-III:** Production and Cost functions – Cobb Douglas Production function – Isoquants – Isocosts – Production Equilibrium – Returns to Scale – Cost function – Behaviour of costs in Short run and Long run – Economies and Diseconomies of Scale
- Unit-IV:** Structure of Competition – Price and Output decisions in Perfect Competition – Monopoly – Monopolistic Competition – Oligopoly – Barriers to Entry – Pricing – Dual Pricing – Discriminatory Price – Pricing methods and Strategies.
- Unit-V:** Concept of Industry – Plant – Firm - Industry – Factors influencing size of firm – Optimum firm – Location and size decisions – Measurement of Efficiency – Productivity – Profit-Policy – Planning- Controlling and Forecasting

**Suggested Readings**

1. Mote V.L., Paul Samuel, Gupta G.S., **Managerial Economics – Concepts and Cases**, Tata McGraw Hill Publishing Company Limited, 2013.
2. Varshney R.L., Maheshwari K.L., **Managerial Economics**, Sultan Chand and Sons, 2014.

**References**

1. Mehta P.L., **Managerial Economics**, Sultan Chand & Sons (P) Limited, 2007.
2. Joel Dean, **Managerial Economics**, Prentice-Hall of India Pvt. Limited, 2010.
3. Mithani, D.M., **Managerial Economics**, Himalaya Publishing House Pvt. Limited, 2010.
4. Robinson E.A.G., **Structure of Competitive Industry**, NISBET & Co. Limited, 1958.
5. Justin Paul, Leena Kaushal and Sebastian VJ., **Managerial Economics**, Cengage Learning India, 2012.
6. Christopher R.Thomas and Charles Maurice.S., **Managerial Economics**, McGraw Hill Education (India) Private Limited, 2014.



**103 – CORPORATE FINANCIAL ACCOUNTING**  
(Common to M.Com, M.Com - Financial Accounting - under CBCS)

Class Hours : 5 ppw

Credits: 5

- 
- Unit-I:** Company Accounts – Legal provisions relating to Company Accounts – Profit and Loss Account – Balance Sheet – Valuation of Shares and Goodwill – Methods(simple problems)
- Unit-II:** Accounting for Mergers and Amalgamations –Types of Restructuring –Nature of Merger and Amalgamation- Purchase Consideration –Exchange Ratio- Minimum and Maximum Exchange Ratio-Intrinsic Value of Share-Accounting Entries in the Books of Transferring Company- Accounting in the Books of Transferee Company- Pooling of Interest method – The Purchasing Method (simple problems)
- Unit-III:** Inflation Accounting – Meaning – Need – Scope – Approaches –Current Cost Accounting – Current Purchasing Power (simple problems)
- Unit-IV:** Investment Accounting – Meaning – Need – Investment Transactions – Ex-dividend – Cum – Dividend – Treatment of Interest and Dividend – Lease Accounting-Disclosure- Journal Entries- Schedule of Payment – Sale and Lease back Transactions (Simple problems)
- Unit-V:** Accounting of Public utilities – Nature – Significance – Public utility Accounts — Fund Accounting- Double Accounting – Accounting of Electricity Undertakings including Distribution of Surplus (Simple Problems) –Human Resource Accounting – Approaches.

**Suggested Readings**

1. Gupta R.L. and Radhaswamy M., **Advanced Accountancy**, Sultan Chand and Sons, 2014.
2. Jain SP. And Narang KL, **Advanced Accountancy**, Kalyani Publishers, 2013.

**References**

1. John Gabriel S., and Marcus A., **Financial Accounting**, Tata McGraw Hill Education Private Limited, 2010.
2. Bhattacharyya S.K., and John Dearden, **Accounting For Management: Text and Cases**, Vikas Publishing House Private Limited, 2009.
3. Shukla M.C., Grewal T.S., and Gupta S.C., **Advanced Accounts**, Sultan Chand Limited, 2006.
4. Narayana Swamy R., **Financial Accounting – A Managerial perspective**, PHI Learning Private Limited, 2014.
5. Mukherjee A., and Hanif M., **Corporate Accounting**, Tata McGraw-Hill Publishing Company Limited, 2006.
6. Rajasekaran V. and Lalitha R., **Financial Accounting**, Pearson Education, 2011.
7. Mukherjee A and Hanif M., **Financial Accounting**, Mc Graw Hill Pvt Ltd 2012

\*\*\*



104 – FINANCIAL MANAGEMENT

(Common to M.Com and M.Com- Financial Accounting - under CBCS)

Class Hours : 5ppw

Credits: 5

- 
- UNIT-I: INTRODUCTION:** Finance Function – Concept, Classification, Scope, Goals and Functions of Finance, Risk-Return – Trade-off; **Forms of Business Organization** –Tax Environment, Financial Environment and Financial Regulation; **Time Value of Money** – Concept, Time Preference for Money, Present Values, Future Values and their Computation.
- UNIT-II: FINANCING DECISION: Capital Structure** – Concept, Source of Long Term Capital and their relative merits and demerits, Optimum Capital Structure, and Determinants of Capital Structure; **Cost of Capital** – Definition, Concepts of Cost, and Measurement of Specific Costs of Capital and Firm’s Weighted Average Cost of Capital; **Capital Structure and Firm’s Value** – Net Income Approach, Net Operating Income Approach, Traditional Position, Modigliani and Miller Position, and Taxation and Capital Structure; **Capital Structure Decision** - Leverage Analysis: Concepts of Operating and Financial Leverage and EBIT – EPS Analysis ( Simple Problems).
- UNIT-III: INVESTMENT DECISION: Capital Budgeting Decision** – Meaning, Characteristics, Process and Significance; **Estimation of Cash Flows** – Elements of Cash Flow Stream and Basic Principles of their Estimation **Methods of Evaluating Alternative Investment Projects** – Payback Period, Adjusted Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Modified Internal Rate of Return, and Benefit-Cost Ratio(Simple Problems), Capital Rationing and Capital Budgeting; Inflation and Capital Budgeting.
- UNIT-IV: DIVIDEND DECISION: Dividend Policy and Firm’s Value** – Models in which Investment and Dividend Decisions are related- Walter and Gordon’s Models, Traditional Position, Miller and Modigliani Model(Simple Problems) - Financial Signaling; **Dividend Decision** – Types of Dividend, Stock Dividend, Stock-Splits, Bonus Shares, Share Repurchase and Managerial Considerations in Dividend Policy Formulation.
- UNIT-V: WORKING CAPITAL MANAGEMENT: Working Capital Decision** – Concept, Characteristics, Components, Operating Cycle, Cash Cycle, Determinants of Working Capital, and Estimation of Working Capital (Simple Problems); **Cash and Liquidity Management** – Objectives, Cash Budgeting – Cash Collection and Disbursement – Optimum Cash Balance, and Investment of Surplus Funds; **Credit Management** – Credit terms – **Credit** Policy Variables, Credit Evaluation and Granting Decision, and Control of Receivables; **Inventory Management** - Need, Objectives, Order Quantity, Monitoring and Control of Inventories; **Working Capital Financing** – Sources and Financing Strategies.

**Suggested Readings:**

1. Prasanna Chandra., **Financial Management- Theory and Practice**, Tata Mc Graw Hill Education (India) Private Limited, Eighth Edition, 2008.
2. Van Horne, James C., and Wachowicz John M. Jr., **Financial Management and Policy**, Pearson Education Inc., 2012.

**References:**

1. Brigham., and Ehrhardt, **Financial Management: Theory & Practice**, Cengage Learning, 2014.
  2. Shashi K.Gupta, **Financial Management: Theory and Practice**, Kalyani Publishers, 1996.
  3. Srivastava R.M., **Financial Management: Management and Policy**, Himalaya Publishing House, 2003.
  4. Khan M.Y., and Jain P.K., **Financial Management**, Tata McGraw-Hill Education, 2007.
  5. Pandey I.M., **Essentials of Financial Management**, Vikas Publishing House, 2014.
  6. Hampton, John J., **Financial Decision making: Concepts, Problems and Cases**, Prentice Hall of India Learning, 2012
- .....



**105 – COMPUTER APPLICATION IN BUSINESS**

(Common to M.Com and M.Com- Financial Accounting - under CBCS)

Theory – 3 PPW

Lab: 2 PPW

One Period Lab means 2 hours of Lab Session

Credits= 5

**UNIT – I** Computer Hardware, Software and Systems: Computer System: Characteristics of computers CPU – Input-Output Devices – Memory: Types – Storage: Files – Access Modes – Data Processing and Retrieval Systems. Software: Types – Computer languages – Salient features – Assemblers – Compilers – Translators. Applications of Computers in Business.

**UNIT – II** Data Communication and Networking: Data Communication: Concepts – Systems – Procedures – Methods – Media & Channels – Tools – Telecommunication. Networks: Components – Topologies – Communication with Networks – Network Operating Systems – EDI – Email – Internet – intranet – Web Technologies – TCP/IP, FTP, SMTP – Multimedia – CD Technologies.

**UNIT – III** Operating System: Operating Systems: Functions – Types – OS Programs – WINDOWS – Logging – Taskbar - Document: Opening – Finding – Folders – Working with Documents – Saving – Print Functions – Connecting to Internet.

**UNIT – IV** Word & SpreadSheet: MS-WORD: Text creation – Opening – Editing – Saving – Preview – Printing – Closing – Letters – Find and Replace – Copy – Dictionary – Spread sheet: MS EXCEL: Work book – Data entry – Move – Edit – Range – Labels – Save – Copy – Change – Arithmetic, Statistical and Financial functions – Formulas – Spread Sheet Charts.

**UNIT – V** Information Systems: Management Information System: Concept – Need – Structure: TPS, DSS, EIS, OAS, ES – Manufacturing Information System – Production, Planning and Control - Purchasing – Warehousing – Materials – Marketing Information System – Finance and Accounting Information System – Debtors and Creditors Information – HRIS. (Strategic, Practical and Transaction Processing)

**Suggested Reading**

1. Curtin P Dennis and others – Information Technology: The Breaking wave, Tata Mc.Graw Hill, New Delhi, 1999.
2. Mayer Marilyn and others, Computers in your Future (3rd Ed), Prentice Hall of India Pvt. Ltd, New Delhi, 1999.
3. Basandra K Suresh, Computers Today, Galgotia Publications, New Delhi, 2000.
4. Post V Gerald, Anderson L David Management Information Systems: Solving Business Problems with Information Technology. Tata McGraw Hill Ltd., New Delhi, 1999.
5. Windows Work books

**References:**

1. Information Technolgy : Dennis P. Curtin, McGraw Hill International
2. Fundamentals of Computers : P.Mohan, Himalaya Publishing House
3. Fundamentals of Computers : V. Srinivas, Kalyani Publications
5. MS Office : Sanjay Saxsena
7. E commerce : CSV Murthy, Himayalaya Publishing House
8. Raymond Green Law :Fundamentals of the Internet,Tata Mc Graw Hill



**LAB: COMPUTER APPLICATIONS IN BUSINESS**  
(Common to M.Com and M.Com- Financial Accounting - under CBCS)

Lab: 2 PPW

One Period Lab means 2 hours of Lab Session

---

**Lab** – Students are required to undergo Lab Sessions with MS-Dos, Windows OS, MS-office and Internet concepts.

\*A viva-voce and Practical exam for 20 marks will be conducted for above subject.

Practical Record: 5, Practical's: 10, Viva – Voce: 5 Total: 30

Final Practical Examination duration shall be taken as 2 Hours

**DESCRIPTION OF PRACTICALS**

1. Practical I – Introduction to Computer – BIOS (Basic Input and Output devices)
2. Practical 2 – DOS (Disk Operating System) (Internal Commands – Time, Date, Dir, Ver, Vol.etc.
3. Practical 3 – DOS (Disk Operating System) – Internal Commands–Prompt,MD
4. Practical 4 – External Commands – Tree, More, Format, Mode, External Commands – Scandisk, Xcopy, Diskcomp, Diskcopy etc.

**WINDOWS OS**

- 5 Practical 5 – Windows Overview GUI Operating Systems, Features, Desktop Icons, Accessories, Start Menu, Explorer

**MS WORD**

6. Practical 6 – Create a File and save the file with the name letter.doc make the page setup properties.
7. Practical 7 – Execute Find, Replace & Goto option
8. Practical 8 – Create Header & Footer for the document letter doc.
9. Practical 9 – Create an Index for the document word.doc.
10. Practical 10 – Apply bullets & Numbering option for the full document.
11. Practical 11 - Creates Labels & Envelops.
12. Practical 12 – Create a File with the name Bio-Date.doc and prepare a Bio-data in it.
13. Practical 13 – Inserting of pictures & objects.
14. Practical 14 – Creating a mail merge
15. Practical 15 – Make a hyper link to a Work Document.

**MS-EXCEL**

16. Practical 16 – Execute the option Validation (Data Menus)
17. Practical 17 – Apply Filter Option on a particular column
18. Practical 18 – Split the sheet in to two parts.
19. Practical 19 – Formatting worksheet data & Cell References.
20. Practical 20 – Macros – Creation, Editing and deletion of Macros
21. Practical 21 – MS-ACCESS: MS-Access Window-Tables-Forms, Queries and Reports
22. Practical 22 – POWER-POINT: Creating Presentation through Auto Content Wizard
23. Practical 23 – Slides Show– Saving, Opening and Closing Presentation
24. Practical 24 – INTER NET: Internet, Browsing and E-Mail.

\* \* \*



**MASTER OF COMMERCE- SECOND SEMESTER  
201- ORGANISATION THEORY AND BEHAVIOUR**

(Common to M.Com and M.Com- Financial Accounting - under CBCS)

Class Hours : 5 ppw

Credits: 5

- 
- Unit I: Introduction to Organisation and Behaviour:** Organisation – Definitions and Characteristics – Principles of Organisation. Organisational Behaviour: Meaning – Definition - Factors influencing organisational behaviour - Significance - Emergence of Organisational Behaviour - Contributing Disciplines - Emerging challenges to organisational behaviour -Understanding Human Behaviour: Similarities and dissimilarities.
- Unit-II: Individual Behaviour in Organisations:** Personality – Definitions – Characteristics – Determinants - Personality Traits Influencing Organisational Behaviour - Models of Human Personality: Rational Economic, Administrative, Social, Organisational, Self-Actualising - Perception: Definitions, Process, Factors influencing Perception, Distortions in Perception - Attitudes: Definitions and Formation of Attitudes - Learning: Definitions, Learning Process, Classical Conditioning, Operant Conditioning, Social Learning Theories.
- Unit III: Group Behaviour in Organisations:** Groups Meaning – Formation - Group Development -Types of Groups - Group Dynamics: Definitions Group Behaviour: Group Cohesiveness, Norming, Thinking, Risk Shift, Social Loafing - Team Development: Meaning, Definitions, Groups vs. Teams, Team Development, Using Teams for Organisational Building - Conflicts: Definitions, Process, Drives for Conflicts, Types, Outcomes, Conflict Resolution Techniques.
- Unit IV: Behavioural Basis of Organisation Theory:** Organisation Process - Elements of Organisation Structure: Types of Organisational Designs – Behaviour implications of Organisational Design – Authority and Power – Delegation and Decentralisation - Span of Management – Line and Staff. Organisational Change: Meaning – Need - Types – Resistance to Change and Overcoming Resistance.
- Unit V: Organisational Communication and Leadership** –Communication- Meaning - Process – Barriers – Overcoming Barriers. Leadership: Meaning – Styles – Managerial Grid – Traits Vs. Situational – Transformational Leadership – Leadership for Millennium Organisations. Motivation: Meaning – Motivators – Maslow and Herzberg Theories of Motivation – Approaches to Motivating Employees. Stress: Meaning –Individual - Organisational dimensions of Stress- Stress Management Techniques: Individual and Organisational.

**Suggested Readings**

1. Greenberg Jerald and Baron A Robert, **Behaviour in Organisations**, Prentice Hall of India Learning Private Limited, 2009.
2. Sarma V S Veluri, **Organisational Behaviour - An Interactive Learning Approach -Text and Cases**, Jaico Publishing House, 2009.

**References**

1. Robbins P Stephen, Judge A Timothy and Sanghi Seema, **Organizational Behavior**, Pearson Education, 2009.
2. McShane L Steven and Mary Von Glinow., **Organizational Behavior**, McGraw Hill Education India, 2010.
3. Rae Andre., **Organizational Behavior – An Introduction to Your Life in Organizations**, Pearson Education, 2009.
4. Slocum W John and Hellriegel Don, **Fundamentals of Organizational Behaviour**, Cengage Learning India Private Limited, 2007.
5. Newstrom W John, **Organizational Behavior – Human Behavior at Work**, Tata McGraw Hill Publishing Company Limited, 2008.
6. Suja R Nair, **Organisational Behaviour – Text & Cases**, Himalaya Publishing House, 2010.



**202 - MANAGEMENT ACCOUNTING**

(for M.Com - under CBCS)

Class Hours : 5ppw

Credits: 5

**UNIT - I: INTRODUCTION:** Management Accounting - Meaning, Definitions, Nature and Scope, Objectives, Functions, Process, Relationship with Financial Accounting and Cost Accounting, Role of Management Accountant, and Organization of Management Accounting System; **Cost Behavior and Decision-Making** -Elements of Costs, Classification of Costs, Fixed and Variable Costs, Relevant Costs and Opportunity Costs.

**UNIT - II: COST ANALYSIS FOR DECISION MAKING:** Cost-Volume-Profit Analysis - Meaning of Marginal Cost and Marginal Costing, Basic Characteristics and Assumptions of Marginal Costing, Marginal Costing, Differential Costing and CVP Analysis, Meaning, Objectives, and limitations of CVP Analysis - Concept of Break-Even Point, Profit-Volume Graph and Profit Planning, and Managerial Applications in Decision Making (Decisions on Product-Mix, Make or Buy, Add or Drop, Shut Down or Continue, Capacity Utilization, Equipment Replacement, Exports, Alternative Methods of Production, and Key Factor Analysis) (Problems).

**UNIT - III: MANAGEMENT ACCOUNTING FOR PLANNING AND CONTROL:** Budgetary Control - Meaning and Significance, Types of Budgets, Preparation of Fixed and Flexible Budgets (Problems); **Performance Budgeting and Zero-based Budgeting** - Concept, Importance, and Relevance; **Standard Costing** - Meaning, Need, Types of Standards, Advantages of Standards, Standards Setting, Variance Analysis, and Controllability of Variances, Material, Labour, Overhead and Sales Variances (Problems)

**UNIT - IV: MANAGEMENT CONTROL SYSTEMS & RESPONSIBILITY ACCOUNTING:** Responsibility Accounting - Meaning, Definition, and Essential Features of Responsibility Accounting, Steps Involved in Responsibility Accounting; **Responsibility Centers** - Concept and Types of Responsibility Centers; **Transfer Pricing** - Transfer Prices, Methods/Types of Transfer Prices (Problems), Selection of Transfer Pricing Method, Performance Reports, Segmented Performance Evaluation, Advantages of Transfer Pricing and Responsibility Accounting.

**UNIT - V: ACTIVITY BASED COSTING: ACTIVITY BASED COSTING SYSTEM:** Concept, Traditional Manufacturing Costing System, Activity Based Costing/Management (ABC) System, ABC System Vs. Traditional Costing System, Tracing costs from Activities, Activity Cost Drivers (Problems), ABC for Marketing, Selling and Distribution Expenses, ABC for Service Companies, and Pros and Cons of ABC.

**Suggested Readings:**

1. Hongren, Sundem Stratton, Burgstahler and Schatzberg., **Introduction to Management Accounting** Pearson Education, 2009.
2. Shashi K. Gupta and Sharma R.K., **Management Accounting - Principles and Practice**, Kalyani Publishers, 2014.

**References:**

1. Khan M Y., and Jain P.K., **Management Accounting: Text, Problems and Cases**, Mc Graw Hill Education India Private Limited, 2013.
2. Madegowda.J., **Advanced Management Accounting**, Himalaya Publishing House, 2012.
3. Colin Drury, **Management & Cost Accounting**, Cengage Learning India Private Limited, 2014.
4. Maheswari S.N., **Principles of Management Accounting**, Sultan Chand & Sons, 2011.
5. Jain S.P., and Narang K.L., **Cost Accounting- Principles and Practice**, Kalyani Publishers, 2012.
6. Balakrishnan R., Sivaramakrishnan K., Sprinkle G., **Managerial Accounting**, Wiley, 2012.





## 203 – MARKETING MANAGEMENT

(Common to M.Com and M.Com- Financial Accounting - under CBCS)

Class Hours: 5ppw

Credits: 5

- 
- UNIT-I: INTRODUCTION:**– Marketing Management – Definition – Core concepts – Nature, scope and importance of marketing – Evolution of marketing concepts – Role of marketing in economic development – Functions and tasks of marketing management – Marketing mix – Recent trends in marketing.
- UNIT-II: MARKET ANALYSIS** - Marketing environment – Macro and Micro components and their impact on marketing decisions- Competitive Marketing Strategies- Market Leader, Challenger, Follower and Nicher – STP marketing – Market segmentation – Concept – Bases and process – Target market selection – Positioning – Concept , bases and process - Consumer behavior- Concept - Factors influencing consumer behavior – Consumer buying decision process – Marketing research - Steps and process.
- UNIT-III: PRODUCT AND PRICING DECISIONS** – Concept of product – Classification – Levels –Product line decisions - New product development – Product life cycle and its implications – Branding and packaging decisions. Price – Concept –Objectives - Factors influencing pricing decisions – Methods of Pricing- Cost based, demand based and competition based pricing strategies – Initiating and responding to price changes.
- UNIT-IV: PLACE DECISIONS** – Channels of distribution – Concept – Levels – Functions and types of distribution channels – Channel management decisions – Channel conflict – Channel cooperation – Retailing and wholesaling. Physical distribution decisions - Concept - Importance – Components of physical distribution (market logistics) – Market logistics decisions – Direct marketing – Major channels of direct marketing.
- UNIT-V: PROMOTION DECISIONS** – Promotion mix – Integrated marketing communication – Concept , process – Nature and importance of advertising – Advertising copy – Media selection – Advertising budget – Measurement of advertisement effectiveness - Personal selling – Nature and importance – Process – Sales force management – Recruitment ,selection ,training ,compensation and control of sales force – Sales promotion – Objectives – Techniques.

### Suggested Readings

1. Kotler.P, Keller K.L., Koshy.A., and Jha.M, **Marketing Management : A South Asian Perspective**, Pearson Education Limited, 2014.
2. Stanton W.J., Michael J.Etzel and Bruce J.Walker, **Fundamentals of marketing**, McGraw-Hill publications, 1997.

### References

1. Ramaswamy V.S., and Namakumari S., **Marketing Management: Planning, Implementation and Control**, Macmillan India publishers, 1991.
2. Rajan Saxena, **Marketing Management**, Tata McGraw Hill Education Private Limited, 2009.
3. Gandhi, J.C., **Marketing: A Managerial Introduction**, Tata McGraw-Hill Publishing Company Limited, 1985.
4. Kazmi S.H.H., **Marketing Management : Text and Cases**, Excel Books, 2007.
5. Michael R.Czinkota and Masaaki Kotabe, **International Marketing**, Cengage Learning, 2013.
6. Arun Kumari and Meenakshi N, **Marketing Management**, Vikas Publishing House, 2010.



**204– HUMAN RESOURCE MANAGEMENT**  
(for M.Com - under CBCS)

Class Hours : 5ppw  
Credits: 5

- Unit I:** **Human Resource Management:** Nature – Scope – Functions - Roles of HR Manager, HRM and PM Distinctions – Models of HRM: Fombrun, Harvard, Warwick Models – **HRM in Changing Environment** - Impact of Technology on HRM – Workforce Diversity – **Contemporary issues in HRM** - Employee Engagement – Talent Management – Competency Management – Internationalization of HRM.
- Unit II:** **Human Resource Planning:** Forecasting Human Resource Requirements – **Job Analysis** – Reasons for conducting Job Analysis:– Job Analysis Methods: Questionnaire, Observation and Interviews – Job Description – Job Specification - Job Design Concepts – Job Enrichment – Job Enlargement – Reengineering – **Recruitment** – Recruitment Process – Recruitment Methods: Online Recruitment Methods
- Unit III:** **Selection** – Significance of Employee Selection – Factors affecting the Selection – Selection Process: Preliminary Interview, View of Resumes – Selection Tests – Characteristics of properly designed Selection Tests - Types of Employment Tests: Cognitive Aptitude Tests, Job Knowledge Tests and Personality Tests – Online Testing – **Employment Interview**- General Types of Interviews – Methods of Interview: One-to-One Interview, Group Interview, Panel Interview and Stress Interview – Interviewing Problems.
- Unit IV:** **Training and Development** – Socialization – Assumptions – Socialization Process – Employee Orientation – Employee Training - Factors influencing Training and Development – Training and Development Process – Training and Development Methods: On-the -Job Training Methods, Off-the-Job Training Methods – **Employee Development** – Employee Development Methods – Evaluating Training and Development Effectiveness.
- Unit V:** **Performance Management** – Purposes – Performance Appraisal Process – Appraisal Methods – Critical Incident Appraisal, Checklist appraisal, Graphic Rating Appraisal, Forced Choice Appraisal and Behaviourally Anchored Rating Scales- **Career Planning and Development** – Career Planning – Career Paths: Traditional Career Path, Lateral Skill Path, Dual Career Path and Demotion – Career Development Methods –Workshops – Personal Development Plans.

**Suggested Readings**

1. Wayne Mondy. R, **Human Resource Management**, Pearson Education, 2010.
2. David A.Decenzo, Stephen P.Robbins and Susan L.Verhulst, **Human Resource Management**, Wiley India Private Limited, 2013.

**References**

1. Sharon Pande and Swapnalekha Basak, **Human Resource Management**, Pearson Education, 2014.
2. Aswathappa K, **Human Resource Management: Text and Cases**, McGraw Hill Education India Private Limited, 2013.
3. Subba Rao .P, **Human Resource Management**, Himalaya Publishing House, 2010.
4. Gupta S.K., Joshi.R, **Human Resource Management with Case Study**, Kalyani Publishers, 2014.
5. Gary Dessler, **Human Resource Management**, Pearson Education, 2009.
6. Pattanayak Biswajeet, **Human Resource Management**, Prentice Hall of India Private Limited, 2014.



**205- COMPUTER APPLICATIONS IN ACCOUNTING**  
(Common to M.Com and M.Com- Financial Accounting - under CBCS)

Theory – 3 PPW

Lab: 2 PPW

One Period Lab means 2 hours of Lab Session

Credits= 5

**Unit-I:** **Computerized Accounting** – Need, Features and merits – Distinction between Manual Accounting and Computerized Accounting – Limitations of Computerized Accounting – Accounting Packages – Tally, Wings and Ex- integration of Accounting Packages with ERP – Features of Tally – Gateway of Tally –Shortcut keys.

**Unit-II:** **Creation of Account groups** – Creation Ledgers – With inventory and without inventory – Voucher Types – Payment voucher – Receipt Voucher – Contra Voucher – Sales Voucher – Purchase Voucher – VAT voucher – Credit Note Voucher – Debit Note Voucher – Other types of Voucher – Reversing Journal Voucher. **Inventory Management in Tally** – Stock groups, Categories, items – Inventory Masters – Stock Ledgers – Invoicing – Inventory Vouchers \_ Inventory Journals – Purchase and Sales Order Processing – Delivery Notes – Treatment and posting of Sales, Tax, VAT, and other related Taxes.

**Unit- III:** **Payroll in Tally** - Exploring Payroll in Tally.ERP9 – Working with Payroll vouchers – Defining Payroll Reports – Working with Statement of Payroll Report – Describing Salary Disbursement – Create a Tax Ledger – TDS Vouchers – Printing a TDS Challan – Tax Collected at Source in Tally.ERP9 – TCS Reports in Tally.ERP9.

**Unit-IV:** **Financial Reporting** - Day Book – Cash/Bank Book – Bank Reconciliation Statement – Cash Flow and Fund Flow – Sales Book \_ Purchase Book – Statement of Accounts – Trial Balance – Treatment and Accounting for Depreciation – Profit and Loss Accounts – Balance Sheet – Generation of Financial Reports other than Financial Statements – Treatment of Income Tax and TDS.

**Unit-V:** **Special Features in Tally** - Tally Vault – Import and Export of Data – ODBC Connectivity – Web enabled Financial Reporting – Split Financial year, Income and Expenses Statement – Tax Ledgers – Financial Audit – Security in Accounting Packages – Data integrity and Security – Virus Problems – Overcoming Security issues – Security Protocols for Accounting Packages – Backup and Restore.

**Suggested Readings**

1. Namrata Agarwal, **Financial Accounting on Computers using Tally**, Dreamtech Press, 2000.
2. Ashok K Nadhani., **Tally.ERP 9 Made Simple Basic Financial Accounting**, BPB Publications, 2012.

**References:**

1. Kongent Learning Solutions Inc., **Tally.ERP 9 in Simple Steps**, Dreamtech Press, 2002.
2. Nadhani. A.K., and Nadhani .K.K. , **Implementing Tally 9**, BPB Publications, 2007.
3. Shraddha Singh and Navneet Mehra., **Tally ERP 9**, V&S Publishers, 2005.
4. Tally Work Book.

\*\*\*



**LAB: COMPUTER APPLICATIONS IN ACCOUNTING**  
(Common to M.Com and M.Com- Financial Accounting - under CBCS)

Lab: 2 PPW

One Period Lab means 2 hours of Lab Session

---

**Lab** – Students are required to undergo Lab Sessions with Tally Software.

1. Gateway of Tally and Shortcut Keys
2. Creation of Company, Account Groups, Ledgers, with Inventory and without Inventory
3. Creation of different types of Vouchers, Reversing Journal Voucher
4. Creation of Stock Groups, Categories, Items – Inventory Master
5. Inventory Vouchers, Receipt Note, Return Out, Return In, Inventory Journals
6. Purchase and Sales Order Processing, Treatment of Sales Tax, VAT and other related taxes Entries into Day Book, Cash/Bank Book, Bank Reconciliation Statement, Cash Flow and Fund Flow Statements
7. Sales Book, Purchase Book
8. Statement of Accounts, Trial Balance, Treatment of Depreciation
9. Profit and Loss Account and Balance Sheet
10. Generation of Financial Reports other than Financial Statements
11. Payroll Vouchers, Statement of Payroll
12. Creation of Tax Ledger, TDS Vouchers, Printing TDS Challan
13. TCS Reports

\*\*\*



**MASTER OF COMMERCE UNDER CBCS- THIRD SEMESTER**  
(M.Com General)

**COMMON FOR ALL**

- 301 - RESEARCH METHODOLOGY AND STATISTICAL ANALYSIS
- 302 – E- BUSINESS

**A. SPECIALIZATION: ACCOUNTING AND FINANCE**

- 311- FINANCIAL MARKETS AND INSTITUTIONS
- 312– SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
- 313- CORPORATE TAX MANAGEMENT

**B. SPECIALIZATION: BANKING AND INSURANCE**

- 321- BANK MANAGEMENT
- 322- BANK LENDING POLICY AND TECHNIQUES
- 323- PRINCIPLES OF LIFE INSURANCE

**C. SPECIALIZATION: MARKETING**

- 331- RURAL MARKETING
- 332- ADVERTISING AND SALES MANAGEMENT
- 333- CONSUMER BEHAVIOUR

**D. SPECIALIZATION: HUMAN RESOURCE MANAGEMENT**

- 341- INDUSTRIAL RELATIONS
- 342 - PERFORMANCE MANAGEMENT
- 343- COMPENSATION MANAGEMENT



**MASTER OF COMMERCE- THIRD SEMESTER**  
**301 -RESEARCH METHODOLOGY AND STATISTICAL ANALYSIS**  
(Common to M.Com and M.Com- Financial Accounting - under CBCS)

Class Hours: 5 ppw

Credits: 5

- Unit-I:** **INTRODUCTION:** Quantitative Techniques: Meaning, Need and Importance - Classification: Statistical Techniques - Operations Research techniques - Role of Quantitative Techniques in Business and Industry - Quantitative Techniques in Decision making - Limitations.  
Research: Meaning, Purpose, Characteristics and Types - Process of Research: Formulation of objectives - Formulation of Hypotheses: Types of Hypotheses - Methods of testing Hypotheses - Research plan and its components - Methods of Research: Survey, Observation, Case study, experimental, historical and comparative methods - Difficulties in Business research.
- UNIT-II:** **COLLECTION, PRESENTATION & ANALYSIS OF DATA:** Sources of Data: Primary and Secondary Sources - Methods of collecting Primary Data - Designing Questionnaires/Schedules in functional areas like Marketing, Finance, Industrial Economics, Organizational Behavioral and Entrepreneurship (Practically students should be able to design questionnaires for given problem/cases in these areas). Census vs. Sampling - Methods of Sampling Random and Non-Random Sampling methods - Measurement and scaling techniques.  
Processing and Presentation of Data: Editing, coding, classification, and tabulation - Graphic and diagrammatic presentation (Theory only). Statistical analysis of Data: Types of analysis (Descriptive analysis and inferential analysis) – Tools: Measures of Central Tendency, Measures of Variation, Skewness, Time series, Index numbers, Correlation and Regression (theory only).
- UNIT-III:** **INTERPRETATION AND REPORT WRITING:** Interpretation: Introduction - Essentials for Interpretation, Precautions in interpretation - Conclusions and generalization - Methods of generalization. Statistical fallacies: bias, inconsistency in definitions, inappropriate comparisons, faulty generalizations, drawing wrong inferences, misuse of statistical tools, failure to comprehend the data. (including small cases).  
Report Writing: Meaning and types of reports - Stages in preparation of Report - Characteristics of a good report - Structure of the report'-Documentation: Footnotes and Bibliography - Checklist for the report.
- UNIT-IV:** **PROBABILITY AND PROBABILITY DISTRIBUTIONS:** Probability: Meaning - Fundamental Concepts - Approaches to measurement of Probability -Classical, Relative frequency, subjective and axiomatic approaches - Addition theorem - Multiplication theorems- Bayesian theorem and its simple applications - Mathematical expectation (including problems).  
Probability Distributions: Meaning and importance of theoretical frequency distributions Binomial, Poisson and Normal distributions - Properties and uses - fitting Binomial, Poisson and Normal, Distributions (areas method only) (including problems).
- UNIT-V:** **ASSOCIATION OF ATTRIBUTES & CHI SQUARE TEST:** Association of Attributes: Meaning - Distinction between correlation and association Methods of studying Association - interpretation of results.  
Chi Square Test: Definition - Conditions for applying Chi square test, Yates's correction - Uses and limitations of Chi square test - Chi square test for testing the independence of Attributes - Chi square test for goodness of fit (including problems).

**SUGGESTED READINGS:**

1. Krishna Swamy:Methodology of Research in Social Sciences
2. Kothari:Research Methodology
3. Zikmund:Business Research Methods
4. SC.Gupta:Fundamentals of Statistics
5. SP.Gupta:Statistical Methods
7. Sanchetty & Kapoor: Business Statistics



MASTER OF COMMERCE- THIRD SEMESTER

302 – E- BUSINESS

(For M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

- 
- Unit-I: Introduction to E-Business:** E-Business: Meaning, significance – Opportunities and Risks – E-Business Models: B2B: Meaning and implementation, B2C: Meaning and implementation, B2G: Meaning and implementation, C2G: Meaning and implementation and C2B: Meaning and implementation – Advantages and Limitations – Mobile Commerce: Meaning, Framework and Models – E- Business Trade: Bookshops, grocery, software, newspaper, banking auction, share dealing.
- Unit-II: E-Business Infrastructure:** Internet: Meaning, Issues, Problems and Prospects, ISP – Intranets: Trends, Growth and Applications – Extranet: Applications, VPN – EDI: Definitions and Benefits – Technology and Implementation - Portals.
- Unit-III: E-Business Applications:** E-Business Strategy: Definition, Objectives, Analysis and Implementation - E-Marketing: Meaning, Areas, Planning, Strategy and implementation – Internet Advertising - E-CRM: Meaning, Technology for CRM and application - E-Procurement: Meaning, Drivers, Risks and implementation – E-SCM: Meaning, Focus and implementation – E-Payment Systems: Meaning, Pre and Post paid payments systems – E-Cash.
- Unit-IV: E-Security -** Security Meaning, Attacking methods, SET and SSL, Hacking Security Tools: Cryptology and Encryption – Password – Authentication: Keys and Kerberos – Digital Signatures – Security Protocols – Firewall Security – E- Commerce Law: Information Technology Act, 2000 – Government Policy and Recommendations.
- Unit-V: E-Business Web Technologies:** Web site meaning – Types – Planning and Organizing – Web page Designing, Essentials in designing good web site – Web page development tools – Testing and evaluating web site – Creating Web site using MS Front Page: Using Wizard – Viewing and closing web sites – HTML: Basics, Syntax, HTML Editors – Multimedia: Graphics, web image formats, VRML.

**Suggested Readings**

1. Albert Napier H, Rivers N Ollie, Wagner W Stuart and Napier JB, **E-Business – Creating a Winning**, 2<sup>nd</sup> Edition, Cengage learning India Private Limited, New Delhi, 2008.
2. Murthy C S V, **E-Commerce – Concepts, Models, Strategies**, Himalaya Publishing House, Mumbai, 2009.

**References**

1. Gary P Schneider, **E-Commerce**, Cengage Learning, New Delhi, 2011.
2. David Whiteley, **E-Commerce Strategy, Technologies and Applications**, Tat McGraw Hill Publishing Company Limited, New Delhi, 2009
3. Ravi Kalakoda, **Frontiers of Electronic Commerce**, Pearson Education, New Delhi, 2010.



**MASTER OF COMMERCE- THIRD SEMESTER**  
**SPECIALIZATION: ACCOUNTING AND FINANCE**  
**311- FINANCIAL MARKETS AND INSTITUTIONS**  
(for M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

- 
- Unit-I:** **Financial System:** Meaning and Objectives of Financial System; Structure of Financial System -Components: Financial Markets – Financial Institutions – Financial Instruments – Financial Services; Functions of Financial System; Role of Financial System in Economic Development.
- Unit-II:** **Money Market:** Concept, Features, Functions and Significance of Money Market; Money Market Instruments; Segments of Money Market – Call / Notice Money Market - Commercial Bills Market - Treasury Bills Market – Discount and Acceptance Markets - Commercial Papers – Certificates of Deposit –Repo Instruments; Role and Challenges of Money Market in India.
- Unit- III:** **Primary Market:** Concept, Features, Functions and Significance of Capital Market; Structure and Recent Developments of Capital Market in India; Primary Market / New Issues Market: Initial Public Offer (IPO) – Follow on Public Offer (FPO) – Rights Issue – Private Placements – Preferential Issues – Bonus Issues - Book-Building – American Depository Receipts (ADRs) – Global Depository Receipts (GDRs) – Foreign Currency Convertible Bonds (FCCBs); Players in New Issue Market; Role and Importance of Primary Market in Economic Development.
- Unit-IV:** **Secondary Market:** Stock Exchanges – Organisation – Functions - Players - Management and Membership; Listing of Securities; Trading and Settlement Systems; Stock Market Indices; Bond Market: Significance – Functions – Participants; Depositories and Custodians – National Securities Depository Limited (NSDL) – Central Depository Services Limited (CDSL) – The Stock Holding Corporation of India Limited (SHCIL) - Recent Developments in Stock Market.
- Unit-V:** **Institutional Regulatory Framework:** Introduction, Importance, and Functions of RBI – RBI and Monetary Policy - Promotional Role of RBI; SEBI: Organization Structure - Objectives – Powers and Functions – SEBI Regulations relating to Capital Markets – Investors Education and Protection.

**Suggested Readings**

1. Bhole L.M. and Mahakud J, **Financial Institutions and Markets**, Tata McGraw Hill Education Private Limited, New Delhi, 2004.
2. Jeff Madhura, **Financial Institutions and Markets**, Cengage Learning India Private Limited, New Delhi, 2012

**References:**

1. Preeti Singh, **Dynamics of India Financial System – Markets, Institutions & Services**, Ane Books Private Limited, New Delhi, 2009.
2. Ajay Shah, Susan Thomas and Michael Gorham, **Indian Financial Markets: An Inside Guide to How the Markets Work**, Elsevier Publications, Oxford, UK, 2008.
3. R M Srivastava and Divya Nigam, **Dynamics of Financial Markets and Institutions in India**, Excel Books, New Delhi, 2010.





**MASTER OF COMMERCE-THIRD SEMESTER**  
**312– SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**  
(for M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

- 
- Unit-I: Introduction to Investments:** Concept- Nature- Scope- Types- Process-Alternatives - Environment - Investment, Speculation and Gambling - Indian Stock market – Primary and Secondary markets – Derivatives market – Stock exchanges – BSE-NSE- OTCEI- Organization and Regulation.(Theory only)
- Unit –II: Security Analysis:** Objectives of security investment – Fundamental Analysis: economy industry – Industry analysis - company analysis – Technical analysis – Efficient market hypothesis – Types of Risks. (Theory only)
- Unit – III: Valuation of Securities:** Valuation of Equity Shares: Dividend discount model – Constant growth model Two stage and three phase models – Valuation through P/E Ratio - Preference Shares – Valuation of Debt securities: Bond Pricing Theorems- Convexity – Duration - Bond immunization - Active and passive bond management (Problems)
- Unit – IV: Portfolio Theory:** Risk and Return Analysis - Approaches in Portfolio construction – Traditional and Modern – Portfolio selection: Markowitz’s Portfolio Optimization - Sharpe’s Portfolio Optimization- CAPM – APT Models. (Problems)
- Unit – V: Portfolio performance Evaluation:** Concept – Objectives - Portfolio performance measures: Sharpe’s - Trenor’s - Jensen’s measures – Portfolio Revision. (Problems)

**Suggested Readings**

1. Donald E Fischer and Ronald J Jordan, **Security Analysis and Portfolio Management**, Pearson Prentice Hall of India, New Delhi, 2008.
2. Bhalla V.K., **Investment Management**, Sultan Chand & Sons, New Delhi, 2008.

**References**

1. S Kevin, **Security Analysis and Portfolio Management**, Prentice Hall of India, New Delhi, 2015.
2. Punithavathy Pandian, **Security Analysis and Portfolio Management**, Vikas Publishing House Pvt. Ltd., New Delhi, 2014.
3. Preeti Singh, **Investment Management**, Himalaya Publishing House, Mumbai, 2015.



**MASTER OF COMMERCE-THIRD SEMESTER**  
**313- CORPORATE TAX MANAGEMENT**  
(For M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

- 
- Unit-I: Introduction:** Significance of Corporate Taxation – Concepts and definitions of Corporate Income Tax – Assessee- Assessee in default-Previous Year-Assessment Year – Residential Status of Company-Incidence of Tax – Types of Companies for tax purpose – Incomes forming part of total income of a company — Exempted Incomes and Tax free incomes with special reference to corporate assessee. (Theory only)
- Unit-II: Corporate Taxation:** Computation of Income from House Property-Business-Capital Gains-Other Sources – Set-Off and Carry-Forward of losses – Deductions out of G.T.I. u/s. 80 applicable to companies – Computation of Total Income and tax liability of Company – Minimum Alternative Tax – Dividend Tax. (Problems with special focus on computation of total income and tax liability)
- Unit- III: Tax Planning – Financial Management Decisions:** Concept of tax planning; Tax avoidance and Tax evasion – Tax Management: Meaning and Scope of Tax Management – Implications of tax planning – Requisites of a successful tax planning – Methods of Tax Planning. (Theory only)
- Capital Structure Decisions: Meaning of capital structure-Tax considerations in deciding capital structure-Choice of Capital Structure (Problems) – Dividend Policy: Meaning-Factors affecting dividend policy – Dividend Policy and Tax Considerations: Meaning of dividend under IT Act; Tax implications for company distributing dividend; Tax implications for Shareholders – Inter Corporate Dividend – Tax Planning in respect of Bonus Shares. (Problems on Tax Planning with reference to Choice of Capital Structure)
- Unit-IV: Tax Planning - Business Restructuring and Managerial Decisions:** Tax issues relating to Amalgamation of Companies: Meaning of Amalgamation under IT Act; Tax Concessions to Amalgamating Company; Tax Concessions to Amalgamated Company; Tax Concessions to the Shareholders of Amalgamating Company – Tax Issues relating to Demerger: Meaning of Demerger; Parties to Demerger; Tax Incentives in case of Demerger: Tax Incentives to Demerged Company-Tax Incentives to Shareholders-Tax Incentives to Resulting Company. (Theory only)
- Tax considerations with reference to specific managerial decisions: Own or Lease-Tax considerations in Buy or Lease – Sale of Assets of Scientific Research – Make or Buy – Repair, Replace, Renewal or Renovation – Shut Down or Continue (Problems on tax planning with special focus on Buying Asset with Borrowing or Taking on Lease)
- Unit-V: Special Tax Provisions for Certain Undertakings:** Special provisions in respect of Newly established units in Special Economic Zones – Special Provisions in respect of Newly established 100% Export-oriented Undertakings – Undertakings engaged in Infrastructure, Telecommunication, Power Sector and Industrial Parks – Undertakings engaged in Development of SEZ – Undertakings located in backward Areas and Other Notified Areas – Tax Planning in respect of Export Promotion – Tax Planning provisions with reference to reinvestment of Capital Gains. (Theory and Problems on Capital Gains investment)

**Suggested Readings:**

1. Rajeev Puri and Puja Gaur, **Corporate Tax Planning & Management**, Kalyani Publishers, 2015.
2. Vinod K Singhania, **Direct Taxes, Planning and Management**, Taxmann's Publications Private Limited, New Delhi, 2015.

**References:**

1. Gaur VP, Narang DB, Puja Gaur and Rajeev Puri, **Income Tax Law & Practice**, Kalyani Publishers, New Delhi, 2009.
2. Girish Ahuja and Ravi Gupta, **Professional Approach to Direct Taxes Law & Practice**, Bharat Law House Private Limited, 2015.



**MASTER OF COMMERCE- THIRD SEMESTER**  
**SPECIALIZATION: BANKING AND INSURANCE**  
**321- BANK MANAGEMENT**  
(For M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

- 
- Unit I:** **An overview of banking** : Nature of banking Business; Banking and other financial institutions in India; Official regulations and controls over banks and other financial institutions; social obligations of banks in India; Banking Sector Reforms in India.
- Unit II:** **Organizing and Managing banks:** Organizational structure of banks, Forms of Banking – Unit Banking – Branch Banking – Group Banking – Chain Banking, satellite and affiliate banking and correspondent banking; Organisational Structure of Banks in India.
- Unit III:** **Financial Management in Commercial Banks:** Management of Liabilities; Management of Assets; Expenditure control and Profitability
- Unit IV:** **Process of Bank Management:** Planning – Organizing – Co-ordination – Motivation and Control.
- Unit V:** **Manpower Planning:** Employee Selection – Appraisal and Promotion – Recent Developments and Current Issues; Problems in Bank Management in India.

**Suggested readings:**

1. Desai, vasanth, Bank Management, Himalaya Publishing House, Delhi.
2. Reed, E.W: Commercial Banks Management, Harper and Row Publishers, New York.
3. Ghotgalker, R,K.; Service Conditions of Bank Employees, Himalaya Publishing House, New Delhi
4. Ghotgalker, R,K.; Disciplinary Action of Banks Himalaya Publishing House, New Delhi
5. Subba Rao, P. Principles and Practice of Bank Management, Himalaya Publishing House, New Delhi
6. Srivastava, R.M,: Management of Indian Financial Institutions, Himalaya Publishing House, New Delhi
7. Sundharam, K.P.M.; Banking Theory – Law and Practice, Sultan Chand, New Delhi.
8. Macmillan, Principles and practices of Banking, Macmillan Publishers India Limited, Chennai.
9. K Sasidharan, Alex K Mathews, Financial Services and System, Tata McGraw- Hill Publishing Limited, New Delhi.



**MASTER OF COMMERCE- THIRD SEMESTER**  
**SPECIALIZATION: BANKING AND INSURANCE**  
**322- BANK LENDING POLICY AND TECHNIQUES**  
(For M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

---

- Unit I:** Bank advances- Types and forms –Bank lending Principles under Changing Socio – Economic and Legal Environment.
- Unit II:** Assessment of Credit Needs for Term Assets- Assessment of Credit Needs for working Capital – Financial Analysis Techniques for Bank Lending.
- Unit III:** Credit Disbursement: Terms and Conditions; Documentation, Disbursement, Scheduling
- Unit IV:** Monitoring of advances- Renewal and Recovery of Advances – Nursing of Problem Accounts including Non – Performing Assets.
- Unit V:** Present Credit Policy and Various Schemes of Bank Lending to Industry, Commerce and Trade – Agriculture in India – Refinance and Credit Guarantee Facilities for Banks in India – Current Issues and Problems of Bank Lending in India.

**Suggested readings:**

1. Jha, S.M. Bank Marketing, Himalaya Publishing House, New Delhi.
2. Mithaini and Gordon: Banking Theory and Practice, Himalaya Publishing House, New Delhi.
3. Suneja, S.R. Management of Bank Credit, Himalaya Publishing House, New Delhi.
4. Varshney P.N. Banking Law and Practice, Sultan Chand & Sons, New Delhi
5. Parameswaran, R and Natrajan. S: Indian Banking , Sultan Chand & Sons, New Delhi
6. Seth; Marketing of Banking Services, Macmillian India Ltd., New Delhi
7. Nanda, K.C Credit and Banking , Response Book (A Division of Sage Publications, New Delhi)



**MASTER OF COMMERCE- THIRD SEMESTER**  
**SPECIALIZATION: BANKING AND INSURANCE**  
**323- PRINCIPLES OF LIFE INSURANCE**  
(For M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

---

- Unit I:** Introduction: Need for security against economic difficulties Risk and Uncertainty; individual life insurance –nature and uses of life insurance. Life insurance as a collateral as a measure of financing business continuation as protection of property and as a measure of investment.
- Unit II:** Life insurance contract: Distinguishing characteristics Utmost good faith ; insurable interest Caveat emptor ; Unilateral and allegory nature of contract ;proposal and application form; warranties ; medical examination ; policy construction and delivery; policy provision; lapse; revival; surrender value; paid up policies; maturity nomination and assignment suicide and payment of insured amount; loan to policy holders.
- Unit III:** Life Insurance Risk: Factors governing sum assured; Methods of calculating economic risk in life insurance proposals; Measurement of risk and Mortality tables. Calculation of Premium; Treatment of Sub- Standard Risks; Life Insurance Fund; Valuation and Investment of Surplus; Payment of Bonus.
- Unit IV:** Life Insurance Policies: Applications in different situations; Important life insurance policies: Life insurance annuities; Important legal provisions and judicial pronouncements in India.e
- Unit V:** Life Insurance Salesmanship: Rules of Agency; Essential qualities of an ideal insurance salesman; Rules to canvas business from prospective customers; After – sale service to policy holder.

**Suggested readings:**

1. Mishra M.N.: Insurance – Principles and Practices, Sultan Chand & Co. Ltd. New Delhi
2. Life Insurance Corporation Act, 1956, G.O.I
3. Gupta, O.S.: Life Insurance, Frank Brothers, New Delhi.
4. Balachandran,S.: Customer – Driven Services Management, Response Books (A Division of Sage Publications), New Delhi.
5. Vinuyakam, N.M. Radhasamy and S.V. Vasudevan: Insurance – Principles and Practice, Sultan Chand & Co. Ltd. New Delhi



**MASTER OF COMMERCE- THIRD SEMESTER**  
**SPECIALIZATION: MARKETING**  
**331- RURAL MARKETING**  
(For M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

- 
- Unit-I: Rural Marketing:** Concepts and Components – Nature and Characteristics of Rural Markets – Differentiating Urban and Rural Markets - Population- Infrastructure – Demand-Consumption Pattern – Incomes–Rural Marketing Mix - Changing Scenario of Rural Marketing in India - Rural Marketing Problems & Challenges - Opportunities in Rural Markets.
- Unit-II: Agricultural Marketing in India:** Characteristics of Agricultural Products –Types , Characteristics and importance of Agricultural Markets- - Defects in Agricultural Marketing System – Challenges in Marketing of Agriculture Produce - Measures to improve Agricultural system in India.
- Unit-III: Rural Periodic Markets in India: Location -** Nature of Merchandise - Management of Periodic Markets - Regulated Markets - Origin and Growth – Structure - Objectives – Functions – Management - Problems - Progress.
- Unit-IV: Rural Retail Trade:** Structure of Retail Outlets- Problems - Public Distribution System in Rural Areas-Managerial Aspects –Organized and Unorganized Retail – Types – Features-Problems of PDS - Rural Marketing strategies: Segmentation of Rural Market- Competitive Strategy - Product Strategy – Pricing Strategy – Communication Strategy – Distribution Strategy – Hiring Strategy – Social Strategy –Region Specific Strategies.
- Unit-V: Rural Consumer Behaviour:** Rural Consumers - Types – Characteristics - Shopping habits of Rural Consumers - Factors affecting Rural Consumer Behaviour - Opinion Leaders - An Overview of Marketing of Rural Industrial Products – Corporate Strategies.

**Suggested Readings**

1. Balram Dogra and Karminder Ghuman, **Rural marketing- Concepts & Practices**, Tata McGraw-Hill Company Limited, New Delhi, 2008.
2. Krishnamacharyulu CNG and Lalitha Kumari, **Rural Marketing, Text & Cases**, Pearson Edition, New Delhi, 2002.

**References**

1. R.V. Badi & N.V. Badi: **Rural Marketing**, Himalaya Publishing House, New Delhi, 2008.
2. Goplala Swamy: **Rural Marketing-Environment, Problems and Strategies**, A.H. Wheeler & Co. 1997.
3. Rajagopal: **Rural Marketing-Development Policy, Planning and Practice**, Rawat Publications, Jaipur, 1998.



**MASTER OF COMMERCE- THIRD SEMESTER**  
**332- ADVERTISING AND SALES MANAGEMENT**  
(For M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

- 
- Unit-I:**        **Advertising:** Concept of Advertising - Features Importance – Objectives - Types of Advertisements - Functions of advertising. Department and Advertising Manager-Social, Cultural and Ethical dimensions of advertising - Recent developments in advertising sector.
- Unit-II:**        **Advertisement Copy:** Meaning – Components – Types — Essentials of good advertising copy. Advertisement copy for Print and Electronic Media - Radio, Television and Outdoor Media - Advertising Agencies – Functions - Advertising Agencies in India – An overview.
- Unit-III:**      **Media Decisions:** Types of Media – Merits and demerits of Print and Electronic Media - Media Selection - Media Scheduling and Media Mix - Overview of media scenario in India. Advertising Budget – Methods of determining size of advertising budget- Measuring effectiveness of advertising.
- Unit-IV:**      **Salesforce Management:** Salesmanship – Recruitment – Selection – Training and Development – Compensation – Motivation - Personal Selling: Objectives – Type of Selling - Process of Personal Selling - Evaluation of Sales Personnel.
- Unit-V:**        **Sales Organization& Sales Promotion:** Organisation Structure – Types – Functions - Sales Quota - Sales Budget – Sales Territories – Controlling Sales Force – Sales Promotion - Planning Sales Promotion – Techniques of Sales Promotion at Consumer level, Trade Level and Sales Force level -- Essentials of good Sales Promotion.

**Suggested Readings**

1. Chunawalla, S.A, Advertising, **Sales and Promotion Management**, Himalaya Publishing House, 2007.
2. Krishna K. Havaldar & Others: **Sales & Distribution Management**, Tata McGraw Hill Company Limited, New Delhi, 2008.

**References**

1. David, A. Aaker & John .G Myer, **Advertising Management**, Prentice Hall of India, New Delhi, 2005.
2. Manendra Mohan, **Advertising Management - Concepts and Cases**, Tata McGraw Hill Company Limited, New Delhi, 2006.
3. Charles, M. and Futrell, **Sales Management**, Thomson Publications, 6<sup>th</sup> Edition, 2005.



MASTER OF COMMERCE- THIRD SEMESTER

333- CONSUMER BEHAVIOUR

(For M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

- 
- Unit-I:** **Consumer Behaviour:** Concept and need for studying Consumer Behaviour - Types of Consumers - Application of Consumer Behaviour in designing marketing strategies- Problems in studying consumer behaviour - Characteristics of Indian Consumers- Organizational Buying Behaviour-Features-Process.
- Unit-II:** **Socio-Cultural Influences on Consumer Behaviour:** Family Influences- Family Life cycle - Reference groups – Types- Benefits - Opinion leadership- Social Class –Features – Factors responsible for social stratification - Cultural and Sub -Cultural Influences.
- Unit-III:** **Psychological Foundations of Consumer Behaviour:** Motivation – Concept – Theories of Needs - Learning: Meaning –Components – Theories of Learning Process – Perceptions - Attitude and Behaviour: Factors Involved in Attitude Formation –Personality: Characteristics of Personality – Theories of Personality - Trait Theory –Psychoanalytic Theory - Stages in the development of Personality - Lifestyle.
- Unit-IV:** **Consumer Decision Making:** Meaning of Decision Making – Buying Motives- Buying Roles - Types of Decision Making - Steps involved in consumer decision making process - Diffusion of Innovations-Consumer Decision Making Models: Howard Sheth Model - Nicosia Model. Models of Organizational Buying Behaviour - Sheth Model of Industrial Buying behaviour.
- Unit-V:** **Marketing Research:** Concept – Need and Importance – Areas of Marketing Research – Process of Marketing Research – Research Objectives – Hypothesis – Research Problem - Research Design – Data Collection Techniques – Sample Design - Statistical tools – Report Writing.

**Suggested Readings**

1. Schiffman, Leon, G. Kanuk, Lazar, **Consumer Behaviour**, Prentice Hall of India.
2. Suja R, Nair, **Consumer Behaviour and Marketing Research**, Himalaya Publishing House, New Delhi, 2006.

**References**

1. Doyer, Macinnis, **Consumer Behaviour**, All India Publishers & Distributors, Chennai, 2000.
2. Chunawala, S.A, **Commentary on Consumer Behaviour**, Himalaya Publishing House, Mumbai, 2005.





**MASTER OF COMMERCE- THIRD SEMESTER**  
**SPECIALIZATION: HUMAN RESOURCE MANAGEMENT**  
**341- INDUSTRIAL RELATIONS**  
(For M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

- 
- Unit-I:** **Introduction-** Labour force in India: Structure, Composition and Trends- Key Issues and Critical Challenges-**Industrial Relations**-Meaning and Scope of Industrial relations- Approaches to Industrial relations: The Systems Framework, Theoretical Perspectives- Rule Making and Industrial Relations- Basic Concepts and Values- Industrialization Strategy and Industrial relations- Globalization and Industrial Relations
- Unit-II:** **Grievances Handling**-Introduction-Managing Employee Grievance-Nature and Causes of Employee Grievance-Grievance Procedure -Management of Discipline-**Dispute Resolution**-Introduction- Industrial Conflicts- Causes and Consequences of Industrial Conflicts- Legal Framework- The Industrial Dispute Act of 1947- Reference of Disputes to Boards, Courts and Tribunals- Voluntary Reference of Disputers to Arbitration – Unfair Labour Practices-
- Unit-III:** **Trade Unions**-Introduction -Trade Unions in India-Legal Framework-Trade Union Recognition-Trade Union Structures-Trade Union Structures at National Level-Managerial Trade Unions- Women in Trade Unions-Multiple Unionism-Trade Union Unity and Trade Union Mergers- **Management of Trade Unions in India**- Trade Union Constitution- Trade Union Functions- Internal Challenges-External Challenges-Leadership and Organizational Issues-Internal Democracy- Strategies for Strengthening Unions and Unionism
- Unit-IV:** **Collective Bargaining**- Nature -Legal Framework of Collective Bargaining-Levels of Bargaining: National Level, Industry Level- Collective Bargaining and Stake Holders: Government, Employers, Trade Unions, Consumers and Community-Negotiating Techniques and Skills- Stages of Negotiation-: Preparation and Bargaining- Factors Contributing to the Success of Collective Bargaining-Drafting an Agreement-Terms of Employment
- Unit-V:** **Tripartism**- Introduction-Types and Levels of Tripartite Agreements- ILO and Tripartism-Tripartism at National Level- Tripartism at State Level- **Role of Government in Industrial Relations**- Introduction- Divergent Perspectives-Types of Government Interventions-Means of State Intervention- Role of State in Industrial relations at the State Level-Pluralism and Diversity-Changes in Labour Laws/Policy -Recognition of Bargaining Agent-Problems concerning the Role of Government in Industrial Relations.

**Suggested Readings**

1. Venkata Ratnam C S, **Industrial Relations**, Oxford University Press, New Delhi
2. Arun Monappa, Ranjeet Nambudiri and Patturaja Selvaraj, **Industrial Relations and Labour Laws**, Tata McGraw Hill Education Private Limited, New Delhi, 2012.

**References**

1. Suresh C Srivastava, **Industrial Relations and Labour Laws**, Vikas Publishing House, New Delhi, 2009.
2. BD Singh, **Industrial Relations & Labor Laws**, Excel books, New Delhi, 2008.
3. PRN Sinha, Indu Bala Sinha and Seema Priyadarshini Shekhar, **Industrial Relations, Trade Unions and Labour Legislation**, Pearson Education, New Delhi, 2009.



**MASTER OF COMMERCE- THIRD SEMESTER**  
**342 - PERFORMANCE MANAGEMENT**  
(for M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

---

- Unit-I: Performance Management System** – Functions – Characteristics - Performance Management Process –Performance Planning –Objectives Methodologies-Principles of Performance Counseling- Performance Counseling Skills-Developing Performance Management System -Implementation of Performance Management System- Bottlenecks.
- Unit-II: Performance Appraisal** –Importance –Process –Elements-Methods –Performance Standards-determining Who will conduct Performance appraisal-Supervisor –Team – Subordinate- Customer-Self-Graphic Rating Scales-Critical Incidents Method- Check List-BARS- 360 Degrees Appraisal- Factors Influencing the choice of Performance appraisal Method.
- Unit- III: Training in Organizations-** Opportunities and Challenges – Needs Assessment -Training and Education –Training and learning-Approaches to Learning-Developing Effective Human Resources-Human Resource Portfolio-Benchmarking –Strategies for effective Business Outsourcing-Careers and Career Management.
- Unit-IV: Training Design** – Training Methods-On the Job Methods. Job Instruction Technique JIT -Apprenticeship Training –Team Training ; Of the Job Training Methods -Lecture Method – Demonstration – Games –Simulation-Role playing-Evaluation of Training.
- Unit-V: Performance Management:** Strategies for Performance Management – Competency Based –team Based – Culture Based-Leadership Based – HR Professionals and Performance Management – Strategic Role of HR Professional.

**Suggested Readings**

1. AS Kohli and Deb, **Performance Management**, Oxford University Press, 2012.
2. Soumendran Narian Bagehi, **Performance Management**, Cengage Learning, India, 2012.

**References:**

1. Srinivas R Kandula, **Performance Management**, Prentice Hall of India, New Delhi, 2006.
2. Tapomoy Deb, **Performance Appraisal and Management**, Excel Books, New Delhi, 2008.
3. Dinesh K Srivastava, **Strategies for Performance Management**, Excel Books, New Delhi, 2005.



**MASTER OF COMMERCE-THIRD SEMESTER**  
**343- COMPENSATION MANAGEMENT**  
(for M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

- 
- Unit-I:** **Introduction-** Concept of Compensation-Definition –Forms of Pay - Pay model – Strategy– Strategic Choices – Developing a Total Compensation Strategy – Sources of Competitive Advantage – Defining Internal Alignment-Factors influencing Internal Alignment – Designing Internal structures – External Competitiveness – Factors influencing External Competitiveness – Labour Market Factors, Organizational Factors.
- Unit-II:** **Evaluating Work** – Job Analysis – Structure based on Jobs – Job Analysis Procedure – Information Collection – Conventional Methods and Quantitative Methods – Judging Job Analysis – Reliability, Validity and Acceptability - Person based Structures – Skill Analysis – Types of Skills – Purposes of Skills - Competencies – Competency Analysis.
- Unit- III:** **Pay for Performance:** Linking Organization Strategy to Compensation and Performance – Total Reward System – Compensation and Motivation – Designing Pay-For-Performance Plan - Efficiency, Equity and Complaints – Specific Pay Performance Plans – Merit Pay, Lump sum Bonuses, Individual Incentive Plans – Team Incentive Plans – Team Compensation, Gain-Sharing Plans, Earnings –at-risk Plans – Advantages and disadvantages of Team Incentive Plans – Long Term Incentive Plans – Employee Stock Ownership Plans – Performance Plans – Broad-Based Option Plans.
- Unit-IV:** **Benefits Determination:** Employee benefits – Reasons for Growth in Employment, Employee Benefits – Key considerations in Benefit Determination – Benefit Planning, Design and Administration – Components of Wage and Benefit Structure – Basic Wage, Dearness Allowance and Allowances – Components of Benefit Plan – Employer Preferences and Employee Preferences – Statutory Benefits: Social Security Benefits – Accident Insurance Scheme, Sick Leave, House Building Allowance and Educational Allowances.
- Unit-V:** **Government and legal issues in Compensation:** Wage system in India – Macro Economic Considerations and Public Policy – Regulation of Wages - Regulation of Managerial Remuneration – Institutional Framework – Unilateral, Bipartite and Third Party Wage Fixations - National Wage Policy – Pay Structure – Pay Components- Methods of Payments – Wage Incentive Schemes – Individual and Group Payment by -Result Schemes, Time Rate Schemes - Contemporary issues in Wage System.

**Suggested Readings**

1. George T Milkovich, Jerry M Newman and CS Venkata Ratnam, **Compensation**, McGraw Hill Education, New Delhi, 2013.
2. Richard L Henderson, **Compensation Management in a Knowledge – Based World**, Tenth Edition, Pearson Prentice Hall, New Delhi, 2007.

**References:**

1. B D Singh, **Compensation and Reward Management**, Excel Books, New Delhi, 2007.
2. Martocchio and Joseph J, **Strategic Compensation**, Prentice Hall Incorporation, New Delhi, 1998.
3. Mousumi S Bhattacharya and Niranjana Sen Gupta, **Compensation Management**, Excel Books, New Delhi, 2009.



**MASTER OF COMMERCE UNDER CBCS- FOURTH SEMESTER**  
(M.COM General – CBCS)

**COMMON FOR ALL**

- 401 - STRATEGIC MANAGEMENT
- 402 – INTERNATIONAL BUSINESS

**A. SPECIALIZATION: ACCOUNTING AND FINANCE**

- 411- FINANCIAL SERVICES MANAGEMENT
- 412- FINANCIAL DERIVATIVES
- 413 – STRATEGIC FINANCIAL MANAGEMENT

**B. SPECIALIZATION: BANKING AND INSURANCE**

- 421- FIRE AND MARINE INSURANCE
- 422- INSURANCE FINANCE AND ADMINISTRATION
- 423- BANKING OPERATIONS AND PROCEDURES

**C. SPECIALIZATION: MARKETING**

- 431- RETAIL MARKETING
- 432- GLOBAL MARKETING
- 433- SERVICES MARKETING

**D. SPECIALIZATION: HUMAN RESOURCE MANAGEMENT**

- 441- HUMAN RESOURCE DEVELOPMENT
- 442 - LEADERSHIP AND CHANGE
- 443 - STRATEGIC HUMAN RESOURCE MANAGEMENT



**MASTER OF COMMERCE- FOURTH SEMESTER**

**401 – STRATEGIC MANAGEMENT**

(Common for M.Com and M.Com Financial Accounting - under CBCS)

Class Hours: 5 ppw

Credits: 5

- 
- Unit-I: Introduction** – Concept of Strategic management – Characteristics of Strategic management – Significance of Strategic Management – Dimensions of Strategic management – Tasks of Strategic Management – Developing – Vision – Mission – Objectives – Goals – Elements in Strategic Management Process – Benefits of Strategic Management.
- Unit-II: Environmental and Organizational Appraisal.** : Concept and Characteristics of Environment – External and Internal Environment – Environmental Scanning – Factors Effecting Environmental Scanning – Organizational Capability – Factors Effecting Organizational Appraisal – Methods and Techniques used for Organizational Appraisal.
- Unit-III: Strategy Formulation:** Corporate Level: Grand strategies – Stability Strategy – Expansion Strategy – Retrenchment Strategy – Turnaround strategy – Combination Strategy – Business Level: Cost Leadership Strategy – Differentiation Strategy – Focus Strategy.
- Unit-IV: Strategy Implementation:** Project Implementation – Resource Allocation – Approaches of Resource Allocation – Structural Implementation – Types of Structures – Strategy and structure – Leadership implementation – Role of Leader – New paradigms of Leadership.
- Unit-V: Strategy Evaluation and Control:** Nature and Importance of Strategic evaluation – Participants of strategic evaluation and barriers in strategic evaluation – Evaluation Techniques for strategic control – Evaluation Techniques for Operational Control – Role of Organizational System in Evaluation.

**Suggested Readings**

1. Azhar Kazmi, **Strategic Management and Business Policy**, Tata McGraw Hill Company Limited, New Delhi, 2008.
2. Thomas L., Wheelen, J.David Hunger & Krish Rangarajan, **Concepts in Strategic Management and Business Policy**, Pearson Education, 2011.

**References**

1. Subba Rao, P, Business Policy and strategic Management, Himalaya Publishing House, Mumbai, 2003.
2. Vipin Gupta, Kamala and Srivasam R, **Business Policy and strategic Management**, Prentice Hall of India Private Limited, New Delhi, 2006.
3. Barney & Hesterly, **Strategic Management and Competitive Advantage Concepts**, Prentice Hall of India Private Limited, New Delhi, 2009.



**MASTER OF COMMERCE- FOURTH SEMESTER**  
**402 – INTERNATIONAL BUSINESS**  
(for M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

- 
- Unit-I: Introduction:** International Business – Meaning – Different stages in International Business – Drivers for growth of International Business – Barriers and Problems – Theories of International Business – Modes of entry into International Business.
- Unit-II: International Business Environment:** Economic Environment – International Economic Reforms – Technological Environment – Socio-Cultural Environment – Political – Legal Environment – Recent Trends in International Business – Liberalization, Privatization, Marketization and Globalization.
- Unit-III: International Agencies, Agreements and Institutions:** Trade Blocks – GATT – GATS – WTO – Objectives, Functions and Organisation Structure – Objectives, Functions and Organizational Structure of IMF and World Bank – Impact of IMF and World Bank in Developing Countries.
- Unit-IV: Multi National Corporations (MNCs):** Definition and Concepts – Growth of MNCs – Advantages and Disadvantages to Home Countries and Host Countries – Organisation Structure of MNCs – Indian MNCs – Foreign Direct Investment – Recent Trends in FDI – FDI in India.
- Unit-V: International Business Management Operations:** International HR Strategies – Global Selection Process – Expatriates – training and Development – Compensation and Benefits – International Financial Management Strategies – Global Capital Structure – Foreign Exchange Markets – Convertibility – International risk Management – International Marketing Strategies – Globalization Markets and Demands, Pricing, Distribution and Promotion.

**Suggested Readings**

1. K Ashwathappa, **International Business**, Tata McGraw Hill Company Limited, New Delhi, 2006.
2. P Subba Rao, **International Business – Text & Cases**, Himalaya Publishing House, New Delhi, 2009.

**References**

1. Justin Paul, **International Business**, Prentice Hall of India Private Limited, New Delhi, 2008.
2. Manab Adhikary, **Global Business Management**, South -Western Cengage Learning, New Delhi, 2008.
3. Michael R Czinkota, Iikka A Ronakainen and Michael H Moffett, **International Business**, Cengage Learning, New Delhi, 2011.



MASTER OF COMMERCE- FOURTH SEMESTER  
411- FINANCIAL SERVICES MANAGEMENT  
(M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

- 
- Unit-I:** **Financial Services:** Meaning, Features, and Scope of Financial Services; Classification of Financial Services - Traditional vs. Modern Activities - Fund-based vs. Fee-Based Financial Services; Role, Importance, and Growth of Financial Services; Problems and Prospects of Financial Services Sector in India.
- Unit-II:** **Merchant Banking:** Meaning, Origin and Growth, and Functions of Merchant Banking; Qualities and Services of Merchant Bankers; Code of Conduct of Merchant Bankers; SEBI Regulations of Merchant Banking; Problems and Prospects of Merchant Banking in India. **Credit Rating:** Definition and Meaning, Objectives and Methodology of Credit Rating; Benefits and Limitations of Credit Rating; Origin and Growth of Credit Rating in India; Credit Rating Agencies in India; SEBI Guidelines on Credit Rating.
- Unit- III:** **Mutual Funds:** Meaning, Origin and Growth, Organization and Types of Mutual Funds; Merits and Problems of Mutual Funds; Performance Evaluation of Mutual Funds and Concept of Net Asset Value; SEBI Guidelines on Mutual Funds; Problems and Prospects of Mutual Funds in India.
- Unit-IV:** **Venture Capital:** Concept, meaning, Features and Scope of Venture Capital Financing; Origin, Growth and Importance of Venture Capital Financing; SEBI Guidelines on Venture Capital; Venture Capital Financing in India. **Lease Financing:** Meaning, Features, and Types of Lease Financing; Merits and Demerits of Lease Financing; Lease vs. Buy and Lease vs. Hire-Purchase Decisions.
- Unit-V:** **Factoring:** Meaning, Modus Operandi, Functions, and Types of Factoring Services; Benefits and Costs of Factoring; Factoring Services in India. **Forfeiting:** Meaning and Importance of Forfeiting; Benefits and Costs of Forfeiting; Factoring Vs. Forfeiting; Forfeiting in India.

**Suggested Readings**

1. Khan M.Y., **Financial Services**, Tata McGraw Hill Education Private Limited, New Delhi, 2013.
2. Gordon and Natarajan, **Financial Markets and Services**, Himalaya Publishing House, Mumbai, 1996.

**References:**

1. Tripaty Nalini Prava, **Financial Services**, Prentice Hall of India, New Delhi, 2007.
2. Sashidharan K., & Alex K. Mathews, **Financial Services and System**, Tata McGraw Hill Education Private Limited, New Delhi, 2009.
3. Guruswamy S, **Financial Services**, Tata McGraw-Hill Education Private Limited, New Delhi.



**MASTER OF COMMERCE- FOURTH SEMESTER**  
**412- FINANCIAL DERIVATIVES**  
(For M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

- 
- Unit-I:** **INTRODUCTION:** Concept of Risk – Risk Management System – Derivatives Evolution – Significance – Types of Derivatives – Financial and commodity Derivatives – Derivatives Markets – Players in Derivative Markets – Trading and settlement mechanism – Types of orders – Clearing House – Margins (Theory).
- Unit-II:** **FORWARD AND FUTURES CONTRACTS:** Features of Forward And Futures – Forward prices – Forward Rate Agreements – differences between Forward and Future contracts – Valuation of Forward & Futures contract – Cost of Carry Model – Stock Index Futures – Interest Rate Futures – Hedging – Reasons – Hedge Ratio – Trading Strategies – Conditions for Hedging application (Theory & Problems).
- Unit- III:** **OPTIONS CONTRACTS:** Features of Options – differences between Options and Futures – types of Options - Call and put Options – options trading – options pricing models – Binomial Model - Black - Scholes Model – Pay-offs from Options – In-the money – At-the money – Out of the money – Time Value and Intrinsic Value – (Theory & Problems).
- Unit-IV:** **FINANCIAL SWAPS:** Features of Swap contracts – Types of Financial Swaps – Structure and Trading Mechanism of Currency Swaps – Valuation and Pricing Methods – Risks relating to Swap Trading – Advantages and Disadvantages Swap Contracts (Theory only).
- Unit-V:** **REGULATORY FRAMEWORK:** Regulation to Risk Management Practices – Regulations for Clearing and settlements – Securities contracts (Regulation) Act. 1956 – SEBI Act. 1992 – Recommendations of L.C. Gupta committee – J.R. Varma Committee Report (Theory).

**Suggested Readings**

1. Vohra N.D., **Futures and Options**, Tata McGraw Hill Publishing Company Limited, New Delhi, 2010.
2. Jayant Rama Varma, **Derivatives and Risk Management**, Tata McGraw Hill Publishing Company Limited, New Delhi, 2009.

**References:**

1. Bishnupriya Mishra and Sathya Swaroop Debasish, **Financial Derivatives**, Excel Books, New Delhi, 2010.
2. Amuthan, **Financial Derivatives**, Himalaya Publishing House, New Delhi, 2010.
3. John C Hul, **Options, Futures and other Derivatives**, Pearson Education, New Delhi, 2009.
4. Read Head, **Futures and Options**, Prentice Hall of India, New Delhi, 2005.





**MASTER OF COMMERCE- FOURTH SEMESTER**  
**413 – STRATEGIC FINANCIAL MANAGEMENT**  
(For M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

---

**UNIT - I : Introduction**

Introduction Strategic Financial Planning - Corporate Strategy for Growth - Regulatory Framework - Rights Issue - Value of Right - Initial Public Offer - Private Placement - Venture Capital.

**UNIT - II : Capital Structure Planning**

Estimating Financial Requirements - Understanding Debt – Debt Securitization - Syndicatisation - Debt Policy - Pecking Theory Hypothesis -EBIT-EPS Analysis Indifference Point – Levered Beta - Un-levered Beta (Simple Problems).

**UNIT - III : Corporate Acquisitions**

Types of Acquisitions - Mergers - Reasons - Merits and Demerits - Exchange Ratio - Dilution and Accretion of Earnings - Evaluation of Mergers and Takeovers - Consolidated Balance Sheet (Simple Problems).

**UNIT - IV : Corporate Valuation**

Approaches - Estimating Equity Free Cash Flows - Valuation based on EFCF - DCF - (Simple Problems) Value Based management - Economic Value Added Approach.

**UNIT - V : Corporate Restructuring**

Corporate Restructuring and Reengineering Changing Ownership - Spin-off - Split-off - Leveraged Buyout - Financial Restructuring - Buy Back of Shares - Problems in Implementing Corporate Restructuring Policies - (Theory only).

*Suggested readings :*

1. Prasanna Chandra - Financial Management, Tata McGrawhill Book Co. Ltd. 4th Edn.
2. Aswath Damodaran - Corporate Finance Wiley India 2nd Edn.
3. Shridan Titman, John DMartin, V. Ravi Anushuman - Valuation Analyzing Global Opportunities, Pearson Education 1st Edn.
4. Fred Weston, Kwang SC Hung, Susan E. Hoag Mergers - Restructuring and Corporate Control, Prentice Hall, India, 2007.

**References**

1. Sudhindra Bhat, **Financial Management**, 2<sup>nd</sup> Edition, Excel Books, 2008.
2. ASwath Damodaran, **Corporate Finance**, Wiley India, 2<sup>nd</sup> Edition, New Delhi, 2016.
3. J Fred Weston, Kevang SC hung and Susan E Moad Mergers, **Restructuring and Corporate Control**, Prentice Hall India, 2007.
4. R Srivastava, **Financial Management and Policy**, Himalaya Publishing House, 4<sup>th</sup> edition, 2009.



**MASTER OF COMMERCE- FOURTH SEMESTER  
421- FIRE AND MARINE INSURANCE**

(For M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

---

- UNIT – I:** Fire Insurance Contract: Origin of Fire Insurance; Its Nature, Risks, Hazards and Indemnity; Legal Basis, Stipulation and Conditions; Contracts; Full Disclosure of Material Facts; Inspection and Termination of Coverage.
- UNIT – II:** Fire Insurance Policies; Issue and Renewal Policies; Different kinds; Risks Covered; Recovery of claims; Insurer's option; - lix-gratia payment and subrogation; Policy conditions; Hazards not covered; contribution and average; Re-Insurance, double insurance and excess insurance. Types of fire protection policies.
- UNIT – III:** Marine Insurance Contract; origin and growth; History of Lloyds; Evaluation of marine insurance business in India; Basic Elements – insurable interest utmost good faith, implied warranties; Policy document; types of Marine Insurance Contract – freight, cargo and vessel; procedure for obtaining marine protection policy; Marine policies and conditions; Nature of Coastal Marine.
- UNIT – IV:** Marine Losses; Total loss, partial loss, particular average loss and general average loss, preparation of loss statement, payment of marine losses – requirement of insured, documents needed, procedure for presentation of claim; valuation of loss salvage; limits of liability; attachment and termination of risk.
- UNIT- V:** General Insurance Corporation and Other Insurance Institutions: working of GIC in India, types of risks assumed and specific policies issued by ECGC and private sector insurers.

**Suggested Readings:**

1. Mishra, M.N: Insurance – Principles & Practice, S. Chand & Co. Ltd., New Delhi
2. The Marine Insurance Act, 1963. Government of India
3. Vinayakam, N.M. Radhasamy and S.V. Vasudevan; Insurance – Principles and Practice, S.Chand & Co. Ltd. New Delhi.



**MASTER OF COMMERCE- FOURTH SEMESTER  
422- INSURANCE FINANCE AND ADMINISTRATION**

(For M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

---

- UNIT – I:** Introduction: Law of Probability; Forecast of future events; construction of morality tables; Morality tables for annuities.
- UNIT – II:** Premium Determination; Basic factors; Use of Morality tables in premium determination interest, compound interest functions; Net and Gross Premium; Mode of periodical premium payment; model of claim payment; benefit to be provided; mode of loading for expenses; gross premium- general considerations, insurers expenses; margin adjusting; premium for term insurance; temporary insurance; endowment insurance; level and natural premium plan; premium calculation for annuities, Life and other policies; elementary study of actuarial valuation.
- UNIT – III:** Reserves and Surplus; Nature, Origin and importance of reserves and funds in Life and Property insurance; retrospective and prospective reserve computation; statutory regulations of reserves; nature of surrender value, concept and calculation of surrender value; standard non forfeiture value; reduced paid up values; settlement options; automatic premium loan; Nature and source of insurance surplus; special form of surplus; distribution of surplus-extra dividend, residuary dividend; investment of surplus and reserves – basic principles. Investment policy of LIC and GIC in India as specific cases.
- UNIT – IV:** Administration; Present Administrative setup of GIC and LIC. Provident fund societies and other organisations doing insurance business; establishment and control of branches; machinery of decision making used by insurance organisations; statutory administrative provisions.
- UNIT- V:** Legislations; Detailed study of LIC of India Act, 1956. GIC of India Act 1976, Export Credit and Guarantee Corporation Act with particular reference to life fund, other insurance funds, annual and periodical valuation of surplus, bonus to anticipating policies; investment regulations; Agency rules; performance evaluation; a brief study of Indian insurance Act 1938; Role of IRDA of India.

**Suggested Readings:**

1. Mishra, M.N: Insurance – Principles & Practice, S. Chand & Co. Ltd., New Delhi
2. Study of LIC Act and Other relevant Acts and IRDA
3. Vinayakam, N.M. Radhasamy and S.V. Vasudevan; Insurance – Principles and Practice, S.Chand & Co. Ltd. New Delhi.
4. Sing S.P. Investment Pattern of LIC of India, Sahitya Bavan Agra.



**MASTER OF COMMERCE- FOURTH SEMESTER  
423- BANKING OPERATIONS AND PROCEDURES**

(For M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

---

- UNIT – I:** Commercial Banks in India – Leasing, Insurance, Brokering, Merchant Banking and Mutual Funds.
- UNIT – II:** Relationship between Banker and Customer; Definition of a customer; Relationship as a debtor and creditor; Banker as a trustee; obligation of banker – obligation to honour cheque; Garnishee order; attachment order issued by income-tax authorities; liabilities of banker in case of wrongful dishonour of cheque; obligation to maintain secrecy of accounts; bankers right of general lien, right of set-off, right of appropriation, right to charge interest, incidental charges, etc.
- UNIT – III:** Customers Account with a Bank; fixed deposit accounts, saving accounts, recurring deposit accounts and current accounts. Opening of current and saving accounts; operating the bank accounts; legal aspects; deposit scheme for Indians abroad; non-resident accounts scheme; foreign currency accounts scheme.
- UNIT – IV:** Special Types of Bank Customers; Minor – Legal Provisions regarding guardianship of a Minor; Married Women; Illiterate Person; Lunatic; Trustee; Executor; Administrator; Customers Attorney; Joint Accounts of Joint Hindu Family, Partnership, Joint Stock Companies, Club, Societies and Charitable institutes
- UNIT- V:** Law relating to Negotiable instruments.

Suggested Readings:

1. Gordon and Natrajan, Banking Theory Law and Practice, Himalaya Publishing House, Delhi.
2. Varshney, P.N. Banking Law and Practice, S.Chand & Co. Ltd. New Delhi
3. Tanna, M.L. Banking Law and Practice in India, Vol. I & II, India Law House, New Delhi.
4. Bare Acts regarding Negotiable instruments, Banking regulations, RBI, Banking Companies etc.



**MASTER OF COMMERCE- FOURTH SEMESTER**  
**431- RETAIL MARKETING**  
(For M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

---

- Unit-I: Introduction:** Retailing - Importance of Retailing - Functions of Retailers - Classification of Retailers- Different Formats of Retailing - Organized and Unorganized Retailing–Retail Theories: Theory of Natural Section – Theory of Wheel – Accordion Theory – Retail Life Cycle theory - Growth Drivers of Retailing in India - Service Retailing- Recent trends in Retailing - Problems and Challenges of Retailing - E-Tailing.
- Unit-II: Retail Store Selection, Store Layout and Design:** Types of Store Locations -- Steps involved in Store Location- - Store Layout – Importance of Store Layout - Store Layout Key Considerations – Principles and Elements of Store Design - Important considerations in Store Selection and Design.
- Unit-III: Retail Merchandise Management:** Types of Merchandise - Product Range – Merchandise Procurement - Merchandise Assortment Plan- Category management- Retail Pricing - Factors effecting retail pricing - Different methods of retail pricing: Cost-Oriented – Demand – Oriented- Pricing Lining - Price Adjustments – Pricing Tactics - Margins.
- Unit-IV: Retail Human Resources & Promotion:** Concept of Human Resources Management in Retailing – Functions of Human Resources in Retail- Need - Importance – Steps in Human Resource Planning - Promotion Mix in Retailing - Need and Importance - Retail Promotion Mix Strategies.
- Unit-V: Retail Customer Behaviour and CRM:** Factors Influencing Buying Behaviour – Roles in Buying Decisions- Customers Buying Behaviour: Complex - Dissonance Reducing – Habitual - Variety Seeking. Buying Decision Process: Problem Recognition – Information Search- Evaluation - Buying Decision - Post Purchase Behaviour. Customer Retention - Customer Relationship Management in Retailing- Concept- Components - Importance- Process – Non-Store Retailing – Types-New Trends in IT Applications in Retailing.

**Suggested Readings**

1. Swapana Pradhan, **Retailing Management**, Tata McGraw Hill, New Delhi, 2009.
2. Suja Nair, **Retail Management**, Himalaya Publishing House, New Delhi, 2011.

**References**

1. Levy, Weitz and Pandit, **Retailing Management**, Tata McGraw Hill, New Delhi, 2010.
2. KVS Madan, **Fundamentals of Retailing**, Tata McGraw Hill Publishers, New Delhi, 2006.
3. G.Vedamani, **Retail Management**, Jaico Publishing House, New Delhi, 2004.



**MASTER OF COMMERCE- FOURTH SEMESTER**  
**432- GLOBAL MARKETING**  
(For M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

---

- Unit-I: Global Marketing:** Concepts - Key Concepts - Evolution of Global Marketing –Drivers of Globalization - Global Marketing Objectives - Theoretical Foundations - Country specific advantages - Firm Specific advantages - Rivalry between Global Competitors.
- Unit-II: Global Marketing Environment:** Meaning- Significance - Economic Environment - Political and Legal Environment - Cultural Environment- Analyzing Global Marketing Environment.
- Unit-III: Global Market Selection and Entry Strategies:** Assessing Global Market Opportunities - Country Attractiveness - Understanding Local Customers - Multinational Market Regions – Modes of Entry - Global Segmentation and Positioning - Global Mature Markets - Growth Markets - Emerging Markets.
- Unit-IV: Global Marketing Strategies:** Global Products and Services - Standardization Vs Localization - Global Product lines - Global brand Management – Global Pricing - Financial Issues - Transfer pricing - Counter Trade - Global Pricing Policies.
- Unit-V: Global Distribution & Promotion Strategies:** Promotion as Competitive advantage - Pros and Cons of Global Advertising - Global Advertisement Decisions - Global Sales Promotion - Direct Marketing - Global Personal Selling - Global distribution- Rationalization of Local Channels - Global logistics - Global Channel Design.

**Readings**

1. Jean Pierre Jeannette, H. David Hennessey: **Global Marketing Strategies**, Jaico Publishers, New Delhi, 2008.
2. Kotabe, Peloso, Gregory: **International Marketing - An Asia Pacific Focus**, Wiley Student Edition, 2009.

**References**

1. Johnny K. Johansson: **Global Marketing- Foreign Entry, Local Marketing and Global Management**, Tata McGraw Hill Pvt. Ltd, New Delhi, 2008.
2. Francis Cherunilam: **International Marketing**, Himalaya Publishing House, New Delhi, 2005.
3. P. K. Vasudeva: **International Marketing**, Excel Books, New Delhi, 2006.



**MASTER OF COMMERCE- FOURTH SEMESTER**  
**433- SERVICES MARKETING**  
(For M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

---

- Unit-I: Conceptual Framework of Services:** Meaning - Nature and Scope – Components of Services – Classification-Characteristics of Services – Differences between Services and Goods - Need for emergence of Service Marketing - Problems and Opportunities of Service Marketing - Recent trends in Service Marketing.
- Unit-II: Services Marketing Mix:** Elements - Product: Concept and Levels – Product Decisions in Service Marketing - Pricing: Pricing Techniques – Service Promotion: Service Advertisement –Tools used in Service Promotion - Personal Selling- Publicity - Sales Promotion – Distribution – People-Physical Evidence – Process - Branding of Services.
- Unit-III: Marketing Strategies for Service Firms:** Managing differentiation - Service Quality - Components of Service Quality – Service Quality Gap – Measurement – Methods of Enhancing Service Quality – Bench Marking – Internal Performance Analysis – Specialist Market Research - Productivity, Support Services and Post Sales Services.
- Unit-IV: Marketing of Financial Services:** Financial Products - Characteristics – Typical Financial Products - Banking and Financial Institutions- Managing Customer Satisfaction – Marketing Strategies of Banking and Insurance Services.
- Unit-V: Marketing of Healthcare, Education and Tourism Services:** Need - Issues involved in marketing of Healthcare Services: Health Care Products – Characteristics – Categories of Services – Marketing Strategies - Education Services: Basis of Classification of Education Services - Marketing of Tourism Services – Tourism Products - Tourist Segments and their Characteristics - Tourism potential in India - Marketing Strategies for promoting tourism in India.

**Suggested Readings**

1. S. Shajahan, **Services Marketing- Concepts & Practices**, Himalaya Publishing House, New Delhi, 2009.
2. Govind Apte, **Service Marketing**, Oxford Publications, New Delhi, 2004.

**References**

1. Love Lock, Christopher, H, **Services Marketing**, Prentice Hall, Englewood Cliffs, N.J.1991.
2. Ravi Shankar, **Service Marketing**, Excel Books, New Delhi, 2008.
3. Venugopal, **Service Marketing**, Himalaya Publishing House, New Delhi, 2003.



**MASTER OF COMMERCE- SECOND SEMESTER**  
**441- HUMAN RESOURCE DEVELOPMENT**  
(For M Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

- 
- Unit-I:** **Introduction** to Human Resource Development-Evolution of HRD-HRD Functions- Competencies of HR Professional- HRD Process: Need Assessment, Design, Implementation and Evaluation-Model of Employee Behavior- Internal and External influences on Employee Behavior -Learning and HRD- Learning and Instruction- Individual differences in the Learning Process- Learning Strategies and Styles
- Unit-II:** **Assessing HRD Needs**-Introduction-Strategic/Organizational Analysis- Task Analysis-Person Analysis – Prioritizing HRD Needs- **Designing HRD Programs**-Introduction- Definition of HRD Objectives- Selection of Trainer- Preparation of lesson Plan- Selecting Training Methods- Preparation of Training Material- Scheduling an HRD Program
- Unit- III:** **Implementing HRD Programs**- Introduction- Training Delivery Methods-On the Job Training Methods- Class Room Training Approaches- Discussion Method- Audiovisual Media- Experiential Methods- Computer Based Training – Arranging Physical Environment- **Evaluating HRD Programs**- Introduction-Purpose of Evaluation-Models and Framework of Evaluation- Kirkpatrick’s Evaluation Framework- Assessing impact of Technology on HRD Evaluation.
- Unit-IV:** **Employee Socialization**-Introduction-Fundamental concepts of Socialization- Perspectives on Socialization Process: Stage Model of Socialization, People Processing Tactics and Strategies-Realistic Job Preview- **Employee Orientation Programs** –Assessment and Determination of Content Orientation- Orientation Roles- Problems of Orientation Programs- Designing and implementing Orientation Programs- Evaluation of Orientation Programs
- Unit-V:** **Employee Counseling**-Introduction-Link between Counseling and Coaching- Employee Counseling Programs-Employee Assistance Programs- Stress Management Interventions **Career Management and Development**-Introduction - Stages of Life and Career Development – Models of Career Development –Process of Career Management – Roles in Career Management – Career Development Practices and Activities – Issues in Career Development.

**Suggested Readings**

1. Werner J M and Randy L De Simone, **Human Resource Development**, Cengage Learning, New Delhi, 2009.
2. T V Rao, **Human Resources Development – Experiences – Interventions Strategies**, Sage Publications, New Delhi, 2006.

**References:**

1. Topomay Deh, **Human Resource Management Theory & Practice**, Ane Books, New Delhi, 2009.
2. R Krishnaveni, **Human Resource Development a Researcher’s Perspective**, Excel Books, 2009.
3. Monica Belcourt and Kenneth J McBey, **Strategic Human Resource Planning**, Cengage Learning, UK, 2008.





**MASTER OF COMMERCE- FOURTH SEMESTER**  
**442 - LEADERSHIP AND CHANGE**  
(For M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

- 
- Unit I: Leadership Behaviour:** Leadership as a change agency: Situational Leadership Behaviour: Meaning, Fiedler Contingency Model, Path Goal and Normative Models - Emerging Leadership Behaviour: Transformational, Transactional and Visionary Leadership - Leadership for the new Millennium Organisations - Leadership in Indian Organisations. Leadership Effectiveness: Meaning, Reddins' 3-D Model, Hersey and Blanchard Situational Model, Driving Leadership Effectiveness, Leadership for Organisational Building.
- Unit II: Intra and Inter personal Leadership:** Intra-personal Leadership: Developing Self esteem within Leader – Believing followers – Strategies. Leaders Attitude: Meaning – Significance – Strategies for developing Attitude within Leaders. Leadership through Emotional Intelligence: Meaning – Significance – Approaches – Developing emotional intelligence for changing organization. Inter-personal Skills for Leadership: Understanding Human nature – Conversations – Appreciating - Accepting and criticizing.
- Unit III: Organisational Change:** Organisational Change: Meaning, Drivers, Types, Theories of Change: Life Cycle, Theological and Evolution theories - Diagnosing and Behavioural Management of Change: Resistance, Managing Resistance - Models of Change: Force-Field Analysis, Systems and the Continuous Change Process Model – Ethical Issues in Change.
- Unit IV: Change across Organisations:** Change in Work Process: JIT, Kaizen, BPR, KPO – HR Change: Issues and Challenges - Changes and HR initiatives in Global and Indian Context. Change through CRM: Strategies – Knowledge Management and Learning Organisations: Meaning, Objectives, Drivers and Process of KM, Elements, Process and Mechanism of Organisational Learning.
- Unit V: Leadership for Change:** Leadership in building Organisational Culture: Meaning – Dimensions - Managing and changing Organisational Culture. Leadership for Organisational Building: Approaches - Quality of Work Life - Cross Cultural Values - Developing Value Orientation in Behaviour for change. Changing through creativity - Leaders' Skills of Creativity – Creative process and Leadership – Promoting Creativity in Organizations.

**Suggested Readings**

1. Sengupta N, Bhattacharya S Mousumi and Sengupta R N, **Managing Change in Organizations**, New Delhi, Prentice Hall of India Learning Private Limited, 2006.
2. Sarma V S Veluri, **Organisational Behaviour - An Interactive Learning Approach (Text and Cases)**, Mumbai, Jaico Publishing House, New Delhi, 2009.

**References:**

1. Jerald Greenberg and Robert A Baron, **Behaviour in Organizations**, 9<sup>th</sup> Edition, PHI Learning Private Limited, New Delhi, 2015.
2. Radha R Sharma (2008), **Change Management – Concepts and Applications**, Tata McGraw Hill Publishing Company Limited, New Delhi, 2015.
3. Ian Palmer, Richard Dunford and Gib Akin, **Managing Organizational Change: A Multiple Perspectives Approach**, McGraw-Hill Higher Education, 2009, New York, 2009.



**MASTER OF COMMERCE- FOURTH SEMESTER**  
**443 - STRATEGIC HUMAN RESOURCE MANAGEMENT**  
(For M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

- 
- Unit-I: Strategic Human Resource Management:** Introduction – Strategic Human Resource – Change management and Strategic Human Resource Management - Challenges in Strategic Human Resource Management – impact of Technology – Human Resource issues and Challenges related to Technology – Work Force demographic Changes and Diversity - Models of Strategy – HR Practices corresponding to the Stages of Organizations life Cycle– Business Strategies and HR Competencies
- Unit-II: The Human Resource Environment:** Technology and Organisation Structure – Management trends – Demographic Trends – Work Force Diversity-Challenges and Changes in HRM - Changing Role of HR Manager - The Strategic role of HRP – Internal V/S External Deployment or Out Sourcing – Managerial Issues in Human Resource Planning
- Unit- III: Strategy Formulation and Implementation:** Importance of Human Resource to Strategy – Human Resource contributions to strategy – Strategy-driven role behaviors and practices – Efficient utilization of Human Resources – Dealing with employee shortages – Selection of employees – Dealing with employee surplus – Special implementation challenges.
- Unit-IV: Strategy Implementation – Career and Competency:** Career Planning Process – Designing effective Career Effective Systems – Strategic Knowledge Management Systems – The Human Resource Dimensions to Knowledge Management – Competency Mapping – Equity and Competency based Compensation
- Unit-V: Human Resource Evaluation:** Overview of Evaluation – Approaches to Evaluation - Prevalence of Evaluation – Evaluating Strategic Contributions of Traditional Areas – Evaluating Strategic Contributions in Emerging Areas – Macro level Evaluation of Human Resource Effectiveness

**Suggested Readings**

1. Tanuja Agarwal, **Strategic Human Resource Management**, Oxford Higher Education, New Delhi.
2. Charles R. Greer, **Strategic Human Resource Management – A General Managerial Approach**, Second Edition, Pearson Education, New Delhi, 2012.

**References:**

1. Jeffrey A. Mello, **Strategic Human Resource Management**, Second Edition, Thomson South-Western, New Delhi, 2014.
2. Gangaram Singh, R. Nandagopal and R.G. Priyadarshini, **Strategic Human Resource Management in a Global Economy**, Excel Books, 2007.
3. Dreher Dougherty, **Human Resource Strategy – A Behavioural perspective for the General Manager**, Tata McGraw Hill, 2007