



UNIVERSITY OF PUNE
Department of Commerce and Research Centre
Master of Commerce Degree Programme
M.Com (Semester pattern with Credit System)

Introduction

The M.Com (Semester pattern with Credit System) degree Programme of Department of Commerce & Research Center, University of Pune shall be building on expansion of undergraduate studies on one hand and the other, focusing on modern practices and Strategies followed in Commerce System, resulting into a 'Commercial Professional'; who is able to operate in any role in commerce and business worldwide. This in turn contributes to the advancement of professionalism in trade, commerce and industry. However the specific objectives of the Programme are:

- (a) To acquaint and equip students with the knowledge and understanding of emerging commercial, business practices and professions in India and abroad.
- (b) To help students to acquire advanced knowledge in selecting subjects and areas in Commerce and trade.
- (c) To facilitate the students to learn to seek application of knowledge and be able to challenge the knowledge so acquired in practice.

Eligibility and admission

A student who has passed Bachelor's degree from recognized University i.e. B.Com/BBA/BBM/BCA/BA in Commerce or Business Administration or Computer Application or Foreign trade or Economics with minimum 50% marks (45% in case of Reserved Category) shall be held eligible for admission to M.Com degree. The admission will be based on performance in the Entrance Test, consisting of objective type questions in (a) General Commercial Knowledge (b) English (c) Analytical abilities. (d) Test of Reasoning, to be conducted by the University Department.

Duration and Structure of Programme

The M.Com (Semester pattern with Credit System) degree Programme shall be of 2 years' duration divided into two parts, Part I and Part II, and 4 semesters. At each Part there will be 12 courses of 48 credits (1200 marks). The M.Com degree examination Part I & II in aggregate shall be of 96 credits (2400 marks). The Contents of the courses will be subject to change after every 4 years.

THE LIST OF COURSES

Semester I		Semester II	
Subject Code	Name of the subject	Subject Code	Name of the subject
1.1	Contemporary issues in Indian Economics	2.1	Developmental economics and Business Environment
1.2	Statistical Methods	2.2	Business Finance
1.3	Organizational change and Development	2.3	Business Analytics and Measurement tools
1.4	Cost and Management Accounting	2.4	Business Strategy
1.5	Quantitative Techniques for decision making.	2.5	Business and professional skills for Excellence
1.6	Business Entrepreneurship	2.6	Research Methodology
Semester III		Semester IV	
Subject Code	Name of the subject	Subject Code	Name of the subject
3.1	E-Commerce	4.1	Institutional Framework of Commerce
3.2	Corporate Governance and social responsibility	4.2	Communication skills and Management Information System
3.3	Regulatory Framework in Commerce	4.3	International Business
3.4	Specialization:3 Papers with optional project	4.4	Specialization: 3 Papers with optional project

List of special Subjects under various specializations.

1) Corporate Accounting and Financial Management

1. Advanced Financial Accounting
2. Corporate Financial Reporting
3. Financial planning and control/Project work
4. Financial risk management
5. IFRS
6. New Trends in Accounting /Project Work

(2) Business practices and operations

1. Modern Retailing operations
2. Logistics & supply chain Management
3. Service Business operations/Project
4. Agribusiness practices
5. CRM- Customer Relationship Management
6. Marketing Research/Project work

(3) Banking and Finance

1. Indian Financial System
2. Monetary and Fiscal Policies
3. Operational Banking/Project
4. Banking Technology and data Communication Services
5. Micro Finance
6. Financial Services/Project

Project Work: A student will be allowed to appear for Semester IV examination only after the satisfactory completion of Project work followed by submission of Project Report as per norms laid down by the Department. The project work is optional paper. It can be taken in lieu of paper 3 and 4 of Semester III and IV. Research Methodology is the optional subject for project work to be completed by the students. After completion of Semester II final Examination, a student shall be required to work on a project during Summer Vacation. The Project will be based (a) On the problem analysis & solution or actual work related to some establishment, firm or organization or (b) Acquisition of in-depth knowledge of any trade, industry, through visits, field activity, collection of data and information etc. The project work activities must be duly supported by documentary evidence to be endorsed by the Head or Guide. The objective of the project work is to gain knowledge by the student through exposure to Commercial activities and practices.

Teaching Learning System

There will be a “teaching-learning system” drafted for each course, containing ‘Road Map’ as given below indicating where the subject fits into overall Programme:

- (1) **Objectives** –To prepare student for various courses in subjects like Statistics, Accountancy, English and Computer application.
- (2) **Syllabus** –Each subject unit wise contains and learning outcomes of each subject has to be achieved at the end of each unit
- (3) **Guidance** –Guidance is provided for on study techniques and Weightage for each unit is provided.
- (4) **Reading and study resources:** - following are the various reading and study resource materials: Core reading, Additional reading, website resource list, research organizations, professional bodies, Govt. and Non Govt. associations, firms and Broadcasting organizations (TV. Radio etc.)
- (5) **A prescribed list** - Of study assignments, tutorial tests and seminars. to be completed by the student. The medium of instruction, examination and project report evaluation will be in English.

Scheme of examination and evaluation:

The evaluation of students in each course shall consist of (a) Internal Examination that will be continuous; in the form of study assignments, Class Tests and Seminar carrying 50 marks and (b) External evaluation Semester – end examination consisting of written paper of 2 hour’s duration carrying 50 marks each. For course no. C.M. 3.2-Project Report evaluation will be of 50 marks for Viva-voce based on Project Report and 50 marks for written evaluation of Project Report work. The total marks obtained in each course by the student will be converted into Grade points and Credits. Each course will carry 4 credits. The Grades will be determined on the basis of credits earned by the students. The rules as regards Examination, transfer of credits, declaration of result, award of class, ATKT etc will be the same as followed by the University Departments in Social Sciences and Humanities. They are as under:-

1. There will be no separate Passing head for internal & external examination. The marks of internal examination & marks of external examination shall have a 50:50 pattern.

2. A Student shall have to score 40% marks out of 100 together in internal & external examinations taken together.
3. A Student who fails to get 40 marks out of 100 shall be allowed to improve his marks in the concerned subject by appearing for backlog Examination.

Admission to specific/additional course

A student who has completed M.Com Part I or M.Com (Semester pattern with Credit System) degree course of the University of Pune may be allowed seek admission to any one additional elective courses taught in the Department. The student so admitted shall be required to pay fees prescribed. He will have to under go the system of teaching learning and examination He will be issued only Statement of marks after satisfactory completion of the courses. A student registered for any of the Master's degree Programme in any discipline in the University will also be allowed to complete 2 additional courses of M.Com either Elective or Compulsory in the Department by keeping separate term for the same. In that case he/she shall be entitled to get additional Certificate from the Department, against the payment of proportionate amount of Tuition and Examination fees. The Tuition and Other fees shall be prescribed by the University as per norms laid down for P.G. Courses. The M.Com. (Semester. Pattern with Credit System) will be introduced as follows – M.Com. Part I w.e.f. year 2008-09 and M.Com Part II w.e.f. year 2009-10.

Dr. Sanjay S. Kaptan
Head

LIST OF LEARNING ACTIVITIES AND ALLOCATION OF PERIODS

M.Com I Semester I

CM-1.1 Contemporary issues in Indian Economics

Objectives	To have clear and in-depth understanding of various Environmental factors affecting Business.	
Unit No.	Topics	Instructional Hours
1	Indian economy: Overview of Indian economy, Major problems of Indian economy, Public, Private and Mixed Economy. Indian planning and its implementations. Public sector in the Indian economy: Role of public sector in the Indian economy, performance of the public sector and problems of the public sectors enterprises. Privatization of public sector enterprises, Private sector in the Indian economy: Role of the private sector, private sector in the post liberalization phase	12
2	Study of Indian Demography: Meaning of Population Explosion, India's Population: Size and Growth Trends, Causes of the Rapid Growth of Population, Some Demographic Issues: The Sex Compositions of Population in India: Age composition of Population and its Demographic Dividend.	12
3	Perspectives on Indian Agriculture: Role of Agriculture in Indian Economy, nature of India's Agriculture, Cropping pattern in India, policies for Agriculture and Rural Development: Trends in agriculture production and productivity. Green Revolution and its impacts, source of agricultural finance and their relative importance, Agricultural Marketing in India, Government Measures to improve the system of Agricultural marketing	12
4	Industrial scenario in India: Programmes of industrial development during the planning period, problems of industrial development in India, some major industries of India: Iron and steel, jute industry, textile industry, sugar industry, cement industry.	12

	Small-scale and cottage industries: Definition of small-scale industries sector and problems of small-scale and cottage industries. Industrial policy: liberalization trends, New industrial policy, 1991, appraisal of new industrial policy.	
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Books Recommended	<ol style="list-style-type: none"> 1. Indian economy – Rudar Datt and K.P.M Sundharam (S Chand, New Delhi) 2. Indian Economy – S. K. Mishra and V. K. Puri(S Chand, New Delhi 26 Edition, 2008) 3. International economics – Curry Jeffrey Edmund (3rd Edition, Himalaya publishing house) 4. Business Environment – Francis Cherunilum (Himalaya publishing house) 5. Business environment – Aswathappa. (Himalaya) 6. Macro Economics – Dr. Abha Mittal, (Taxmann) 7. Business Environment – P. Chigandram (Taxmann) 8. Economic Environment of Business- B. Ghosh (Taxmann)
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Journals:

1. Yojana
2. Facts for you
3. Economic and political weekly
4. World of work
5. Vanijya

Website:

1. <http://www.econolib.org>
2. www.getfirefox.com
3. <http://carriers.getcapital.India.com>

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays	3
6	Case Study	3

M.Com I

Semester I

CM-1.2 Statistical Methods

Objectives	The objective of this course is to make the student learn the application of statistical tools and techniques for business analysis and research.	
Unit No.	Topics	Instructional Hours
1	Sampling and data collection: Sampling and non-sampling (profitability and non profitability) method, Sampling and non-sampling Errors.	12
2	Parametric and Non parametric tests and association of attributes: Chi-square, Test and Goodness of Fit, Meaning of Degree of Freedom, application of Chi Square test, T-Test, F-Test and Innova.	08
3	Association of attributes: Meaning, Difference Between Correlation and Association, Class Frequency, Order of Classes and class frequencies, Ultimate class frequencies, Yule's Co-efficient of Association, Consistency of Data.	12
4	Index Number: Meaning and Types, Problems in the Construction of Index Numbers, Methods of Constructing Index Numbers. Test of Adequacy of Index Numbers Formulate.	08
5	Analysis of time series: Utility of time series analysis, components of time series, preliminary, adjustments before analysis of time series, methods of measuring trend with merits and limitations, selecting the type of trend with merits and limitations, methods of measuring seasonal variations with merits and limitations. Last square to fit straight-line trend, moving average method.	08

Books Recommended	Reference Books: <ol style="list-style-type: none"> 1. Statistics for business and economics: by Hood R.P (Publisher: Mac million, NewDelhi) 2. Statistics for management: by Levin Richard I and David S. Rubin (Publisher –Prentice Hall, Delhi) 3. Fundamentals of statistics: by S. G. Gupta. (6th Edition, Himalaya publishing house) 4. Statistics: theory, methods and application: by D. C. Sancheti, V. K. Kapoor(Publisher – S Chand) 5. Statistical methods: by S. C. Gupta & V. K. Kapoor. (Applied Statistics by Bowley.) 6. Statistics for Management – T. N. Shrivastav (Tata McGrow hill company, New Delhi) 7. Comprehensive Statistical Method – P. N. Arora, Sumeet Arora, S. Arora (S. Chand & company Ltd,New Delhi)
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List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	6
2	Assignments	6
3	Class room tests	4

M.Com I
Semester I
CM-1.3 Organizational Change and Development

Objectives	To familiarize the students with basic organizational process to bring about organizational effectiveness and change.	
Unit No.	Topics	Instructional Hours
1	Organization and Organizational Structure: Meaning and concept of an organization; Nature of an organization; Principles of organization; Organizational structure; Necessity of organizational structure; factors affecting the organizational structure; benefits of an organizational structure; significance of organization structure; stages of organization structure and characteristic features of organization structure.	12
2	Managing Change in Organizational Development: Meaning and concept, causes of change; Types of change; objectives of change; Resistance to change; Reasons for resist to change, overcoming resistance to change; suggestion for overcoming resistance to change; Kinds of organizational change. Management of change; stages for effective change management; alternative change management approaches; change and self development.	12
3	Culture and Climate of Organization: Introduction; characteristics of organizational cultures; guidelines for change culture; dimensions of culture; Nature of culture; consequences of organizational cultures; types of organizational culture. Creating and maintaining a culture; developing organizational culture; changing organizational culture.	12
4	Organizational Effectiveness: Factors affecting organizational effectiveness; Model of organizational effectiveness; perspectives of effectiveness; participation and effectiveness; style and effectiveness; Factors causing ineffectiveness through adaptive-coping cycle; Management effectiveness versus leadership effectiveness.	12

Books Recommended	<ol style="list-style-type: none"> 1. Modern organization development and change, Principles and practices-J.N. Jain and P.P. Singh 2. Human Resource Management by Robbins(Jaico Publishing house, Mumbai) 3. Human Resource Management – P. Subbha Rao(Himalaya Publishing house) 4. Human Resource Management and Personal Management – Aswathappa (Tata MaGraw Hill, New Delhi) 5. Organizational Behavior: A new look- Niraj Kumar, (Himalya Publishing) 6. Change Management – Murthy, C. S. V. (Himalaya publishing)
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Journals:

1. World of work
2. Business perspectives
3. I.S.T.D. Journal

Website:

1. <http://www.sun.com/executive/reading>
2. <http://curious.cat.com/management>

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Game/ Role plays /Competitions	3
6	Case Study/Application oriented problem solving	3

M.Com I

Semester I

CM-1.4 Cost and Management Accounting

Objectives	The objective of this course is to enable students understand cost and management accounting tools and techniques used in modern business.	
Unit No.	Topics	Instructional Hours
1	Introduction to cost and management accounting: Management accounting as an area of accounting, Management accounting and managerial decisions, management accountant's position, role and responsibilities. Management Accounting and Financial Accounting; Cost accounting and decision making. Information systems and management decision making, improvements in information for management decision making.	08
2	Analyzing financial statements: 1. Funds flow statement 2. Cash flow statement	12
3	Standard Costing: Standard costing as a control technique, method of cost control, objects of standard costing method. Analysis of variance: Meaning, importance, kinds of variances and their uses: material, Labour.	12
4	Marginal Costing: Concept of marginal costing, cost – volume – profit – analysis, break even analysis, assumptions and practical applications of break even analysis. Budgeting: Definitions of budget, essential of budgeting, types of budget, functional, master etc. fixed and flexible budget, problems on cash budget and flexible budget.	8
5	Reporting and Methods system: Introduction and information; Definition; importance of objects of management information system; characteristics; principles; measurement reporting system; Modes of reporting-statement,	8

Books Recommended

1. Principles & concepts of Cost Management System- Dr. Manmohan Prasad.
2. Management Accounting: By Anthony, Robert (Publisher – Tarapore – Wala, Mumbai)
3. Introduction to Management Accounting: By Homgram, C.T. Gary, I. Sunderm and William O. Stration. (Publisher – Orentic Hall, Delhi)
4. Cost Accounting: A Managerial Emphasis: by Homgran, Charles T. George Foster and Shikant M. Dallar (Publisher – Prentice Hall Delhi)
5. Management Accounting, By Pandey I. M. (Publisher – Vikas Publication, Delhi)
6. Management Accounting by Pillai. R.S.N. Bhagwati (S. Chand & company Pvt. Ltd., New Delhi)
7. Management Accounting S C. Gupta. (Ritu Publication, Jaipur, India) Advanced Management Accounting (Text and Cases) - Jawahar Lal
8. Principal Costing – B. S. Khanna, I. M. Pandey, G. K. Ahuja & S. C. L. Batra (S. Chand & Company)
9. Cost Management-Leslie G. Eldenburg and Susan. K. Wolcott.

Journals:

1. Taxman Journal of costing and management
2. British accounting review
3. International Journal of accounting
4. Management of accounting

Website:

1. <http://www.sun.com/executives/reading>
2. www.aif.com
3. www.hbr.org
4. www.mb2000.com

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	4
3	Class room tests	4
4	Group discussion	3
5	Case Study	4

M.Com I

Semester I

CM-1.5 Quantitative Techniques for Decision making

Objectives	The objective of this course is to enable students understand cost and management accounting tools and techniques used in modern business.	
Unit No.	Topics	Instructional Hours
1	Quantitative Techniques:- Statistical Decision Theory, Meaning of Statistical Decision Theory, Components of a Problem, Three Types of Problem in Decision Making Under, Different Environment, Methods Used for Decision-Making with Uncertainty, Expected Regret, Expected Value of Perfect Information, Solved Problems, Decision Tree:- Meaning of Decision Tree, Steps Involved in Drawing a Decision Tree, Roll-back Technique, Solved Problem,	12
2	Critical Path Method (CPM)- Drawing Network :- Meaning of CPM, Usefulness of CPM, Assumptions of CPM/Pert, Activity (or Task or Job), Event (or Node or Connector), Network (or Arrow Diagram), Working Methodology of Critical Path Analysis, Conventions Followed in Drawing Networks, Dummy Activity/Arrow, Can a Critical Path Change During the Course of a Period?	12
3	Theory Of Games:- Meaning of the Term Game Illustration of a Games Illustration of a simple Game in Tabular Form; Standard Convention in Game Theory; Types of Games; Value of a Game; The Saddle Point; Game Problems of Mixed Strategy; Alternative Method (or Short-cut Method); for Determining the Value of the Game. Zero-Sum Game, Limitations of the Theory of the Games Conclusion.	12
4	Simulation:- Meaning of Simulation, Steps in the Simulation Process, Application of Simulation to the Problem of Financial Planning, Advantages of Simulation, Disadvantages of Taking a Simulation Approach, Steps in the Hertz Simulation Model, Monte Carlo Simulation Meaning of Pseudo-random Numbers, Computer Simulation Solved Problems	12

Books Recommended	Quantitative Techniques for Decision Making-Anand Sgarma-Himalaya Publishing house Quantitative Techniques-C.R.Kothari-Vikas P.H. Pvt Ltd Quantitative Techniques-C.Satyadevi-S.Chand & Company Ltd Quantitative Techniques in Management-N.D.Vohra-Tata McGraw Hills Publishing Co Ltd Quantitative Techniques for Managerial decision-J.K.Sharma-Macmillan
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Journals:

1. Quantitative Techniques
2. P. C. Tulsian & Vishal Pandey review
3. Published by Dorling Kindersley (India) Pvt. Ltd. Licensee of Pearson Education in South Asia

Website:

1. <http://www.sun.com/executives/reading>
2. www.aif.
3. www.hbr.org
4. www.mb2000.com

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	4
2	Assignments	4
3	Class room tests	4

M.Com I

Semester I

CM-1.6 Business Entrepreneurship

Objectives	The objective of this course is to enable students understand cost and management accounting tools and techniques used in modern business.	
Unit No.	Topics	Instructional Hours
1	Entrepreneurship: Introduction, definition, An Evolving Concept, reason for growth of Entrepreneurship firm, The Evolution of Entrepreneurship Approaches to Entrepreneurship Process approaches, why start a business Entrepreneurial characteristics and skills, types of Entrepreneurs, Entrepreneurial failures.	10
2	The Entrepreneurial and Intrapreneurial mind: The Entrepreneurial process, identify and evaluate the opportunity, develop a business plan, determine the resources Required, manage the enterprise, managing versus Entrepreneurial decision making, strategic orientation, commitment to opportunity, commitment of resources, control of resource management structure, causes for interest in interpreneurship, corporate versus interpreneurial culture, climate for interpreneurship, interpreneurial leadership characteristics, establishing interpreneurship in the organization, problems and successful efforts.	12
3	Growth of a business idea and understanding the entrepreneurship perspective in Individuals: New business idea pre-selection process, sources of business ideas, preliminary research, business research, business idea evaluation other analysis. The Entrepreneurial Perspective Entrepreneurial Motivation Developing Creativity and understanding innovation: Innovation and the entrepreneur	12
4	Growth and development of entrepreneurial ventures: Organizing and management – Financing small business, working capital Management, purchasing and inventory management, production and operation management, issues	14

<p>in small operation management, issues in small Women Entrepreneurship ,Problem of Women Entrepreneurship in India,Effect to increase Women Entrepreneurship in India, Programs and schemes for Women Entrepreneurship, Training and motivation of Women Entrepreneurship</p> <p>\Social Entrepreneurship</p> <p>Meaning of Social Entrepreneurship, Role of Social Entrepreneurship, understanding of Social Entrepreneurship</p>	
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<p>Books Recommended</p> <p>Entrepreneurship, motivation, performance reward-Anand Saxena-Deep and Deep Publication Pvt Ltd</p> <p>Entrepreneurship-Rajeev Roy-Oxford University Press</p> <p>Entrepreneurship-Robert D Hisrich, Michael P peters and Dean A Sheperd-Tata McGraw hills publishing Co Ltd</p> <p>Entrepreneurship in action-Mary Coulter-PHI learning Pvt Ltd</p>

Journals:

1. Taxman Journal of costing and management
2. British accounting review
3. International Journal of accounting
4. Management of accounting

Website:

1. <http://www.sun.com/executives/reading>
2. www.aif.
3. www.hbr.org
4. www.mb2000.com

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	4
2	Assignments	4
3	Class room tests	4
4	Group discussion	3
5	Case Study	2

M.Com I

Semester II

CM-2.1 Developmental Economics and Business Environment

Objectives		
Unit No.	Topics	Instructional Hours
1	Meaning and Nature of Economic and Human Development : What is economic development? Growth and Development: A contrast in Concepts Measuring Economic Development The Development Gap Convergence of Development levels Human Development: What is Human Development? Why Human Development? Essential components of Human Development Human Development index HDI ranking versus income ranking Gender related development index Gender empowerment measure Human poverty index Links between economic growth and Human Development Recasting planning in terms of Human Development	12
2	Market system:-Functions and shortcomings Market economy- order and chaos Functions of the Market Case against the Market Regulated system The market mechanism and development State and Economic Development: Role of state in economic development Agenda for economic reform-plea for less state intervention Role of state- Need for a balanced view Consensus on functions of the state Controls in a planned economy: Meaning and need of economic controls Common physical controls Limitations of physical controls	10

<p>3</p>	<p>Environment and Development: Environmental protection and sustainable Development Environmental Degradation Externalities, environmental degradation and market failures The global concerns Globalization and New international Economic order under WTO: The meaning of globalization Globalization trends Factors influencing globalization New international economic order under WTO WTO and Developing countries Singapore issues, Doha declaration and Cancun fiasco Hong Kong Ministerial Conference.</p>	<p>12</p>
<p>4</p>	<p>Evolution of Economic planning in India: Rationale, Features and objectives Meaning of economic planning The rationale of planning Important features of Indian plans Objectives of economic planning Evaluation of the objectives of economic planning The strategy of the Development plans in India: Development strategy in the earlier phase The second five year plan model Agricultural development- Led Growth strategy The new Development strategy The tenth plan Development Strategy Resource allocation- investment pattern in Indian plans: Investment pattern in plans Sectoral allocation of resources in plans- an overall view .</p>	<p>14</p>

Books Recommended

Planned Economic Development - M.M. Sury & Vibha Mathur - New century Publication, New Delhi, India
Economics of development and planning - S.K. Misra & V.K.Puri-Himalaya Publishing house
Economic environment of business - H.L.Ahuja - S.Chand
Business Environment-Viva books
Business environment – Francis Cherunilam - Himalya Publishing House
International Business environment-Francis Cherunilam-Himalaya Publishing House.

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Case Study	3

M.Com I
Semester II
CM-2.2 Business Finance

Objectives	To help student to understand the various issues involved handling finance function in business.	
Unit No.	Topics	Instructional Hours
1	The Financial System: Functions of the Financial system, financial assets, financial markets, Financial market returns, and equilibrium in financial markets, financial intermediaries, regulatory infrastructure, growth and trends in the Indian financial system.	10
2	Long-Term Financing: Convertible debentures and warrants: Introduction, convertible debentures, convertible Zero-interest debentures, secure premium notes (SPN) with warrants. Asset-Based Financing: Lease, Hire purchase and project financing-lease financing, exhibit: Commonly used lease terminology, evaluating a financial lease, leveraged lease, hire purchase financing, and infrastructure project financing. Venture capital financing: The process of venture capital financing, methods of venture financing.	12
3	Risk Analysis in Capital budgeting: Nature of risk, source and perspectives of risk, Statistical techniques of risk analysis. Conventional techniques in Risk analysis. Risk analysis in practice: Sensitivity analysis, scenario analysis, break-even analysis, Corporate risk analysis, managing risk, project selection under risk. Utility theory and capital budgeting	12
4	Working Capital Management: Estimation and financing <ul style="list-style-type: none"> a. Inventory Management b. Receivable Management c. Cash Management d. Dividend Policy/Bonus-Theory and Practice 	14

Books Recommended	<ol style="list-style-type: none"> 1. Financial Management – Bose Chandra .D (PHI Learning Pvt. Ltd., New Delhi) 2. Financial Management – Khan & Jain(Tata Mc Graw hill publishing, New Delhi) 3. Financial Management – Prasanna Chandra (Tata Mc Graw hill publishing, New Delhi) 4. Financial Management - S. C. Pandey(Vikas Publication 9th Edition) 5. Financial Management –Maheshwari (Sultan Chand & Sons, New Delhi) 6. Financial Management –I.M. Pandey
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Journals:

1. Journal of International financial management and accounting
2. Taxman
3. International Journal of accounting
4. Management of accounting
5. Chartered Secretary

Website:

1. <http://www.investmart.core.uge.edu>
2. <http://www.core.gecapital,india>.

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	3
3	Class room tests	3
4	Group discussion	3
5	Case Study	3

M.Com I

Semester II

CM-2.3 Business Analytics and Measurement Tools

(Background of statistical techniques and internet essential)

Objectives	1. To enhance knowledge and understanding of learners towards ‘age of analytics as a way of activities necessary for success in a knowledge economy. 2. To help to identify and to create situation by students to use and to study application of analytics and measurement tools.	
Unit No.	Topics	Instructional Hours
1	Conceptual understanding of terms: Business intelligence, Business Analytics, Managerial spread sheet analysis and modeling – History – Applications and Challenges in Business analytics – Marketing and Financial analytics.	10
2	Business data mining – Methods and tools – Decision tree analysis – Linear programming formulations -Applications	08
3	Quality Control: Tools and methods – Quality Control Charts Flow charting, check sheet – Cross Functional management cause and Effect diagram, Run chart, Gap analysis, Histogram, Scatter diagram – ISO: 9001 – 2000 monitoring requirements	14
4	Tools techniques and metrics used in business for measurement evaluation and revalidation.	08

Books Recommended	<ol style="list-style-type: none"> 1. Competing on Analytics: The new science of winning – Davenport Thomas H. Harvard Business School Press (2007) 2. Quality Management Data Mining David Olson, (Young Shi McGrew Hill –2005 3. Howard Gitlow 3. Alan Oppenheim (McGrew Hill – 2005) 4. Statistical Quality Control Eugene Grant (McGrew Hill – 2000) 5. Measuring Business Performance Economist (2006) 6. Introduction to Operation Research -Gillett (McGrew Hill 2007 (Manual) – 2003) 7. Towards personal excellence - psychometric Test and self improvement techniques Dy Seema Sanghi, (Sage Publications (2002) 8. Compressive Statistical Methods – P. N. Arora, Sumeet Arora, S. Arora & Arora(S. Chand & company publishing house, New Delhi)
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Journals:

1. The Indian Management Business week
2. HB Review
3. MIT Sloan Management Review

Website: <http://mhhe.com>

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	3
2	Assignments	3
3	Class room tests	3

M.Com I
Semester II
CM-2.4 Business Strategies

Objectives	To enhance decision making abilities of students in situation of uncertainty in dynamic business environment	
Unit No.	Topics	Instructional Hours
1	<p>Concept of strategy Definition of strategy, objective goals, Approaches to strategic decision making, Mission and purpose, Functional levels strategies. Environmental analysis and diagnosis: concepts of environment and components of environment, environment scanning and appraisal, organizational appraisal, strategic advantage analysis and diagnosis, SWOT analysis</p>	12
2	<p>Formulation, choice, implementation and evaluation of strategies: Strategy analysis and alternatives: Stability strategies, strategies for Managing Change, expansion strategies. Competitive analysis, strategy selection and activation process: industry and competitive analysis, selection and activation of strategy and factor affecting strategic choice.</p>	12
3	<p>The Competitive environment: Introduction, forecast changes, estimate the impact of the changes. The remote environment: Political economic, socio-cultural, technological, legal and environmental. The industry environment, value chain, limitations of the Industry model. The business-unit environment, customer analysis, analyzing competitors. Multi-industry competition, network competition, network competition, corporate-level competition.</p>	12
4	<p>Managing innovation and the Dynamic scope of the firm: Introduction, innovation in the firm, organizing for the innovation, types of innovation. A framework for managing the dynamic: scope of a firm, means for changing scope. Managing the changing scope: internal</p>	12

	development, technological innovation. Managing the change of scope: mergers and acquisitions, drivers of mergers and acquisitions, success of mergers and acquisitions, process model of mergers and acquisitions.	
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Books Recommended	<ol style="list-style-type: none"> 1. Strategic Management- Peter Fitzroy and James M. Herbert 2. Strategic Management- A. Nag 3. Johnson Exploring Corporate Strategies & Scholes, , (PHI, 6th Ed, 2003) 4. Bowman Cliff, Essence of Strategic Management, (PHI, 2003) 5. John Pearce, Strategic Management, (TMH) 6. Byars, Strategic Management (TMH) 7. Rastogi, Management Constant Change, (McMillan India) 8. Ulrich, managing Corporate Culture, (McMillan India) 9. Business Policies and Strategic Management – Azhar Kazmi, Tata (McGraw Hill) 10. A.Nag, Strategic Management, Analysis, implementation and control, Vikas Publication House Pvt. Ltd. 11. Peter Fitzroy, James M.Herbert, Strategic Management, Creating Value in a turbulent World, Wiley India Pvt. Ltd.
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Journals:

1. Management review
2. Paradigm
3. Smart Manager

Website:

1. <http://www.sun.com/executives/reading>
2. www.aif
3. www.hbr.org

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	3
2	Assignments	3
3	Class room tests	3
4	Group Discussion	3
5	Case Study Analysis	3

M.Com I

Semester II

CM-2.5 Business and Professional skills for Excellence.

Objectives	To help acquire proper understanding and practice by students in various professional skills required for excelling in Commercial world.	
Unit No.	Topics	Instructional Hours
1	The foundation of excellence – A. Strategy (customer, competitors and company) and culture (Commitment, competence and consistency) B. Using strategic thinking, the essence of strategic planning with strategic thinking. Culture awareness and culture building, assessing an organization's culture. C. How to match strategy and culture.	10
2	Necessary skills to achieve excellence: A. Creative insight – importance of insight in selecting the successful strategy, how to become an insightful executive. B. Sensitivity –s importance of sensitivity initiating strong cultures, how to become a sensitivity executive. C. Vision – importance of vision in uniting strategy and culture, how to become a visionary executive.	10
3	A. Versatility – importance of versatility in converting threats in to opportunities, how to become a versatile executive. B. Focus – importance of focus in exploiting the change, how to become a focused executive C. Patience – importance of patience in lasting the excellence, how to become a patient executive.	8
4	Creating excellence: A. Start up – organizing strategy and culture B. Growth – holding strategy and culture together and determining appropriate strategy	10

	C. Crisis – holding altering strategy and culture D. Evaluation – fine tuning strategy and culture i.e. carefully evolving strategy – culture alloy	
5	Listening and speaking, meeting speeches and techniques of electing response, probing questions, recording and closing, observations, methods. Group discussion and interviews. Non-verbal expressions: body languages, gestures, postures, facial expressions, and dress codes.	10

Books Recommended	
1.	Basic Business Communication: Robert Ma Archer
2.	Effective Business Communication: Murhy
3.	Excellence in Business Communication: Thill
4.	Business Communication: Pradhan & Thakur
5.	Business Communication: Balsubramanium M.
6.	Handbook of case writing: Culliton & James W.
7.	Creating excellence – Craig R. Hickman &
8.	Michael A. Silva – George, Allen & Unwin,
9.	(London Universal book stall, New Delhi)
10.	Organizational Behavior – Stephen Robbins (PHI, New Delhi)
11.	Managing Creativity for corporate excellence – P. N. Ristogi
12.	The EQ Edge – Steven J. Stein and Howard Book
13.	Achieving managerial excellence – S. K.
14.	Bhattacharya – published by S. G. Waswani
15.	for (Macmillan India Ltd., New Delhi)

Journals:

1. kaleidoscope
2. Paradigm
3. Indian Management

Website:

1. <http://www.bookwatch.com>
2. www.aif.
3. www.hbr.org

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	3
2	Assignments	3
3	Class room tests	3
4	Group Discussion	3
5	Case Study Analysis	3

M.Com I

Semester II

CM-2.6 Research Methodology

Objectives	The objective of this subject is to acquaint and enhance the knowledge of Research and also to provide insights as to how research is conducted.	
Unit No.	Topics	Instructional Hours
1	Introduction : Meaning of Research, Objectives of Research, Motivation of Research, Significance of Research, Research Plan and Design, Types of Research, Research Process, Research Process, Criteria of Good Research, Problems Encountered while doing research.	8
2	Defining the Research Problem and Research Design What is a Research Problem? Selecting the Problem, Necessity of Defining the Problem, Technique Involved in Defining the Problem , Meaning of Research Design, Need for Research Design, Features of a Good Design, Different Research Design.	8
3	Sampling : Need for Sampling, Implications of a Sample Design, Steps in Sampling Design, Criteria of Selecting a Sample, Sampling Procedure, Characteristics of a Good Sample Design, Different Types of Sample Design	08
4	Methods of Data Collection : Collection of Primary Data, Observation Method, Interview Method, Collection of Data through Questionnaires, Data through Schedules, Other methods of data collection, Collection of Secondary Data, Selection of Appropriate Method of Data Collection, Case Study Method, Conclusion	08
5	Testing of Hypothesis : What is Hypothesis, Characteristics of Hypothesis , Basic Concepts Concerning Testing of Hypothesis, Chi-Square Test, ANOVA, T-Test	08
6	Writing Research Report : Qualities of good report, Significance of Report Writing, Steps in Report Writing, Layout of the Research Report, Content of Report, Format-Orders & Cautions in writing a good research report	08

Books Recommended	<ol style="list-style-type: none"> 1. Research Methodology-Methods & Techniques-New Age International Publishers 2. Research Methodology- Pankaj Madan ,Vageesh Paliwal, Rahul Bhardwaj-Global Vision Publishing House, New-Delhi 3. Research Methodology-Tools and Techniques-B.L.Kothari-ABD Publishers,Jaipur, India 4. Research Methodology—Modern, Methods & New Techniques-M.N.Borse 5. Research Methodology-The Discipline and its Dimensions, Jai Narain Sharma Research Methodology-R.Panneerselvam
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List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	3
2	Assignments	3
3	Class room tests	3