### Course Structure of M.Com under CBCS

#### I Semester

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Paper Code</th>
<th>Title</th>
<th>Contact Hours</th>
<th>Credits</th>
<th>Internal</th>
<th>External</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>101</td>
<td>Business Environment</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>2</td>
<td>102</td>
<td>Managerial Economics</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>3</td>
<td>103</td>
<td>Corporate Financial Accounting</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>4</td>
<td>104</td>
<td>Quantitative Techniques</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>5</td>
<td>105</td>
<td>Organization Theory &amp; Behaviour</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>6</td>
<td>106</td>
<td>Seminars and Tutorials</td>
<td>2</td>
<td>1</td>
<td></td>
<td></td>
<td>50</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Attendance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>50</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Total</strong></td>
<td><strong>27</strong></td>
<td><strong>27</strong></td>
<td><strong>100</strong></td>
<td></td>
<td><strong>550</strong></td>
</tr>
</tbody>
</table>

#### II Semester

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Paper Code</th>
<th>Title</th>
<th>Contact Hours</th>
<th>Credits</th>
<th>Internal</th>
<th>External</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>201</td>
<td>Marketing Management</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>2</td>
<td>202</td>
<td>Financial Management</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>3</td>
<td>203</td>
<td>Human Resource Management</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>4</td>
<td>204</td>
<td>Management Accounting</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>5</td>
<td>205</td>
<td>Computer Applications in Accounting - Tally</td>
<td>3</td>
<td>5</td>
<td>20</td>
<td>60</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Lab-Computer Applications in Accounting</td>
<td>4=2</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>206</td>
<td>Foundation Course*</td>
<td>2</td>
<td>2</td>
<td>10</td>
<td>40</td>
<td>50</td>
</tr>
<tr>
<td>7</td>
<td>207</td>
<td>Seminars and Tutorials</td>
<td>2</td>
<td>1</td>
<td></td>
<td></td>
<td>50</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Attendance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>50</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Total</strong></td>
<td><strong>31</strong></td>
<td><strong>29</strong></td>
<td><strong>110</strong></td>
<td></td>
<td><strong>600</strong></td>
</tr>
</tbody>
</table>

* Every student admitted in M.Com programme under CBCS has to select one course from the Foundation Courses offered by the University in the Second Semester.
Every student admitted in M.Com programme under CBCS has to select one course from the Open Elective Courses offered by the University in the Third Semester other than the course offered by the Dept of Commerce & Business Management.

### Course Structure of M.Com under CBCS

#### III Semester

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Paper Code</th>
<th>Title</th>
<th>contact Hours</th>
<th>Credits</th>
<th>Internal</th>
<th>External</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>301</td>
<td>Strategic Management</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>2</td>
<td>302</td>
<td>E-Business</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
</tbody>
</table>

#### 310: Accounting and Finance - Electives

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Paper Code</th>
<th>Title</th>
<th>contact Hours</th>
<th>Credits</th>
<th>Internal</th>
<th>External</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>311</td>
<td>Financial Markets and Institutions</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>4</td>
<td>312</td>
<td>Security Analysis and Portfolio Management</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>5</td>
<td>313</td>
<td>Corporate Tax Management</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
</tbody>
</table>

#### 320: Marketing Management - Electives

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Paper Code</th>
<th>Title</th>
<th>contact Hours</th>
<th>Credits</th>
<th>Internal</th>
<th>External</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>321</td>
<td>Rural Marketing</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>4</td>
<td>322</td>
<td>Advertising and Sales Management</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>5</td>
<td>323</td>
<td>Consumer Behaviour</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
</tbody>
</table>

#### 330: Human Resource Management - Electives

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Paper Code</th>
<th>Title</th>
<th>contact Hours</th>
<th>Credits</th>
<th>Internal</th>
<th>External</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>331</td>
<td>Industrial Relations</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>4</td>
<td>332</td>
<td>Performance Management</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>5</td>
<td>333</td>
<td>Compensation Management</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>6</td>
<td>306</td>
<td>Open Elective - 1</td>
<td>4</td>
<td>4</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>7</td>
<td>307</td>
<td>Seminars and Tutorials</td>
<td>2</td>
<td>1</td>
<td></td>
<td></td>
<td>50</td>
</tr>
</tbody>
</table>

### Attendance

| Attendance | 1 |

### Total

<table>
<thead>
<tr>
<th>Contact Hours</th>
<th>Credits</th>
<th>Internal</th>
<th>External</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>31</td>
<td>31</td>
<td>120</td>
<td>530</td>
<td>650</td>
</tr>
</tbody>
</table>

*Every student admitted in M.Com programme under CBCS has to select one course from the Open Elective Courses offered by the University in the Third Semester other than the course offered by the Dept of Commerce & Business Management.*
Course Structure of M.Com under CBCS

IV Semester

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Paper code</th>
<th>Title</th>
<th>Contact</th>
<th>Credits</th>
<th>Internal</th>
<th>External</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>401</td>
<td>Business Research Methods</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>2</td>
<td>402</td>
<td>International Business</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
</tbody>
</table>

410: Accounting and Finance - Electives

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Paper code</th>
<th>Title</th>
<th>Contact</th>
<th>Credits</th>
<th>Internal</th>
<th>External</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>411</td>
<td>Financial Services Management</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>4</td>
<td>412</td>
<td>Strategic Financial Management</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>5</td>
<td>413</td>
<td>Financial Derivatives</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
</tbody>
</table>

420: Marketing Management - Electives

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Paper code</th>
<th>Title</th>
<th>Contact</th>
<th>Credits</th>
<th>Internal</th>
<th>External</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>421</td>
<td>Retail Marketing</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>4</td>
<td>422</td>
<td>Global Marketing</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>5</td>
<td>423</td>
<td>Services Marketing</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
</tbody>
</table>

430: Human Resource Management - Electives

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Paper code</th>
<th>Title</th>
<th>Contact</th>
<th>Credits</th>
<th>Internal</th>
<th>External</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>431</td>
<td>Human Resource Development</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>4</td>
<td>432</td>
<td>Leadership and Change</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>5</td>
<td>433</td>
<td>Strategic Human Resource Management</td>
<td>5</td>
<td>5</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>6</td>
<td>406</td>
<td>Open Elective - 2º / Project Work and Viva-Voce*</td>
<td>4</td>
<td>4</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>7</td>
<td>407</td>
<td>Seminars and Tutorials</td>
<td>2</td>
<td>1</td>
<td></td>
<td>50</td>
<td>50</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Attendance</td>
<td></td>
<td></td>
<td></td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total</td>
<td>31</td>
<td>31</td>
<td>120</td>
<td>530</td>
<td>650</td>
</tr>
</tbody>
</table>

* Every student admitted in M.Com programme under CBCS has to select one course from the Open Elective Courses offered by the University or Project Report preparation under the guidance of the Department in the Fourth Semester other than the course offered by the Dept of Commerce & Business Management
MASTER OF COMMERCE- FIRST SEMESTER
101 – BUSINESS ENVIRONMENT
(Common to M.Com, M.Com –Computer Applications,
M Com –Financial Accounting and M Com –Banking & Insurance - under CBCS)

Class Hours : 5 ppw
Credits: 5


Suggested Readings


References


102 - MANAGERIAL ECONOMICS
(Common to M.Com, M Com –Financial Accounting and M Com –Banking & Insurance - under CBCS)

Class Hours : 5 ppw
Credits: 5


Suggested Readings


References


***
103 – CORPORATE FINANCIAL ACCOUNTING
(Common to M.Com, M.Com-Computer Applications, 
M Com –Financial Accounting and M Com –Banking & Insurance - under CBCS)

Class Hours : 5 ppw
Credits: 5

Unit-I: Company Accounts – Legal provisions relating to Company Accounts – Profit and Loss Account – Balance Sheet – Valuation of Shares and Goodwill – Methods(simple problems)


Suggested Readings


References


***
104- QUANTITATIVE TECHNIQUES
(Common to M.Com, M.Com -Computer Applications,
M Com –Financial Accounting and M Com –Banking & Insurance - under CBCS)

Class Hours : 5 ppw  
Credits: 5


UNIT – II:  **Theory of Probability and Probability Distributions:** Probability Meaning and definition of probability – Approaches – Axioms – Additive and Multiplicative theorems – Conditional probability theorem;  **Bayes theorem:** Meaning and its application;  **Theoretical frequency Distributions:** Classification – Binomial – Poisson – Normal Distributions (Theory and Problems).

UNIT – III:  **Sampling and Testing of Hypothesis:** Sampling Meaning – Random and non-random sampling - Merits and demerits;  **Hypothesis:** Meaning and steps in testing of hypothesis – Type I and Type II errors – Standard Error – Point and Interval estimates;  **Testing of Hypothesis:** Sampling of Attributes – Sampling of Variables –**Parametric Tests** -**Large Sample tests:** Difference between means and Standard Deviation tests;  **Small Samples Tests** – t-distribution and its application

UNIT - IV:  **Analysis of Variance:** ANOVA - Meaning – Significance-  **Classification of ANOVA:** One-way classification –Two-way classification (Problems).

UNIT – V:  **Non-Parametric Tests:** Meaning – Difference between Parametric and Non-parametric tests –**Types of non-parametric tests:** One sample sign test - One sample run - The Mann Whitney U-test – Kruskal Wallis H-test;  **Chi-square test:** Types of Association and Coefficients – Yule’s Coefficient - – Yates Correction – Coefficient of Contingency – Test for Goodness of Fit (Problems)

Suggested Readings


References


***
105- ORGANISATION THEORY AND BEHAVIOUR
(Common to M.Com, M.Com -Computer Applications, M Com –Financial Accounting and M Com –Banking & Insurance - under CBCS)

Class Hours : 5 ppw
Credits: 5


**Suggested Readings**

**References**


Suggested Readings

References


UNIT-IV: DIVIDEND DECISION: Dividend Policy and Firm’s Value – Models in which Investment and Dividend Decisions are related- Walter and Gordon’s Models, Traditional Position, Miller and Modigliani Model (Simple Problems) - Financial Signaling; Dividend Decision – Types of Dividend, Stock Dividend, Stock-Splits, Bonus Shares, Share Repurchase and Managerial Considerations in Dividend Policy Formulation.


Suggested Readings:

References:


Suggested Readings


References


UNIT - II: **COST ANALYSIS FOR DECISION MAKING**: Cost-Volume-Profit Analysis - Meaning of Marginal Cost and Marginal Costing, Basic Characteristics and Assumptions of Marginal Costing, Marginal Costing, Differential Costing and CVP Analysis, Meaning, Objectives, and limitations of CVP Analysis - Concept of Break-Even Point, Profit-Volume Graph and Profit Planning, and Managerial Applications in Decision Making (Decisions on Product-Mix, Make or Buy, Add or Drop, Shut Down or Continue, Capacity Utilization, Equipment Replacement, Exports, Alternative Methods of Production, and Key Factor Analysis) (Problems).


UNIT - IV: **MANAGEMENT CONTROL SYSTEMS & RESPONSIBILITY ACCOUNTING**: Responsibility Accounting - Meaning, Definition, and Essential Features of Responsibility Accounting, Steps Involved in Responsibility Accounting; **Responsibility Centers** - Concept and Types of Responsibility Centers; **Transfer Pricing** - Transfer Prices, Methods/Types of Transfer Prices (Problems), Selection of Transfer Pricing Method, Performance Reports, Segmented Performance Evaluation, Advantages of Transfer Pricing and Responsibility Accounting.

UNIT - V: **ACTIVITY BASED COSTING**: **ACTIVITY BASED COSTING SYSTEM**: Concept, Traditional Manufacturing Costing System, Activity Based Costing/Management (ABC) System, ABC System Vs. Traditional Costing System, Tracing costs from Activities, Activity Cost Drivers (Problems), ABC for Marketing, Selling and Distribution Expenses, ABC for Service Companies, and Pros and Cons of ABC.

**Suggested Readings:**

**References:**
205- COMPUTER APPLICATIONS IN ACCOUNTING
(Common to M.Com, M.Com -Computer Applications and
M Com –Financial Accounting under CBCS)

Theory – 3 PPW
Lab:  2 PPW

One Period Lab means  2 hours of Lab Session
Credits= 5


Suggested Readings


References:

4. Tally Work Book.

***

10
LAB: COMPUTER APPLICATIONS IN ACCOUNTING
(Common to M.Com, M.Com -Computer Applications and
M Com –Financial Accounting under CBCS)

Lab: 2 PPW
One Period Lab means 2 hours of Lab Session

Lab – Students are required to undergo Lab Sessions with Tally Software.

1. Gateway of Tally and Shortcut Keys
2. Creation of Company, Account Groups, Ledgers, with Inventory and without Inventory
3. Creation of different types of Vouchers, Reversing Journal Voucher
4. Creation of Stock Groups, Categories, Items – Inventory Master
5. Inventory Vouchers, Receipt Note, Return Out, Return In, Inventory Journals
7. Sales Book, Purchase Book
8. Statement of Accounts, Trial Balance, Treatment of Depreciation
9. Profit and Loss Account and Balance Sheet
10. Generation of Financial Reports other than Financial Statements
11. Payroll Vouchers, Statement of Payroll
12. Creation of Tax Ledger, TDS Vouchers, Printing TDS Challan
13. TCS Reports

***


**Suggested Readings**


**References**

302 – E- BUSINESS  
(Common to M.Com and M.Com-Computer Applications - under CBCS)  
Class Hours: 5 ppw  
Credits: 5

Unit-I: **Introduction to E-Business:** E-Business: Meaning, significance – Opportunities and Risks 


**Suggested Readings**


**References**

311- FINANCIAL MARKETS AND INSTITUTIONS
(for M.Com - under CBCS)

Class Hours: 5 ppw  

Credits: 5


Unit-II: Money Market: Concept, Features, Functions and Significance of Money Market; Money Market Instruments; Segments of Money Market – Call / Notice Money Market - Commercial Bills Market - Treasury Bills Market – Discount and Acceptance Markets - Commercial Papers – Certificates of Deposit –Repo Instruments; Role and Challenges of Money Market in India.


Suggested Readings


References:

312– SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
(for M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

-----------------------------------------------------------------------------------------------------------------------------
---


Unit – III: **Valuation of Securities**: Valuation of Equity Shares: Dividend discount model – Constant growth model Two stage and three phase models – Valuation through P/E Ratio - Preference Shares – Valuation of Debt securities: Bond Pricing Theorems- Convexity – Duration - Bond immunization - Active and passive bond management (Problems)


Unit – V: **Portfolio performance Evaluation**: Concept – Objectives - Portfolio performance measures: Sharpe’s - Trenor’s - Jenson’s measures – Portfolio Revision. (Problems)

Suggested Readings


References

Unit-I:  **Introduction**: Significance of Corporate Taxation – Concepts and definitions of Corporate Income Tax – Assessee- Assessee in default-Previous Year-Assessment Year – Residential Status of Company-Incidence of Tax – Types of Companies for tax purpose – Incomes forming part of total income of a company — Exempted Incomes and Tax free incomes with special reference to corporate assessee. (Theory only)

Unit-II:  **Corporate Taxation**: Computation of Income from House Property-Business-Capital Gains-Other Sources – Set-Off and Carry-Forward of losses – Deductions out of G.T.I. u/s. 80 applicable to companies – Computation of Total Income and tax liability of Company – Minimum Alternative Tax – Dividend Tax. (Problems with special focus on computation of total income and tax liability)

Unit- III:  **Tax Planning – Financial Management Decisions**: Concept of tax planning; Tax avoidance and Tax evasion – Tax Management: Meaning and Scope of Tax Management – Implications of tax planning – Requisites of a successful tax planning – Methods of Tax Planning. (Theory only)


Unit-IV:  **Tax Planning - Business Restructuring and Managerial Decisions**: Tax issues relating to Amalgamation of Companies: Meaning of Amalgamation under IT Act; Tax Concessions to Amalgamating Company; Tax Concessions to Amalgamated Company; Tax Concessions to the Shareholders of Amalgamating Company – Tax Issues relating to Demerger: Meaning of Demerger; Parties to Demerger; Tax Incentives in case of Demerger: Tax Incentives to Demerged Company-Tax Incentives to Shareholders-Tax Incentives to Resulting Company. (Theory only)

Tax considerations with reference to specific managerial decisions: Own or Lease-Tax considerations in Buy or Lease – Sale of Assets of Scientific Research – Make or Buy – Repair, Replace, Renewal or Renovation – Shut Down or Continue (Problems on tax planning with special focus on Buying Asset with Borrowing or Taking on Lease)


Suggested Readings:

References:
321- RURAL MARKETING
(For M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5


Unit-II: Agricultural Marketing in India: Characteristics of Agricultural Products –Types , Characteristics and importance of Agricultural Markets- - Defects in Agricultural Marketing System – Challenges in Marketing of Agriculture Produce - Measures to improve Agricultural system in India.


Unit-V: Rural Consumer Behaviour: Rural Consumers - Types – Characteristics - Shopping habits of Rural Consumers - Factors affecting Rural Consumer Behaviour - Opinion Leaders - An Overview of Marketing of Rural Industrial Products – Corporate Strategies.

Suggested Readings


References


Unit-I: Advertising: Concept of Advertising - Features Importance – Objectives - Types of Advertisements - Functions of advertising. Department and Advertising Manager-Social, Cultural and Ethical dimensions of advertising - Recent developments in advertising sector.


Unit-III: Media Decisions: Types of Media – Merits and demerits of Print and Electronic Media - Media Selection - Media Scheduling and Media Mix - Overview of media scenario in India. Advertising Budget – Methods of determining size of advertising budget- Measuring effectiveness of advertising.


Unit-V: Sales Organization & Sales Promotion: Organisation Structure – Types – Functions - Sales Quota - Sales Budget – Sales Territories – Controlling Sales Force – Sales Promotion - Planning Sales Promotion – Techniques of Sales Promotion at Consumer level, Trade Level and Sales Force level -- Essentials of good Sales Promotion.

Suggested Readings


References


323- CONSUMER BEHAVIOUR
(For M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

Unit-I: **Consumer Behaviour:** Concept and need for studying Consumer Behaviour - Types of Consumers - Application of Consumer Behaviour in designing marketing strategies - Problems in studying consumer behaviour - Characteristics of Indian Consumers - Organizational Buying Behaviour - Features - Process.

Unit-II: **Socio-Cultural Influences on Consumer Behaviour:** Family Influences - Family Life cycle - Reference groups - Types - Benefits - Opinion leadership - Social Class - Features - Factors responsible for social stratification - Cultural and Sub-Cultural Influences.


Unit-V: **Marketing Research:** Concept - Need and Importance - Areas of Marketing Research - Process of Marketing Research - Research Objectives - Hypothesis - Research Problem - Research Design - Data Collection Techniques - Sample Design - Statistical tools - Report Writing.

Suggested Readings

References
331- INDUSTRIAL RELATIONS
(For M.Com - under CBCS)

Class Hours: 5 ppw
Credits: 5

------------------------------------------------------------------------


Unit-V: Tripartism- Introduction- Types and Levels of Tripartite Agreements- ILO and Tripartism- Tripartism at National Level- Tripartism at State Level- Role of Government in Industrial Relations- Introduction- Divergent Perspectives- Types of Government Interventions- Means of State Intervention- Role of State in Industrial relations at the State Level- Pluralism and Diversity- Changes in Labour Laws/Policy - Recognition of Bargaining Agent- Problems concerning the Role of Government in Industrial Relations.

Suggested Readings
1. Venkata Ratnam C S, Industrial Relations, Oxford University Press, New Delhi

References
332 - PERFORMANCE MANAGEMENT
(for M.Com - under CBCS)

Class Hours: 5 ppw  Credits: 5


Unit-V: Performance Management: Strategies for Performance Management – Competency Based –team Based – Culture Based-Leadership Based – HR Professionals and Performance Management – Strategic Role of HR Professional.

Suggested Readings


References:

333- COMPENSATION MANAGEMENT
(for M.Com - under CBCS)

Class Hours: 5 ppw
Credits: 5


**Suggested Readings**


**References:**


Unit-IV: **Collection and Analysis of Data** -Sources of Data-Primary Sources of Data-Secondary Sources of Data - Data Collection Methods- Interviews: Structured Interviews and Unstructured Interviews-Face to face and Telephone Interviews- Observational Surveys-Questionnaire Construction: Organizing Questions-Structured and Unstructured Questionnaires – Guidelines for Construction of Questionnaires. Data Analysis: An overview of Descriptive, Associational and Inferential Statistical Measures.


**Suggested Readings**


**References**

402 – INTERNATIONAL BUSINESS
(Common to M.Com and M.Com-Computer Applications - under CBCS)

Class Hours: 5 ppw
Credits: 5


**Suggested Readings**


**References**

411- FINANCIAL SERVICES MANAGEMENT  
(M.Com - under CBCS)

Class Hours: 5 ppw  
Credits: 5

-----------------------------------------------------------------------------------------------------------------------------
---

Unit-I: Financial Services: Meaning, Features, and Scope of Financial Services; Classification of Financial Services - Traditional vs. Modern Activities - Fund-based vs. Fee-Based Financial Services; Role, Importance, and Growth of Financial Services; Problems and Prospects of Financial Services Sector in India.

Unit-II: Merchant Banking: Meaning, Origin and Growth, and Functions of Merchant Banking; Qualities and Services of Merchant Bankers; Code of Conduct of Merchant Bankers; SEBI Regulations of Merchant Banking; Problems and Prospects of Merchant Banking in India. Credit Rating: Definition and Meaning, Objectives and Methodology of Credit Rating; Benefits and Limitations of Credit Rating; Origin and Growth of Credit Rating in India; Credit Rating Agencies in India; SEBI Guidelines on Credit Rating.

Unit-III: Mutual Funds: Meaning, Origin and Growth, Organization and Types of Mutual Funds; Merits and Problems of Mutual Funds; Performance Evaluation of Mutual Funds and Concept of Net Asset Value; SEBI Guidelines on Mutual Funds; Problems and Prospects of Mutual Funds in India.

Unit-IV: Venture Capital: Concept, meaning, Features and Scope of Venture Capital Financing; Origin, Growth and Importance of Venture Capital Financing; SEBI Guidelines on Venture Capital; Venture Capital Financing in India. Lease Financing: Meaning, Features, and Types of Lease Financing; Merits and Demerits of Lease Financing; Lease vs. Buy and Lease vs. Hire-Purchase Decisions.

Unit-V: Factoring: Meaning, Modus Operandi, Functions, and Types of Factoring Services; Benefits and Costs of Factoring; Factoring Services in India. Forfeiting: Meaning and Importance of Forfeiting; Benefits and Costs of Forfeiting; Factoring Vs. Forfeiting; Forfeiting in India.

Suggested Readings


References:


412 – STRATEGIC FINANCIAL MANAGEMENT  
(For M.Com - under CBCS) 
Class Hours: 5 ppw  
Credits: 5


Suggested Readings

References
413- FINANCIAL DERIVATIVES
(For M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5


Suggested Readings

References:
4. Read Head, Futures and Options, Prentice Hall of India, New Delhi, 2005.
421- RETAIL MARKETING
(For M.Com - under CBCS)
Class Hours: 5 ppw
Credits: 5


Unit-II: **Retail Store Selection, Store Layout and Design:** Types of Store Locations -- Steps involved in Store Location- Store Layout – Importance of Store Layout - Store Layout Key Considerations – Principles and Elements of Store Design - Important considerations in Store Selection and Design.


Unit-IV: **Retail Human Resources & Promotion:** Concept of Human Resources Management in Retailing – Functions of Human Resources in Retail- Need - Importance – Steps in Human Resource Planning - Promotion Mix in Retailing - Need and Importance - Retail Promotion Mix Strategies.


**Suggested Readings**

**References**
422- GLOBAL MARKETING
(For M.Com - under CBCS)

Class Hours: 5 ppw

Credits: 5

-----------------------------------------------------------------------------------------------------------------------------


Readings

References
Unit-I: **Conceptual Framework of Services:** Meaning - Nature and Scope – Components of Services – Classification-Characteristics of Services – Differences between Services and Goods - Need for emergence of Service Marketing - Problems and Opportunities of Service Marketing - Recent trends in Service Marketing.


**Suggested Readings**

**References**
431- HUMAN RESOURCE DEVELOPMENT  
(For M Com - under CBCS)

Class Hours: 5 ppw  
Credits: 5

-----------------------------------------------------------------------------------------------

Unit-I:  Introduction to Human Resource Development-Evolution of HRD-HRD Functions- 
Competencies of HR Professional- HRD Process: Need Assessment, Design, 
Implementation and Evaluation-Model of Employee Behavior- Internal and External 
influences on Employee Behavior -Learning and HRD- Learning and Instruction- 
Individual differences in the Learning Process- Learning Strategies and Styles

Unit-II:  Assessing HRD Needs-Introduction-Strategic/Organizational Analysis- Task Analysis- 
Person Analysis – Prioritizing HRD Needs- Designing HRD Programs-Introduction- 
Definition of HRD Objectives- Selection of Trainer- Preparation of lesson Plan- Selecting 
Training Methods- Preparation of Training Material- Scheduling an HRD Program

Unit-III: Implementing HRD Programs- Introduction- Training Delivery Methods-On the Job 
Training Methods- Class Room Training Approaches- Discussion Method- Audiovisual 
Media- Experiential Methods- Computer Based Training – Arranging Physical 
Environment- Evaluating HRD Programs- Introduction-Purpose of Evaluation-Models 
and Framework of Evaluation- Kirkpatrick’s Evaluation Framework- Assessing impact of 
Technology on HRD Evaluation.

Unit-IV: Employee Socialization-Introduction-Fundamental concepts of Socialization- Perspectives 
on Socialization Process: Stage Model of Socialization, People Processing Tactics and 
Strategies-Realistic Job Preview- Employee Orientation Programs –Assessment and 
Determination of Content Orientation- Orientation Roles- Problems of Orientation 
Programs- Designing and implementing Orientation Programs- Evaluation of Orientation 
Programs

Unit-V: Employee Counseling-Introduction-Link between Counseling and Coaching- Employee 
Counseling Programs-Employee Assistance Programs Stress Management Interventions 
Career Management and Development-Introduction - Stages of Life and Career 
Development – Models of Career Development –Process of Career Management – Roles in 
Career Management – Career Development Practices and Activities – Issues in Career 
Development.

Suggested Readings

1. Werner J M and Randy L De Simone, Human Resource Development, Cengage Learning, 
   New Delhi, 2009.

References:

1. Topomay Deh, Human Resource Management Theory & Practice, Ane Books, New 
   Delhi, 2009.
2. R Krishnaveni, Human Resource Development a Researcher’s Perspective, Excel Books, 
   2009.
   Learning, UK, 2008.
432 - LEADERSHIP AND CHANGE  
(For M.Com - under CBCS) 
Class Hours: 5 ppw  
Credits: 5


**Suggested Readings**

**References**
433 - STRATEGIC HUMAN RESOURCE MANAGEMENT
(For M.Com - under CBCS)

Class Hours: 5 ppw
Credits: 5


Suggested Readings


References: