Master of Commerce (M.Com.)

Programme Code: SCW04MCOM

(As per NEP 2020 Guidelines)

Syllabus

Sunbeam College for Women

An Autonomous Post Graduate College

BHAGWANPUR, VARANASI-221005 (U.P.)

{ Year - 4 }

Semester- VII

Course Structure

Code	Paper Name	Compulsory / Elective	Credit	Internal Assessment	External Assessment	Max. Marks
MC240101	Accounting for Managerial Decisions	Compulsory (from Own Faculty)	05	25	75	100
MC240102	Financial Management	Compulsory (from Own Faculty)	05	25	75	100
MC240103	Marketing Management	Compulsory (from Own Faculty)	05	25	75	100
MC240104	Human Resource Management	Compulsory (from Own Faculty)	05	25	75	100
	*** One Elective Paper**	Minor Elective (from other Faculty)	04	25	75	100
Total Credit and Marks			**24**			**500**

Note:* *Minor Elective from **other Faculty:***

1. ***Cyber Security and Artificial Intelligence (Computer Science) (Code: MC240105)***
2. ***E- Commerce (Computer Science) (Code: MC240106)***
3. ***Foundation of Human Behaviour (Psychology) (Code: MC240107)***

Suggested Continuous Evaluation Methods:

- ***Class Test (10 Marks)***
- ***Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training) (15 Marks)***

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Programme /Class: **Master of Commerce**	{ Year- 4 } Seventh Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit – **5** (**Compulsory)**	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	

Code: MC240101 ACCOUNTING FOR MANAGERIAL DECISIONS

Course Objective: The objective of this course is to familiarize students with the accounting concepts and methods used by managers for Planning and controlling business operations.

Unit I: **Management Accounting:** Meaning, Nature Objectives, Scope, Techniques, Principles, Functions, Importance, Limitations, Management Accounting vs Financial and Cost Accounting, management Accountant-Role, Status, functions and responsibility.**(No. of Lectures - 20)**

Unit II: **Financial Statement Analysis-** Parties interested in Financial Statement, Essentials of a good financial Statement, importance of Financial Statement, Analysis and Interpretation- Horizontal, Vertical; Comparative and Trend Analysis, Ratio Analysis meaning Utility, Classification of Ratios, Profitability Ratio, Activity Ratio and Financial Position ratios. **(No. of Lectures - 20)**

Unit III: **Fund Flow and Cash Flow Statement-** Concept, Meaning of the term fund and preparation of fund flow statement and cash flow statement (As-3). **(No. of Lectures - 15)**

Unit IV: **Reporting to Management:** Meaning, Objective, Methods, Principle of Reporting, Kinds of Reports, Reporting at different levels of management, Contemporary Issues in Management Accounting (Only Introduction):- Activity Based Costing, Quality Costing, Target Costing, Life cycle costing, Value chain Analysis. **(No. of Lectures - 20)**

Suggested Readings

1. *Anthony, Robert,* "Management Accounting" McGraw Hill Education
2. *Bilrman, Haral Jr. Dyckman, Thoas, R., "*Management Cost Accounting"
3. *Khan & Jain,* "Management Accounting", McGraw Hill Education; 6th edition
4. *Kulshreshtha,* "Management Accounting Concepts & Cases", Tata McGraw Hill
5. *Maheshwari & Maheshwari, "*Accounting for Management", S Chand Publishing
6. *Pandey, I.M.,* "Management Accounting", Vikas Publishing
7. *Sharma, R.K., Gupta, Sashi K.,* "Management Accounting", Kalyani Publishing
8. *Shukla, M.B*., "Prabandhakiya Lekhankan" (Hindi)
9. *Gupta K*.L., "Management Accounting".

Programme /Class: **Master of Commerce**	{ Year- 4 } Seventh Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit – **5** (**Compulsory**)	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	

Code: MC240102 FINANCIAL MANAGEMENT

Objective: The objective of this course is to help students to understand the conceptual framework of Financial Management and its applications under various environmental constraints.

Unit I: **Financial Management**: Meaning, Nature and Scope, Financial Goal: Profit Vs. Wealth Maximization, Finance Functions-Investment, Financing and Dividend Decisions. Function of Finance Manager in Modern age. **(No. of Lectures - 15)**

Unit II: **Investment Decisions:** Nature, Investment Evaluation Criteria- Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Profitability Index, Discounted Payback Period, N.P.V. and I.R.R. Comparison, Capital Rationing, Risk and Uncertainly in Capital Budgeting. **(No. of Lectures - 20)**

Unit III: **Financing Decisions**: Sources of Short Term, Middle Term and LongTerm Financing, Concept and Approaches of **Capital Structure Decisions**-NI, NOI, Traditional and Modigliani Miller Approach. **Leverage Analysis**-Financing, Operating and Combined Leverage and its implications, EBIT-EPS analysis. **(No. of Lectures - 20)**

Unit IV: **Cost of Capital**: Significance, Calculation of Cost of Capital of Individual Sources and Combined Cost of Capital (Weighted), Cost of Equity and CAPM. **Dividend Decisions:** Relevancy and Irrelevancy Theory of Dividend Decisions. (Walter's Model, Gordon's Model and Modigiliani Miller Model). FactorsAffecting Dividend Decision. **(No. of Lectures - 20)**

Suggested Readings:

1. *Chandra, Prasanna,* "Financial Management", McGraw Hill Education; Ninth edition
2. *Khan, M.Y.& Jain, P.K.,* "Financial Management", Tata McGraw Hill,
3. *Kuchhal*, S.C., "Financial Management", Chaitanya Publishing House
4. *Pandey, I.M.,* "Financial Management", Vikas Publishing House, New Delhi
6. *Shukla, M.B*., "Business Finance", Kitab Mahal
7. *Sharma, R.K.& Shashi K. Gupta*, "Management Accounting", Kalyani Publication
8. *Srivastava, R.M.,* "Financial Management", Himalaya Publishing House

Programme /Class: **Master of Commerce**	{ Year- 4 } Seventh Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit – **5** (**Compulsory)**	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	

Code: MC240103	**MARKETING MANAGEMENT**

Course Objective: To develop in students an understanding of the underlying concepts, strategies and issues involved in the marketing of product and services.

Unit I: Nature and Scope of Marketing, Marketing Environment, Marketing Mix, Market Segmentation, Consumer Behaviour. **(No. of Lectures - 15)**

Unit II: Product Decisions: Product Mix, Product Life Cycle, New Product Development, Branding and Packaging, Pricing Methods and Strategies. **(No. of Lectures - 20)**

Unit III: Promotion Decisions: Promotion Mix, Advertising, Publicity, Personal Selling, Sales Promotion, Internet, Channel Management Decision. **(No. of Lectures - 20)**

Unit IV: Marketing Research, Marketing Planning, Marketing Organization, Marketing Control; Emerging Issues and Developments in Marketing**. (No. of Lectures - 20)**

Suggested Readings:

1. *Kotler, Philip, & Keller, K. L.,* "Marketing Management" Pearson
2. *Kotler, Philip & Armstrong, G.,* "Principles of Marketing", Pearson
3. *Baines, Paul &Fill, Chris*, "Marketing", Oxford University Press
4. *Perreault, W.D. & McCarthy, E.J.,* "Basic Marketing, A Global Managerial Approach", McGraw-Hill
5. *Walker, B.J., Etzel, M.J., Stanton, W.J., & Pandit, Ajai,* "Marketing- Concepts and Cases", Tata McGraw Hill Education
6. *Czinkota, M.R. &Kotabe, M.,* "Marketing Management", Thomson Learning;
7. *Ramaswami, V.S.& Namakumari, S.,* "Marketing Management- Global Perspective, Indian Context", Macmillan Publishers India Ltd
8. *Sontakki, C.N.,* "Marketing Management", Kalyani Publication
9. *Shukla, Ajit Kumar*, "Marketing Management" Vaibhav Laxmi Prakashan
10. *Shukla, Ajit Kumar*, "Vipanan Prabhandh" Vaibhav Laxmi Prakashan

Programme /Class: **Master of Commerce**	{ Year- 4 } Seventh Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit – **5** (**Compulsory)**	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	

Code: MC240104 HUMAN RESOURCE MANAGEMENT

Course Objectives: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.

Unit I: HRM: Meaning, Definitions, Characteristics. Human Resource Manager: Qualification, Functions. HR Accounting, HR Audit. Manpower Planning: Job Analysis, Recruitment, Selection and Placement. **(No. of Lectures - 20)**

Unit II: Compensation Management: Wages and Salary, Employee Benefit Programmes, Group and Individual Incentives, Welfare and working conditions. **(No. of Lectures - 15)**

Unit III: Training and Development: Meaning, Objectives, Need of Training, Methods, and Different levels of Training. Motivation and Morale. **(No. of Lectures - 20)**

Unit IV: Performance Appraisal: Meaning, Objectives, Methods. Merit and Limitations of Performance Appraisal (Differences with Merit Rating), Promotion, Demotion, Transfer, Termination of Service, Retirement, Retrenchment. **(No. of Lectures - 20)**

Suggested Readings:

1. *Agarwal, R.D.,* “Dynamics of Personnel Management in India”, McGraw-Hill Inc.US
2. *Flippo, E.D.,* “Principles of Personnel Management”, Tata McGraw Hill.
3. *Mamoria, C.B.,* “Personal Management”, Himalaya Publishing House
4. *Ashwathappa, K.,* “Human Resource Management”, Tata McGraw Hill. (2013)
5. *Rao, V.S.P.,* “Human Resource Management”, 3rd Edition, Excel Books, (2010)
6. *Monappa, A.& Saiyyadain M.S.,* “Personnel Management”, McGraw-Hill Publishing Co
7. *Stone, Lloyed& Leslie, W .Rue,* “Human Resource and Personnel Management”, Irwin/McGraw-Hill
9. *Yoder, Dale,* “Personal Management and Industrial Relations”, Prentice-Hall, Inc
10. *Mamoria. C.B.,* “Sevi Vargiya Prabandha”,
11. *Verma, Pramod,* “Sevi Vargiya Prabandha”
12. *Kulshreshta, “*Sevi Vargiya Prabandha”
13. *Singh, D.P.N.,* “Sevi Vargiya Prabandha”
14. *Youder, Dale,* “Sevi Vargiya Prabandha Avan Audyogik Sambandh”
15. *Goyal, C.P. & Pandey, Baleshwer,* “Sevi Vargiya Prabandha Avan Audyogik Sambandh

{ Year - 4 }

Semester- VIII

Master of Commerce

Course Structure

Code	Paper Name	Compulsory / Elective	Credit	Internal Assessment	External Assessment	Max. Marks
MC240201	Advanced Statistical Analysis	Compulsory (from Own Faculty)	05	25	75	100
MC240202	Organisational Behaviour	Compulsory (from Own Faculty)	05	25	75	100
Select any two from the following						
MC240203	Corporate Tax Planning & Management	Optional (from Own Faculty)	05	25	75	100
MC240204	Business Environment	Optional (from Own Faculty)	05	25	75	100
MC240205	Sales Management	Optional (from Own Faculty)	05	25	75	100
MC240206	Management Training and Development	Optional (from Own Faculty)	05	25	75	100
MC240207	Strategic Management	Optional (from Own Faculty)	05	25	75	100
MC240208	Survey Research Project Report*	Compulsory	04			100
Total Credit and Marks			**24**			**500**

Note: * *(a) MC240208 Students have to do Survey Research Project Report related to any main/ elective subjects.*

Suggested Continuous Evaluation Methods:

- ***Class Test (10 Marks)***
- ***Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training) (15 Marks)***

Programme /Class: **Master of Commerce**	{ Year- 4 } Eighth Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit – **5** (**Compulsory)**	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	

Code: MC240201 ADVANCED STATISTICAL ANALYSIS

Objectives: The objective of this course is to give advance knowledge of the subject to make the students learn the application of Statistical Tools and Techniques for decision making.

Unit I: Association of Attributes: Determination of unknown Class Frequencies, Consistency of Data, Methods of Determining Association, Coefficient of Contingency, Chi-Square Test and Goodness of Fit.

Probability Theory: Importance, Different Approaches to Definition. Permutation and Combination, Theories of Probability- Additions and Multiplications, Conditional Probability. **(No. of Lectures - 20)**

Unit II: Probability Distribution: Binomial, Poisson and Normal distribution, Their Characteristics and Application. Theory of Sampling, Law of Sampling, Sampling and Non-Sampling Errors, Standard Error, Sampling Distribution and their Characteristics. **(No. of Lectures - 15)**

Unit III: Large Sampling Test: Test of Significance, Procedure of Testing of Hypothesis- Null and Alternative Hypothesis

(a) Test of Significance in Attributes, - Assumptions, Significance of Difference- Mean, Proportion and S.D. in Sampling of Attributes.

(b) Test of Significance in Variables (Null Hypothesis Testing): Significance of difference between- Two Sample Means, Difference between Standard Deviations of Two Samples. **(No. of Lectures - 20)**

Unit IV: Small Sampling Test: Assumption, Need, Z-test, t- test, and F- test.Non- Parametric Test (Assumptions Free Testing) Meaning, Assumptions, Chi- Square Test, Analysis of Variance (ANOVA).

Statistical Quality Control – Meaning, Characteristics, Causes of Variation in Quality Characteristics, Quality Control Charts. **(No. of Lectures - 20)**

Suggested Readings:

1. *Beri,* "Statistics for Management", Tata McGraw Hill
2. *Chandran, J.S.,* "Statistics for Business and Economics", Vikash, 1998
3. *Render & Stair Jr.,* "Quantitative Analysis for Management", Prentice Hall
4. *Sharma, J.K. ,*"Business Statistics", Pearson Education
5. *Gupta, C.B.,* "An Introduction to Statistical Methods" Vikash Publication
6. *Levin Rubin*, "Statistics for Management" Pearson, New Delhi.
7. *Jaiswal K.S.,* "Advanced Statistics", Vaibhav Laxmi Prakashan, Varanasi.
8. *Gupta, K.L.,* "Business Statistics", Navyug Publication
9. *Gupta, C.B. & Gupta, Vijay,* "An Introduction to Statistical Methods", S. Chand" Delhi
10. *Gupta, S.C. & Gupta, Indra*, "Business Statistics" Himalaya Pub. House Delhi
11. *Gupta S.P.,* Statistical Methods, S. Chand& Sons, Delhi
12. *Nagar Kailash Nath*, "Sankhiyaki Vishlation", Minakashi Publication
13. *Shukla &Sahai,* "Business Statistics", Sahitya Bhawan Publication, Agra

Programme /Class: **Master of Commerce**	{ Year- 4 } Eighth Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit – **5** (**Compulsory)**	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	

Code: MC240202 ORGANISATIONAL BEHAVIOUR

Course Objective: To impart the students an understanding of behavioural components in the process of management & to develop an understanding of organizational and individual variants that effect organizations.

Unit I: **Organisational Behaviour**- Concept, Nature, Significance, Relationship with other fields, Challenges and Opportunities for Organisational Behaviour, **Approaches of Organisational Behaviour** - Human Behaviour Approach, Social System Approach, System and Contingency Approach. **(No. of Lectures - 20)**

Unit II: **Industrial Dimensions of Organisational Behaviour**: **Perception** - Concept, Nature, Process, **Attitude** - Concept, Process, and Measurement, **Personality** - Concept, Determinants of Personality, **Learning**- Concept, Components, Factors affecting Learning, Learning Theories. **(No. of Lectures - 20)**

Unit III: **Group Dimensions of Organisational Behaviour: Group**-Concept, Types of Group, Group Formation, and Group Decision Making, **Motivation** – Concept, Theories of Motivation, **Leadership** - Concept, Nature, Determinations and Style, **Theories of Leadership** - Trait, Behavioural and Situational Theories. **(No. of Lectures - 20)**

Unit IV: Organisational Power and Politics, **Organisational Change** – Concept, Nature, Resistance to Change, Management Resistance to Change, **Conflict**- Concept, Sources & Types, Resolution of Conflict, **Organisational Culture** - Concept, Elements, Implication & Process. **(No. of Lectures - 15)**

Suggested Readings:

1. *Prasad, L.M.,* "Organizational Behaviour", Sultan Chand & Sons
2. *Aswathappa, K.,* "Organisational Behaviour (English) 10th Edition", Himalaya Publishing House Pvt. Ltd
3. *Robbins, Judge, Vohra,* "Organizational Behavior", Pearson Prentice Hall,
4. *Rao, V.S.P.,* "Organizational Behaviour", Excel Books
5. *Sharma, R.A.,* "Organisational Theory and Behavior", Tata McGraw-Hill,
6. *Bennis, W.G.,* "Organisation Development- Its Nature, Origin and Prospects, Addison-Wesley Publishing Co.

Programme /Class: **Master of Commerce**	{ Year- 4 } Eighth Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit – **5 (Optional)**	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	

Code: MC240203 CORPORATE TAX PLANNING & MANAGEMENT

Course Objective: To emphasize the role of tax factors in the use of management accounting techniques along with tax laws and their impact on management decisions.

Unit I: Basic Concepts of Income Tax, Residential Status of a Company, Computation of Income of a Company, Set Off and Carry Forward of Losses, Deductions and Exemptions in Additional Tax on undistributed Profits. **(No. of Lectures - 20)**

Unit II: Meaning and Scope of Tax Planning, Ownership Pattern, Tax Planning Regarding Dividend Policy, Issue of Bonus Shares, Merger of Companies. **(No. of Lectures - 15)**

Unit III: Tax Considerations in Respect of Specific Managerial Decision Like Make or Buy, Own or Lease, Close or Continue, Sale in Domestic Markets or Exports. **(No. of Lectures - 20)**

Unit IV: Tax Planning in Respect of Managerial Remuneration, Foreign Collaborations and Joint Ventures, Implications of Avoidance of Double Taxation Agreements. **(No. of Lectures - 20)**

Suggested Readings:

1- Acharya, Swachandra : Tax Planning Under Direct Tax
2-Ahuja, G.K. & Gupta, Ravi : Systematic Approaches to Income Tax
3-Basu, S.N. &Basu,S. : Income Tax
4-Iyngar, A.C. Sampat : Law of Income Tax
5-Kanga, J.B. and Palkhivalas, N.A. : Income Tax
6-Lakhotia, R.N. &Lakhotia, Subhash : Corporate Tax Planning
7-Prasad, Bhagwati : Law & Practice of Tax in India
8-Raina, H.P. :Corporate Taxation
9-Srinivas, E.A. :Handbook of Corporate Tax
10-Singhania, V.A. : Direct Taxes
11. Shukla S.K. and Shukla : Tax Planning and Management

Programme /Class: **Master of Commerce**	{ Year- 4 } Eighth Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit –**5(Optional)**	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	

Code: MC240204 BUSINESS ENVIRONMENT

Course Objective: This course develops ability to understand and scan business environment analysis opportunities and take decisions under uncertainty.

Unit-I: **Theoretical Framework of Business Environment:** Concept, Significance and Nature of Business Environment, Element of Environment- Internal and External; Changing Dimensions of Business Environment, Techniques of Environment Scanning and Monitoring. **(No. of Lectures - 20)**

Unit-II: **Economic Environment of Business**: Economic Systems and Business Environment; Economic Planning in India; Economic Policies, Public Sector and Economic Development; Economic Reforms. Emerging Issues in Business Environment; Media Management, Bureaucracy and Business, Environmental Management. **(No. of Lectures - 20)**

Unit-III: **Political and Legal Environment of Business:** Critical Elements of Political Environment; Government and Business; Changing Dimensions of Legal Environment in India; Competition Act. 2002, FEMA 1999, Consumer Protection Act.

Socio- Cultural Environment: Critical Elements of Socio-Cultural Environment; Social Institutions and Systems; Social Values and Attitude; Social Groups, Middle Class, Problems of Uneven Income Distribution; Social Responsibility of Business. **(No. of Lectures - 20)**

Unit-IV: **International and Technological Environment:** Foreign Investment and Collaborations, International Economic Institutions; WTO, World Bank, IMF and their Importance to India; Technological Environment in India. **(No. of Lectures - 15)**

Suggested Readings:

1. *Ashwathappa, K.,* "Business Environment for Strategic Management", Tata McGraw Hill.
2. *Adhikari, M.,* "Economic Environment of Business", Excel Book.
3. *Cherunilam, Francis,* "Business Environment", Himalaya Publishing House.
4. *Dutta & Sundaram,* "Indian Economy", S.Chand.
5. *Shukla, M.B.*, "Business Environment", Taxmann's Publication.
6. *Gupta, C.B.,* "Business Environment", Sultan Chand & Sons.
7. *Kuchhal, S.C.,* "Industrial Economy of India", Chaitanya Publication.
8. *Shukla M. B.,* "Business Environment", Taxmen

Programme /Class: **Master of Commerce**	{ Year- 4 } Eighth Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit – **5(Optional)**	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	

Code: MC240205	**SALES MANAGEMENT**

Course Objective: The aim of the course is to build knowledge, understanding and skills of sales management among the students.

Unit-I: **Sales Management** – Meaning, Significance, Functions of Sales Manager, Relation with other executives. **(No. of Lectures - 15)**

Unit-II: **Sales Organisation and Relationship –** Purpose of Sales, Organization, Types of Sales Organization Structures, Sales Department external relations. **(No. of Lectures - 20)**

Unit-III: **Salesmanship** – Theories of Selling, Types of Sales executives, Qualities of Sales Executives, Sales Forecasting. **(No. of Lectures - 15)**

Unit-IV: **Sales Distribution** – Physical Distribution System, Factors affecting distribution system, Channels of Distribution, Logistics, Supply Chain Management, International Marketing Channels. **(No. of Lectures - 25)**

Suggested Readings:

1. *Spiro, R.L., Stanton W.J. & Rich, A.G.– Management of Sales Force*
2. *Still R.R., Cundiff, E.W., &Govani, NAP- Sales Management, Decisions, Strategies and Cases*
3. *Venugopal, P. – Sales and Distribution Management – An Indian Perspective*
4. *Panda, T.K. – Sales and Distribution Management*
5. *Sahu, P.K. & Raut, K.C. – Salesmanship and Sales Management*

Programme /Class: **Master of Commerce**	{ Year- 4 } Eighth Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit – **5(Optional)**	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	

Code: MC240206 MANAGEMENT TRAINING AND DEVELOPMENT

Objective: To provide an in-depth understanding of the role of Training in the HRD and to enable the course participants to manage the training systems and processes.

Unit I: Training Process: An Overview, Role Responsibilities and Challenges to Training Managers, Organisation and Management of Training Function. **(No. of Lectures - 20)**

UnitII: Training needs Assessment and Action Research, Instructional Objectives and Lesson Planning. **(No. of Lectures - 15)**

UnitIII: Learning Process, Training Climate and Pedagogy, Developing Training Modules, Training Methods and Techniques. **(No. of Lectures - 20)**

Unit IV: Facilities Planning and Training Aids, Training Communication, Training Evaluation, Training and Development in India. **(No. of Lectures - 20)**

Suggested Readings:

1. Raymond Noe, A., —Employees Training and Development, McGraw Hill Publications, edition 2005.
2. Lynton Rolf, P. & Pareek, Udai, —Training for Organisational Transformation, Sage Publication edition 2000.
3. Neunet, Roger , —Improving Training Effectiveness, Aldershot Gower Publication.
4. Buckley, R. & Caple Jim, —The Theory and Practice of Training, Kogan & Page, London.
5. Lynton, R. &Parrek, U., —Training for Development¦, Vistaar Publication.
6. Pepper, Allen D., —Managing the Training and Development Function, Aldershot Gower Publication.

Programme /Class: **Master of Commerce**	{ Year- 4 } Eighth Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit – **5(Optional)**	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	

Code: MC240207 STRATEGIC MANAGEMENT

Objective: To impart an understanding of the comprehensive process of top management of a business enterprise so as develop the ability to analyze business problems and their solutions. While introducing the fundamental concepts and techniques of strategic management, this subject attempts to capture the unfolding reality of it in the global context.

Unit I: Concept, Definition and Nature of Strategy, Vision, Mission, Goal & Objective. Level of Strategies; Types of Strategies.
Strategic Management: Definition and Process, Models of Strategic Decision Making, Strategic Intent, Strategic Business Unit. Benefits and Risks of Strategic Management. **(No. of Lectures - 15)**

Unit II: Environmental Scanning-Concept of Environment and its Components, PESTLE Analysis, SWOT Analysis, Environmental Scanning and Appraisal, Strategic Advantage Analysis and Diagnosis, Concept of Synergy, Core Competence. Porter's Five Forces Model – Competitive Analysis. **(No. of Lectures - 20)**

Unit III: Strategic Analysis & Choice- Stability, Growth, Turnaround, Retrenchment, Diversification, Vertical and Horizontal Integration, Strategic Alliance, Divestment, Business Portfolio analysis BCG & GEC matrix, Strategic Choice. **(No. of Lectures - 20)**

Unit IV: Strategic Implementation and Control: Inter- relation between Formulation and Implementation, Issues in Strategy Implementation, Structural and Non-Structural Resource Allocation. Overview of Strategic Evaluation, Strategic Control, Techniques of Strategic evaluation and Control. Case Studies **(No. of Lectures - 20)**

Suggested Readings:

1. *Kazmi Azhar*, "Strategic Management & Business Policy", Tata McGraw Hill.
2. *Srinivasana, R.,* "Strategic Management", PHI Learning
3. *Lynch Richard,* "Strategic Management", Pearson
4. *Rao, P. Subba,* "Business Policy and Strategic Management", Himalaya Publishing House
5. *Haberberg &Rieple,* "Strategic Management: Theory and Application", Oxford Press
6. *Rathore, P.S.,* "Strategic Management", Kitab Mahal Distributers
7. *Mathur, U.C.,* "Strategic Management", Macmillan India limited.
8. *Mital, Amita,* "Cases in Strategic Management", McGraw Hill Education
9. *Hill, Charles; Jones, Gareth, "Strategic Management: An Integrated Approach, Biztantra Publication*

{ Year - 5 }

Semester- IX

Master of Commerce (M.Com.)

Course Structure

Code	Paper Name	Compulsory / Elective	Credit	Internal Assessment	External Assessment	Max. Marks
MC250301	Research Methodology	Compulsory (from Own Faculty)	05	25	75	100
MC250302	Entrepreneurship Development & Small Business in India	Compulsory (from Own Faculty)	05	25	75	100
Select any two from the following						
MC250303	Accounting for Planning & Control	Optional (from Own Faculty)	05	25	75	100
MC250304	Management of Financial Services	Optional (from Own Faculty)	05	25	75	100
MC250305	Services Marketing	Optional (from Own Faculty)	05	25	75	100
MC250306	Industrial Relations	Optional (from Own Faculty)	05	25	75	100
Total Credit and Marks			**20**			**400**

Suggested Continuous Evaluation Methods:

- ***Class Test (10 Marks)***
- ***Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training) (15 Marks)***

Programme /Class: **Master of Commerce**	{ Year- 5 } Ninth Semester	Max. Marks: **25+75**
Credit – **5**(Compulsory)	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	

Code: MC250301 **RESEARCH METHODOLOGY**

Course Objectives: The objective of the course is to impart basic understanding and steps involved in a good research. Students should understand research design, sampling and report writing.

Unit I: **Introduction:** Concept of Research and its Application in Various Functions of Management, Types of Research, Types of Business Problems Encountered by the Researcher, Problems and Precautions to the Researchers.
Process of Research: Steps Involved in Research Process.
Research Design: Various Methods of Research Design. **(No. of Lectures - 20)**

Unit II: **Collection of Data:** Concept of Sample, Sample Size and Sampling Procedure, Various Types of Sampling Techniques, Types of Data: Secondary and Primary, Various Methods of Collection and Data, Preparation of Questionnaire and Schedule, Precautions in Preparation of Questionnaire and Collection of Data. **(No. of Lectures - 15)**

Unit III: **Analysis of Data**: Coding, Editing and Tabulation of Data, Various Kinds of Charts and Diagrams used in Data Analysis, Bar and Pie Diagrams and their Significance, Use of SPSS in Data Analysis, Application and Analysis of Variance (ANOVA). **(No. of Lectures - 20)**

Unit IV: **Report Preparation**: Types and Layout of Research Report, Precautions in Preparing the Research Report, Bibliography and Annexure in the Report: their Significance, Drawing Conclusion, Suggestion and Recommendation to the Concerned Persons. **(No. of Lectures - 20)**

Suggested Readings:

1. *Kothari, C.R.,* "Research Methodology: Methods & Techniques", New Age International Publishers, New Delhi.
2. *Gupta, S.P.,* "Statistical Methods", Sultan Chand & Sons.
3. *Sinha, K.K.* "Business Communication", Taxmann Publication.
4. *Chawla, Deepak & Sodhi, Neena,* "Research Methodology: Concepts & Cases", Vikas Publishing House, New Delhi.
5. *Bhattacharya, D.K.,* "Research Methodology", Excel Books.

Programme /Class: **Master of Commerce**	{ Year- 5 } Ninth Semester	Max. Marks: **25+75**
Credit – **5 (**Compulsory**)**	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	

MC250302 ENTREPRENEURIAL DEVELOPMENT & SMALL BUSINESS IN INDIA

Course Objective: It provides exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units.

Units-I: Entrepreneurship: Concept, Nature, Scope and Importance, Emergence of Entrepreneurial Class in India. Theories of Entrepreneurship, Entrepreneurship and Environment, Creativity and Innovation. **(No. of Lectures - 20)**

Units-II: Entrepreneurship Development Programme (EDP): Nature Scope and importance, Institutions Established by the Government for EDP Government Assistance and Incentives. Women Entrepreneurship, Social Entrepreneurship, Intrapreneurship. **(No. of Lectures - 15)**

Units-III: Promotion of a Venture, Project Management. Financial Management: Raising of Funds, Private Equity and Venture Capital, Production, Human Resource Management and Marketing Management Practices is Small Scale Sector. **(No. of Lectures - 20)**

Unit-IV: Small Business: Nature, Scope and Importance of Small Business, Government Support System, Infrastructural Facilities. Latest Government Policy with regard to Small Scale Sector. Problems & Suggestions for Small Industries. Industrial Sickness: Meaning, Causes and Remedies. **(No. of Lectures - 20)**

Suggested Readings:

1. *Desai, Vasant,* "Entrepreneurship and Small Business Management", Himalaya Publishing House
2. *Duker, Peter,* "Innovation and Entrepreneurship", Harper Business; Reprint edition
3. *Gupta, C.B.& Srinivasan, N.P.,* "Entrepreneurship Development", S. Chand
4. *Kenneth, P. Van,* "Entrepreneurship and Small Business Management"
5. *Shukla, M.B.,* "Entrepreneurship and Small Business Management", Kitab Mahal.
6. *Agrawal, R.C.,* "Udyamita Vikas" (Hindi)
7. *Khanka, S.S.,* "Entrepreneurship Development", S. Chand & Company

Programme /Class: **Master of Commerce**	{ Year- 5 } Ninth Semester	Max. Marks: **25+75**
Credit –**5(Optional)**	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	

Code: MC250303 ACCOUNTING FOR PLANNING AND CONTROL

Course Objective: The objective of this course is to Familiarize students with the accounting concepts and methods used by managers for Planning and controlling business operations.

Unit I: **Budgeting Control:** Meaning of Budget and Budgeting control, purposes of Budgeting, Importance, Essentials of an effective budget, classification of budgets Flexible budget and ZBB Capital Budgeting: meaning and Appraisal- Payback period, method, Rate of return method and net present value method. **(No. of Lectures - 20)**

Unit II: **Standard Casting and Variance Analysis:** meaning and objectives of Standard Costing Setting of Standard, Variance Analysis: Material, Labour and Overhead variances. **(No. of Lectures - 15)**

Unit III: **Marginal Casting:** meaning, Determination of Profit under marginal Costing, Importance and Applications: Dropping a line or product or Department, Pricing of Product, make or by Decision, Selection of most profitable channel, **Break Even Analysis:** Meaning, P/V ratios, BEP Chart and Practical Applications of Break even Analysis. **(No. of Lectures - 20)**

Unit IV: **Responsibility Accounting:** Meaning and Advantages, Responsibility Centers – Cost, Profit and Investment Centers. Transfer Pricing- Meaning, Methods and Selection of Transfer Pricing Method. Inventory Control- Meaning, Importance and Techniques (EOQ, ROP, ABC, VED) and Determination of Inventory levels. **(No. of Lectures - 20)**

Suggested Readings:

1. *Anthony, Robert* *:Management Accounting*
2. *Bilrman, Haral Jr. Dyckman, Thoas, R.* *:Management Cost Accounting*
3. *Khan, M.Y.* *:Management Accounting*
4. *Khan & Jain* *:Management Accounting*
5. *Kulshreshtha* *:Management Accounting Concepts j& Cases*
6. *Lall, B.M. &Jain,I.C.* *:Management Accounting Principles &Practice*
7. *7. Maheshwari, S,N.* *:Management Accounting*
8. *8. Pandey, I.M.* *:Management Accounting*
9. *9. Sharma, R.K.* *:Management Accounting*
10. *10. Shukla, M.B.* *:PrabandhakiyaLekhankan(Hindi)*

Programme /Class: **Master of Commerce**	{ Year- 5 } Ninth Semester	Max. Marks: **25+75**
Credit – **5(Optional)**	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	

Code: MC250304 MANAGEMENT OF FINANCIAL SERVICES

Course Objective: To familiarize the prospective managers with the various financial services and institutions and their role in the overall financial system.

Unit I: **Financial Services:** Concept, Nature, Types and Scope of Financial Services, Fund Based and Non-Fund based Financial Services. **(No. of Lectures - 20)**

Unit II: **Origin of Merchant Banking in India:** Nature, Characteristics, Functions and Importance, Services Rendered by Merchant Bankers, Underwriting, Concept, Nature, Features, Importance, Functions and Evolution of Underwriting Business, SEBI Guidelines with regard to Underwriting. **(No. of Lectures - 20)**

Unit III: Nature, Objective and Features of Credit Rating, Credit Rating Agencies in India, Depositories. **(No. of Lectures - 15)**

Unit IV: Other Financial Services: Lease Financing, Hire Purchase, Venture Capital, Mutual Funds Housing Finance, E-Banking. **(No. of Lectures - 20)**

Suggested Readings:

1. *Avadhani, V.A.,* "Investment and Securities Market in India", Himalaya Publication.
2. *Bhola L. M. &Mahakud, J.,* "Financial Market and Institution", McGraw Hill Education
3. *Bhalla, V.K.,* "Management of Financial Services", Generic Pub.
4. *James, C.& Horne, Van,* "Financial Market Rates and Flows", Oxford University Press.
5. *Khan, M.Y.,* "Indian Financial System", Tata McGraw Hill.
6. *Machiraju, H.R.,* "Merchant Banking", New Age International Publishers
7. *G., Rameshbabu*, "Financial Services in India", Concept Publishing House.

Programme /Class: **Master of Commerce**	{ Year- 5 } Ninth Semester	Max. Marks: **25+75**
Credit – **5(Optional)**	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	

Code: MC250305 **SERVICES MARKETING**

Course Objective: To develop in students an understanding of the underlying concepts, strategies and issues in the Service Marketing.

Unit I: Concept, Nature, Emergence, Growth and Importance of Services, Marketing Challenges in Service Business, Service Classification, Marketing Framework for Service Business, Understanding Service Market, Services and Consumer Behaviour. **(No. of Lectures - 20)**

Unit II: Approaches to Segmenting Service Market, Marketing Mix in Services Marketing, Branding of Services, Retail Marketing. **(No. of Lectures - 15)**

Unit III: Marketing Research and Marketing Information System in Services, Strategies for Services Marketing, Service Vision. **(No. of Lectures - 20)**

Unit IV: E-Marketing and Services Marketing in various Business Areas, Development of Services Market in Indian Business. **(No. of Lectures - 20)**

Suggested Readings:

1. *Zeithaml, V.A. & Bitner, M.J.,* "Services Marketing", McGraw- Hill Education
2. *Lovelock, C. H.,* "Services Marketing", Prentice Hall
3. *Rao, K. R. Mohana*, "Services Marketing" Pearson Education India
4. *Nargundkar, R.*, "Services Marketing", McGraw- Hill Education
5. *Apte, Govind*, "Services Marketing", Oxford University Press
6. *Shukla, Ajit Kumar*, "Services Marketing" , Vaibhav Laxmi Prakashan

Programme /Class: **Master of Commerce**	{ Year- 5 } Ninth Semester	Max. Marks: **25+75**
Credit – **5(Optional)**	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	

Code: MC250306 INDUSTRIAL RELATIONS

Course Objective: The course intends to educate and create awareness among the participants about various aspects to industrial relation and thus equip them to handle this delicate subject with maturity, objectivity and understandings.

Unit I: Industrial Relation-Concept, Nature Objectives, Importance, Industrial Disputes, Meaning, Causes, Strike, Lockout. **(No. of Lectures - 15)**

Unit II: Collective Bargaining-Meaning, Characteristics, Trade unionism- Concept and Nature of Objective of Trade Union Functions of Trade Unions, Problems of Trade Union, Measures of Strengthening of Trade Union. **(No. of Lectures - 20)**

Unit III: Industrial Accident, Safety Measures Absenteeism, Measures to Check Absenteeism, Labour Turn Over, Causes of Labour Turn Over, Measures to Reduce Labour Turn Over. **(No. of Lectures - 20)**

Unit IV: Workers Participation in Management- Meaning, Objectives, Different forms of WPM, Causes of the Failure of Participation Scheme in India, Suggestions for the Success of WPM, Grievance- Meaning and Definition, Causes of Grievance, Characteristics of Good Grievance Handling Procedures, Steps taken by the Manager in Handling a Grievance, Suggestions to make the Grievance Procedure Successful. **(No. of Lectures - 20)**

Suggested Readings:

1. *Kochan, T.A. & Katz Harry,* "An Introduction to Collective Bargaining and Industrial Relations", Irwin/McGraw-Hill
2. *Mamkoottam, K.,* "Trade Unionism: Myth and Reality", OUP India
3. *Bhagoliwal, T.N.,* "Industrial Relations in India",Sahitya Bhawan, Agra
4. *Mehrotra, S.N.,* "Labour Problems in India", S. Chand
7. *Mamoria, C. B., Mamoria, S, & Gankar, S. V.,* "Dynamics of Industrial Relations", Himalaya Publishing House
8. *Tripathy, P. C.* "Personnel Management and Industrial Relations", Sultan Chand & Sons, New Delhi.
9. *Mani, B.R.,* "Participative Management Vs. Collective Bargaining",Vision Books, New Delhi,
10. Relevant Labour Acts

{ Year - 5 }
Semester- X
Master of Commerce (M.Com.)
Course Structure

Code	Paper Name	Compulsory / Elective	Credit	Internal Assessment	External Assessment	Max. Marks
Select any one subject group from the following-						
Group A- Accounting & Finance						
MC250401AC	Security Analysis and Portfolio Management	Optional (from Own Faculty))	05	25	75	100
MC250402AC	International Financial Management	Optional (from Own Faculty)	05	25	75	100
MC250403AC	Management Information System	Optional (from Own Faculty)	05	25	75	100
Group B- Marketing						
MC250401MT	International Marketing	Optional (from Own Faculty)	05	25	75	100
MC250402MT	Advertising Management	Optional (from Own Faculty)	05	25	75	100
MC250403MT	Digital Marketing	Optional (from Own Faculty)	05	25	75	100
Group C- Human Resource Management						
MC250401HR	Labour Legislation in India	Optional (from Own Faculty)	05	25	75	100
MC250402HR	Human Resource Planning & Development	Optional (from Own Faculty)	05	25	75	100
MC250403HR	Performance and Compensation Management	Optional (from Own Faculty)	05	25	75	100
MC250404S	Survey Research Project Report	Compulsory	04			100
MC250405S	Comprehensive Viva Voce	Compulsory				100
	Total Credit and Marks		**24**			**500**

Note: ***MC250404S****: Students have to do Survey Research Project Report related to any main/elective subjects.*

Suggested Continuous Evaluation Methods:

- ***Class Test (10 Marks)***
- ***Quiz/ Seminar/ Project/ Presentation/ Research Orientation Assignment/ Assignments (Charts/ Flora/ Rural Service/ Technology Dissemination/ Excursions/ Lab Visits/ Industrial Training) (15 Marks)***

Programme /Class: **Master of Commerce**	{ Year- 5 } Tenth Semester	Max. Marks: **25+75**
Credit – **5(Optional)**	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	

Group A- Accounting & Finance

Code: MC250401AC SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Objective: To impart knowledge to students regarding the theory and practice of Security Analysis and Portfolio Management.

Unit I: **Security Analysis**: Concept, Nature and Scope, Investment Vs. Speculation, Effective Investment Programme, Sources of Investment Information. Primary Market, Secondary Market, Operations of Indian Capital Market.
(No. of Lectures - 20)

Unit II: **Valuation of Securities**: Bond, Debenture, Preference Shares, Equity Shares. **(No. of Lectures - 15)**

Unit III: Economic Analysis, Industry Analysis, Company Analysis, Technical Analysis, Efficient Market Hypothesis and its Testing. **(No. of Lectures - 15)**

Unit IV: Portfolio Management, Portfolio Selection and its Models. Markowitz Portfolio Theory. Efficient Frontier, Capital Market Theory: CAPM Single Index Model; Portfolio Total Risk (Risk and Return Analysis). Portfolio Market Risk and Unique Risk, Capital Market line and Security Market Lines, Portfolio Performance Evaluation: Measurement of Risk & Return, Evaluation Criteria and Procedures.
(No. of Lectures - 25)

Suggested Readings

1. *Avadhani, V.A.,* "Security Analysis & Portfolio Management", Himalaya Publishing House
2. *Bhalla, V.K.,* "Investment Management", S. Chand Publishing
3. *Pandian, P.,* "Security Analysis & Portfolio Management", Vikas Publishing House.
4. *Fischer, L.M. & Ormiston. A,* "Security Analysis & Portfolio Management", Prentice Hall of India.
5. *Ronald J. Jordon & Donald E. Fischer*, "Security Analysis & Portfolio Management", Pearson India.
6. *Chandra Prasanna,* "Investment Analysis & Portfolio Management", McGraw Hills Education.
7. *Kevin, S.,* "Security Analysis and Portfolio Management", PHI Learning.
8. *Singh, Preeti,* "Investment Management", Himalaya Publishing House

Programme /Class: **Master of Commerce**	{ Year- 5 } Tenth Semester	Max. Marks: **25+75**
Credit – **5(Optional)**	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	

Group A- Accounting & Finance

Code: MC250402AC INTERNATIONAL FINANCIAL MANAGEMENT

Objective: To impart knowledge to students regarding the theory and practice of International Financial Management.

Unit I: International Finance: An overview, Objectives and functions of financial management in a multinational corporation, International Financial Management and Domestic Financial Management. International Monetary System, International Financial Institutions. Balance of Payments, Current Account and Capital account, and Barriers to Trade. **(No. of Lectures - 15)**

Unit II: The Foreign Exchange markets – Functions of the Foreign Exchange Market, Spot Market and Forward Market, Exchange Rate, Factors Effecting Foreign Exchange Rate, Exchange Rate Quotations and Arbitrage, Exchange rate theories: Interest Rate Parity, Purchasing Power Parity and Fisher's Parity, International Fisher Effect**. (No. of Lectures 20)**

Unit III: Management of exposure & Risk- Concept of exposure and risk. Types of exposure –Translation Exposure, Comparison of Translation Methods. Transaction Exposure- Measurement and Management of Transaction Exposure. Economic Exposure- Transaction Exposure Versus Economic Exposure, Hedging Strategies. **(No. of Lectures 20)**

Unit IV: International Investment- Direct and Indirect Investment, Return and Risk in international investments. Foreign Direct Investment (FDI), Costs and Benefits of FDI, Strategy for FDI, Conflicts between Home Country Government and MNCs and Measures of Control. International Capital Market, Various Instruments and their types - International Bond Market, International Equity Market.
(No. of Lectures 20)

Suggested Readings

1. *Bhalla,V.K.*, International Financial Management, Pearson Publication.
2. *Buckley, A*., Multinational Finance. (5thed.). Pearson Education.
3. *Butler, K.C*., Multinational Finance: Evaluating Opportunities, Costs, Risks of Operations.Thomson South-Western.
4. *Douglas,W*., International Business Finance‖, Palgrave Publication.
5. *Levi, M.D.,* International Finance. (6th ed.). Routledge Publications
6. *Madura, J.,* International Financial Management. (13thed.). Cengage Learning India
7. *P.G. Apte,* Global Financial Management, Tata McGraw-Hill Education
8. *Resnick, B. G., &Eun, C. S*., International Financial Management. (7th ed.). McGraw Hill
9. *Shapiro, A.C*., Multinational Financial Management. (10thed.). John, Inc.
10. *Vij, M.,* International Financial Management (3rd ed.). Excel Books

Programme /Class: **Master of Commerce**	{ Year- 5 } Tenth Semester	Max. Marks: **25+75**
Credit – **5(Optional)**	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	

Group A- Accounting & Finance

Code: MC250403AC MANAGEMENT INFORMATION SYSTEM

Objective: To acquaint the students with the basics of Information technology and related aspects.

Unit I: Management Information System(M.I.S): Meaning, Elements, Characteristics, Functions, Objectives and Role of M.I.S., Principles of Good MIS, Installation of MIS, Basic Requirements of MIS, Implementation of MIS, Problems in Installation of MIS, Guidelines for Making MIS Effective.**(No. of Lectures 20)**

Unit II: Development of System Analysis, System Definition, System Analysis, tools for making System Analysis, System Design, Testing, System Evaluation, Types of Information System, comparison of human and computer system(Alternative Framework). **(No. of Lectures 20)**

Unit III: Information System for Decision Making: Meaning, Types of Decisions, Decision Making Process, Basic Information System related to Production, Finance, Human Resource and Marketing. **(No. of Lectures 15)**

Unit IV: Data Communication and Networking: Meaning, Basic Elements of Communication, Data Transmission Modes, Transmission Channels, Transmission Media, Types of Database System, Network Topologies, LAN, WAN and MAN. Base of MIS: Reporting- Meaning, Principles of Reporting, Methods of Reporting, Classification of Reports.**(No. of Lectures 20)**

Suggested Readings:

1. *Louden & Louden,* “Management Information System“, Prentice Hall,
2. *Banerjee, U. K., & Sachdeva, R. K.,* “Management Information System: A New Frame Work” Vikas Publishing House, New Delhi
3. *Davis, G.B., & Olson, M. H.,* “Management Information Systems: Conceptual Foundations, Structure, and Development”, New York: McGraw-Hill.
4. *Gupta, A.K.,* “Management Information System”, S. Chand Co. Ltd
5. *Jindal Aman,* “Management Information System”, Kalyani Publishers
6. *Kanter Jerome,* “Management Oriented MIS”, Prentice Hall
7. *Kelker, S.A.,* “Management Information System -A Concise Study”, PHI Learning Private Limited, New Delhi.
8. *Murthy, C.S.V.,* “Management Information System (Text, Cases and Applications)”, Himalaya Publishing House
9. *Prasad, L.M.&Prasad, Usha,* “Management Information System”, Sultan Chand

Programme /Class: **Master of Commerce**	{ Year- 5 } Tenth Semester	Max. Marks: **25+75**
Credit – **5(Optional)**	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	

Group B- Marketing

Code: MC250401MT INTERNATIONAL MARKETING

Objective: The course aims at exposing the students to the global business activities, marketing in international business and global forces transforming the international business today.

Unit I: Nature, Scope and Importance of International Marketing. Distinction between International Marketing and Domestic Marketing, International Market entry Strategies, International Marketing Environment and its Impact on Marketing Decisions. **(No. of Lectures 20)**

Unit II: Institutional set up for Export Promotion, Governmental Agencies in International Marketing, Export Houses, Export Documentation and Procedures. International Marketing Operations. **(No. of Lectures 20)**

Unit III: Planning for Overseas Market– Product strategy, International Product Life Cycle, Management of International Brands and Packaging, Pricing Decisions, International Promotion, International Channel Management Decisions.
(No. of Lectures 20)

Unit IV: Emerging Issues and Developments in International Marketing, International Marketing of Services, Information Technology and International Marketing, World Trade Organization (WTO). **(No. of Lectures 15)**

Suggested Readings:

1. *Cateora, P. R. & Graham, J.L.*, “International Marketing” McGraw-Hill/Irwin; 15 edition
2. *Jain, Subhash C.,* “International Marketing Management” South-Western
3. *Terpstra, Vern &Sarathy, R.*,“International Marketing” Thomson Learning
4. *Onkvisit, S. & Shaw, J.J.,* “International Marketing Analysis and Strategy” Routledge, New York
5. *Czinkota, M. R. &Ronkainen, I. A.* “International Marketing”, Thomson Higher Education, USA
6. *Cherunilam, F.,* “International Marketing”, Himalaya Publishing House
7. *Sahai, I.M.,* “International Marketing” Sahitya Bhawan Publication
8. *Mishra, Arvind K., & Pallavi,* “Fundamentals of International Marketing”, Vaibhav Laxmi Prakashan
9. *Sahai, I.M.,* “AntarrastriyaVipanan”, Sahitya Bhawan Publication
10. *Jain, S.C.,* “AntarrastriyaVipanan”, Kailash PustakSadan

Programme /Class: **Master of Commerce**	{ Year- 5 } Tenth Semester	Max. Marks: **25+75**
Credit – **5(Optional)**	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	

Group B- Marketing

Code: MC250402MT ADVERTISING MANAGEMENT

Objective: This course aims to familiarize the student with the basic principles of advertising and introduction to media involved.

Unit I: Advertising Management – Concept, Scope, Importance in business, Role of Advertising in Social and Economic Development of India, Legal, Ethical and Social aspects of advertising. **(No. of Lectures 20)**

Unit II: Media Plan – Types and choice criteria, reach and frequency of advertisements, Cost of advertisement related to sales, Media Planning. **(No. of Lectures 15)**

Unit III: Message Development – Different types of advertisements, layout, design appeal, copy structure, Advertisement production, Print, Radio, T.V. and Web advertisements, Media Research. **(No. of Lectures 20)**

Unit IV: Promotional Objectives – Importance, Determination of Promotional objectives, Setting objectives DAGMAR, Advertising Budget – Objectives, Approaches and Methods. **(No. of Lectures 20)**

Suggested Readings:

1. *Aaker, Batra & Myers – Advertising Management*
2. *Percy, L. & Elliott, R.R., - Strategic Advertising Management*
3. *Manendra Mohan – Advertising Management*
4. *Tyagi C.L. – Advertising Management*
5. *Sontakki C.N., - Advertising*

Programme /Class: **Master of Commerce**	{ Year- 5 } Tenth Semester	Max. Marks: **25+75**
Credit – **5(Optional)**	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	

Group B- Marketing

Code: MC250403MT **DIGITAL MARKETING**

Object: The aim of the Digital Marketing Course is to provide students with the knowledge about business advantages of the digital marketing and its importance for marketing success; to develop a digital marketing plan.

Unit I: Digital Marketing: Meaning & Concept, Origin of Digital Marketing, Traditional Vs Digital Marketing, Benefits of Digital Marketing, Internet Micro and Macro Environment, Internet users in India.**(No. of Lectures 15)**

Unit II: Digital Marketing Tools/e-tools, Online Marketing Mix.Effective platforms for promotions, Search Engine Marketing (SEM): Definition of SEM, Definition of Search Engine Optimization (SEO), Advantages and Disadvantages of SEO,Paid Search Engine Marketing, Pay per click advertising (PPC).**(No. of Lectures 20)**

Unit III: **S**ocial Media Marketing: Introduction, building a Successful Social Media Strategy, **S**ocial Media Marketing Trends. Facebook Marketing, Facebook Campaign Creation. Instagram Marketing, LinkedIn Marketing, YouTube Marketing: Monetization with Ad sense, Paid YouTube Channel, Channel Analytics. **(No. of Lectures 20)**

Unit IV: Mobile Advertising: Concept, Mobile Marketing platforms, Advantages of Mobile Advertising, Effective Mobile Marketing Strategy, Mobile Penetration and Usage, e- Mail Marketing: Introduction, Creating newsletter for Emails. Freelancing. **(No. of Lectures 20)**

Suggested Readings:

1. *Dave Chaffey & Fiona Ellis-Chadwick:* Digital Marketing: Strategy, Implementation & Practice
2. *Damian Ryan and Calvin Jones:* Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation
3. *Daniel Rowles:* Mobile Marketing: How Mobile Technology is Revolutionizing Marketing, Communications and Advertising
4. *Upadhyay, Kailash Chandra*, Digital Marketing: Complete Digital Marketing Tutorial, Notion Press
5. *Gupta, Seema*, Digital Marketing,McGraw Hill

Programme /Class: **Master of Commerce**	{ Year- 5 } Tenth Semester	Max. Marks: **25+75**
Credit – **5(Optional)**	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	

Group C- Human Resource Management

Code: MC250401HR **LABOUR LAGISLATION IN INDIA**

Objective: To provide an understanding, application and interpretation of the various labour laws and their implications for industrial relations and labour issues.

Unit I: Objectives of Labour laws, Industrial Disputes Act, 1947- Objectives Scope, Lay off, Strike, Lockout, Retrenchment.**(No. of Lectures 15)**

Unit II: Workmen Compensation Act-1923 Employer, Partial Disablement, Total Disablement, Wages, Workman Rules Regarding Workmen's Compensation. Factories Act- 1948 Definition, Health of Workers in Factories, Safety of Workers in Factories.**(No. of Lectures 20)**

Unit III: Payment of Wages Act, 1936: Object of the Act, Definitions, Rules for Payment of Wages, Deductions from Wages, Enforcement of the Act, Minimum Wages Act, 1948: Definition, Minimum, Fair and Living Wages, Fixation and Revision of Minimum Wages, Payment of Minimum Wages, Enforcement of the Act. **(No. of Lectures 20)**

Unit IV: Trade Union Act, 1926: Features. Definition. Registration of Trade Unions. Rights and Liabilities of Registered Trade Unions, Funds of Trade Union.
Employee's Provident Fund and Miscellaneous Provisions Act, 1952: Introduction, Definition, Schemes under the Act. **(No. of Lectures 20)**

Suggested Readings:

1. *Ghaiye, B.R.,*"Laws and Procedure of Developmental Enquiry (In Private and Public Sector)", Eastern Book Co,India
2. *Malhotra, O.P.,* "The Law of Industrial Disputes", Lexis Nexis
3. *Malik, P.C.,* "Handbook of Labour and Industrial Law", Eastern Book Company
4. *Kapoor, N.D.,* "Element of Industrial Law", Sultan Chand & Sons
5. *Padhi, P.K.,* "Labour& Industrial Laws", PHI Learning Pvt. Ltd
11. *Srivastava, S. C.,* "Industrial Relations and Labour Laws", Vikas Publishing House
12. *Misra, S. N.,*"Labour and Industrial Laws", Central Law Publications,

Programme /Class: **Master of Commerce**	{ Year- 5 } Tenth Semester	Max. Marks: **25+75**
Credit – **5(Optional)**	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	

Group C- Human Resource Management

Code: MC250402HR HUMAN RESOURCE PLANNING & DEVELOPMENT

Objective: The objective of the course is to make student aware of the concepts, techniques and practices of Human Resource Planning and Human Resource Development. This course is intended to make students capable of applying the principles and techniques as professionals for developing human resources in an organization.

Unit I: Introduction to Human Resource Planning: Concept, Importance, Need for Human Resource Planning, Objectives Types of HR plan, Dimensions of Human Resource Planning, Human Resource Information System, Human Resource Planning Process, Career planning vs. Human resource planning, Career planning vs. Succession planning.**(No. of Lectures 20)**

Unit II: Evolution and Concept of HRD: System concept, Role of HRD, Professionals, HRD climate and its element, HRD Matrix, HRD Function, HRD Process, Role of line managers and supervisors in HRD.**(No. of Lectures 15)**

Unit III: Assessing and Implementing HRD Programmes: Task Analysis, Person Analysis, Organizational Analyses, Assessing HRD needs, HRD process models, Training Vs HRD, HRD Intervention, Quality of Work-life. Creating HRD environment, Issues concerning evaluation, Assessing the impact of HRD.**(No. of Lectures 20)**

Unit IV: Organizational Culture and HRD: Workforce diversity and HRD, Labor Market changes, Equal Employment Opportunity, Adapting demographic changes and gender issues, HRD practices in the manufacturing and services sectors.**(No. of Lectures 20)**

Suggested Readings:

1. *Bhattacharya, DipakKumar – Human Resource Planning, ExcelBooks.*
2. *T.V.Rao Human Resource Development Oxford IBH Publication*
3. *Aswathapa, Human Resource, and Personnel Management Text &Cases, TMH.*
4. *Desimone &Harries–Human Resource Development –Thomson Learning*

Programme /Class: **Master of Commerce**	{ Year- 5 } Tenth Semester	Max. Marks: **25+75**
Credit – **5(Optional)**	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	

Group C- Human Resource Management

Code: MC250403 HR PERFORMANCE AND COMPENSATION MANAGEMENT

Objective: This course identifies the knowledge and skills needed for effective performance management and to understand the various dimensions of Compensation Management.

Unit I: Performance Management System: Introduction to Performance Management and Objectives of Performance Management, Determinants of Performance, Diagnosing the causes of Poor Performance, Implementing Performance Management System.**(No. of Lectures 20)**

Unit II: Performance Appraisal: Organizational uses of Performance Appraisal, Process of Performance Appraisal: Issues & Challenges, Methods of Appraisal: Traditional Methods and Modern Methods, Shift from Performance Appraisal to Potential Appraisal, Appraisal Interview and Follow up, Related Cases.**(No. of Lectures 15)**

Unit III: Introduction to Compensation Management: Nature and Objectives of Compensation, Factors affecting Compensation Policy, Concept of Wages and Salary, Minimum Wages, Fair Wages and Living Wages, Elements of Compensation Structure: Fixed Pay, Variable Pay, Cash Benefits, Incentives, Executive Compensation, Stock Options.**(No. of Lectures 20)**

Unit IV: Concept of Social Security: Introduction to Provident Fund, Employees State Insurance, Gratuity, Superannuation, Bonus, Reward Systems, Retirement, VRS / Golden Handshake, Case Studies.**(No. of Lectures 20)**

Suggested Readings:

1. *George T.Mulkovich& Jerry Newmann,Compensation Planning, McGraw Hill Publication*
2. *B. D. Singh, Compensation and reward management, Excel Publication*
3. *Aswathappa, K. (2001). Human resource & personal management (text & cases). New Delhi: Tata McGraw-Hill.*
4. *Mamoria, C. B., &Gankar, S.V. (2002). Personal management (text & cases). New Delhi: Tata McGraw-Hill.*
5. *Rao, T. V. (2015). Performance Management: Toward organizational excellence. Sage Publication. Mamoria. C. B.,* "SeviVargiyaPrabandha",
6. *Verma, Pramod,* "SeviVargiyaPrabandha
7. *Kulshreshta, "*SeviVargiyaPrabandha"
8. *Goel, Diwakar; Performance Appraisal and Compensation Management, PHI Learning, New Delhi*
9. *Henderson, Richard I; Compensation Management in a Knowledge Based World, Prentice Hall India, New Delhi*

Programme /Class: **Master of Commerce**	{ Year- 4 } Seventh Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit- **4 (Minor Elective) From other faculty**	Total No. of Lectures=60 (in hours per week): **L- 4/w**	

Code: MC240105 CYBER SECURITY AND ARTIFICIAL INTELLIGENCE

Course Objective: This course familiarizes the students with the basics and principles of Cyber Security and Artificial Intelligence.

Unit-1 The Information Technology Act, 2000 : Aims and Objectives, Overview of the Act, Jurisdiction in cyber space, Regulators under IT Act. Grey Areas of IT Act, Role of Certifying Authorities, Cyber Crimes – Offences and Contraventions. Liability of Network/Online Service Providers. Legal effects of electronic evidence. Security procedures and protocols. **(No. of Lectures 15)**

Unit-II Cyber Crimes And Cyber Security : Techno – Legal Issues Major trends in cybercrimes, position under IPC, Cr.P.C. and Indian Evidence Law. Computer Viruses, Worms and Trojans. Cyber Terrorism. Data Protection and Privacy. Cyber Security Perspectives, Digital Signatures for securing information assets, Firewalls, Ethical Hacking, Cyber Forensic Tools. **(No. of Lectures 15)**

Unit-III Introduction To Artificial Intelligence : Definition, Future of Artificial Intelligence, Characteristics of Intelligent Agents, Typical Intelligent Agents, Problem Solving Approach to Typical AI problems. Problem Solving by Searching : Uninformed and informed strategies and implementation, Path planning, Constraint Satisfaction Problems (CSP). **(No. of Lectures 15)**

Unit-IV Knowledge Representation : Logical Agents, Propositional and first order predicate logic, Inference. Knowledge representation and Automated Planning. Uncertain Knowledge and Reasoning : Quantifying uncertainty, probabilistic reasoning. **(No. of Lectures 15)**

Suggested Readings:

1. *Rodney Ryder, Cyber crime, 2004, prolific Law Publications, New Delhi.*
2. *Kailash N.Gupta & others, Digital Signature Net Work, Security practices: 2006, prentice Hall of India, New Delhi.*
3. *Suresh Vishwanathan: Information Technology Act.*
4. *S. Russell and P. Norvig, "Artificial Intelligence: A Modern Approach, Prentice Hall.*
5. *M. Tim Jones, "Artificial Intelligence: A Systems Approach (Computer Science)" Jones and Bartlett Publishers, Inc.; 1st Edition, 2008.*
6. *Nils J. Nilsson, "The Quest for Artificial Intelligence", Cambridge University Press, 2009.*
7. *Python GUI programming Cookbook - Burkahard A Meier, PacktPublication, 2 nd Edition.*
8. *Barry, P. (2016). Head first Python: A brain-friendly guide. "O'Reilly Media, Inc.". Lutz, M. (2013). Learning python: Powerful object-oriented programming. "O'Reilly Media, Inc.".*

Programme /Class: **Master of Commerce**	{ Year- 4 } Seventh Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit- **4 (Minor Elective) From other faculty**	Total No. of Lectures=**60** (in hours per week): **L- 4/w**	

Code: MC240106 **E-COMMERCE**

Course Objective: After the successful completion of the course the student must be aware of Techniques in Application of e-commerce. This course is designed to provide knowledge about Electronic Commerce.

Unit-I: Welcome to E-Commerce – Electronic Commerce Frame work – Electronic commerce and Media convergence – The anatomy of E-Commerce Applications – Components of the I- Way – Network Access Equipment – Global Information Distribution Networks – Internet Terminology – NSFNET : Architecture and Components - Globalization of the Academic Internet. **(No. of Lectures 15)**

Unit-II: ISP: National, Regional-level, Local-level and Abroad Level - Network Interconnection Points and Options - Logistics of Being an Internet Service Provider - Consumer Oriented Applications – Mercantile Process Models – Consumer's Perspective – Merchant's Perspective – Electronic Payment Systems (EPS) – Types - Designing EPS - Smart Card s and EPS – Credit Cards and EPS. **(No. of Lectures 15)**

Unit-III: Electronic Data Interchange (EDI) : Applications – Security and Privacy Issues – Software Implementations – Value Added Networks – Internal Information System – Work- flow Automation and Coordination – Customization – Supply Chain Management. **(No. of Lectures 20)**

Unit-IV: Marketing on the Internet: Advertising on the Internet – Charting the On-Line Marketing Process – E-Commerce Catalogs or Directories – Information Filtering – Consumer-Data Interface: Emerging Tools. **(No. of Lectures 10)**

Suggested Readings:

1. Ravi Kalakota, Andrew Winston ,"Frontiers of Electronic Commerce", Pearson Education Asia, 2010 edition.
2. Jeffery F. Rayport, Bernard J.Jaworski , "E-commerce", TMCH, 2002
3. E.Frami Turban, JAE Lee, David King, K.Michale Chung, "Electronic Commerce", Pearson Education,2000

Programme /Class: **Master of Commerce**	{ Year- 4 } Seventh Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit- **4 (Minor Elective) From other faculty**	Total No. of Lectures=**60** (in hours per week): **L- 4/w**	

Code: MC240107 **FOUNDATION OF HUMAN BEHAVIOUR**

COURSE OBJECTIVES:

1. To study psychological principles and create an understanding of all key paradigms of psychology.
2. To understand major influences and contributors in the field of psychology and the evolution of psychology.
3. To understand the interaction between biology and psychology.
4. Understand the cognitive aspects of perception, memory, motivation, emotion and language in human behavior.
5. To promote an appreciation and understanding of individual, social and cultural diversity and understand human behavior in social contexts and situations.
6. To apply and integrate theoretical knowledge in various practical situations and display usefulness ofpsychological concepts.

Unit-I: Individual Differences: Nature and Determinants. Biological Determinants: Internal and External Environmental Factor, Genetic Factors, Hormones and Glands. Psychosocial - Cultural Determinants: Family, School, Society and Culture. **(No. of Lectures 15)**

Unit-II: Intelligence: Concept, Types of Intelligence, Concept and Classification of 1.Q., Role of Heredity and Environment, Types of Intelligence Test, Emotional Intelligence. **(No. of Lectures 15)**

Unit-III: Emotion: Nature and Components of Emotion, Physiological Correlates, Self Conscious and Positive Emotions: Shame, Guilt, Pride; Positive Affect, Optimism and Hope. **(No. of Lectures 20)**

Unit-IV: Motivation: Nature, Basic Motivational Concepts and Types. Sociogenic Motives: Nature and Correlates of Achievement, Affiliation, Power and Approval Motives. **(No. of Lectures 10)**

Suggested Readings:

1. Atkinson, R.L., Atkinson, R.C. & Hilgard, E.R. (2015). Introduction to Psychology, (16thedition) New York: Harcourt Brace Jovanovich.
2. Feldman, R. (2018). Understanding Psychology (12thed.) New Delhi, Pearson Education.
3. Buck, R. (1988). Human Motivation and Emotion. John Wiley and sons.