

M. COM. SYLLABUS
CHOICE BASED CREDIT SYSTEM (CBCS) 27
EFFECTIVE FROM 2018-19



PG DEPARTMENT OF COMMERCE
M.P.C AUTONOMOUS COLLEGE
TAKHATPUR, BARIPADA

NORTH ORISSA UNIVERSITY
BARIPADA

MPC AUTONOMOUS COLLEGE, BARIPADA
DEPARTMENT OF COMMERCE
PROPOSED COURSE STRUCTURE FOR M.COM (CBCS)
EFFECTIVE FROM 2018-19

1ST SEMESTER

PAPER CODE	TYPE	TITLE OF THE PAPER	CREDIT	MAXIMUM MARKS
CC-101	CORE COURSE	MANAGERIAL ECONOMICS	4	100(MID SEM20+END SEM80)
CC-102	CORE COURSE	MANAGEMENT CONCEPT & ORGANIZATIONAL BEHAVIOUR	4	100(MID SEM20+END SEM80)
CC-103	CORE COURSE	ADVANCED STATISTICAL ANALYSIS	4	100(MID SEM20+END SEM80)
CC-104	CORE COURSE	CORPORATE FINANCIAL ACCOUNTING	4	100(MID SEM20+END SEM80)
CC-105	CORE COURSE	ADVANCE FINANCIAL MANAGEMENT	4	100(MID SEM20+END SEM80)

2ND SEMESTER

PAPER CODE	TYPE	TITLE OF THE PAPER	CREDIT	MAXIMUM MARKS
CC-201	CORE COURSE	BANKING AND INSURANCE MANAGEMENT	4	100(MID SEM20+END SEM80)
CC-202	CORE COURSE	HUMAN RESOURCE MANAGEMENT	4	100(MID SEM20+END SEM80)
CC-203	CORE COURSE	MARKETING MANAGEMENT	4	100(MID SEM20+END SEM80)
CC-204	CORE COURSE	STRATEGIC FINANCIAL MANAGEMENT	4	100(MID SEM20+END SEM80)
CC-205	CORE COURSE	COMPUTER APPLICATION IN BUSINESS	4	100(MID SEM20+END SEM40+PRATICAL 40)

3RD SEMESTER

PAPER CODE	TYPE	TITLE OF THE PAPER	CREDIT	MAXIMUM MARKS
CC-301	CORE COURSE	COST AND MANAGEMENT ACCOUNTING	4	100(MID SEM20+END SEM80)
CC-302	CORE COURSE	BUSINESS TAXATION AND TAX PLANNING	4	100(MID SEM20+END SEM80)
CC-303	CORE COURSE	INTERNATIONAL BUSINESS	4	100(MID SEM20+END SEM80)
CC-304	CORE COURSE	RESEARCH METHODOLOGY	4	100(MID SEM20+END SEM80)
OEC-305	OPEN ELECTIVE	FINANCIAL LITERACY (To be offered to the students of other department)	4	100(MID SEM20+END SEM80)

4TH SEMESTER

PAPER CODE	TYPE	TITLE OF THE PAPER	CREDIT	MAXIMUM MARKS
CC-401	CORE COURSE	ENTREPRENEURSHIP DEVELOPMENT	4	100(MID SEM20+END SEM80)
CC-402	CORE COURSE	GOODS AND SERVICE TAX (GST)	4	100(MID SEM20+END SEM80)
DEC-403 A/B/C (Choose any one group)	DISCIPLINE ELECTIVE COURSE (Finance/ Marketing/ Human Resource)	(A) SECURITY ANALYSIS & PORTFOLIO MANAGEMENT/ (B) SALES AND DISTRIBUTION MANAGEMENT (C) MANAGEMENT OF TRAINING AND DEVELOPMENT	4	100(MID SEM20+END SEM80)
DEC-404 A/B/C (Choose any one group)	DISCIPLINE ELECTIVE COURSE (Finance/ Marketing/ Human Resource)	(A) FINANCIAL MARKETS & INSTITUTIONS (B) CONSUMER BEHAVIOUR (C) HUMAN RESOURCE PLANNING & DEVELOPMENT	4	100(MID SEM20+END SEM80)
DC-405	Dissertation	PROJECT/DISSERTATION	4	100(75 Dissertation+25 Seminar Presentation & Viva)

Note: CC: Compulsory Core Course , DEC: Discipline Elective Course, OEC: Open Elective Course and DC: Dissertation Course

FIRST SEMESTER
CORE COURSE: 101: MANAGERIAL ECONOMICS
Marks: 100 (80+20)

UNIT –I

Nature and Scope of Managerial Economics, Economic Theory and Managerial Theory, Managerial Economist's Role and Responsibilities, Objectives of Business Firm, Demand Analysis: Determinants of Demand, Theory of Consumer Choice: Cardinal Utility Approach, Indifference Curve Approach.

UNIT- II

Production Theory: Production Function, Law of Variable Proportion, Law of Returns to Scale, Economics of Scale, Cost Concepts, Short and Long Run Cost Functions - Nature, Scope and Inter Relationship.

UNIT- III

Price Determination: Methods of Price Determination, Characteristics of Different Market Structure, Price Determination under Perfect Competition, Monopolistic Competition, Oligopoly and Monopoly. Price Discrimination, Transfer Pricing, Dumping.

UNIT – IV

Business Cycles : Nature and Phases of Business Cycle. Theories of Business Cycles- Monetary, Innovation, Cobweb, Samuelson and Hicks Theories. Inflation: Meaning, Characteristics and its effects.

References:

1. Varshney R.L., and maheswari K.L., *Managerial Economics*, (Sultan Chand & Sons)
2. Dean, Joel, *Managerial Economics*, (Prentice Hall)
3. Mote, V.L., Paul S & Gupta, G.S., *Managerial Economics Concepts & cases* (Tata Mcc-grawhill)
4. Dwivedi, D.N, *Managerial Economics*, (Vikas Publication House)

FIRST SEMESTER
CORE COURSE: 102: MANAGEMENT CONCEPT AND ORGANIZATIONAL
BEHAVIOR
Marks: 100 (80+20)

UNIT –I

Schools of Management Thoughts: Nature and Scope of Management, Traditional Theories of Management., Human Behavior and Social System School; Decision Theory School; System School; Contingency Theory of Management, Functions of a Manager. Recent developments in the field of Management in a global perspective.

UNIT- II

Managerial Function : Planning Concept, Significance, Types: Organizing Concept, Principles, types of Organizations, Authority , Responsibility, Power, Delegation, Decentralization.

UNIT- III

Organizational behavior: Concept and Significance: Relationship Between Management and Organizational Behavior Ethical Perspectives : Attitudes, Perception And Personality.

UNIT – IV

Team Development : Leadership Concept; Leadership Styles; Theories- Trait Theory, Behavioral Theory, Fielder's Contingency Theory; Situational Theory; Likert's Four Systems of Leadership.

Motivation : process of Motivation : Theories Of Motivation : Maslow's Need Hierarchy Theory, Mc Gregor's Theory X & Y Mc Clelland's Need Theory, Victor Vroom's Expectancy Theory, Herzberg's Two Factor Theory, Skinners's Reinforcement Theory.

References:

1. Prasad, L.M: *Principles of Practice of Management*, S.chand.
2. Aswathappa, K; *Organisational Behaviour* , Himalaya Publishing House, Mumbai.
3. Koontz, Harold, Cyril O'Donnell and Heinz Weihrich: *Essentials of Management*, Tata McGrawHill, N.Delhi.
4. Luthans Fred: *Organisational Behaviour*, McGrawHill, New York.
5. Newstrom, John W. and Keith Davis: *Organisational Behaviour: Human Behaviour at Work*, TMH, New Delhi.
6. Robbins, Stephen P, and Mary Coulter: *Management*, Pearson Education, New Delhi.

FIRST SEMESTER
CORE COURSE: 103: ADVANCED STATISTICAL ANALYSIS
Marks: 100 (80+20)

UNIT –I :

Univariate Analysis: An overview of Central Tendency, Dispersion and Skewness

UNIT- II:

Probability Theory: Probability-Classical, Relative and Subjective Probability, Addition and Multiplication Probability Models- Conditional Probability And Bayes Theorem. Probability distributions, Binomial, Poisson and Normal Distribution, Their Characteristics and Application.

UNIT- III :

Data Collection and Analysis: Sampling, need, Errors and Methods of Sampling, Probability and Non-Probability Method, Sampling and Non-Sampling Errors, Law of Large Numbers and Central Limit Theorem, Sampling Distribution and Their Characteristics.

UNIT – IV:

Theory of Estimation and Testing of Hypothesis. Significance Test of Large Sample and Small Sample Test : T-test , Z-test, and F-test, Non Parametric Test: Chi-Square Test, Sign Test, Rank Sum Test, one Sample Runs Test, H Or Kruskal Walls Test.

References:

1. *P.N.Arora, Fundamentals of Statistics, Sultan Chand and Sons).*
2. *S.P Gupta, Statistical Methods. (Sultan Chand and Sons).*
3. *S.C. Gupta, Fundamentals of Statistics.(Himalaya Publishing House).*
4. *R.P. Hooda: Statistics for Bussiness & Economics(Macmillan).*
5. *D.N. Elhance, Beena Helhance and B.M Agarwal: Bussiess Statistics(Kitab Mohal).*
6. *Heinz, Kohler: Statistics for Business & Economics(Harper Collins).*

FIRST SEMESTER
CORE COURSE: 104: CORPORATE FINANCIAL ACCOUNTING
Marks: 100 (80+20)

UNIT-1:

Conceptual Framework of Accounting: Accounting as an information system, Users and their information needs, Concepts and conventions, Elements of financial statements: Recognition and Measurement Qualitative Characteristics of financial Statement, Accounting Standards: Historical Developments, Needs International Accounting Standards, Accounting Standards in India.

UNIT-2:

Statutory Financial Statements: Preparation of Company Final Accounts (as per Companies Act.2013) Managerial remuneration, Disposal of Company profits. Accounting Reports. Accountants Report in prospectus. Half yearly Financial Report of listed Companies. Cash flow Statement. Meaning and importance, Elements of C/F statement, Uses, Cash Flow Reporting, Accounting Standard for Cash Flow Statement.

UNIT-3:

Holding Company, Accounts for Amalgamation of Company.

UNIT-4:

Corporate Social Reporting : Social Income Statement, Social Balance Sheet, Value Added Statement, Importance, Preparation, Interpretation of VA, Limitations, Corporate Disclosures, Accounts of Banking Company and Insurance Company.

References:

1. *Accounting : The Basis for Business Decision – Meos & Moegs. (Mc Hraw Hill)*
2. *Accounting for Management ; Text and Cases – Bhattacharya & Groden (Vani)*
3. *Accounting : Theory and Practice – Juneja, Saxena & Ch-awal (Kalyani)*
4. *Financial Accounting : Advanced – Agrawal (Pitambar)*
5. *Managers Guide to Finance & Accounting – Prasanna Chandra (Tata Mc. Graw Hill)*

FIRST SEMESTER
CORE COURSE: 105: ADVANCE FINANCIAL MANAGEMENT
Marks: 100 (80+20)

UNIT -I

Meaning Nature and Scope of Finance. Financial Goal- Profit v/s Wealth Maximization. Finance Functions - Investment, Financing and Dividend Decisions. Capital Budgeting – Investment Evaluation Criteria – Payback Period, Accounting Rate of Return, Net Present Value Internal Rate of Return and Profitability Index. Risk Analysis in Capital Budgeting.

UNIT- II

Operating and Financial Leverage – measurement of Leverage, Effects of Operating and Financial Leverage on Profit, Combined Financial and Operating Leverage. Capital Structure Theories- Net Income Approach, Net Operating Income Approach, Traditional Approach and MM Hypothesis, Determinants of Capital Structure Decision.

UNIT- III

Cost Of Capital: Meaning and Significance of Cost of Capital, Calculation of Cost of Debt. Preference Capital, Equity Capital and Retained Earnings. Combined Cost of Capital. Dividend Policies – Issues in Dividend Policies, Walter's Model, Gordon's Model (Relevance Concepts) MM Hypothesis (Irrelevance Concepts) Determinants of Dividend Policy, Dividend Policy in Practice- Forms of Dividend Policy.

UNIT - IV

Management Of Working Capital- Meaning, Significance, And Types Of Working Capital, Need For Working Capital- Concept Of Operating Cycle, Estimation Of Working capital Requirement, Financing of Working Capital. Dimensions of Working Capital Management – Management Of Inventories Receivable And Cash.

References:

1. Pandey, I.M: *Financial Management*(Vikas).
2. Chanda P: *Financial Management; Theory & Practice*(Tata McGraw Hill).
3. Khan M.Y & Jain P.K: *Financial Management; Text & Problems*(Taa McGraw Hill).
4. Sharma R.K and Gupta S.K: *Financial Management*(Kalyani).
5. Van Horne James C: *Financial Management & Policy*(Prentice Hall).
6. T.P.Ghosh: *Accounting and Finance for Managers*(Taxmann).
7. D.Chandra Bose: *Fundamentals of Financial Management*(Prentice Hall of Management).
8. R.P.Rustagi: *Financial Management*(Galgotia Publishing Company).

SECOND SEMESTER
CORE COURSE: 201: BANKING AND INSURANCE MANAGEMENT
Marks: 100 (80+20)

UNIT-1:

Management of Banking Companies: Principle of Banking, Demonetization of Bank, Creation of Money, Present Structure of Commercial Banking system in India, Transaction, Working during 1947 to 1991 and the after.

UNIT-2:

Management Principles function in Banks, Management of Deposit and Advances, Investment Report: Nature of Bank Investment

UNIT-3:

Management of Finance Bank Account, Records, Reports, Statement of Advances, Profit and Loss Accounts, Balance Sheet and Financial Reports. Introduction to Bankruptcy Code(IBC),2016.

UNIT-4:

Life Insurance: Definition, Features, Classification, Life Insurance Products, Principle of Health Insurance, Health Insurance. LIC of India, Marketing of Life Insurance. Principles of General Insurance: Function Personal General Insurance Products, Commercial General Insurance Products.

References:

1. *Insurance –Theory and Practice. Tripathy and Pal (PHI)*
2. *Principle and Practice of Insurance. Dr. P. Paniasamy (HPH)*
3. *Insurance Principles and Practice-Mishra M. N., S. Chand & Co.,New Delhi.*

SECOND SEMESTER
CORE COURSE: 202: HUMAN RESOURCES MANAGEMENT
Marks: 100 (80+20)

UNIT 1

Introduction to Human Resource Management: Introduction, Concept of Human Resource Management, Scope of Human Resource Management, History of Human Resource Management, Function of Human Resource Management, Role of HR Executives. Human Resource Planning: Process of Human Resource Planning, Need for Human Resource Planning, HR Forecasting Techniques,

UNIT -2

Recruitment and Selection: Concept of Recruitment, Factors Affecting Recruitment, Sources of Recruitment, Recruitment Policy, Selection: Selection Process, Selection Test, Interviews, Evaluation, Placement, Induction. Training and Management Development: Meaning of Training, Area of Training, Methods of Training, Concept of Management Development: Management Development Methods, Differences between Training and Development, Evaluation of Training and Management Development.

UNIT -3

Performance Appraisal: Concept and Need for Performance, Types of Appraisal Methods, Benefits. Compensation Management: Wage and Salary Administration, Managing Wages, Concept of Rewards and Incentives, Managing Benefits in Organizations.

UNIT – 4

Grievance and Grievance Procedure: Concept of Grievance Causes of Grievances, Forms and Effects of Grievance, the Grievance Handling Procedure, Need for Grievance Redressal Procedure. Employee Welfare and Working Conditions: Concept of Employee Welfare, Welfare Measures, Types, Employee Welfare Responsibility, the Business Benefits of Employee Welfare Activities

References :

1. Aswathappa K, „Human Resource Management’, Fifth Edition, Tata McGraw-Hill companies, 2008.
2. Mirza S Saiyadain, ‘Human Resources Management’, Third Edition, Tata McGraw-Hill Publishing Company Ltd, New Delhi, 2003.
3. Bhatia S K, ‘Human Resource Management’, Deep and Deep Publication Pvt Ltd, 2006.

SECOND SEMESTER
CORE COURSE: 203 MARKETING MANAGEMENT
Marks: 100 (80+20)

UNIT – 1:

Introduction, Evolution of marketing, concepts of marketing, Marketing mix, Strategic marketing planning and overview. Market analysis and selection, Marketing environment macro and micro components and their impact on marketing decision, market segmentation and positioning.

UNIT – 2:

Product decision ,product classification ,major product design ,product line and product mix , branding , packaging and labeling ,product life cycle, new product development , and consumer adoption process.

UNIT – 3:

Pricing decisions, Factors influencing pricing decisions ,pricing policies.

Promotion and distribution decisions ,promotion mix advertising, personal selling, sales promotion, publicity and public relations . Nature function and types of distribution channels , distribution channel intermediaries ,channel management decisions.

UNIT- 4:

Contemporary Topics of Marketing: Viral Marketing, Guerrilla Marketing, Social and Societal Marketing, Relationship Marketing, Green Marketing, Digital marketing, Not for Profit Marketing, B2B and B2C Marketing, Environmental Marketing, Social media marketing ,Post Modern marketing, Event Marketing and Innovations in Marketing, Retail business & its future, e-retailing, CRM, e-CRM.

References

1. Kotler Phillips and Gray Armstrong :principles of marketing ,(PHI)
2. Kotler Phillips ; Marketing Management (PHI)
3. Ramaswamy V.S and Namkumari; Marketing management (Macmillan)

SECOND SEMESTER
CORE COURSE: 204 : STRATEGIC FINANCIAL MANAGEMENT
Marks: 100 (80+20)

UNIT - 1

The Conceptual Approach: Strategic Financial Management: Introduction, Definitions, Scope, Functions. The Strategic Management Process, Functional Aspects of Strategic Management, Financial policy and strategic planning ; changing face of financial management,.

Financial Risk and Return Evaluation: Investment decisions under risk and un-certainty ; techniques of investment decisions –risk adjusted discount, rate ,certainty equivalent factor , statistical method , sensitivity analysis. Simulation Approach.

UNIT - 2

Strategies of Corporate Restructuring : Introduction, Meaning, Objectives of Corporate Restructuring, Different forms of Corporate Restructuring: Expansion, Contraction, Corporate Control and Changes in Ownership Structures. Mergers and Acquisitions: Introduction, Varieties of Mergers, Synergies in Mergers & Acquisitions. Impact of Mergers & Acquisitions on Stakeholders.

UNIT -3

Financing Strategy: Hybrid securities namely convertible and non convertible securities ,deep discount bond , secured premium notes , convertible preference share, Option financing ,warrants, convertible and exchangeable.

UNIT – 4

Managing financial risk with derivatives, types of corporate risk, derivative securities ,hedging risk future contracts, forward contracts option swaps insurance , risk mgt tools and practice, corporate governance and ethical business strategy.

References;

- 1.Chandra Prasanna: *Financial Management*. Tata Mc GrawHill.
- 3.Hamlon Jane ; *financial management and Decision making*. PHI (New Delhi)
- 4.Pandey I.M. *financial management* , Vikas publication Delhi.
5. Smith C.W. and D.S. Wilford *managing financial risk* Harpor and Row NY.

SECOND SEMESTER
CORE COURSE: 205 : COMPUTER APPLICATION IN BUSINESS
Marks: 100 (40 Theory+40 Practical +20 Internal)

UNIT - 1 :

Introduction to computer: Basic components of computer, and their operation, classification of software, application software, system software, Open source software, concept of language ,translator , editors.

Operating system, batch processing , multi programming and time sharing OS, Introduction to windows, platform menus bottoms, boxes etc accessories, note pad, word pad, paint brush, etc,

UNIT -2 :

Introduction to computer networking : need of networking, types of network LAN, MAN, WAN net work topology, E-mail, internet, extranet, concept of WWW and internet browsers-IE, Chrome, Firefox, sharing of files in a network, IP address, Remote Desktop.

Database Management System: Concept of DBMS, Database Design- Physical and Logical, Database and tables, Forms, Queries and reports. Introduction to SQL and SQL commands, client Server Architecture and distributed Database.

UNIT- 3:

Word processing: introduction to MS- Word, Creation and editing, of Text files. Find and replace, cut, copy, paste, text formatting and spacing, fonts, indents, page setup, page numbering, header and footer, print setting, spell check, creation of tables, drawing, simple objects, mail merge facility.

Spread sheet: introduction to MS- Excel, worksheet, cell, range, toot bars, creation of worksheet, editing, insertion of columns, rows, deletion of columns and rows, formatting data, copying and moving data, manipulation of worksheet data, use of formula, drawing different types of charts, printing of worksheet data, and Statistical data analysis though Excel,

UNIT – 4 :

Presentation : introduction to MS- Power point, preparation and presentation of slides, creation of graphs, table, organization charts, addition of new slides, changing slides layouts, slide show. Accounting package: introduction to Tally ERP 9, preparation of vouchers, invoice and salary statement, maintenance of inventory records, maintenance of accounting books and financial accounts, balance sheet, financial report generation

COMPUTER PRATICAL 40 MARKS

1. *Computers, Concepts and Uses 2nd ed., Summer M., Englewood Cliffs, New Jersey, Prentice Hall Inc, 1988.*
2. *Computer Application in Business: R. Parameswar, S. Chand & Company Ltd.*
3. *Data Communication and Networks: Charanjeet Singh, Kalyani Publishers*

THIRD SEMESTER
CORE COURSE: 301: COST AND MANAGEMENT ACCOUNTING
Marks: 100 (80+20)

UNIT-1

Accounting information and Managerial Decision Making; Financial Accounting Vs Cost & Management Accounting; Role of Management Accountant; Basic Cost Terms and Concepts; Relevant Cost; Statement of Cost.

Absorption Costing and Marginal Costing; Break Even Analysis; Cost - Volume - Profit Analysis; Managerial Application of CVP Analysis

UNIT-2

Job Order Cost Systems; Cost Allocation & Activity Based Costing; Process Cost System: Normal Loss & Abnormal Loss; ^{Valuation of WIP} Joint Product and By Products(Theory), and Contract Costing.

UNIT-3

Segment Performance Analysis; Variance Analysis; Evaluation of Cost and Sales Variances. Budgetary Control System: Operating and Functional Budgets, Financial Budgets, Master Budgets, Zero- Base Budgeting,

UNIT-4

Neo Concepts : Responsibility Accounting : Concept and various approaches to Responsibility Accounting, Types of responsibility centres , Measuring divisional performance , Transfer Pricing : concept & importance , Method of transfer pricing , Activity Based Costing, Target Costing & Life Cycle Costing.

References:

1. Horngren, Foster & Datar - Cost Accounting: A Managerial Emphasis (Pearson)
2. Pillai & Bhagavathi -Cost Accounting (S.Chand)
3. M.N. Arora - Cost and Management Accounting Theory and Problems (HPH)
4. Jain & Narang-Cost Accounting, Kalyani Publications

THIRD SEMESTER
CORE COURSE: 302: BUSINESS TAXATION AND TAX PLANNING
Marks: 100 (80+20)

UNIT-1:

Assessment of Firms & Association of Persons: Computation of Taxable Income of Partnership firm assessed as such & partnership firm assessed as association of persons. Carry forward set off losses & adjustment of brought forward losses & allowances (with practice & problems), Tax planning for firms.

UNIT-2:

Corporate Tax: Computation of Taxable Income and Tax liability of companies, Carry forward & set off losses (practical problems), Minimum Alternative tax (MAT), tax on distributed profits of domestic companies.

UNIT-3:

Corporate Tax Planning: Importance of corporate tax planning. Tax planning for depreciation, Capital gain, New industries, Export Units, Amalgamation, Mergers,

UNIT-4:

Penalties & Prosecutions: Advance payment of tax, Tax deduction at source, Refund claim, Appeals revisions settlement of cases-its procedures, power & functions of settlement commission. Income Tax Authorities: Inspectors, Income Tax officer, Commissioner of Income Tax, Director General.

The Customs Act: Definitions, Officers of customs, levy and exemptions from custom duties, assessment of custom duty, Claim & refund, confiscation of goods and conveyance and imposition of penalties, Powers & duties of custom officers.

References:

1. *Direct Taxes: Laws & practices-singhania, Taxman, New Delhi*
2. *Direct Taxes: Laws & practices-Bhagabati Prasad.*
3. *Corporate Tax Planning-R. N. Lakhotia, Vision Books, New delhi.*
4. *Income Tax: Laws & practices-Gour & Narang, Kalyani Publisher.*

THIRD SEMESTER
CORE COURSE:303: INTERNATIONAL BUSINESS
Marks: 100 (80+20)

UNIT I:

Introduction to International Business: Importance, nature and scope of International business; Modes of entry into International Business; Internationalization process and managerial implications;

Multinational Corporations and their involvement in International Business: Issues in foreign investments, technology transfer, pricing and regulations; International collaborative arrangements and strategic alliances.

UNIT II:

International Business Environment: Economic, Political, Cultural and Legal environments in International Business. Framework for analyzing international business environment.,

Balance of Payment Account: Concept and significance of balance of payments account; Current and capital account components and accounting system; Balance of payment deficits and correction policies.

UNIT III: Global Trading and Investment Environment: World trade in goods and services – Major trends and developments; World trade and protectionism – Tariff and non-tariff barriers; Foreign investments-Pattern, Structure and effects; Movements in foreign exchange and interest rates and their impact on trade and investment flows.,

UNIT IV

International Institutions: Objectives and Functions of WTO, IMF, IBRD, UNCTAD, Regional Economic Integration: Introduction, Levels of Economic Integration, Objectives and Functions of EU, NAFTA, ASEAN, SAARC, BRICS.

References:

1. *Justin Paul – International Business (2nd Edition) -PHI*
2. *International Business, Bhalla, V K and Ramu, S Shiva, Anmol Pub*

THIRD SEMESTER
CORE COURSE:304: RESEARCH METHODOLOGY
Marks: 100 (80+20)

UNIT-1:

Research: Meaning, Objectives & Importance of Research; Role of research in Functional Areas: Finance, Marketing, HRD; Research Methodology; Process of Research.

UNIT-2:

Defining Research Problem; Process of formulating Hypothesis; Research Design; Sampling Design.

UNIT-3:

Collection , Processing & Analysis of Data , Design of Questionnaire; Testing of Hypothesis ; Parametric and Non-parametric Tests ; T-test, Z-test and chi-square test. Multivariate Analysis Techniques; Multiple Regression Analysis; Discriminated Analysis; Factor Analysis, ANOVA., Data analysis through Excel(Practical) and Introduction to SPSS(Practical).

UNIT-4:

Interpretation & Report Writing; Importance & Techniques of Interpretation; Significance of Report Writing; Steps in Writing Report ; Lay-out of the Research Report ; Types of Report.

References

1. Panneerselvam – Research Methodology (PHI)
2. Research Methodology : Methods and Techniques, by C R Kothari

THIRD SEMESTER
OPEN COURSE ELECTIVE :305 : FINANCIAL LITERACY (FL) OPEN ELECTIVE
Marks: 100

UNIT-01:

Financial Market : Basic terms and processes in Securities Market, Sources of reliable information, . Functioning of stock exchanges, Meaning & Need of Taxes, Types of taxes (Income, Service tax, STT), How taxes impact income, Stamp Duty, Tax planning v/s tax evasion, Tax rates, Tax saving investment. Importance of maintaining financial records, PAN and its utility, Aadhar card,

UNIT-02

Insurance Meaning, Need and Wants, Loss protection, Life, non-life and health, Benefits of Insurance, Term plans, Investment plans, Hybrid plans-ULIP etc. Insurance Agents, Role of Insurance companies, Regulator –IRDA, Ombudsman, Differences between Insurance and Investment.

UNIT-03

Banking: Definition, Role of Bank – in growth of saving and Investment, Types of banks, Services offered by banks, Deposits and Loans, Types of A/c, Opening a bank A/c, How to Transact with banks, KYC norms – (A/c opening form, Address Proof), How to read bank statement, Banking products and services, Calculating Interests – Saving, FD, Simple and Compound Interest Power of compounding Loans, Types of loans: Definition of EMI, Calculation of EMI, Difference between Banks and Money Lenders and Micro Finance. How to make a complaint, Banking complaints, Ombudsman, Basic of foreign Exchange, Importance and Use of Foreign Exchange, Check Counterfeit Currency, CIBIL, Regulator – Role of RBI.

UNIT-04

Consumer Protection Act, 1986: Consumer protection and redressal mechanism: Rights of Consumers, Applicable to financial services, Filing a complaint, Complain to entity concerned, Regulators, Arbitration, Consumer courts, Govt. Websites, Investor Associations.

FOURTH SEMESTER
CORE COURSE : 401: ENTREPRENEURSHIP DEVELOPMENT
Marks: 100 (80+20)

UNIT-1

The Entrepreneur: General concept and definition, Entrepreneur and Entrepreneurship, Entrepreneurial culture, Types of Entrepreneurship, Entrepreneurial traits and Motivation, Woman Entrepreneur.

UNIT-2

Environment and Entrepreneurial Development: Entrepreneurial environment, Development Programmes (EDPs) Role, Relevance and Achievement of EDPs in India, Institutions for entrepreneurial development.

UNIT-3

Project Appraisal and Management: Search for business ideas, Project identification and formulation, Project appraisal, Profitability and risk analysis, Sources of finance.

UNIT-4

Legal and Statutory Environment for Small Industry: Legal formalities in setting up of SSIs Business Laws, Governmental Setup in promoting small industries, Financial institutions, Social Responsibility of Business., Small Scale Industrial Undertakings: Status of Small Scale Industrial Undertakings, Steps in starting a small industry, Incentives and subsidies, Problems in small enterprise management, Sickness and Preventions

References:

1. S K Mohanty, Prentice Hall of India, New Delhi, Fundamentals of Entrepreneurship.
2. Dynamics of Entrepreneurial Development and Management Vasant Desai, HPH

FOURTH SEMESTER
CORE COURSE : 402: GOODS AND SERVICE TAX (GST)
Marks: 100 (80+20)

UNIT-1:

GST-Meaning, Definition of GST, Types of GST, Features of GST, Benefits of GST, Implementation of GST, Liability of the Tax Payer, GST Network, GST Council, Levy of an Exemption from Tax Levy of GST – Introduction, Composition Scheme, Remission of Tax / Duty.

UNIT-2:

Registration: Introduction, Registration Procedure, Important Points, Special Persons, Amendments / Cancellation, Meaning and Scope of Supply Taxable Supply, Supply of Goods and Supply of Services, Course or Furtherance of Business, Time of Supply Time of Supply – Goods, Time of Supply –Services, Other Points.

UNIT-3:

Input tax credit- meaning, conditions for taking credit, ineligible input tax credit, availability of credit in special circumstances, Input tax credit and change in constitution of registered person, Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of Distribution of Credit by Input Service Distributor (ISD).

UNIT-4:

Registration under GST-Persons liable for registration, compulsory registration, Procedure for Registration, Rejection of application for registration, cancellation of Registration, Returns-Furnishing details of outward supplies and inward supplies, a brief introduction to GST forms-1 to 8, Steps for filing forms, Levy of late fee.GST Portal Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices.

References:

1. Singhanian, *GST, Taxman Publication, New Delhi.*

FOURTH SEMESTER
DISCIPLINE ELECTIVE COURSE : 403 (A) SECURITY ANALYSIS & PORTFOLIO
MANAGEMENT
Marks: 100 (80+20)

UNIT-1:

Overview of Capital Market: Market of securities, Stock Exchange and New Issue Markets - their nature, structure, functioning and limitations; Trading of securities: equity and debentures/ bonds. Securities trading - Types of orders, margin trading, clearing and settlement procedures. Regularity systems for equity markets, Type of investors, Aim & Approaches of Security analysis.

UNIT-2:

Risk & Return: Concept of Risk, Component & Measurement of risk, covariance, correlation coefficient, Measurement of systematic risk. Fundamental Analysis: Economic, Industry, Company Analysis, Portfolio risk and return, Beta as a measure of risk, calculation of beta, Selection of Portfolio: Markowitz's Theory, Single Index Model.

UNIT-3:

Capital Market & Asset Pricing and Technical Analysis: DOW Theory, Support and Resistance level, Type of charts & its interpretations, Trend line, Gap Wave Theory, Relative strength analysis, Technical Versus Fundamental analysis. Nature of Stock Markets: EMH (Efficient Market Hypothesis) and its implications for investment decision. Capital market theorem, CAPM (Capital Asset Pricing Model) and Arbitrage Pricing Theory.

UNIT-4:

Portfolio Management and Performance Evaluation: Performance Evaluation of existing portfolio, Sharpe, Treynor and Jensen measures; Finding alternatives and revision of portfolio; Portfolio Management and Mutual Fund Industry.

References:

- 1) Ranganatham - *Security Analysis and Portfolio Management* (Pearson Education, 2nd Ed.)
- 2) Chandra P - *Investment Analysis and Portfolio Management* (Tata Mc Graw Hill, 3rd Ed)
- 3) Bhatt- *Security Analysis and Portfolio Management* (Wiley, 1st Ed)
- 4) Pandian P - *Security Analysis and Portfolio Management* (Vikas, 1st Ed.)

FOURTH SEMESTER
DISCIPLINE ELECTIVE COURSE : 403 (B) SALES AND DISTRIBUTION MANAGEMENT
Marks: 100 (80+20)

UNIT-1:

Introduction to Sales Management: Understanding Basics of Selling- Meaning, Importance and Scope, Selling, Salesmanship, Selling Process, Selling Skills

UNIT-2:

Sales Organization and Territory Management: Importance of Sales Organization, Types of Sales Organization, Rates, Responsibilities of Sales Manager, Sales Forecasting and Budgeting, Territory Management, Sales Quotas, Sales Displays and Sales Promotion.

UNIT-3:

Sales Force Management: Meaning, Importance of Sales Force, Recruitment, Selection of Sales Force, Training, Compensation, motivation, Performance Education and Controlling of Sales Force

UNIT-4:

Distribution Management: Introduction to Indian Distribution System, Factors in Designing Strategic Distribution System, Logistics, Managing Physical Distribution System., Management of Channels of Distribution: Meaning and Importance of Channel Members, Designing Channel Strategies, Management of Whole selling, Management of Retailing, Horizontal and vertical Marketing System.

References:

1. . D Jobber and L Lancaster, "Selling and Sales Management", Pearson Publishing House
4. Chunawalla, "Sales Management", Himalayan Publishing House
5. S L Gupta, "Sales Distribution Management", Excel Book
6. T Panda, S Sahadevan, "Sales and Distribution Management", Oxford
7. Das Gupta- Sales Management – In the Indian Perspective, PHI.

FOURTH SEMESTER
DISCIPLINE ELECTIVE COURSE : 403 (C) MANAGEMENT OF TRAINING AND
DEVELOPMENT
Marks: 100 (80+20)

UNIT -1:

Concepts of training, comparison between training and development, concept of skill up-gradation. Concept of learning, techniques of learning, adult learning principles and pedagogy, designing a learning environment

UNIT-2:

Concept of training need; identification of training need, methods of training and techniques of training, (on the job, off the job, lecture, role play, case study, vestibule training, simulation techniques, in basket exercise, syndicate method, T group training, psychological lab, business game, activity based training, programme instruction training). Choosing the right training techniques

UNIT-3:

Training aids; different type of training aids choosing the appropriate training aids, Training module; concept, dimension and designing an appropriate training module.

UNIT-4:

Administrative procedure for training; Training file, need assessment form, feedback form, format for request letter for trainers and trainees, their certificate of participation and learning diary Training Calendar, Training Policy, Evaluation of Training effectiveness; assessment criteria.

References:

1. 2. Dr. B. Rathana Reddy "Effective HR Training and Development Strategy" HPH

FOURTH SEMESTER
DISCIPLINE ELECTIVE COURSE : 404 (A) FINANCIAL MARKETS AND INSTITUTIONS
Marks: 100 (80+20)

UNIT-1:

Financial System: Components of Indian Financial System, Institutions, Instruments, Market & Services, Nature and Role of Financial System, & Economic Development, Financial Sector Reforms.

UNIT-2:

Capital Market: Constituents, Functions, Capital Market instruments, New issue Market, Private Placement, Security Exchange Board of India, Regulation and Investor Protection

UNIT-3:

Secondary Market: Stock Exchange; Rules & Regulation of Trading & Settlement, Stock Market Reforms, Listing of Shares, Depositories System.

UNIT-4:

Money Market: Constituents and functions , Types of Money Market, Government Security Market, Money Market Instruments, Regulations of the Money Market., Financial Institutions: Reserve Bank of India, Commercial Banks, Developmental Financial Institutions, Investment institutions, Role & Functions.

Reference :

1. Shashi K. Gupta, Nisha Aggarwal, Neeti Gupta, "financial Institutions and Markets" –Kalyani Publishers.
2. Fabozzi & Modigliani – Capital Markets Institutions and Instruments (3rd Edn) – PHI.

FOURTH SEMESTER
DISCIPLINE ELECTIVE COURSE : 404 (B) CONSUMER BEHAVIOUR
Marks: 100 (80+20)

UNIT-1:

Introduction: the application of consumer behaviour, principle to strategic marketing, Consumer Research, Consumers Psychographics; Constructing a Psychographic inventory, application of psychographic analysis

UNIT-2:

The nature of consumer's attitude; structural models of attitudes, measurement of attitudes, social class and consumer behaviour; the measurement of social class, life style profiles of the social classes

UNIT-3:

The influence of culture on consumer behaviour, characteristics of culture, the measurement of culture personal influence and the opinion leadership process; measurement of opinion leadership

UNIT-4:

Consumer Decision making; Four view of consumer - Economic man, Passive Man, Cognitive Man, Emotional Man, Consumer Decision Process, Comprehensive Models of Consumer Decision Making; Nicosia Models Howard - Sheth Model, Engel - Kollat - Blackwell Model., Diffusion of innovations; the diffusion process, the adoption process, a profile of the consumer innovator consumer behaviour, application for profit and Nonprofit service Organization

References:

1. Solomon –Consumer Behaviour-Buying, Having & Being, PHI.
2. Assael H Consumer Behaviour and Marketing Action, Ohio, South Western, 1995

FOURTH SEMESTER
DISCIPLINE ELECTIVE COURSE : 404 (C) HUMAN RESOURCE PLANNING & DEVELOPMENT
Marks: 100 (80+20)

UNIT-1:

Human Resource Management: Nature, Scope, Concepts & Significance of HRM, HRM & Personal Management, Growth & Development of HRM in India. HRP concepts, importance, objective, type of HR plan, HRP approaches, (Social demand approach, rate of return approach and manpower requirement approach).

UNIT-2:

HRIS: Importance, types, sources, and procedure of maintaining HRIS, Human Resource reporting, HR audit and HR accounting.

UNIT-3:

HRD: Concept, system, HRD matrixes climate, elements, HRD Interventions, Quality of Work life, Models

UNIT-4:

Career planning: concept, objective, process of Career planning and Career development, Career planning Vs Succession planning. Organizational Development: It's Need & Objectives in Organization. Techniques of OD- Job rotation, Under Study Method, Incident, Method Role Playing, Assessment of OD Management Development- Its Nature & Characteristics.

References:

1. Pattanayak – Human Resource Management – PHI
2. Manpower Planning and Development –Excel Publisher.
3. Kandula – Strategic Human Resource Development – PHI.

FOURTH SEMESTER
CORE ELECTIVE COURSE : 405 : DC-101PROJECT/DISSERTATION (100 Marks)
100(75 Dissertation+25 Seminar Presentation through PPTS Micosoft Power Point & Viva)

1. In fourth semester, the candidates will have to submit a Research Project Report on a problem/topic (from the specialization areas) to be assigned by the PG Department of Commerce under the supervision of a core faculty member of the department.
2. The Research Project Report will carry 100 marks. The evaluation of the project report will be done by two examiners (external & internal of all faculty members). The evaluation will consist of (1) Evaluation of Project Report (2) Evaluation of Viva on Project.
3. The evaluation of Viva Voce of Project would comprise of 25 marks and would be evaluated by two examiners (1 external and 1 internal).
4. The report will contain the objectives and scope of the study. Research Methodology, use, importance of the study, analysis of data collected, conclusions and recommendations. It will contain relevant charts, diagrams and bibliography.
5. A certificate of the supervisor and the Head of the Commerce dept. certifying the authenticity of the report shall be attached therewith. The student will submit two copies of the report to the Head of PG Dept. of Commerce. The number of pages in the report will be 75 or more. The report should be typed in A-4 size paper.
6. **The scheme of evaluation for Project Report:**

Relevance of Objectives with topic (25)	Relevance of Research Methodology(25)	Interpretation & Analysis (25)	Seminar Presentation through PPTS Microsoft Power Point and Viva voce (25)	Total (100)
PROJECT REPORT			VIVA	