

M.COM FIRST SEMESTER (Professional)
PAPER 101: ORGANISATIONAL BEHAVIOUR

Maximum Marks: 100

No. of hours per week: 6

Max time: 3 hours

Objective: the objective of this paper is to equip the student the fundamental knowledge of organizational behavior and techniques of understanding predicting and controlling human behavior in organization effectively.

Unit I Introduction to Organizational Behavior – definition-nature- scope - importance- fundamental concepts- historical evolution and development of OB-models of OB-OB as an interdisciplinary subject.

Unit II Dynamics of individual behavior Personality-definition-determinants- types of personality- theories of personality- perception: definition- perceptual process- factors influencing Perception- perceptual blocks- honing perceptual skills- work motivation- concept and importance –Theories of motivation- Maslows need hierarchy theory- Herzberg's two factor theory –McClelland's Achievement theory –Vroom Expectancy theory- Reinforcement theory of motivation- motivation in practice –work stress- meaning- causes and consequences –strategies and techniques to manage stress.

Unit III Dynamics of Group Behaviour: Work group meaning- characteristics- reason for forming into groups- stages of group development –Group dynamics- Group cohesiveness- determinants of group cohesiveness- Leadership: concept and meaning –theories of leadership- trait theory- Behaviour theories –Contingency theories- Fielder contingency theory- Reddin's 3-D model – Blake & Mouton's Managerial Grid model –Hersey & Blanchard's leadership life cycle theory- **Conflict Management:** Definition –causes and Consequences- conflict management styles.


Unit IV Organisational Dynamics: Communication- meaning- factors influencing organizational communication- barriers to effective communication- Organisational change-behavioral reactions to change- planned change- approaches to manage organizational change- Organisational Development (OD) – OD interventions - Organizational Effectiveness: indicators of effectiveness- approaches to achieve organizational effectiveness.

Unit V Global Perspectives of Organisational Behaviour: Change dimensions of work values –Studies –organizational cultures across the globe- Team work culture- Cultural adjustment- challenges of OB in the 21st century

Reference Books:

1. Stephen P. Robbins, Organizational Behavior, Prentice Hall of India Ltd.
2. Fred Luthans, Organisational Behaviour, Prentice Hall of India Ltd
3. John W. Newsroom and Keith Davis, Organizational Behaviour, Tata McGraw Hill
4. Subba Rao P, Management and Organisational Behavior, Himalaya Publications




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M.Com FIRST SEMESTER (Professional)**PAPER: 102 BUSINESS ENVIRONMENTS AND GOVERNMENT POLICY****Maximum Marks: 100****No. of hours per Week: 6****Max time: 3 hours**

Objective: The objective of the course is to equip student with prevailing business environment and government policy in the country.

Unit I Theoretical Framework of Business Environment: Concept Significance and Nature of business environment: Concept environment-Internal and external-Changing dimensions of business environment –Techniques of environmental Scanning and monitoring

Unit II Economic Environment of Business: Significance and elements of economic Environment-Economic systems and business environment-Economic planning in India-

Unit III Government policies- Industrial policy, fiscal policy, monetary policy, EXIM policy- public Sector and economic development-Development banks and Relevance to India business-Economic reforms, liberalization and structural Adjustment programmers.


Unit IV Political and Legal Environment of Business: Government and Business –Changing dimensions of legal environment in India; MRTP Acts, FEMA and licensing-Consumer protection Act- political Institutions-Reasons for State Intervention-Types and extent of Intervention.

Unit V Socio-Cultural Environment: Critical elements of socio-cultural environment- social institutions and systems-social values and attitudes-social groups-Middle class-Dualism in India Society and problems of uneven income distribution-Emerging rural sector in India-Indian business system-social responsibility of business-Consumerism in India

Reference Books:

1. Adhikary, M: Economic Environment Business, Sultan Chand & Sons, New Delhi.
2. Ahluwalia, I.J: Industrial Growth in India, Oxford University press, New Delhi.
3. Alagh, Yoginder K: Indian Development policy, Vikas pun. New Delhi.
4. Aswathappa.K. Legal Environment of Business, Himalaya publication. Delhi.
5. Chidambarm. Business Environment, Vikas publications




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M.Com FIRST SEMESTER (Professional)
PAPER: 104 FINANCIAL MANAGEMENT

Maximum Marks: 100

No. of hours per week: 6

Max time: 3 hours

Objective: The objective of the course is to equip the student with financial Management concepts and skill.

Unit I: Introduction to Financial Management: An overview-finance function Scope of finance function-Financial +Management -Meaning Goals and objective of Financial Management-Time value of money-Techniques of financial analysis

Unit II Investment Decisions: (a) Nature of Investment Decisions-Capital budgeting- Meaning and Importance-Types of Capital Budgeting Decisions-Cash Flow Estimation and Measurements-Methods of Appraisal-PAYBACK PERIOD-Accounting Rate of Return-Net presents value-profitability index-Internal Rate of Return-Capital budgeting under risk and uncertainty

(b) **Cost of Capital:** Concept, Importance-Measurement of Specific cost of various sources of capital-Measurement of weighted average cost of capital

Unit III (a) Financial Decisions: Concept of Leverage-Operating and financial Leverage. Meaning-determinants of capital structure-Optimum capital structure - Capital Structure theories-Net Income approach-Net Operating Income Approach-M.M. Hypothesis-Traditional view.

(b) **Financial Restructuring-**Meaning, Scope and modes of Restructuring-Buy hack merger, takeover and amalgamations.

Unit IV Divided Decisions: Concept and classification-divided policy-Determinants of dividend policy-Dividends and Market Valuation-Walter's Model-Gorden's model and MM model dividend policies in practices

Unit V Working Capital Management: An overview - Concepts of working capital-determinants of working capital-optimum level of current assets-estimating Working capital requirements.

Reference Books:

1. Pandey, I.M. Financial Management, Vikas Publishing House (p) Ltd.
2. Khan, M.Y. and Jain, P.K. Financial Management, Tata Mc- Graw Hill
3. Chandra prasanna: Financial Management, Tata Mc- Graw Hill
4. Hampton. Johni. Financial Decisions-Making: prentice Hill India (p)
5. Maheswari, S.N.: Principles of Financial Management, Suktan Chand.
6. Van Horn, James C.Financial Management, Prentice Hall India (p) Ltd



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M.Com FIRST SEMESTER (Professional)
PAPER 105: COMPUTER APPLICATIONS IN BUSINESS

Maximum Marks: Theory-50, Internals-25, and Practicals-25 =100

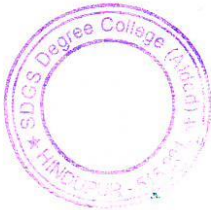
Max time: Theory- 3hrs, Praticals-2 hrs **No .of hours per week:** Theory- 4, Praticals-2


Objectives: The Objective of this course is to provide an understanding of computers, Computer operating system and application of relevant software in managerial decision-making.

- Unit I** **Tally:** Features and importance of Tally –Tally accounting – Components of gateway of tally – Creation of a company – Creating, displaying and altering single or multiple ledgers – Accounting vouchers – Display of financial statements.
- Unit II** **Tally Inventory:** Inventory masters – Configuration – Creating, displaying and altering single and multiple stock groups – Stock categories – Units of measure – Stock god owns – Stock items and inventory vouchers – Display of inventory reports.
- Unit III** **Tally VAT:** Concept and classification – Configuration – Creation of ledgers – Voucher entries for single and multi ledgers – VAT rates – VAT on MRP – VAT in accounting vouchers – VAT on imports and exports – VAT computations and reports.
- Unit IV** **Tally TDS:** Configuration – Creation of ledgers and vouchers for deductions, payments, deposits, and advances – TDS reports.
- Unit V** **Pay Roll:** Payroll process in Tally – Payroll information – Pay head creation – Calculation types – Pay roll vouchers – Preparation of pay roll reports.

Reference Books:

1. Nadhani, A.K. and Nadhani, K.K.: Implementing Tally 7.2, BPB publications, New Delhi.
2. Kiran Kumar, K. Tally 9, Lassa Publishers, Hyderabad.
3. Anita Goal, Computer Fundamentals, Pearson Education Pvt. Ltd., New Delhi.
4. Fire wall media, Tally 9.
5. Vishnu Priya Singh, tally 9, Computes Publications Ltd, New Delhi.




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M.Com SECOND SEMESTER (Professional)

PAPER 201: Quantitative Techniques for Research and Business Decisions

Maximum Marks: 100

No. of hours per week: 6

Max time: 3 hour


Objectives: The Objectives of the course is to equip the student with the Statistical Tools and Research Oriented Topics useful for their further Research.

- Unit I** **Introduction:** Meaning and Definition of Research- Objective of Scientific Research- Features of Scientific Research and Researcher –Types of Research Social Survey Case Study- Sampling and Sampling Techniques- Data Sources and Methods of Data Collection- Tabulation and Data Presentation- Recent Trends in Social Science Research (Theory Only)
- Unit II** **Research Process:** Formulation of Research Problem- Research Design- Formulation of Hypothesis- Types- Testing of Hypothesis- Report Writing (Theory Only)
- Unit III** **Tests of Significance:** Small Sample Tests – t-test- F-test- Chi-square test- Z-test (Theory & Problems)
- Unit IV** **Theory of Probability and Distribution:** Meaning and Definition of Probability Theorems of Probability -Multiplication Theorem - Conditional Theorem - Mathematical Expectation -Random Variable **Probability Distribution:** Meaning of Probability Distribution Binomial Distribution - Poisson distribution - Normal Distribution (Theory and Problems).
- Unit V** **Statistical Quality Control:** Meaning, Objectives and Role of Statistical Quality Control Procedure of Constructing Quality controls Charts- Mean and Range control Charts for Variables C-charts and p-charts control for Attributes (Theory and Problems)

Reference Books:

1. C.R. Reddy, Quantitative Methods for Management Decision, Himalaya Publishing House, Mumbai, 2009.
2. Reddy.C.R. Research Methodology in Social Sciences, Kalyani Publishers, Hyderabad
3. Richard I. Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, Private Limited, New Delhi.
4. Hood R.P Statistics for Business and Economics, Sultan Chand & Sons, New Delhi.
5. Gupta S.P., and Gupta M.P., Business Statistics, Prentice Hall, New Delhi




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M.Com SECOND SEMESTER (Professional)
PAPER 202: MANAGERIAL COMMUNICATIONS

Maximum Marks: 100

No. of hours per week: 6


Max time: 3 hour

- Unit I** **Managerial Communication:** Meaning and Definition – Fundamental principles – Communication Process- Objectives- Factors Responsible for growing importance of communication- Essentials of Good Communication- Problems involved in Interpersonal Communications.
- Unit II** **Art of Effective Listening:** Meaning and Nature of Listening- Principles of Listening- Types of Listening- Barriers in Listening- Bad Listening Habits- Types of Listeners – Techniques for Ensuring Effective Listening between Supervisor and subordinates in Modern Organisations.
- Unit III** **Effective Speaking and Writing Effectively:** Meaning of Oral Communication- Limitations-Principles of Effective Writing- Techniques and Types of Reading- Interview- Types- Techniques- styles of interview- Qualities of Interviewer- Principles to conduct an Effective Interview- short coming of Interviews.
- Unit IV** **Communication by Implication:** Meaning and Nature of Non-Verbal communication-Media of Non-Verbal Communication-Kinesics and Modes- Functions of Non-Verbal Communication- Feedback in Communication- Characteristics- Principles of Effective Feedback.
- Unit V** **Interpersonal Communication:** Group Dynamics- Techniques- Johari Window Model- Transactional Analysis- Rationale Behavior Training- Meetings – Principles for conduct of effective meetings –Winding up of meeting.

Reference Books:

1. Lesiker& Petitt," Business communication", Prentice Hall of India, New Delhi.
2. Bills Scot, "The Skill of Communication", Gower Publishing Company Limited, London.
3. Harward Business School, Effective Communication:, Harward Business Review, No 1214.
4. Larry L. Baker," Communication", prentice Hall of India, New Delhi.
5. Rayudu, C.S., Himalaya Publishing House, Mumbai.
6. Madhupai," Business Correspondence and Report Writing", Vikas publications.
7. Guffen," Business Communication".




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M.Com THIRD SEMESTER (Professional)
PAPER: 301 HUMAN RESOURCE MANAGEMENT

Maximum Marks: 100

No. of hours per week: 6

Max time: 3 hours

Objective: The objective of the course is to equip the student with the concepts and skills necessary to manage Human Resources

Unit I Introduction: Concept-Scope-Objectives-Principle-Basic Philosophy-Environmental Influences on Human Management-Importance of HRM-HRM as a Profession-Functions of HRM.

Unit II Human Resource Planning: Meaning-Importance-Job Analysis- Methods- Purposes-Job Description-Job Specification-Job Evaluation.

Unit III Recruitment, Selection, Training and Development: Recruitment Sources- Selection Process and Tests-Introduction, Training Determining Training Needs-Training Methods-Evaluating Training Effectiveness-Career Planning.


Unit IV Performance Appraisal: Concept-Appraisal Methods-Problems and Issues in Performance Appraisal-Recent Developments and Future Trends in HRM.

Unit V Human Resource Maintenance: Principles and Methods of Wage Payments-Components of Compensation-Fringe Benefits-Wage Differentials-Wage Concepts, Minimum Wage, Living Wage, Fair Wage-National Wage Policy.

Reference Books:

1. Subba Rao, P., Personnel and Human Resource Management, Himalaya Publishing House, Mumbai
2. David A. Decenzo & Stephen P. Robbins: Personnel/Human Resource Management, Prentice-Hall of India Ltd., Delhi.
3. William B. Werther J.R. & Keith Davis: Human Resource and personal Management, Mc-Graw Hill.
4. Pareek, V&T, V, Rao: Designing and Management Human Resource Systems, oxford 7 aibm, New Delhi.
5. P.C. Tripathi: personnel Management, S.Chand, New Delhi.
6. Drwar, R.S.: personal Management and Industrial Relations, Vikas.
7. C.S.Venkata Rathnam, B.K.Srivastava: personal management and Human Resources,, Mc-Graw Hill.




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M.Com THIRD SEMESTER (Professional)
PAPER: 302 ACCOUNTING THEORY

Maximum Marks: 100

No. of hours per week: 6

Max time: 3 hours

Objective: The objective of the course is to equip the student with theoretical concepts forming base for accounting practice.

Unit I Introduction: Accounting and its changing role - Accounting Theory - Approaches to the formulation of Accounting Theory.

Unit II (a) The Structure of Accounting Theory: Elements of the Structure - The Accounting Postulates - The Accounting Principles - The Exception or Modifying Principles.

(b) Accounting Standards: Meaning - Types of Accounting Standards - International Accounting Standards (In brief) - Accounting Standards in India (In brief)

Unit III Measurement: Income concept of financial reporting - Measurement of Revenue, Expenses, Gains and Losses - Measurement of Assets-Measurement of Liabilities.


Unit IV Corporate Reporting: Financial Reporting- Specific issues in Corporate Reporting- Harmonization in Financial Reporting- Disclosure in Financial Reporting

Unit V Accounting for Price level change - Cash flow Accounting - Human Resource Accounting-Social Responsibility Accounting (theory only)

Reference Books:

1. S.Hendriksen, Accounting Theory, Khosa Publishing House, Delhi Fourth Edition, 1984.
2. Lele, R.K. and Jawahar Lal, Accounting Theory, Himalaya Publishing House, Bombay, 1997.
3. Porwal, L.S. Accounting Theory, Tata McGraw-Hill Publishing Company Limited, New Delhi
4. Shakla, M.B., (Com) Kulshrestha on Accounting, India Accounting Association (Varanasi Branch), Varanasi, 1996.




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**M.Com THIRD SEMESTER (Professional)
PAPER: 303 STRATEGIC MANAGEMENT**

Maximum Marks: 100

No. of hours per week: 6

Max time: 3 hours

Objective: The objective of the course is to equip the student with the theory and practice of strategic management.

Unit I (a). Nature of Management: Management Process – Management Functions – Management Levels – Managerial Role – Managerial skills – Strategic Planning and Tactical planning.

(b). Strategic Management: Evolution of Business Policy and Strategic Management Characteristics of Strategic Decisions – Approaches to Strategic Decisions – Making – Strategic Management Process.

Unit II Strategy Formulation: Vision – Mission – Business Definition and Objectives – Organisational Analysis – Environment Analysis – International Environment – Political, Technical, Economic and Socio- Cultural Environment.

Unit III Corporate Level Strategic: Stability Strategies – Growth Strategies – Retrenchment Strategies – Combination Strategies – SBU Level and functional level strategies.

Unit IV Strategy Analysis and Choice: Internal evaluation Matrix, External Evaluation Matrix, BCU Matrix, G E Nine cell Matrix, Hofer's Matrix, Nine Cell Matrix – Grand Matrix – Ranking the strategies – Strategic Choice.

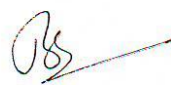
Unit V (a) Strategy Implementation: Implementation of – Operational / Production Policies – Marketing Policies – Financial Policies – Human Resource Policies – Behavioral Policies.

(b) Strategic Evaluation and Control: Process of Strategic Control – Successful maintenance of Strategic Control.

Reference Books:

1. Subba Rao, P. "Business Policy and Strategic Management", Himalaya Publishing House, Mumbai, 2002.
2. Bhattachary, S.K. and N.Vekata Ramin, "Managing Business Enterprises: Strategies, Structure and System", Vikas Publishing, New Delhi.
3. Azhar Kazmi, "Business Policy", Tata McGraw Hill Publishing Company Limited, New Delhi.




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M.Com SECOND SEMESTER (Professional)

PAPER 203: ADVANCED COST AND MANAGEMENT ACCOUNTANCY

Maximum Marks: 100

No. of hours per week: 6

Max time: 3 hour

Unit I (a) Introduction to Accounting: Management accounting as a areas of Accounting objectives- Nature and scope of financial accounting –Cost accounting and Management accounting- management accounting and managerial decisions- Management accountant's position, role and responsibilities-Contemporary issues in Management Accounting.

(b) Accounting plan and Responsibility Centers: Meaning and significance of responsibility accounting- Responsibility Centres- Cost center, profit center and investment center, problems in transfer pricing; Objectives and determinants of responsibility centers.

Unit II Budgeting: Definition of budget- Essentials of budgeting- Types of Budgets- functional, master, etc- Fixed and flexible budget- Budgetary Control- Zero-base budgeting- performance budgeting- Responsibility accountings.

Unit III Standard Costing and Variance Analysis: Standard costing as a control techniques- setting of standards and their revision- variance analysis- meaning and importance, kinds of variances and their user-material, labor and overhead variances- Disposal of variances- Relevance of variance analysis to budgeting and standard costing.

Unit IV Marginal costing and Break Even Analysis: Concept of marginal Cost- marginal costing versus direct costing-Cost-volume-profit analysis- Break-even analysis- Assumptions and practical applications of break-even analysis –Decisions regarding sales-mix-make or buy decisions and discontinuation of a product line etc.

Unit V (a) Contemporary Issues in Management Accounting: Value chain analysis; Activity –based costing; Target and life cycle costing

(b) Reporting to Management: Objective of reporting, reporting needs at different managerial levels- types of reports, mode of reporting, reporting at different levels of management.

Reference Books:

1. Anthony, Robert, Management Accounting, Taraporewale, Mumbai.
2. Docoster, Don T. and Elden L. Schater, Management Accounting- A Decision Emphasis, John Wiley and Sons, INC, New York.
3. Horngren, C.T., L. Sundem and William O'Stratton, Introduction to Management Accounting, Prentice Hal, Delhi.
4. Pandey, L.M. Management Accounting, Vani publication, Delhi.
5. Welsh Glen , A. Ronald W. Hilton and pual N?. Gorden: Budgeting:profit planning and control, prentice hall,Delhi.



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M.Com SECOND SEMESTER (Professional)
PAPER: 205 DATABASE MANAGEMENT AND INFORMATION
TECHNOLOGY

Maximum Marks: 100 No. of hours per week: 6 Max time: 3 hours

Objective: This course aims at providing an understanding of the database management and IT related management issues.

Unit- I Database System and Design: Overview of Database Management Storage and File organization; Index Structure entity relationship model; An architecture of Database3 system; Relational model; Relational operators; Functional dependences & normalization ;SOQ;A relational database language transition processing concepts, Concurrency control.

Unit-II Security an Data Warehousing: Recovery system; Database security/authorization; Distributed database; Object oriented database; Network model; Hierarchical Model; Date warehouse; Environment & design; Date warehousing & technology, Web-enabled date warehouse.

Unit-III (a) Application of Database Management: Date mining process; Management application of date mining; spatial, geographic & multimedia database; New application; Distributed IS & world Wide linkages.

(b) Emergence of IT Application in business: IT for competitive advantages, International effectives and inter – organizational linkage; Advances in database, data communication, application development, knowledge-based and multi-media technologies.

Unit IV Management and planning of IT Application: (CSFs, Scenario analysis, Linkage analysis, Enterprise modeling) Strategy formulation techniques; Nolan's stage model and revised models; IT investment decisions; Methods for evaluating IT effectiveness; IT enabled business process; redesign.

Unit V Management and Organisation: Relating IT to organizational leadership, culture, structure, policy and strategy; programmer leadership, culture, structure, policy and strategy; programmer productivity-managing legacy systems; evaluating centralization-decentralization issues: IT forecasting.

Reference Books:

1. Date, C.J. An introduction to database concepts. Addison westley.
2. Desai Bipin : An Introduction to Database system, Galgotia publication, Delhi
3. Elmasri and Nawathe : Fundamentals of database, person education Asia.
4. Mcfadden, Hoffer and Prescott; Modern datsbase management, Addison Wesley
5. Melissa Cook, Building Enterprise Information Architectures.



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M.Com FOURTH SEMESTER (Professional)
PAPER: 401 INTERNATIONAL BUSINESS

Maximum Marks: 100 **No. of hours per week: 6** **Max time: 3 hours**

Unit I Introduction to International Business: Meaning –Nature –Importance of International Business - Evolution and Development of International Business-Factors leading to international Business- Problems of International Business.

Unit II Intentional Environment: Introduction-Social Environment –Cultural Environment – Technological Environment –Economic Environment –Political Environment.

Unit III Globalisation: Introduction –Meaning –Definition-Stages and Methods of Globalisation Essentials of Globalisation –Globalisation Process in India-Role of GATI and WTO in International Business- India and WTO.

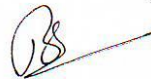
Unit IV Multinational Corporations: Definition- Factors Contributed for the growth of MNCs- Advantages and Disadvantages-Role of MNCs in India Economy.

Unit V Social Responsibility And Ethical issues In International business: Social Responsibility-Business Ethics-National differences in Ethics and Social Responsibility –Code of Conduct of Multi-national /Corporations

Reference Books:

1. Subba Rao.P., International Business. Text & Cases. Himalaya publishing House. Mumbai.
2. Justin paul.. International Business, prentice-Hall of India pvt .New Delhi
3. Francis Cherunilam., International Business Text &Cases Third Edition- Prentice-Hall of India Pvt.Ltd . New Delhi
4. Rick W, Griffin & Machael W. Pustay.. International Business Addison Wesley, Readings.
5. Rathor & Jani., InternationalMarketing Himlasy Publishing Mumbai.
6. John Fayer Weather," International Business mmmmmmanagement A Conceptual framework", McGraw Hill.York, 1969.
7. Aswathappa K., International Business Text&Cases Himamaya Publishing




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**M.Com FOURTH SEMESTER (Professional)
PAPER 405: FINANCIAL SERVICES**

Maximum Marks: 100

No. of hours per week

Max time: 3 hours

Objective: The objective of the course is to equip student with different financial services.

Unit I Financial Service-Meaning and importance, scope of financial service. Merchant Banking Services: Registration of merchant Bankers and Regulations-Functions of Merchant Bankers-Net worth Limit of Merchant Bankers-Consolidated SEBI guidelines-Accountability of Lead Managers – Regulations by SEBI-Current development-Takeovers and Merchant Bankers.

Unit II Mutual Funds: Features-Different types of mutual funds-Recent Developments-Advantages-UTI Mutual Fund-SEBI guidelines

Unit III Leasing and Hire Purchases: Concept of Leasing-Leasing Vs Buying-Operation Lease and Financial lease-Advantages of leasing-Leasing in India-Shah Committee Report-Hire Purchase

Unit IV Credit Rating Services: Meaning-Objectives and benefits of credit Rating-Types of instruments rated-Institutions; CRISIL, ICRA, CARE-Whether optional or Mandatory- Rating methodology.

Unit V Factoring Services: Silent Features-Different types of factoring services-Bank Participation in factoring, Non-banking financial services-Venture capital.

References Books:

1. L. M. Bhole: "Financial Institutions and Markets", Tata Mc Graw Hill Publishing Company, New Delhi
2. M.Y.Khan: "Indian Financial System"; Vikash Publishing House
3. Robin Rolent: "Financial Markets"
4. James C. Van Horne: "Financial Markets"
5. H.M. Bhatia: "New Issue Market of India", Vora Publications.
6. L.C.Gupta: "Reading in Industrial Finance"
7. M.Y.Khan: "Industrial Finance" Tata Mc Graw Hill Publishing Company, New Delhi
8. Sanjiv Agarwal: "A Mutual of Indian capital Markets", Agarwal Infin Consultants Pvt Ltd.
9. Gopalaswamy: "Indian Capital Markets", Deccan Publications, Madras
10. Avadhani V.A. "Investment and Securities Market India", Himalaya Publishers
11. NABI's Manual of SEBI Guidelines



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M.Com (CBCS) (Professional) w.e.f Academic Year 2019-20

FIRST SEMESTER

CORE PAPER

PAPER: 101: FINANCIAL MANAGEMENT

Objective: The objective of the course is to equip the student with financial Management

- Unit - I** **Introduction to Financial Management:** An overview-finance function Scope of finance function-Financial +Management –Meaning Goals and objective of Financial Management-Time value of money-Techniques of financial analysis.
- Unit - II** **Investment Decisions:** (a) Nature of Investment Decisions-Capital budgeting-Meaning and Importance - Types of Capital Budgeting Decisions-Cash Flow Estimation and Measurements-Methods of Appraisal-Payback period-Accounting Rate of Return-Net presents value-profitability index-Internal Rate of Return-Capital budgeting under risk and uncertainty.
- (b)Cost of Capital:** Concept, Importance-Measurement of Specific cost of various sources of capital-Measurement of weighted average cost of capital
- Unit - III** **(a) Financial Decisions:** Concept of Leverage-Operating and financial Leverage. Meaning-determinants of capital structure-Optimum capital structure - Capital Structure theories-Net Income approach-Net Operating Income Approach-M.M. Hypothesis-Traditional view.
- (b) Financial Restructuring-Meaning.** Scope and modes of Restructuring-Buy back merger, takeover and amalgamations.
- Unit - IV** **Dividend Decisions:** Concept and classification-dividend policy-Determinants of dividend policy-Dividends and Market Valuation-Walter's Model-Garden's model and MM model dividend policies in practices.
- Unit - V** **Working Capital Management:** an overview-Concept of working capital-determinants of working capital-optimum level of current assets-estimating Working capital requirements.

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1. Pandey, I.M. Financial Management, Vikas Publishing House (p) Ltd.
2. Khan, M.Y. and Jain, P.K. Financial Management, Tata McGraw Hill
3. Chandra prasanna: Financial Management, Tata McGraw Hill
4. Hampton. Johni. Financial Decisions-Making: prentice Hill India (p)
5. Maheswari, S.N.: Principles of Financial Management, Suktan Chand.
6. Van Horn, James C. Financial Management, Prentice Hall India (p) Ltd



M.Com (CBCS) (Professional) w.e.f Academic Year 2019-20
FIRST SEMESTER
CORE PAPER

PAPER- 102: MARKETING MANAGEMENT

Objective: The objective of the course is to equip the student with various aspects relating Marketing Management.

- Unit - I** **Introduction:** concept, nature, scope and importance of marketing- Approaches to the study of marketing- Concept, tasks and philosophies of marketing management-- Marketing Environment-Macro and Micro components of marketing environment- Marketing Segmentation and Positioning.
- Unit - II** **Product Management:** Concept of product- classification of product- major product decisions- Branding, Packing and labeling- product line -product mix- stages of new product development- Product Life Cycle and strategic implications in different stages of PLC-New product Development and Consumer adoption process.
- Unit - III** **Pricing Decisions:-**factors influencing on price determination –methods of pricing-pricing policies- price modification strategies- discounts and rebates.
- Unit - IV** **Distribution Channels and Physical Distribution Decisions:** Nature - Functions and types of distribution channels- Channel Intermediaries-Channel design decision- Channel Management Decisions-Physical Distribution decision- Retailing and Wholesaling.
- Unit - V** **Promotion Mix:** Elements of promotion mix – Push and Pull strategy - Advertising- Setting Advertising Objectives and Budget- Developing Advertising strategy- sales promotion- objectives- tools –personal selling- nature- managing the sales force- personal selling process- public relations- role and impact on marketing activities.

Reference Books:

1. Kotler, Philip and Gary Armstrong: Principles of Marketing, Prentice Hall New Delhi
2. Kotler, Philip: Management-Analysis, Planning, Implementation and Control, Prentice
3. Majumbar, Ramanuj: Product Management in India, Prentice Hall, New Delhi
4. Mc Carthy, E.Jerome and William D. Perreault Jr.Basic Marketing-Managerial Approach, Richard D.Irwin, Homewood, Illionis
5. Ramaswamy, V.S and Nankumari.S., Marketing Management, Mcmillian India, New Delhi
6. Srinivasan, R; Case Studies in Marketing: The India Context, Prentice Hall, New Delhi



M.Com (CBCS) (Professional) w.e.f Academic Year 2019-20

FIRST SEMESTER

CORE PAPER

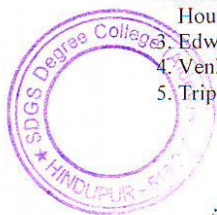
PAPER -103: HUMAN RESOURCE MANAGEMENT

Objective: The objective of the course is to equip the student with the concepts and skills necessary to manage Human Resources

- Unit - I INTRODUCTION TO HUMAN RESOURCE MANAGEMENT:** Definition and concept of Human Resource Management – Evolution and historical perspectives – approaches – functions – contemporary issues in HRM – strategic human resource management – Horizons and challenges of challenges in the 21st century.
- Unit - II ACQUISITION OF HUMAN RESOURCES:** Human Resource Planning – definition – objectives – process – growing importance – Job Analysis – Recruitment – factors affecting recruitment – source of recruitment – Employee Selection – the process of selection – selection tests – Placement and Induction.
- Unit - III MANAGEMENT AND DEVELOPMENT OF HUMAN RESOURCES:** Career Planning and Development – elements of career planning issues in career planning and succession – steps in career planning – Performance Appraisal System – objectives and methods of performance appraisal – 360⁰ performance appraisal – Employee Training and Development – need and importance – on the job training and off – the job training methods – Compensation Management – Definition and objectives of Job Evaluation – principles – process – techniques – Wage and Salary Administration – principles – wage differentials – monetary and non-monetary incentives – employee morale and productivity.
- Unit - IV EMPLOYER AND EMPLOYEE RELATIONS MANGEMENT:** Employer and employee relations – need and importance – role of the state – Grievance handling – concept – causes – steps in grievance procedure in India – Industrial conflicts – causes – preventive and settlement – machinery – Employee – health and safety measures – employee welfare and social security – Workers Participation in Management – forms – factors contributing for limited success.
- Unit - V INTERNATIONAL HUMAN RESOURCE MANAGEMENT (IHRM):** Concept and meaning of IHRM – approaches – Features – emerging need for cross-culture management – cultural shock – factor affecting IHRM.

Reference Books:

1. Aswarthappa K. Human Resource and Personal Management Text and cases, Tata McGraw Hill, New Delhi.
2. Subba Rao P. Essentials of HRM and Industrial Relations, Text, cases and games, Himalaya Publishing House, Mumbai.
3. Edwin B. Flippo Principles of Personal Management, McGraw Hill.
4. Venkata Ratnam C.S. Managing people, Global Business Press, New Delhi.
5. Tripathi P.C. Personal Management and Industrial Relations, Tata McGraw Hill, New Delhi



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FIRST SEMESTER
CORE PAPER

PAPER -104 : COMPUTER APPLICATIONS IN BUSINESS

Objectives: The Objective of this course is to provide an understanding of computers, Computer operating system and application of relevant software in managerial decision-making.

- Unit I:** **Tally:** Features and importance of Tally –Tally accounting – Components of gateway of tally – Creation of a company – Creating, displaying and altering single or multiple ledgers – Accounting vouchers – Display of financial statements.
- Unit II:** **Tally Inventory:** Inventory masters – Configuration – Creating, displaying and altering single and multiple stock groups – Stock categories – Units of measure – Stock god owns – Stock items and inventory vouchers – Display of inventory reports.
- Unit III:** **GST in Tally:** GST Configuration- Creating Purchase Ledgers, Sales Ledgers, Input GST Tax and Output GST Tax Ledgers- Creating Stock Item- Creating customers Ledgers – Creating Suppliers Ledgers – GST Rates- Voucher entries- GST Computation and Reports.
- Unit IV:** **Tally TDS:** Configuration – Creation of ledgers and vouchers for deductions, payments, deposits, and advances – TDS reports.
- Unit V:** **Pay Roll:** Payroll process in Tally – Payroll information – Pay head creation – Calculation types – Pay roll vouchers – Preparation of pay roll reports- ERP- SPSS- EPSS.

Reference Books:

1. Nadhani, A.K. and Nadhani, K.K.: Implementing Tally 7.2, BPB publications, New Delhi.
2. Kiran Kumar, K. Tally 9, Lassa Publishers, Hyderabad.
3. Anita Goal, Computer Fundamentals, Pearson Education Pvt. Ltd., New Delhi.
4. Fire wall media, Tally 9.
5. Vishnu Priya Singh, tally 9, Computes Publications Ltd, New Delhi.



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FIRST SEMESTER
ELECTIVE PAPER

PAPER -105: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

Objectives: The Objectives of the course is to equip the student with the Statistical Tools and Research Oriented Topics useful for their further Research.

- Unit-I** **Theory of Probability:** Meaning and Definition of Probability Terminology of Probability Additional Theorem of Probability Multiplication Theorem of Probability Conditional Theorem of Probability Mathematical Expectation Random Variable and Probability Distribution (Theory and Problems).
- Unit-II** **Probability Distribution:** Meaning of Probability Distribution Binomial Distribution - Poisson distribution _ Normal Distribution (Theory and Problems).
- Unit-III** **Theory of Estimation:** Meaning of Theory of Estimation Characteristics of Good Estimator Point and Interval Estimation of Population Mean Proportion and Variance (Theory and Problems).
- Unit-IV** **Tests of Significance:** Meaning and Definition of Hypothesis Procedure of testing of Hypothesis- t-test- F-test Chi-square test and Z-test (Theory and Problems)
- Unit-V** **Statistical Quality Control:** Meaning, Objectives and Role of Statistical Quality Control Procedure of Constructing Quality controls Charts- Mean and Range control Charts for Variables C-charts and p-charts control for Attributes (Theory and Problems)

Reference Books:

1. C.R. Reddy, Quantitative Methods for Management Decision, Himalaya Publishing House, Mumbai, 2009.
2. Richard I. Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, Private Limited, New Delhi.
3. Hood R.P Statistics for Business and Economics, Sultan Chand & Sons, New Delhi.
4. Guptha S.P., and Gupta M.P., Business Statistics, Prentice Hall, New Delhi
5. S.P Guptha., Fundamentals of Statistics Himalaya Publications, New Delhi.



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FIRST SEMESTER

ELECTIVE PAPER

PAPER - 106: ORGANISATIONAL BEHAVIOR

Objective: The objective of this paper is to equip the student the fundamental knowledge of organizational behavior and techniques of understanding predicting and controlling human behavior in organization effectively.

Unit- I Introduction to Organizational Behavior: Organizational Behavior – Definition- nature-scope-importance-fundamental concepts- historical evolution and development of OB-models of OB-OB as an interdisciplinary subject.

Unit- II Dynamics of individual behavior - Personality-definition-determinants- types of personality- theories of personality- perception: definition- perceptual process-factors influencing Perception- perceptual blocks- honing perceptual skills- work motivation- concept and importance –Theories of motivation- Maslow's need hierarchy theory- Herzberg's two factor theory –McClelland's Achievement theory – Vroom's Expectancy theory- Reinforcement theory of motivation- motivation in practice –work stress- meaning- causes and consequences –strategies and techniques to manage stress.

Unit-III Dynamics of Group Behavior: Work group meaning- characteristics- reason for forming into groups- stages of group development –Group dynamics- Group cohesiveness- determinants of group cohesiveness- Leadership: concept and meaning –theories of leadership- trait theory- Behavior theories –Contingency theories- Fielder's contingency theory - Reddin's 3-D model –Blake & Mouton's Managerial Grid model –Hersey & Blanchard's Leadership Life Cycle theory- Conflict Management: Definition –causes and Consequences- conflict management styles.

Unit- IV Organizational Dynamics: Communication- meaning- factors influencing organizational communication- barriers to effective communication- Organizational change- behavioral reactions to change- planned change- approaches to manage organizational change- Organizational Effectiveness: indicators of effectiveness- approaches to achieve organizational effectiveness.

Unit- V Global Perspectives of Organizational Behavior: Changing dimensions of work values –Studies –organizational cultures across the globe- Team work culture- Cultural adjustment- challenges of OB in the 21st century.

Reference Books:

1. Stephen P. Robbins, Organizational Behavior, Prentice Hall of India Ltd.
2. Fred Luthans, Organisational Behaviour, Prentice Hall of India Ltd
3. John W. Newsroom and Keith Davis, Organizational Behaviour, Tata McGraw Hill
4. Subba Rao P, Management and Organizational Behavior, Himalaya Publications



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SECOND SEMESTER

CORE PAPER

PAPER: 203: DATABASE MANAGEMENT AND INFORMATION TECHNOLOGY

Maximum Marks: 100

No. of hours per week: 6

Max time: 3 hours

Objective: This course aims at providing an understanding of the database management and IT related management issues.

Unit- I Database System and Design: Overview of Database Management Storage and File organization: Index Structure entity relationship model; An architecture of Database3 system; Relational model; Relational operators; Functional dependences& normalization ;SOQ;A relational database language transition processing concepts, Concurrency control.

Unit-II Security an Data Warehousing: Recovery system; Database security/authorization; Distributed database; Object oriented database; Network model; Hierarchical Model; Date warehouse; Environment & design; Date warehousing & technology, Web-enabled date warehouse.

Unit-III (a) Application of Database Management: Date mining process; Management application of date mining; spatial, geographic & multimedia database; New application; Distributed IS & world Wide linkages.

(b) Emergence of IT Application in business: IT for competitive advantages, International effectives and inter – organizational linkage; Advances in database, data communication,application development, knowledge-based and multi-media technologies.

Unit IV Management and planning of IT Application: (CSFs, Scenario analysis, Linkage analysis, Enterprise modeling) Strategy formulation techniques; Nolan's stage model and revised models; IT investment decisions; Methods for evaluating IT effectiveness; IT enabled business process; redesign.

Unit V Management and Organisation: Relating IT to organizational leadership, culture, structure, policy and strategy; programmer leadership, culture, structure, policy and strategy; programmer productivity-managing legacy systems; evaluating centralization-decentralization issues: IT forecasting.

Reference Books:

1. Date, C.J. An introduction to database concepts. Addison westley.
2. Desai Bipin : An Introduction to Database system, Galgotia publication, Delhi
3. Elmasri and Nawathe : Fundamentals of database, person education Asia.
4. Mcfadden, Hoffer and Prescott; Modern datsbase management, Addison Wesley
5. Melissa Cook, Building Enterprise Information Architectures.



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SECOND SEMESTER
ELECTIVE PAPER

PAPER -205: CORPORATE GOVERNANCE

Objectives: The objective of the course is to equip the students with corporate governance standards and business ethics

- Unit I:** **Corporate Governance:** Meaning –Need-Importance-Corporate Governance (CG) mechanism –CG Systems –Indian model of CG-CG and value maximization –Issues in corporate Governance.(Theory)
- Emergence of corporate Governance:** Governance in USA and UK –Role of World Bank –OECD- McKinsey- Sarbanes-Oxley Act 2002 –World committees on CG – The Cadbury committee, The Greenburg committee, The Hampel Committee, - Principal of good CG and Code of best practices- OECD Principles. (Theory)
- Unit II:** **Corporate Governance in India:** Need and importance –Historical perspective – Indian Committees and guidelines on CG – Naresh Chandra committee – Narayana Murthy Committee – J.J. Irani committee – Kumara Managalam Birla committee – The CII initiatives –SEBI initiative – CG practice in India. (Theory)
- Unit III:** **Board of Directors and Audit committee :** Board of Directors and their role in CG – Composition of board –CG issues relating to Board_ Independent Directors – Clause 49 of listing agreement – Composition of Audit Committee – CG and internal auditors – Indian situation. (Theory)
- Unit IV:** **Corporate Governance Standards and Practices in Indian:** CG Standards – Methods for examining the quality and effectiveness of CG-CG standards in Indian context- CG in IT Sector pioneers in good CG practices- Problems of CG in India- CG.
- Unit V:** **Business Ethics-** CG and Corporate Social Responsibility (CSR) –Future of CG in India. (Theory)

Reference Books:

1. Fernando A.C Corporate Governance –Principles, policies and practices pearson Education- New Delhi-2006.
2. subhash Chandra Das – Corporate Governance – Codes, Systems, Standards and Practices – PHI Learning - New Delhi-2006.
3. Kesho Prasad – Corporate Governance – PHI Learning - New Delhi-2006.
4. Singh s – C Corporate Governance – Global concepts and Practices- Excel Books- PHI Learning - New Delhi-2006.
5. Donald H. Chew Jr. and stuart L. Gillan – Corporate Governance at Crossroads – Tata Mc Graw Hill Co.Ltd., New Delhi-2006.



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SECOND SEMESTER

OPEN ELECTIVE PAPER

PAPER-206: FUNDAMENTALS OF INSURANCE AND RISK MANAGEMENT

- Unit I:** **Risk Management:** Concept of Risk – Classification of RISK – Objectives of Risk Management – Steps in Risk Management Process – Benefits of Risk Management – Personal Risk Management.
- Unit II:** **New Scope of Risk Management:** Source of risk – Probability and Insurance – Insurance Marketing Dynamics – Loss forecasting financial Analysis in Risk Management Decision Making – Theories of Risk Management – Other Risk Management tools.
- Unit III:** Insurance - Concept of Insurance – importance of insurance – classification of Insurance – principles of Insurance Contract – re Insurance – development of Insurance – Insurance Regulatory and Development authority (IRDA) – Privatization of Insurance.
- Unit IV:** **Life Insurance:** Essential features and principles of Life Insurance – L.I.C. – Fire Insurance Principles and Policies – Marine Insurance Policies – Deference between fire and Marine Insurance
- Unit V:** **Miscellaneous:** Health Insurance – Accident and Auto Insurance – Property Insurance and Liabilities Insurance – Nature – Coverage Types – Features of These Insurance.

References books:

1. Arif Khan, Theory and Practices of Insurance, Educational Book House.
2. Ghosh and Agarwall, Insurance Principles, Practice and Legislation.
3. Dorfman, Insurance and Risk Management, PHI New Delhi.
4. George Rejade: Principles of Risk Management and Insurance, Pearson Education New Delhi.
5. Guptha. P.K, Insurance and Risk Management, Himalaya Publishing House Mumbai. Willee, Allian, The Economic Theory of Risk and Insurance



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THIRD SEMESTER

CORE PAPER

PAPER 301: FUNDAMENTALS OF GOODS AND SERVICES TAX

Objective: To give the students a general understanding of the GST law in the country and provide an insight into practical aspects of GST and equip them to become tax practitioners.

UNIT- I: INTRODUCTION

Direct Tax and Indirect Tax- Indirect Tax Structure- Benefits and limitations of VAT- Need for Tax Reforms – Justification for introduction of Goods and Services Tax (GST) – The process of introduction of GST in India.

UNIT – II: LEGAL FRAMEWORK AND AGENCIES FOR GST

Constitution of the GST Council – Powers of GST Council –Constitutional Amendments for the introduction of GST- Models of GST- Australian model of GST – Canadian Model – Concurrent Dual GST model – Scope of GST – Procedure for Registration.

UNIT – III: TAXES AND DUTIES

Basic Scheme of Taxation in India – Taxes subsumed under GST- Taxes and Duties outside the purview of the GST – Objectives of IGST Act, -2017- Major advantages of IGST model – Inter State and Intra State Transactions under GST- Valuation in GST.

UNIT – IV: INPUT TAX CREDIT (ITC)

Input Tax under GST – Conditions and eligibility for taking ITC – Distribution or Utilisation of credit – Matching of Input Tax Credit – Availability of Credit in Special circumstances.

UNIT – V: ENFORCEMENT FOR GST

Filing of returns under GST – Refunds – Assessment and Audit – Demands and Recovery – Appeals and Recovery – Offences and Penalties.

Reference Books:

1. Joy Dingra, "Goods and Services Tax – Fundamentals", Kalyani Publications, Hyderabad.
2. Goods and Services Tax in India- Notifications on different dates.
3. GST Bill 2012.
4. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital road, Agra – 282003.
5. The Central Goods and Services Tax Act, 2017, No.12 OF 2017 Published by Authority, Ministry of Law and Justice, New Delhi, the 12th April, 2017.



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THIRD SEMESTER
CORE PAPER

PAPER: 302: ACCOUNTING THEORY

Maximum Marks: 100 No. of hours per week: 6 Max time: 3 hours

Objective: The objective of the course is to equip the student with theoretical concepts forming base for accounting practice.

Unit I Introduction: Accounting and its changing role- Accounting Theory-Approaches to the formulation of Accounting Theory.

Unit II (a) The Structure of Accounting Theory: Elements of the Structure- The Accounting Postulates- The Accounting Principles- The Exception or Modifying Principles.

(b) Accounting Standards: Meaning-Types of Accounting Standards- International Accounting Standards (In brief)-Accounting Standards in India (In brief).

Unit III Measurement: Income concept of financial reporting-Measurement of Revenue, Expenses, Gains and Losses-Measurement of Assets-Measurement of Liabilities.

Unit IV Corporate Reporting: Financial Reporting-Specific issues in Corporate Reporting- Harmonization in Financial Reporting-Disclosure in Financial Reporting.

Unit V Accounting for Price level change- Cash flow Accounting – Human Resource Accounting-Social Responsibility Accounting (theory only).

Reference Books:

1. S.Hendriksen, Accounting Theory, Khosa Publishing House, Delhi Fourth Edition, 1984.
2. Lele, R.K. and Jawahar Lal, Accounting Theory, Himalaya Publishing House, Bombay, 1997.
3. Porwal, L.S. Accounting Theory, Tata McGraw-Hill Publishing Company Limited, New Delhi
4. Shakla, M.B., (Com) Kulshrestha on Accounting, India Accounting Association (Varanasi Branch), Varanasi, 1996.



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THIRD SEMESTER
CORE PAPER

PAPER: 303: MANAGEMENT INFORMATION SYSTEMS

Maximum Marks: 100 No. of hours per week: 6 Max time: 3 hours

Unit I Introduction to Management Information Systems (MIS): Definition of MIS – Objectives of MIS- Benefits of MIS function Evolution of MIS –Characteristics ties of MIS – Types of information Components of information Systems.

Unit II Database technology: Database system Objectives Advantage and disadvantages of Database System –Database and enterprise Management Date processing-Database Management Systems (DBMS) Administration –Current development in Database.

Unit III MIS and Other Subsystems: Transaction processing system Transaction processing Cycle –Decision Support System (DSS) Characteristics of a DSS Tools for Operational Management – Group DSS - Executive Support Systems (ESS) - Office Automation System (OAS).

Unit IV Data Communication and Networking: Data Communication Methods of Data Communication-Communication Networks – Local Area Networks (LAN) - Wide Area Network (WAN) - Metropolitan Area Network (MAN) –integrated services Digital Networks (ISDN) Electronic Communication.

Unit V Enterprise Resource Planning (ERP) - Production Information System - Marketing Information System - Finance Information System - Personal Information System.

Reference Books:

1. Murthy.C.S.V. "Management Information System" Himalaya publishing House
2. Sadagopan.S, "Management Information System" Prentice Hall of India
3. Gordan Davis, "Management Information System" Tata Mc Graw Hills



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THIRD SEMESTER
ELECTIVE PAPER

PAPER- 304: INTERNATIONAL MARKETING MANAGEMENT

Objective: The objective of the course is to equip the students management skills in International Marketing.

- Unit I:** **International marketing:** Meaning – Requirement of international marketing –Major influences on international marketing- political and socio-cultural influences –Barriers to international marketing – Domestic vs. international market.
- Unit II:** **Formulation of international marketing strategy:** Selection of target markets- methods of entry – Role of Government and MNCs in international marketing strategy.
- Unit III:** **Product policy:** Product positioning –standardization and adaptation- Branding –Exports- governments' support –Tax incentives – Export incentives –Free trade zones- Export pricing.
- Unit IV:** **Promotion:** International advertising – international advertising research – Trade fairs-Distribution channels- influence of public policy-Distribution channel for different markets – State trading in India.
- Unit V:** **World Trade organization:** Origin objectives and functions of WTO GATT and WTO –The WTO structure- Principals of WTO- TRIPS- TRIMS –GAT S –Disputes settlement – implications for India – Agreements for joining WTO –India" s commitments to WTO

Reference Books:

- a. V.H. Kirpalani: International Marketing –Prentice Hall of India Ltd New Delhi.
- b. Hohn Fayor Weather: International Marketing, prentice Hall of India Ltd. New Delhi
- c. Sak onkvisit. John J.shaw –International Marketing. Prentice Hall of India.
- d. Francis Cherunilam: International trade and Export Management, Himalaya publishing House.
- e. K.Aswhathappa – International business. The Mc.Graw –Hill companies.6. R.L. Varshney and
- f. B.Bhatta charya
- g. International Marketing Management –an Indian perspective-, sultan chand &sons, New Delhi.



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THIRD SEMESTER

ELECTIVE PAPER

PAPER: 305: STRATEGIC MANAGEMENT

Maximum Marks: 100

No. of hours per week: 6

Max time: 3 hours

Objective: The objective of the course is to equip the student with the theory and practice of strategic management.

Unit I (a). Nature of Management: Management Process – Management Functions – Management Levels – Managerial Role – Managerial skills – Strategic Planning and Tactical planning.

(b). Strategic Management: Evolution of Business Policy and Strategic Management Characteristics of Strategic Decisions – Approaches to Strategic Decisions – Making – Strategic Management Process.

Unit II Strategy Formulation: Vision – Mission – Business Definition and Objectives- Organisational Analysis - Environment Analysis – International Environment – Political, Technical, Economic and Socio- Cultural Environment.

Unit III Corporate Level Strategic: Stability Strategies – Growth Strategies – Retrenchment Strategies – Combination Strategies – SBU Level and functional level strategies.

Unit IV Strategy Analysis and Choice: Internal evaluation Matrix, External Evaluation Matrix, BCU Matrix, G E Nine cell Matrix, Hofer's Matrix, Nine Cell Matrix – Grand Matrix – Ranking the strategies – Strategic Choice.

Unit V Strategy Implementation: Implementation of - Operational / Production Policies – Marketing Policies – Financial Policies – Human Resource Policies – Behavioral Policies. Strategic Evaluation and Control: Process of Strategic Control – Successful maintenance of Strategic Control.

Reference Books:

1. Subba Rao, P. "Business Policy and Strategic Management", Himalaya Publishing House, Mumbai, 2002.
2. Bhattachary, S.K. and N.Vekata Ramin, "Managing Business Enterprises: Strategies, Structure and System", Vikas Publishing, New Delhi.
3. Azhar Kazmi, "Business Policy", Tata McGraw Hill Publishing Company Limited, New Delhi



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THIRD SEMESTER
OPEN ELECTIVE PAPER

PAPER -306: SOFT SKILLS FOR CAREER DEVELOPMENT

- Unit I:** **Introduction to personality development and Soft Skills:** Definition of personality – Determinants- Theories of Personalities- Sigmund Freud's -psycho-analytical theory- Allport's Trait theory- Holland's Personality- Job fit theory- Argyri's immaturity –maturity theory- BP Skinners Behavior theory- Barriers to developing positive personality- Techniques for developing a pleasing personality- **Soft Skills:** Meaning-importance- attributes of soft skills- methods to improve soft skills.
- Unit II:** **Formation of Attitudes, Perception and Career Planning:** Introduction- Attitude-definition – features of attitudes- functions of attitudes-negative and positive attitudes- obstacles in developing positive attitude- **Perception:** Meaning- factors influencing perception- developing perceptual skills- Johari Window -transactional analysis- Career Planning- Benefits of Career Planning- developing career goals- methods of successful career planning.
- Unit III:** **Self- Awareness and Management :** Self-esteem- Characteristics- barriers for low self-esteem –steps to build positive self esteem- Communicative skills- non-verbal messages- listening skills- speaking skills- writing skills- counseling for self awareness and development.
- Unit IV:** **Self- Discovery and Soft Analysis:** Introduction- importance of self discovery – process of knowing oneself- SWOT analysis- SWOT analysis Grid- Management of stress & emotions –Etiquettes and manners- classification of manners- manners to impress others.
- Unit V:** **Team Building and Persuasion:** introduction-meaning- aspects of team building- leadership skills- How to move and work with the teams- characteristics of effective teams-Conflicts Management- Negotiation skills.

Reference Books:

1. Dr.K. Alex, Soft Skills; S. Chand & Company Ltd, March 2013.
2. Dr. S.S. Narula, Personality Development & Communication Skills, Taxman Publications (P) Ltd, New Delhi
3. Elizabeth B. Hurlock, Personality Development, Tata-McGraw-hill Publishing Ltd, New Delhi
4. R.M. Onkar, Personality Development and Career Management- a Pragmatic Perspective S. Chand, New Delhi.
5. Clifford T. Morgan and others, Psychology, Tata-McGraw Hill, New Delhi.



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FOURTH SEMESTER
CORE PAPER

PAPER -401: INTERNATIONAL FINANCIAL MANAGEMENT

Objective: The objective of the course is to expose the students to international business environment and financial economics

- Unit I:** **Introduction: (a) International Financial management:** Nature and scope of IFM
Importance of International Financial- International Monetary system-Breton Woods
– Gold standard system and floating exchange rate system - IMF and the World Bank

(b) **International parity Relationship:** International purchasing power parity-
International interest Rate parity International Fisher Effect-Forward Rates and
Future Spot Rate parity Balance of payments-International Flow of Capital- FII and
FDIs.
- Unit II:** **Foreign Exchange Markets:** Structure of Foreign Exchange Market-Participants in
the Foreign Exchange market- Cash and Spot markets-Exchange rate quotes –
LERMS-Factors affecting exchange rates - Spot markets – Forward Exchange Rates –
Forward Exchange contracts- Foreign Exchange and Currency Futures –Foreign
Exchange markets in India.
- Unit III:** **Foreign Exchange Risk and management: Foreign Exchange Risk:** Transaction
Exposure – Translation Exposure and Economic Exposure management of exposures
– Internal Techniques – Netting –Matching-Leading and lagging –Asset and Liability
Management Techniques.
- Unit IV:** **Management of Risk in foreign Exchange markets:** Foreign Exchange derivatives-
Swaps –Forwards and futures- Options and Swaps.
- Unit V:** **International Capital and Money Market Instruments:** GDRs, ADRs, IDRs, Euro
Bonds, Euro Loans, Repos, Floating rate instruments, Loan syndication.

References Books:

1. P.K.Jain, J. Peyrard and S.Uadav International financial Management Macmillan India Ltd
2. P.G. Apte, International Financial Management, Tata Mc Graw Hill.
3. Bhalla, International Financial management, Anmol Publications.
4. Alan C.Shapiro, Multinational Financial Management, prentice Hall of India.
5. Abdullah Faud A., Financial Management for the Multinational firm .
6. Bukley, Adrian Multination Financial, prentice Hall of India, New Delhi S.Yadav, P.K.Jain
and Maax peyrard Foreign Exchange Markets, Macmillan, New Delhi



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FOURTH SEMESTER
CORE PAPER

PAPER -402: SECURITY ANALYSES AND PORTFOLIO MANAGEMENT

Objective: The objective of the course is to equip the student with concepts, tools and techniques required to understand and analyze securities and portfolios

- Unit I:** (a) **Investments:** Nature and scope of Investment Analysis-Elements of Investment-Avenues of Investment-Approaches to Investment Analysis-Concept of Return and Risk-Security Return and Risk Analysis Measurement of Return and Risk
(b) **Financial Assets:** Types and their characteristics-Sources of Financial Information.
- Unit II:** (a) **Primary Market:** Role, Functions and Methods of Selling Securities in Primary Market-Allotment Procedure-SEBI guidelines on public Issue.
(b) **Secondary Market:** Role, Importance, Type of Brokers, Trading Mechanism, Listing of Securities in Stock Exchanges-Screen based Trading-Depository-Role and Need- Depositors Act-1996
(c) **Valuation of Securities:** Concept of Value-Present Value of Bonds, Present Value of Preference Shares, Present value of Equity Shares.
- Unit III:** (a) **Fundamental Analysis:** Economic Analysis- Industry Analysis and Company Analysis
(b) **Technical Analysis:** Trends, Indicators, Indices and Moving Averages applied in Technical Analysis
(c) **Efficient Market Hypothesis:** Weak, Semi-Strong and Strong Market and its Testing Techniques.
- Unit IV:** **Portfolio Analysis:** Estimating Rate of Return and Standard Deviation of Portfolio-Effect of combining the securities-Markowitz Risk-Return Optimization- Single Index Model or Market Model-Portfolio Total Risk, Portfolio Market Risk and Unique risk-Measurement of Portfolio Performance
- Unit V:** **Capital Market Theory:** Capital Market Line, Security Market Line, Risk Free Lending and Borrowings-Factor Model Arbitrage Pricing Theory-Two Factor and Multi-Factor; Model-Principle of Arbitrage, Arbitrage portfolios.

Reference Books:

1. Amling: Fundamental of Investment Analysis, Prentice Hall, International Edition
2. Bhalla: Investment Analysis , S.Chand &Co., Delhi
3. Donal, E.Fishen and Donald uorden: Security Analysis and Portfolio Management, Prentice Hall, New Delhi.
4. Febozzi, Frank J. Investment Management, Prentice Hall, International edition.



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FOURTH SEMESTER
CORE PAPER

PAPER -403: E- COMMERCE

- Unit I: INTRODUCTION TO E- COMMERCE:** Definition-Scope of E-Commerce (Ec)- Advantages and Disadvantages of E- Commerce- Business to Business (B2B)- Business to Consumers (B2C)- Framework of E-Commerce- Electronic Markets- Information Technology and Business.
- Unit II: THE INTERNET AND SECURITY:**
Evolution of the Internet-Internet Protocols- Internet Services- World Wide Web (WWW) - Internet for Business-Major types of Security Problems- Access Control- Secure Electronic Transactions-Encryption-Firewalls- Digital Signature.
- Unit-III PORTALS AND E-COMMERCE:**
Introduction to Portals-Functions and, features of Portals- Portals in India – B2B Portals in India – E-Commerce for Broker-based Services – E.C for Travel and Tourism Services- E.C for Employment placement and the Job Market – Trading stocks on-line- Conducting Auctions on-line.
- Unit IV: ELECTRONIC PAYMENT SYSTEMS:** Security schemes in Electronic Payment Systems- Electronic Credit Card Systems on the Internet -Electronic Fund Transfer (EFT) and Debit Cards on the Internet- Stored Value Cards and E-Cash- Net Banking.
- Unit V: ELECTRONIC MARKETING:**
Advantages of on-line shopping- Electronic Market Models- Interactive Marketing- Web Advertisement- Supply Chain Management (SCM)- Supply Chain Portal- Customer Relationship Management (CRM) Process- Electronic CRM- Electronic CRM Architecture- Electronic CRM in India Banking.

Reference Books:

1. C,S,V.Murthy," Electronic Commerce, Himalaya Publishing House, Mumbai
2. Efrain Turban, Jay lee. David king and H.Michel Chung. Electronic Commerce- A Managerial perspective. Pearson Education Asia
3. Kamalesh K Bajaj and Debjani Nag. E-Commerce-Tata Mc Graw-Hill Publish Company Limited. Limited- New Delhi.
4. P.T. Joseph; E-Commerce-Prentice Hall of India Private Limited, New Delhi.



M.Com (CBCS) (Professional) w.e.f Academic Year 2019-20
FOURTH SEMESTER
CORE PAPER
PAPER- 404: PROJECT WORK

Soon after the completion of 2nd semester end examinations, students are required to visit the industrial units of their choice, prepare and submit project report on the concerned units at the end of the 4th semester but before the commencement of semester end examinations. After the completion of 4th semester end examinations, the students are required to take viva-voce examinations. The viva-voce shall be conducted by a committee consisting of the Head of the Department of commerce, Chairman BOS and external examiner in the case of regular course. In case of self- supporting course, the viva-voce shall be conducted by a committee consisting of the Head of the Department of commerce, the Chairman BOS or his nominee, coordinator and external examiner.



M.Com (CBCS)(Professional) w.e.f Academic Year 2019-20
FOURTH SEMESTER
ELECTIVE PAPER

PAPER- 405: INTERNATIONAL BUSINESS ENVIRONMENT

Objective: The objective of the course is to equip the student's international business
Economic Environment

- UNIT I: INTRODUCTION TO INTERNATIONAL BUSINESS:** The concept of International Business Significance – nature – evolution – Drivers of International Business - International Business and domestic business compared – emerging trends in International Business
- UNIT II: INTERNATIONAL BUSINESS ENVIRONMENT:** Nature of International Business environment – Socio-economic – political – technological and cultural environment – modes of International Business – trade mode – contractual entry mode.
- UNIT III: INTERNATIONAL ECONOMIC INSTITUTIONS AND INTERNATIONAL BUSINESS:** International Monetary Fund – Role and Functions – World Bank – role in promoting International Business – World Trade Organization (WTO) – structure – functions – WTO and India.
- UNIT IV: INTERNATIONAL ECONOMIC COOPERATION AND AGREEMENT:** Regional Economic Integration (Trade Blocks) SAARC – ASEAN, EC, NAFTA – SAPTA – Economic integration of developing countries.
- UNIT V: GLOBALISATION AND FOREIGN DIRECT INVESTMENT:** Globalization – concept – process – impacts and implications – Multinational Corporations – importance – benefits and problems of MNCs to developing countries – Balance of Payments (Bop) – components – major problems to India – Foreign Direct Investment – basic determinants – challenges to third world countries.

Reference Books:

1. Vyaptakesh Sharan International Business: Concept, Eminent and strategy Reason Education, New Delhi.
2. Justian Paul International Business of India (P) Ltd., New Delhi.
3. V.K. Bhalla and International Business Environment and Management:
4. S. Shivaramu Anand Publications (P) Ltd., New Delhi.
5. Francis Cherunilam International Business Environment, Himalaya Publishing House, New Delhi.
6. K. Aswarthappa International Business, Tata Mc. Graw Hill Publishing Company Ltd., New Delhi.
7. P. Subba Rao International Business, Himalaya Publishing House, Mumbai.



M.Com (CBCS) (Professional) w.e.f Academic Year 2019-20

**FOURTH SEMESTER
ELECTIVE PAPER**

PAPER-406: FINANCIAL DERIVATIVES

- Unit I:** Introduction to Financial Derivatives – Meaning Scope, origin and Growth of Financial Derivatives in India- Types of Derivatives – Forwards Futures – Options Trading Margins –Regulatory Frame work.
- Unit II:** Forwards and Futures- Forward contracts and its limitations –Financial Futures – Trading –Hedging strategies –Forward and future prices- Stock Index futures – Currency futures –Interest rate futures future pricing – Futures market on NSE.
- Unit III:** Options markets – Need –Scope Properties of stock option prices- Trading strategies involving options – Types of options – Stock Index Options – Interest rate options currency options – Options market on NSE.
- Unit IV:** Options pricing – Introduction to Binomial model – One step Binomial model –Two step binomial models block School Model pricing Volatility –Causes of volatility pricing Index Options.
- Unit V** Swaps- concept and Nature of Swaps – Major Types of Financial Swaps Interest Rate Swaps –Currency Swaps – Commodity Swaps –Debt- Equity Swaps & swaps dealer role.

References Books:

1. S.L. Gupta, Financial Derivatives: theory Concept and problems, prentice Hall, New Delhi.
2. John C. Hull, Options, Futures and Other Derivatives, Pearson Education Asia.
3. John C. Hull Introduction to Futures and Options Markets, prentice Hall, New Delhi.
4. Thomas Mc. Cafferty, All about Options, Tata McGraw Hill publishing company Ltd, New Delhi



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M.Com THIRD SEMESTER (Professional)

PAPER: 304 SECURITY ANALYSES AND PORTFOLIO MANAGEMENT

Maximum Marks: 100

No. of hours per week: 6

Max time: 3 hours

Objective: The objective of the course is to equip the student with concepts, tools and techniques required to understand and analyze securities and portfolios

Unit I (a) Investments: Nature and scope of Investment Analysis-Elements of Investment-Avenues of Investment-Approaches to Investment Analysis-Concept of Return and Risk-Security Return and Risk Analysis Measurement of Return and Risk

(b) Financial Assets: Types and their characteristics-Sources of Financial Information.

Unit II (a) Primary Market: Role, Functions and Methods of Selling Securities in Primary Market-Allotment Procedure-SEBI guidelines on public Issue.

(b) Secondary Market: Role, Importance, Type of Brokers, Trading Mechanism, Listing of Securities in Stock Exchanges-Screen based Trading-Depository-Role and Need- Depositors Act-1996

(c) Valuation of Securities: Concept of Value-Present Value of Bonds, Present Value of Preference Shares, Present value of Equity Shares.

Unit III (a) Fundamental Analysis: Economic Analysis- Industry Analysis and Company Analysis

(b) Technical Analysis: Trends, Indicators, Indices and Moving Averages applied in Technical Analysis

(c) Efficient Market Hypothesis: Weak, Semi-Strong and Strong Market and its Testing Techniques.


Unit IV Portfolio Analysis: Estimating Rate of Return and Standard Deviation of Portfolio-Effect of combining the securities-Markowitz Risk-Return Optimisation- single Index Model or Market Model-Portfolio Total Risk, Portfolio Market Risk and Unique risk-Measurement of Portfolio Performance

Unit V Capital Market Theory: Capital Market Line, Security Market Line, Risk Free Lending and Borrowings-Factor Model Arbitrage Pricing Theory-Two Factor and Multi-Factor; Model-Principle of Arbitrage, Arbitrage portfolios.

Reference Books:

1. Amling: Fundamental of Investment Analysis, Prentice Hall, International Edition
2. Bhalla: Investment Analysis, S. Chand & Co., Delhi
3. Donal, E. Fishen and Donald uorden: Security Analysis and Portfolio Management, Prentice Hall, New Delhi.
4. Febozzi, Frank J. Investment Management, Prentice Hall, International edition.




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M.Com THIRD SEMESTER (Professional)
PAPER: 305 MANAGEMENT INFORMATION SYSTEMS

Maximum Marks: 100

No. of hours per week: 6

Max time: 3 hours

Unit I Introduction to Management Information Systems (MIS): Definition of MIS – Objectives of MIS- Benefits of MIS function Evolution of MIS –Characteristics ties of MIS – Types of information Components of information Systems.

Unit II Database technology: Database system Objectives Advantage and disadvantages of Database System –Database and enterprise Management Date processing-Database Management Systems (DBMS) Administration –Current development in Database.

Unit III MIS and Other Subsystems: Transaction processing system Transaction processing Cycle –Decision Support System (DSS) Characteristics of a DSS Tools for Operational Management –Group DSS-Executive Support Systems (ESS)-Office Automation System (OAS).

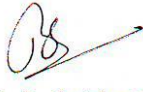
Unit IV Data Communication and Networking: Data Communication Methods of Data Communication-Communication Networks –Local Area Networks (LAN)-Wide Area Network (WAN) - Metropolitan Area Network (MAN) –integrated services Digital Networks (ISDN) Electronic Communication.

Unit V Enterprise Resource Planning (ERP)-Production Information System-Marketing Information System- Finance Information System-Personal Information System.

Reference Books:

1. Murthy.C.S.V. "Management Information System" Himalaya publishing House
2. Sadagopan.S, "Management Information System" Prentice Hall of India
3. Gordan Davis, "Management Information System" Tata Mc Graw Hill's




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M.Com FOURTH SEMESTER
PAPER: 402 CORPORATE TAX PLANNING

Maximum Marks: 100

No. of hours per week: 6

Max time: 3 hours

- Unit I** **Introduction to Tax Management:** Concept of tax planning: Tax avoidance and tax evasions: Corporate: Corporate taxation and dividend tax in India.
- Unit II** **Tax Planning for New Business:** Tax planning with reference to Location – Free trade zones. And backward areas: nature and form of organization of new Business: and Tax incentives for exporters.
- Unit III** **Tax planning and Financial Management Decisions:** Tax Planning in respect of own capital structure decision, dividend policy, inter-corporate dividends and bonus shares.
- Unit IV** **Tax Planning and Management Decisions:** Tax Planning in respect of own or lease, sale of assets used for scientific research, make or buy decisions, Repair, Replace, renewal or renovation, and shutdown or continue decisions.
- Unit V** **Tax Issues Relating to Amalgamation:** Tax Planning with reference to amalgamation of companies.

References Books:

1. Ahuja G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi.
2. Circulars issued by C.B.D.T
3. Income Tax Act, 1961
4. Lakhotia, R.N; Corporate Tax Planning, Vision publication, Delhi.
5. Singhanian, V.K; Direct Taxes: Law and Practice, Taxman's Publication, Delhi.
6. Singhanian, V.K: Direct Tax Planning and Management, taxman Publication, Delhi.



(Signature)

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M.com FOURTH SEMESTER (Professional)
PAPER 403: E- COMMERCE

Maximum Marks: 100

No. of hours per week: 6

Max time: 3 hours

Unit I Introduction To E- Commerce: Definition-Scope of E-Commerce (E c)- Advantages and disadvantages of E- Commerce- Business to Business (B2B)- Business to Consumers (B2C)- Framework of E-Commerce- Electronic Markets- Information Technology and Business.

Unit II The Internet: Evolution of the Internet –Internet for Business- Categories of networks- World Wide Web (WWW) - Internet Service – Concerns about the internet- Building own website.

Unit III Electronic Market: Procedure for Internet shopping- Web advertisement- ordering journals electronically –Selling on the web. E-Commerce for service industries Broker based services- Travel and Tourism services- Employment placement and the job market –Trading stocks online.


Unit IV Electronic Payment Systems: Security schemes in Electronic payment systems- Electronic Credit card systems on the internet-Electronic Fund Transfer and Debit cards on the Internet- Stored Value cards and E-cash

Unit V: E-Security: Internet protocols- Internet Security- Encryption –Digital Signatures- Secure Electronic Transactions-Firewalls -Access control

Reference Books:

1. C,S,V.Murthy," Electronic Commerce, Himalaya Publishing House, Mumbai
2. Efrain Turban, Jay lee. David king and H.Michel Chung. Electronic Commerce- A Managerial perspective. Pearson Education Asia
3. Kamallesh K Bajaj and Debjani Nag. E-Commerce-Tata Mc Graw-Hill Publish Company Limited. Limited- New Delhi.




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M.Com FOURTH SEMESTER (Professional)

PAPER 404 INTERNATIONAL FINANCIAL MANAGEMENT

Maximum Marks: 100

No. of hours per week: 6

Max time: 3 hours

Objective: The objective of the course is to equip the student with knowledge relating to international financial management

Unit I Introduction: (a) International Financial management: Nature and scope of IMF Importance of International Financial- International Monetary system-Breton Woods Conference and Afterwards-IMF and the World Bank

(b) International parity: International purchase power parity-International interest Rate parity International Fisher Effect-Forward Rates and Future Spot Rate parity Balance of payments- International Flow of Goods Services and Capital.

Unit II Foreign Exchange Markets: Structure of Foreign Exchange Market-Participants in the Foreign Exchange markets- Cash and Spot markets-Exchange rate quotes -LERMS-Factors affecting exchange rates Spot markets - Forward Exchange Rates -Forward Exchange contracts- Foreign Exchange and Currency Futures -Foreign Exchange markets in India.

Unit III Foreign Exchange Risk and management: (a) Foreign Exchange Risk: Transaction Exposure - Translation Exposure and Economic Exposure management of exposures - Internal Techniques - Netting -Marketing-Leading and lagging -Pricing policy -Asset and Liability Management and Techniques.

(b) Management of Risk in foreign Exchange markets: Forex derivatives- Swaps -future and option and forward contracts.

Unit IV International Capital and Money Market Instruments: GDRs, ADRs, IDRs, Euro Bonds, Euro Loans, Reports, Floating rate instruments, Loan syndication..

Unit V International Investment decision and International Capital Budgeting and Cost of Capital

References Books:

1. P.K.Jain, J. Peyrard and S.Uadav International financial Management Macmillan India Ltd
2. P.G. Apte, International Financial Management, Tata Mc Graw Hill.
3. Bhalla, International Financial management, Anmol Publications.
4. Alan C. Shapiro, Multinational Financial Management, prentice Hall of India.
5. Abdullah Faud A, Financial Management for the Multinational firm .
6. Bukley, Adrian Multination Financial, prentice Hall of India, New Delhi.
7. S.Yadav, P.K.Jain and Maax peyrard Foreign Exchange Markets, Macmillan, New Delhi.



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M.Com (CBCS) (Professional) w.e.f Academic Year 2019-20
SECOND SEMESTER

CORE PAPER

PAPER - 201: ACCOUNTING STANDARDS AND REPORTING

- Unit- I** **Accounting** and its changing role- Accounting approaches-Accounting postulates-Accounting Principles
- Unit- II** **Accounting Standards:** Types of Accounting Standards- Accounting Standards in India- IND AS v/s USGAAP- Standard setting bodies- ICAI,IASB,FASB- similarities and differences between IFRS and USGAAP
- Unit-III** IND AS 1 (Presentation of financial statements) - IND AS 2 (Inventory Valuation) Concept, Need of inventory valuation, Inventory valuation methods, Valuation of inventory below historical cost - IND AS 3 (Cash flow statements)
- Unit- IV** IND AS 10 (Events after the reporting period)- IND AS 11 (Construction contracts) – IND AS 17 (Leases)- IND AS 20 (Accounting for government grants and discloses of government assistance)- IND AS 21 (Effects of changes in foreign exchange rates)- IND AS 32 (Financial instrument presentation).
- Unit- V** IFRS 1 (First time adoption of Indian Accounting Standards) – IFRS 3 (Business Combinations) - IFRS 7 (Financial instruments: Discloses) - IFRS 10 (Consolidated financial statements)

Reference Books:

1. Ravikanth Miriyala., Accounting Standards made Easy, 3rd Edition, Bharath Law House Ltd, 2015.
2. Rajesh Makker., Accounting standards, Carvinowledge Press, 2015.
3. Chitan N. Patal., Indian Accounting Standard, Taxmann, 2015.
4. D.G. Sharma, Accounting Standards, Taxmann Publication Private Limited, First Edition, 2013.
5. Dolphy Dsovza and Vishal Bansal., Indian Accounting Standards, 1st Edition, Snowwhite Publishers, 2015.
6. M.K. Geetha., Financial Instrument IFRS & IND AS Made easy, TV18 Broadcast Ltd.



M.Com (CBCS) (Professional) w.e.f Academic Year 2019-20
SECOND SEMESTER
CORE PAPER

PAPER 202: ADVANCED COST AND MANAGEMENT ACCOUNTANCY

Objective: The objective of the course is to equip the student with the accounting concepts, Tools and techniques necessary for managerial decisions.

- Unit I:** (a) **Introduction to Management Accounting:** Significance of Management accounting Nature and scope of Management accounting –Financial Accounting, Cost accounting and Management accounting-Management accounting and managerial decisions-Role and Responsibilities of management accountant (Theory)
- (b). **Techniques of Financial Analysis:** Ratio Analysis- Funds Flow and Cash Flow Statements (Problems)
- Unit II:** **Budgeting:** Definition of budget- Essentials of budgeting- Types of Budgets- functional budget, master budget, etc- Fixed and flexible budget- Budgetary Control- Zero-base budgeting- performance budgeting- (problems)
- Unit III:** **Standard Costing and Variance Analysis:**
Standard costing as a control technique- setting of standards and their revision- variance analysis- meaning and importance, kinds of variances and their user- material, labor and overhead variances- Disposal of variances- Relevance of variance analysis to budgeting and standard costing (Problems).
- Unit IV:** **Marginal costing and Break Even Analysis:** Concept of marginal Cost- marginal costing versus direct costing- Cost-volume-profit analysis- Break-even analysis- Assumptions and practical applications of break-even analysis – Decisions regarding sales-mix-make or buy decisions and discontinuation of a product line etc.(Problems)
- Unit V:** (a) **Contemporary Issues in Management Accounting:** Value chain analysis; Activity –based costing; Target and life cycle costing
- (b) **Responsibility Accounting:** Meaning and significance of responsibility accounting Responsibility Centers- Cost center, profit center and investment center, Objectives and determinants of responsibility centers, transfer pricing – methods of Transfer pricing.

Reference Books:

1. Anthony, Robert, Management Accounting, Taraporewale, Mumbai.
2. Docoster, Don T. and Elden L. Schater, Management Accounting- A Decision Emphasis, John Wiley and Sons, INC, New York.
3. Horngren, C.T., L. Sundem and William O'Stratton, Introduction to Management Accounting, Prentice Hal, Delhi.
4. Pandey, L.M. Management Accounting, Vani publication, Delhi. Welsh Glen , A. Ronald W. Hilton and pual N?. Gorden: Budgeting:profit planning and control, prentice hall, Delhi



M.Com (CBCS) (Professional) w.e.f Academic Year 2019-20
SECOND SEMESTER
CORE PAPER

PAPER: 203: DATABASE MANAGEMENT AND INFORMATION TECHNOLOGY
Maximum Marks: 100 No. of hours per week: 6 Max time: 3 hours

Objective: This course aims at providing an understanding of the database management and IT related management issues.

Unit- I Database System and Design: Overview of Database Management Storage and File organization: Index Structure entity relationship model; An architecture of Database3 system; Relational model; Relational operators; Functional dependences& normalization ;SOQ:A relational database language transition processing concepts, Concurrency control.

Unit-II Security an Data Warehousing: Recovery system; Database security/authorization; Distributed database; Object oriented database; Network model; Hierarchical Model; Date warehouse; Environment & design; Date warehousing & technology, Web-enabled date warehouse.

Unit-III (a) Application of Database Management: Date mining process; Management application of date mining; spatial, geographic & multimedia database; New application; Distributed IS & world Wide linkages.

(b) Emergence of IT Application in business: IT for competitive advantages, International effectives and inter – organizational linkage; Advances in database, data communication,application development, knowledge-based and multi-media technologies.

Unit IV Management and planning of IT Application: (CSFs, Scenario analysis, Linkage analysis, Enterprise modeling) Strategy formulation techniques; Nolan's stage model and revised models; IT investment decisions; Methods for evaluating IT effectiveness; IT enabled business process; redesign.

Unit V Management and Organisation: Relating IT to organizational leadership, culture, structure, policy and strategy; programmer leadership, culture, structure, policy and strategy; programmer productivity-managing legacy systems; evaluating centralization-decentralization issues: IT forecasting.

Reference Books:

1. Date, C.J. An introduction to database concepts. Addison westley.
2. Desai Bipin : An Introduction to Database system, Galgotial publication, Delhi
3. Elmasri and Nawathe : Fundamentals of database, person education Asia.
4. Mcfadden, Hoffer and Prescott; Modem datsbase management, Addison Wesley
5. Melissa Cook, Building Enterprise Information Architectures.

