

# **Master of Commerce**

## **Semester- I**

<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>w.e.f. Academic Year: 2019-2020</b>	
<b>Branch:</b>		<b>Semester: I</b>	
1	Course Code	19MC-101	
2	Course Title	Management Process and Organisational Behaviour	
3	Credits	4	
4	Contact Hours	4-0-0 (L-T-P)	
5	Course Status	Compulsory	
6	Course Objective	To expose the students to basic concepts of management and provide them with the insights mandatory to understand behavioural processes at individual and at group levels in an organisation.	
7	Course Outcomes	At the end of the course students will be able to: <b>CO1:</b> Demonstrate the basic concepts of management and organizational behaviour. <b>CO2:</b> Apply managerial concepts like management functions, stress management and conflict management techniques in practical life. <b>CO3:</b> Understand and ensure the effective management of individual behavior. <b>CO4:</b> Understand the group behaviour dynamics in an organisation. <b>CO5:</b> Understand the basic concepts of motivation and leadership along with its practical implications. <b>CO6:</b> Get an insight on “how to influence the human behaviour through emotional intelligence and transactional analysis” .	
8	Course Description	The course will examine the basic management concepts, individual and group behaviour, conflict and various management styles, motivational techniques and coordination in the work environment so as to ensure the development of an organization’s human resources.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>Introduction to Management: Concepts and Basics</b>	
	A	Introduction to Management: Meaning, Nature and Scope of Management	<b>CO1</b>
	B	Evolution of Management thoughts	<b>CO1</b>
	C	Functions of Management: Planning, Organising, Staffing, Directing, Controlling	<b>CO1, CO2</b>
	D	Decision-Making Process and its Implementation, Rationality in Decision-Making	<b>CO1, CO2</b>
	E	Managerial Ethics, Social Responsibility (One Case Study)	<b>CO1</b>
	<b>Unit 2</b>	<b>Introduction to Organisational Behaviour</b>	
	A	Organisational Behaviour: Evolution, Importance and Relationship with other fields; Contemporary challenges of OB	<b>CO1</b>

	B	Theories of Organizational Behaviour: McGregor's Theory X and Theory Y, Mayo's Social Man, Schein's Rational and Complex Man and Theory Z			<b>CO1</b>
	C	Attitude: Formation and Changing of Attitudes			<b>CO3</b>
	D	Learning: Concept, Nature and Theories of Learning			<b>CO3</b>
	E	Perception: Role of Person-Perception and Attribution; Managerial Implications of Perception (One Case Study)			<b>CO3</b>
	<b>Unit 3</b>	<b>Fundamentals of Organisational Behaviour and Managing Individual Behaviour</b>			
	A	Personality: Nature and Theories (traits and types) of Personality, Managerial Implications of Type A and Type B Personality; Role of Socialization in the process of development of Personality			<b>CO3</b>
	B	Motivation: Concept and Theories of Motivation (Maslow's Hierarchy of Needs, Herzberg's Two factor theory, Vroom's expectancy model, and Contemporary theories of Motivation), Role of Reinforcement Theory of Motivation in Behaviour Modification			<b>CO5</b>
	C	Leadership: Nature, Functions and Leadership Styles; Yetton and Jago's Normative Decision Model of Leadership			<b>CO5</b>
	D	Organizational Conflict: Process, Types and Sources of Conflict; Models of Managing Conflicts			<b>CO2</b>
	E	Stress Management: Introduction to Stress and Stressors; Coping Strategies and Stress Management Techniques (One Case Study)			<b>CO2</b>
	<b>Unit 4</b>	<b>Management of Group Behaviour</b>			
	A	Managing Group Processes: Types, Group formation, Group Dynamics, Group cohesiveness; Group vs Individual Performance			<b>CO4</b>
	B	Transactional analysis: Applications of Emotional Intelligence in Organisation			<b>CO6</b>
	C	Organisational Climate; Organisational Culture			<b>CO6</b>
	D	Organisational Change: Nature, Resistance to Change, Implementing Change			<b>CO6</b>
	E	Organisational Development: Concept, Models and Interventions(One Case Study)			<b>CO6</b>
10	Mode of examination	Theory			
11	Weightage Distribution	CA	MTE	ETE	
		10%	10%	80%	
12	Text book/s*	1. Robbins S.P., Organisational Behaviour (13th edition), Prentice Hall of India Pvt. Ltd., New Delhi, 2008.			

		2. Luthans Fred, Organisational Behaviour, 11th Edition, Mc Graw Hill International, New York, 2007.
13	Other References	<ol style="list-style-type: none"><li>1. Robins S.P., Organisational Theory: Structure Design and Application, 3rd ed., Prentice Hall of India Pvt. Ltd., 2007.</li><li>2. Fred Luthans, Organisational Behaviour, McGraw Hill.</li><li>3. Stephen Robbins, Organisational Behaviour, Pearson Education.</li><li>4. S.S. Khanka, Organisational Behaviour, S. Chand &amp; Sons, New Delhi.</li><li>5. Dr. S. Shajahan &amp; Linu Shahjahan, Organisational Behaviour, New Age International Publisher, New Delhi.</li></ol>

<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>w.e.f. Academic Year: 2019-2020</b>	
<b>Branch:</b>		<b>Semester: I</b>	
1	Course Code	19MC-102	
2	Course Title	Financial Accounting	
3	Credits	4	
4	Contact Hours	3-2-0 (L-T-P)	
5	Course Status	Compulsory	
6	Course Objective	To expose the students with the basic concepts of Financial accounting and to make them able to analyse financial statements and its interpretation.	
7	Course Outcomes	At the end of the course students will be able to: <b>CO1:</b> Demonstrate the basic Financial Accounting Concepts <b>CO2:</b> Understanding of Financial Statements and accounting ratios <b>CO3:</b> Get an insight on Fund Flow Statement, Cash Flow Statement and various Methods of Transfer Pricing <b>CO4:</b> Understand Various Emerging Accounting Practices	
8	Course Description	The course will examine the emerging issues related to Financial Accounting along with analysis and interpretation of financial statements and its reporting.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>Introduction to Financial Accounting</b>	
	A	Financial Accounting- Nature, Scope and Significance	<b>CO1</b>
	B	Utility, Limitations and Essentials for success	<b>CO1</b>
	C	Basic Accounting Concepts, Conventions and Principles	<b>CO1</b>
	D	Financial Accounting vs Cost Accounting vs Management Accounting	<b>CO1</b>
	E	Accounting standards: meaning, significance and preparations of Accounting standards in India	<b>CO1</b>
	<b>Unit 2</b>	<b>Analysis of Financial Statement and accounting ratios</b>	
	A	Financial Statements- Forms, Nature, Uses and Limitations	<b>CO2</b>
	B	Financial Statements Analysis and Interpretation- types and tools	<b>CO2</b>
	C	Comparative, Common size and Trend Percentages	<b>CO2</b>
	D	Accounting Ratios- Nature, Classification and Significance	<b>CO2</b>
	E	Analysis and Interpretation- Profitability, Turnover, Liquidity and Solvency Ratios	<b>CO2</b>
	<b>Unit 3</b>	<b>Cash Flow Statement</b>	
	A	Cash Flow Statement- Concept	<b>CO3</b>
	B	Cash Flow Statement- Objectives	<b>CO3</b>
	C	Cash Flow Statement- Sources	<b>CO3</b>
	D	Cash Flow Statement- Application	<b>CO3</b>

	E	Preparation of Cash Flow Statement as per AS-3			<b>C03</b>
	<b>Unit 4</b>	<b>Emerging Accounting Practices</b>			
	A	Emerging Accounting Practices: Inflation Accounting			<b>C04</b>
	B	Human Resource Accounting			<b>C04</b>
	C	Value added Accounting			<b>C04</b>
	D	Responsibility Accounting, Transfer Pricing- Concept and Methods			<b>C04</b>
	E	Social and Environmental Accounting			<b>C04</b>
10	Mode of examination	Theory			
11	Weightage Distribution	CA	MTE	ETE	
		10%	10%	80%	
12	Text book/s*	M.Y. Khan, P.K. Jain, Management Accounting, Tata McGraw Hill.			
13	Other References	<ol style="list-style-type: none"> <li>1. Gupta R.L., Advanced Financial Accounting, S. Chand and Sons.</li> <li>2. Kumar Anil S., Advanced Financial Accounting, Himalaya Publication House.</li> <li>3. Maheshwari S.N., Corporate Accounting, Vikas Publishing House Pvt Ltd, New Delhi.</li> <li>4. Shukla and Grewal, Advanced Accounts, S. Chand and Sons.</li> <li>5. Khan M.Y., Indian Financial System, Tata McGraw Hill, Delhi.</li> <li>6. Swamy Narayana, Financial Accounting, Prentice Hall of India.</li> <li>7. Flamholtz, Eric, Jossey-Bass, Human Resource Accounting, San Francisco.</li> </ol>			

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<b>Program: M.Com.</b>		<b>w.e.f. Academic Year: 2019-20</b>	
<b>Branch:</b>		<b>Semester: I</b>	
1	Course Code	19MC-103	
2	Course Title	Business Economics	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
5	Course Status	Compulsory	
6	Course Objective	An introductory course in Economics, designed to provide with the basic concepts, theories and analytical tools, widely applied to business decision-making. The cardinal objective of the course is to provide the analytical framework and understanding of economic behaviour with logical thinking and useful techniques for decision making in business and management.	
7	Course Outcomes	<p>At the end of the course students will be able to:</p> <p><b>CO1:</b> Demonstrate understanding of basic concepts of Economics embedded in various business decisions-making.</p> <p><b>CO2:</b> Carry out the concept of objectives of business firms and application areas of business economics in business decision making.</p> <p><b>CO3</b> Carry out the Theory of Demand to understand consumer behaviour and ideas about demand elasticity, demand estimation and demand forecasting as applied in business decision-making.</p> <p><b>CO4:</b> Carry out the Theory of Production to analyse the production conditions and to find solutions to the practical business problems.</p> <p><b>CO5:</b> Carry out the theory of price determination and firm's equilibrium in various kind of market structures.</p> <p><b>CO6:</b> Carry out the concept of different pricing strategies to be set in the light of competitive situations in the market.</p>	
8	Course Description	The course provide with the basic concepts of Economics and theories of Economics to enhance logical thinking for decision making.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>Introduction to Economics</b>	
	A	Definition, Nature, Scope and Applications of Business Economics	<b>CO1</b>
	B	Functions, Role and Responsibilities of a Economist	<b>CO1</b>
	C	Objectives of Business Firms	<b>CO1,CO2</b>
	D	Profit Maximization as Business Objectives	<b>CO1,CO2</b>
	E	Profit vs Wealth Maximization Objective	<b>CO1,CO2</b>
	<b>Unit 2</b>	<b>Analysis of Demand and Demand Forecasting</b>	
	A	Meaning of Demand and Market Demand, Analysis of Market Demand	<b>CO1,CO3</b>
	B	Types of Demand, Determinants of Demand	<b>CO3</b>

	C	Law of Demand			CO2,CO3
	D	Elasticity of Demand			CO3
	E	Indifference Curve Analysis			CO1,CO3
	<b>Unit 3</b>	<b>Production Analysis</b>			
	A	Introduction, Concept of Production Function			CO1,CO4
	B	Laws of Production, The Law of Diminishing Marginal Return			CO1,CO4
	C	Law of Variable Proportions			CO1,CO2,CO4
	D	Law of Return to Scale			CO1,CO2,CO4
	E	Production Function Through Iso-quant Curve			CO2,CO4
	<b>Unit 4</b>	<b>Market Structure and Pricing Theory</b>			
	A	Introduction of Market Structure, Price Determination under Perfect Competition			CO1,CO5
	B	Price Determination under Monopolistic Competition			CO2,CO5
	C	Price Determination under Monopoly			CO2,CO5
	D	Price Determination under Oligopoly			CO2,CO5
	E	Pricing Strategies			CO1,CO6
10	Mode of examination	Theory			
11	Weightage Distribution	CA	MTE	ETE	
		10%	10%	80%	
12	Text book/s*	Dwiwedi D. N., Managerial Economics, Vikas Publishing House Pvt. Ltd.			
13	Other References	1.Mithani D.M., Managerial Economics, Himalaya Publishing House. 2.Joel Dean, Managerial Economics, Prentice Hall, USA. 3. D. Salvatore, Managerial Economics,McGraw Hill, New Delhi. 4. Varshney and Maheshwari, Managerial Economics, Sultan Chand and Sons, New Delhi.			



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<b>Branch:</b>		<b>Semester: I</b>	
1	Course Code	19MC-104	
2	Course Title	Business Environment	
3	Credits	4	
4	Contact Hours	4-0-0 (L-T-P)	
5	Course Status	Compulsory	
6	Course Objective	To acquaint the students with the broad framework of Environment in which businesses operate the economic operation and financial framework i.e. both domestically and globally.	
7	Course Outcomes	At the end of the course students will be able to: <b>CO1:</b> Gain in-depth knowledge of internal and external environmental elements and be capable to analysis the same in a systematic manner. <b>CO2:</b> Evaluate therelevance of economic reforms. <b>CO3:</b> Get Familiar with the basic concepts related to Industrial sickness and MSME. <b>CO4:</b> Analyse the business environment from the legal & regulatory perspective along with the economic environmental context. <b>CO5:</b> Gain a deep insight about international economic environment and related aspects.	
8	Course Description	The course will examine the basic concepts related to national and international business environment and economic reforms to uplift the standard of sick industrial units and MSMEs.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit I</b>	<b>Introduction to Business Environment</b>	
	A	Business Environment- concept, nature and elements of business environment	<b>CO1</b>
	B	Environmental Scanning and forecasting - nature, relevance and techniques of environmental scanning	<b>CO1</b>
	C	Economic Reforms in India	<b>CO2</b>
	D	Industrial Sickness- Causes and Remedies	<b>CO3</b>
	E	MSME- concept, importance and issues	<b>CO3</b>
	<b>Unit II</b>	<b>Economic Policies</b>	
	A	State Intervention in Business- Level of Intervention under capitalist economy, need for state intervention and role of state in Economy	<b>CO4</b>
	B	Government Policies- Monetary Policy, Fiscal Policy	<b>CO4</b>
	C	Industrial Policy- A brief review since independence	<b>CO4</b>
	D	Industrial Licensing Policy	<b>CO4</b>
	E	EXIM Policy	<b>CO4</b>
	<b>Unit III</b>	<b>Legal Environment</b>	
	A	Competition Policy and Competition Act, 2002	<b>CO4</b>

	B	Consumer Protection Act, 1986			<b>CO4</b>
	C	Environment Protection Act, 1986			<b>CO4</b>
	D	Right to Information Act, 2005			<b>CO4</b>
	E	Foreign Exchange Management Act, 1999			<b>CO4</b>
	<b>Unit IV</b>	<b>Introduction to International Environment</b>			
	A	International Business- Concept, types, advantage and disadvantage; Foreign investment: Types, significance and limitation			<b>CO5</b>
	B	IMF			<b>CO5</b>
	C	WTO			<b>CO5</b>
	D	World Bank			<b>CO5</b>
	E	Regional Economic Groupings- BRICS, SAARC, SAFTA, G-20			
10	Mode of examination	Theory			
11	Weightage Distribution	CA	MTE	ETE	
		10%	10%	80%	
12	Text book/s*	Francis Cherunilam, Business Environment, Himalaya Publishing House			
13	Other References	<ol style="list-style-type: none"> <li>1. Aswathappa K., Legal Environment of Business, Himalaya Publications, Delhi.</li> <li>2. Ghosh, Biswanath, Economic Environment of Business, Vikas Publications New Delhi.</li> <li>3. Raj Aggarwal and Parag Diwan, Business Environment Excel Books, New Delhi.</li> <li>4. Adhikiary M., Economic environment of Business, Sultan Chand and Sons, New Delhi.</li> <li>5. P.K. Ghosh, Business Environment, Sultan Chand and Sons.</li> <li>6. William Gluck &amp; L R Jauch, Business Policy &amp; Strategic Management, McGraw-Hill, New Delhi.</li> <li>7. Saleem Saikh, Business Environment, Himalaya Publishing House, New Delhi.</li> </ol>			

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<b>Branch:</b>		<b>Semester: I</b>	
1	Course Code	19MC-105	
2	Course Title	IT Fundamentals	
3	Credits	6 (Theory-4 and Practical -2)	
4	Contact Hours	4-0-4 (L-T-P)	
5	Course Status	Compulsory	
6	Course Objective	This module aims to: <ul style="list-style-type: none"> <li>• Provide a basic knowledge of IT concept and support.</li> <li>• Introducing to the business areas for which IT may be applied.</li> <li>• Understanding the operational, competitive and strategic value of information technology.</li> <li>• Provide sufficient understanding to develop IT strategy and planning.</li> </ul>	
7	Course Outcomes	At the end of the course students will be able to: <b>CO1:</b> Critically analysing business situations and problems related to information technology. <b>CO2:</b> Evaluating the competitive and operational impacts of adopting new information technologies. <b>CO3:</b> Realise the importance of managing information technology to achieve bottom line business results. <b>CO4:</b> Manage different IT projects. <b>CO5:</b> Plan and use the Decision Support Systems. <b>CO6:</b> Understand the Implications of Social Media in Business.	
8	Course Description	The objective of this course is to introduce the concept of Information Technology and its applications to business organizations. The course starts with the basic concepts of data and information and builds to the advance levels of enterprise information systems.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit I</b>	<b>Introduction to Information Systems</b>	
	A	Concepts of Data and Information, Characteristics of Information, IT Cultures	<b>CO1</b>
	B	Human Computer Interaction, Introduction to Information Systems and Systems thinking approach	<b>CO2</b>
	C	Categories of Information Systems, Operations Support vs Managerial Support Systems	<b>CO2</b>
	D	Characteristics and Comparisons of different categories of Information Systems (TPS, MIS, DSS, EIS)	<b>CO2</b>

	E	Functional Business Processes and Information Systems, Business Process Reengineering with Information Systems	<b>CO1,CO2</b>		
	<b>Unit II</b>	<b>Information Systems and Organizational Strategy</b>			
	A	Information Systems Impact on Organizations and Business Firms, Information Systems and Organizational Strategy, Concept of Value Chain and Value Web	<b>CO1,CO2, CO3</b>		
	B	Economic Impacts, Behavioural and Social Impacts, Implications for the Design of Information Systems	<b>CO1, CO2,CO3</b>		
	C	Gaining Competitive Advantage using IT, Illustration using Porters Five Forces Model	<b>CO1, CO2,CO3</b>		
	D	Role of Internet in Improving Strategies and Core Competencies, Traditional Economies vs Networked Economies	<b>CO4</b>		
	E	Ethical and Social Issues related to Information Systems, Professional Code of Conduct, European Directive on Data Protection, Internet and Privacy, Role of Cookies	<b>CO4</b>		
	<b>Unit III</b>	<b>Organizational Application and Decision Support</b>			
	A	Cross Functional Systems and Enterprise Application Architecture	<b>CO1,CO2,CO3</b>		
	B	Enterprise Systems, ERP and related implementation issues	<b>CO1,CO2,CO3</b>		
	C	SCM and CRM (Concepts, Applications and Implementation Issues )	<b>CO1, CO2,CO3</b>		
	D	Decision Making and Information Systems - DSS and Its Components	<b>CO5</b>		
	E	Expert Systems and Group Decision Support Systems	<b>CO5</b>		
	<b>Unit IV</b>	<b>E-Business and Current Trends</b>			
	A	E-Business and E-Commerce, E-Commerce Business Models and Revenue Models, Advantages and Limitations	<b>CO1, CO2,CO6</b>		
	B	M-Commerce and E-Governance, M-Commerce Services and Applications 399	<b>CO1, CO2,CO6</b>		
	C	Designing an e-Commerce Site	<b>CO1, CO2,CO6</b>		
	D	Digital Society and Global Market place , Internet of Thing	<b>CO6</b>		
	E	Web 2.0: Social Networking and the Wisdom of Crowds	<b>CO6</b>		
10	Mode of examination	Theory			
11	Weightage Distribution	CA	MTE	ETE	
		10%	10%	80%	

12	Text book/s*	1. Laudon, K. and Laudon, J. (2012), Management Information Systems, 12e, Pearson Education.
13	Other References	<ol style="list-style-type: none"><li>1. Laudon, Kenneth C., Laudon, P. Jane (2013). Management Information System -Managing the Digital Firm, 12/e; New Delhi: Pearson Education</li><li>2. O'Brien, James A., George M. Marakas, and Ramesh Behl (2013). Management Information Systems, 10/e; New Delhi: McGraw Hill Education</li><li>3. Turban, Efraim and Linda Volonino (2015). Information Technology for Management - Transforming Organizations in the Digital Economy, 7/e; New Delhi: Wiley India</li><li>4. Marakas, G. (2003), Introduction to DSS, PHI.</li><li>5. Oz, Effy (2013), Management Information Systems,6e, Cengage Learning.</li></ol>

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<b>Branch:</b>		<b>Semester: I</b>	
1	Course Code	19MC-105	
2	Course Title	<i>Practical should be based on MS Word, Excel, Power Point Presentation and e-mail.</i>	
3	Credits	2	
4	Contact Hours	0-0-4 (L-T-P)	
5	Course Status	Compulsory	
6	Course Objective	To make the students familiar to basic computer skills specifically with respect to MS Word, Excel, Power Point Presentation and e-mail.	
7	Course Outcomes	At the end of the course students will be able to: <b>CO1:</b> Get an insight about the basic computer skills and its practical implementation. <b>CO2:</b> To use the computer for basic purposes of preparing his/ her personnel/ business letters, sending mails etc.	
8	Course Description	The course will examine the basic computer skills using MS Word, Excel, and Power Point Presentation along with a strong emphasis on e-mail and related concepts.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>Understanding Word Processing</b>	
	A	Word Processing Basics: Menu Bar, Using the Icons below Menu Bar	<b>CO1, CO2</b>
	B	Opening and Closing Documents: Opening Documents, Save & Save As, Page Setup, Print Preview, Printing of Documents	<b>CO1, CO2</b>
	C	Text Creation and Manipulation: Document Creation, Editing Text, Text Selection, Cut, Copy, Paste, Spell Check and Thesaurus	<b>CO1, CO2</b>
	D	Formatting the Text: Font and Size Selection, Alignment of Text, Paragraph Indenting, Bullets & Numbering and Changing Case	<b>CO1, CO2</b>
	E	Table Manipulation: Draw Table, Changing Cell Width & Height, Alignment of Text in Cell, Delete/ Insertion of Row & Column and Border & Shading,	<b>CO1, CO2</b>
	<b>Unit 2</b>	<b>Using Spread Sheet</b>	
	A	Elements of Electronic Spread Sheet: Opening of Spread sheet, Addressing of Cells, Printing of Spreadsheet, Saving Workbooks	<b>CO1, CO2</b>
	B	Manipulation of Cells: Entering Text, Numbers and Dates; Creating Text, Numbers and Dates	<b>CO1, CO2</b>
	C	Editing Worksheet Data	<b>CO1, CO2</b>

	D	Inserting and Deleting Rows, Columns and Changing Cell Height and Width	CO1, CO2		
	E	Formulas and Function	CO1, CO2		
	<b>Unit 3</b>	<b>Making Presentations</b>			
	A	Using MS Power Point: Creation of Presentation using Template, Creating a Blank Presentation	CO1, CO2		
	B	Entering and Editing Text, Inserting and Deleting Slides	CO1, CO2		
	C	Preparation of Slides: Inserting Word Table or an Excel Worksheet, Adding Clip Art Pictures, Inserting other Objects, Resizing and Scaling an Object	CO1, CO2		
	D	Presentation of Slides: Viewing a Presentation, Choosing a set up for a presentation, Printing Slides and Handouts	CO1, CO2		
	E	Slide Show: Running a Slide Show, Transition and Slide Timings, Automating a Slide Show, Converting a text from “Word Format” to “PDF Format” and vice versa	CO1, CO2		
	<b>Unit 4</b>	<b>E-mail</b>			
	A	E-mail & E-mail Addressing, Creating an E-mail Account	CO1, CO2		
	B	Opening E-mail Account, Mailbox: Inbox and Outbox	CO1, CO2		
	C	Creating and Sending a New E-mail	CO1, CO2		
	D	Replying to an E-mail Message, Forwarding an E-mail Message	CO1, CO2		
	E	Sorting and Searching E-mails	CO1, CO2		
10	Mode of examination	Practical			
11	Weightage Distribution	CA	MTE	ETE	
		10%	10%	80%	
12	Text Books	<ol style="list-style-type: none"> <li>1. Curtis D. Frye, Step by Step Microsoft Excel 2010, PHI.</li> <li>2. Rajaraman, V. Introduction to Information Technology.PHI.</li> <li>3. Sinha, Pradeep K. and Sinha Preeti. Foundation of Computing. BPB Publication.</li> </ol>			
13	Other References	<ol style="list-style-type: none"> <li>1. Summer, M.: Computers Concepts and Uses, Engewood Cliffs, New Jersey, PHI</li> <li>2. V. Rajaraman: Fundamental of Computers.</li> </ol>			

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<b>Branch:</b>		<b>Semester: I</b>	
1	Course Code	19MC-106	
2	Course Title	Business Communication	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
5	Course Status	Compulsory	
6	Course Objective	Keeping the today's workplace, this course has been introduced to enhance the effective group communication and also to make the students learn and practice skills in structuring the presentations, managing meetings, dealing with conflict, and leveraging the power of diversity, at both the individual and cultural level, in an organization.	
7	Course Outcome/s	<p>At the end of the course students will be able to:</p> <p><b>CO1:</b> Communicate effectively in an office environment and will be able to sensitize their potential to become successful managers/ professionals.</p> <p><b>CO2:</b> Get an insight about the major practices in managerial communication that are in vogue.</p> <p><b>CO3:</b> Demonstrate the relevant, practical and applicable business communication skills including reading, writing, speaking, listening, non-verbal and analysis.</p> <p><b>CO4:</b> Express themselves in the professional business environment with self-confidence and effective presentation.</p> <p><b>CO5:</b> Communicate effectively in business settings on an interpersonal level.</p> <p><b>CO6:</b> Demonstrate the principles of effective business writing and document design in all written documents.</p>	
8	Course Description	Business Communication course focuses on a core set of communication skills and requires assignments that support students in their learning of these skills. Students can expect to work on this core set of skills in all sections, although individual sections may add or substitute specific assignments that teach the same skills and fulfil the same course objectives	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>		
	A	Basics of Business Communication: Introduction, Significance, Principles of Effective Communication,	<b>CO1</b>



		Communication Process	
	B	Types of communication in Organization (Vertical, Horizontal, Formal, Informal/Grapevine) and their suitability with advantages and disadvantages	CO1, CO3
	C	Barriers to Communication: Barriers, their types, Overcoming Barriers to Communication	CO1
	D	The Importance of Listening in the Workplace: Introduction, Barriers to Listening, Strategies for Effective Listening, Listening in a Business Context	CO1, CO5
	E	Assertiveness: Meaning, Skills, Techniques, Personality Types, Benefits of being assertive, Types of Assertiveness: Passive, Assertive and Aggressive	CO1, CO3
	<b>Unit 2</b>		
	A	Non-Verbal Communication: Body Language, Functions and Importance, Types, Dress Codes, Paralanguage, Voice Modulations: tone, volume, pitch and pace	CO2, CO4
	B	Presentation Skills and Public Speaking: Introduction, Preparing Successful Management Speech and Presentation, Audience Analysis, Managing Stage Fright and Anxiety	CO2, CO4
	C	Group communication: Introduction, Pre-requisites, Meetings, Group Discussions, Benefits, Assessment, Etiquette	CO1, CO5
	D	Videoconferencing: Use of audio-visual media, Using technology To improve business communications	CO2, CO5
	E	Business Etiquette: Dining Etiquette, Office Etiquette, Email Etiquette, Phone Call Etiquette, Meeting Etiquette: Exchanging Business Cards, Shaking Hands and others	CO1, CO2, CO4
	<b>Unit 3</b>		
	A	Managerial Writing: Introduction, Internal Business Communication: Writing Circulars and Notices.	CO1, CO3, CO6
	B	External Business Communication: Writing Business Letters: Introduction, Principles of Business Letter Writing, Types of Business Letters, Format for Business Letters	CO1, CO3, CO6
	C	Other External Business Communication: Introduction, Communication with Media through News Releases, Social Media in Business, Communication about the	CO1, CO3, CO6

		Organization through Advertising			
	D	Writing Business Reports: Introduction, What is a Report, Types of Business Reports, Format for Business Reports, Steps in Report Preparation.			CO4, CO6
	E	Job application letters: Resume, Covering Letter, Interview Letters.			CO3, CO6
	<b>Unit 4</b>				
	A	Understanding the job interviewing process: Preparing for an interview, Types of interviews: Selection or Placement interviews, Appraisal interviews, Exit interviews			CO4, CO5
	B	Preparing for the Interview, Dressing Up, on the Day of Interview, on the Interview Table and Dress Code At Interview, Interview Mistakes Networking, How to Present Well in Interview, Typical Questions Asked			CO4
	C	Power Dressing: Introduction and Importance			CO2, CO4
	D	Cross Cultural Business Communication: Cultural differences in international business			CO2, CO5
	E	Ethics in Business Communication, Communicating with difficult people			CO4, CO5
10	Mode of examination	Theory			
11	Weightage Distribution	CA	MTE	ETE	
		10%	10%	80%	
12	Text book/s*	<ol style="list-style-type: none"> <li>Thill, J. and Bovée, C. (2012). Excellence in Business Communication (10/e). Upper Saddle River, NJ: Pearson Education International.</li> <li>Chaturvedi PD and Chaturvedi M., (2017). The Art and Science of Business Communication: Skills, Concepts, Cases and Applications. (4/e): Pearson</li> <li>Raymond, V.L., Marie, E.F. (2009). Basic business communication. New Delhi: Tata McGraw Hill Publishing Company Ltd.(11/e).</li> </ol>			
13	Other References	<ol style="list-style-type: none"> <li>Lesikar, Flatley, Rentz, Lentz, Pande, Business Communication: Connecting in a digital world, McGraw Hill, New Delhi.</li> <li>Kaul, Asha, Effective Business Communication, PHI, New Delhi.</li> <li>Sinha, K.K., Business Communication, Taxmann Publication, New Delhi.</li> </ol>			

# **Master of Commerce**

## **Semester- II**

<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>w.e.f. Academic Year: 2019-20</b>	
<b>Branch:</b>		<b>Semester: II</b>	
1	Course Code	19MC-201	
2	Course Title	Quantitative Techniques for Business Decision	
3	Credits	4	
4	Contact Hours (L-T-P)	3-2-0	
5	Course Status	Compulsory	
6	Course Objective	An introductory course in, designed to provide with the Quantitative Techniques for Decision- making. The cardinal objective of the course is to increase the extent to which statistical thinking is embedded for decision making.	
7	Course Outcomes	<p>At the end of the course students will be able to:</p> <p><b>CO1:</b> Demonstrate an understanding of Concept of Correlation and Regression in decision –making.</p> <p><b>CO2:</b> Understanding of basic concepts of Theory of Testing of Hypothesis.</p> <p><b>CO3:</b> Understanding of analysis of variances for testing the difference between different group of data for homogeneity.</p> <p><b>CO4:</b> Understanding of Non Parametric Test which can provide trustworthy results when the groups have different amount of variability.</p> <p><b>CO5:</b> Understanding of Concept of Association of Attributes.</p>	
8	Course Description	The course provide with the basic concepts and Quantitative Techniques so as to enhance statistical thinking for decision making.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>Decision Making-A Quantitative Approach</b>	
	A	An Introduction to Decision Making and Quantitative Techniques, Process of Decision Making, Models and Modelling in OR, Introduction to Mean, Mode, Median, S.D. (Basic)	<b>CO1</b>
	B	Role, Functions, Scope and Limitations of Quantitative Techniques in Business and Industry	<b>CO1</b>
	C	Correlation Analysis: Simple and Partial Correlation	<b>CO1</b>
	D	Correlation Analysis: Multiple Correlation	<b>CO1</b>
	E	Regression Analysis: Simple, Partial and Multiple Regression	<b>CO1</b>
	<b>Unit 2</b>	<b>Statistical Inference: Theory of Testing of Hypothesis</b>	
	A	Statistical Inference: Theory of Testing of Hypothesis;	<b>CO2</b>

	B	Statistic and Parameter; Statistical Hypothesis; Tests of Significance, Types of Errors in Testing of Hypothesis	CO2	
	C	Level of Significance; Confidence Limits, One Tailed and Two Tailed Tests	CO2	
	D	Standard Error and its Utility, Degrees of Freedom, Critical Value, Acceptance and Rejection Regions.	CO2	
	E	Procedure for Hypothesis Testing, Sampling tests – Large and small Sample tests – Z-Test, T-Test.	CO2	
	<b>Unit 3</b>	<b>Analysis of Variance and Non-Parametric Test</b>		
	A	An introduction to Non Parametric Test, Assumptions	CO3	
	B	Techniques of Analysis of Variance, One way classification	CO3	
	C	Two way classification	CO3	
	D	Sign test for Paired Observations, Wilcoxon Signed Rank Test	CO4	
	E	Wald-Wolfo-Witz Test, Kruskal Wallis-Test The Mann-Whitney-U-Test	CO4	
	<b>Unit 4</b>	<b>Association of Attributes</b>		
	A	Association of Attributes: Criterion of Independence, Consistency of data	CO5	
	B	X <sup>2</sup> –Test: Conditions for apply x <sup>2</sup> – Test	CO5	
	C	Yate’s correction	CO5	
	D	Uses of X <sup>2</sup> Test, Additive Property of X <sup>2</sup> .	CO5	
	E	Misuse of Chi-Square Test and its limitations.	CO5	
10	Mode of examination	Theory		
11	Weightage Distribution	CA	MTE	ETE
		10%	10%	80%
12	Text book/s*	1. Gupta M. P.,” Quantitative Techniques for Decision Making” PHI Learning Private Ltd. 2. Vohra N.D., “Quantitative Techniques in Management”, 3rd Edition, McGraw Hill Companies, 2006.		
13	Other References	1. Chou-Ya-Lun: Statistical analysis, Holt, Rinchart and Winslon. 2. Hooda, R.P: Statistics for Business and Economics, Macmillan India Ltd. New Delhi. 3. Heinz, Kohler: Statistics for Business & Economics, Harper Collins. 4. Hien, L.W: Quantitative approach to Managerial decisions, Prentice Hall, New Jesery, India, Delhi. 5. Lawrence B.Morse: Statistics for Business & Economics, Harper Collins. 6. Levin, Richard I and David S Rubin: Statistics for Management, Prentice Hall of India, Delhi.		

		<p>7. Watsnam Terry J. and Keith Parramor: Quantitative Methods in Finance, International Thompson Business Press.</p> <p>8. Ackaff R.L. and Sasieni, M.W.: Fundamentals of Operations Research, John Wiley and Sons Inc., New York 1968.</p> <p>9. Levin, R.I., D.S. Rubin and J.P. Stingson: Quantitative Approaches to Management, 1986, McGraw - Hill.</p>
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<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>w.e.f. Academic Year: 2019-2020</b>	
<b>Branch:</b>		<b>Semester: II</b>	
1	Course Code	19MC-202	
2	Course Title	Accounting for Managerial Decisions	
3	Credits	4	
4	Contact Hours	3-2-0 (L-T-P)	
5	Course Status	Compulsory	
6	Course Objective	To expose the students with the basic concepts of management accounting and to make them able to analyse financial statements and its interpretation.	
7	Course Outcomes	At the end of the course students will be able to: <b>CO1:</b> Understanding of basic Management Accounting Concepts <b>CO2:</b> Understanding of concept of Cost-Volume-Profit (CVP) Analysis and Standard Costing <b>CO3:</b> Understanding of Contemporary Issues in Management Accounting <b>CO4:</b> Understanding of various Methods of Transfer Pricing <b>CO5:</b> Capability to prepare Reports and its Interpretation	
8	Course Description	The course will examine the contemporary issues related to Management Accounting along with analysis and interpretation of financial statements and its reporting.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>Introduction to Management Accounting</b>	
	A	Management Accounting- Nature and Scope	<b>CO1</b>
	B	Management Accounting- Significance, Utility, Limitations and Essentials for success	<b>CO1</b>
	C	Financial Accounting vs Cost Accounting vs Management Accounting	<b>CO1</b>
	D	Management Accountant: Position and Role	<b>CO1</b>
	E	Management Accountant: Essential Qualities and Responsibilities	<b>CO1</b>
	<b>Unit 2</b>	<b>Contemporary Issues in Management Accounting and Cost-Volume-Profit (CVP) Analysis</b>	
	A	Contemporary issues in Management Accounting- Value Chain Analysis, Activity Based Accounting	<b>CO1</b>
	B	Balanced Scorecard- Elements, Advantages and Disadvantages	<b>CO1</b>
	C	Profit (CVP) Analysis: Contribution Margin	<b>CO2</b>
	D	Break-Even Analysis	<b>CO2</b>
	E	Profit Volume (P/V) Analysis	<b>CO2</b>
	<b>Unit 3</b>	<b>Standard Costing and Transfer Pricing</b>	
	A	Standard Costing: Concept, Advantages; Types of Standards	<b>CO2</b>
	B	Variance Analysis: Materials	<b>CO2</b>

	C	Variance Analysis: Labour				<b>CO2</b>
	D	Variance Analysis: Overhead; Managerial Uses of Variances.				<b>CO2</b>
	E	Transfer Pricing- Concept and Methods				<b>CO4</b>
	<b>Unit 4</b>	<b>Responsibility Accounting, TQM, and Reporting</b>				
	A	Responsibility Accounting- Concept, Objectives, Types of Responsibility Centers, and Pre-requisites				<b>CO3</b>
	B	Practical Problems related to Responsibility Accounting				<b>CO3</b>
	C	Ethics in Management Accounting				<b>CO3</b>
	D	Quality Costing and Total Quality Management- Life Cycle Costing and Learning Curve Model				<b>CO3</b>
	E	Reporting to Management- Steps for Effective Reporting, Requisites of Ideal Reports, Types of Reports, and Uses				<b>CO5</b>
10	Mode of examination	Theory				
11	Weightage Distribution	CA	MTE	ETE		
		10%	10%	80%		
12	Text book/s*	1. M.Y. Khan and P.K. Jain, Management Accounting, Tata McGraw Hill.				
13	Other References	1. J.K. Aggarwal, R.K. Aggarwal, and M.L. Sharma, Accounting for Managerial Decisions, Ramesh Book Depot, Jaipur. 2. R. Kishore, Advance Management Accounting, Taxmann Allied Services Pvt. Ltd. 3. Horngren, Sundem, and Stratton, Introduction to Management Accounting, Pearson Education. 4. S.N. Mittal, Accounting & Financial Management, Shree Mahavir Book Depot, Nai Sarak, New Delhi. 5. Anthony, Robert N., Hawkins and Merchant, Management Accounting. 6. I.M. Pandey, Management Accounting, Vikas Publishing House.				



<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>w.e.f. Academic Year: 2019-2020</b>	
<b>Branch:</b>		<b>Semester: II</b>	
1	Course Code	19MC-203	
2	Course Title	Financial Management	
3	Credits	4	
4	Contact Hours	3-2-0 (L-T-P)	
5	Course Status	Compulsory	
6	Course Objective	To acquaint the students with the broad framework of financial decision-making in business organization which will enable its wealth maximization.	
7	Course Outcomes	At the end of the course students will be able to: <b>CO1:</b> Understanding the basic concepts of Financial Management <b>CO2:</b> Understanding the practical application of time value of money <b>CO3:</b> Understanding of various decisions like investing, financing and dividend <b>CO4:</b> Understanding of various costs associated with the raising capital and working capital management concept.	
8	Course Description	The course will examine basic concepts related to financial management along with various decisions i.e. investing, financing and dividend decisions.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit I</b>	<b>Introduction to Financial Management</b>	
	A	Financial Management- Nature, Scope, Objectives of Financial Management	<b>CO1</b>
	B	Interface between Finance and Other Business Functions	<b>CO1</b>
	C	Sources of Finance- on the basis of period, ownership and sources of generation	<b>CO1</b>
	D	Financial Planning- Objectives, Scope, and Steps in Financial Planning, Capitalization- Over & Under: Causes and Remedies	<b>CO1</b>
	E	Time Value of Money- Practical Applications of Compounding and Present Value Techniques	<b>CO2</b>
	<b>Unit II</b>	<b>Capital Budgeting and Capital Structure Decisions</b>	
	A	Capital Budgeting- Nature, Process & Importance	<b>CO3</b>
	B	Capital Budgeting- Techniques & applications	<b>CO3</b>
	C	Capital Structure Decisions- Financial, Operating & Combined Leverage	<b>CO3</b>
	D	Capital Structure Theories- NI, NOI, Traditional and M-M approach	<b>CO3</b>
	E	Capital Rationing- Types, Steps involved and various approaches to capital rationing	<b>CO3</b>
	<b>Unit III</b>	<b>Cost of Capital and Dividend Decisions</b>	
	A	Concepts of Cost of Capital	<b>CO3</b>
	B	Computation of cost and weighted average cost of capital	<b>CO3</b>

	C	CAPM Approach, Agency Costs			<b>CO3</b>
	D	Dividend Decision- Concept, Significance of Dividend, Factors affecting the dividend decision			<b>CO3</b>
	E	Dividend decision models- Walter's Model, Gordon's Model and Modigliani Miller Model and their relevance			<b>CO3</b>
	<b>Unit IV</b>	<b>Working Capital Management</b>			
	A	Working Capital Management- concept, significance, determinants , approaches to working capital management			<b>CO3, CO4</b>
	B	Sources of working capital			<b>CO3, CO4</b>
	C	Cash Management			<b>CO3, CO4</b>
	D	Receivables Management			<b>CO3, CO4</b>
	E	Inventory Management			<b>CO3, CO4</b>
10	Mode of examination	Theory			
11	Weightage Distribution	CA	MTE	ETE	
		10%	10%	80%	
12	Text book/s*	1. Van Horne, James C., Financial Management and Policy, 12/e, Prentice Hall of India.			
13	Other References	<ol style="list-style-type: none"> <li>1. Pandey I. M., Financial Management, Vikas Publishing House.</li> <li>2. Ross S.A., R. W. Westerfield and J. Jaffe, Corporate Finance, McGraw Hill Ltd.</li> <li>3. Breatly R. A. and S. C. Myres, Principles of Corporate Finance, McGraw Hill Ltd.</li> <li>4. Damodaran A., Corporate Finance: Theory and Practice, John Willey &amp; Sons.</li> <li>5. Prasanna Chandra, Fundamentals of Financial Management, Tata McGraw Hill Ltd.</li> <li>6. R.P. Rustogi, Financial Analysis and Financial Management, Sultan Chand &amp; sons.</li> <li>7. M.Y. Khan, Fundamentals of Financial Management, Tata McGraw Hill Ltd., New Delhi.</li> </ol>			

<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>w.e.f. Academic Year: 2019-20</b>	
<b>Branch:</b>		<b>Semester: II</b>	
1	Course Code	19MC-204	
2	Course Title	E-Commerce	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
5	Course Status	Compulsory	
6	Course Objective	An introductory course in E-Commerce, designed to provide with the basic concepts and major activities of electronic commerce. The cardinal objective of the course is to provide the analytical framework and understanding of E-Commerce which is a new way of conducting, managing and executing business transactions using computer and tele-communication network.	
7	Course Outcomes	<p>At the end of the course students will be able to:</p> <p><b>CO1:</b> Understanding of basic concepts of E-Commerce.</p> <p><b>CO2:</b> Understanding of basic concepts like- electronic payment system that equates to move funds from one financial institution to another.</p> <p><b>CO3:</b> To understand about Security system in E-Commerce through different security schemes.</p> <p><b>CO4:</b> Understanding of concept of E-Marketing to understand the process of marketing a product or service using the internet.</p> <p><b>CO5:</b> Carry out the concept of digital economy that is based on digital computing technologies which has widespread impact on the whole economy..</p>	
8	Course Description	The course provides with the basic concepts of E-Commerce and gives an overview of e-commerce highlighting all its major aspects like broad goals, functions, significance etc.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>Introduction to E-Commerce</b>	
	A	Meaning and concept of E-Commerce, Elements of E-Commerce	<b>CO1</b>
	B	E-Commerce practices v/s traditional practices, Benefits and limitation of E-Commerce.	<b>CO1</b>
	C	Types of E-Commerce system:- B2B, B2C, C2C, C2B, B2G and G2C	<b>CO1</b>
	D	Service provider, e-distributor, procurement and just in time delivery.	<b>CO1</b>
	E	Internet and its role in E – Commerce	<b>CO1</b>
	<b>Unit 2</b>	<b>Electronic Payment System and E-Security</b>	
	A	Electronic Payment System:- Transactions through Internet, requirements of e –payment system	<b>CO1,CO2</b>

	B	Types of an Electronic Payment system- credit cards, Debit card, Smart Cards; Latest Payment Tools- BHIM, UPI, PAYTM, GOOGLE PAY etc			<b>CO2</b>
	C	E-money Electronic fund Transfer (EFT) System.			<b>CO2, CO3</b>
	D	Security of E-Commerce: Concept and Need of security in E-Commerce			<b>CO2, CO3</b>
	E	Security schemes for an electronic payment systems – Encryptions, Digital, Signature etc.			<b>CO2, CO3</b>
	<b>Unit 3</b>	<b>E-Marketing</b>			
	A	Network place v/s Markets place, impact of E – Commerce on market, , online, ,			<b>CO1,CO4</b>
	B	Marketing issues in e – marketing , direct marketing one to one marketing consumer shopping procedure on the internet			<b>CO1,CO4</b>
	C	Role of E – Broker, Broker Based service,			<b>CO1,CO2,CO4</b>
	D	Online stocks trading and concept of Demat Account			<b>CO1,CO2,CO4</b>
	E	E-Auction, E – Ticketing			<b>CO4</b>
	<b>Unit 4</b>	<b>Digital Economy</b>			
	A	Digital economy:-Concept, Major characteristics, economic rules, ,			<b>CO1,CO5</b>
	B	Impact of Digital Economy on trading and intermediaries			<b>CO2,CO5</b>
	C	Impact of Digital Economy on business recourses and functional areas in banking, financial and insurance organizations.			<b>CO2,CO5</b>
	D	State of E-commerce in India, problems and opportunities in e-commerce in India, legal issues			<b>CO1,CO2,CO5</b>
	E	Future of e-commerce.			<b>CO1,CO6</b>
10	Mode of examination	Theory			
11	Weightage Distribution	CA	MTE	ETE	
		10%	10%	80%	
12	Text book/s*	1. Krishnamurthy, E-commerce Management, Vikas Publishing House			
13	Other References	1. Daniel Amor, E Business R (Evolution), Pearson Edude. 2. Krishnamurthy, E-Comemrce Management, Vikas Publishing House. 3. David Whiteley, E-commerce: Strategy, Technologies and Applications, Tata McGraw Hill. 4. P.T. Joseph, E-Commerce: A managerial Perspectives, Tata McGraw Hill			

<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>w.e.f. Academic Year: 2019-2020</b>	
<b>Branch:</b>		<b>Semester: II</b>	
1	Course Code	19MC-205	
2	Course Title	Marketing Management	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
5	Course Status	Compulsory	
6	Course Objective	To expose the students to basic concepts of Marketing Management and to provide the basic understanding of marketing mix decisions and to make them aware about changing dimensions of marketing.	
7	Course Outcomes	At the end of the course students will be able to: <b>CO1:</b> Get in-depth knowledge of basic concepts of marketing. <b>CO2:</b> Analyse the consumer behaviour and STP. <b>CO3:</b> Demonstrate the marketing mix decisions i.e. Product, Price, Place and Promotion. <b>CO4:</b> Understand and deal with the contemporary issues in marketing. <b>CO5:</b> Gain an insight about marketing research and to work upon its practical implications.	
8	Course Description	The course will examine the basic marketing management concepts with marketing mix decisions and recent trends in marketing management.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>Fundamentals of Marketing</b>	
	A	Marketing- Nature, Scope and Importance	<b>CO1</b>
	B	Marketing Concepts and evolution, Principles of Marketing Management, Selling v/s Marketing	<b>CO1</b>
	C	Introduction to Marketing Mix and recent developments	<b>CO1</b>
	D	Marketing Environment- Macro and Micro Elements, Inter-Linkage between Marketing Environment and Marketing Decisions	<b>CO1</b>
	E	Strategic Planning in Contemporary Marketing	<b>CO1</b>
	<b>Unit 2</b>	<b>Consumer Behaviour, STP and Product Decisions</b>	
	A	Consumer Behaviour- Determinants, Buying Decision Process and Models	<b>CO2</b>
	B	Marketing Segmentation- Concept, Process, Basis of Segmentation	<b>CO2</b>
	C	Market Targeting and Positioning	<b>CO2</b>
	D	Product Decisions- Product Line and Product Mix, New Product Development	<b>CO3</b>
	E	Branding, Packaging and Labelling	<b>CO3</b>
	<b>Unit 3</b>	<b>Pricing and Promotion Decisions</b>	

	A	Pricing Decisions- Determinants, Pricing Policies and strategies			<b>CO3</b>
	B	Process of Price Setting, Promotion Decisions			<b>CO3</b>
	C	Promotion Mix- Advertising, Determining Advertising Budget, Copy Designing and its Testing			<b>CO3</b>
	D	Personal Selling and Sales Promotion			<b>CO3</b>
	E	Publicity and Public Relations			<b>CO3</b>
	<b>Unit 4</b>	<b>Distribution Decisions, Marketing Research and Contemporary Issues in Marketing</b>			
	A	Nature, Functions, Types of Distribution Channels and Determinants			<b>CO3</b>
	B	Distribution Channel Intermediaries and Channel Management Decisions			<b>CO3</b>
	C	Marketing Research- Process, Marketing Research Online, Marketing Information System (Introduction to Digital Marketing)			<b>CO5</b>
	D	Marketing, Sustainability and Ethics			<b>CO4</b>
	E	Recent Trends in Marketing			<b>CO4</b>
10	Mode of examination	Theory			
11	Weightage Distribution	CA	MTE	ETE	
		10%	10%	80%	
12	Text book/s*	1. Principles of Marketing by Philip Kotler, Prentice Hall.			
13	Other References	1. Principles of Marketing by Ramasamy Namakumari <sup>26</sup> , McMillan. 2. Bestrand Canfield & Englan Cliff, Sales Administration, Prentice Hall. 3. Richard R. Still and Edward W. Cundiff, Sales Management, Prentice Hall 4. Varshney, R.L. and Bhattacharya B: International Marketing Management, Sultan Chand and Sons, New Delhi. 5. Warnen J. Keegan: Global Marketing Management, Prentice Hall of India, New Delhi. 6. Cherian and Jacob: Export Marketing, Himalaya Publishing House, Mumbai. 7. Duby V.K.: Export Marketing, Common Wealth Publishers, New Delhi			

<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>w.e.f. Academic Year: 2019-20</b>	
<b>Branch:</b>		<b>Semester: II</b>	
1.	Course Code	19MC-206	
2.	Course Title	Computerised Accounting Systems	
3.	Credits	2	
4.	Contact Hours (L-T-P)	4 (0-0-4)	
5.	Course Status	Compulsory	
6.	Course Objective	This course is designed to equip the students with knowledge and technical skills required for maintaining accounts through the computerized accounting package. Knowledge of Tally will be imparted as Tally helps to ascertain the financial position of the company. After the release of ERP version of Tally, the capability & functioning of Tally is much more widened and extended to a great extent.	
7.	Course Outcomes	At the end of the course students will be able to: <b>CO1:</b> Develop an understanding about computerised accounting systems. <b>CO2:</b> Get an insight about how to install Tally.ERP 9 and related operational aspects. <b>CO3:</b> Prepare analytical reports with the help of Tally.ERP 9. <b>CO4:</b> Carry out the taxation related aspects in Tally.ERP 9.	
8.	Course Description	This course seeks to enhance the skills needed for computerized accounting system and to enable the students to develop knowledge of basic accounting applications, especially Tally ERP 9.	
9.	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>Introduction to Computerized Accounting</b>	
	A	Computerized Accounting: - Meaning, need, Concepts of Accounting groups, Hierarchy of accounts, Codification in accounting.	<b>CO1</b>
	B	Accounting package - Setting up an accounting entity, Creation of groups and accounts Designing and creating vouchers.	<b>CO1</b>
	C	Data Entry operations using the vouchers, Processing for reports to prepare ledger accounts, trial balance and balance sheet.	<b>CO1</b>
	D	Identifying and appreciating the data content in accounting transactions; overview of database concepts, ER model	<b>CO1</b>
	E	Creating and implementing RDM for Financial Accounting; SQL to retrieve data and generate accounting information.	<b>CO1</b>
	<b>Unit 2</b>	<b>Introduction to Tally.ERP 9</b>	
	A	Introduction to Tally.ERP 9 - Features and enhancement in Tally.ERP 9.	<b>CO2</b>
	B	Installation procedure & Opening of Tally. ERP9, Components of theTally.ERP 9 window, Creating a Company.	<b>CO2</b>
	C	Stock and Godown in Tally.ERP 9 - Stock groups, Stock categories, Stock items, Units of measure, Godowns.	<b>CO2</b>
	D	Introducing groups, Introducing ledgers,Introducing vouchers.	<b>CO2</b>

	E	Introducing purchase orders, Introducing a sales order, Introducing invoices.			<b>CO2</b>
	<b>Unit 3</b>	<b>Reports in Tally.ERP 9</b>			
	A	Working with balance sheet, Working with profit & loss A/c report.			<b>CO3</b>
	B	Working with stock summary report, Understanding ratio analysis.			<b>CO3</b>
	C	Working with trial balance report, Working with day book report.			<b>CO3</b>
	D	Payroll - Exploring payroll in Tally.ERP 9, Required features to create a pay slip, Description of payroll info.			<b>CO3</b>
	E	Working with payroll vouchers, Defining payroll reports, working with statements of payroll report, Describing salary disbursement.			<b>CO3</b>
	<b>Unit 4</b>	<b>Taxation in Tally.ERP 9</b>			
	A	Taxation - Indian Tax Structure.			<b>CO4</b>
	B	Tax deducted at source in Tally.ERP 9, Create a Tax Ledger.			<b>CO4</b>
	C	TDS Vouchers, Printing a TDS Challan, Tax collected at source in Tally.ERP 9, TCS reports in Tally.ERP 9.			<b>CO4</b>
	D	Calculating VAT in Tally.ERP 9, VAT Classification, VAT Vouchers, VAT Reports in Tally.ERP 9, Service Tax.			<b>CO4</b>
	E	Calculating GST in Tally.ERP 9.			<b>CO4</b>
10.	Mode of examination	Theory			
11.	Weightage Distribution	CA	MTE	ETE	
		10%	10%	80%	
12.	Text book/s*	1. Gupta Vikas, Business Accounting with MS Excel and Tally.ERP 9 Course Kit, Dreamtech Press.			
13.	Other References	1. Anthony R. N. and J. S. Richard, Accounting Principles, Irwin Inc. 2. Computerized Accounting using Tally ERP 9, Sahaj Enterprise, Tally Education Private Ltd (TEPL). 3. K. K. Nadhani, Accounting with Tally, BPB Publication. 4. K. K. Nadhani and A.K. Nadhani, Tally Tutorial, BPB Publication. 5. Vishnu Priya Singh, Tally 9.			



# **Master of Commerce**

## **Semester-III**

<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>Academic Year: 2020-2021</b>	
<b>Branch:</b>		<b>Semester: III</b>	
1	Course Code	19MC-301	
2	Course Title	Research Methodology	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
5	Course Status	Compulsory	
6	Course Objective	To expose the students to basic concepts of Research Methodology and to provide the basic understanding of process of research methodology and to make them aware about report writing.	
7	Course Outcomes	At the end of the course students will be able to: <b>CO1:</b> Acquisition of basic skills, tools of research, concept of research, stages and procedures of research <b>CO2:</b> Ability to apply technical aspects of research <b>CO3:</b> Acquisition of necessary knowledge of the use of computers and ICT for research <b>CO4:</b> Get an insight about reference writing.	
8	Course Description	The course will examine the basic research concepts with process and research application in business decision.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>Introduction to Research</b>	
	A	Meaning and Significance of Research	<b>CO1</b>
	B	Types of Research-Basic and Applied Research, Historical Studies, Case Studies, Survey and Experimental Studies.	<b>CO1</b>
	C	Process of Research	<b>CO1</b>
	D	Research Approaches	<b>CO1</b>
	E	Research Application in Business Decision, Criteria for Good Research.	<b>CO1</b>
	<b>Unit 2</b>	<b>Formulation of Research Problem and Development of Research Hypotheses and Research Design</b>	
	A	Problems Identification and Definition, Process of Problem Identification	<b>CO2</b>
	B	Developing a Research Proposal	<b>CO2</b>
	C	Formulation of Research Hypotheses	<b>CO2</b>
	D	Research Design: Nature of Research Designs, Process of Formulation of Research Design, Features of Good Research Design	<b>CO2</b>
	E	Classification Of Research Designs: Exploratory, Two Tiered, Experimental And Descriptive.	<b>CO2</b>

	<b>Unit 3</b>	<b>Sampling Design and Data Collection</b>			
	A	Sampling Plan: Universe, Sample Vs. Census, Sample Frame and Sampling Unit, Sample Size Determination, Sampling and Non-Sampling Errors.			<b>CO3</b>
	B	Sampling Design: Concepts of Sampling Design, Criteria of Good Sampling Design.			<b>CO3</b>
	C	Data Collection Methods: Classification of Data, Research Application of Secondary Data, Secondary Data Sources and Usages, Online Data Sources			<b>CO3</b>
	D	Quantities Method of Data Collection: Observation Method, Content Analysis, Focus Group Method, Personal Interview Method and Projective Techniques.			<b>CO3</b>
	E	Primary Data Collection Methods: Online Surveys, Questionnaire Design Procedure, Research Applications of Primary Data			<b>CO3</b>
	<b>Unit 4</b>	<b>Data Processing and Interpretation and Report Writing</b>			
	A	Data Processing and Interpretation: Editing and Coding			<b>CO3</b>
	B	Classification and Tabulation of Data, Presentation of Results			<b>CO3</b>
	C	Report Writing: Meaning and Steps of Planning Report Writing			<b>CO3</b>
	D	Research Report Structure: Principles of Writing, Guidelines for Effective Documentation, Writing and Typing The Report			<b>CO3</b>
	E	Reference Writing			<b>CO4</b>
10	Mode of examination	Theory			
11	Weightage Distribution	CA	MTE	ETE	
		10%	10%	80%	
12	Text book/s*	1. Research Methodology by Dr. Deepak Chawla and Dr. Neena Sondhi by Vikas Publications House.			
13	Other References	1. Hooda, R.P. Statistics for Business and Economics, Macmillan India, New Delhi. 2. S.N. Murthy and U. Bhojanna. Business Research Methods. Excel 3. K.V. Rao. Research Methodology in Commerce and Management. Sterling 4. Donald R Cooper and Pamela S Schindler. Business Research Methods. McGraw Hill 5. Panneerselvam, R. Research Methodology. PHI 6. K.N. Krishnaswamy, AppaIyer Sivakumar and M. Mathirajan. Management Research Methodology. Pearson. 7. Gujarati D N and Sangeetha, Basic Econometrics, Tata McGraw Hill. 8. Hair, Black, Babin, Anderson and Tatham, Multivariate Data Analysis, Pearson. 9. Levin & Rubin, Statistics for Business, Prentice Hall of India, N. Delhi. 10. Gupta S.P. & Gupta M.P. Business Statistics, Sultan Chand & Sons, Delhi. 11. Anderson, Quantitative Methods in Business, Thomson Learning, Bombay. 12. Anderson, Statistics for Business & Economics, Thomson Learning, Bombay. 13 Chandan, J.S. An Introduction to Statistical Methods, Vikas Publishing House, New Delhi. 14. Bhardwaj, R.S, Business Statistics, Excel Books, 200015. 15. Kothari C.R., Quantitative Techniques, Vikas Publishing House, New Delhi			

<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>w.e.f. Academic Year: 2020-2021</b>	
<b>Branch:</b>		<b>Semester: III</b>	
1	Course Code	19MC-302	
2	Course Title	Human Resource Management	
3	Credits	4	
4	Contact Hours	4-0-0 (L-T-P)	
5	Course Status	Compulsory	
6	Course Objective	To expose the students to elementary concepts of Human Resource Management and to conceptualize the concept of recruitment and retention of employees. Further, to impart knowledge to the students regarding training & development and to make them understand the significance of trade unions with a major emphasis on the importance of maintenance of good and healthy industrial relations in an organisation.	
7	Course Outcomes	At the end of the course students will be able to: <b>CO1:</b> Understand the basic concepts of Human Resource Management and to the conceptualise the concepts of recruitment and selection. <b>CO2:</b> Get an insight about the various concepts related to training and development along with the significance of worker's participation in management. <b>CO3:</b> Evaluate the impact of employees' morale on his/her productivity. <b>CO4:</b> Understand the rationale behind the growth and development of Trade Unions in India. <b>CO5:</b> Understand the significance of industrial relations along with to identify the reasons responsible for industrial unrest in practice. <b>CO6:</b> Get an insight about various preventive as well as curative methods and agencies for the reconciliation of industrial disputes.	
8	Course Description	The course will examine the basic human resource management concepts, various methods of training & development, relationship between employees' morale and productivity, workers' participation in management, collective bargaining as a tool of trade unions and the models to prevent or cure industrial unrest so as to ensure the development and maintenance of good and healthy industrial relations in an organisation.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>Human Resource Management , Recruitment and Selection</b>	
	A	Human Resource Management: Introduction, Nature, Scope, Objectives and Importance of Human Resource Management	<b>CO1</b>
	B	Functions of Human Resource Management: Managerial and Operative functions, Qualification and Qualities of Human Resource Manager	<b>CO1</b>
	C	Recent Techniques in Human Resource Management, Evolution and Growth of Human Resource Management in India	<b>CO1</b>
	D	Recruitment: Concept, Sources/Methods and Techniques of Manpower Supply,	<b>CO1</b>
	E	Selection: Concept and Procedure	<b>CO1</b>
	<b>Unit 2</b>	<b>Training , Development and Worker Participation in Management</b>	

	A	Training: Concept, Need and Importance of Training, Essentials of a Good Training Programme	CO2
	B	Methods of Training: On the Job Training and Off the Job Training	CO2
	C	Development: Concept and Nature of Management Development, Principle of M.D, Methods of M.D	CO2
	D	Workers Participation in Management: Concept, Need, Objectives and Forms of Workers Participation in Management, Pre-requisites of effective participation.	CO2
	E	Evaluation of the Scheme of Workers Participation in Management, Essential features, functions and progress of Joint Management Councils in India, Causes of failure of Joint Management Councils.	CO2
	<b>Unit 3</b>	<b>Employee Morale ,Productivity, Trade Union and Collective Bargaining</b>	
	A	Employee Morale: Concept, Nature and Significance of Morale, Determinants of Morale and Measurements of Morale.	CO3
	B	Productivity: Concept and Significance of Productivity, Measurements of Productivity.	CO3
	C	Factors influencing Industrial Productivity, Measures to improve Productivity, Relationship between Morale and Productivity	CO3
	D	Trade Union: Concept, Need, and Functions of Trade Union; Growth and Development of Trade Unions in India	CO4
	E	Collective Bargaining: Concept, Nature, Scope and Functions of Collective Bargaining in India, Essentials for the success of collective Bargaining in India	CO4
	<b>Unit 4</b>	<b>Industrial Relations and Industrial Unrest</b>	
	A	Industrial Relation: Concept, Importance and objectives of Industrial relations, Contents of Industrial Relation	CO5
	B	Participation of Industrial relations, Requirements of good industrial relations Programme	CO5
	C	Industrial Unrest: Concept, form and causes of Industrial disputes.	CO5
	D	Impact of industrial disputes on the economy	CO5
	E	Preventive and curative methods and agencies for reconciliation of industrial disputes	CO6
10	Mode of examination	Theory	
11	Weightage Distribution	CA	MTE
		10%	10%
12	Text book/s*	ETE	
		80%	
		<ol style="list-style-type: none"> <li>Aswathappa, K. (2013): Human Resource Management; Text and Cases, New Delhi: Tata McGraw Hill.</li> <li>Rao. P. Subba, Essentials of Human Resource Management, Himalaya Publishing House, New Delhi.</li> <li>Memoria C.B. &amp; S Mamoria: Dynamic of Industrial Relations in India, Himalaya Publishing House, Mumbai.</li> </ol>	

13	Other References	<ol style="list-style-type: none"><li>1. Ravindranath Badi (2015): Human Resource Management, Text and Cases; Himalaya Publishing House Private Ltd.</li><li>2. Desseler G., Vaikkey B. (2011): Human Resource Management; New Delhi: Person Education.</li><li>3. Bratton J., &amp; Gold, J. (2012): Human Resource Management: Theory and Practice. UK: Palgrave Macmillan.</li><li>4. Yoler, Dale, Personnel Management and Industrial Relations, Prentice Hall of India New Delhi.</li><li>5. Flippo, Edwin B, Principles of Personnel Management, McGraw Hill Book Co. New York.</li><li>6. Dwivedi, R.S.: Managing Human Resources-Industrial Relations in Indian Enterprises, Galgmotia Publishing Ltd, New Delhi.</li><li>7. Monappa, A., Industrial Relations, Tata McGraw-Hill, New Delhi.</li></ol>
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<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>w.e.f. Academic Year: 2020-2021</b>	
<b>Branch:</b>		<b>Semester: III</b>	
1	Course Code	19MC-303	
2	Course Title	Corporate Law	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
5	Course Status	Compulsory	
6	Course Objective	To expose the students to basic concepts of Corporate Law and to provide the basic understanding about company laws and to make them aware about changing dimensions of Corporate Laws.	
7	Course Outcomes	At the end of the course students will be able to: <b>CO1:</b> Understanding of basic concepts of Corporate Laws. <b>CO2:</b> Understanding of Incorporation of Business and Memorandum of Association. <b>CO3:</b> Understanding of Articles of Association and Share Capital. <b>CO4:</b> To make them aware about Winding up of A Company. <b>CO5:</b> To understand about Consequences of winding up.	
8	Course Description	The course will examine the basics of Company Law and procedure of winding up of a company.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>Introduction to Company and Formation of Company</b>	
	A	Company-Meaning and Characteristics, Type of company	<b>CO1</b>
	B	Advantages and Disadvantages of Incorporation	<b>CO1</b>
	C	Lifting of Corporate Veil	<b>CO1</b>
	D	Formation of Company- Promotion of Company, Function of Promoter, Importance of Promoter, Promoter's Remuneration	<b>CO1</b>
	E	Legal Status of Promoters, Rights of Promoters- Duties of Promoters, Liabilities of Promoters	<b>CO1</b>
	<b>Unit 2</b>	<b>Incorporation of Business and Memorandum of Association</b>	
	A	Incorporation and Commencement of Business	<b>CO2</b>
	B	Prospectus- Definition, Public Offer, Contents, Misleading Prospectus and its Consequences	<b>CO2</b>
	C	Memorandum of Association- Meaning ,Importance	<b>CO2</b>
	D	Clauses of Memorandum of Association and their alteration	<b>CO2</b>
	E	Doctrine of ultra-Vires	<b>CO2</b>
	<b>Unit 3</b>	<b>Articles of Association and Share Capital</b>	
	A	Articles of Association Meaning Contents, Alteration of Articles of Association	<b>CO3</b>
	B	Constructive Notice and Doctrine of Indoor Management.	<b>CO3</b>
	C	Borrowing powers, Debenture and Charges	<b>CO3</b>

	D	Share Capital – Meaning and Allotment of Shares, Transfer of Shares, Types of Shares, Alternation of Share Capital , Buy-Back of Shares, Surrender and Forfeitures of Shares, Bonus Shares			CO3
	E	Paperless Trading -Benefits and Procedure			CO3
	<b>Unit 4</b>	<b>Winding up of A Company</b>			
	A	Winding Up-Meaning, type of winding up			CO4
	B	Appointment of liquidator, power of Liquidators			CO4
	C	Duties of Company Liquidator			CO4
	D	Conduct of winding up			CO4
	E	Consequences of winding up			CO5
10	Mode of examination	Theory			
11	Weightage Distribution	CA	MTE	ETE	
		10%	10%	80%	
12	Text book/s*	Kuchal M.C., Modern India Company Law ,Shri Mahavir Books, Noida.			
13	Other References	<ol style="list-style-type: none"> <li>1. Kuchal M.C., Modern India Company Law, Shri Mahavir Books, Noida.</li> <li>2. Singh Avtar, Company Law, Eastern Book Co., Lucknow.</li> <li>3. Majumdar A. K. and Kapoor G.K., Company Law and Practices.</li> <li>4. Sharma J.P., Corporate Laws, Ane Books Pvt. Ltd., New Delhi.</li> <li>5. Hanningan and Brenda, Company Law, Oxford University Press, UK.</li> <li>6. Bharat’s Companies Act, 2013, Bharat Law House, New Delhi</li> <li>7. Gower L.C.B., Principle of Modern Company Law, Stevens &amp; Sons, London.</li> <li>8. Gupta Kamal, Contemporary Auditing, Tata McGraw Hill, New Delhi.</li> <li>9. Tondon B.N., Principles of Auditing, S. Chand &amp; Co., New Delhi.</li> </ol>			



# **Master of Commerce**

## **Semester-IV**

<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>Academic Year: 2020-2021</b>	
<b>Branch:</b>		<b>Semester: IV</b>	
1	Course Code	19MC-401	
2	Course Title	Strategic Management	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
5	Course Status	Compulsory	
6	Course Objective	To expose the students to basic concepts of Strategic Management and to provide the basic understanding of strategic decision making and to make them aware about strategic evaluation and control.	
7	Course Outcomes	At the end of the course students will be able to: <b>CO1:</b> Demonstrate an understanding of the basic concepts of strategic management. <b>CO2:</b> Exhibit practical knowledge required for being a strategic manager. <b>CO3:</b> Link environmental and organisational appraisal to strategy formulation <b>CO4:</b> Get an insight about strategic evaluation and control.	
8	Course Description	The course will examine the basic strategic management concepts with strategic decision making and strategic evaluation and control.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>Introduction to Strategic Management</b>	
	A	Concept of Strategy, Levels at which Strategy Operates.	<b>CO1</b>
	B	Schools of Thoughts of Strategy Formation	<b>CO1</b>
	C	Process of Strategic Management	<b>CO1</b>
	D	Roles of Strategists in The Process of Strategic Decision Making	<b>CO1</b>
	E	Issues in Strategic Decision Making	<b>CO1</b>
	<b>Unit 2</b>	<b>Establishment of Strategic Intent and Appraising External and Internal Environment</b>	
	A	Vision, Mission Statement Formulation and Communication of Mission Statement	<b>CO1</b>
	B	Business Definition, Setting of Goals and Objectives, Identification of Key Success Factors.	<b>CO1</b>
	C	Environmental Appraisal: Concept of Environment and its Components, Environmental Scanning and Appraisal	<b>CO2</b>
	D	Organisational Appraisal: Its Dynamics, Considerations, Methods and Techniques, Structuring Organisatioal Appraisal	<b>CO2</b>
	E	SWOT Analysis	<b>CO2, O3</b>
	<b>Unit 3</b>	<b>Strategy Formulation and Implementation</b>	

	A	Strategy Formulation: Corporate Level Strategies/Grand Strategies, Stability Strategies, Expansion Strategies, Retrenchment Strategic, Combination Strategies			<b>CO3</b>
	B	Business Level Strategies and Tactics			<b>CO3</b>
	C	Strategies Analysis and Choice: The Process of Strategic Choice, Corporate Level Strategic Analysis, Business Level Strategic Analysis, Subjective Factors in Strategic Choice, Contingent Strategy, Strategic Plan.			<b>CO3</b>
	D	Strategy Implementation: Inter Relationship Between Formulation And Implementation			<b>CO3</b>
	E	Aspects of Strategy Implementation: Project Implementation, Procedural Implementation, Resource Allocation, Strategy and Structures, Behavioural Implementation and Functional Implementation			<b>CO3</b>
	<b>Unit 4</b>	<b>Strategic Evaluation and Control</b>			
	A	Strategic Evaluation and Control: Meaning and Importance of Strategic Evaluation and Control			<b>CO4</b>
	B	Techniques of Strategic Evaluation and Control			<b>CO4</b>
	C	Process of Strategic Evaluation and Control			<b>CO4</b>
	D	Types of Strategic Evaluation and Control			<b>CO4</b>
	E	Limitations of Strategic Evaluation and Control			<b>CO4</b>
10	Mode of examination	Theory			
11	Weight age Distribution	CA	MTE	ETE	
		10%	10%	80%	
12	Text book/s*	<ol style="list-style-type: none"> <li>1. Azhar Kazmi 'Business Policy and Strategic Management' Tata Mc Graw Hill, New Delhi</li> <li>2. Bhattacharya, S.K. and N. Venkataramin: Managing Business Enterprises: Strategies, Structures and Systems, Vikas Publishing House , New Delhi.</li> </ol>			
13	Other References	<ol style="list-style-type: none"> <li>1. Budhiraja, S.B. and M.B. Athreya: Cases in Strategic Management, Tata McGraw Hill, New Delhi.</li> <li>2. Chreistensen, C. Ronald, Kenneth R. Andrews, Joseph L. Bower, Rochard G. Hamermesh, Michael E. Porter: Business Policy: Text and Cases, Richard D. Irwin, Inc., Homewood, Illinois.</li> </ol>			

<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>w.e.f. Academic Year: 2020-2021</b>	
<b>Branch:</b>		<b>Semester: IV</b>	
1	Course Code	19MC-402	
2	Course Title	Entrepreneurship	
3	Credits	4	
4	Contact Hours	4-0-0 (L-T-P)	
5	Course Status	Compulsory	
6	Course Objective	The course is designed with an objective to equip the students with basic theoretical and practical knowledge required to start an entrepreneurial venture in India.	
7	Course Outcomes	At the end of the course students will be able to: <b>CO1:</b> Demonstrate an understanding of basic concepts of entrepreneurship. <b>CO2:</b> Exhibit practical knowledge required for being an Entrepreneur. <b>CO3:</b> Link entrepreneurship to Economy. <b>CO4:</b> Understand and apply the process of entrepreneurship. <b>CO5:</b> Distinguish the pros and cons of various government schemes with reference to a particular business venture. <b>CO6:</b> Prepare a business plan that can be submitted to investor/lender. <b>CO7:</b> Appraise a business project and to start a small business venture in India.	
8	Course Description	The course is an overview on the various concepts that are of utmost relevance for the budding entrepreneurs. The course has all the information necessary for an aspiring entrepreneur.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>Entrepreneurship and Entrepreneur</b>	
	A	Entrepreneurship: Concept of Entrepreneur and Entrepreneurship & Models of Entrepreneurship	<b>CO1</b>
	B	Entrepreneur vs. Manager, Emergence of Entrepreneurship;	<b>CO1, CO3</b>
	C	Role of Entrepreneurship in Economic Development; Economic, Social and Psychological needs for Entrepreneurship;	<b>CO1</b>
	D	Entrepreneur: Concept, Functions, Qualities and Pre-requisites of an Entrepreneur.	<b>CO1</b>
	E	Decision Making: Concept, Features & Steps	<b>CO2</b>
	<b>Unit 2</b>	<b>Planning &amp; Establishment of Business Ventures</b>	
	A	Business Venture: Features of Business, Objectives of a business, Qualities of successful business & Structure of Business Venture.	<b>CO1</b>
	B	Establishment of Entrepreneurial system	<b>CO2, CO4</b>
	C	Business Planning: Nature, Characteristics & Principles of business planning.	<b>CO4</b>
	D	Business Planning Process	<b>CO4</b>
	E	Government schemes for Entrepreneurs.	<b>CO5</b>
	<b>Unit 3</b>	<b>Business Plan and Project Appraisal</b>	

	A	Business Plan: Features and Process				CO6
	B	Business Plan: Format				CO6
	C	Project Appraisal: Economic & Technical				CO7
	D	Project Appraisal: Managerial & Financial				CO7
	E	Project Appraisal: Operational & Environmental				CO7
	<b>Unit 4</b>	<b>Women Entrepreneurship and Rural Entrepreneurship</b>				
	A	Women Entrepreneurship: Concept, Problems faced by women entrepreneurs and Measures to solve these problems.				CO1
	B	Rural Entrepreneurs: Features and Types of Rural Entrepreneurs.				CO1
	C	Role of Rural Entrepreneurs				CO1
	D	Government Schemes for Promoting Entrepreneurs: Women, Rural and General Entrepreneurs				CO5
	E	Process for Starting a Small Business Enterprise in India.				CO2
10	Mode of examination	Theory				
11	Weightage Distribution	CA	MTE	ETE		
		10%	10%	80%		
12	Text book/s*	<ol style="list-style-type: none"> <li>Pareek, Udai and Venkateswara Rao, T., Developing Entrepreneurship-A Handbook Learning System, Learning Systems.</li> <li>S. L. Gupta and Arun Mittal, Entrepreneurship Development, International Publication House.</li> <li>Singh, J., Entrepreneurship and Small Business, Kalyani Publications.</li> </ol>				
13	Other References	<ol style="list-style-type: none"> <li>Barringer, Brace R., and R. Duane Ireland, Entrepreneurship, Pearson Prentice Hall, New Jersey (USA).</li> <li>Charantimath, Poornima, Entrepreneurship Development and Small Business Enterprises, Pearson Education, New Delhi.</li> <li>Cliffon, Davis S &amp; Fyfie, David E., Project Feasibility Analysis, John Wiley.</li> <li>Desai, V. (2009). Dynamics of Entrepreneurial Development and Management (pp. 119-134). Himalaya Publishing House.</li> <li>Drucker, Peter F., Innovation and Entrepreneurship, Heinemann.</li> <li>Hisrich, Robert D., Michael Peters and Dean Shepherd, Entrepreneurship, Tata McGraw Hill, New Delhi.</li> <li>Jain R., Planning a Small Scale Industry: A Guide to Entrepreneurs, S.S. Books.</li> <li>Kumar, S.A., Entrepreneurship in Small Industry, Discovery.</li> <li>Lall, Madhurima, and Shikha Sahai, Entrepreneurship, Excel Books, New Delhi.</li> <li>McClelland, D. C. &amp; Winter, W. F., Motivating Economic Achievement, Free Press.</li> </ol>				

<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>w.e.f. Academic Year: 2020-2021</b>	
<b>Branch:</b>		<b>Semester: IV</b>	
1	Course Code	19MC-403	
2	Course Title	Business Ethics and Corporate Governance	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
5	Course Status	Compulsory	
6	Course Objective	To expose the students to basic concepts of Business Ethics and Corporate Governance and to provide the basic understanding of Corporate Governance.	
7	Course Outcomes	At the end of the course students will be able to: <b>CO1:</b> Understanding of basic concepts of Corporate Governance. <b>CO2:</b> Understanding the concept of Corporate Management and people indulge in Management. <b>CO3:</b> Understanding of Conceptual Framework of Business Ethics. <b>CO4:</b> To make them aware about Indian Models of Business Ethics. <b>CO5:</b> To understand the Impact of Business Ethics in Different areas.	
8	Course Description	The course will examine the concepts of ethics in Business, Corporate Governance and areas where business ethics influence.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>Concept of Corporate Governance</b>	
	A	Corporate Governance - Meaning and Significance	<b>CO1</b>
	B	Emergence of Corporate Governance, Developments in India	<b>CO1</b>
	C	Regulatory Framework of Corporate Governance in India	<b>CO1</b>
	D	SEBI Guidelines on Corporate Governance	<b>CO1</b>
	E	Reforms in the Companies Act	<b>CO1</b>
	<b>Unit 2</b>	<b>Corporate Management and Governance</b>	
	A	Corporate Management vs. Governance	<b>CO2</b>
	B	Internal constituents of Corporate Governance	<b>CO2</b>
	C	Key Managerial Personnel	<b>CO2</b>
	D	Qualities of a Chairman, Power, Responsibilities and Duties of a Chairman.	<b>CO2</b>
	E	Chief Executive Officer, Role and Responsibilities of the CEO	<b>CO2</b>
	<b>Unit 3</b>	<b>Basics of Business Ethics</b>	
	A	Business Ethics Nature, Scope, Objectives and Importance of Business Ethics	<b>CO3</b>
	B	Factors Influencing Business Ethics	<b>CO3</b>
	C	Arguments for and Against Business Ethics	<b>CO3</b>
	D	Indian Models of Business Ethics	<b>CO4</b>
	E	Ethical Principles in Business	<b>CO4</b>
	<b>Unit 4</b>	<b>Ethics in Different Business Areas</b>	
	A	Ethics in Finance, Ethics in HRM	<b>CO5</b>

	B	Ethics in Marketing, Ethics in Production and Operation Management			<b>CO5</b>
	C	Corporate Culture and Business ethics			<b>CO5</b>
	D	Dimensions of pollution and resources Depletion			<b>CO5</b>
	E	Contemporary issues in Business Ethics			<b>CO5</b>
10	Mode of examination	Theory			
11	Weightage Distribution	CA	MTE	ETE	
		10%	10%	80%	
12	Text book/s*	Ferrell, O.C. Fraedrich, John, and Ferrell, Linda, "Business Ethics, Ethical DecisionMaking & Cases", 8th Edition, Prentice Hall, 2010.			
13	Other References	<ol style="list-style-type: none"> <li>1. Ferrell, O.C. Fraedrich, John, and Ferrell, Linda, "Business Ethics, Ethical DecisionMaking &amp; Cases", 8th Edition, Prentice Hall, 2010.</li> <li>2. Ferrell, O.C. Fraedrich, John, and Ferrell, Linda "Business ethics: Ethical Decisionmaking and Cases", Southwestern Cengage, 9th Edition, 2012.</li> <li>3. "The Oxford HandBook of Corporate Social Responsibility", edited by Andrew Crane, George R. Gardiner Professor of Business Ethics, Schulich School of Business, New York.</li> <li>4. E-book available at <a href="http://fds.oup.com/www.oup.co.uk/pdf/he/hebuscat11/business_ethics_&amp;_corporate_responsibility.pdf">http://fds.oup.com/www.oup.co.uk/pdf/he/hebuscat11/business_ethics_&amp;_corporate_responsibility.pdf</a>.</li> </ol>			

# **Elective Group-I Taxation and Audit**



<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>Academic Year: 2020-2021</b>	
<b>Branch:</b>		<b>Semester: IV</b>	
1	Course Code	19MC-304A	
2	Course Title	Indian Tax System	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
5	Course Status	Compulsory	
6	Course Objective	To expose the students to basic concepts of income tax and to provide the basic understanding of GST and to make them aware about filing of income tax return.	
7	Course Outcomes	<p>At the end of the course students will be able to:</p> <p><b>CO1:</b> Understand the basic concepts of income tax and the conceptualisation of the concepts of residential status and agricultural income.</p> <p><b>CO2:</b> To get familiar with the general provision for computation of gross total income.</p> <p><b>CO3:</b> Exhibit Practical Knowledge for filing ITR-1/SAHAJ, ITR-2, ITR-3 and ITR-4.</p> <p><b>CO4:</b> Get an insight about impact of GST on domestic, national and international trade.</p>	
8	Course Description	The course will examine the basic income tax concepts with general provision for computation of gross total income and structure of GST.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>Conceptual Framework of Income Tax</b>	
	A	Introduction to Income Tax Act, 1961	<b>CO1</b>
	B	Salient Features of Income Tax, Basic Concepts	<b>CO1</b>
	C	Residential Status and Incidence of Tax Liabilities	<b>CO1</b>
	D	Exempted Incomes	<b>CO1</b>
	E	Agriculture Income	<b>CO1</b>
	<b>Unit 2</b>	<b>Computation of Income of an Individual under Various Heads</b>	
	A	Income From Salaries	<b>CO2</b>
	B	Income From House Property	<b>CO2</b>
	C	Profits and Gains From Business or Profession	<b>CO2</b>
	D	Capital Gains	<b>CO2</b>
	E	Income From Other Sources	<b>CO2</b>
	<b>Unit 3</b>	<b>Clubbing of Incomes &amp; Aggregation of Incomes and Tax Deducted at Source and Income Tax Returns</b>	
	A	Set Off and Carry Forward of Losses	<b>CO2</b>
	B	Deductions to be made in Computing Total Income	<b>CO2</b>
	C	Computing of Total Income and Tax Liabilities of Individuals	<b>CO2</b>
	D	Deductions of Tax at Source (TDS)	<b>CO2</b>
	E	Practical Work: Filling of Income Tax Return –ITR-1/SAHAJ, ITR-2, ITR-3 And ITR-4	<b>CO3</b>

<b>Unit 4</b>		<b>Goods &amp; Service Tax: Assessment Procedures and Implications</b>		
	A	Introduction of Goods & Service Tax: Meaning and Salient Features of GST		<b>C04</b>
	B	Structure of GST (SGST, CGST, UTGST &IGST)		<b>C04</b>
	C	Simple Illustrations on Calculation of GST		<b>C04</b>
	D	Implications of GST on The Taxable Capacity Consumers, Dealers and Society		<b>C04</b>
	E	Impact of GST on Domestic, National and International Trade		<b>C04</b>
10	Mode of examination	Theory		
11	Weight age Distribution	CA	MTE	ETE
		10%	10%	80%
12	Text book/s*	1. Gupta, S.S., <i>GST- How to meet your obligations (April 2017)</i> , Taxman Publications.		
13	Other References	1. The Central Goods and Services Tax, 2017 2. The Integrated Goods and Services Tax, 2017 3. The Union Territory Goods and Services Tax, 2017 4. The Goods and Services Tax (Compensation to States), 2017 5. Vastu and Sevakar Vidhan by Government of India 6. Halakandhi, S., G.S.T (Vastu and Sevakar) (Hindi) Vol-1, 2017 7. Gupta, S.S., Vastu and Sevakar, Taxman Publications, 2017 8. Dr. H.C. Mehrotra & Dr. S.P. Goyal, Direct Taxes law & Practice, Sahitya Bhawan Publications, Agra. 9. www.gstindia.com		

<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>Academic Year: 2020-2021</b>	
<b>Branch:</b>		<b>Semester: III</b>	
1	Course Code	19MC-305A	
2	Course Title	<b>International Financial Reporting Standards</b>	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
5	Course Status	Compulsory	
6	Course Objective	To expose the students to basic concepts of financial reporting and to provide the basic understanding of IFRS and to make them aware about true blood report, corporate report and stamp report.	
7	Course Outcomes	At the end of the course students will be able to: <b>CO1:</b> Demonstrate an understanding of basic concepts of financial reporting. <b>CO2:</b> To get an insight about the various concepts true blood report, corporate report and stamp report. <b>CO3:</b> Understand the impact of IFRS on accounting procedures. <b>CO4:</b> Get an insight about adoption of IFRS in various parts of world.	
8	Course Description	The course will examine the basic concepts of financial reporting with IFRS and adoption of IFRS in various parts of world.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>Financial Disclosure and Reporting</b>	
	A	Concepts and Objectives, Conceptual Framework for Financial Reporting as Per IFRS	<b>CO1</b>
	B	Developments on Financial Reporting: True Blood Report, Corporate Report, Stamp Report	<b>CO2</b>
	C	IASB's and FASB's Conceptual Framework	<b>CO2</b>
	D	Segment Reporting	<b>CO2</b>
	E	Interim Financial Reporting	<b>CO2</b>
	<b>Unit 2</b>	<b>International Financial Reporting Standards</b>	
	A	Meaning and Objective of Accounting Standards	<b>CO3</b>
	B	Issuance of IFRS by The International Accounting Standards Board (IASB)	<b>CO3</b>
	C	Meaning of Convergence of Indian Accounting Standards with International Financial Reporting Standards (IFRS)	<b>CO3</b>
	D	The Reason Behind Convergence	<b>CO3</b>
	E	Convergence in Indian Scenario and Entities Covered under Convergence	<b>CO3</b>
	<b>Unit 3</b>	<b>International Financial Reporting Standards in India</b>	
	A	Role of ICAI, SEBI and Industry Associations in Convergence	<b>CO4</b>
	B	Challenges Envisaged in Convergence	<b>CO4</b>
	C	Current Status and Implementation Phase of IFRS in India	<b>CO4</b>
	D	Accounting Standards after Convergence	<b>CO4</b>

	E	Significant Differences Between IFRS And US GAAPs			<b>C04</b>
	<b>Unit 4</b>	<b>International Financial Reporting Standards in Various Parts of World</b>			
	A	A List of International Financial Reporting Standards and Overview of International Financial Reporting Interpretation Committee (IFRIC)			<b>C04</b>
	B	Identify and Apply Disclosure Requirements for Companies in Financial Reports and Notes			<b>C04</b>
	C	Requirements of IFRS			<b>C04</b>
	D	Adoption of IFRS in Various Parts of World			<b>C04</b>
	E	Criticisms of IFRS			<b>C04</b>
10	Mode of examination	Theory			
11	Weight age Distribution	CA	MTE	ETE	
		10%	10%	80%	
12	Text book/s*	Kenneth S. Most, "Accounting Theory", Ohio Grid Inc.			
13	Other References	1. JawaharLal, "Corporate Financial Reporting: Theory and Practice" Taxman, 2nd Ed. 2. Vijay Kumar, M.P, "First Lesson on Accounting Standards", Snowwhite.			

<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>w.e.f. Academic Year: 2020-2021</b>	
<b>Branch:</b>		<b>Semester: III</b>	
1	Course Code	19MC-306A	
2	Course Title	Advanced Auditing	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
5	Course Status	Compulsory	
6	Course Objective	To expose the students to basic concepts of Auditing and to provide the basic understanding of Audit Procedure and to make them aware about changing dimensions of Auditing.	
7	Course Outcomes	At the end of the course students will be able to: <b>CO1:</b> Understanding of basic concepts of Auditing. <b>CO2:</b> Understanding the Audit Procedure. <b>CO3:</b> Understanding of Audit of Limited Companies, Company Auditors. <b>CO4:</b> To make them aware about Audit of Depreciation, Reserves and Audit of Consolidated Financial Statements. <b>CO5:</b> To understand the importance of Audit Report, Investigation and Relevant Auditing and Assurance Standards.	
8	Course Description	The course will examine the basics about Auditing with Procedure of Audit, Investigation and Assurance Standards.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>Basic Concepts of Auditing</b>	
	A	Introduction: Meaning, Objectives, Significance	<b>CO1</b>
	B	Basic Principles and Techniques	<b>CO1</b>
	C	Classification of Audit	<b>CO1</b>
	D	Audit Planning: Internal Control	<b>CO1</b>
	E	Internal Check and Internal Audit	<b>CO1</b>
	<b>Unit 2</b>	<b>Procedure of Audit</b>	
	A	Audit Procedure: Routine Checking	<b>CO2</b>
	B	Vouching	<b>CO2</b>
	C	Verification and Valuation of Assets	<b>CO2</b>
	D	Verification and Valuation of Liabilities	<b>CO2</b>
	E	Auditing Standards	<b>CO2</b>
	<b>Unit 3</b>	<b>Audit of Limited Companies, Company Auditors</b>	
	A	Audit of Limited Companies: Qualification of Company Auditors	<b>CO3</b>
	B	Appointment of Company Auditors	<b>CO3</b>
	C	Powers, Duties and Liabilities of Auditors	<b>CO3</b>
	D	Audit Committees, Audit of Depreciation and Reserves	<b>CO4</b>
	E	Audit of Consolidated Financial Statements	<b>CO4</b>
	<b>Unit 4</b>	<b>Audit Report, Investigation and Relevant Auditing and Assurance Standards</b>	

	A	Audit Report: Meaning, Objectives, Contents, Types and Notes on Accounts			<b>CO5</b>
	B	Investigation: Meaning, Nature and Objectives			<b>CO5</b>
	C	Tax Audit, Management Audit and Cost Audit			<b>CO5</b>
	D	Relevant Auditing and Assurance Standards			<b>CO5</b>
	E	Special Features of Audit of Banks, Insurance and Non-Banking Financial Companies			<b>CO5</b>
10	Mode of examination	Theory			
11	Weight age Distribution	CA	MTE	ETE	
		10%	10%	80%	
12	Text book/s*	Kumar Ravinder and Sharma Virender, Auditing: Principles and Practice, PHI Learning Private Limited, New Delhi.			
13	Other References	<ol style="list-style-type: none"> <li>1. Kumar Ravinder and Sharma Virender, Auditing, Principles and Practice, PHI Learning Private Limited, New Delhi.</li> <li>2. Tondon B.N., Principles of Auditing, S. Chand and Co., New Delhi.</li> <li>3. Gupta Kamal, Contemporary Auditing, Tata Mc Graw Hill, New Delhi.</li> <li>4. Sharma T.R., Principles of Auditing, Sahitya Bhawan, Agra.</li> <li>5. Jha Aruna, Auditing , Taxmann's Publications Pvt. Ltd.</li> </ol>			

<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>w.e.f. Academic Year: 2020-2021</b>	
<b>Branch:</b>		<b>Semester: IV</b>	
1	Course Code	19MC-404A	
2	Course Title	Corporate Tax Structure and Planning	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
5	Course Status	Compulsory	
6	Course Objective	To provide basic theoretical as well as practical knowledge of corporate tax structure & planning along with its impact on decision making.	
7	Course Outcomes	<p>At the end of the course students will be able to:</p> <p><b>CO1:</b> Develop an understanding about concepts related to planning and computation of corporate tax liability.</p> <p><b>CO2:</b> Get an insight about tax planning with respect to setting up of a new business, financial management decisions and sale of scientific research decisions.</p> <p><b>CO3:</b> Get an insight about tax planning with respect to specific managerial decisions like make/ buy, lease/ rent decisions etc.</p> <p><b>CO4:</b> Get an insight about tax planning with respect to business restructuring.</p>	
8	Course Description	The course is intended to develop familiarity with the concepts related to planning and computation of corporate tax liability. An emphasis is placed on understanding tax planning under varied situations like setting up of new business, specific managerial decisions, business restructuring etc.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>Computation of Corporate Tax Liability and Related Aspects</b>	
	A	Meaning and Scope of Tax Planning, Difference between Tax planning, Tax Evasion and Tax Avoidance	<b>CO1</b>
	B	Residential status and Tax incidence of a Company	<b>CO1</b>
	C	Computation of Corporate Tax Liability	<b>CO1</b>
	D	Carry forward and set off of losses in case of certain companies	<b>CO1</b>
	E	Deductions available to corporate assesses	<b>CO1</b>
	<b>Unit 2</b>	<b>Tax Planning with reference to Setting Up of a New Business, Financial Management Decisions and Sale of Scientific Research Decisions</b>	
	A	Tax Planning with reference to Setting Up of a New Business: Location of Business	<b>CO2</b>
	B	Nature of Business and Form of Organisation	<b>CO2</b>
	C	Tax Planning with reference to Financial Management Decision: Capital Structure	<b>CO2</b>
	D	Dividend and Bonus Shares	<b>CO2</b>
	E	Tax planning with reference to Sale of Scientific Research Assets	<b>CO2</b>
	<b>Unit 3</b>	<b>Tax Planning with respect to Specific Managerial Decisions</b>	

	A	Tax Considerations with respect to Specific Managerial Decision: Make or Buy, Own or Lease			<b>CO3</b>
	B	Close or Continue, Sale in Domestic Markets or Exports			<b>CO3</b>
	C	Tax Planning with reference to Employees' Remuneration			<b>CO3</b>
	D	Tax Planning with respect to Managerial Remuneration			<b>CO3</b>
	E	Tax Planning with reference to Distribution of Assets at the time of Liquidation			<b>CO3</b>
	<b>Unit 4</b>	<b>Tax Planning with reference to Business Restructuring</b>			
	A	Amalgamation			<b>CO4</b>
	B	Demerger, Slump sale			<b>CO4</b>
	C	Conversion of Sole Proprietary Concern/Partnership Firm into Company			<b>CO4</b>
	D	Conversion of Company into LLP			<b>CO4</b>
	E	Transfer of Assets between Holding and Subsidiary Companies			<b>CO4</b>
10	Mode of examination	Theory			
11	Weightage Distribution	CA	MTE	ETE	
		10%	10%	80%	
12	Text book/s*	<ol style="list-style-type: none"> <li>1. Acharya, Shuklendra and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.</li> <li>2. Ahuja, Girish. and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.</li> <li>3. Gaur V.P., Narang D.B. and Rajeev Puri, Kalyani Publishers, New Delhi</li> <li>4. Mehrotra H.C. and Goyal S.P., Corporate Tax Planning &amp; Management, Sahitya Bhawan Publications, Agra.</li> <li>5. Mittal, D.P. Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.</li> <li>6. Singhanian, Vinod K. and Monica Singhanian. Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.</li> <li>7. T.P. Ghosh. IFRSs. Taxmann Publications Pvt. Ltd. New Delhi.</li> </ol> <p><i>*Note: Latest edition of text books may be used.</i></p>			



<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>w.e.f. Academic Year: 2020-2021</b>	
<b>Branch:</b>		<b>Semester: IV</b>	
1	Course Code	19MC-405A	
2	Course Title	Constitutional Law Problems and Ethical Issues in Taxation	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
5	Course Status	Compulsory	
6	Course Objective	To expose the students to the Basics of Tax Provisions and Dealing with Various Type of Decisions Considering Tax Provisions.	
7	Course Outcomes	<p>At the end of the course students will be able to:</p> <p><b>CO1:</b> Understanding of basic concepts of Corporation Tax.</p> <p><b>CO2:</b> To Understand the Tax Provisions for Free Trade Zones and for Amalgamation.</p> <p><b>CO3:</b> To understand Tax Planning for Capital Structure Decisions, Dividend Policy</p> <p><b>CO4:</b> To understand Tax Planning for Bonus Shares/Debentures, Own or Lease, Managerial Remuneration</p> <p><b>CO5:</b> To understand Tax Planning for Make or Buy Decision, Repair or Replace</p> <p><b>CO6:</b> To understand Tax Planning for Renewal or Renovation of an Asset, Shut Down or Continue Decisions</p>	
8	Course Description	The course will examine the concept of Tax, Tax Management, Provisions for Free Trade Zones, Amalgamations and decision making in business keeping in mind Tax Provisions.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>Introduction to Corporation Tax</b>	
	A	Meaning of Tax, Tax Evasion, Tax Avoidance	<b>CO1</b>
	B	Tax Planning and Tax Management, Need for Tax Planning	<b>CO1</b>
	C	Safety Measures in Tax Planning, Limitations of Tax Planning	<b>CO1</b>
	D	Tax Planning for Start-up: Tax Planning Related to Location	<b>CO1</b>
	E	Tax Planning Related to Nature and Different forms of Organisation of Start up	<b>CO1</b>
	<b>Unit 2</b>	<b>Tax Provisions for Free Trade Zones, Amalgamations</b>	
	A	Tax Provisions for Free Trade Zones	<b>CO2</b>
	B	Tax Provisions for Infrastructure Sector, Backward Areas	<b>CO2</b>
	C	Tax issues correlated to Amalgamations: Meaning and Types of Amalgamation	<b>CO2</b>
	D	Tax Incentives of Amalgamation to Amalgamating Company, Amalgamated Company and Shareholders of Amalgamating Company	<b>CO2</b>
	E	Tax Planning with reference to Amalgamation Companies	<b>CO2</b>
	<b>Unit 3</b>	<b>Tax Planning for Capital Structure Decisions, Dividend Policy, Bonus Shares/Debentures, Own or Lease, Managerial Remuneration</b>	
	A	Tax Planning for Capital Structure Decisions	<b>CO3</b>
	B	Tax Planning for Dividend Policy, Inter Corporate Dividends	<b>CO3</b>

	C	Tax Planning for Bonus Share and Bonus Debentures		<b>CO4</b>
	D	Tax Planning in Respect of Own or Lease		<b>CO4</b>
	E	Tax Planning for Managerial Remuneration		<b>CO4</b>
	<b>Unit 4</b>	<b>Tax Planning for Make or Buy Decision ,Repair or Replace, Renewal or Renovation of an Asset, Shut Down or Continue Decisions</b>		
	A	Tax Planning for Sale of Assets Used for Scientific Research		<b>CO5</b>
	B	Tax Planning in Respect of Make or Buy Decision ,Repair or Replace		<b>CO5</b>
	C	Tax Planning in Respect of Renewal or Renovation of an Asset, Shut Down or Continue Decisions		<b>CO6</b>
	D	Tax Planning in Respect of Selling in Domestic or Foreign Market		<b>CO6</b>
	E	Tax Planning in Respect of Tax Incentives to Exporters		<b>CO6</b>
10	Mode of examination	Theory		
11	Weightage Distribution	CA	MTE	ETE
		10%	10%	80%
12	Text book/s*	1. Corporate Tax Planning & Management: Dr. H.C. Mehrotra & Dr. S.P. Goyal- Sahitya Bhawan Publications, Agra.		
13	Other References	1. Direct Tax Planning & Management: Dr. V.K. Singhania, Dr. Kapil Singhania, Monica Singhania, Taxmann Publications. 2. Planning and Management of Corporate Taxation: V.P. Gaur, D.B. Narang, Rajeev Puri- Kalyani Publishers, New Delhi.		

# **Elective Group-II**

## **Banking, Finance and Insurance**

<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>w.e.f. Academic Year: 2020-2021</b>	
<b>Branch:</b>		<b>Semester: III</b>	
1	Course Code	19MC-304B	
2	Course Title	<b>Corporate Banking</b>	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
5	Course Status	Compulsory	
6	Course Objective	The objectives of this module are to understand the meaning and importance of corporate banking and the various services offered by banks to corporate, such as: Cash Management, Debtors Management, Business advisory , Off shore services etc.	
7	Course Outcomes	<p>At the end of the course students will be able to:</p> <p><b>CO1:</b> The students will gain in-depth knowledge of fund mobilization and its application.</p> <p><b>CO2:</b> The student will attain knowledge of special skills required for credit appraisal.</p> <p><b>CO3:</b> The students will also learn the qualities expected of a corporate credit officer in the bank while appraising a credit proposal.</p> <p><b>CO4:</b> Understand the Concept of Project and Infrastructure Finance.</p> <p><b>CO5:</b> To make an Understanding about Importance of Documentation.</p>	
8	Course Description	The course will examine the fundamentals of Banking with development of various financial institutions for the growth of the economy.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>Corporate Banking and Finance</b>	
	A	Corporate Banking and Corporate Deposits	<b>CO1</b>
	B	Corporate Finance	<b>CO1</b>
	C	Credit Management in Banks: Deployment of Bank's Funds	<b>CO1</b>
	D	Government Regulation of Credit	<b>CO1</b>
	E	Credit institutions in India, Evolving System of Bank Credit and Credit Policy of Banks	<b>CO1</b>
	<b>Unit 2</b>	<b>Appraisal of Credit Proposals: Sanctioning of Credit Limits</b>	
	A	Introduction to Credit Appraisal	<b>CO2</b>
	B	Scope Credit Appraisal	<b>CO2</b>
	C	The Credit Process- Pre- Sanction	<b>CO2</b>
	D	The Credit Process- Post- Sanction	<b>CO2</b>
	E	Expected Qualities/ Traits of a Good Credit Officer/ Manager	<b>CO3</b>
	<b>Unit 3</b>	<b>Project and Infrastructure Finance</b>	
	A	Features of Project Finance	<b>CO4</b>
	B	Managing Risk in Project Financing	<b>CO4</b>
	C	Appraisal of Project Finance Proposals	<b>CO4</b>

	D	Disbursement, Monitoring, Supervision and Follow up of Project Finance Loans			<b>CO4</b>
	E	RBI Guidelines on Financing of Infrastructure Projects			<b>CO4</b>
	<b>Unit 4</b>	<b>Post-Sanction Compliance: Monitoring/ Supervision of Advances</b>			
	A	Purpose of Documentation			<b>CO5</b>
	B	Process of Documentation			<b>CO5</b>
	C	Documentation for Fresh Advances/ Renewal/ Enhancement in Limits/ Death of the borrower			<b>CO5</b>
	D	Documentation for Enhancement in Limits/ Death of the borrower			<b>CO5</b>
	E	Post sanction follow up and supervision through visits			<b>CO5</b>
10	Mode of examination	Theory			
11	Weight age Distribution	CA	MTE	ETE	
		10%	10%	80%	
12	Text book/s*	Srivastava, R.M. & Nigam, D., Management of Indian Financial Institutions, Himalaya Publishing House.			
13	Other References	<ol style="list-style-type: none"> <li>1. Corporate Banking by Indian Institute of Banking &amp; Finance, MacMillan Education.</li> <li>2. Strategic Credit Management in Banks- G.S. Popli &amp; S.K. Puri; PHI Learning Private Limited.</li> <li>3. R.M. &amp; Nigam D., Management of Indian Financial Institutions, Himalaya Publishing House.</li> <li>4. Khan M. Y., Indian Financial System, Tata McGraw Hill.</li> <li>5. Suresh P. &amp; Paul J., Management of Banking and Financial Services, Pearson.</li> <li>6. Singh S.P.N., Management of Banking and Financial Institutions, Centrum Press.</li> <li>7. Principles &amp; Practices of Banking by Indian Institute of Banking and Finance, MacMillan Publications.</li> </ol>			

<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>w.e.f. Academic Year: 2020-2021</b>	
<b>Branch:</b>		<b>Semester: III</b>	
1	Course Code	19MC-305B	
2	Course Title	Insurance and Risk Management	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
5	Course Status	Compulsory	
6	Course Objective	To develop an understanding among students about identifying analysing and managing various types of risk. Besides, the students will be in a position to understand principles of insurance and its usefulness in business, along with its regulatory framework.	
7	Course Outcomes	<p>At the end of the course students will be able to:</p> <p><b>CO1:</b> Get an in-depth knowledge about the various concepts related to risk and risk management.</p> <p><b>CO2:</b> Assess risk measurement, evaluation, prediction, retention and its transfer.</p> <p><b>CO3:</b> Get familiar with the concept of insurance and its types.</p> <p><b>CO4:</b> Understand and demonstrate the legal aspects related to various types of insurance i.e. Fire, Motor, Health, Marine, Automobile Insurance.</p> <p><b>CO5:</b> Understand the pricing mechanism in insurance, claim settlement, grievance handling and related aspects in practice.</p> <p><b>CO6:</b> Get acquaintance with the regulatory framework of insurance in India.</p>	
8	Course Description	The course is intended to develop familiarity with the theory and empirical evidence related to Insurance and Risk Management. An emphasis is placed on understanding how to measure and mitigate risk along with risk retention and transfer. Secondly, it offers an in depth understanding of insurance and related aspects. Emphasis will be put on developing a deep understanding about legal aspects related to various types of insurance and the regulatory framework of insurance in India.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>Risk &amp; Related Concepts</b>	
	A	Risk: Introduction, Types of Risk, Process of Risk Management	<b>CO1</b>
	B	Sources and Measurement of Risk	<b>CO1, CO2</b>
	C	Risk Mitigation and Prediction Techniques.	<b>CO2</b>
	D	Risk Retention and Transfer	<b>CO2</b>
	E	Disaster Risk Management	<b>CO1</b>
	<b>Unit 2</b>	<b>Insurance and Types of Insurance</b>	
	A	Concept of Insurance, Need for Insurance, Globalization of Insurance Sector	<b>CO3</b>
	B	Reinsurance: Methods, Functions, Types	<b>CO3</b>
	C	Reinsurance v/s Coinsurance v/s Bancassurance	<b>CO3</b>

	D	Life Insurance: Types, Estimating life insurance needs, life insurance policy analysis, and Life insurance policy selection, Calculation of Surrender Value	CO3						
	E	General Insurance: Types, Principles and Practices	CO3						
	<b>Unit 3</b>	<b>Legal Aspects related to Insurance</b>							
	A	Nature of Insurance Contract, Principle of Utmost Good Faith	CO4						
	B	Insurable Interest, proximate cause, contribution and subrogation, Indemnity	CO4						
	C	Legal Aspects of Insurance Contract: Fire and Motor Insurance.	CO4						
	D	Legal Aspects of Insurance Contract: Health and Marine Insurance	CO4						
	E	Legal Aspects of Insurance Contract: Automobile Insurance.	CO4						
	<b>Unit 4</b>	<b>Pricing in Insurance &amp; Regulatory Framework of Insurance</b>							
	A	Pricing in Insurance: Premium determination	CO5						
	B	Claim Settlement and Grievance Handling	CO5						
	C	Insurance Competitiveness and Mis-Selling of Insurance Products	CO5						
	D	IRDA Act, 1999: Need, Role and Power	CO6						
	E	IRDA Act, 1999: Functions and Composition of IRDA	CO6						
10	Mode of examination	Theory							
11	Weightage Distribution	<table border="1"> <tr> <td>CA</td> <td>MTE</td> <td>ETE</td> </tr> <tr> <td>10%</td> <td>10%</td> <td>80%</td> </tr> </table>	CA	MTE	ETE	10%	10%	80%	
CA	MTE	ETE							
10%	10%	80%							
12	Text book/s*	<ol style="list-style-type: none"> <li>All the modules of Insurance and Risk Management by Institute of Chartered Accountants of India</li> <li>Bhalla, V. K. (2009). Management of financial services. New Delhi: Anmol Publications.</li> <li>Harrington, S. E. (2004). Risk management and insurance: Instructor manual (2nd ed.). New York: McGraw-Hill Publishing Company.</li> <li>Arunajatesan S. and Vishwanathan T. R. (2009). Risk Management and Insurance: Concepts and Practices of Life and General Insurance, Macmillan Publishers India Ltd.</li> </ol>							
13	Other References	<ol style="list-style-type: none"> <li>George, E. Rejda, Principles of Risk Management and Insurance, Pearson Education.</li> <li>Dorfman, Marks S., Introduction to Risk Management and Insurance, Pearson</li> <li>Gupta. P.K, Insurance and Risk Management, Himalaya Publishing House.</li> <li>Mishra, M. N., Principles and Practices of Insurance, S. Chand and Sons.</li> <li>Dinsdale, W.A., Elements of Insurance, Pitaman.</li> <li>Black, K. and H.D. Skipper, Life and Health insurance, Pearson Education</li> <li>Crane, F., Insurance Principles and Practices, John Wiley and Sons, New York.</li> <li>Vaughan, E. J. and T. Vaughan, Fundamentals of Risk and Insurance, Wiley &amp; Sons</li> <li>Hansell, D.S., Elements of Insurance, Macdonald&amp; Evans Ltd.</li> </ol>							

<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>w.e.f. Academic Year: 2020-2021</b>	
<b>Branch:</b>		<b>Semester: III</b>	
1	Course Code	19MC-306B	
2	Course Title	Investment Management Analysis	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
5	Course Status	Compulsory	
6	Course Objective	To impart knowledge to the students regarding the theories and practices of security analysis and investing and to make them understand the process of value generation through market intermediation.	
7	Course Outcomes	<p>At the end of the course students will be able to:</p> <p><b>CO1:</b> Gain in-depth knowledge of investment and its approaches.</p> <p><b>CO2:</b> Get acquainted with Securities Exchange Board of India.</p> <p><b>CO3:</b> Apply knowledge of special skills required for conducting fundamental and technical analysis.</p> <p><b>CO4:</b> Understand the concepts of portfolio management and risk.</p> <p><b>CO5:</b> Understand and demonstrate the practical implications of various portfolio theories and portfolio management strategies.</p> <p><b>CO6:</b> Evaluate the performance of the portfolio.</p>	
8	Course Description	The course is intended to develop familiarity with the theory and empirical evidence related to Investment Management. An emphasis is placed on understanding how an investment decision is taken and portfolio management helps in optimization of risk and return. It also offers an in depth understanding of various fundamental and technical analysis tools to make an optimum management decision. Emphasis will be put on development of techniques that should be part of the tool kit of those interested in becoming professional investors and/or researchers in finance	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>Introduction to Investment Management</b>	
	A	Investment: Meaning, Objectives, Investment v/s Speculation, Investment Objectives	<b>CO1</b>
	B	Investment Process, Investment Alternatives	<b>CO1</b>
	C	Investment Approaches: Value Investing, Growth Investing And Momentum Investing	<b>CO1</b>
	D	Risk And Return: Meaning, Types And Measurements	<b>CO1</b>
	E	SEBI: Role and Responsibilities, Functions	<b>CO2</b>
	<b>Unit 2</b>	<b>Fundamental &amp; Technical Analysis</b>	
	A	Fundamental Analysis: Economy, Industry and Company Analysis	<b>CO3</b>
	B	Technical Analysis: Dow Theory, Efficient Market Hypothesis (EMH)	<b>CO3</b>



	C	Charts: Line charts, bar charts, point and figure charts, candlestick chart			<b>CO3</b>
	D	Oscillators, Relative Strength Index			<b>CO3</b>
	E	Elliot Wave theory			<b>CO3</b>
	<b>Unit 3</b>	<b>Portfolio Management &amp; Basic Concepts</b>			
	A	Introduction to Portfolio Management: Meaning, Need, Objectives			<b>CO4</b>
	B	Process of Portfolio management			<b>CO4</b>
	C	Determination of Risk & Return of a Portfolio			<b>CO4</b>
	D	Markowitz Portfolio Theory			<b>CO5</b>
	E	The Efficient Frontier & Investor Utility			<b>CO4, CO5</b>
	<b>Unit 4</b>	<b>Asset Pricing Models, Portfolio Revision and Evaluation</b>			
	A	Capital Asset Pricing Model: Overview, Assumption, Security Market Line & Capital Market Line			<b>CO5</b>
	B	Arbitrage Pricing Theory			<b>CO5</b>
	C	Portfolio Revision: Meaning, Need & Strategies			<b>CO5</b>
	D	Performance Evaluation: Sharpe, Treynor, Jenson, Fama, Information Ratio Measures			<b>CO6</b>
	E	Applications of Portfolio Performance Measures			<b>CO6</b>
10	Mode of examination	Theory			
11	Weightage Distribution	CA	MTE	ETE	
		10%	10%	80%	
12	Text book/s*	Reilly, Frank K. And Brown, Keith C., Investment Analysis and Portfolio Management, South-Western Cengage Learning India Pvt. Ltd.			
13	Other References	<ol style="list-style-type: none"> <li>1. Bodie, Z., Kane, A. and Marcus, A., Investments, McGraw-Hill</li> <li>2. Fischer, Donald E. and Jordan, Ronald J., Security Analysis and Portfolio Management, Prentice Hall of India.</li> <li>3. Sharpe, William F. et al, Investment. New Delhi, Prentice Hall of India.</li> <li>4. Fuller, Russell J. and Farrell, James L., Modern Investment and Security Analysis, New York, McGraw Hill.</li> <li>5. Alexander, Gordon J. and Bailey, Jeffery V., Investment Analysis and Portfolio Management, Dryden Press, Thomson Learning.</li> <li>6. Management, Dryden Press, Thomson Learning.</li> <li>7. Machiraju, H. R., Indian Financial System, Vikas Publishing House.</li> </ol>			

<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>Academic Year: 2020-2021</b>	
<b>Branch:</b>		<b>Semester: IV</b>	
1	Course Code	19MC-404B	
2	Course Title	International Finance	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
5	Course Status	Compulsory	
6	Course Objective	To expose the students to basic concepts of international finance and to provide the basic understanding of importance of international finance and to make them aware about current trends in international trade and finance.	
7	Course Outcomes	At the end of the course students will be able to: <b>CO1:</b> Understand the basic concepts of international finance and the conceptualisation of balance of payment. <b>CO2:</b> Demonstrate an understanding of international monetary system. <b>CO3:</b> Distinguish the GDRs ADRs, IDRs, Euro Bonds, Euro Loans <b>CO4:</b> Get an insight about parity conditions in international finance.	
8	Course Description	The course will examine the basic concepts international finance with methods of international investments and recent trends in international trade and finance.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>International Finance</b>	
	A	Meaning, Nature and Importance of International Finance	<b>CO1</b>
	B	Methods of International Investments	<b>CO2</b>
	C	Balances of Payments and its Components	<b>CO2</b>
	D	Current Trends in International Trade and Finance	<b>CO2</b>
	E	International Flow of Goods, Service and Capital Coping With Current Account Deficit	<b>CO2</b>
	<b>Unit 2</b>	<b>International Monetary System</b>	
	A	Developments, Gold Standard, Bretton Wood System	<b>CO3</b>
	B	Fixed Parity System, Smithsonian Arrangement, Exchange Rate Regime Since 1973	<b>CO3</b>
	C	Floating System	<b>CO3</b>
	D	Managing The Multinational Financial System: Intercompany Fund- Flow Mechanisms	<b>CO3</b>
	E	Designing A Global Remittance Policy, Transfer -Pricing And Tax Evasion	<b>CO3</b>
	<b>Unit 3</b>	<b>International Liquidity</b>	
	A	Creation of SDRs, IMF Funding Facilities	<b>CO4</b>
	B	The European Monetary System	<b>CO4</b>
	C	Monetary and Banking Institutions in International Markets	<b>CO4</b>
	D	International Capital Market Instruments: GDRs ADRs, IDRs, Euro Bonds, Euro Loans	<b>CO4</b>
	E	Repos, CPS, Floating Rate Instruments, Loan-Syndication and Euro-Deposit	<b>CO4</b>

	<b>Unit 4</b>	<b>Parity Conditions in International Finance and Currency Forecasting</b>			
	A	Law of One Price			<b>CO5</b>
	B	Arbitrage			<b>CO5</b>
	C	PPP Theory			<b>CO5</b>
	D	The Fisher- Effect, The International Fisher Effect			<b>CO5</b>
	E	Inflation- Risk and its Impact on Financial Markets, Currency Forecasting			<b>CO5</b>
10	Mode of examination	Theory			
11	Weight age Distribution	CA	MTE	ETE	
		10%	10%	80%	
12	Text book/s*	Sharan, V. International Financial Management, Prentice Hall of India, New Delhi			
13	Other References	1. Apte, P.G. Global Business Finance (ed.2002) T.M.H. New Delhi. 2. Buckley, Adrian, Multinational Finance, Prentice Hall, New Delhi. 3. Henning, C.N., W. Piggot and W.H. Scott. International Financial Management, McGraw Hill (Intl. Edition). 4. Shappro, Alan C. Multinational, Financial Management, Prentice Hall of India, New Delhi.			

<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>Academic Year: 2020-2021</b>	
<b>Branch:</b>		<b>Semester: IV</b>	
1	Course Code	19MC-405B	
2	Course Title	<b>Banking Laws and Practice</b>	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
5	Course Status	Compulsory	
6	Course Objective	To expose the students to basic concepts of banking and to provide the basic understanding of commercial banks and to make them aware about banking regulation act.	
7	Course Outcomes	At the end of the course students will be able to: <b>CO1:</b> Demonstrate an Understanding of basic concepts of banking. <b>CO2:</b> Get an insight about the recent developments in banking. <b>CO3:</b> Get an insight about structure of banks in India. <b>CO4:</b> Exhibit practical knowledge required for digital payment system.	
8	Course Description	The course will examine the basic research concepts with process and Research application in Business Decision.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>Introduction to Banking, Recent Developments in Banking Industry and Structure of Indian Banking System</b>	
	A	Introduction to Banking: Meaning, Concept, History of Banking, Business of Banking	<b>CO1</b>
	B	Functions of Banking, Banker Customer Relationship	<b>CO1</b>
	C	Recent Developments in Banking Industry: Corporate Banking, Retail Banking, International Banking, Rural Banking, Non-Banking Financial Intermediaries	<b>CO2</b>
	D	Structure of Indian Banking System, Reserve Bank of India	<b>CO3</b>
	E	Commercial Banks, Public Sector Banks, Private Sector Banks, Foreign Banks, Indian Banks vs. Foreign Banks.	<b>CO3</b>
	<b>Unit 2</b>	<b>Structure of Co-operative Banks in India and Structure of Apex Banking Institution in India</b>	
	A	Structure of Co-operative Banks in India: Co-operative Banks: Meaning, Definitions, Commercial vs. Co-operative Banks	<b>CO3</b>
	B	Regional Rural Banks	<b>CO3</b>
	C	Structure of Apex Banking Institution in India: Meaning, Definitions, National Bank for Agriculture and Rural Development (NABARD)	<b>CO3</b>
	D	National Housing Bank (NHB), Small Industries Development Bank of India (SIDBI)	<b>CO3</b>
	E	Export Import Bank of India (EXIM Bank)	<b>CO3</b>

	<b>Unit 3</b>	<b>Banking Sector Reforms in India and Banking Regulation Act, 1949</b>		
	A	Banking Sector Reforms in India		<b>CO3</b>
	B	Basel Norms		<b>CO3</b>
	C	Risk Management		<b>CO3</b>
	D	NPA Management		<b>CO3</b>
	E	Banking Regulation Act, 1949		<b>CO3</b>
	<b>Unit 4</b>	<b>Financial Inclusion and Cashless Economy</b>		
	A	Financial Inclusion		<b>CO4</b>
	B	Digitalisation of Banking and Other Financial Services		<b>CO4</b>
	C	Cashless Economy		<b>CO4</b>
	D	Internet Banking and Mobile Banking		<b>CO4</b>
	E	Digital Payment System		<b>CO4</b>
10	Mode of examination	Theory		
11	Weightage Distribution	CA	MTE	ETE
		10%	10%	80%
12	Text book/s*	Subah Singh Yadav, Modern Trends in Finance and Banking, Neha Publishers & Distributors, New Delhi		
13	Other References	Hajela, T. N. Money and Banking Theory with Indian Banking, Ane Books, New Delhi		

# **Elective Group-III**

# **International Business**

<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>w.e.f. Academic Year: 2020-2021</b>	
<b>Branch:</b>		<b>Semester: III</b>	
1	Course Code	19MC-304C	
2	Course Title	Trade and Investment	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
5	Course Status	Compulsory	
6	Course Objective	To expose the students to the fundamentals of Trade and Investment and to expose them to the international trade mechanism and international Investment.	
7	Course Outcomes	At the end of the course students will be able to: <b>CO1:</b> Understanding of basic concepts of Trade. <b>CO2:</b> To Understand the concept of International Trade, International Trade Barriers and International Trade Theories. <b>CO3:</b> To understand basics about Investment, SEBI, NSE, BSE and Capital Market. <b>CO4:</b> To understand the concept of International Investment. <b>CO5:</b> To make an understanding about International Stock Exchanges, Security Market Indexes, Options and Futures.	
8	Course Description	The course will examine the concept of Trade, Investment, International Trade and International Investment with risk and return and major stock exchanges.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>Introduction to Trade</b>	
	A	Meaning and Importance of Indian Trade	<b>CO1</b>
	B	Effects of National Trade on Economic Welfare and Wage Inequality, Foreign Direct Investment	<b>CO1</b>
	C	Interactions Between Trade and Environmental Concerns	<b>CO1</b>
	D	Role of Non-Governmental Organisations in Trade	<b>CO1</b>
	E	Provisions Regarding National Trade	<b>CO1</b>
	<b>Unit 2</b>	<b>International Trade, International Trade Barriers, International Trade Theories</b>	
	A	Meaning and Importance of International Trade	<b>CO2</b>
	B	Introduction to International Trade Law	<b>CO2</b>
	C	International Trade Barriers	<b>CO2</b>
	D	International Trade Theories	<b>CO2</b>
	E	Documentation in International Trade	<b>CO2</b>
	<b>Unit 3</b>	<b>Investment, SEBI, NSE, BSE, Capital Market</b>	
	A	Investment: Meaning, Nature and process of Investment	<b>CO3</b>
	B	Measurement of Investment Risk and Return	<b>CO3</b>
	C	Security Exchange Board of India	<b>CO3</b>
	D	NSE and BSE Overview	<b>CO3</b>
	E	Introduction to Capital Market	<b>CO3</b>

	<b>Unit 4</b>	<b>International Investment, International Stock Exchanges, Security Market Indexes, Options and Futures</b>		
	A	International Investment: Types and Motives of International Investment		<b>CO4</b>
	B	Risk in International Investment		<b>CO4</b>
	C	Major International Stock Exchanges		<b>CO5</b>
	D	Security Market Indexes		<b>CO5</b>
	E	Options and Futures		<b>CO5</b>
10	Mode of examination	Theory		
11	Weightage Distribution	CA	MTE	ETE
		10%	10%	80%
12	Text book/s*	Rugman Alen M. and Hodgetts Richard D., International Business: A Strategic Management Approach, McGraw Hill.		
13	Other References	<ol style="list-style-type: none"> <li>1. Dunning John H., The Globalisation of Business, Rontledge, London.</li> <li>2. Omkvisil and Shaw, International Marketing.</li> <li>3. Daniels John D. and Radebangh Lee H., International Business, Pearson Education.</li> <li>4. Rao P. Subba, International Business, Himalaya Publishing House.</li> <li>5. Ranganatham M. and Madhumati R., Investment Analysis and Portfolio Management, Pearson Education, Delhi-92.</li> <li>6. Jordon Fisher, Security Analysis and Portfolio Management, 6th Ed. Phi- New Delhi-110001.</li> <li>7. Bodie, Kane, Marcus and Mohanty, Investments, TMH, New-Delhi.</li> <li>8. Chandra P., Investment Analysis and Portfolio Management, CFM- McGraw Hill Professional Series in Finance.</li> </ol>		



<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>w.e.f. Academic Year: 2020-2021</b>	
<b>Branch:</b>		<b>Semester: III</b>	
1	Course Code	19MC-305C	
2	Course Title	International Business Operations	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
5	Course Status	Compulsory	
6	Course Objective	To expose the students to basic concepts of international business and to provide the basic understanding of theories of international business and to make them aware about foreign trade policy of India.	
7	Course Outcomes	At the end of the course students will be able to: <b>CO1:</b> Demonstrate an Understanding of basic concepts of international business. <b>CO2:</b> To develop an understanding of the theories of international business. <b>CO3:</b> To make them aware about the FDI policy of India. <b>CO4:</b> To gain an insight about WTO, UNCTAD, IMF and World Bank.	
8	Course Description	The course will examine the basic international business concepts with theories of international business and recent foreign trade policy of India.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>Introduction to International Business</b>	
	A	Scope and Importance of International Business	<b>CO1</b>
	B	Globalization and its Drivers	<b>CO1</b>
	C	Modes of Entry into International Business	<b>CO1</b>
	D	Recent Global Trends in International Trade	<b>CO1</b>
	E	Structure of International Business Environment	<b>CO1</b>
	<b>Unit 2</b>	<b>Theories of International Trade</b>	
	A	Theories of International Trade: Introduction	<b>CO2</b>
	B	Mercantilism Theory and Neo-Factor Proportion	<b>CO2</b>
	C	Absolute Advantage Theory, Country Similarity Theory	<b>CO2</b>
	D	Cost Comparative Theory, The New Trade Theory	<b>CO2</b>
	E	Factor Endowment Theory, International Product Life Cycle Theory, Theory of Competitive Advantage	<b>CO2</b>
	<b>Unit 3</b>	<b>Foreign Direct Investment and Foreign Portfolio Investment</b>	
	A	Foreign Direct Investment	<b>CO3</b>
	B	Types of FDI	<b>CO3</b>
	C	Costs and Benefits of FDI	<b>CO3</b>
	D	FDI Policy of India	<b>CO3</b>
	E	Foreign Portfolio Investment	<b>CO3</b>
	<b>Unit 4</b>	<b>International Economic Institutions</b>	
	A	GATT	<b>CO4</b>
	B	WTO	<b>CO4</b>
	C	UNCTAD	<b>CO4</b>

	D	IMF			<b>CO4</b>
	E	World Bank			<b>CO4</b>
10	Mode of examination	Theory			
11	Weight age Distribution	CA	MTE	ETE	
		10%	10%	80%	
12	Text book/s*	1. Bhattacharya, B: Going International Response Strategies for Indian Sector, Wheeler Pub. Co. New Delhi			
13	Other References	1. Black and Sundaram: International Business Environment, Prentice Hall, New Delhi. 2. Buckley, Ardin: The Essence of International Money, Prentice Hall, New Delhi. 3. Daniels, John D and Lee H Radebaugh : International Business: Environment and Operations, Readings. 4. Letiche, John M: International Economics Policies and Theoretical Foundations, Academic Press, New York. 5. Sodersten, B.O :International Economics, Macmillan , London.			

<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>w.e.f. Academic Year: 2020-2021</b>	
<b>Branch:</b>		<b>Semester: III</b>	
1	Course Code	19MC-306C	
2	Course Title	Import-Export documentation	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
5	Course Status	Compulsory	
6	Course Objective	To develop an understanding among students about Export-Import documentation and policies along with its regulatory framework. Besides, the students will be in a position to get an insight about institutional set up for export promotion in India, export assistance and export finance.	
7	Course Outcomes	<p>At the end of the course students will be able to:</p> <p><b>CO1:</b> Gain an in-depth knowledge of Export-Import trade regulatory framework in India.  <b>CO2:</b> Get familiar with export sales contract and its processing.  <b>CO3:</b> Apply knowledge regarding documents required at the time of export and import.  <b>CO4:</b> Demonstrate the EDI system specifically with respect to export-import.  <b>CO5:</b> Gain in-depth understanding of institutional set up for export promotion and export assistance in India.  <b>CO6:</b> Plan out the export finance in the light of recent developments in the field concerned.</p>	
8	Course Description	The course is intended to develop familiarity with the theoretical and practical aspects related to Export-Import documentation and policies in India. An emphasis is placed on understanding the Export-Import trade regulatory framework along with institutional set up for export promotion in India.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>Export-Import Trade Regulatory Framework and Export Sales Contract</b>	
	A	An Overview of Legal Framework: Foreign Trade (Development and Regulation) Act, 1992, Foreign Exchange Management Act, 1999, The Customs Act, 1962, Export (Quality Control and Inspection) Act, 1963	<b>CO1</b>
	B	Objectives of Export-Import Policy; Registration Formalities and Export Licensing	<b>CO1</b>
	C	General Provisions regarding Exports and Imports	<b>CO1</b>
	D	Export Sales Contract: Nature, International Contract Terms; Domestic Sales Contract v/s Export Sales Contract	<b>CO2</b>
	E	Rights and Duties under Principal Incoterms, General Conditions in Export Contracts	<b>CO2</b>
	<b>Unit 2</b>	<b>Export-Import Documents: An Overview</b>	
	A	Rationale of Documents: Commercial, Legal and Incentive Perspective	<b>CO3</b>
	B	Functions of Export Documents: Commercial Documents	<b>CO3</b>
	C	Legal Regulatory Documents	<b>CO3</b>

	D	Documents for Claiming Incentives, Standardised Pre-Shipment Export Documents			<b>CO3</b>
	E	Import Documents; Performa of Commercial Invoice, Bill of Lading for Combined Transport and Port to Port Shipments, Marine Insurance Certificate			<b>CO3</b>
	<b>Unit 3</b>	<b>Electronic Data Interchange (EDI) System and Processing of Export Order</b>			
	A	EDI: Concept, Benefits and Key Components			<b>CO4</b>
	B	EDI and Bar Coding ; EDI Standards			<b>CO4</b>
	C	Value Added Network Services, Business Approaches to EDI			<b>CO4</b>
	D	Processing of Export Order: Nature and Format of Export Order, Examination and Confirmation Export Order, Manufacturing and Procuring Goods			<b>CO2</b>
	E	Pre-Shipment Inspection, Appointment of Clearing and Forwarding Agents, Transportation of Goods to Port of Shipment, Port Formalities and Custom Clearance, Dispatch of Documents by Forwarding Agent to the Exporter, Certificate of Origin and Shipment Advice, Presentation of Documents to Bank, Claiming Export Incentives,			<b>CO2</b>
	<b>Unit 4</b>	<b>Export Promotion (Institutional Set Up) and Export Assistance in India; Export Finance</b>			
	A	Export Promotion Councils and Commodity Boards, Technical and Specialised Services Assistance			<b>CO5</b>
	B	Export Assistance in India: Expansion of Production Base for Exports			<b>CO5</b>
	C	Rendering Exports Price-Competitive, Strengthening Export Marketing Efforts.			<b>CO5</b>
	D	Export Finance: Pre-Shipment and Post-Shipment, Exports under Deferred Payments			<b>CO6</b>
	E	Role of EXIM Bank, Recent Developments in Export Financing			<b>CO6</b>
10	Mode of examination	Theory			
11	Weightage Distribution	CA	MTE	ETE	
		10%	10%	80%	
12	References	<ol style="list-style-type: none"> <li>1. Export-Import Policy, Ministry of Commerce, Government of India (Recent Edition), New Delhi.</li> <li>2. Janardhan, Electronic Commerce, Indian Institute of Foreign Trade (Recent Edition), New Delhi.</li> <li>3. Nabhi's Exporters Manual and Documentation, A Nabhi Publication (Recent Edition), New Delhi.</li> <li>4. Nabhi's New Export-Import Policy, A Nabhi Publication (Recent Edition), New Delhi.</li> <li>5. Ram Paras, Export-What, Where, How (Recent Edition), Anupam Publisher, Delhi.</li> </ol>			

<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>w.e.f. Academic Year: 2020-2021</b>	
<b>Branch:</b>		<b>Semester: IV</b>	
1	Course Code	19MC-404C	
2	Course Title	International Financial Management	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
5	Course Status	Compulsory	
6	Course Objective	The objective of this paper is to give students an overall view of the international financial system and how multinational corporations operate.	
7	Course Outcomes	<p>At the end of the course students will be able to:</p> <p><b>CO1:</b> Gain in-depth knowledge of international financial management and related concepts.</p> <p><b>CO2:</b> Understand the mechanism of international monetary systems.</p> <p><b>CO3:</b> Apply knowledge of special skills required to deal in foreign exchange markets.</p> <p><b>CO4:</b> Invest in financial derivatives at international level.</p> <p><b>CO5:</b> Getting acquaintance with the financial management concepts specifically with respect to MNCs.</p>	
8	Course Description	The course is intended to develop familiarity with the concepts related to international financial management. An emphasis is placed on understanding how international monetary system operates along with developing a deep understanding about foreign exchange markets and related aspects.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>International Financial Management and International Monetary Systems</b>	
	A	Multinational Corporation, Steps in Internationalization, An overview of International Financial Management- Finance Function in Multinational Firm	<b>CO1</b>
	B	International Monetary System: Exchange Rate Agreement	<b>CO2</b>
	C	IMF and International Liquidity	<b>CO2</b>
	D	Forms of International Financial Flows	<b>CO2</b>
	E	Structure of Balance of Payments: Equilibrium, Disequilibrium and Adjustment	<b>CO2</b>
	<b>Unit 2</b>	<b>Foreign Exchange Market</b>	
	A	Foreign Exchange Market: Spot Exchange Market, Participants in Foreign Exchange Market	<b>CO3</b>
	B	Exchange Rate Quotations	<b>CO3</b>
	C	Forward Rate and Forward Market	<b>CO3</b>
	D	Purchasing Power Parity Relationship	<b>CO3</b>
	E	Interest Rate Parity Relationship	<b>CO3</b>
	<b>Unit 3</b>	<b>International Financial Derivatives</b>	

	A	Currency Futures			<b>C04</b>
	B	Currency Options			<b>C04</b>
	C	Currency Swaps			<b>C04</b>
	D	Exchange Rate Exposure: Concept and Types			<b>C04</b>
	E	Exchange Risk Management			<b>C04</b>
	<b>Unit 4</b>	<b>MNCs and Financial Management</b>			
	A	Raising Funds from International Market			<b>C05</b>
	B	Cost of Capital for MNCs			<b>C05</b>
	C	Capital Budgeting for Multinationals			<b>C05</b>
	D	Working Capital Management for MNCs			<b>C05</b>
	E	Corporate Governance around the World			<b>C05</b>
10	Mode of examination	Theory			
11	Weightage Distribution	CA	MTE	ETE	
		10%	10%	80%	
12	Text book/s*	<ol style="list-style-type: none"> <li>1. P.G. Apte, International Financial Management, TATA McGraw Hill, New Delhi.</li> <li>2. A.C. Shapro, Multinational Financial Management, Prentice Hall, New Delhi.</li> </ol>			
13	Other References	<ol style="list-style-type: none"> <li>1. A. Buckley, Multinational Finance, Prentice Hall, New Delhi.</li> <li>2. Aliber, R.Z., Exchange Risk and Corporate International Finance, Macmillan.</li> <li>3. International Financial Management - Eun &amp; Resnick, 4/e, Tata McGraw Hill.</li> <li>4. Luca Cornelius, Trading in the Global Currency Markets, Prentice Hall.</li> <li>5. Maurice D. Levi, International Finance, McGraw Hill, New York.</li> <li>6. Utton, W.H., Trading in Currency Options, New York</li> <li>7. Eiteman, Moffett and Stonehill, Multinational Business finance.</li> </ol>			

<b>Department of Commerce</b>		<b>Batch : 2019-2021</b>	
<b>Program: M.Com.</b>		<b>Academic Year: 2020-2021</b>	
<b>Branch:</b>		<b>Semester: IV</b>	
1	Course Code	19MC-405C	
2	Course Title	International Marketing	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
5	Course Status	Compulsory	
6	Course Objective	To expose the students to basic concepts of International Marketing and to provide the basic understanding of International marketing decisions and to make them aware about changing dimensions of International marketing.	
7	Course Outcomes	At the end of the course students will be able to: <b>CO1:</b> Understanding of basics of International marketing. <b>CO2:</b> To understand the concepts of Export Incentives, International Pricing Decisions, Finance Procurement. <b>CO3:</b> Understanding of International Business Disputes, Legal and Ethical Issues in International Marketing. <b>CO4:</b> To make them aware about Export Documentation. <b>CO5:</b> To understand the concept of International Marketing Research and Marketing Information System.	
8	Course Description	The course will examine the fundamentals of International Marketing and decisions of marketing mix in context to International Marketing.	
9	<b>Outline syllabus</b>		<b>CO Mapping</b>
	<b>Unit 1</b>	<b>Introduction to International Marketing</b>	
	A	International Marketing: Meaning, Scope and Objectives	<b>CO1</b>
	B	Challenges and Opportunities in International Marketing	<b>CO1</b>
	C	Underlying Forces of International Marketing	<b>CO1</b>
	D	Strategic Alliances, Direct Investment, Manufacturing and Franchising	<b>CO1</b>
	E	Export Marketing: Recent Import Export Policy and Procedure	<b>CO1</b>
	<b>Unit 2</b>	<b>Export Incentives, International Pricing Decisions, Finance Procurement</b>	
	A	Export Incentives: Rules for Successful Exporting, Registration of Exporters, Appointing Overseas Agents Obtaining a License	<b>CO2</b>
	B	International Pricing Decisions: Factors Influencing International Pricing Decisions, Uniform v/s Market by Market Pricing	<b>CO2</b>
	C	Arranging Finance for Exports	<b>CO2</b>
	D	Financial and Fiscal Incentives Provided by the Government	<b>CO2</b>
	E	Foreign Exchange Facilities Offered by EXIM Bank and R.B.I.	<b>CO2</b>

	<b>Unit 3</b>	<b>International Business Disputes, Legal and Ethical Issues in International Marketing</b>		
	A	Introduction Machinery of International Business Disputes		<b>CO3</b>
	B	Legal Concepts Relating to International Business		<b>CO3</b>
	C	Export Documentation: Various Documents Required for Exporting		<b>CO4</b>
	D	Export Support Institution: An Overview		<b>CO4</b>
	E	Legal and Ethical Issues in International Marketing		<b>CO3</b>
	<b>Unit 4</b>	<b>International Marketing Research and Marketing Information System</b>		
	A	International Marketing Research: Concept of Marketing Research, Need for Marketing Research		<b>CO5</b>
	B	Scope of International Marketing Research, Approach to Marketing Research		<b>CO5</b>
	C	Marketing Research Process		<b>CO5</b>
	D	Marketing Surveys		<b>CO5</b>
	E	Marketing Information System		<b>CO5</b>
10	Mode of examination	Theory		
11	Weight age Distribution	CA	MTE	ETE
		10%	10%	80%
12	Text book/s*	Aaker David A., V. Kumar Arki and George S. Day, Marketing Research, John Wiley and Sons.		
13	Other References	<ol style="list-style-type: none"> <li>1. Douglas S.P. and Samuel C.C., International Marketing Research, Prentice Hall of India Private Ltd., New Delhi.</li> <li>2. Kumar V., International Marketing Research, Prentice Hall.</li> <li>3. Malhotra Naresh K., International Marketing Research: An Applied Orientation, Pearson.</li> <li>4. Czinkota M.R., International Marketing, Drydon Press, Boston.</li> <li>5. Fayeweather John, International Marketing, Prentice Hall, New Delhi.</li> <li>6. Jain S.C., International Marketing, Prentice Hall, New Delhi.</li> <li>7. Varshney and Bhattacharya, International Marketing Management.</li> <li>8. Paliwoda Staley J., The Essence of International Marketing, Prentice Hall, New Delhi.</li> <li>9. Keegan Warren J., Global Marketing Management, Prentice Hall, New Delhi.</li> </ol>		