

SYLLABUS FOR M.COM

Course prerequisites: None		
Programme: M.COM	Year: 2023	Semester: 1
Course Code: M.COM 101	Course Title: Accounting For Managers	
<p>Course Objectives:</p> <p>To introduce complex problems of financial accounting such as valuation, measuring and reporting issues related to assets and liabilities and preparing the financial statements.</p> <p>To gain the ability of using accounting information as a tool in applying solutions for managerial problems.</p> <p>To evaluate the financial performance, and interpreting the financial structure of organizations.</p> <p>To provide decision making skills to the students in the financial analysis context.</p> <p>The students of this course will have the ability to identify and analyze complex financial accounting problems and opportunities in real life situations.</p>		
<p>Course Outcomes:</p> <p>On completion of this course:</p> <p>CO1: Students are expected to understand the nature and role of the four principal financial statements (i.e., the Income Statement, the Statement of Financial Position, the Statement of Cash Flows, and the Statement of Changes in Equity) ;</p> <p>CO2: Students will be able to develop an awareness and understanding of the accounting process and fundamental accounting principles that underpin the development of financial statements (e.g. accrual accounting vs. cash accounting, definition, recognition, measurement and disclosure of assets, liabilities, revenues, expenses; inventory valuation methods, provisions, depreciation; accounting for intangibles);</p> <p>CO3: Ability to read, interpret and analyze financial statements; combine financial analysis with other information to assess the financial performance and position of a company;</p> <p>CO4: Understand and apply course concepts to analyze common business management decisions such as pricing and outsourcing decisions from a financial perspective;</p> <p>CO5: Understand the role of budgets in organizations, their limitations and the behavioral issues to consider when developing and using budgets for planning and control;</p> <p>CO6: Develop an awareness of the need to consider ethical, social and other relevant issues, in addition to financial information, in the management decision-making process.</p>		
Credits: 4	Type of Course: Core	
Category of Course: Compulsory	Value addition/ Skill development	
Max. Marks: 100	Min. Passing Marks: 36	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		
Block 1	Introduction: Accounting Standards and Concepts	
Unit I	Accounting and its Functions	
Unit II	Accounting Concepts	
Unit III	Accounting Standards	
Unit IV	Accounting Information and its Applications	
Block 2	Balance Sheet, P\L Accounts, Cash and Fund Flow	
Unit V	Construction and Analysis of Balance Sheet	
Unit VI	Construction and Analysis of Profit and Loss Account-I	
Unit VII	Construction and Analysis of Profit and Loss Account-II	
Unit VIII	Construction and Analysis of Fund Flow Statement	
Block 3	Cost Analysis	
Unit IX	Understanding and Classifying Costs	

Unit X	Absorption and Marginal Costing
Unit XI	Cost Volume Profit Analysis
Unit XII	Variance Analysis
Block 4	Ratio Analysis and Budgeting
Unit XIII	Ratio Analysis
Unit XIV	Leverage Analysis
Unit XV	Budgeting and Budgeting Control
Unit XVI	Investment Appraisal Methods
Block 5	Working Capital Management
Unit XVII	Management of Working Capital
Unit XVIII	Management of Cash
Unit XIX	Capital Structure
Unit XX	Dividend Decision
Suggested Text Book Readings:	
Financial Accounting : Tools for Business Decision Making, 3 rd Edition . Wiley Publishers: Canada Gray, Jack and Kenneth S. Johnson, 1977. Accounting and Management Action, Tata Mc GrawHill: New York.	
Advanced Accounting, C. M. Juneja, Kalyani Publishers, Ludhiyana.	
Analysis of Financial Statement, H.K.Singh & Meera Singh, Prayag Pustak Bhawan, Allahabad.	
Advanced Management Accounting, S.Chand & Co.Pvt.Ltd., New Delhi, 2013.	
Gupta, Shashi k., Sharma, R.K, Management Accounting, Kalyani Publishers, New Delhi.	
This course can be opted as an elective by the students of following subjects: Any one	
Suggested equivalent online courses (MOOCs) for credit transfer:	
Any course offered in MOOCS/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.	
Electronic media and other digital components in the curriculum:	
Choose any one or more than one: (Electronic Media: Audio/Video Lectures, Online Counselling/Virtual Classes/E-Contents/e-SLM/OER/supplementary links for reference/Video Conferencing/Radio broadcast/Web Conferencing/ Other electronic and digital contents)	
https://youtu.be/ZiseZaSo-yw	
https://youtu.be/5KqIzX8j8Rw	
https://youtu.be/eIN3f-cBI5M	
https://youtu.be/tgPwBn_Zh0o	
https://youtu.be/gKKGWEUCwj0	
https://youtu.be/7_93tJtMeM8	
https://youtu.be/ifXEsiaUK_w	
Name of electronic media: Youtube	Year of incorporation: 2019
Course prerequisites: None	
Programme: M.COM	Year: 2023
	Semester: 1
Course Code: M.COM 102	Course Title: Organizational Behavior
Course Objectives:	
To help the students to develop cognizance of the importance of human behavior.	
To enable students to describe how people behave under different conditions and understand why people behave as they do.	
To provide the students to analyze specific strategic human resources demands for future action.	
To enable students to synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behavior and improve results.	

Course Outcomes: On completion of this course, the students will be able to: CO1: Demonstrate the applicability of the concept of organizational behavior to understand the behavior of people in the organization. CO2: Demonstrate the applicability of analyzing the complexities associated with management of individual behavior in the organization. CO3: Analyze the complexities associated with management of the group behavior in the organization. CO4: Demonstrate how the organizational behavior can integrate in understanding the motivation (why) behind behavior of people in the organization.	
Credits:4	Type of Course: Core
Category of Course: Compulsory	Value addition/ Skill development
Max. Marks: 100	Min. Passing Marks: 36
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)	
Block 1	Nature of Organizational Behavior
Unit I	Nature of Organizational Behavior
Unit II	Evolution of the Concept of Organizational Behavior
Unit III	Models of Organizational Behavior
Unit IV	Recent Trends in Organizational Behavior
Block 2	Evolution of the Concept of Organizational Behaviour
Unit V	Types of Individual Behavior
Unit VI	Perception and Behavior
Unit VII	Learning and Behavior
Unit VIII	Attitude and Behavior
Block 3	Motivation and Leadership
Unit IX	Motivation
Unit X	Motivation : Practical applications
Unit XI	Leadership
Unit XII	Leadership : Contingency perspectives
Block 4	Group Dynamics and Culture
Unit XIII	Groups in Organizations
Unit XIV	Group Performance
Unit XV	Transactional Analysis
Unit XVI	Organizational Culture
Block 5	Conflict and Change
Unit XVII	Managing Conflict
Unit XVIII	Creativity
Unit XIX	Power and Politics
Unit XX	Managing Organizational Change
Suggested Text Book Readings: Greenberg, J., & Baron, R.A.(2008), Behavior in Organizations, 9e Pearson Education Limited. Pedler, M., Burgoyne, J.G.,& Boydell, T.(1991). The Learning Company. A Strategy for Sustainable Development. London: Mc Graw-Hill. Fiedler, F.E.(1967). A Theory of Leadership Effectiveness, McGraw Hill, New York. Stephen Robbins and Timothy Judge. Organizational Behavior Global Edition, 15 th Edition, Pearson Education. Brown, Andrew(1998).Organizational Culture, London; Pitman. Organisational Behaviour Dr Gyan Prakash Yadav, Swasthik Publication New Delhi Dr Gaurav Sankalp, Organisational Behaviour, Sahitya Bhawan Publication	

This course can be opted as an elective by the students of following subjects: Any one	
Suggested equivalent online courses (MOOCs) for credit transfer: Any course offered in MOOCS/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.	
Electronic media and other digital components in the curriculum: Choose any one or more than one: (Electronic Media: Audio/Video Lectures, Online Counseling/Virtual Classes/E-Contents/e-SLM/OER/supplementary links for reference/Video Conferencing/Radio broadcast/Web Conferencing/ Other electronic and digital contents)	
Name of electronic media	Year of incorporation

Course prerequisites: None		
Programme:M.Com	Year: 2022	Semester: I
Subject: Entrepreneurship and Small Business Management		
Course Code: M.Com 103	Course Title: Entrepreneurship and Small Business Management	
Course Objectives: To acquaint a student with conventional as well as contemporary areas in the discipline of commerce. To enable a student well versed in national as well as international trends. To enhance the working culture of entrepreneurs Increasing profitability of the organization with the help of statistical methods. To ensure the better financial position of organization by effective financial management. To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management. To find out the appropriate commercial activities with the help of effective communications and research methods.		
Course Outcomes: After studying of this course, learners outcomes are: CO ₁ Become aware of entrepreneurship opportunities available in the society for the entrepreneur. CO ₂ Acquaint them with the challenges faced by the entrepreneur. CO ₃ Develop the motivation to enhance entrepreneurial competency.		
Credits: 4	Type of Course: Core	
Category of Course: Compulsory	Value addition/ Skill development	
Max. Marks: 100	Min. Passing Marks: 36	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		
Block 1	introduction	
Unit I	ENTREPRENEURSHIP	
Unit II	ENTREPRENEUR	
Unit III	FUNCTIONS AND TYPES OF ENTREPRENEUR	
Unit IV	THEORIES OF ENTREPRENEURSHIP	
Block 2	EDP	
Unit V	ENTREPRENEURSHIP DEVELOPMENT PROGRAMME	
Unit VI	ENTREPRENEURSHIP DEVELOPMENT IN INDIA	
Unit VII	WOMEN ENTREPRENEURSHIP	
Unit VIII	PROMOTION OF VENTURES	
UNIT IX	PROJECT MANAGEMENT	
UNIT X	RAISING FUNDS	
UNIT XI	LEGAL REQUIREMENTS FOR ESTABLISHMENT OF NEW BUSINESS UNIT	

UNIT XII	FINANCIAL INSTITUTION'S AID TO ENTREPRENEURS
UNIT XIII	NETWORK ANALYSIS
UNIT XIV	MARKETING ASSISTANCE TO ENTREPRENEURS
UNIT XV	ENTREPRENEURSHIP DEVELOPMENT: INTELLECTUAL PROPERTY RIGHTS AND MSME
UNIT XVI	SMALL BUSINESS
UNIT XVII	PROJECT BUDGETING/CAPITAL BUDGETING
UNIT XVIII	PROJECT CONTROL
UNIT XIX	ENTREPRENEURIAL CONSULTANCY
UNIT XX	E COMMERCE AND ENTREPRENEURSHIP
Suggested Text Book Readings: Entrepreneurship by Dr G.K.Varshney Sahitya Bhawan Publication Entrepreneurship and Small Business Management by Jagroop Singh Entrepreneurship and Small Business Management by Dr Praveen Agarwal (HINDI) Sahitya Bhawan Publication Agra	
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Course prerequisites: None		
Programme: M.Com	Year: 2023	Semester: I
Subject: Marketing Management 1		
Course Code: M.Com 104	Course Title: Marketing Management 1	
Course Objectives: To acquaint a student with conventional as well as contemporary areas in the discipline of commerce. To enable a student well versed in national as well as international trends. To enhance the working culture of entrepreneurs by application of principles of management accounting. Increasing profitability of the organization with the help of statistical methods. To ensure the better financial position of organization by effective financial management. To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management. To find out the appropriate commercial activities with the help of effective communications and research methods. To ensure the availability of goods and services by use of marketing management principles. To correlation the managerial economics with labor economics and international economics. To operate the enterprises and small business units by effective use of human resource management.		
Course Outcomes: After studying of this course, learners outcomes are: CO ₁ Become aware of entrepreneurship opportunities available in the society for the Marketing management . CO ₂ Acquaint them with the challenges faced by the marketing managers. CO ₃ Develop the motivation to enhance marketing competency.		
Credits: 4	Type of Course: Elective (Core)	
Category of Course: Discipline Specific Elective Course (DEC)	Value addition/ Skill development	
Max. Marks: 100	Min. Passing Marks: 36	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		
Block 1	BASICS OF MARKETING	

Unit I	INTRODUCTION TO MARKETING
Unit II	MARKETING IN A DEVELOPING ECONOMY
Unit III	MARKETING FOR SERVICES
Unit IV	NEW CONCEPTS OF MARKETING
Block II	MARKETING DIMENSIONS
Unit V	PLANNING MARKETING MIX
Unit VI	MARKET SEGMENTATION
Unit VII	MARKET ORGANIZATION
Unit VIII	MARKETING RESEARCH AND ITS APPLICATION
BLOCK III	CONSUMER BEHAVIOR
UNIT IX	ANALYSIS OF CONSUMER BEHAVIOR
UNIT X	MODELS OF CONSUMER BEHAVIOR
Suggested Text Book Readings: Marketing management by Phillip Kotler Marketing Management By Mamoria ,Mulla Joshi Marketing Management By Dr Gaurav Sankalp Sahitya Bhawan Publication	
This course can be opted as an elective by the students of following subjects: Any one	
Suggested equivalent online courses (MOOCs) for credit transfer: Any course offered in MOOCS/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.	

Course prerequisites: None		
Programme:M.Com	Year: 2023	Semester: 1
Subject: Financial Management 1		
Course Code: M.Com 105	Course Title: Financial Management 1	
Course Objectives: To acquaint a student with conventional as well as contemporary areas in the discipline of commerce. To enable a student well versed in national as well as international trends. To enhance the working culture of entrepreneurs by application of principles of management accounting. Increasing profitability of the organization with the help of statistical methods. To ensure the better financial position of organization by effective financial management. To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management. To find out the appropriate commercial activities with the help of effective communications and research methods. To ensure the availability of goods and services by use of marketing management principles. To correlation the managerial economics with labor economics and international economics. To operate the enterprises and small business units by effective use of human resource management.		
Course Outcomes: After studying of this course, learners outcomes are: CO ₁ Maximization of value of the firm by earning profits. CO ₂ Determination of patterns of determining capital structure. CO ₃ Assessment of working capital needs of the firm. CO ₄ Focus on various decision of the firm like investment, financing and dividend.		
Credits: 4	Type of Course: Elective (Core)	
Category of Course: Discipline Specific Elective Course (DEC)	Value addition/ Skill development	
Max. Marks: 100	Min. Passing Marks: 36	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		
BLOCK 1	INTRODUCTION	

UNIT I	BUSINESS FINANCE
UNIT II	FINANCIAL DOCUMENTS
UNIT III	TIME VALUE OF MONEY
UNIT IV	BREAK EVEN ANALYSIS
BLOCK II	FINANCIAL ANALYSIS
UNIT V	RATIO ANALYSIS
UNIT VI	FUND FLOW STATEMENT
UNIT VII	CASH FLOW STATEMENT
UNIT VIII	DIVIDEND POLICY
BLOCK III	CAPITAL BUDGETING
UNIT IX	COST OF CAPITAL
UNIT X	SHARE DEBENTURE AND BONDS
Suggested Text Book Readings: Financial management by I M Pandey Financial management By DR S P Gupta & Dr Gaurav Sankalp Financial management By Prasana Chandra Mc Gill Publication	
This course can be opted as an elective by the students of following subjects: Any one	
Suggested equivalent online courses (MOOCs) for credit transfer: Any course offered in MOOCS/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.	

Course prerequisites: None		
Programme:M.Com	Year: 2023	Semester: IV
Subject: Research Methodology		
Course Code: M.Com 201	Course Title: Research Methodology	
Course Objectives: To acquaint a student with conventional as well as contemporary areas in the discipline of commerce. To enable a student well versed in national as well as international trends. To enhance the working culture of entrepreneurs by application of principles of management accounting. Increasing profitability of the organization with the help of statistical methods. To ensure the better financial position of organization by effective financial management. To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management. To find out the appropriate commercial activities with the help of effective communications and research methods. To ensure the availability of goods and services by use of marketing management principles. To correlation the managerial economics with labor economics and international economics. To operate the enterprises and small business units by effective use of human resource management.		
Course Outcomes: After studying of this course, learners outcomes are: CO ₁ Understand and use the concept of research methodology. CO ₂ Judge the reliability and validity of experiments and perform exploratory data analysis. CO ₃ Use parametric and non-parametric hypothesis tests (and interpreting their results). CO ₄ Use computer-intensive methods for data analysis.		
Credits: 4	Type of Course: Core	
Category of Course: Compulsory	Value addition/ Skill development	
Max. Marks: 100	Min. Passing Marks: 36	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		
Block 1	FUNDAMENTALS OF RESEARCH TESTING	

Unit I	INTRODUCTION
Unit II	RESEARCH PROBLEMS
Unit III	RESEARCH DESIGN
Unit IV	DATA COLLECTION
Block 2	SAMPLING AND SCALING
Unit V	SAMPLING
Unit VI	SCALING
Unit VII	GRAPHS AND DIAGRAMS
Unit VIII	ADVANCED TECHNIQUES
Block 3	CENTRAL TENDENCY, PROBABILITY AND STATISTICAL TOOLS
Unit IX	CENTRAL TENDENCY MEASURES
Unit X	DISPERSION
Unit XI	CORRELATION AND REGRESSION
Unit XII	PROBABILITY THEORY
Block 4	STATISTICAL TEST
Unit XIII	CONCEPTUAL FRAMEWORK
Unit XIV	ANOVA AND OTHERS
Unit XV	Z TEST AND T TEST
Unit XVI	USES OF ICT IN RESEARCH METHODOLOGY
Block 5	CASE STUDY AND REPORT WRITING
Unit XVII	CASE STUDY
Unit XVIII	THEORETICAL DISTRIBUTION
Unit XIX	EMPIRICAL R AND BIBLIOGRAPHY
Unit XX	REPORT WRITING
Suggested Text Book Readings: Research Methodology by Francis Chalgum Rese Research Methodology by Khothari Research Methodology by S R Sharvel Kitab Mahal	
This course can be opted as an elective by the students of following subjects: Any one	
Suggested equivalent online courses (MOOCs) for credit transfer: Any course offered in MOOCS/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.	
Electronic media and other digital components in the curriculum: Choose any one or more than one: (Electronic Media: Audio/Video Lectures, Online Counselling/Virtual Classes/E-Contents/e-SLM/OER/supplementary links for reference/Video Conferencing/Radio broadcast/Web Conferencing/ Other electronic and digital contents) https://youtu.be/99fPNsAzZ9o	
Name of electronic media: YouTube	Year of incorporation: 2019

Course prerequisites: None		
Programme:M.Com	Year: 2023	Semester: II
Subject: Principles of Management		
Course Code: M.Com 202	Course Title: Principles of Management	
Course Objectives: To acquaint a student with conventional as well as contemporary areas in the discipline of commerce. To enable a student well versed in national as well as international trends. To enhance the working culture of entrepreneurs by application of principles of management accounting.		

Increasing profitability of the organization with the help of statistical methods.
 To ensure the better financial position of organization by effective financial management.
 To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management.
 To find out the appropriate commercial activities with the help of effective communications and research methods.
 To ensure the availability of goods and services by use of marketing management principles.
 To correlation the managerial economics with labor economics and international economics.
 To operate the enterprises and small business units by effective use of human resource management.

Course Outcomes:

After studying of this course, learners outcomes are:

CO₁ Understand fundamental concepts and principles of management, including the basic roles, skills, and functions of management.

CO₂ With the help of interactions between the environment, technology, human resources, and organizations in order to achieve its objective.

CO₃ Understand realistic and practical applications of management concepts.

CO₄ Compare and contrast different types, roles and styles of managers across organizations

Credits: 4	Type of Course: Core/Elective (Core)
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Category of Course: Compulsory	Value addition/ Skill development
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Max. Marks: 100	Min. Passing Marks: 36
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(Syllabi should be framed block wise/unit wise; No of blocks and units may change)

BLOCK 1	MANAGEMENT CONCEPTS AND PRINCIPLES
UNIT I	1 CONCEPT OF MANAGEMENT
UNIT II	ORGANISATION
UNIT III	MANAGEMENT THINKERS
UNIT IV	IMPORTANT APPROACH TO MANAGEMENT
BLOCK 2	PLANNING AND DECISION MAKING
UNIT V	PLANNING
UNIT VI	NATURE AND PURPOSE OF A STRATEGIES AND POLICIES
UNIT VII	DECISIONS
UNIT VIII	BRAINSTORMING
BLOCK 3	ORGANISING AND STAFFING
UNIT IX	ORGANISING
UNIT X	DELEGATION
UNIT XI	CENTRALISATION AND DECENTRALIZATION
UNIT XII	STAFFING
BLOCK 4	COORDINATION AND CONTROL
UNIT XII	COORDINATION AND CONTROL
UNIT XIII	DIRECTION AND SUPERVISION
UNIT XIV	COORDINATION AND COMMUNICATION
UNIT XV	CONTROL
UNIT XVI	TECHNIQUES OF CONTROL

Suggested Text Book Readings:

Principles of Management by L M Prasad

Principles of Management by Edwin flippo

Principles of Management by F W Taylor

Principles of Management by Dr. Devesh Ranjan Tripathi, Astha Publication Prayagraj

Principles of Management by Gyan Prakash Yadav Swasthik Publication New Delhi

This course can be opted as an elective by the students of following subjects: Any one

Suggested equivalent online courses (MOOCs) for credit transfer:

Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be

consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.	
Electronic media and other digital components in the curriculum: Choose any one or more than one: (Electronic Media: Audio/Video Lectures, Online Counselling/Virtual Classes/E-Contents/e-SLM/OER/supplementary links for reference/Video Conferencing/Radio broadcast/Web Conferencing/ Other electronic and digital contents) https://youtu.be/USr6ZW01mP4 https://youtu.be/MP45_TiSSas	
Name of electronic media: YouTube	Year of incorporation: 2019

Course prerequisites: None		
Programme:M.Com	Year: 2023	Semester: II
Subject: Managerial Economics		
Course Code: M.Com 203	Course Title: Managerial Economics	
<p>Course Objectives:</p> <p>To acquaint a student with conventional as well as contemporary areas in the discipline of commerce.</p> <p>To enable a student well versed in national as well as international trends.</p> <p>To enhance the working culture of entrepreneurs by application of principles of management accounting.</p> <p>Increasing profitability of the organization with the help of statistical methods.</p> <p>To ensure the better financial position of organization by effective financial management.</p> <p>To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management.</p> <p>To find out the appropriate commercial activities with the help of effective communications and research methods.</p> <p>To ensure the availability of goods and services by use of marketing management principles.</p> <p>To correlation the managerial economics with labor economics and international economics.</p> <p>To operate the enterprises and small business units by effective use of human resource management.</p>		
<p>Course Outcomes:</p> <p>After studying of this course, learners outcomes are:</p> <p>CO₁ Understand background of managerial economics.</p> <p>CO₂ Develop an understanding of role and function of managers.</p> <p>CO₃ Provide a detailed view of various roles played by cost and revenue in business.</p> <p>CO₄ Understand the term inflation and measures to control inflation.</p>		
Credits: 4	Type of Course: Core	
Category of Course: Compulsory	Value addition/ Skill development	
Max. Marks: 100	Min. Passing Marks: 36	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		
BLOCK 1	INTRODUCTION	
UNIT I	MANAGERIAL ECONOMICS AND ECONOMIST	
UNIT II	UTILITY	
UNIT III	LAW OF DIMINISHING MARGINAL UTILITY	
UNIT IV	LAW OF EQUI-MARGINAL UTILITY	
BLOCK 2	DEMAND ANALYSIS	
UNIT V	CONCEPTUAL FRAMEWORK	
UNIT VI	DEMAND DETERMINANTS	
UNIT VII	DEMAND FORECASTING	
UNIT VIII	ELASTICITY OF DEMAND	
BLOCK III	CONSUMER AND COST ANALYSIS	
UNIT IX	INDIFFERENCE CURVE ANALYSIS	

UNIT X	CONSUMER SURPLUS
UNIT XI	COST ANALYSIS
UNIT XII	COST OUTPUT RELATION
BLOCK IV	PRODUCTION AND REVENUE ANALYSIS
UNIT XIII	PRODUCTION CONCEPTS
UNIT XIV	ECONOMIES AND ECONOMIES OF SCALE, THEORY OF PRODUCTION
UNIT XV	REVENUE ANALYSIS
UNIT XVI	CAPITAL BUDGETING AND PRACTICES
BLOCK V	PRICE & PROFIT ANALYSIS
UNIT XVII	MARKET & PERFECT COMPETITION
UNIT XVIII	IMPERFECT COMPETITION
UNIT IX	MONOPOLY
UNIT XX	PROFIT THEORIES & POLICY
Suggested Text Book Readings: Managerial Economics By Prof Alok Srivastava Managerial Economics by Dr. S B Gupta Managerial Economics by Dr. Sahitya Bhawan Publication	
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Course prerequisites: None		
Programme:M.Com	Year: 2023	Semester: II
Subject: Marketing Management 2		
Course Code: M.Com 204	Course Title: Marketing Management 2	
<p>Course Objectives:</p> <p>To acquaint a student with conventional as well as contemporary areas in the discipline of commerce.</p> <p>To enable a student well versed in national as well as international trends.</p> <p>To enhance the working culture of entrepreneurs by application of principles of management accounting.</p> <p>Increasing profitability of the organization with the help of statistical methods.</p> <p>To ensure the better financial position of organization by effective financial management.</p> <p>To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management.</p> <p>To find out the appropriate commercial activities with the help of effective communications and research methods.</p> <p>To ensure the availability of goods and services by use of marketing management principles.</p> <p>To correlation the managerial economics with labor economics and international economics.</p> <p>To operate the enterprises and small business units by effective use of human resource management.</p>		
<p>Course Outcomes:</p> <p>After studying of this course, learners outcomes are:</p> <p>CO₁ Become aware of entrepreneurship opportunities available in the society for the Marketing management.</p> <p>CO₂ Acquaint them with the challenges faced by the marketing managers.</p> <p>CO₃ Develop the motivation to enhance marketing competency.</p>		
Credits: 4	Type of Course: Elective (Core)	
Category of Course: Discipline Specific Elective Course (DEC)	Value addition/ Skill development	
Max. Marks: 100	Min. Passing Marks: 36	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		
Block 1	CONSUMER BEHAVIOR	
Unit I	INDIAN CONSUMMATE ENVIRONMENT	
Unit II	PRODUCT DECISION AND STRATEGIES FOR CONSUMER	
BLOCK II	PRODUCT LIFE CYCLE AND NEW PRODUCT DEVELOPMENT	
Unit III	PRODUCT AND BRANDING DECISIONS	
Unit IV	BRANDING AND PACKAGING DECISIONS	
Unit V	PRICING POLICIES AND PRACTICES	
Unit VI	SALES BROADCASTING	
BLOCK III	MARKETING PROMOTIONS AND COMMUNICATION	
Unit VII	MARKETING COMMUNICATION AND ADVERTISING	
Unit VIII	PERSONAL SELLING AND SALES PROMOTION	
UNIT IX	DISTRIBUTION AND STRATEGY	
UNIT X	MARKETING AND PUBLIC POLICY	
<p>Suggested Text Book Readings:</p> <p>Marketing management by Phillip Kotler</p> <p>Marketing Management By Mamoria ,Mulla Joshi</p> <p>Marketing Management By Dr Gaurav Sankalp Sahitya bhawan Publication</p>		
This course can be opted as an elective by the students of following subjects: Any one		
<p>Suggested equivalent online courses (MOOCs) for credit transfer:</p> <p>Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.</p>		

Course prerequisites: None		
Programme: M.Com	Year: 2023	Semester: II
Subject: Financial Management 2		
Course Code: M.Com 205	Course Title: Financial Management 2	
<p>Course Objectives:</p> <p>To acquaint a student with conventional as well as contemporary areas in the discipline of commerce.</p> <p>To enable a student well versed in national as well as international trends.</p> <p>To enhance the working culture of entrepreneurs by application of principles of management accounting.</p> <p>Increasing profitability of the organization with the help of statistical methods.</p> <p>To ensure the better financial position of organization by effective financial management.</p> <p>To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management.</p> <p>To find out the appropriate commercial activities with the help of effective communications and research methods.</p> <p>To ensure the availability of goods and services by use of marketing management principles.</p> <p>To correlation the managerial economics with labor economics and international economics.</p> <p>To operate the enterprises and small business units by effective use of human resource management.</p>		
<p>Course Outcomes:</p> <p>After studying of this course, learners outcomes are:</p> <p>CO₁ Maximization of value of the firm by earning profits.</p> <p>CO₂ Determination of patterns of determining capital structure.</p> <p>CO₃ Assessment of working capital needs of the firm.</p> <p>CO₄ Focus on various decision of the firm like investment, financing and dividend.</p>		
Credits: 4	Type of Course: Elective (Core)	
Category of Course: Discipline Specific Elective Course (DEC)	Value addition/ Skill development	
Max. Marks: 100	Min. Passing Marks: 36	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		
BLOCK I	CAPITAL BUDGETING	
UNIT I	CAPITAL BUDGETING	
UNIT II	CASH MANAGEMENT	
BLOCK II	CAPITALISATION	
UNIT III	THEORIES OF CAPITALISATION	
UNIT IV	NEED FOR CAPITAL STRUCTURE	
UNIT V	FINANCIAL PLANNING	
UNIT VI	LEVERAGES	
BLOCK III	WORKING CAPITAL MANAGEMENT	
UNIT VII	INTRODUCTION	
UNIT VIII	METHODS OF FORECASTING OF WORKING CAPITAL	
UNIT IX	INVENTORY MANAGEMENT	
UNIT X	RECEIVABLE MANAGEMENT	
<p>Suggested Text Book Readings:</p> <p>Financial management by I M Pandey</p> <p>Financial management By DR S P Gupta & Dr Gaurav Sankalp</p> <p>Financial management By Prasana Chandra Mc Gill Publication</p>		
This course can be opted as an elective by the students of following subjects: Any one		
<p>Suggested equivalent online courses (MOOCs) for credit transfer:</p> <p>Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.</p>		

Course prerequisites: None		
Programme:M.Com	Year: 2023	Semester: III
Subject: Business Statistics		
Course Code: M.Com 301	Course Title: Business Statistics	
<p>Course Objectives:</p> <p>To acquaint a student with conventional as well as contemporary areas in the discipline of commerce.</p> <p>To enable a student well versed in national as well as international trends.</p> <p>To enhance the working culture of entrepreneurs by application of principles of management accounting.</p> <p>Increasing profitability of the organization with the help of statistical methods.</p> <p>To ensure the better financial position of organization by effective financial management.</p> <p>To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management.</p> <p>To find out the appropriate commercial activities with the help of effective communications and research methods.</p> <p>To ensure the availability of goods and services by use of marketing management principles.</p> <p>To correlation the managerial economics with labor economics and international economics.</p> <p>To operate the enterprises and small business units by effective use of human resource management</p>		
<p>Course Outcomes:</p> <p>After studying of this course, learners outcomes are:</p> <p>CO₁ Do calculation of arithmetic mean, median and mode and partition values.</p> <p>CO₂ Understand calculation of moments, skewness and kurtosis and determining whether the given distribution is normal or not.</p> <p>CO₃ Understand Probability and applications of probability theory.</p> <p>CO₄ Understand correlation regression analysis and their applications.</p> <p>CO₅ Understand statistical testing and their applications</p>		
Credits:4	Type of Course: Core	
Category of Course: Compulsory	Value addition/ Skill development	
Max. Marks: 100	Min. Passing Marks: 36	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		
BLOCK 1	INTRODUCTION TO STATISTICS	
UNIT I	MEASURES OF CENTRAL TENDENCY	
UNIT II	MEASURES OF SKEWNESS AND KURTOSIS	
UNIT III	PROBABILITY 1	
UNIT IV	PROBABILITY 2	
UNIT V	CONDITIONAL THEORY AND BAYES THEOREM	
BLOCK 2	THEORITICAL DISTRIBUTIONS	
UNIT VI	BINOMIAL AND POISON DISTRIBUTION	
UNIT VII	NORMAL DISTRIBUTION	
BLOCK 3	SAMPLING	
UNIT VIII	SAMPLING AND DATA COLLECTION	
UNIT IX	SAMPLING DISTRIBUTION	
UNIT X	DATA COLLECTION AND TECHNIQUES	
UNIT XI	STATISTICAL ESTIMATION	
BLOCK 4	SAMPLING TEST	
UNIT XII	HYPOTHESIS ERRORS	
UNIT XII	LARGE AND SMALL SAMPLES	
UNIT XIV	NON PARAMETRIC TEST	
UNIT XV	CORRELATION AND REGRESSION	
BLOCK 5	INDEX NUMBER AND QUALITY CONTROL	
UNIT XVI	STATISTICAL QUALITY CONTROL	
UNIT XVII	CONSTRUCTION OF CONTROL CHARTS	

UNIT XVIII	TIME SERIES	
UNIT XIX	CHI SQUARE TEST	
Suggested Text Book Readings: Business Statistics by Prof J K Sharma Business Statistics By Dr Gaurav Sankalp Agra book International		
This course can be opted as an elective by the students of following subjects: Any one		
Suggested equivalent online courses (MOOCs) for credit transfer: Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.		
Electronic media and other digital components in the curriculum: Choose any one or more than one: (Electronic Media: Audio/Video Lectures, Online Counselling/Virtual Classes/E-Contents/e-SLM/OER/supplementary links for reference/Video Conferencing/Radio broadcast/Web Conferencing/ Other electronic and digital contents) https://youtu.be/pubpboman54 https://youtu.be/rmGWxV7WWEQ https://youtu.be/MHoxm38KZ_g https://youtu.be/Y5AHIEBh-Ds https://youtu.be/VQcxfkIRIzU		
Name of electronic media: YouTube		Year of incorporation: 2019
Course prerequisites: None		
Programme: M.Com	Year: 2023	Semester: III
Subject: Income Tax		
Course Code: M.Com 302	Course Title: Income Tax	
Course Objectives: To acquaint a student with conventional as well as contemporary areas in the discipline of commerce. To enable a student well versed in national as well as international trends. To enhance the working culture of entrepreneurs by application of principles of management accounting. Increasing profitability of the organization with the help of statistical methods. To ensure the better financial position of organization by effective financial management. To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management. To find out the appropriate commercial activities with the help of effective communications and research methods. To ensure the availability of goods and services by use of marketing management principles. To correlation the managerial economics with labor economics and international economics. To operate the enterprises and small business units by effective use of human resource management		
Course Outcomes: After studying of this course, learners outcomes are: CO ₁ Do calculation of arithmetic mean, median and mode and partition values. CO ₂ Understand calculation of moments, skewness and kurtosis and determining whether the given distribution is normal or not. CO ₃ Understand Probability and applications of probability theory. CO ₄ Understand correlation regression analysis and their applications. CO ₅ Understand statistical testing and their applications.		
Credits:4	Type of Course: Core	
Category of Course: Compulsory	Value addition/ Skill development	
Max. Marks: 100	Min. Passing Marks: 36	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		

<ol style="list-style-type: none"> 1. Income Tax: Introduction and Important Definitions 2. Agricultural Income. 3. Residence and Tax Liability (Basis of Charge) 4. Exemptions from Tax (Non-taxable Income) Income from Salaries 5. Income from Salaries 6. Income from Salaries (Retirement) Income from House Property Profits and Gains of Business or Profession 9. Determination of Income of Certain Business or Profession on a Presumptive Basis... 10. Depreciation and Investment Allowance 11. Capital Gains 12. Income from Other Sources 13. Clubbing of Incomes and Deemed Incomes (Aggregation of Incomes) 14. Set-off and Carry Forward of Losses 15. Deductions to be Made from Gross Total Income while Computing Total Income 16. Computation of Total Income of Individuals. 17. Computation of Tax Liability of Individuals 18. Rebate and Relief of Tax 19. Assessment of Partnership Firms
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Suggested Text Book Readings:
Income Tax Dr H .C. Mehrotra & Dr S P Goyal Sahitya Bhawan (This book will be given in Place of SLM)
Income Tax Taxmann Publication

This course can be opted as an elective by the students of following subjects: Any one

Suggested equivalent online courses (MOOCs) for credit transfer:
Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be considered for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.

Course prerequisites: None		
Programme: MBA	Year: 2022	Semester: 2
Subject: Business Environment		
Course Code: M.Com 303	Business Environment	
<p>Course Objectives:</p> <ul style="list-style-type: none"> To understand the concepts of business and its environment. To analyse the overall business environment and evaluate its various components in business decision-making. To discuss the contemporary issues in business. To examine and evaluate the business in International Environment. 		
<p>Course Outcomes:</p> <ul style="list-style-type: none"> CO1: Learners would be acquainted with business objectives, dynamics of business and environment, various types of business environment and its analysis. They will familiarize with the nature of business environment and its components. CO2: Develops basic understanding and demonstrate/develop conceptual framework of business environment and generate interest in international business. CO3: Understand the definition of ethics and the importance and role of ethical behaviour in the business world. 		

CO4: Learners would be acquainted with various strategies of Global Trade. They would also discuss Foreign Trade in India, Foreign Direct Investments, and its implications on Indian Industries.	
CO5: Learners would describe and discuss Corporate Social Responsibility, Corporate Governance and Social Audit.	
Credits: 4	Type of Course: Core
Category of Course: Compulsory	Value addition/ Skill development
Max. Marks: 100	Min. Passing Marks: 36
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)	
Block 1	Management Concept And Principles
Unit I	Overview of Business Environment
Unit II	Complexities and Diversities of Business Environment in 21 st Century
Unit III	Environmental Scanning
Unit IV	Political Environment
Block 2	Economic Environment
Unit V	Economic Environment
Unit VI	Industrial Policy: Strategies And Evaluation Of Current Five Year Plan, New Industry Policy And Industrial Licensing
Unit VII	Economic Policy
Unit VIII	Legal Environment
Block 3	Social Environment And Ethics
Unit IX	Public Sector in India
Unit X	Performance, Problem and Constraint of Public Sector
Unit XI	Social Environment
Unit XII	Business Ethics
Block 4	Technological Environment And Globalisation
Unit XIII	Technological Environment: Impact on Technology on Business ,
Unit XIV	Technological Policy, Import of Technology, Problems in Technology Transfer
Unit XV	International Environment: Emergence of Globalization, Control of FDI
Unit XVI	Benefits and Problem from MNCs, WTO, its Role and Functions
Block 5	Corporate Governance
Unit XVII	Meaning and Need of Corporate Restructuring
Unit XVIII	Objectives and Procedure of Corporate Restructuring
Unit XIX	Corporate Governance
Unit XX	Benefits of Corporate Governance and its Present State in India
Suggested Text Book Readings:	
<ul style="list-style-type: none"> ➤ Cherunilam Francis, Business environment, Vikas Publishing House pvt ltd. ➤ Bedi Suresh, Business Environment Excel Books. ➤ Mital Environment, Excel books. ➤ A.C. Fernando, Business Environment. ➤ Saleem, Shaikh, Business Environment, Pearson. 	
This course can be opted as an elective by the Learners of following subjects: Any one	
Suggested equivalent online courses (MOOCs) for credit transfer:	
Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.	
Electronic media and other digital components in the curriculum:	
Choose any one or more than one: (Electronic Media: Audio/Video Lectures, Online	

Counseling/Virtual Classes/E-Contents/e-SLM/OER/supplementary links for reference/Video Conferencing/Radio broadcast/Web Conferencing/ Other electronic and digital contents)	
Name of electronic media	Year of incorporation

Course prerequisites: None		
Programme:M.Com	Year: 2023	Semester:III
Subject: Production Management 1		
Course Code: M.Com 304	Course Title: Production Management 1	
<p>Course Objectives:</p> <p>To acquaint a student with conventional as well as contemporary areas in the discipline of commerce.</p> <p>To enable a student well versed in national as well as international trends.</p> <p>To enhance the working culture of entrepreneurs by application of principles of management accounting.</p> <p>Increasing profitability of the organization with the help of statistical methods.</p> <p>To ensure the better financial position of organization by effective financial management.</p> <p>To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management.</p> <p>To find out the appropriate commercial activities with the help of effective communications and research methods.</p> <p>To ensure the availability of goods and services by use of marketing management principles.</p> <p>To correlation the managerial economics with labor economics and international economics.</p> <p>To operate the enterprises and small business units by effective use of human resource management.</p>		
<p>Course Outcomes:</p> <p>After studying of this course, learners outcomes are:</p> <p>CO₁ Understand the role of human resource management in organizations and the factors shaping that role.</p> <p>CO₂ Understand key concepts and Principles from the Area of Production Management</p> <p>CO₃ Apply key course concepts to actual Production Management problems in organizations.</p> <p>CO₄ Understand the inventory management impact on Production Management activities on organizations.</p> <p>CO₅ Understand the implications of increasing diversity and globalization for production and material handling processes.</p>		
Credits: 4	Type of Course: Elective (Core)	
Category of Course: Discipline Specific Elective Course (DEC)	Value addition/ Skill development	
Max. Marks: 100	Min. Passing Marks: 36	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		
BLOCK 1	BASIC ISSUES PRODUCTION MANAGEMENT	
UNIT I	PRODUCTION AND OPERATION MANAGEMENT AND OVERVIEW	
UNIT II	NEED TO PRODUCTION SYSTEM ISSUES AND ENVIRONMENT	
UNIT III	TOTAL QUALITY MANAGEMENT	
UNIT IV	LATEST TECHNIQUES IN PRODUCTION MANAGEMENT	
BLOCK 2	PRODUCTION AND FORECASTING	
UNIT V	NEED AN IMPORTANCE OF FORECASTING	
UNIT VI	QUALITATIVE METHODS OF FORECASTING 1	
UNIT VII	QUALITATIVE METHODS OF FORECASTING 2	
UNIT VIII	QUALITATIVE METHODS OF FORECASTING 3	
BLOCK 3	PRODUCTION PLANNING	
UNIT IX	FACILITY LOCATION PLANNING	
UNIT X	CAPACITY PLANNING	
<p>Suggested Text Book Readings:</p> <p>Production Management by B S Goel</p> <p>Production Management by S N Chary</p> <p>Production Management by R Parnaseelam</p>		
This course can be opted as an elective by the students of following subjects: Any one		
Suggested equivalent online courses (MOOCs) for credit transfer:		

Any course offered in MOOCS/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.

Course prerequisites: None		
Programme:M.Com	Year: 2023	Semester:III
Subject: Human Resource Management 1		
Course Code: M.Com 305	Course Title: Human Resource Management 1	
<p>Course Objectives:</p> <p>To acquaint a student with conventional as well as contemporary areas in the discipline of commerce.</p> <p>To enable a student well versed in national as well as international trends.</p> <p>To enhance the working culture of entrepreneurs by application of principles of management accounting.</p> <p>Increasing profitability of the organization with the help of statistical methods.</p> <p>To ensure the better financial position of organization by effective financial management.</p> <p>To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management.</p> <p>To find out the appropriate commercial activities with the help of effective communications and research methods.</p> <p>To ensure the availability of goods and services by use of marketing management principles.</p> <p>To correlation the managerial economics with labor economics and international economics.</p> <p>To operate the enterprises and small business units by effective use of human resource management.</p>		
<p>Course Outcomes:</p> <p>After studying of this course, learners outcomes are:</p> <p>CO₁ Understand the role of human resource management in organizations and the factors shaping that role.</p> <p>CO₂ Understand key concepts and Principles from the Area of HRM.</p> <p>CO₃ Apply key course concepts to actual HRM problems in organizations.</p> <p>CO₄ Understand the financial impact of HRM activities on organizations.</p> <p>CO₅ Understand the implications of increasing diversity and globalization for HRM processes.</p>		
Credits: 4	Type of Course: Elective (Core)	
Category of Course: Discipline Specific Elective Course (DEC)	Value addition/ Skill development	
Max. Marks: 100	Min. Passing Marks: 36	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		
BLOCK 1	HUMAN RESOURCE MANAGEMENT	
UNIT I	HUMAN RESOURCE MANAGEMENT	
UNIT II	2 HUMAN RESOURCE DEVELOPMENT	
UNIT III	STRATEGIC HUMAN RESOURCE MANAGEMENT	
UNIT IV	INTERNATIONAL HUMAN RESOURCE MANAGEMENT	
BLOCK 2	HUMAN RESOURCE RECRUITMENT	
UNIT V	HUMAN RESOURCE PLANNING	
UNIT VI	HUMAN RESOURCE INFORMATION SYSTEM	
UNIT VII	RECRUITMENT AND SELECTION	
UNIT VIII	PLACEMENT AND INDUCTION	
BLOCK 3	TRAINING AND DEVELOPMENT	
UNIT IX	TRAINING AND DEVELOPMENT	
UNIT X	EVALUATION OF TRAINING HUMAN RESOURCE MANAGEMENT	
<p>Suggested Text Book Readings:</p> <p>Human resource Management by L M Prasad</p> <p>Human Resource Management by k Ashwathapa</p> <p>Human Resource Management by Dr Gaurav Sankalp, Sahitya Bhawan Publication</p>		

Human Resource Management by Dr Gyan Prakash Yadav, Swastik Publication New Delhi
This course can be opted as an elective by the students of following subjects: Any one
Suggested equivalent online courses (MOOCs) for credit transfer: Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.

Course prerequisites: None		
Programme:M.Com	Year: 2023	Semester: IV
Subject: Goods & Services Tax		
Course Code: M.Com 401	Course Title: Goods & Services Tax	
<p>Course Objectives:</p> <p>To acquaint a student with conventional as well as contemporary areas in the discipline of commerce.</p> <p>To enable a student well versed in national as well as international trends.</p> <p>To enhance the working culture of entrepreneurs by application of principles of management accounting.</p> <p>Increasing profitability of the organization with the help of statistical methods.</p> <p>To ensure the better financial position of organization by effective financial management.</p> <p>To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management.</p> <p>To find out the appropriate commercial activities with the help of effective communications and research methods.</p> <p>To ensure the availability of goods and services by use of marketing management principles.</p> <p>To correlation the managerial economics with labor economics and international economics.</p> <p>To operate the enterprises and small business units by effective use of human resource management</p>		
<p>Course Outcomes:</p> <p>After studying of this course, learners outcomes are:</p> <p>CO₁- Provide the knowledge of Goods & Services Tax to learners.</p> <p>CO₂ – Introduce with rules and regulations of GST.</p> <p>CO₃ – learner will know how to Prepare GST statement and analysis.</p>		
Credits: 4	Type of Course: Core	
Category of Course: Compulsory	Value addition/ Skill development	
Max. Marks: 100	Min. Passing Marks: 36	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		
BLOCK 1	GST PAYMENT	
UNIT I	PREPARATION OF TAX INVOICE	
UNIT II	COMPOSITION LEVY	
UNIT III	INPUT TAX CREDIT	
UNIT IV	INPUT SERVICES DISTRIBUTORS IN GST	
BLOCK 2	GST ASSESSMENT AND TAX AUDIT	
UNIT V	PAYMENT OF GST	
UNIT VI	TAX DEDUCTION AND TAX COLLECTOR AT SOURCE	
UNIT VII	REFUNDS	
UNIT VIII	TAX LIABILITY UNDER RESERVE CHARGE	
UNIT IX	PROVISIONS REGARDING JOB WORK	
UNIT X	RETURNS UNDER GST	
UNIT XI	ASSESSMENT SCRUTINY AND TAX AUDIT	
UNIT XII	ELECTRONIC COMMERCE	
UNIT XIII	ANTI PROFITEERING MEASURES	
UNIT XIV	AVOIDANCE OF DUAL CONTROL	
BLOCK 3	CUSTOMS LAW	

UNIT XV	CUSTOM DUTY: BASIC CONCEPT
UNIT XVI	TYPES OF CUSTOM DUTY VALUATION AND CALCULATION OF CUSTOM DUTY
UNIT XVII	PERSONAL BAGGAGE : RULES AND EXEMPTIONS
Suggested Text Book Readings: Goods and services tax by Taxman Publication Goods and services tax by Sahitya bhawan Publication Goods and services tax by Dr Ekta Verma, Sikha Publication Goods and services tax by Dr Vikas Singh	
This course can be opted as an elective by the students of following subjects: Any one	
Suggested equivalent online courses (MOOCs) for credit transfer: Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.	

Course prerequisites: None		
Programme:M.Com	Year: 2023	Semester: IV
Subject: Business Ethics		
Course Code: M.Com 402	Course Title: Business Ethics	
Course Objectives: To acquaint a student with conventional as well as contemporary areas in the discipline of commerce. To enable a student well versed in national as well as international trends. To enhance the working culture of entrepreneurs by application of principles of management accounting. Increasing profitability of the organization with the help of statistical methods. To ensure the better financial position of organization by effective financial management. To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management. To find out the appropriate commercial activities with the help of effective communications and research methods. To ensure the availability of goods and services by use of marketing management principles. To correlation the managerial economics with labor economics and international economics. To operate the enterprises and small business units by effective use of human resource management.		
Course Outcomes: After studying of this course, learners outcomes are: CO ₁ Understand and use the concept of Business Ethics . CO ₂ Judge the reliability and validity of ethics in business. CO ₃ Use of ethics in decision making CO ₄ Use ethics in social development and organizational behaviour		
Credits: 4	Type of Course: Core	
Category of Course: Compulsory	Value addition/ Skill development	
Max. Marks: 100	Min. Passing Marks: 36	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		
BLOCK 1	AN OVERVIEW OF BUSINESS ETHICS	
UNIT I	INTRODUCTION	
UNIT II	ECONOMIC ISSUES	
UNIT III	FRAMEWORK FOR ETHICAL DECISION MAKING	
UNIT IV	CORPORATE GOVERNANCE	
BLOCK 2	INDIVIDUAL & ORGANISATIONAL FACTORS	
UNIT V	MORAL PHILOSOPHY	
UNIT VI	THE ROLE OF CORPORATE CULTURE AND LEADERSHIP	

UNIT VII	INTERPERSONAL RELATIONSHIPS IN ORGANIZATION
UNIT VIII	THE ROLE OF OPPORTUNITY AND CONFLICT
BLOCK III	EXTERNAL CONTEXT
UNIT IX	ECOLOGY
UNIT X	CONSUMERS
UNIT XI	ADVERTISING ETHICS
BLOCK IV	INTERNAL CONTEXT
UNIT XII	JOB DISCRIMINATION
UNIT XIII	THE EMPLOYEE'S OBLIGATION
UNIT XIV	NEED FOR ORGANIZATIONAL ETHICS PROGRAM
UNIT XV	THE ETHICS AUDIT
BLOCK V	BUSINESS ETHICS IN A GLOBAL ECONOMY
UNIT XVI	ETHICAL PERCEPTIONS
UNIT XVII	GLOBAL VALUES
UNIT XVIII	CORPORATE GOVERNANCE
UNIT XIX	BOARD OBJECTIVES AND STRATEGIES
UNIT XX	ACCOUNTING STANDARDS & ACCOUNTING DISCLOSURES.
Suggested Text Book Readings: Business Ethics By John C Maxwell Business Ethics by A C Fernando	
This course can be opted as an elective by the students of following subjects: Any one	
Suggested equivalent online courses (MOOCs) for credit transfer: Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be considered for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.	

Course prerequisites: None		
Programme:M.Com	Year: 2023	Semester:4
Subject: Security and Portfolio Analysis		
Course Code: M.Com 403	Course Title: Security and Portfolio Analysis	
Course Objectives: To acquaint a student with conventional as well as contemporary areas in the discipline of commerce. To enable a student well versed in national as well as international trends. To enhance the working culture of entrepreneurs by application of principles of management accounting. Increasing profitability of the organization with the help of statistical methods. To ensure the better financial position of organization by effective financial management. To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management. To find out the appropriate commercial activities with the help of effective communications and research methods. To ensure the availability of goods and services by use of marketing management principles. To correlate the managerial economics with labor economics and international economics. To operate the enterprises and small business units by effective use of human resource management.		
Course Outcomes: After studying of this course, learners outcomes are: CO ₁ - Provide the knowledge of Security and Portfolio Analysis to learners. CO ₂ – Introduce learner with the share and mutual funds. CO ₃ – Prepare and analyze the portfolio		
Credits: 4	Type of Course: Core	
Category of Course: Compulsory	Value addition/ Skill development	
Max. Marks: 100	Min. Passing Marks: 36	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		

Block 1	INVESTMENT DECISIONS	
Unit I	NATURE AND SCOPE OF INVESTMENT DECISIONS	
Unit II	COMPONENTS OF INVESTMENT RISK	
Unit III	VALUATION OF SECURITY	
Unit IV	THE DYNAMIC VALUATION PROCESS	
Block 2	PRIMARY AND SECONDARY MARKET	
Unit V	ORGANISATION AND FUNCTIONING	
Unit VI	REGULATION OF OTCEI	
Unit VII	SECURITY AND EXCHANGE BOARD OF INDIA	
Unit VIII	ECONOMY AND INDUSTRIAL	
UNIT IX	COMPANY LEVEL ANALYSIS	
UNIT X	TECHNICAL ANALYSIS	
UNIT XI	EFFICIENT MARKET HYPOTHESIS	
BLOCK IV	PORTFOLIO ANALYSIS	
UNIT XII	CONCEPTUAL FRAMEWORK	
UNIT XIII	PORTFOLIO SELECTION	
UNIT XIV	CAPITAL MARKET THEORY	
UNIT XV	PORTFOLIO REVISION	
Suggested Text Book Readings:		
Security and Portfolio Analysis by Dr B P Aggrawal Sahitya Bhawan Publication Agra		
Security and Portfolio Analysis by S C Manchandana new age publication		
This course can be opted as an elective by the students of following subjects: Any one		
Suggested equivalent online courses (MOOCs) for credit transfer:		
Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.		
Course prerequisites: None		
Programme:M.Com	Year: 2023	Semester:IV
Subject: Production Management 2		
Course Code: M.Com 404	Course Title: Production Management 2	
Course Objectives:		
To acquaint a student with conventional as well as contemporary areas in the discipline of commerce.		
To enable a student well versed in national as well as international trends.		
To enhance the working culture of entrepreneurs by application of principles of management accounting.		
Increasing profitability of the organization with the help of statistical methods.		
To ensure the better financial position of organization by effective financial management.		
To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management.		
To find out the appropriate commercial activities with the help of effective communications and research methods.		
To ensure the availability of goods and services by use of marketing management principles.		
To correlation the managerial economics with labor economics and international economics.		
To operate the enterprises and small business units by effective use of human resource management		
Course Outcomes:		
After studying of this course, learners outcomes are:		
CO ₁ Understand the role of human resource management in organizations and the factors shaping that role.		
CO ₂ Understand key concepts and Principles from the Area of Production Management		
CO ₃ Apply key course concepts to actual Production Management problems in organizations.		
CO ₄ Understand the inventory management impact on Production Management activities on		

organizations. CO ₅ Understand the implications of increasing diversity and globalization for production and material handling processes.	
Credits: 4	Type of Course: Elective (Core)
Category of Course: Discipline Specific Elective Course (DEC)	Value addition/ Skill development
Max. Marks: 100	Min. Passing Marks: 36
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)	
BLOCK 1	FACILITY PLANNING
UNIT I	FACILITY PLANNING
UNIT II	AGGREGATE PRODUCTION PLANNING
BLOCK II	WORK SYSTEM DESIGN
UNIT III	WORK SYSTEM DESIGN
UNIT IV	MANAGEMENT INFORMATION AND PRODUCTION SYSTEM
UNIT V	JUST IN TIME
UNIT VI	LOGISTIC MANAGEMENT
BLOCK III	WORK SYSTEM DESIGN
UNIT VII	ISSUES IN MATERIALS MANAGEMENT
UNIT VIII	INDEPENDENT DEMAND INVENTORY SYSTEM
UNIT IX	DEPENDENT DEMAND INVENTORY SYSTEM
UNIT X	SCHEDULING
Suggested Text Book Readings: Production Management by B S Goel Production Management by S N Chary Production Management by R Parnaseelam	
This course can be opted as an elective by the students of following subjects: Any one	
Suggested equivalent online courses (MOOCs) for credit transfer: Any course offered in MOOCS/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.	

Course prerequisites: None		
Programme: M.Com	Year: 2023	Semester: IV
Subject: Human Resource Management 2		
Course Code: M.Com 405	Course Title: Human Resource Management 2	
Course Objectives: To acquaint a student with conventional as well as contemporary areas in the discipline of commerce. To enable a student well versed in national as well as international trends. To enhance the working culture of entrepreneurs by application of principles of management accounting. Increasing profitability of the organization with the help of statistical methods. To ensure the better financial position of organization by effective financial management. To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management. To find out the appropriate commercial activities with the help of effective communications and research methods. To ensure the availability of goods and services by use of marketing management principles. To correlation the managerial economics with labor economics and international economics. To operate the enterprises and small business units by effective use of human resource management		
Course Outcomes: After studying of this course, learners outcomes are: CO ₁ Understand the role of human resource management in organizations and the factors shaping that		

role.	
CO ₂ Understand key concepts and Principles from the Area of HRM.	
CO ₃ Apply key course concepts to actual HRM problems in organizations.	
CO ₄ Understand the financial impact of HRM activities on organizations.	
CO ₅ Understand the implications of increasing diversity and globalization for HRM processes.	
Credits: 4	Type of Course: Elective (Core)
Category of Course: Discipline Specific Elective Course (DEC)	Value addition/ Skill development
Max. Marks: 100	Min. Passing Marks: 36
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)	
BLOCK I	TRAINING AND DEVELOPMENT
UNIT I	EXECUTIVE DEVELOPMENT PROGRAMME
UNIT II	MANAGEMENT DEVELOPMENT
BLOCK II	APPRAISAL SYSTEM
UNIT III	PERFORMANCE APPRAISAL
UNIT IV	COMPENSATION ADMINISTRATION
UNIT V	INCENTIVES PAYMENT
UNIT VI	POTENTIAL APPRAISAL
BLOCK III	INDUSTRIAL RELATION AND TRADE UNION
UNIT VII	INDUSTRIAL RELATION
UNIT VIII	DISCIPLINE & GRIEVANCE CELL PROCEDURE
UNIT IX	TRADE UNIONISM
UNIT X	LABOUR VERIFICTAION
Suggested Text Book Readings:	
Human resource Management by L M Prasad	
Human Resource Management by k Ashwathapa	
Human Resource Management by Dr Gaurav Sankalp, Sahitya Bhawan Publication	
Human Resource Management by Dr Gyan Prakash Yaday	
This course can be opted as an elective by the students of following subjects: Any one	
Suggested equivalent online courses (MOOCs) for credit transfer:	
Any course offered in MOOCS/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.	