

## M.Com – ABST (I YEAR)

### Course of Study

<u>S. NO</u>	<u>SUBJECT</u>	<u>SUBJECT CODE</u>
1	Advance Corporate Accounting	MCOMA-101
2	Theory of Accounting	MCOMA-102
3	Research Methodology	MCOMA-103
4	Advance Cost Accounting	MCOMA-104
5	Computerized Accounting- First (Practical)	MCOMA-105

## **M.COM. I YEAR**

### **ADVANCE CORPORATE ACCOUNTING**

**(MCOMA-101)**

#### **Unit – I**

Internal & External Reconstructions, formulation of scheme and recording in books of accounts: Problems related to amalgamation and absorption of Companies.

#### **Unit – II**

Accounts of holding and Subsidiary companies under the Companies Act. 1956. Preparation of consolidated Balance Sheet and Profit & Loss Accounts.

#### **Unit – III**

Liquidation of companies: Consequences, List 'B' contributories, preferential creditors, liquidators and receivers final statements and preparation of statement of affairs and List 'H'.

#### **Unit – IV**

Valuation of Goodwill and Valuation of shares

#### **Unit – V**

Human Resources Accounting and Social Accounting

# M.COM. I YEAR

## THEORY OF ACCOUNTING

(MCOMA-102)

### **Unit 1. Accounting - An Overview :**

Emerging Role of Accounting - Accounting as an Information System. Accounting and Economic Development.

Accounting Theory-: Nature, Structure and Approaches. Accounting Principles and Postulates: Generally Accepted Accounting Principles (GAAP) - Growth, Critical Evaluation, GAAP in different countries India, the USA, the UK, France, Germany, And and Japan Accounting Standards: international Accounting Standards, a comparative study of Indian, international, US and UK Standards. Harmonisation of Accounting Practices at International Level.

**Unit 2. Corporate Financial Reporting** Disclosure of Financial information, Recent Trends - interim Reports, Segment Reports, Information Pursuant to the Companies (Disclosure of Particulars in the Report of Board of Directors) Rules 1988, Position in India, Comparison with other countries, Improving Financial Reports. Transparency in Accounting -

New Guidelines for Banking Company Accounts.

**Unit 3. Accounting for Intangibles:** Intellectual Capital - Credibility Capital, Efficiency Capital, Human Capital, Structural Capital, Customer Capital, Valuation and Reporting of Intangible Capital.

Brand Accounting: Elements of commodity branding, methodology of brand valuation, case study of some selected companies in India.

**Unit 4. Social Accounting and Reporting :** Concept, Models, Use of Social Accounting Information, Social Benefits and Social Costs, Corporate Social Performance Reports, Social Responsibility, Disclosure Practices in India - Public Sector Enterprises and Private Sector Enterprises, Study of some selected Companies in India (BHEL, HZL, Reliance, InfoTech etc.).

Social **Audit:** Concept, some Indian Examples (Tata Steel, Telecom Department).

**Unit 5. Economic Value Added Accounting:** Concept,

Determination of Value Added, Value Added Statements, the Corporate Report, Major Problems and Limitations. Contemporary Issues in Accounting Accountability and Autonomy: Ethics in Accounting. Creative Accounting: Forensic Accounting, Behavioral aspects of Accounting.

**Books Recommended:**

1. Ghosh, Maheshwari Goyal: Studies in Accounting Theory
2. Jawahar Lal : Contemporary Accounting Issues (Vision Books, New Delhi)
3. Khandelwal : Higher Accounting

**M.COM. I YEAR**

**RESEARCH METHODOLOGY**

**(MCOMA-103)**

**Unit – I**

Research: Definition, Importance, Types, steps in Research Methodology, Defining Research Problem.

**Unit – II**

Research Design: Meaning, Need & Features of good research design, Different Research Designs.

Sampling Design: Types of Sample, Measurement and Scaling, Multi-dimensional Scaling.

**Unit – III**

Collection of data and processing the data.

Measurement and scaling Techniques : Measurement scales. Test of sound measurement. Scaling – Meaning and classification Bases important scaling techniques.

**Unit – IV**

Correlation and Regression

**Unit – V**

Research Report Writing, Referencing, Bibliography

**Recommended**

1. Beri, G.C. – Marketing Research

2. Boyd *et al.* – Marketing Research
3. Kothari, C.R. – Research Methodology
4. Sharma, K.R. – Business Research Methods

## **M.COM. I YEAR**

### **ADVANCE COST ACCOUNTING**

**(MCOMA-104)**

#### **Unit – I**

**Uniform Costing:** Concept, Meaning, Definition, Objectives, Scope and Limitations, Uniform Costing and Inter-firm comparisons.

**Contract Costing:** Meaning, Difference between Job and Contract Costing, How to Account for Profit on Incomplete Contracts, Cost plus Contract.

#### **Unit – II**

**Process costing** – Process Account, Treatment of Normal Loss, Abnormal Loss and Abnormal Gain, Inter-process profit and equivalent production.

**Activity Based Costing:** Concepts, Nature, Scope, Significance, objectives and Limitations of ABC, Basic characteristics of ABC, Difference between Traditional, Target and Activity Based Costing.

#### **Unit - III**

**Budgetary control** – Preparation of various types of budgets, Advantages and Limitations of Budgetary Control, Reports to management; Zero base budgeting; Performance budgeting.

**Reconciliation** of cost and finance profits and vice versa.

#### **Unit – IV**

**Marginal costing** – Application of Marginal costing; Contribution concept and Decision Making; Cost-Volume Profit relationship; Break-even Analysis, Preparation of Break-even charts, Profit-volume graph; Practical application of profit – volume ratio. Marginal Costing and Managerial decisions.

#### **Unit – V**

Cost Audit: Concept, Meaning, Nature and Scope, Comparison, Cost Audit Vs Financial Audit, Proprietary Vs Efficiency Audit, Aspects of Cost Audit, Types of Cost Audit, Auditing techniques, Audit Reports.

## **M.COM. I YEAR**

### **COMPUTERIZED ACCOUNTING- FIRST** **(MCOMA-105)**

#### **UNIT I**

**Fundamentals:** Model of a Computer, Characteristics of Computers, Computer Input Devices, Computer Output Devices, Computer Memory: Primary memory, Secondary memory, Virtual Memory, Cache Memory

#### **UNIT II**

**MS Word:** Introduction to MS Word, Features, Creating, Saving and Opening Documents in Word, Interface, Toolbars, Ruler, Menus, Keyboard Shortcuts, Editing, Previewing, Printing, & Formatting a Document, Find & Replace, Mail Merge, Tables & Charts.

#### **UNIT III**

**MS Power Point:** Introduction to MS-Power Point, Presentations, Creating, Manipulating & Enhancing Slides, Organizational Charts, Excel Charts, Word Art, Layering art Objects, Animations and Sounds, Inserting Animated Pictures or Accessing through Object.

#### **UNIT IV**

**MS-Excel Basics:** Worksheet basics, creating worksheet, entering into worksheet, heading information, data, text, dates, alphanumeric values, saving & quitting worksheet, Opening and moving around in an existing worksheet, Toolbars and Menus, Keyboard shortcuts,

#### **UNIT V**

**MS-Excel Advanced:** Working with single and multiple workbook, working with formulae & cell referencing, Auto sum, Copying formulae, Absolute & relative addressing, Worksheet with ranges, formatting of worksheet, Previewing & Printing worksheet, Graphs and charts, Database, Creating and Using macros, Multiple worksheets- concepts, creating and using.

#### **Suggested Reading:**

1. P.K. Sinha ,Fundamentals of Computers, BPB Publications
2. V. Rajaraman, Fundamentals of Computers, 3rd Edition , PHI

PC Software for Windows – R.K. Taxali

## M.Com – ABST (II YEAR)

### Course of Study

<u>S. NO</u>	<u>SUBJECT</u>	<u>SUBJECT CODE</u>
1	Management accounting and Financial Control	MCOMA-201
2	International Financial Management	MCOMA-202
3	Contemporary Auditing	MCOMA-203
4	Dissertation (Thesis & Viva)	MCOMA-204
5	Computerized Accounting- Second (Practical)	MCOMA-205



## **M.COM. II YEAR**

### **MANAGEMENT ACCOUNTING AND FINANCIAL CONTROL**

#### **(MCOMA-201)**

##### **Unit – I**

Introduction, meaning, objective, scope and limitations, Function and Organisation of Management Accounting. Role of Management Accountant.

##### **Unit – II**

Financial Statement Analysis: Nature of Financial Statement, need for their analysis techniques of analysis –Comparative analysis, common size analysis, trend analysis.

##### **Unit – III**

Ratio Analysis, Funds flow and Cash flow statement

##### **Unit – IV**

Financing of Capital: Concept of capital with reference to – (i) Sources (Equity V/s Borrowed Capital). (ii) Period (Short-term V/s Long Term capital). (iii) Application (fixed and Working capital). Determination of capital requirements (Short term and long term), factor affecting working capital requirements. Concept and Calculation of return on capital employed.

Capitalisation over and under Capitalisation, Designing of Capital Structure in term of availability of sources of Finance and Maximization of return on Capital employed. Capital gearing, Trading on equity, Regulation of Capital issues in India capital expenditure decision cost of Capital.

##### **Unit – V**

Reporting : Presentation of Accounting and Financial data to Management through reports and statement interpretation reports and statements, forecasting.

Decision making: the account and decision establishment decisions, Operating decision, Financial and Non-Financial consideration.

**Books Recommended:**

1. J. Batty : Management Accountancy.
2. Brown and Howard: Principle and Practice of Management Accountancy.
3. S.P. Gupta: Management Accountancy

**M.COM. II YEAR**

**INTERNATIONAL FINANCIAL MANAGEMENT**  
**(MCOMA-202)**

**I. Financing Decisions Capital Structure Theories:**

Net Income Approach, Net Operating Approach, MM\_ Approach, Financial Planning, Lease Financing. **Investment Decision** : Capital Budgeting under uncertainty, Sensitivity Analysis, Risk Measurement, Application of Risk Adjusted Discounting Rate, Decision Tree Analysis.

**2. Dividend Decision :**

Dividend theories: Walter Model, Gordon Model and M.M. Hypothesis, Dividend Payment Ratio, Stability of Dividends, Bonus Shares and Stock Splits, Legal and Procedural Aspects of Dividend. **International Transactions and Financial Markets:** Concept of Balance of Payment, Accounting for International Transactions and Balance of Payment, Current Accounts, Capital Accounts, Official Reserve Accounts, Balance of Payment and Exchange Markets, Balance of Indebtedness.

**3. International institutions and Monetary Agreements:**

Need of International Monetary Agreements, Mutual Acceptance of Adjustment Mechanism, Roots of Current Monetary System. Sources of liquidity, foreign currency units, Role of International Monetary Fund, International Bank of Reconstruction and Development (World Bank), International Finance Corporation and Asian Development Bank. **Exchange Rate and interest Rate Determination** Theories - General Equilibrium Theories, Purchasing Power Parity, Market Expectation and Rat,- Determination, Relationship among interest rates in different currencies, exchange rate determination, Interest Rate and Domestic flow of funds, Interest Rate Determination and Policy, Exchange Rates and International Flow of

Funds.

#### **4. International Cash Management, Foreign Exchange and Interest Rate Risks :**

Nature of International Cash Management, Management of Foreign Exchange Risk Covering and Exchange Position. Covering in forward market and money market, Exchange Risk in Meeting Cash Need, Borrow Funds in Local and Foreign Currency, Management of Interest Rate Risk in One Currency and in Two Currency.

Alternative Financing Strategies, Cover all Risks, Cover Interest Rate Risk and Bear Exchange Risk, Cover Exchange Risk and Bear Interest Rate Risk, To cover or not to cover, Special Documents used in International Trade; Letters of Credit, Import! Export Drafts, Trade Financing from third parties, loans to exporters, Trust Receipts, Direct Loans to Exporters, Banker's Acceptance, Loans from Government Agencies, Financing with barter and Non-convertible currencies; foreign exchange risk and credit risk; some trade offs.

#### **5. International Project Planning:**

Direct Investment to increase returns or reduce risks, market characteristics and direct Investment Cash Flow determination, reinvestment of projects cash flow and acceptance criteria for international projects. Acceptance criteria for International Projects: Cost of Capital as basic theory, cost of capital as required rate of return, long term capital structure, Business Risk, Cost of Capital for a foreign project, Cost of capital as a hurdle rate.

##### ***Books Recommended:***

1. R.M. Rodriguez & E.E. Carter : International Financial Management (Prentice Hall of India Pvt. Ltd., New Delhi)
2. Khan and Jain: Financial Management
3. I.M. Pandey : Financial Management

## **M.COM. II YEAR**

### **CONTEMPORARY AUDITING**

**(MCOMA-203)**

#### **Unit – I**

Audit of Limited Companies: Auditors responsibility, Statutory requirement under Companies Act, Audit of branches and Joint Audit. Concept of true and fair, concept of materiality in the context of audit companies.

#### **Unit – II**

Auditor's Report: Certificate and Report, Types of Audit Report, special reports on prospectus, dividends and divisible profits and depreciation.

### **Unit – III**

Audit under different provisions of Income Tax Act, Special features of audit of banks, Insurance companies and Cooperatives Society, Company Auditor: Rights, duties and liabilities of auditors, Third party liability, Nature and extent.

### **Unit – IV**

Non-financial Audit Management Audit, Proprietary Audit, Cost Audit, Environment Audit and Efficiency Audit.

### **Unit-V**

Social Audit: Model of MNAREGA. Findings of Aruna Roy Committee Report.

### **Recommended Books:**

1. Kamal Gupta – Contemporary Auditing.
2. B.N. Tandon – A Handbook of Practical Auditing.
3. T.R. Sharma – Higher Auditing.
4. Jha Aruna – Students Guide to Auditing.

## **M.COM. II YEAR**

### **DISSERTATION**

**(MCOMA-204)**

Subject to the approval of the topic of survey work and a Candidate being adjudged suitable for undertaking such work. Evaluation for 100 marks by examiner for thesis & viva -voce.

Dissertation: Viva Voce will be conducted in front of a panel of examiners comprising Senior Most Professor, HOD, Supervisor and External Expert.

**M.COM. II YEAR**

**COMPUTERIZED ACCOUNTING- SECOND**

**(MCOMA-205)**

**UNIT I**

**Tally:** Creating of Company - Grouping of accounts - Accounts Creation - Cash Book - Bank Book  
- Sales Register - Purchase Register - Journal Register - Debit Note Register - Credit Note

Register - Opening and Closing Stock – Creating of Inventory - Creation of Stock Groups, Stock Categories, Stock Items, Detailed Stock Valuation.

## **UNIT II**

**Tally:** Entering Transactions: Voucher Entry - Sales Vouchers - Purchase Vouchers - Receipt Vouchers - Payment Vouchers - Contra Vouchers - Journal Vouchers - Debit Note Vouchers - Credit Note Vouchers - Editing and Deleting Vouchers - Voucher Numbering - Customization of Vouchers - Discount Allowed - Discount Received - Petty Cash Book - Depreciation - Automatic Interest Calculation - Interest Receivable - Interest Payable. Preparation of Trial Balance, Trading & Profit and Loss Account, Balance Sheet - Preparation of Day Books, Ratio Analysis, Cash Flow Statement, Funds Flow Statement

## **UNIT III**

**Tally:** Opening and Closing Balances - Schedules - Sales Tax Registers - Preparation of Departmental Accounts - Preparation of Bank Accounts - Bank Reconciliation Statement - Processing of year ending and closing the books - Report generation in various formats - Vertical and Horizontal formats - Accounts wise - Group wise Reports - Data Range Reports - Tax Reports - Analysis Reports - Budget Variance Report - Transaction List - Ledgers list - Customer/Supplier Report. Tax Accounting: Value Added Tax (VAT): VAT Register, VAT Reports - Service Tax: Service Tax Register, Service Tax Reports.

## **UNIT IV**

**Internet:** Introduction, History, Authorities Governing the Internet, Hypertext, Email, World Wide Web, Uniform Resource Locator, Web Browsers, Search Engines, Web Portals, Social Networking web sites.

## **UNIT V**

**E-Commerce:** Meaning and Definition, E-commerce practices v/s traditional business practices, Types – B2B, B2C, C2B, C2C, Benefits of e-commerce to organization, consumers, and society, Limitation of e-commerce, Credit card transaction, Electronic payment systems, Process, Cybercash, Smart cards.

### **Suggested Reading:**

1. Tally 7.2 - BPB Publications
2. E-commerce – Mamta Bhursey
3. P .K. Sinha ,Fundamentals of Computers, BPB Publications
4. **V. Rajaraman, Fundamentals of Computers, 3rd Edition , PHI**
5. PC Software for Windows – R.K. Taxali

**M.Com – BUSINESS ADMINISTRATION (1 YEAR)**

**Course of Study**

<b><u>S. NO</u></b>	<b><u>SUBJECT</u></b>	<b><u>SUBJECT CODE</u></b>
1	Human Resource Management	MCOMB-101
2	Marketing Management	MCOMB-102
3	Economic Environment of Business	MCOMB-103
4	Business Management	MCOMB-104
5	IT Applications in Management	MCOMB-105

## M.COM. I YEAR

### **HUMAN RESOURCE MANAGEMENT – MCOMB 101**

#### **UNIT I :**

**Human Resource Management:** Scope and coverage, Structure and functions of HR department, Role of HR manager.

**Human Resource Planning:** Supply and demand forecasting methods, Manpower inventory, Career planning, Succession planning, Personnel policy

#### **UNIT II:**

**Recruitment and Selection:** Process, Sources, Methods of selection, Interviewing method, skills and errors.

**Human Resource Development:** Policy and Programmes, Assessment of HRD needs, HRD methods – Training and Non- Training.

#### **UNIT III:**

**Performance Appraisal Systems:** Purpose, Methods, Appraisal instruments, Errors in appraisal, Appraisal interview.

**Compensation Management:** Concepts of wages, Components of wage, System of wage payment, Fixation of wages, regulation of wage, Fringe benefits, Retirement benefit.

#### **UNIT IV:**

**Industrial Relations in India:** Parties; Management and Trade Unions, Industrial Disputes : Trends, Collective bargaining, Settlement machineries, Role of Government , Labour Policy in India.

#### **UNIT V:**

**Worker's Participation in Management:** Concept, Practices and Prospects in India, Quality Circles and other Small Group activities.

**Discipline Management:** Misconduct, Disciplinary action, Domestic enquiry, Grievance Handling and Personnel.

#### **Suggested Readings:**

1. W.B. Werther & Keith Devis : Human Resource Management, McGraw Hill
2. V.S.P. Rao : Human Resource Management, Excel Books
3. Pattanayek, Human Resource Management, PHI
4. E.A. Ramaswamy : Managing Human Resources, OUP
5. Bohlander, Managing Human Resources, 13th ed, Thomson Learning



6. Weightman, Managing Human Resources, Jaico
7. Mathis, Human Resource Management, 10th ed, Thomson Learning
8. S. Venkataratnam & B.K. Srivastava : Personnel Management and Human Resources, Tata McGraw Hill

## M.COM. I YEAR

### **MARKETING MANAGEMENT – MCOMB - 102**

**UNIT I: Marketing mix:** Concepts of Marketing and its evolution: Elements of Marketing Mix - the 4 Ps and their sub- elements, Various concepts for marketing.

**Market Segmentation, Targeting & Positioning:** Concepts of market segmentation and targeting, the need for and benefit of segmentation, various bases for segmentation, positioning STP Concept.

**UNIT II: Product:** Basic concepts of product classification, product line, product mix, Product Life Cycle - strategies for different stages of PLC. New Product development.

**Product Branding & Product Packaging:** Important branding terms, purpose of branding, branding strategies, characteristics of good brand names, Basic purposes, types of packages, primary, secondary, shipping packages.

**UNIT III: Pricing:** Procedure for Price Setting; pricing methods, modifying the price-promotional pricing, discriminatory pricing, new product pricing, product mix pricing, initiating price changes.

**Marketing Channels:** The concept, why marketing intermediaries are used ? Different level channels, types of channel flows, channel design decisions, Teleshopping, Visual Shopping, Mails shopping through the Internet and self service stores.

**UNIT IV: Promotion mix:** Concept, Major factors which influence the designing of an appropriate promotion mix, Major sales promotional tools.

**Sales Forecasting:** The basic concepts of demand, importance of sales forecasting, methods of sales forecasting.

**Sales Force Management & Salesmanship:** Qualities of a good salesman; selection, training, compensation, motivation and evaluation of salesman. Traditional and modern concepts of Salesmanship, Steps of the selling process.

**UNIT V: Marketing of Services:** Importance of services, important characteristics of services, marketing strategy for services.

**Strategic Market Planning:** SWOT Analysis, Corporate Strategy.

#### **Suggested Readings :**

1. Phillip Kotler : Marketing Management, Prentice Hall/ Pearson Education
2. W.J. Stanton : Fundamentals of Marketing, McGraw Hill
3. Palmer: Principles of marketing, OUP

4. Czinkota: Marketing Management, Vikas
5. B.K. Chatterjee: Marketing Management, Jaico

## M.COM. I YEAR

### **ECONOMIC ENVIRONMENT OF BUSINESS – MCOMB - 103**

#### UNIT I:

Environment of Business – Micro & Macro Environment of a Firm, Different Environmental factors, Interface of Market & Non-Market factors. Economic System – Capitalism, Socialism, Mixed Economy, Mixed Economy in India. Government and Business - Role of Govt – Market System, Fiscal & Monetary Policy, Industrial Policy (1948,1956,1970,1991), Industrial Licensing, MRTP Act (1967) and its Amendments.- Liberalisation of Indian Economy.

#### UNIT II:

Economic Planning in India – Features and Objectives, Planning Commission, Review of Five Year Plans, State Planning.

#### UNIT III:

International Economic Linkage – GATT, WTO, EXIM Policy – Impact on Indian Foreign Trade. Parallel Economy in India – Meaning, Magnitude and Consequences, Causes and Remedies, Govt. measures.

#### UNIT IV:

Labour Scenerio – Employment Policy, Structure of employment, Changing dimension of unemployment and employment

#### UNIT V:

Social Responsibility of Business - Welfare, Health & Hygiene, Area development, Sports. Industry and Natural Environment - Impact on Environment, Environment Policy, green industry

#### **Suggested Reading:**

1. N. K. Sengupta : Government and Business, Vikas Publishing.
2. R. Datt & K.P.M. Sundaram : Indian Economy, S. Chand
3. D. Amarchand : Government and Business, Tata McGraw Hill.
4. N.K. Oberoi : Environment Management, Excell Books
5. Economic Survey, Govt of India (Latest Issue)

## M.COM. I YEAR

### **BUSINESS MANAGEMENT -**

#### **UNIT I:**

Development of Management Thoughts:

Taylor - Scientific Management, Fayol - Principles of General Management, McGregor 's: Theory - X and Theory – Y, Maslow - Need Hierarchy Theory Likert, **Rensis** - Link Pin Model

#### **UNIT II:**

**Management by Objectives:** Concept, Nature, Process, Benefit & Weakness, Recommendations.

#### **UNIT III:**

**Committees and Group decision-making :** Nature of Committees, reasons for using Committee, Disadvantages of Committees, misuse of Committee, Successful operation of Committee, other groups in Managing Group Dynamics -concept, importance, uses & limitation of meetings.

#### **UNIT IV:**

Relationship between person and organisation: Organisation - conflict causes & management of conflict. Organisational culture and its impact.

#### **UNIT V:**

Organisational change and development approaches to organisational change, introducing change successfully, organisational development.

#### **Suggested Reading:**

1. Management : Koontz O'Donnelt Weirhich McGraw Hill, New Delhi
2. P.C, Tripathi : Principles of Management (Tata McGraw Hill. New Delhi)

## **M.COM. II YEAR**

### **Course of Study**

<b><u>S. NO</u></b>	<b><u>SUBJECT</u></b>	<b><u>SUBJECT CODE</u></b>
1	Sales and Advertising Management	MCOMB-201
2	Organizational Behavior	MCOMB-202
3	Research Methodology	MCOMB-203
4	Dissertation (Thesis and Viva)	MCOMB-204
5	Internet and E-Commerce (Practical)	MCOMB-205

## M.COM. II YEAR

### **SALES AND ADVERTISING MANAGEMENT - MCOMB-201**

#### **Unit-I**

Sales Management- Role of sales management in marketing. Managing the sales force. Sales Manager's: Duties and Responsibilities. Problems of Sales Management, formulation of sales strategies, methods of selling, changing sales of personal selling, steps in personal selling, nature & functions of sales organizations, sales quota and territory management, sales information system.

#### **Unit-II**

Advertising- Concept and historical perspective, types and importance of advertising in modern world, various approaches for setting advertising objectives, media profile for advertising.

#### **Unit-III**

Market analysis: family life cycle and life cycle marketing, perception, learning, diffusion process of communication, media selection, planning and scheduling, creativity in advertising, advertising budget, advertising research methodology.

#### **Unit-IV**

Advertising copy: copy formulation, measuring advertising effectiveness.

#### **Unit-V**

Advertising ethics and values, Laws affecting advertising in India. Advertising agency-role and function.

#### **Recommended Books:**

1. Chunnawala & Sethia – Advertising theory and Practice.
2. Vaishnav and Gupta: Marketing Management, Sultan Chand & Sons, New Delhi 2007
3. D. C. Kapoor, Marketing and Sales Management, Sultan Chand & Sons, New Delhi 2007

## M.COM. II YEAR

### **ORGANIZATIONAL BEHAVIOUR - MCOMB-202**

#### **Unit-I**

Organizational Behaviour: Concepts and determinants (individual, group and organization)

#### **Unit-II**

Understanding individual Behaviour- Personality, perception and attitudes

#### **Unit-III**

Group dynamics and transactional analysis

#### **Unit-IV**

Motivation and Morale: Concepts, theories and techniques

#### **Unit-V**

Leadership: Concepts, theories & styles

#### **Books Recommended:**

1. Robbins- Organizational Behaviour
2. Keith Davis- Human Behaviour at Work
3. B P Singh & T N Chabra- Organizational Theory and Behaviour



## M.COM. II YEAR

### **RESEARCH METHODOLOGY - MCOMB-203**

#### **Unit-I**

Research: Definition, importance, types, steps in Research Methodology, Defining research problem.

#### **Unit-II**

Research Design: meaning need & features of good research design, different Research Designs. Sampling Design: Types of Sample, Measurement and Scaling, Multi-dimensional scaling.

#### **Unit-III**

Collection of data and processing the data.

Measurement and scaling Techniques: Measurement scales. Test of sound measurement. Scaling-Meaning and classification Bases important scaling techniques.

#### **Unit-IV**

Correlation and Regression

#### **Unit-V**

Research Report Writing, Referencing, Bibliography

**Recommended Books:**

1. Beri. G.C.- Marketing Research
2. Boyd et al.- Marketing Research
3. Kothari, C.R.- Research Methodology
4. Sharma, K.R.-Business Research Methods

## M.COM. II YEAR

### **DISSERTATION - MCOMB-204**

Subject to the approval of the topic of survey work and a Candidate being adjudged suitable for undertaking such work. Evaluation for 100 marks by examiner for thesis & viva -voce.

Dissertation: Viva Voce will be conducted in front of a panel of examiners comprising Senior Most Professor, HOD, Supervisor and External Expert.

## **M.COM. II YEAR**

### **INTERNET AND E-COMMERCE - MCOMB-205**

#### **UNIT I**

Internet: introduction, History, Email, World Wide Web, Hypertext, Uniform Resource Locator, Web Browsers, IP Address, Domain Name, Web Search Engine, Social Networking.

#### **UNIT-II**

MIS: Meaning & Definitions, concept, scope, importance & functions. Understanding of decision support system, tools & techniques An introduction to e-governance.

#### **UNIT-III**

E-Commerce: Meaning & Definitions, E-commerce practices vs traditional business practices; concepts b2b, b2c, c2c, Benefits of e-commerce to organization, consumers, and society; Limitation of e-commerce.

#### **Unit-IV**

E-Commerce: operations of e-commerce; Credit and transactions; Secure Hypertext Transfer Protocol (SHTTP); Electronic payment system; Secure electronic transaction (SET); SET's encryption; process; cybercash; smart cards; Indian payment models.

#### **Unit-V**

M-Commerce: Introduction to M-Commerce: concept of WAP; technological foundations of WAP; WAP vs e-commerce; WAP vs traditional business operations; Global growth projections.

Applications in Wireless-Internet environment: Location based applications-independent applications, business applications; advantages of mobile commerce.

**Suggested Reading:**

1. P. K. Sinha- Computer Fundamentals
2. V. Rajaraman- Introduction to Computer
3. E-Commerce- Kamlesh K. Bajaj
4. E-Commerce- Kennet L. Laudon

## M.Com – EAFM (I YEAR)

### Course of Study

<u>S. NO</u>	<u>SUBJECT</u>	<u>SUBJECT CODE</u>
1	Business Economics	MCOM-101
2	Indian Banking System	MCOM-102
3	Business Environment	MCOM-103
4	Foreign Exchange Management	MCOM-104
5	IT Applications in Management	MCOM-105

## M.COM. I YEAR

### **BUSINESS ECONOMICS - MCOM-101**

**UNIT I:** Utility Analysis, Indifference curve, Consumer Surplus.

Law of Demand, Law of Supply.

**UNIT II:** National Income Analysis, Business Cycle.

**UNIT III:** Theory of Economic Growth, Theory of Employment.

**UNIT IV:** Labour and Efficiency of Labour, Division of Labour.

**UNIT V:** Capital and Capital Formation.

#### **Suggested Reading:**

1. Boulding, K. E.: Economic Analysis.
2. Robinson, J.: Theory of Imperfect Competition.
3. Gupta, R. D.: Keynes and Post Keynes.
4. Varshney, R. L.: Managerial Economics.

## M.COM. I YEAR

### **INDIAN BANKING SYSTEM - MCOM-102**

**UNIT I:** General Introduction of Banks, Principles, Organisation and Types of Banks, Development of banking in India.

**UNIT II:** Commercial Banks, Banking Services, Innovative Trends in Indian Banking.

Cooperative Banks

**UNIT III:** Rural Banks

**UNIT IV:** State Financial Corporation

**UNIT V:** Export Import Bank of India.

#### **Suggested Reading:**

1. Saxena, Trivedi. Saxena
2. Indian Institute; of Bankers

3. Srivastava R.M.:
4. Trivedi, Chouhary, Kumar.
5. Trivedi & Sharma

## **M.COM. I YEAR**

### **BUSINESS ENVIRONMENT - MCOM-103**

#### **UNIT I**

Business and Environment  
Internal Organization Environment

#### **UNIT II**

External Environment  
Social Cultural and political Environment of Business

#### **UNIT III**

Economic Environment and System  
Liberalization, Privatization & Globalization (LPG)

#### **UNIT IV**

Critical Evaluation of Latest Economic Policies of India  
Indian Business Houses and Their Roles in World Economy

#### **UNIT V**

Multi-National Corporation and Foreign Collaboration  
Political Environment-Systems and Economic Development

#### **Suggested Reading:**

Business Environment- Mathur, Dayal, Shrivastav.

## **M.COM. I YEAR**

### **FOREIGN EXCHANGE MANAGEMENT -**



**UNIT I :** Introduction of Foreign Exchange Management: Learning objectives, Foreign Exchange market, Features of foreign exchange market, Functions of Foreign Exchange Market, Participants of Foreign Exchange **UNIT II:** Market, Transactions of Foreign Exchange Market, Structure and organization of foreign exchange market, reforms in foreign exchange market in India.

**UNIT III:** Exchange rates: Types of Exchange rates, General Factors affecting the exchange rates; exchange rate approaches

**UNIT IV:** Foreign Exchange Risk: Foreign Exchange risk, risk management methodology; Foreign exchange risk management policies; Procedure.

**UNIT V:** Foreign Exchange management act 2000: Introduction; Objectives and extent of FEMA; Important terms related to FEMA.

**Suggested Reading:** Foreign Exchange Management- Richa Garg

## M.Com – EAFM (II YEAR)

### Course of Study

<u>S. NO</u>	<u>SUBJECT</u>	<u>SUBJECT CODE</u>
1	Economics of Global Trade & Finance	MCOM-201
2	Banking law & Bank management	MCOM-202
3	Financial Management	MCOM-203
4	Dissertation	MCOM-204
5	Internet and e commerce (Practical)	MCOM-205

## M.COM. II YEAR

### **ECONOMICS OF GLOBAL TRADE AND FINANCE - MCOM-201**

#### **Module I: Commercial Policy:**

Tariff and Non-tariff barriers, Miscellaneous Protection Techniques - Dumping, Subsidies, Cartels and Commodity Agreements.

#### **Module II: Economics of Integration:**

Types of integration (EU, OPEC, ASEAN, and SAARC): Achievements and Future prospects, Regionalism vs. Multilateralism.

#### **Module III: Trends in World Trade WTO and Developing Countries:**

Recent Trends in Global Trade - Contentious issues - Agriculture and Market Access, Trade and Environmental issues, Dispute Settlement Mechanism.

#### **Module IV: Balance of Payments Adjustment:**

Foreign Trade Multiplier and Global Repercussions - BOP and Policy Mix: Role of Monetary and Fiscal Policy in BOP -Trade-off between Internal and External Balance (Mundell and Flemming Model).

#### **Module V: Foreign Exchange Market:**

Flexible Exchange Rate, Currency convertibility, Significance of foreign exchange reserves, Exchange risks, Global linkage of foreign exchange markets, Open and Closed: Interest Parity Conditions.

#### **Module VI: International Factor Movements:**

Movement of labour between countries - Trends in Migration, International capital movements - Role and impact of foreign capital, Types and factors, Role of MNCs,

## M.COM. II YEAR

### **BANKING LAW & BANK MANAGEMENT - MCOM-202**

#### **UNIT-I**

Banking Legislations in India : Reserve Bank of India Act, 1934; Banking (Regulation) Act, 1949; Banking Companies (Acquisition of Undertaking and Transfer) Act, 1970.

#### **UNIT-II**

Banker Customer Relationship : Definition of the term Banker and Customer : general and special relationship, termination of relationship, pass-book, Types of Accounts and their operations,  
Types of customers (practical problems)

#### **UNIT-III**

Negotiable Instruments : Concepts and Elements, types; cheque, Bills, Promissory notes, crossing, Endorsement, presentation (Elementary knowledge) paying and collecting banks (rights, duties, protections and precautions; Practical problems).

#### **UNIT-IV**

Investments & lending of Bank Funds-Nonprofit able and profitable investment in funds; (cash reserve, statutory reserve, Securities) secured and unsecured loans-lien, pledge hypothecation, cash credit, overdraft, discounting of bills and clean advances, appraisal of loan applications; Tandon Committee and Chore Committee Reports, Narshimam Committee Report.

#### **UNIT-V**

Letter of Credit : Meaning, Characteristics, nature of L/C (Letters of

Credit), Types of Letters of Credits, Personal Letters of Credit and Commercial Letters of Credit, Procedure of Opening L/C (Letters of Credit). Precaution in making payments of L/C (Letters of Credit). Frauds in Banks: Types and its prevention.

### **Suggested Readings:**

1. Nigam B.M.L.; Banking Law & Practice, Himalaya Publishing House, New Delhi.
2. Sharma Maliram; Banking Vidhi Evan Vyavhar, Ramesh Book Depot, Jaipur
3. Shekhar & shekhar; Banking Theory & Practice, Vikas publishing House, New Delhi
4. Shrivastava P.K.; Practical Banking Law & Practice, Himalya Publishing House, New Delhi.
5. Trivedi, Nagar, Bhate: Banking Law & Practice in India, Ramesh Book Depot, Jaipur
6. Vaishney P.N.; Banking Law & Practice : Sultan Chand & Sons,

## **M.COM. II YEAR**

### **FINANCIAL MANAGEMENT - MCOM-203**

#### **UNIT I :**

**Financial Management :** Financial goals; Profit vs Wealth maximization; Financial functions – investment, financing and dividend decisions; Financial planning.

**Capital Structure :** Meaning and determinates.

#### **UNIT II:**

**Operating and Financial Leverage :** Their measure; Effects on profits, analyzing alternate financial plans, combined financial and operating leverage.

#### **UNIT III:**

**Capital Budgeting :** Nature of Investment decisions, Investment Evaluation Criteria, Payback period, Accounting rate of return, Net Present Value, Internal rate of return, Profitability index; NPV and IRR Comparison.

#### **UNIT IV:**

**Cost of Capital:** Significance of cost of capital; Calculating cost of debt; Preference shares, Equity capital and Retained earnings; Combined (weighted) cost of capital.

#### **UNIT V:**

**Dividend Policies:** Forms of dividends and stability in dividends, Determinants, Issues in dividend policies; Walter's model, Gordon's Model M.M. Hypothesis.

**Management of Working Capital :** Nature of working capital, Significance of working capital, Operating cycle and factors determining working capital requirements; Management of Working Capital.

#### **Suggested Readings :**

1. Dr. P.C. Tulsian - Theory and Practice
2. Agarwal, Agarwal, Kothari – Financial Management

## **M.COM. II YEAR**

### **DISSERTATION - MCOM-204**

Subject to the approval of the topic of survey work and a Candidate being adjudged suitable for undertaking such work. Evaluation for 100 marks by examiner for thesis & viva -voce.

Dissertation: Viva Voce will be conducted in front of a panel of examiners comprising Senior Most Professor, HOD, Supervisor and External Expert.

## M.COM. II YEAR

### **INTERNET AND E COMMERCE - MCOM-205**

#### **UNIT I**

**Internet:** Introduction, History, Email, World Wide Web, Hypertext, Uniform Resource Locator, Web Browsers, IP Address, Domain Name, Web Search Engine, Social Networking.

#### **UNIT II**

**MIS:** Meaning & Definitions, concept, scope, importance & functions. Understanding of decision support system, tools & techniques An introduction to e-governance.

### **UNIT III**

**E-Commerce:** Meaning & Definitions, E-commerce practices vs traditional business practices; concepts b2b, b2c, c2c, c2b; Benefits of e-commerce to organization, consumers, and society; Limitation of e-commerce.

### **UNIT IV**

**E-Commerce:** Operations of E-commerce; Credit card transaction; Secure Hypertext Transfer Protocol (SHTTP); Electronic payment systems; Secure electronic transaction (SET); SET's encryption; Process; Cybercash; Smart cards; Indian payment models.

### **UNIT V**

**M-Commerce:** Introduction to M-Commerce: Concept of WAP; Technological foundations of WAP; WAP vs e-commerce; WAP vs traditional business operations; Global growth projections.

Applications in Wireless-Internet environment: Location based applications-independent applications, business applications; Advantages of mobile commerce.

#### **Suggested Reading:**

1. P.k. Sinha – Computer Fundamentals
2. V. Rajaraman – Introduction to Computer
3. E-Commerce –Kamlesh K. Bajaj
4. E-Commerce – Kennet L. Iaudon