

**Programme..Master of Commerce (MCom)**



**M.COM PROGRAMME STRUCTURE AND REGULATION  
(with effect from academic year 2019-20 onwards)**

**CENTRAL UNIVERSITY OF KERALA**

## **Programme..Master of Commerce (MCom)**

### **Vision of the Department:**

To be a center of excellence in the area of Commerce and International Business at the regional, national and global level.

### **Mission of The Department:**

To create human resources who could give Phillip to startup Indiamission by starting their own enterprises and to occupy positions in industry, Commerce, trade, banking, educational institutions and other areas of the society and economy.

### **Introduction:**

Higher education in India has taken a giant leap due to the rising standards of living, aspirations of the middle class for higher education, and the proven records of how education had touched the lives of families and also the Governments focus and the consequent quantum leap in the level of investment in education. The new education policy (NEP2020) envisages multidisciplinary institutions, different stages of learning, four-year undergraduate courses with multiple entry and exit options, developing research capabilities in the faculty and students, ensuring high quality education, enhancing the skill sets of the students, student centric approach, reaffirming the integrity of faculty and institutional leadership; revamping curriculum, pedagogy, assessment, and student support for enhanced student experiences. It also envisages the entry of foreign universities to operate in India. With these developments in the country, the higher educational institutions (HEIs) have to gear up by revising the syllabus which reflects the current practices in industry and commerce and also looks at the future developments at the national and International level. The aim of the central and the state governments is to increase the gross enrolment ratio (GER) at the HEIs. To achieve the objectives of the NEP 2020 and also to reflect the aspirations of the students, employers and the society at large, the Department of Commerce and International Business (DCIB) has taken up the exercise of revising the syllabus of MCom programme. Being a programme of the Central University of Kerala, the department envisages to achieve the objective of preparing and producing the postgraduates in Commerce and Industry who can occupy the positions in different walks of life. The department also wants to inculcate the feeling of creating the just and humane society among the students and faculty who can face any challenges the current and the future world can pose. It is in this direction that the DCIB has taken up the task of syllabus revision.

**Programme Name: Master of Commerce (MCom) under the CBCS:**

**PROGRAMME OBJECTIVES:**

1. To offer world class postgraduate programme, provide insights into the knowledge, skills and mould the attitude of the students to become professionals in their area of activities and become entrepreneurs, leaders in the industry and commerce, consultancy, teaching and research professionals and to cater to the increasing need of the economy and the society.
2. To study the necessary concepts, tools and techniques to be able to evaluate the value creation opportunities available to an organization.
3. To impart conceptual and skill based knowledge in all functional areas as an integral part of, and the way forward in, implementing the strategic objectives of an organization.
4. To understand how to measure and achieve the efficient use of resources in addressing the organizational objectives.
5. To gain a practical understanding of how risk and uncertainty can be managed through the use of various tools in different courses such as financial derivatives.
6. To impart conceptual, practical and skill knowledge in the frontier areas of trade, commerce and international business.

**PROGRAMME OUTCOMES:**

This Programme is available for learners seeking a Master's degree in the subjects of either Advanced Accountancy or Business Studies or Banking and Finance or E-commerce. This Programme provides opportunities for hands-on learning through Project Work and Assignments. It enables students to develop academic skills with respect to managing business, accounting, financing, marketing, HR and other areas. The curriculum develops the managerial knowledge and strategic ability of the students with a broader skill set and a fresh perspective to encourage them to seek out bold, innovative solutions for today's business and societal challenges. After the completion of the programme, students should be able to:

- 1) Develop independent logical thinking and facilitate personality development.
- 2) Establish a systematic rigorous learning and exposure to Banking and Finance related disciplines.
- 3) Develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in strategic, routine and special activities relevant to trade, commerce, finance and Banking.
- 4) Acquire knowledge in conventional as well as contemporary areas in the discipline of Commerce and International Business.
- 5) Enhance the understanding in the areas of commerce, business, accounting, regulatory mechanisms, and finance and apply these in an organizational setting.

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- 6) Consolidate in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology and Tax planning.
- 7) Occupy the positions in industry, commerce, trade, educational institutions, research institutions, banks and financial services institutions, consultancy organization and positions in an economy and the society.
- 8) Effectively develop written, oral and dashboard communication skills for financial information sharing and analysis.
- 9) Proficiently use latest technology in the area of finance and research.
- 10) Become adept in working in cross-sectional teams
- 11) Enrich the different ecosystem of which they are part of.
- 12) Become responsive to ethical and social issues in every walk of life so as to make them catalyst to the growth of a robust society
- 13) Develop self-directed and lifelong learning in every aspects of life at personal and professional level.
- 14) Develop conceptual and practical understanding of all the courses of commerce and international business
- 15) Develop themselves as responsible citizens who will create caring and human society

## **PROGRAMME SPECIFIC OUTCOMES**

The M.Com course provides an extreme and rigorous base for teaching, research and allied subjects in the areas of Commerce and International Business. It serves the needs of academics and prepares students for not only research and teaching but also positions in the industry, commerce, trade and international business. M.Com Programme offers research in diverse areas of Commerce and International Business disciplines and has large base of research contribution. Teaching pedagogy is adopted to ensure all round learning for the students. Department of Commerce and International Business aligns itself with the overall vision of the University i.e. to touch the lives of every student by inculcating prudence, efficiency, creativity and compassion to work for the betterment of the marginalized sections of society. M.Com programme attempts to kindle sense of students—responsibility, honesty, conscience, justice — and above all commitment to human values. M.Com students form the core of our existence as an institution and are geared up to be passionate about their dreams and make their family and society proud of their achievements. This M.Com programme upgrades the standards of teaching and research and delivering an education system that is a source of national pride and public confidence. The programme prepares the students who would become entrepreneurs and contribute to the skill India and startup India. After completing the programme, the students should be able to:

PSO 1: Develop skills in the preparation of accounting statements.

PSO 2: Develop knowledge on organizational dynamics.

PSO 3: Understand marketing practices in service sector.

PSO 4: Develop the skills in application of research methods.

PSO 5: Understand ethical issues and good governance practices.

PSO 6: Develop the skills of analysis and capability of making business decisions.

PSO 7: Develop skill in understanding the working of complex financial instruments

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PSO 8: Develop skills in analyzing and interpreting the publicly available and privately available information to evaluate the working of organizations

PSO 9: Develop skills in the due diligence process of mergers and acquisitions.

PSO 10: Develop skills in successfully starting and running an enterprise.

Summarizing that after completing Masters in Commerce students are able to

- Develop an ability to apply knowledge acquired in problem solving.
- Work in teams with enhanced interpersonal skills and communication.
- Work in different domains like Accounting, Taxation, HRM, Banking and Administration.
- Work in MNCs as well as private and public companies.
- Develop team work, leadership and managerial and administrative skills.
- Go further for professional courses like CA/ CS/CMA/CFA
- Apply qualitative skills to help to analyze and solve business problems.
- Start an enterprise and successfully run it
- Take up teaching and research positions.

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#### Programme Structure and Scheme of Examinations

Course Code	Course Title	CA	External Exam	Total	Credit	Teaching Hours	Type
MCM5101	Management Concepts&OrganisationalBehaviour	40	60	100	4	4	Core
MCM5102	Advanced Financial Accounting	40	60	100	4	4	Core
MCM5103	Statistical Analysis & Quantitative Techniques	40	60	100	4	4	Core
MCM5104	Marketing Management	40	60	100	4	4	Core
MCM5001	Managerial Economics	40	60	100	3	3	Elective
MCM5002	Information Technology for Business	40	60	100	3	3	Elective
MCM5003	Business Environment	40	60	100	3	3	Elective
MCM5004	Principles of Management	40	60	100	3	3	Non Commerce
	<b>Total in Semester One</b>				28	28	
MCM5201	Financial Management	40	60	100	4	4	Core
MCM5202	Investment and Portfolio Management	40	60	100	4	4	Core
MCM5203	Cost and Management Accounting	40	60	100	4	4	Core
MCM5204	Computerized Accounting	40	60	100	4	4	Core
MCM5005	Human Resource Management	40	60	100	3	3	Elective
MCM5006	Business Research Methodology	40	60	100	3	3	Elective
MCM5007	Entrepreneurship Development	40	60	100	3	3	Elective
MCM5008	Basics of Accounting	40	60	100	3	3	Non Commerce
	<b>Total in Semester Two</b>				28	28	
MCM5009	MOOCs- SWAYAMInnovation and IT Management (6 week Enrichment Course)						
MCM5301	Advanced Corporate Accounting	40	60	100	4	4	Core
MCM5302	Corporate Governance and Business Ethics	40	60	100	4	4	Core
MCM5303	Financial Markets and Institutions	40	60	100	4	4	Core
MCM5304	Direct Tax Law and Practice	40	60	100	4	4	Core
MCM5010	Management Strategies of MNCs	40	60	100	3	3	Elective
MCM5011	Project Management	40	60	100	3	3	Elective
MCM5012	E-Commerce	40	60	100	3	3	Elective

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MCM5013	Financial Services	40	60	100	3	3	Non Commerce
	<b>Total in Semester Three</b>				28	28	
MCM5401	Corporate Financial Statement analysis and reporting	40	60	100	4	4	Core
MCM5402	Financial Derivatives and Risk management	40	60	100	4	4	Core
MCM5403	GST and Customs Law	40	60	100	4	4	Core
MCM5490	Project Work	40	60	100	4	4	Core
MCM5491	Comprehensive Viva Voce	40	60	100	4	4	Core
MCM5014	Data Analytics / Fund Management in Commercial Banks	40	60	100	3	3	Non Commerce
	<b>Total in Semester Four</b>				23	23	
MCM5015	MOOCs- SWAYAMStrategy and Sustainable Enterprise (6 Week Enrichment Course)						

### Note:

There should be a minimum of 10 students for opting an Elective. The Department shall have the freedom to add, delete, revise or amend the Elective Courses and/ or their contents/ scope at any time in accordance with the availability of facilities/faculty.

A student should obtain minimum of 80 credits (Core and Elective). All core courses are compulsory and a student should earn minimum of 12 credits from elective courses for passing MCom course.

# SEMESTER I

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### MCM5101: MANAGEMENT CONCEPTS & ORGANIZATIONAL BEHAVIOR

Course Code	MCM5101	Semester	I
Course Title	MANAGEMENT CONCEPTS & ORGANIZATIONAL BEHAVIOR		
Credits	4	Type	Core

#### Learning/Course Objective

- To understand the nature of management and identify and describe the functions of management.
- To enable the students to describe how people behave under different conditions and understand why people behave as they do.
- To provide an understanding of how organizations can be managed more effectively and at the same time enhance the quality of employees work life.
- To provide a comprehensive analysis of individual and group behaviour in organization.
- To help the students to develop cognizance of the importance of human behaviour.

#### Course Structure

##### UNIT1:

**Management:** Definition – Nature – Scope and Functions – Evolution of Management thought – Contributions of **F.W Taylor, Henri Fayol, Elton Mayo, Roethlisberger, H.A. Simon and Peter F. Drucker**- Approaches to the Study of Management-Universality of Management - Relevance of management to different types of organization – MBO and MBE- (Relevant One or Two Case Studies).

##### Unit 2:

**Planning and Decision Making:** Nature, importance and planning process – Planning premises – Components of Planning as Vision, Mission, Objectives, Goals, Policies, Strategies, Procedures, Methods, Rules, Projects and Budgets – Decision-making – Meaning – Types – Decision-making Process under Conditions of Certainty and Uncertainty- (Relevant One or Two Case Studies). - **Organizing:** Nature, purpose and kinds of organization – Structure: Mechanistic and Organic Structures- Principles and theories of organization – Departmentalization –Centralization and decentralization – Delegation of authority - **Staffing and Directing-** General Principles of Staffing- Importance and techniques of Directing- Motivation – Meaning – Importance – Theories: **Maslow, Herzberg, McGregor (X&Y), Ouchi (Z), Vroom, Porter-Lawler, McClelland and Adam** – Communication: Meaning – Types, Process, Barriers; Leadership: Significance, Types Styles and Theories- Trait,

##### Unit 3:

**Coordination andControlling:** Coordination: Concept, Need and techniques; Controlling: Objectives and Process of control – Devices of control – Integrated control – Special control techniques- Contemporary Perspectives in Management:

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### Unit 4:

**Organizational Behavior:** Meaning – Elements – Need and importance – Approaches – Models – Levels – **Foundations of Individual Behavior:** Individual differences – Personality: Meaning – Personality factors – Learning: Components of learning process – Learning theories – Values: Significance and Types- Attitudes: Components – Formation – Perception: Perceptual process- **Group Dynamics:** Group: Definition – Reasons – Types – Formation and Development process –Group Cohesiveness: Meaning – Advantages – Group Conflict: Meaning, Reasons – Management of group conflicts.

### Unit 5:

**Organizational Dynamics:** Organizational Design – Determinants – Forms – Organizational Effectiveness: Meaning – Approaches – Factors contributing effectiveness – Organizational Culture: Meaning – Significance – Organizational Climate: Meaning – Factors influencing climate – Implications on organizational behavior – Organizational Change: Meaning – Nature – Causes of change – Resistance to change – Management of change – Organizational Development: Meaning – Need – OD interventions.

### Learning/Course Outcome

- Able to apply the concept of organizational behavior to understand the behavior of people in the organization.
- Demonstrate the applicability of analyzing the complexities associated with management of individual behavior in the organization.
- Understand individual behavior in organizations including diversity, attitudes, job satisfaction, emotions, moods, personality, values, perception, decision making, and motivational theories.
- Understand group behavior in organizations including communication, leadership, power and politics, conflicts, and negotiations.
- Enhance critical thinking and analysis skills through the use of management case studies and small group exercises.
- Strengthen research, writing and presentation skills.

### Books for Reference

1. Robbins & Coulter, Management, Prentice Hall of Hall of India. New Delhi.
2. SatyaRaju, Management- Text & cases, PHI, New Delhi.
3. Richard L. Daft, Management, Thomson south-Western.
4. Anil Bhatt &Arya Kumar, Management: Principles, Processes and Practices.
5. Peter F. Drucker, Management, 2008.
6. Stephen P. Robbins and Timothy A Judge, *Organizational Behavior*, 17e, Pearson, 2016.
7. Ricky W. Griffin and Gregory Moorhead, *Organizational Behavior: Managing People and Organizations*, Cengage Learning, 2011.
8. Keith Davis, *Organizational Behavior: Human Behavior at Work*, McGraw Hill, 2010
9. Judith R. Gordon, *Organizational Behavior: A Diagnostic*, Prentice Hall, 2001.
10. K.Aswathappa, *Organizational Behavior*, Himalaya Publishing, Mumbai, 2010

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### MCM5102ADVANCED FINANCIAL ACCOUNTING

Course Code	MCM5102	Semester	I
Course Title	ADVANCED FINANCIAL ACCOUNTING		
Credits	4	Type	Core

#### Learning/Course Objective

- Apply conceptual principles when selecting appropriate accounting policies.
- Classify and account for various financial instruments using International Financial Accounting Standards.
- Demonstrate the ability to assess a situation, identify issues and alternatives, and provide a recommendation using advanced accounting knowledge and ethical professional judgment.
- To make students aware about IFRS and Ind AS and its concepts.
- Describe the financial reporting objectives for government and discuss the reporting issues relevant to government.

#### Course Structure

##### UNIT I :

**Accounting Fundamentals and Statements:** Definition – Accounting – Types of Accounting- Financial, Management and Cost accounting – Scope of Accounting –Concept and Classes of Accounting Theory- Their Uses- International Financial Reporting Standards –Indian Accounting Standards (Ind AS) Issued by Institute of Chartered Accountants of India as to Inventories, Depreciation, Borrowing Costs, Earnings Per Share and Impairment of Assets - Need for Convergence of Ind AS with International Financial Reporting Standards (IFRS)

##### Unit II

Corporate Financial Accounting – Provisions of Companies Act 2013 Formats of Financial Statements Final Accounts – Revenue Account – Net Revenue Account – Capital Account – General Balance Sheet – Investment Accounts. - Disclosure practices - Valuation of Goodwill – Factors affecting value of Goodwill – Methods of Valuing Goodwill – Valuation of Shares – Methods of Valuation of Equity Shares.

##### UNIT III:

Amalgamation, Absorption and External Reconstruction of Companies – Purchase consideration – Accounting treatment – Books of Purchasing Company – Books of Vendor Company – Alteration of Share Capital and Internal Reconstruction –Scheme of Capital Reduction.

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### **UNIT IV:**

Holding Companies – Consolidated Financial Statements – Minority Interest – Cost of Control –  
Elimination of common transactions – Treatment of contingent liabilities – Treatment of unrealized  
Profits – Revaluation of assets and liabilities – Bonus shares – Treatment of Dividend

### **UNIT V:**

**Emerging Accounting method**– Human Resource Accounting – Inflation Accounting - Social Responsibility Accounting  
– Environmental Accounting

### **Learning/Course Outcome**

- Determine appropriate accounting method required under various share ownership scenarios.
- Prepare consolidated financial statements.
- Students will be able to understand the concept of corporate financial reporting
- Students are able to understand the applicability of IFRS and Ind AS
- Critically analyses complex financial accounting issues from the perspective of both theory and research
- Understand societal impact of financial accounting

### **Books for Reference**

1. R.L. Gupta and Others: Advanced Accountancy, Sultan Chand Sons, New Delhi.
2. S.P. Jain and K.L. Narang: Advanced Accounting, KalyaniPublisherss, New Delhi.
3. RSW Pillai, Bagavathi S. Uma: Advanced Accounting, S. Chand &Co.,New Delhi.
4. M.C. Shukla: Advanced Accounts S. Chand and Co., New Delhi 2009.
5. Anitong Hawkins and Merchant : Accounting – Text and cases, Tata McGrawHill, New Delhi 2009
6. A. Mukherjee and M. Hanif: Modern Accountancy, Tata McGraw Hill, New Delhi 2008
7. B.K. Banerjee: Financial Accounting, PMI Learning (P) Ltd., NewDelhi 2010.

**Theory and Problem: - 20:80**

**MCM5103 STATISTICAL ANALYSIS AND QUANTITATIVE TECHNIQUES**

Course Code	MCM5103	Semester	I
Course Title	STATISTICAL ANALYSIS AND QUANTITATIVE TECHNIQUES		
Credits	4	Type	Core

**Learning/Course Objective**

- To understand Probability theory and Probability distribution.
- To develop a deeper understanding of correlation and regression.
- To undergo statistical tests to interpret results.
- Demonstrate a sound knowledge of fundamentals of statistics and statistical techniques.
- To understand the meaning and process of hypothesis testing including one-sample and two-sample tests.
- To become aware of the concepts in sampling, sampling distributions and estimation.

**Course Structure**

**UNIT I:**

Probability Theory: Probability – Classical, relative, and subjective probability: Addition and multiplication probability models; Conditional probability and Baye’s theorem Probability Distributions: Binomial, Poisson, and normal distribution, their characteristics and applications.

**UNITII:**

Statistical Decision Theory: Introduction to Decision Theory - Decision environment; Expected profit under uncertainty and assigning probabilities; Utility theory. Pay-off and Loss tables – Expected value of pay-off – Expected value of Perfect Formation – Decision Tree approach to choose optimal course of action – Criteria for decision – Mini-max, Maxi-max, Minimizing Maximal Regret and their applications.

**UNIT III:**

Sampling and Data Collection: Sampling and sampling (probability and non-probability) methods; Sampling and non-sampling errors; Law of Large Number and Central Limit Theorem; Sampling distributions and their characteristics.

**UNIT IV:**

Statistical Estimation and Testing: Point and interval estimation of population mean, proportion and variance; Statistical testing – hypotheses and errors; Sample size; Large and small sampling tests – Z-tests, T tests, and Ftests. Non Parametric Tests: Chi-square tests; Sign tests Wilcoxon Signed – Rank tests; Wald – Wolfowitz tests; Kruskal – Wallis tests.

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### **UNIT V:**

Introduction to Decision Theory: Pay-off and Loss tables – Expected value of pay-off – Expected value of Perfect Formation – Decision Tree approach to choose optimal course of action – Criteria for decision – Mini-max, Maxi-max, Minimizing Maximal Regret and their applications- Case problems. Depicting Cost and Revenue behavior – Differentiation of Cost/Revenue functions to derive Marginal Cost and Marginal Revenue –Decisions on Minimizing Costs and Maximizing output/profits- Partial and Multiple Correlation and Regression- Interpretation of Multiple Regression Tables- Case problems.

### **Learning/Course Outcome**

- Able to use statistical techniques to collect and analyse data.
- Develop greater familiarity with Probability theories and statistical testing.
- Carry out a simple sample survey, analyse the results and present the findings to the class.
- Understand relevance & need of quantitative methods for making business decisions.

### **Books for Reference:**

1. KantiSwarup, PK Gupta and Man Mohan, Operations Research, Sultan Chand & Sons, 2013.
2. David R. Anderson, et al, An Introduction to Management Science: Quantitative Approaches to Decision Making, Cengage Learning, 2008.
3. Lucey, Quantitative Techniques Cengage Learning Business Press, 2002
4. Sharma, Operations Research: Theory and Applications, MacMillan.
5. Richard I Levin, & C. Atkinson Kirkpatrick, Quantitative Approaches to Management, McGraw-Hill.
6. Srivastava, Shenoy and Sharma, Quantitative Techniques for Managerial Decision-making, New Age International, 2006.
7. N.D. Vohra, Quantitative Techniques in Management, Tata McGraw-Hill Education, 2010
8. Levin, Richard I. and David S Rubin: Statistics for Management, Prentice Hall, Delhi 2009
9. Gupta S.P. Statistical Methods, Sultan Chand, New Delhi 2009
10. BS Kenblock –Fundamentals of Statistics, 3<sup>rd</sup> edition, Michael Sullivan Solution manual
11. Hooda, R.P: Statistics for Business and Economics, Macmillan 3<sup>rd</sup> edition, New Delhi.(2004)
12. Heinz, Kohleer: Statistics for Business & Economics, Harper Collins, New York.(2002)

**Theory and Problem: - 40:60**

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### MCM5104 MARKETING MANAGEMENT

Course Code	MCM5104	Semester	I
Course Title	MARKETING MANAGEMENT		
Credits	4	Type	Core

#### Learning/Course Objective

- To familiarize the students with the basic concepts and principles of marketing.
- To understand the impact of environment in a marketing channels context.
- To discuss in detail, the different elements of marketing mix.
- To understand about the changes in consumer behaviour and different roles played by the consumers in the marketplace.
- To discuss the concepts of product design, new product development, product life cycle for various products & services and observe the complexities involved in pricing decisions.
- To discuss and explore various retail formats and theories.

#### Course Structure

##### Unit I

Introduction to marketing management--Concept, nature and importance of marketing; Evolution of marketing concept; Marketing environment—Micro environment of marketing and macro environment of marketing –Domestic marketing and international marketing.

##### Unit II

Consumer behaviour- buying roles and behaviour; Individual consumer behaviour and institutional consumer behaviour-- models of buying decision; factors influencing buying decision—cultural, social, personal and psychological factors—buying process—consumer adaptation process—changing patter of consumer behaviour.

##### Unit III

Market segmentation, targeting and positioning – levels and patterns of segmentation; effective segmentation; market targeting; positioning methods and strategies. Marketing research - Scope and types of marketing research.

##### Unit IV

Product and pricing decisions- Concept of product; product line and product mix; new product development; packaging and branding; brand extensions; Pricing decisions- factors influencing price decisions; pricing strategies; Product life cycle stages and strategic marketing decisions; Promotion and Distribution-Promotion mix; Promotion mix; advertisement budget; media planning; measuring advertisement effectiveness. Sales promotion - objectives,

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tools and techniques. Distribution channels- physical distribution decisions; channel intermediaries; channel management. Wholesaling and retailing- retail marketing, retail formats.

### **Unit V**

Marketing organization and control systems- organizing marketing department; marketing control techniques- annual plan control, profitability control, strategic control. Product Marketing Vs Services Marketing-Green Marketing-Gender based Marketing-Marketing for non-businessorganization.

A minimum of five cases are compulsorily discussed in class room.

### **Learning/Course Outcome**

- Determine strategies for developing new products and services that are consistent with evolving market needs.
- Discuss the PLC and its implications for marketing.
- Analyse elements of a brand and explain how the brand-building process contributes to success of products or services.
- Develop the skills among students to critically analyse the Promotion-Mix.
- Demonstrate how to organize & control marketing activities.

### **Books for Reference**

1. Kotler, Philip and Gary Armstrong: Principles of Marketing, Pearson Education, New Delhi 2004.
2. Stanton, W.J., Fundamentals of Marketing, McGraw Hill, New York 1994.
3. Saxena, Rajan: Marketing Management, Tata McGraw Hill, New Delhi 2004.
4. Kotler, Philip: Marketing Management, Pearson Education, New Delhi 2005.
5. Ramaswamy, V.S. and Namakumari S: Marketing Management, Macmillan, New Delhi, 2003.
6. Rajendra P. Maheswari, Marketing Management, International Book House, 2012
7. Neelamegham, S, Marketing in India; Cases and Readings, Vikas New Delhi, 1988

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### MCM5001      MANAGERIAL ECONOMICS

Course Code	MCM5001	Semester	I
Course Title	MANAGERIAL ECONOMICS		
Credits	3	Type	Elective

#### Learning/Course Objective

- To learn how the techniques and theories of microeconomics can be used to explain how firms and consumers behave
- Analyze the problems faced by firms in their interaction with consumers and the market
- Use the tools of economic theory to explain optimal production and pricing decisions by the firm in each market structure
- To understand when the behaviour of firms and consumers is efficient from society's perspective.

#### Course Structure

##### Unit 1:

**Economics & Business Decisions:** Meaning, nature and scope of Managerial Economics– Relationship between Economic theory and Managerial Economics –Role of Managerial Economics in Business Decisions- Concepts of Opportunity cost, Time Value of Money, Marginalism, Equilibrium and Equi-marginalism and their role in business decision making- (Relevant One or Two Case Studies).

##### Unit 2:

**Demand and Supply Analysis:** Meaning, types and determinants of demand- Law of Demand- Giffen's Paradox- Elasticity of Demand: Types, Measures and Role in Business Decisions- Determinants of Supply- Elasticity of Supply- Measures and Significance- (Relevant Two Case Studies).

##### Unit 3:

Cost, Return and Production Function: Cost function and cost-output relationship- Economics and Diseconomies of scale – Cost control and Cost reduction- Cost Behavior and Business Decision- Relevant costs for decision-making- Cobb-Douglas and **Homogeneous and Homothetic production functions** - (Relevant One or Two Case Studies).

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### **Unit 4:**

**Price and Profit Function:** - Pricing and output decisions under Monopoly, Duopoly, Monopolistic Competition and Perfect Competition –Penetrative and Skimming Pricing- Government control over and decontrol of pricing –Price discrimination –Concept of Profit- Types and Theories of Profit by Knight (Uncertainty), Schumpeter (Innovation), Clark (Dynamic) and Hawley (Risk) - Profit maximization – Cost volume profit analysis – Risk and Return Relationship- (Relevant One or Two Case Studies).

### **Unit 5:**

**Macro-economic Factors and Managerial Decision:** Business cycle –Phases and Business Decision- Factors causing Inflation and Deflation- Control measures – Balance of payment Trend and its implications in managerial decision- National Income: Measures and Sectoral and Population distribution- Utility for Business Decision making- (Relevant One or Two Case Studies).

### **Learning/Course Outcome**

- Understand the concepts of cost, nature of production and its relationship to Business operations.
- Apply marginal analysis to the “firm” under different market conditions.
- Analyses the causes and consequences of different market conditions.
- Integrate the concept of price and output decisions of firms under various market structure.

### **Books for Reference**

1. Ivan Png and Dale Lehman, *Managerial Economics*, Wiley-Blackwell, 2007.
2. Gupta G S, *Managerial Economics*, Tata McGraw-Hill.
3. Varshney and Maheswari, *Managerial Economics*, Sultan Chand and Sons.
4. Joel Dean, *Managerial Economics*, Prentice-Hall.
5. Rangarajan C, *Principles of Macro Economics*, Tata McGraw-Hill.
6. Bradley Schiller, *Essentials of Economics*, McGraw-Hill/Irwin, 2010.
7. Christopher Thomas and S. Charles Maurice, *Managerial Economics: Foundations of Business Analysis and Strategy*, AbeBooks, 2015.
8. Luke M Froeb, Brian T McCann, et al., *Managerial Economics*, Cengage Learning, 2015.

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### MCM5002 INFORMATION TECHNOLOGY FOR BUSINESS

Course Code	MCM5002	Semester	I
Course Title	INFORMATION TECHNOLOGY FOR BUSINESS		
Credits	3	Type	Elective

#### Learning/Course Objectives

- To introduce the students to the use of computers in business.
- To understand basic concepts and terminology of Information Technology.
- To familiarize with the emerging internet applications in business.
- To familiarize with the practical use of various applications in Microsoft Office Suite.

#### Course Structure

##### Unit 1:

**Introduction:** Basics and Evolution of Computing – Operating Systems (System Software) and Application Software – Introduction to Network Setting – LAN and WAN, Internet and Intranet- (Relevant One or Two Case Studies).

##### Unit 2:

**Working with Microsoft Office Suite:** MS Word – Creating, Opening, Saving and Formatting Documents – Mail Merge- Working with Spread Sheets: MS Excel – Tables – Formulas and Functions – Data Analysis using excel – Linking Work Sheets and Work Books – Charts – Macros Forms – Pivot Tables.

##### Unit 3:

**MS Power Point:** Creating a Power Point Presentation (PPT) Using Slide Master, Animation and Graphics in PPT. MS Access – Creating and Modifying Data Bases – Report Generation – Linking Access Files with Excel Files. MS: Project: Creating Project Design, Schedules, PERT / CPM Charts and Reports.

##### Unit 4:

**Internet and E-Commerce:** E-Mail Etiquette -Usages of Search Engines and Portals – Website and Web Based E-mail, FTP and Net Meeting – WiFi Environment in Modern Offices. Basic Models of E-Business: B2B, B2C, C2C and Mobile Commerce (M-Commerce) - (Relevant One or Two Case Studies).

## **Programme..Master of Commerce (MCom)**

### **Unit 5:**

**Buying and Selling through Internet:** E-Payment and Electronic Fund Transfer – Payment Gateway and Security Systems – On Line Stores – Internet Banking – Smartcards and Plastic Money- Marketing through Virtual Social Media like Facebook, Blogs & You-tube -Emerging internet applications in business- (Relevant One or Two Case Studies).

### **Learning/Course Outcome**

- Get clear idea on basic internet terminologies.
- Understand how to use important Microsoft Office programs in a variety of professional, educational and personal situations.
- Gain knowledge about Protocol and its types.

### **Books for Referencing**

1. Rayudu, C.S., E-Commerce- E-Business, Himalaya Publishing Company, 2015.
2. Agarwala, N. Kamlesh, Business on the Net, MacMillan Publishers.
3. Peter Kent, Search Engine Optimization For Dummies, Wiley & sons, 2012.
4. Jan Zimmerman and Deborah Ng., Social Media Marketing All-in-One For Dummies, Wiley 2012.
5. Turban, Leidner, Mclean &Wetherbe, Information Technology for Management, Wiley, 2008.

## Programme..Master of Commerce (MCom)

### MCM5003 BUSINESS ENVIRONMENT

Course Code	MCM5003	Semester	I
Course Title	BUSINESS ENVIRONMENT		
Credits	3	Type	Elective

#### Learning/Course Objective

- To acquire in-depth knowledge about different environment in the business climate.
- To sensitize students to current issues affecting business.
- To develop knowledge about the legislations in the country.

#### Course Structure

##### Unit 1:

**Business Environment:** Dynamic factors of environment – Importance of scanning the environment – Fundamental issues captured in PESTLE– Political, Economic, Socio-cultural, Technological, Legal and Ecological environment- Opportunities and Threats as environmental issues to address by Businesses- Policy Environment: Liberalization, Privatization and Globalization (LPG) - Efficiency and Competition- LPG vis-a-vis Strengths, Weaknesses, Opportunities and Threats- (Relevant One or Two Case Studies).

##### Unit 2:

**Political Environment:** Government and Business – Political Systems, Political Stability and Political Maturity as conditions of business growth- Role of Government in Business: Entrepreneurial, Catalytic, Competitive, Supportive, Regulative and Control functions- Government and Economic planning: Industrial policies and promotion schemes – Government policy and MSME – Interface between Government and Public sector- Good Governance and Great Environment- (Relevant One or Two Case Studies).

##### Unit 3:

**Economic Environment:** Phase of Economic Development and its impact- GDP Trend and distribution and Business opportunities- Monetary System and Business capital: Quantum, Types, Risk and Cost-Role of Banks; Role of Financial Institutions- Role of Central Bank- Fiscal System: Government Budget and Taxation Measures- Fiscal Deficits and Inflation- FDI and Foreign collaboration –Foreign Capital tapping by businesses- Export-Import policy – Foreign Exchange and Business Development- (Relevant One or Two Case Studies).

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### **Unit 4:**

**Social and Technological Environment:** Societal Structure and Features- Entrepreneurial Society and its implications for business – Social and cultural factors and their implications for business- Technology Development Phase in the Economy as conditioner of Business opportunity- Technology Policy- Technology Trade and transfer- Technology Trends in India- Role of Information Technology – Clean Technology- (Relevant One or Two Case Studies).

### **Unit 5:**

**Legal and Ecological Environment:** Legal Environment as the all enveloping factor from inception, location, incorporation, conduct, expansion and closure of businesses- Legal Aspects of Entering Primary and Secondary Capital Markets- Law on Patents- Law on Consumer Protection- Law on Environmental Protection- Need for Clean energy and Reduction of Carbon footprint- (Relevant One or Two Case Studies).

### **Learning/Course Outcome**

- Understand the nature of business environment and its components.
- Students can update themselves with the issues that affect the business world today.
- Gain interest in International Business.

### **Books for Referencing**

- 1.Steiner& Steiner, Business,Government and Society:A Managerial Perspective,McGraw-Hill,2008
- 2.Business Environment, C.B.Gupta, 2016, S.Chand and Co.
3. Mohinder Kumar Sharma, Business Environment in India, South Asia Books.
- 4.FrancisCherunilam, International Business Environment, Himalaya Publishing House, 2015.
- 5.Adhikary M, Economic Environment of Business, Sultan Chand & Sons.
- 6.Amarchand D, Government and Business, TMH.
- 7.Maheswari& Gupta, Government, Business and Society.
- 8.SameerKochhar, (ED.), Growth & Finance, Academic Foundation, 2011.

## Programme..Master of Commerce (MCom)

### MCM5004 PRINCIPLES OF MANAGEMENT

Course Code	MCM5004	Semester	I
Course Title	PRINCIPLES OF MANAGEMENT		
Credits	3	Type	Elective

#### Learning/Course Objective

- Discuss and communicate the management evolution and how it will affect future managers.
- Identify and evaluate the process of management's four functions: planning, organizing, leading, and controlling.
- Evaluate various leadership styles and anticipate the consequences of each leadership style.
- To help the students to develop cognizance of the importance of management principles.

#### Course Structure

##### UNIT I:

Management: Definition – Nature – Scope and Functions – Evolution of different Schools of Management Thought- Functions of a manager- Recent trends & new perspectives in Management: strategic alliances – Core Competence – Business process reengineering – Total quality management.

##### UNIT II:

Planning and Decision Making: Managerial Functions: Planning – Concept, nature, significance, Planning Premises – components of planning – types and Process of Planning - Decision Making – Types of Decisions – Decision Making Process Under conditions of certainty and uncertainty.

##### UNIT III:

Organizing – Nature – Purpose and Kinds of Organization- Organization Structure – Principles and Theories of Organization – departmentalization – Line and Staff Functions – Authority and Responsibility – Centralization and Decentralization – Delegation of Authority – Committees – Informal organization – Span of Control.

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### **UNIT IV:**

Directing: Principles of direction- Importance – Techniques- Motivation – Importance – Process of motivation; Theories of motivation - Leadership: Concept- Leadership styles - Theories -Managerial grid- Organizational Communication - Communication process - Barriers to effective communication - improving communication.

### **UNIT V:**

Co- ordination and Controlling: Co-ordination – Meaning – Need – Techniques. Controlling – Objectives –Types of Control - Process of Control – Techniques of Control – Advantages - Budgeting – Importance – Reporting to Management.

### **Learning/Course Outcome**

- Have developed a working knowledge of fundamental terminology and frameworks in the four functions of management: Planning, Organizing, Leading and Controlling.
- Demonstrate the roles, skills and functions of management.
- Describe common organizational structures and their advantages and disadvantages.
- Identify the importance of communication in efficient management.

### **Books for Reference**

Harold Koontz “Essentials of Management” Tata Mc-Graw Hill, New Delhi

1. Koontz, Harold, Cyril O’Donnell, and , Hein Wehrich,, Management, Tata Mc-Graw – Hill, New Delhi.
2. VSP Raoand V. Hari Krishna, “Management’ Excel Publishers , New Delhi.–
3. KumkumMukerjee, ,’Principles of Management and OrganisationalBehaviour’ Vijay Nicole Publishers, Chennai .
4. Stephen P. Robbins, Marg Coulter NeharisaVohra,“Management”, Pearson Education 2010, New Delhi.
5. L.M Prasad, Principles of Management, Sultan Chand & Sons, New Delhi.

## **SEMESTER II**

## Programme..Master of Commerce (MCom)

### MCM5201 FINANCIAL MANAGEMENT

Course Code	MCM5201	Semester	II
Course Title	FINANCIAL MANAGEMENT		
Credits	4	Type	Core

#### Learning/Course Objective

- To Introduce students to financial management and its importance and its applications in business, their relationship with the business environment and the role and functions of chief financial officer.
- To evaluate various financial decisions and its implications on shareholders.
- To make the student understand the basic concept of Operating and Financial Leverage.
- To Demonstrate the importance of working capital management and the tools to manage it.
- To give the knowledge about financial analysis of an organization in terms of risk analysis, capital structure approaches.
- To find out the cost for the capital and various dividend theories.

#### Course Structure

##### UNIT I:

Financial Management: Meaning, nature and scope of finance; financial goal - profit Vs. Wealth Maximization; Finance functions – investment, financing and dividend decisions.

Capital Budgeting: Nature of investment decisions; Investment evaluation criteria – net present value. Internal rate of return, Profitability index, payback period, accounting rate of return; NPV and IRR comparison; Capital rationing; Risk analysis in capital budgeting.

##### UNIT II:

Cost of Capital: Meaning and significance of cost of capital: Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital (weighted); Cost of equity and CAPM. Operating and Financial Leverage: Measurement of Leverages; Effects of operating and financial leverage on profit; Analysing alternate financial plans; Combined financial and operating leverage.

##### UNIT III:

Capital Structure Theories: Traditional and M.M. Hypotheses – without taxes and with taxes; Determining capital structure in practice.

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### **UNIT IV:**

Management of Working Capital: Meaning, significance and types of working capital; Calculating of operating cycle period and estimation of working capital requirements; Financing of working capital ; Sources of working capital; Factoring services; Dimensions of working capital management. Management of cash, receivables and inventory.

### **UNIT V:**

Dividend Policies: Issues in dividend decisions, Walter's model, Gordon's model, MM Hypothesis, dividend and uncertainty, relevance of dividend; Dividend policy in practice; Forms of dividends; Stability in dividend policy; Corporate dividend behaviour.

### **Learning/Course Outcome**

- To understand basic concepts and theories of Financial Management.
- To apply the fundamental concepts and tools of finance.
- Understand various theories, policies and practices of dividend.
- Understand the concept, components and importance of working capital.
- Estimate working capital requirement.
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### **Books for Reference**

1. Pandey, I.M: Financial Management, Vikas Publishing House, Delhi
2. Khan MY, Jain PK: Financial Management; Tata McGraw Hill, New Delhi
3. Chandra, Prasanna: Financial Management, Tata McGraw Hill, Delhi. 2010
4. Hampton, John: Financial Management, Vikas Publishing House, Delhi. 2006
5. Van Horne, J.C. and J.M Wachowicz Jr.: Fundamentals of Financial Management, Prentice – Hall, Delhi. 2008
6. Briham&Ehrhardt: Financial Management- Text & Cases, CENGAGE Learning India (P) Ltd., New Delhi. 2009

**Theory and Problem: - 40:60**

**MCM5202 INVESTMENT AND PORTFOLIO MANAGEMENT**

Course Code	MCM5202	Semester	II
Course Title	INVESTMENT AND PORTFOLIO MANAGEMENT		
Credits	4	Type	Core

**Learning/Course Objective**

- To provide insight about the relationship of the risk and return and how risk should be measured to bring about a return
- To familiarize the students with the fundamental and technical analysis of the diverse investment avenues
- To encourage students to apply stock and option valuation models in portfolio management.

**Course Structure**

**Unit 1:**

Investment Concept, Types, Features and Functions: Concept of Investment- Types of Investment- Features of Real, Financial and Derivative investments- Features of Financial Investment instruments: Money & Capital Market investment instruments; Primary & Secondary Market Investment instruments; Fixed & Varying income investment instruments- Direct and Portfolio investments- Distinctions among Investment, Speculation and Gambling- Features of Ideal investments- Functions of Investment Management: Selecting, Scaling, Spreading, Spacing and Timing – Tax considerations and investment management- Relevant one or two case studies.

**Unit 2:**

Investment Goals, Return & Risk Analyses: Investment Goals : Return, Risk, Growth, Control and Tax-related goals- Goal differences of investors – Matching the Goals and Investments- Allocation of funds to different investments - Constraints and Strategies- Return and Risk analysis: Concepts and Measures of Return: Current Return, Holding Period Return- Concepts and Measures of Risk: systematic and unsystematic risks and their measures: Standard deviation, Variance and Beta – Risk-Return Relationship- Relevant one or two case studies.

**Unit 3:**

Investment Valuation Measures and Approaches: Equity and Debt Valuation: Methods of valuation of Equity and Debt investments- Price and Value analysis – Cootner’s Hypothesis – Fundamental Analysis for investment evaluation – Economy, Industry and Company analysis- Technical Analysis: Concept and emphasis- Dow Theory- Important Charts Patterns – Lead and Lag Indicators – Price-Earnings- Relevant one or two case studies.

**Unit 4:**

Investment Portfolios, Mutual Funds and Efficient Market Hypotheses: Portfolio Concept and Construction – Portfolio risk and Return – Measures of Portfolio Return and Risk- Efficient Portfolios – Portfolio Choice – Mutual funds:

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Concept, Need and Types - Random Walk Theory- Different Forms of Market Efficiency: Weak, Semi-strong and Strong forms and their tests- Relevant one or two case studies.

### **Unit 5:**

Derivative Investments: Concept of Derivatives – Types - Options as a derivative investment-Terminologies in options market- Options types- Pay-off for holders and writers of call and put options contracts- Futures Market: Features of Futures contracts- Types of futures contracts –Uses – Swap contracts and their uses and types- Relevant one or two case studies.

### **Learning/Course Outcome**

- Learn to compute historical and expected returns, as well as risk measures and comprehend the importance of the risk-return relationship.
- Define the objectives in constructing and managing a portfolio and learn to create an investment policy statement.
- Learn how the financial markets operate, how she can invest in different security types matching her client's portfolio objectives and constraint.
- Understand the principles of modern portfolio theory and the effect of diversification on investment portfolios
- Explored to different avenues of investment and equipped with the knowledge of security analysis.
- Apply the concept of portfolio management for the better investment.

### **Books for Reference:**

1. Ranganatham and Madhumathi Investment analysis and Portfolio Management
2. B.K.Bhalla Investment Management
3. William Sharpe, Alexander and Bailey Investments
4. V.A. Avadhani Investment
5. Kevin Investment
6. Bodie,Kane and Marcus Investments
7. Donald E Fischer and Ronald J Jordan Security Analysis

## Programme..Master of Commerce (MCom)

### MCM5203 COST AND MANAGEMENT ACCOUNTING

Course Code	MCM5203	Semester	II
Course Title	COST AND MANAGEMENT ACCOUNTING		
Credits	4	Type	Core

#### Learning/Course Objective

- To explain the concept of Financial Accounting, Cost Accounting and Managerial Accounting.
- To develop clear understanding on Revenue budgeting and Capital budgeting.
- To identify the need for convergence of Ind AS with IFRS.
- To acquaint the students with management accounting techniques for the analysis and interpretation of financial statements and to study the basic framework of financial reporting.

#### Course Structure

##### Unit 1:

**Accounting Fundamentals and Statements:** Definition – Accounting – Types of Accounting- Financial, Management and Cost accounting – Scope of Accounting –Financial Accounting Concepts –Uses of Accounting –Double Entry System- Preparation of journal and ledger, Subsidiary Books – Errors and Rectification-Trial Balance, Profit and Loss Account and Balance Sheet Preparation (Simple Problems only).

##### Unit 2:

**Financial Statement Analysis:** Concept and Need for analysis of Financial Statements –Types and Tools of analysis: Trend analysis, Common size statements and Comparative statements- Financial Ratio Analysis- Turnover ratios – Liquidity ratios – Proprietary ratios –Profitability Ratios- Uses and limitations of Ratio analysis- (Relevant One or Two Case Studies).

##### Unit 3:

**Fund and Cash Flow:** Fund Flow Concept- Preparation of schedule of changes in working capital and the fund flow statement – Managerial uses and limitation of fund flow statement- Cash Flow Concept – Preparation of cash flow statement – Managerial uses of cash flow statement- (Relevant One or Two Case Studies).

##### Unit 4:

**Revenue and Capital Budgeting:** Concept of Budget and Budgetary control- Revenue Budget Preparation – Sales and Production Budgets- Cash Budget –Master budget- Fixed and Flexible budgets- Capital Budgeting: Features and Significance- Methods of Appraisal: Payback period, ARR, NPV and IRR.

##### Unit 5:

**Accounting Theory and Standards:** Concept and Classes of Accounting Theory- Their Uses- Indian Accounting Standards (Ind AS) Issued by Institute of Chartered Accountants of India as to Inventories, Depreciation, Borrowing

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Costs, Earnings Per Share and Impairment of Assets - Need for Convergence of Ind AS with International Financial Reporting Standards (IFRS) - (Relevant One or Two Case Studies).

### **Learning/Course Outcome**

- Students are introduced to the application of management accounting tools for analysis of financial statements.
- Understand International Financial Reporting Standards in detail.
- Understand the concept of Capital Budgeting and Revenue Budgeting.

### **Books for Reference:**

1. Eddie McLaney and Peter Atrill, Accounting and Finance: An Introduction with My Accounting Lab access card, 2016.
2. Anthony Atkinson and Robert S Kaplan, Management Accounting: Information for Decision-Making and Strategy Execution, Student Value Edition (6th Edition) Prentice Hall, 2011.
3. Gupta RL & Gupta VK, Principles and Practice of Accounting, Sultan Chand & Sons, 2010.
4. Rawat, DS, Accounting Standards, Taxmann's, 2011.
5. Shukla & T.S. Grewal, *Advanced Accounting*, S.Chand&Company, 2010
6. S.N. Maheswari, *Management Accounting & Financial Accounting*, Vikas Publishers, 2010.
7. Manmohan&Goyal, *Principles of Management Accounting*, Shakithabhavan Publication.

## Programme..Master of Commerce (MCom)

### MCM5204 COMPUTERIZED ACCOUNTING

Course Code	MCM5204	Semester	II
Course Title	COMPUTERIZED ACCOUNTING		
Credits	4	Type	Core

#### Learning/Course Objective

- To demonstrate an understanding of basic computerized accounting terminology, learn how accounting applications are used, and become familiar with the history of the business accounting software solving applications.
- To demonstrate simple statistical calculations in Excel.
- Acquire competency to enter accounting transactions in the accounting software and have the capability of generating different accounting reports/documents.
- To introduce the students to the Basic of Accounts and the usage of Tally for accounting purpose.
- To cover the main features and components of Tally.
- To develop basic knowledge on GST in Tally.

#### Course Structure

##### UNIT – I

Microsoft Excel: Introduction -Entering and Editing Text -Formula – Alignments –Menus, Commands, Toolbars and their Icons – Creating Charts -Templates – Sharing DataBetween Applications – Simple calculations using statistical functions: sum, average, Correlation co-efficient- growth rate- simple interest- compound interest- rank correlation- Regression.

##### UNIT – II

Basic Accounts – starting Tally – company creation – chart of Accounts – accountmasters – voucher entry – single mode voucher entry – accounts voucher printing – day bookSummaries – Trial Balance – Final Accounts – Reports printing.

##### UNIT – III

Traders Accounts – customer supplier profile – sales purchase voucher Entry – salePurchase summary – outstanding reportsAdvanced Accounts – Cost categories & cost centers – voucher entries – TDS –service Tax – Bank Reconciliation – Interest – voucher class.

##### UNIT – IV

Security – Security control set up for company – security level – Internet connectivity– E-mail – e-mailing a report – Web Browser.

##### UNIT – V

Basic Inventory – inventory master – inventory voucher – invoicing – inventoryreports – Sales purchase analysis – Stock journal reports. – GST - Front Accounting.

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Note: Question Paper shall cover 100% Theory.

### **Learning/Course Outcome**

- Enter all the business transactions in computerized accounting system efficiently.
- Students are familiarized with the statutory features of Tally like VAT, CST, TCS, TDS, and Service Tax.
- Student will do by their own create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software.
- Get basic understanding of GST.

### **Books for Reference:**

1. A.K.Nadhani&K.K.Nadhani, "Implementing Tally ERP 9", BPB Publications.
2. V. Sundaramoorthy, "Tally 9 Volume I & II", Genesis – VBSE Pvt. Ltd.
3. Sanjay Saxena , "MS-Office 2007 in a nut shell", Vikas Publishing House Private Ltd.
4. Spoken Tutorials, IIT.

Paper – I Principles of Accounting 2

Paper – II Principles of Modern Banking 2

Paper – III Principles of Personal Finance 2

Paper – IV Principles of Insurance Management 2

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### MCM5005 HUMAN RESOURCES MANAGEMENT

Course Code	MCM5005	Semester	II
Course Title	HUMAN RESOURCES MANAGEMENT		
Credits	3	Type	Elective

#### Learning/Course Objective

- Effectively manage and plan key human resource functions within organizations
- Examine current issues, trends, practices, and processes in HRM
- Contribute to employee performance management and organizational effectiveness
- An overview of theoretical foundations of key areas associated with HR development in the organizations

#### Course Structure

##### UNIT I

Introduction to Human Resource Management—Importance--scope and objectives of HRM. Evolution of the concept of HRM- Approaches to HRM- Personnel ManagementVs Human Resource Management-HRM and competitive advantage- Traditional Vs Strategic human resource management— HRM and HRD-- Growth of HRM in India.

##### UNIT II

Human resource planning, Recruitment and selection—Job analysis—uses of job analysis-process of job analysis-job discretion- job specification methods of job analysis- methods of human resource planning- Conventional Vs strategic planning—job evaluation—Recruitment—constraints and challenges of recruitment-source of Recruitment-Methods- Indian experience in recruitment.

##### UNIT III

Placement, Induction and Internal mobility of human resource. Training of employees—need for training-objectives- approaches --methods-philosophy of training-training environment- areas of training- Training evaluation- Executive development- Concepts- methods and program- promotion and transfer.

##### UNIT IV

Performance appraisal and career planning.Need and importance- objectives- process- methods and problems of performance appraisal- performance appraisal practices in India. Concept of career planning –features- methods – uses career development- succession management in Indian context.

##### UNIT V

Compensation management and grievance redressel. Compensation planning- Objectives-Principles of wage administration-wage systems-state regulations in wage administration-factors influencing wage system-Indian

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practice in wage administration. Grievance redressal procedure- discipline- approaches- punishment-essentials of a good discipline system.Labour participation in management and workers' empowerment.

### **Learning/Course Outcome**

- Contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes.
- Administer and contribute to the design and evaluation of the performance management program.
- Develop, implement, and evaluate employee orientation, training, and development programs.
- Facilitate and support effective employee and labour relations in both non-union and union environments.
- Manage own professional development and provide leadership to others in the achievement of ongoing competence in human resources professional practice.
- Facilitate and communicate the human resources component of the organization's business plan

### **Books for Reference:**

Human Resource Management- Text and Cases-- VSP Rao

Human Resource Management- Garry Dessler&BijuVarkkey, Pearson, 2012

Human Resource Management—Snell, Bohlander

Amstrong's Hand book of Human Resource Management, Kogan Page, 2012

Human Resource Management- PravinDurai, Pearson, 2010

## Programme..Master of Commerce (MCom)

### MCM5006 BUSINESS RESEARCH METHODOLOGY

Course Code	MCM5006	Semester	II
Course Title	BUSINESS RESEARCH METHODOLOGY		
Credits	3	Type	Elective

#### Learning/Course Objective

- To develop understanding of the basic framework of research process.
- To develop an understanding of various research designs and techniques.
- To identify various sources of information for literature review and data collection.
- To develop an understanding of the ethical dimensions of conducting applied research.
- Propose a research study and justify the theory as well as the methodological decisions, including sampling and measurement.

#### Course Structure

##### Unit 1 :

**Types, Process & Design of Research:** Meaning – Importance- Types of Research – Pure & Applied, Historical & Futuristic, Analytical & Synthetic, Descriptive & Prescriptive, Survey & Experimental, Qualitative & Quantitative and Case & Generic Researches – Process of research –Research problem – Identification, selection and formulation of research problem – Review of literature- Research Gaps and Techniques – Hypothesis –Types and Formulation.

##### Unit 2 :

**Research design & Sampling:** Meaning, Components and Use of Research Design-Census Vs Sampling- Essentials of a good sampling –Probability and non-probability sampling methods – Sample size – Factors affecting sample size- Sampling and non-sampling errors.

##### Unit 3:

**Sources and Collection of Data:** Primary and secondary data –Observation: Types and Techniques –Interview: Types and conduct – Preparation for an interview – Effective interview techniques – Schedule: Meaning, Essentials and kinds –Questionnaire: Meaning and types – Format of a good questionnaire–Scaling techniques and Measurement Metrics: Meaning, Importance, Methods of scale construction- Validity and Reliability- Pre-testing- Pilot Study.

##### Unit 4:

**Processing of Data:** Editing, Coding, Classification and Tabulation – Analysis of Data – measures of Central Value: Arithmetic mean, Median and Mode – Measures of Dispersion: Range, Quartile Deviation, Mean Deviation and Standard Deviation – Measures of Relationship: Correlation and Regression Analysis: Simple, Partial and Multiple – Understanding Multiple Regression Computer-worked Results- Association of Attributes-

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### **Unit 5 :**

**Hypothesis testing and Report Writing:** Parametric tests: Testing for Means – One and Two Populations – One Way and Two Way ANOVA – Testing of Proportions: One and Two Populations – Chi-square Test - Non-parametric tests: Sign test and Mann Whitney test-Test Result Interpretation- Report Writing: Meaning, types and contents of research reports –Steps involved in drafting reports – Fundamentals and Principles of good report writing – Lay-out and Features of a Good Research Report- Grammatical Quality – Language flow- Data Support- Diagrammatic Elucidation- References and Annotations – Clarity and Brevity of expressions- Inputs for Stylish Report Writing.

### **Learning/Course Outcome**

- Apply a range of quantitative and / or qualitative research techniques to business and management problems / issues
- Understand and apply research approaches, techniques and strategies in the appropriate manner for managerial decision making
- Demonstrate knowledge and understanding of data analysis and interpretation in relation to the research process
- Develop necessary critical thinking skills in order to evaluate different research approaches utilised in the service industries
- Students should be able to identify the overall process of designing a research study from its inception to its report.

### **Books for Reference**

1. B. Burns & A. Burns, Business Research Methods and Statistics Using SPSS, Sage Publications, 2009.
2. Krishnaswami&Ranganatham, Research Methodology in Social Sciences, HPH,Mumbai, 2014.
3. Carl McDaniel and Roger Gates –Marketing Research Essentials, John Wiley and Sons, 2016.

## Programme..Master of Commerce (MCom)

### MCM5007 ENTREPRENEURIAL DEVELOPMENT & MSME MANAGEMENT

Course Code	MCM5007	Semester	II
Course Title	ENTREPRENEURIAL DEVELOPMENT & MSME MANAGEMENT		
Credits	3	Type	Elective

#### Learning/Course Objective

- To enable students understand the nature of entrepreneurship, and make them competitive to take unexplored career paths .
- To expose the students to appreciate and understand the concepts and fundamentals of Entrepreneurship.
- Understand the role of government for creation, sustenance and growth of the enterprises by the individuals.
- To focus on opportunities and challenges for new ventures, benefits/drawbacks of entrepreneurship, strategic management and forms of business ownership, marketing strategies, venture finance and human resource management.

#### Course Structure

##### Unit I

**Introduction to Entrepreneurship** Entrepreneur and Entrepreneurship, Role & Functions of entrepreneur – Entrepreneurial Competencies, Problems faced by Entrepreneurs, - Entrepreneurial Dimensions: Intrapreneurship – Social Entrepreneurship- Political Entrepreneurship- Cultural and Sports Entrepreneurship – Women and Rural Entrepreneurship.

##### Unit II

**Entrepreneurship Environment** Significance – Internal and External Environment forces- psychological, social, cultural, political, legal and economic forces – Entrepreneurial Culture- Entrepreneurial Society- EDP: Steps in EDP Process—Role of EDI, EDCs & DST (STEP)

##### Unit III

**Developing Enterprises** Identifying the Business Opportunities, Feasibility study, Market Survey and Research, Assess demand and selecting the Right Project, Developing Business Plans, Techno-Economic feasibility assessment, Determine the Resources required, Finance, Technology & Legal Formalities, Preparation of Project Report. Statutory compliance of SME's- Registration- Permission from Pollution Board-Labour Office - Income tax Department etc.

##### Unit IV

**Institutional Support for MSME's** Roles and responsibilities of developmental agencies in promoting micro-enterprises—Ministry of Micro Small and Medium Enterprises- SME Chamber of India- Assistance and Support Services within India and Foreign SME Sector, NSIC-National Small Industries Corporation - Khadi and Village Industries Corporation- District Industries Centres- SFC-State Finance Corporations - Small Industries Development Bank of India - Venture capital & Private equity – Angel Investing - E-Merge SME Exchange.

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### Unit V

**Managing the Enterprise** Financial Management: Working Capital Management- Financial Planning &Control – Accounting, Financial Statement Analysis. - Marketing Management:MarketingPlan&Control, CRM – Product Development & Marketing – Production Management: Inventory Control, Productivity , Break Even Analysis – Human Resource Management: Manpower Planning – Labour Productivity – Industrial Relations.

### Learning/Course Outcome

- Provides overview of who the entrepreneurs are and what competences are needed to become an entrepreneur.
- Understand the process of converting business idea into business model.
- Get encouraged to set up their own micro/small enterprises or engage themselves productively in larger enterprises.
- Develop the skills among students to raise the funding for the business from different sources for a start-up venture.
- Acquire knowledge about the roles and responsibilities of developmental agencies in promoting micro-enterprises.

### Books for reference:

1. Vasant Desai, *TheDynamics'of Entrepreneurial Development and Management*, Himalaya Publishing House, 2009.
2. Poornima M. Charantimath, 'Entrepreneurial Development And Small Business Enterprises', Pearson Education Licensee, New Delhi 2006.
3. Matthias Fink, Sascha Kraus, *The Management of Small and Medium Enterprises*, ,Routledge Studies in Small Business, 2009.
4. Lev & Powell, *Strategies for Growth in SME's*, Elsevier Ltd.
5. S. Nagendra, V.S. Manjunath, " Entrepreneurship and Management", Pearson Education Licensee, New Delhi 2011.
6. Peter F.Drucker, Innovation and Entrepreneurship
7. Gupta and Srinivasan, Entrepreneurship Development
8. Srivastava, A Practical Guide to Industrial Entrepreneurs

## Programme..Master of Commerce (MCom)

### MCM5008 BASICS OF ACCOUNTING

Course Code	MCM5008	Semester	II
Course Title	BASICS OF ACCOUNTING		
Credits	3	Type	Non Commerce

#### Learning/Course Objective

- To understand the meaning accounting and accountancy.
- To understand the terms used in accounting system.
- To give an insight into the basics of Accounting Concepts and Principles.
- To enable the students to prepare, analyse and interpret financial statements.

#### Course Structure

##### UNIT I

Accounting an introduction – meaning – concept of accounting –functions of accounting - accounting conventions accounting concepts – International Accounting Standards - Documentation and recording of business transactions - classifying and summarization of business transactions – journal — subsidiary books – ledger - cash book - trial balance – problems.

##### UNIT II

Final accounts of sole trader — Trading and profit and loss accounts—Adjustment of different items – Corporate financial statements - specimen forms – preparation of accounts.

##### UNIT III

Analysis of financial statements – tools and techniques —Ratio analysis—meaning and Significance — classification of ratios — liquidity ratios, solvency ratios, profitability ratios, turnover ratios – computation of ratios.

##### UNIT IV

Fund flow analysis – meaning of fund – fund flow analysis – importance of fund flow statement – difference between fund flow statement and income statement — preparation of the fund flow statements – statement of changes in working capital – computation of fund from operation – sources and application of funds.

##### UNIT V

Cash flow analysis — meaning – importance – difference between cash flow and fund flow statements – cash from operating activities - cash flow from investing activities – cash flow from financing activities – preparation of cash flow statement - Utility and limitations.

#### Learning/Course Outcome

- Acquire conceptual knowledge of basics of accounting.
- Develop basic understanding on accounting concepts, principles, and frameworks.
- Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
- Equip with the knowledge of accounting process and preparation of final accounts of sole trader.

#### Books for reference:

## **Programme..Master of Commerce (MCom)**

1. Financial accounting—Ashoka Banerjee – Excel publications, New Delhi,
2. Accounting principles—Anthony—Irwin Publishers
3. Financial Accounting of Management—Ambariash Gupta—Pearsons Education
4. Corporate Accounting—Dr. V.K.Goyal—Excel books
5. Introduction to Accounting—Pru Marriott & J R Edwards –Sage Publications
6. Accounting for Managers, NK Guptha&VidhuBansal, International Book House

## **SEMESTER III**

## Programme..Master of Commerce (MCom)

### MCM5301 ADVANCED CORPORATE ACCOUNTING

Course Code	MCM5301	Semester	III
Course Title	ADVANCED CORPORATE ACCOUNTING		
Credits	4	Type	Core

#### Learning/Course Objective

- To study the basic concepts of Corporate Accounting.
- To provide the student with knowledge of recent developments in corporate accounting.
- To enable the students to gain ability to solve problems relating to Holding Company Accounts, Liquidation of Companies and various other Accounts.
- To understand the accounting procedure for reconstruction and liquidation of companies.

#### Course Structure

##### UNIT I:

Valuation of Goodwill – Factors affecting value of Goodwill – Need for Valuation-Methods of valuation of Goodwill – Valuation of Shares – Need for valuation – Methods of valuation of preference shares and Equity shares

##### UNIT II:

Amalgamation, Absorption and External reconstruction of companies – Purchase consideration – Accounting treatment – Books of Purchasing company – Books of Vendor company – Intercompany Owings – Intercompany unrealized profit – Intercompany Holdings – Acquisition of Business

##### UNIT III:

Alteration of share capital and Internal Re-Construction –Scheme of capital reduction – steps for Reconstruction – Liquidation of companies – Order of payment – Statement of Affairs and Deficiency/Surplus Account –Liquidator's Final Statement of Account.

##### UNIT IV:

Holding Company Accounts – Preparation of consolidated Balance Sheet – Minority interest – Cost of control – capital resolve – Intercompany Balance-Unrealized Inter Company Profits – More than one subsidiary –Intercompany Holdings – Consolidation of Profit and loss Account.

##### UNIT V:

Double Account system – Features of Double Account system-Difference between single account system and double account system – Receipts and Expenditure on capital Accounts – Revenue Account – Net Revenue Account – General Balance Sheet – Replacement of an asset – Accounts of Electricity companies – Special financial provisions relating to electricity companies.

## **Programme..Master of Commerce (MCom)**

### **Learning/Course Outcome**

- To enable students to prepare final accounts of Joint Stock Companies.
- The ability to prepare consolidated accounts for a corporate group.
- Ability to perform valuation of shares and valuation of goodwill.
- Get idea about preparation of financial accounts of electricity companies.

### **Books for reference:**

1. S.P. Jain and K.L. Narang: Advanced Accounting, Kalyani Publishers, New Delhi.
2. R.S.N. Pillai, Bagavathi, S. Uma: Advanced Accounting, S. Chand & Co., New Delhi.
  - a. M.C. Shukla: Advanced Accounts, S. Chand & Co., New Delhi
3. R.L. Gupta & Others: Advanced Accountancy, Sultan Chand & Sons, New Delhi.
4. Mukherjee and M. Haneef: Modern Accountancy, Tata McGraw Hill, New Delhi
5. B.K. Banerjee: Financial Accounting, PHI Learning(P) Ltd., New Delhi.

**THEORY & PROBLEM: 20:80**

## Programme..Master of Commerce (MCom)

### MCM5302 CORPORATE GOVERNANCE AND BUSINESS ETHICS

Course Code	MCM5302	Semester	III
Course Title	CORPORATE GOVERNANCE AND BUSINESS ETHICS		
Credits	4	Type	Core

#### Learning/Course Objective

- To providing the students the understanding of ethical issues related to business and good governance necessary for long term survival of business
- To develop a candidate's ability to critically analyses ethical issues in business
- To Identify different stakeholders and understand why they may hold differing perspectives on ethical issues

#### Course Structure

##### UNIT I

Meaning and Definition of Corporate Governance- Evolution of Corporate Governance- Major Stakeholders of a Corporate Body and their goals- Communication mechanism of corporate organisation with stake holders-Objectives Corporate Governance- Principles of Corporate Governance.

**15 Hours**

##### UNIT II

Theories and Models of Corporate Governance- Conceptual Framework of Corporate Governance- Legal framework of Corporate and administrative framework- regulatory framework of corporate governance in India- SEBI guidelines and clause 49- Reforms in the Companies Act-Secretarial Audit-Class action-NCLT- Insider trading- rating agencies- green governance- shareholders' activism- corporate governance in PSUs and banks- Legislative framework of corporate governance- an international perspective ( UK, USA, Australia, China, Russia, South Africa)

**20 Hours**

##### UNIT III

Various Committees on Corporate Governance- International- Blue riband Committee-Cadbury Committee- Greens burry Committee- Kings Committee- Securities and Exchange Commission Report- Indian; Birla Committee, Narayanamurthy Committee- JJ Irani Committee, Naresh Committee Report. Uday Kodak Committee Report Corporate Reporting Framework- Reporting of Remuneration- Service Contract of Directors- Financial Reporting of the activities of the company asper clause 49 of the Companies and SEBI Act. IFRS- Need- Importance- Significance-Use.

**15 Hours**

##### UNIT IV

Elements of Corporate Governance- Board of Directors- Executive Directors- Independent Directors- Appointment, Remuneration- Powers, Duties and Responsibilities- Audit Committee- Composition Power and Responsibilities- Statutory Officers- Duties, Board Committees- Responsibilities and Powers- Board meetings- Whistleblowing and

## Programme..Master of Commerce (MCom)

Corporate Governance- The Concept of Whistle blowing-Types of whistle blowers- Whistle blower policy- the Whistle Blower Legislation across countries- Developments in India.

**20 Hours**

### UNIT V

**Business Ethics-** Meaning-Scope-Importance-Dimensions-Role of ethics in Business-Law &ethics- Ethics and Values- Important ethical principles in business-The new management Philosophy-Ethics in business functional Areas- Integrity-Sales-HRM-Management of quality.Corporate excellence-corporate culture- Styles &values of management-managing cultural diversity in organization- Building corporate image-knowledge workers &knowledge mgt.

**10 Hours**

### Learning/Course Outcome

- Explain and evaluate the importance of corporate and professional responsibility and ethical behaviour
- Evaluate responsibilities of governance and how they are operating in complex environment
- Demonstrate an ability to write and debate about aspects of business ethics and corporate governance in a manner that is analytical, logical and critical.

### Books for reference:

1. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
2. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
3. Francesco Perrini, Stefano and Antonio Tencati, Developing Corporate Social Responsibility- A European Perspective, Edward Elgar.
4. Sharma. J.P., Corporate Governance and Social Responsibility of Business., Ane Books Pvt Ltd, New Delhi
5. JawaharLal Corporate Financial Reporting Theory and Practice- Taxman
6. Singh S: Corporate Governance-Global Concepts and Practices- Excel Books
7. Robert A.G Monks & Nell Minow: Corporate Governance: Wiley
8. Bob Tricker: Corporate Governance: Principles, Policies and Practices- Oxford University Press.
9. Fernando.AC: Corporate Governance: Principles, Policies and Practices: Pearson Education
10. Indian Institute of Corporate Affairs- Corporate Governance: Taxman
11. Satheesh Kumar. T.N: Corporate Governance: Principles and Practices: Oxford University Press
12. Ghosh.B.N. Business Ethics and Corporate Governance- McGraw Hill Education

### Cases-International

1. Bank of Credit and Commerce International – UK
2. Maxwell Communication Corporation and Mirror Group Newspapers (UK)
3. Enron (USA)
4. Anderson worldwide (USA)
5. Vivendi (France), Lehman Brothers (USA)

### Cases-Indian

- 1.Satyam Computer Services Ltd
- 2.Sahara
3. Kingfisher Ltd

(Common governance problems noticed in various corporate failures; policy actions including major codes and standards.

**Journal: Chartered Accountant**

## Programme..Master of Commerce (MCom)

### MCM5303 FINANCIAL MARKETS AND INSTITUTIONS

Course Code	MCM5303	Semester	III
Course Title	FINANCIAL MARKETS AND INSTITUTIONS		
Credits	4	Type	Core

#### Learning/Course Objective

- To introduce students to the world of financial markets.
- To Introduce the Basics of Indian Financial Systems.
- Understand the role and function of the financial system.
- Understand different activities of different financial institutions such as commercial banks, insurance companies.
- Critically examine the recent innovation in the financial markets.
- To provide the basic objectives of Regulating Agencies like SEBI.

#### Course Structure

##### UNIT I:

Introduction: Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system - an overview – Financial Regulation

##### UNIT II:

Money markets -Meaning, constituents, functions of money market; Money market instruments- call money market, treasury bills, market certificates of deposits, commercial bills, trade bills etc; Recent trends in Indian money market;Capital market - primary and secondary markets; Government securities market; Role of SEBI as a regulator and capacity- an overview; Recent developments.

##### UNIT III:

Reserve Bank of India: and Commercial Bank Organization, management and functions; Credit creation and credit control; monetary policy.Commercial Bank: Meanings, functions, management and investment policies of commercial banks, Present structure; E-banking and e trading; Recent developments in commercial banking. – State and National Level Financial Institutions -MFIs

##### UNIT IV:

Insurance Sector: Objectives, role, investment practices of LIC and GIC; Insurance Regulatory and Development Authority-role and functions.

##### UNIT V:

Non-Banking Financial Institutions: Concept and role of non-banking financial Institutions; source of finance; Functions of non-banking financial institutions; Investment policies of non-banking financial institutions in India.

## **Programme..Master of Commerce (MCom)**

### **Learning/Course Outcome**

- Describe the general structure of various financial markets.
- Students will understand the characteristics of different financial assets such as money market instruments, bonds, and stocks, and how to buy and sell these assets in financial markets.
- Evaluate and create strategies to promote financial products.
- prepares students to work within financial institutions and/or financial consulting.
- Students develop an understanding of different types of depository and non-depository institutions and their primary roles.

### **Reference Books:**

1. Bhole L.M.: financial markets and markets and Institutions, 4<sup>th</sup>editionTata McGraw Hill Delhi.
2. Srivastava R.M; Management of Indian Financial Institution; Himalaya Publication house Mumbai 2<sup>nd</sup> edition
3. Avdhani: Investment and security market in India, Himalaya publications, Delhi.
4. Ghosh, D Banking Policy in India Allied publications Delhi.
5. Giddy, I.H; GLOBAL Financial Markets, A.I.T.B.S., Delhi.
6. Khan, M.Y.: India Financial system, Tata McGraw Hill Delhi.
7. Reserve Bank of India, various Report, RBI Publication, Mumbai.
8. Varshey, P.N. Indian Financial System, Sutlan Chand &sons, New Delhi.
9. Averbach, robert D: Money Banking and financial Markets; MacMillan, London.
10. Verma JC. Guide to mutual Funds and Investments portfolio, Bharat Publishing House New Delhi.

## Programme..Master of Commerce (MCom)

### MCM5304 DIRECT TAXES LAW AND PRACTICE

Course Code	MCM5304	Semester	III
Course Title	DIRECT TAXES LAW AND PRACTICE		
Credits	4	Type	Core

#### Learning/Course Objective

- To acquaint the students with basic principles underlying the provisions of direct and indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices.
- Provide advanced knowledge on practical application of Direct Tax Practice.
- To explain the practical significance of income taxation as a source of public revenue.
- To enable students to understand the various heads of income and compute income under various heads.
- To analyse Wealth Tax Act, 1957.

#### Course Structure

##### UNIT I:

Concept of Income - Concept of Tax, -- Residential Status, Income Tax Act 1961, Reforms of Direct tax, Tonnage Tax, Securities Transaction Tax, Banking Cash Transaction Tax, Commodities Transaction Tax, Direct Tax Code 2009.

##### UNIT II:

Computation of Income – Salaries, House Property, Business or Profession, Capital Gains and Other Sources, Exempted Incomes, - Gross Total income, Deductions, total income, set off and carry forward of Losses Relief and rebate.

##### UNIT III:

Assessment – Individuals, Hindu Undivided Family, Partnership Firms and Companies.

##### UNIT IV:

Tax Administration – Income Tax Authorities, Powers of Income Tax Authorities, Kinds of Assessment – Return of Income, e-filing.

##### UNIT V:

Wealth Tax Act 1957 – Incidence of Tax – Net Wealth Assets – Deemed Assets -Exempted Assets – Computation of Wealth Tax liability – Gift Tax

## **Programme..Master of Commerce (MCom)**

### **Learning/Course Outcome**

- Students will be able to interpret and analyze personal income tax and understand direct tax laws as prescribed under different provisions of Income Tax Act, 1961.
- Help students to comprehend the basic principles of the laws governing Direct and Indirect taxes.
- Students will recognize potential opportunities for tax savings and tax planning.
- Students get exposed to the latest provisions of Income Tax Act.

### **Books for References :**

1. V.K. Singhania and KapilSinghania Direct Tax Law and Practice Taxmann Publication 45<sup>th</sup> Edition 2010
2. H.C. Mehrotra and S.P. Goyal Income Tax Law and Accounts ,SahityaBhawan Publications 5<sup>th</sup> editions 2010.
3. V. Balachandran and S. Thothadri, Taxation Law and Practice, PHI, New Delhi.  
Gaur and Narang Income Tax law and practices Kalyani Publication 38<sup>th</sup> edition 2010
4. BhagawatiPrasad -directtax law and Practice WishwaPrakashan 5<sup>th</sup> edition 2009
5. Direct Tax Code Bill 2010 Taxmann Publication 2010
6. Wealth Tax Act and Securities Transaction Tax with Rules Taxmann Publication 37<sup>th</sup> edition 2010
7. Kaushal Kumar AgrawalInsightinto Income Tax Atlatic Publication 9<sup>th</sup> Edition 2007

**Theory and Problem: - 40:60**

## Programme..Master of Commerce (MCom)

### MCM5010 MANAGEMENT STRATEGIES of MNC'S

Course Code	MCM5010	Semester	III
Course Title	MANAGEMENT STRATEGIES of MNC'S		
Credits	3	Type	Elective

#### Learning/Course Objective

- To expose students to various perspectives and concepts in the field of Strategic Management.
- To analyse different combinations of international strategies and organisational structures.
- To know the process of overseas expansion by international companies.
- To analyse the need for Corporate Governance for strategic advantage.
- To analyse various types of structures and strategies which multinational companies adopt while conducting business across borders.

#### Course Structure

##### Unit 1:

Concepts of Strategic Orientation: Strategic Management and Environmental Nexus- SWOT Analysis and Organization's Response to External environment- Components of Strategies: Scope, Goals, Resource, Leverage & Synergy- Strategy Hierarchy: Corporate, Business and Functional- The General Electric (GE) Strategic Model- Geo-, Regio-, Poly- and Ethno-centric approaches- 6-S stages for Growth- Sinews, Strategy, Staging, Synchronizing, Securing and Sustenance- Overview of Strategic Planning, Formulation and Implementation: Need and Process- Environmental Scanning and Scenario Forecasting and Mapping- Relevant one or two case studies.

##### Unit 2:

Strategic Thinkers and Strategic Growth: Henry Mintzberg's 5P Strategic Thinking: Plan, Ploy, Pattern, Position & Perspective- Strategy as Growth Propeller: Contributions of Ansoff and Greiners - McKinsey's 'Growth Pyramid' model - Michael Porter's Generic Strategies: Differentiation, Cost Leadership and Focus- 'Miles and Snow' Strategic alternatives: Prospector, Defender, Analyzer and Reactor Strategies - BCG's Product Portfolio Matrix Strategy- Related & Un-related Diversification strategies- W. Chan Kim and Renée Mauborgne: Blue Ocean Strategy - Robert Kaplan and David Norton: Balanced Scorecard Approach- Relevant one or two case studies.

##### Unit 3:

Ownership Strategy for Strategic Growth: International Joint Ventures and Strategic Alliances: Concept, Issues and Scenario- Strategic Divorces for Growth- Foreign subsidiary as strategic growth model: Types and Issues - Organizational aspects of Integration of subsidiaries-Mergers and Acquisition as Growth Strategy- Gains and Problems- Recent trends- Disinvestment, Re-organization and Reengineering as Strategic pursuits- Business Process Outsourcing - Relevant one or two case studies.

## **Programme..Master of Commerce (MCom)**

### **Unit 4:**

Quality and Competitive Supremacies for Strategic Advantage: Strategic Advantage: Meaning and Means- Contributions of Edwards Deming, Joseph Juran, Philip Crosby and G.Taguchi to Quality Enhancements & Zero Defect Strategy – Motorola’s 6- Sigma: DMAIC & DMADV- Competitive Strategy: Contributions of C.K. Prahalad& Gary Gamel: Planning for Competitive Advantage, Core Competence and Market Leadership - Relevant one or two case studies.

### **Unit 5:**

Organizational Strategies for Strategic Advantage: Strategic Business Units- Organic Structures – Organization Niche features like Climate, Culture and Dynamism as Sinews of Strategic Advantage- Corporate Governance for Strategic Advantage – Ethics and Corporate Social Responsibility for Strategic Advantage- Strategic Adaptation to Local Conditions Ethically and Sustainably- Relevant one or two case studies.

### **Learning/Course Outcome**

- Enable the students to understand the principles of strategy formulation, implementation and control in organizations.
- Understand the role of Strategic management in International business.
- Help students to plan and manage international marketing strategies and business networks across borders.
- Get familiarized with the views of strategic thinkers.

### **Books for References:**

1. V.S.Ramasamy&S.Namakumari Strategic Planning for Corporate Success
2. Mullins, Walker, Jr. Boyd, Jean- Larreche Marketing Management: Strategic Decision-Making Approach
3. Ricky W Griffin Management
4. S.B.Budhiraja&M.B.Athreya Cases in Strategic Management
5. John A Pearce II & Richard B Robinson Strategic Management

## Programme..Master of Commerce (MCom)

### MCM5011 PROJECT MANAGEMENT

Course Code	MCM5011	Semester	III
Course Title	MANAGEMENT STRATEGIES of MNC'S		
Credits	3	Type	Elective

#### Learning/Course Objective

- To understand the concepts of Project Management for planning for the execution of projects.
- To understand the feasibility analysis in Project Management and network analysis tools for cost and time estimation.
- To identify different stages in Project Management.
- To apply a set of best practice project management skills to any project.

#### Course Structure

##### Unit- 1:

Concepts of Project Management: Project – Meaning – Nature- Types of project; project life cycle; Project management – nature and scope of project management ; Project management as a profession; Role of project manager.

##### Unit– II:

Project identification and formula: Project environment – identification of investment opportunities – project screening – prefeasibility study – project selection; project formulation – stages in project formulation – stages in project formulation; project report preparation; planning Commission's guidelines for project formulation.

##### Unit – III:

Project Appraisal: Objectives, essential of a project methodology – Market appraisal – Technical appraisal – Financial appraisal –Commercial appraisal- Managerial appraisal-Social Cost Benefit Analysis (SCBA) – L&M approach & UNIDO approach – SCBA in India

##### Unit – IV:

Project planning and Scheduling: objectives – process of planning - components of good planning – project designing and project scheduling and time estimate – Estimation of cost of project and means of financing.

##### Unit –V:

Project Execution and Administration: Project contracting: Contract pricing, Types – Project organisation: Forms of organisation; Project direction; Project communication; Project coordination; Factors influencing effective project management – project over runs: Causes, Types and effects of over runs - Project Control: Control techniques – PERT, CPM: – Project review – Project audit.

#### Learning/Course Outcome

- Get equipped with systematic and thorough knowledge about all aspects of Project Management.
- Provides students with insight on key aspects and challenges of Project Management.

## **Programme..Master of Commerce (MCom)**

- Students will be able to describe a project life cycle, and can skillfully map each stage in the cycle.
- Helps to apply project management practices to the launch of new programs, initiatives, products, services and events.
- To successfully plan and implement projects.

### **Books for References :**

1. Prasanna Chandra, : Project Preparation, Appraisal and Implementation' Tata McGraw Hill Delhi. 1987
2. Chaudhary, S: Project Management, Tata McGraw Hill, New Delhi.
3. N.P. Agarwal, B.K. Mishra Project Management, Ramesh Book Depot, Jaipur 2006
4. Pitale, R.L: Project Appraisal Techniques, Oxford and IBH. Publishing Pvt. Ltd., New Delhi 1982.
5. Timothy, D.R. and W.R. Sewell: Project Appraisal and Review, Macmillan, India.
6. Little I.M.D. and Mirrless JA: Project Appraisal and Planning for Developing Countries, London Heinemann Education Books. 1974.
7. Dennis Lock, Project Management Wildwood House Ltd., 1986  
Handbook of P.M. jaico Publishing House, Mumbai 1997.

## Programme..Master of Commerce (MCom)

### MCM5012 E – COMMERCE

Course Code	MCM5012	Semester	III
Course Title	E – COMMERCE		
Credits	3	Type	Elective

#### Learning/Course Objective

- To understand the complexity of e-commerce and its many facets.
- Learn about the implementation of HTTP and Secure Electronic transaction.
- To identify the main barriers to the growth and development of e-commerce in organizations.
- Describe the ever changing digital environment in which e-commerce exists and its impact on operational needs, capabilities, opportunities and challenges.
- To highlight the security issues in e-commerce.
- To explain the models of e-commerce.

#### Course Structure

##### UNIT I:

Introduction to e-commerce: Meaning and concept: electronic commerce versus traditional commerce; Media convergence; E-commerce and e-business; Channels of e-commerce; Business application of e-commerce; need for e-commerce; E-Commerce Consumer applications, E-Commerce Organisation, applications of e-commerce as an electronic trading system, special features. Internet Concept and technologies: concept and evolution of Internet; web technologies – global publishing concept, universal reader concept and client server concept; Hypertext publishing and hypertext information network; benefits of hypertext, URLS, HTTP , HTTPD servers, HTML, HTML forms and CGI gateway service.

##### UNIT II:

Business models of e-commerce and Infrastructure: E-commerce models; supply chain management, product and service digitations remote servicing, procurement; on line marketing and advertising e-commerce resources and infrastructure resources and planning for infrastructure. E -Business: Workflow management, mass customization and product differentiation; Organization restructuring; Integrated logistics and distribution; Knowledge management issues and role of e-commerce infrastructure.

##### UNIT III:

Electronic Payment System: Special features required in payment systems for e-commerce, Types of e-payment systems; E-cash and currency servers, e-cheques Digital token based credit cards, smart cards, electronic purses and debit cards; Business issues and economic implications; Operational, credit and legal risk of e-payment System; Risk management options in e-payment system; Components of an effective electronic payment system.

## **Programme..Master of Commerce (MCom)**

### **UNIT IV:**

Business to Business E-commerce: Needs and alternative models of B2B e-commerce; Technologies, EDI and paperless trading; EDI architecture, EDI standards, VANs, Costs of EDI infrastructure, features of EDI service arrangement, Internet-based EDI and FTP-based messaging.

### **UNIT V:**

Security Issues in E-Commerce: Security risks of e-commerce, exposure of resources, types of threats, source of threats, security tools and risk-management approach e-commerce security and a rational Security policy for e-commerce: Corporate Digital Library; I.T. Act 2000.

### **Learning/Course Outcome**

- Thoroughly learn the concepts of instant messaging and Electronic Data Exchange.
- Students will be able to acquire a good knowledge of e-commerce, both the technical and business aspects.
- Get familiarized with Electronic Payment System and its components.
- Acquire knowledge about Corporate Digital Library.

### **Books for References :**

1. KalakafaWhinston Pearson - Frontiers of electronic Commerce 1996
2. P.T. Joseph S.J., E-Commerce, second edition PHI 2007, PHI Pvt. Ltd., New Delhi.
3. Agarwal, K.N and DeekshaArarwalar; Business on the Net; What's and How's of E-Commerce; Macmillan, New Delhi. 2006
4. Agarwal, K.N and DeekshaArarwala: Business on the Net; Bridge to the Online Storefront; Macmillan, New Delhi. 200
5. Cady, GlccHarrab and McGregor Pat: mastering the Internet, BPB Publication, and New Delhi. 1996
6. Diwan, Prag and Sunil Sharma: Electronic Commerce – A Manager's Guide to E – Business , Vanity Books International, Delhi. (out of published) 2002
7. Minoli and Minol; Web Commerce Technology Hand Book, Tata McGraw Hill, New Delhi. 2007
8. O'Brien J: Management Information Systems, Tata McGraw Hill, New Delhi. 2008

## Programme..Master of Commerce (MCom)

### MCM5013 FINANCIAL SERVICES

Course Code	MCM5013	Semester	III
Course Title	FINANCIAL SERVICES		
Credits	3	Type	Elective

#### Learning/Course Objective

- To describe the various financial products, services, and strategies offered by the variety of financial services institutions.
- To understand the meaning and scope of financial services.
- : Describe the dimensions of performance and risk relevant to financial services companies.
- To make the students understand the basic concepts of mutual funds, the types and working of the mutual funds industry.
- To conduct a systematic study on the role of credit rating agencies in India.

#### Course Structure

##### UNIT: 1

Financial Services: Importance- Scope- Characteristics- Types –Financial Services Market: Concept –Constituents viz., Market Players, Instruments, Specialized Institutions, Regulatory Bodies – Growth of Financial Services in India – Problems.

##### UNIT:2

Merchant Banking: Meaning- Function: Capital Structure Decisions, Issue Management, Underwriting, Credit syndication, Mergers and Amalgamations- Growth of merchant banking in India- Role of SEBI in regulating merchant bankers. Capital Market in India- Components – Role of National and Regional Stock Exchanges- Depository Services.

##### UNIT:3

Mutual Funds:- Products/Schemes –Mutual Funds in India –SEBI'S Guidelines on Management of Mutual Funds in India- Functions of Asset Management Companies(AMCs)- Working Mechanisms of AMCs- Performance of Mutual Funds in India-Role of Association of Mutual Funds Industry (AMFI)- Real Estate Financing: Models of Housing Projects –Real Estate Finance Institutions –Refinance – Issues associated with real estate financing-Growth Factors.

##### UNIT: 4

Leasing: Meaning –Features –Types – Advantages –Limitations- Hire Purchase Finance –Concept –Rights of Hirer –Lease Financing Vs. Hire Purchase Financing- Methods of Interest Calculation – Method of Interest Calculation – Methods of Reporting. Bill Financing: Definition- Features- Steps – Advantages. Factoring: Meaning- Mechanism –Types- Advantages. Forfaiting: Meaning- Mechanism- Factoring Vs. Forfaiting.

## **Programme..Master of Commerce (MCom)**

### **UNIT: 5**

Securitisation : Meaning – Mechanism –Advantages –Credit Cards: Meaning- Features –Types- Advantages –Credit Cards Vs Debit Cards – Consumer Finance: Meaning – Sources –Mechanism – Problems –Venture Capital: Definition- Features –Stages of Venture Capital Financing- Future Scenario- Credit Rating: Meaning Importance- Mechanism – Rating Methodology- Credit Rating Agencies in India.

### **Learning/Course Outcome**

- Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.
- Become familiar with the theory of services rendered by Merchant Banking.
- Acquire knowledge about legal issues surrounding financial services.
- Enable to create strategies to promote financial products and services.

### **Books for References :**

1. Gurusamy,S - Merchant Banking and Financial services, II Edition, Tata McGraw Hill Publications
2. Gordon &Natarajan- Financial Markets and Services, Himalaya Publishing House.
3. Batre,G.S - Financial Services and Markets, Deep & Deep Publications Pvt. Ltd., New Delhi
4. Khan,M.Y - Financial Services Tata McGraw- Hill Education(India) Pvt Ltd.,

## **SEMESTER IV**

## Programme..Master of Commerce (MCom)

### MCM5401 CORPORATE FINANCIAL STATEMENT ANALYSIS AND REPORTING

Course Code	MCM5401	Semester	IV
Course Title	CORPORATE FINANCIAL STATEMENT ANALYSIS AND REPORTING		
Credits	4	Type	Core

#### Learning/Course Objective

- To explain the objectives and structure of Corporate Financial Reports.
- To comply with the legal framework of Corporate Financial Reporting in India.
- To analyse the business performance and risk of a company based on its financial statements.
- Describe tools and techniques used in financial analysis, including their uses and limitations.

#### Course Structure

##### UNIT I:

Introduction: Objectives of corporate financial reports; Structure of external financial reports; Importance of high quality financial reports; Emerging trends in corporate financial reporting

##### UNIT II:

Corporate Financial Reporting in India: Compliance with the provisions of the Companies Act, SEBI Act and Accounting Standards issued by the ICAI (including Ind. Ass)

##### UNIT III:

Segment Reporting and Voluntary Disclosures in Annual Reports: Purpose and concept of segment report and regulatory provisions for the same; Voluntary disclosure in annual reports; factors influencing voluntary disclosures; Trends in voluntary disclosures Case studies in corporate financial reports (at least one should be the best annual reports award given by the ICA) in the previous year

##### UNIT IV:

Basics: Measuring and objectives of financial statement analysis; Tools and types of financial statement analysis; Benchmarks for comparison. Inter-firm comparison.

##### UNIT V:

Purpose-wise Analysis – Profitability, Liquidity and Solvency, Growth and Sustainability measurement; Capital Structure, Investment and Cash Flow Analysis

#### Learning/Course Outcome

- Update with the emerging trends in Corporate Financial Reporting.
- Describe and apply the basic techniques of financial statement analysis.
- Describe the role of financial reporting and financial statement analysis.
- Will gain ability to interpret information contained in management reports.
- Classify, calculate, and interpret activity, liquidity, solvency, profitability, and valuation ratios.

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### **Books for References :**

- 1 J. Lal Corporate Financial Reporting Theory and Practice, Taxman
- 2 B. Lev. Financial Statement analysis; A New Approach, Prentice Hall
- 3 G. Foster, Financial Statement Analysis, Prentice Hall
- 4 Bhabatosh Banerjee, Regulation of Corporate Accounting and Reporting in India, The World Press
- 5 Financial Policy and Management Accounting, Prentice Hall

**THEORY & PROBLEM – 60: 40**

## Programme..Master of Commerce (MCom)

### MCM5402 FINANCIAL DERIVATIVES AND RISK MANAGEMENT

Course Code	MCM5402	Semester	IV
Course Title	FINANCIAL DERIVATIVES AND RISK MANAGEMENT		
Credits	4	Type	Core

#### Learning/Course Objective

- To understand the concept of risk management and different types of risks.
- To discuss and explain in detail financial derivatives such as options, futures, swaps.
- To identify the relationship between derivatives and risk management.
- To explain the application of financial derivatives in managing investment risk.

#### Course Structure

##### UNIT I:

Risk Management: Meaning of Risk management, Importance, types of risks to be managed, credit risk, market risk and operational risk – relationship between derivative and Risk management.

##### UNIT II:

Introduction to derivatives: meaning and purpose of derivatives; forward contracts Future contracts options, swaps and other derivatives; Type of trader; Trading future contracts; Specification of the future contracts; Operation of margins, Settlement and regulations. - Derivatives Market in India: –regulation, working and trading activity

##### UNIT III:

Futures: Hedgers and speculators; Future contracts; Future market –clearing house margins, trading future positions and taxation; Future prices and spot prices; Forward prices; vs. future prices; Futures vs options.

##### UNIT IV:

Options: Types of options; Option trading; Margins; Valuation of options; Binomial Option; Pricing Model; Black-Scholes model, for Call Option; Valuation of put Options; Index options; option market exchange traded options, over-the counter options, quotes trading, margins, clearing, regulation and taxations; Warrants and convertibles.

##### UNIT V:

SWAPS: Mechanics of interest rate swaps, valuation of interest rate, swaps currency swaps and its valuation credit risk and swaps.

#### Learning/Course Outcome

- Get familiar with the basic types of derivatives.
- Provides introductory theory and working knowledge of financial derivatives.
- Understand the basic risk management and trading strategies using derivatives.

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- Able to develop and employ theoretical valuation methods to price the financial derivatives.

### **Books for References :**

1. DhaneshKhatri, derivatives and Risk management, macmillan Publishers India Ltd, 2012.
2. John C. Hull, SankarshanBasu, Options, Futures and other Derivatives, Pearson Education, Noida 2010.
3. Stafford Johnson, Introduction to Derivatives, Oxford University Press, 2009
4. David A & Thomas W. Miller, Derivatives valuation and Risk Management, Oxford University Press 2003.
5. Robert A strong, Derivatives: An Introduction, Thomson South-Western, 2002
6. Don M. Chance & Robert Brook, s Derivatives & Risk Management, South Western Cenage Learning, 2008
7. Rene M. Stuly, Risk Management & Derivatives, Thomson south Western, 2007.

**Theory and Problem: - 40:60**

## Programme..Master of Commerce (MCom)

### MCM5403 GST AND CUSTOMS LAW

Course Code	MCM5403	Semester	IV
Course Title	GST AND CUSTOMS LAW		
Credits	4	Type	Core

#### Learning/Course Objective

- To describe the concept of direct and indirect tax and the differences between the two types of taxes.
- To provide students with a basic knowledge of principles and provisions of GST and Customs Law.
- To gain insight on Integrated GST Act 2017.
- To gain knowledge about the composition of GST and levy and collection of GST.

#### Course Structure

##### Unit I:

Introduction- Indirect Tax Levies-Distinction between direct and indirect taxes-Special features of Indirect tax levies-All Pervasive Nature, Contribution to Government Revenues- Reforms in Indirect taxation – Constitutional Provisions Authorizing the Levy and Collection of Customs and GST – New initiatives by the Central Government for central legislation- Meaning and benefits of GST- Salient features of Dual GST Taxes subsumed under CGST Act 2017- GST Council- Administration- Proper Officers- Supply of goods or services or both under CGST/SGST.

##### Unit II:

Levy and collection of CGST/SGST- Composition Scheme – Exemptions- Time and Valuation of taxable supply- Input Tax- Input Service Distributor- Registration under GST- Migration - Tax Invoice, Credit and Debit Notes- Accounts and Record keeping.

##### Unit III:

Inward and Outward supplies under CGST- Filing of Returns- Payment processes- Refund- Assessment procedures-Audit of tax payers- Inspection, Search and Seizure- Demand and Recovery- Liability to pay tax- Advance Ruling- Offences, Penalties, Appeal and Revision- Anti Profiteering –Transitional provisions- Treatment of unavailed CEVAT.

##### Unit IV:

Integrated GST Act 2017: Special features- Admin- Levy and collection of IGST-Supply of goods under interstate trade or commerce – Exemptions- Apportionment of Tax-Application of provisions of CGST; Union Territory GST Act 2017: Salient features- Levy and collection of UTGST- Exemptions- Advance Ruling- application of provisions of CGST; GST ( Compensation to States) Act 2017: Salient features- Levy and collection of Cess- Compensation

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### **Unit V**

Customs Law: Meaning - Objectives-Scope- Types of Customs Duty-Levy and collection of customs duty –Valuation of goods under the Customs Act- Duty Draw Back- Warehousing-Confiscation of goods- Imposition of Penalties: Search, Seizure and Arrest- Offences and Prosecution Provisions Adjudication- Appeal and Revision- Principles and Applicability with reference to Indirect Taxes.

### **Learning/Course Outcome**

- Have the understanding of the basic and practical aspects of customs law.
- Understand clearance procedures involved in importation and exportation of goods.
- Students will acquire conceptual knowledge of GST provisions and shall learn to apply these provisions in real-life cases.
- Get familiar with the registration procedure under GST.
- Helps to understand the place of supply rules and applicability of the same under GST.
- Enable the students to be a tax consultant in preparing tax planning, tax management, payment of tax and filing of tax returns.

### **Books for References :**

1. GST Self Learning, G Sekar, B SaravanaPrasath, M SaravanaPrabhu, TR Srinivasan& R S Balaji.
2. T.S.Reddy&Y,Hariprasad Reddy, Business Taxation(Indirect Taxes), Margham Publications
3. GST –A practical approach by VashishthaChaudhary, AshuDalmia, Girdharwal July 2017, Taxmann
4. GST Practical Mannual, AnoopModi, Mahesh Gupta, July 2017
5. GST Made Simple-Dr.AwdheshSingh,July 2017, Centax Publications
6. GST Law &Practice by Dr.V.Balachandran& Sultan Chand & Sons, New Delhi July 2017.
7. GST ,KeshavR.Garg, Bharat Law House, New Delhi July 2017

## Programme..Master of Commerce (MCom)

### MCM5490 PROJECT REPORT

Course Code	MCM5490	Semester	IV
Course Title	PROJECT REPORT		
Credits	4	Type	CORE

This course shall ensure the application of theory to the practical problems of different forms of organisations/institutions. The faculty members of the Department/organisations shall be assigned as project guides.

### Learning/Course objectives

- To acquire knowledge and skills to apply theoretical knowledge to problems of organisations.
- To Equip the students with analytical and evaluation abilities to evaluate theoutcomes of the analysis involving current/simulated problems of the organisations .
- To make the students to apply different skills to find approaches to problem solving.  
Course Structure:The preparation of Project report should be based on the theoretical justification for the project, application to real life problems of organisations, simulated problems and the possible outcome scenarios. The project Report could be based on the study undertaken in an organization, survey based work, use of data bases and application of different tools to analyse the data and find trends, solutions etc.

### Learning/Course Outcomes

- Students should be able to demonstrate the application of the knowledge acquired in the fours semesters to solve the problems of the various forms of organisations/instituions.
- Understand the practical difficulties in applying the various forms of solutions to find the feasible solution.
- Solve the real life problems and assess the implications of various forms of solutions.

### Books for Reference:

All the books of all the semesters and the journals, data bases, real problems of organisations, societies etc.

## Programme..Master of Commerce (MCom)

### MCM5491 COMPREHENSIVE VIVA VOCE

Course Code	MCM5491	Semester	IV
Course Title	COMPREHENSIVE VIVA VOCE		
Credits	4	Type	CORE

This course shall ensure that the students are able to present the knowledge, skills and practical they undertake should be presented to the panel of experts in the most effective way.

#### Learning/Course objectives

- To acquire knowledge and skills to face the interview panel.
- To Equip the students with analytical and evaluation abilities to to respond to impromptu questions by the panel members.
- To make the students to face the expert panel and present the knowledge, skills and problems in the most efficient way.

**Course Structure: The comprehensive viva voce examination should be based on the theoretical knowledge, skills and the practices which the students have undergone in the period of two years. It is based on all the courses the students have studied, the political, social and economic developments in the country and around the world.**

#### Learning/Course Outcomes

- Students should be able to demonstrate the application of the knowledge acquired in the four semesters to solve the problems of the various forms of organisations/institutions.
- Understand the practical difficulties in applying the various forms of solutions to find the feasible solution.
- Solve the real life problems and assess the implications of various forms of solutions.
- Students should be able to make effective presentation of different topics learnt before the expert problem.

#### Books for Reference:

All the books of all the semesters and the journals, data bases, real problems of organisations, societies etc.

## Programme..Master of Commerce (MCom)

### MCM5014 DATA ANALYTICS

Course Code	MCM5014	Semester	IV
Course Title	DATA ANALYTICS		
Credits	3	Type	Non Commerce

#### Learning/Course Objective

- To help students learn, understand and practice data analytics.
- To identify the different components of the Excel workbook and worksheet.
- Help students to gain a basic understanding of computer programming with R.
- To learn the principles and procedures of correlation and regression analysis and how to allocate information in data sets using statistical software.

#### Course Structure

##### UNIT I :

##### Introducing Excel

Workbooks and Worksheets, Moving Around a Worksheet, Ribbon tabs, Types of commands on the Ribbon, Using Shortcut Menus, Working with Dialogue Boxes, Task Panes, Getting started on your worksheet, Creating a chart, Printing your worksheet, Saving your worksheet, Exploring Data Types, Modifying Cell Contents, Deleting, Replacing, Editing of a cell. Some handy data entry techniques, Number Formatting.

##### UNIT II:

##### Worksheet Operations

Moving and resizing windows, Switching among windows, Activating a worksheet, Adding, Deleting a worksheet, Changing a sheet tab color, Rearranging your worksheets, Hiding, un-hiding a worksheet, Worksheet View, Comparing sheets side by side, Selecting ranges, complete rows and columns, noncontiguous ranges, multi-sheet ranges, special types of cells. Copying or Moving Ranges. Paste Special dialogue box, Adding comments to cells.

##### UNIT III:

##### Introduction to R Programming

R and R Studio, Logical Arguments, Missing Values, Characters, Factors and Numeric, Help in R, Vector to Matrix, Matrix Access, Data Frames, Data Frame Access, Basic Data Manipulation Techniques, Usage of various apply functions – apply, lapply, sapply and tapply, Outliers treatment.

##### UNIT IV:

##### Correlation and Regression

Analysis of Relationship, Positive and Negative Correlation, Perfect Correlation, Correlation Matrix, Scatter Plots, Simple Linear Regression, R Square, Adjusted R Square, Testing of Slope, Standard Error of Estimate, Overall Model Fitness, Assumptions of Linear Regression, Multiple Regression, Coefficients of Partial Determination, Durbin Watson Statistics, Variance Inflation Factor.

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### UNIT V:

#### Probability, Probability & Sampling Distribution

Experiment, Sample Space and Events, Classical Probability, General Rules Of Addition, Conditional Probability, General Rules For Multiplication, Independent Events, Bayes' Theorem, Discrete Probability Distributions: Binomial, Poisson, Continuous Probability Distribution, Normal Distribution &  $t$ -distribution, Sampling Distribution and Central Limit Theorem.

#### Statistical Inference and Hypothesis Testing

Population and Sample, Null and Alternate Hypothesis, Level of Significance, Type I and Type II Errors, One Sample  $t$  Test, Confidence Intervals, One Sample Proportion Test, Paired Sample  $t$  Test, Independent Samples  $t$  Test, Two Sample Proportion Tests, One Way Analysis of Variance and Chi Square Test.

#### Learning/Course Outcome

- Acquire basic knowledge on R Programming.
- Able to perform Test of Hypothesis.
- Provide understanding on measurement of probability, probability distributions, regression and correlation analysis.

#### Books for References :

1. Ken Black (2013). *Business Statistics*, New Delhi, Wiley.
2. Anderson, David R., Thomas A. Williams and Dennis J. Sweeney. (2012). *Statistics for Business and Economics*. New Delhi: South Western.
3. Levin, Richard I. and David S. Rubin (1994). *Statistics for Management*. New Delhi: Prentice Hall.
4. Waller, Derek. (2008). *Statistics for Business*. London: BH Publications.
5. Lee, Cheng. et al. (2013). *Statistics for Business and Financial Economics*. New York: Heidelberg Dordrecht.
6. Excel 2013 Bible: John Walkenbach, Wiley.
7. Microsoft Excel 2013: Data Analysis and Business Modeling: Winston, PHI
8. Excel Data Analysis - Modelling and Simulation: Hector Guerrero, Springer.
9. Excel Functions and Formulas: Bernd Held, BPB Publications.
10. Financial Analysis and Modelling using Excel and VBA: Chandan Sengupta, Wiley

## Programme..Master of Commerce (MCom)

### MCM5014 FUND MANAGEMENT IN COMMERCIAL BANK

Course Code	MCM5014	Semester	IV
Course Title	FUND MANAGEMENT IN COMMERCIAL BANK		
Credits	3	Type	Non Commerce

#### Learning/Course Objective

- To examine various aspects of managing commercial banks.
- To revolve around management of capital funds in commercial banks.
- To provide students with a conceptual framework necessary for analyzing and comprehending the current problems of commercial banks.
- To explore the techniques involved with managing the cost of fund, capital, and liquidity for commercial banks.
- To analyse and evaluate the management of lending, investment and trading activities of commercial banks.
- To gain understanding about primary and secondary reserves of commercial banks.

#### UNIT I:

Nature and Scope of Fund Management – Allocation of funds – III of Misallocation of funds Based Committee Norms – Management of capital Funds in Commercial Banks; Meaning and function of capital funds; Necessity of adequate capital funds; Standard to measure capital adequacy; Present position in India with respect to capitaladequacy

#### UNIT II:

Liquidity Management in Commercial Funds and Asset Liability Management Theories of liquidity Management; Priorities in the employment of bank funds; Problems in resource allocation in India.

#### UNIT III:

Management of Reserves: Nature and purpose of primary reserves; Legalreserves-natureand function; Working reserve-nature and function; cash management incommercialbanks.secondary Reserves: Nature and function of secondary reserves; factors influencing secondary reserves; Estimation and management of secondary reserves.

#### UNIT IV:

Management of Bank Deposits: Relevance of marketing approach to deposit mobilization Inbanks; Concept of bank marketing; formulating marketing strategies for commercialbanks-opportunity analysis, target market, competitive positioning; Implementingmarketingstrategy.

#### UNITV:

Management of Bank Loans: Characteristics of commercial loans: Loan policy in a commercial bank, evaluating loan application - credit information, credit analysis, creditdecision; Priority sector lending policies of commercial banks in India. Management of Bank Investments: Nature and principles of security investment of commercial banks; formulating investment policy; Volume and pattern of investment of commercial banks in India.- Structure and pattern of income and expenditure in

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commercial banks in India

### **Learning/Course Outcome**

- Provides insight on basic concepts, principles, terminology and techniques for managing commercial banks.
- Get familiarized with the concept of bank marketing.
- Provides an in-depth review of credit analysis and loan documentation.
- Develop the ability to read and analyze bank financial statements.

### **Books for References :**

- 1 Cates David, "Liquidity Lessons for the "90s" Bank Management April 1990
- 2 Matten Chris, Managing Bank Capital, New York, John Wiley & Sons 1996
- 3 Neelam C. Gulati 'Principle of Banking Management" Excel Books, New Delhi 2010
- 4 P. SubbaRao,"Principles of Practices of Bank Management, Himalaya Publishing House, Bombay1988.
- 5 Jadhav, Narendra: Challenges to Indian Banking ed. Macmillan, New Delhi
- 6 Joel, Bessis; Risk Management in Banking John Wiley.
- 7 Sinkey, Joseph F, Jr: Commercial Banks Financial Management, Prentices Hall Delhi.
- 8 Smith, T.R Fire Insurance Theory & Practice, Stone & Cox
- 9 Turner, H.S. Principles of Marine Insurance, Store and Cox
- 10 S. singhYogesh Singh, Risk Management in Banks, Excel Books, 2008
- 11 Bharati V. Rathok, Indian Financial System, Pearson Edn, 2006