

SYLLABUS FOR M.COM

| | | |
|--|---|-----------------------------------|
| Course prerequisites: None | | |
| Programme: M.COM | Year: 2023 | Semester: 1 |
| Course Code: M.COM 101 | Course Title: Accounting For Managers | |
| Course Objectives: To introduce complex problems of financial accounting such as valuation, measuring and reporting issues related to assets and liabilities and preparing the financial statements. To gain the ability of using accounting information as a tool in applying solutions for managerial problems. To evaluate the financial performance, and interpreting the financial structure of organizations. To provide decision making skills to the students in the financial analysis context. The students of this course will have the ability to identify and analyze complex financial accounting problems and opportunities in real life situations. | | |
| Course Outcomes: On completion of this course: 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) ; 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); 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; CO4: Understand and apply course concepts to analyze common business management decisions such as pricing and outsourcing decisions from a financial perspective; 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; 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. | | |
| 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 KennethS. 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 | |
| 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: 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 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) |
|------------|---|

| | |
|--------------------------------|-----------------------------------|
| 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 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 | |
| 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 background of managerial economics. CO ₂ Develop an understanding of role and function of managers. CO ₃ Provide a detailed view of various roles played by cost and revenue in business. CO₄ Understand the term inflation and measures to control inflation. | | |
| 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 |
| UNITX 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 | |
| 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: II |
| Subject: Marketing Management 2 | | |
| Course Code: M.Com 204 | Course Title: Marketing 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 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 | 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 | |
| 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: II |
| Subject: Financial Management 2 | | |
| Course Code: M.Com 205 | Course Title: Financial 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 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 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 | |
| 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: III |
| Subject: Business Statistics | | |
| Course Code: M.Com 301 | Course Title: Business Statistics | |
| 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) | | |
| 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) | |

| |
|--|
| 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 |
| Suggested Text Book Readings: Income Tax Dr H .C. Mehrotra & Dr S P Goya,l 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 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: MBA | Year: 2022 | Semester: 2 |
| Subject: Business Environment | | |
| Course Code: M.Com 303 | Business Enviornment | |
| Course Objectives: | | |
| 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. | | |
| Course Outcomes: | | |
| 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 | |
| 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 | 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 | |
| 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:III |
| Subject: Human Resource Management 1 | | |
| Course Code: M.Com 305 | Course Title: Human Resource 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 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 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 | |
| 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 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 | |
| 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 - Provide the knowledge of Goods & Services Tax to learners. CO ₂ – Introduce with rules and regulations of GST. CO ₃ – learner will know how to Prepare GST statement and 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 | 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 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 - 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 Yadav | | |
| 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. | | |