



UNIVERSITY OF PUNE

**Department of Commerce and Research Centre
Master of Commerce Degree Programme
(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 selected 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 ability (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.)

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Classification of successful candidates:

Candidates who secured not less than 60% of aggregate marks (Internal Assessment +University Examination) in the whole examination shall be declared to have passed the examination in the first class. All other successful candidates shall be declared to have passed in second class. Candidates who obtain 70% of the marks in the aggregate (Internal Assessment +University Examination) shall be deemed to have passed the examination in first class with distinction.

A student who passes in all the courses will be declared to have passed the M.Com. degree with the following honours.

CGPA in (4.00, 4.99)	- Pass Class
CGPA in (5.00, 5.49)	- Second Class
CGPA in (5.50, 5.99)	- Higher Second Class
CGPA in (6.00, 7.99)	- First Class
CGPA in (8.00, 10.00)	- First Class with Distinction

Scheme of Credits:

Sixty (60) hours of teaching will lead to four credits (which mean four hours per week teaching in one semester) and long term paper as well as presentation will carry one credit each. Each semester shall offer 24 credits or more.

Grade Points Scheme:

The term grading system indicates a 10 – points scale of evaluation of the performance of students in terms of marks obtained in the Internal and External Examination, grade points and letter grade. The total performance within a semester and continuous performance starting from the first semester are indicated respectively by Grade Point Average (GPA) and Cumulative Grade Point Average (CGPA). Candidates who pass all the examinations prescribed for the course in the first appearance itself alone are eligible for Ranking.

The 10-point scale would be used to convert marks out of 100 to grades and grade points according to the following table:

Marks as Percentage	Grade	Grade Point
[75.0, 100]	O	10.0
[70.0, 74.9]	A+	9.0
[65.0, 69.9]	A	8.0
[60.0, 64.9]	B+	7.0
[55.0, 59.9]	B	6.0

[50.0, 54.9]	C+	5.5
[45.0, 49.9]	C	5.0
[40.0, 44.9]	D	4.5
[00.0, 39.9]	F	0.0

Structure of Transcript:

At the end of each semester, student will be given a transcript showing the performance and result in each course. The transcript shows, for each course the title of the course, credit values, grade in UNIVERSITY EXAMINATION , grade in INTERNAL ASSESSMENT , grade point index, result as pass or fail. Also, the semester grade point average (SGPA) and cumulative grade point average (CPGA) will be shown. Further the equivalent percentage of marks corresponding to SGPG or CGPA to equivalent percentage is given by:

$$\text{Equivalent percentage marks} = \begin{cases} 10 \times \text{CGPA if CGPA /SGPA is in [4.00, 6.00]} \\ 05 \times \text{CGPA} + 30 \text{ if CGPA /SGPA is in [6.00, 9.00]} \\ 25 \times \text{CGPA} - 150 \text{ if CGPA /SGPA is in [9.00, 10.00]} \end{cases}$$

The above formula computes to the following table:

Range in % of Marks	Range of CGRADE POINT AVERAGE	Letter Grade	Division
[75.0, 100]	[9.00, 10.00]	O	First Class with Distinction
[70.0, 74.9]	[8.00, 8.99]	A+	
[65.0, 67.9]	[7.00, 7.99]	A	First Class
[60.0, 64.9]	[6.00,6.99]	B+	
[55.0, 59.9]	[5.50, 5.99]	B	Higher Second Class
[50.0, 54.9]	[5.00,5.49]	C+	Second Class
[45.0, 49.9]	[4.50, 4.99]	C	Pass Class
[40.0, 44.9]	[4.00, 4.49]	D	
[00.0, 39.9]	[0.00, 3.99]	F	Fail

Thus the percentage of Marks can be obtained by using the following table:

CGRADE POINT AVERAGE	% of Marks	CGRADE POINT AVERAGE	% of Marks	CGRADE POINT AVERAGE	% of Marks	CGRADE POINT AVERAGE	% of Marks
4.0	40.0	5.5	55.0	7.0	65.0	8.5	72.5
4.1	41.0	5.6	56.0	7.1	65.0	8.6	73.0
4.2	42.0	5.7	57.0	7.2	66.0	8.7	73.5
4.3	43.0	5.8	58.0	7.3	66.0	8.8	74.0
4.4	44.0	5.9	59.0	7.4	67.0	8.9	74.5
4.5	45.0	6.0	60.0	7.5	67.0	9.0	75.0
4.6	46.0	6.1	60.0	7.6	68.0	9.1	77.5
4.7	47.0	6.2	61.0	7.7	68.0	9.2	80.0
4.8	48.0	6.3	61.0	7.8	69.0	9.3	82.5
4.9	49.0	6.4	62.0	7.9	69.5	9.4	85.5
5.0	50.0	6.5	62.0	8.0	70.0	9.5	87.5
5.1	51.0	6.6	63.0	8.1	70.0	9.6	90.0
5.2	52.0	6.7	63.0	8.2	71.5	9.7	92.5
5.3	53.0	6.8	64.0	8.3	71.0	9.8	95.0
5.4	54.0	6.9	64.0	8.4	72.0	9.9	97.5
						10.0	100.0

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	Management Information System and Communication System
3.3	Regulatory Framework in Commerce	4.3	International Business
Specialization: Corporate Accounting and Financial Management (CA) Code 3.4 (CA 1) Advanced Financial Accounting 3.5 (CA 2) Corporate Financial Reporting 3.6 (CA 3) Financial planning and control OR Business practices and operations (BP) 3.4 (BP 1) Modern Retailing operations 3.5 (BP 2) Logistics & supply chain Management 3.6 (BP 3) Service Business operations OR Banking and Finance (BF) 3.4 (BF 1) Indian Financial System 3.5 (BF 2) Monetary and Fiscal Policies 3.6 (BF 3) Operational Banking		Specialization: Corporate Accounting and Financial Management (CA) Code 4.4 (CA 4) New Trends in Accounting 4.5 (CA 5) International Financial Reporting Standards 4.6 (CA 6) Financial risk management /Project Work OR Business practices and operations (BP) 4.4 (BP 4) Marketing Research 4.5 (BP 5) Customer Relationship Management 4.6 (BP 6) Agribusiness practices /Project work OR Banking and Finance (BF) 4.4 (BF 4) Banking Technology and data Communication Services 4.5 (BF 5) Micro Finance 4.6 (BF 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

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laid down by the Department. The project work is optional paper. It can be taken in lieu of paper-6 of Semester-IV. 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 enable by the student to gain knowledge 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 contents 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, ATKIT 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 undergo 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 Kaptan
Head**

**LIST OF LEARNING ACTIVITIES AND ALLOCATION OF PERIODS
Semester - I**

M.Com I

Subject code: 1.1: Contemporary issues in Indian Economics

Objectives	To have clear and in-depth understanding of various Environmental factors affecting Business in India.	
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 implementation. 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 agricultural production and productivity. Green Revolution and its impacts, sources 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. 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.	12
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) 	

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	2
3	Class room tests	2
4	Group discussion	3
6	Case Study	3
Total		12 hours

M.Com I**Subject code: 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 (probability and non probability) 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.	12
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	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. Least square to fit straight-line trend, moving average method.	12
Books Recommended	Reference Books: <ol style="list-style-type: none"> 1. Statistics for business and economics: by Hood R.P (Publisher: Mac million, New Delhi) 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 McGraw hill company, New Delhi) 7. Comprehensive Statistical Method – P. N. Arora, Sumeet Arora, S. Arora (S. Chand & company Ltd, New Delhi) 	

Journals:

1. Calcutta Statistical Association Bulletin
2. Statistical Methods and Application
3. Journal of applied quantitative methods

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	4
2	Assignments	4
3	Class room tests	4
Total		12 hours

M.Com I**Subject Code: 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.	12
2	Managing Change in Organizational Development: Meaning and concept, causes of change; Types of change; objectives of change; Resistance to change; Reasons for resistance 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) 	

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	2
3	Class room tests	2
4	Group discussion	2
5	Game/ Role plays /Competitions	2
6	Case Study/Application oriented problem solving	2
Total		12 hours

M.Com I
Subject Code 1.4: Cost and Management Accounting

Objectives	The objective of this course is to enable students to 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.	8
2	Analyzing financial statements: Concept of Financial Analysis, meaning, needs and importance. Funds flow statement. 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, overhead	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.	16
Books Recommended	<ol style="list-style-type: none"> 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 – Prentice Hall, Delhi) 4. Cost Accounting: A Managerial Emphasis: by Homgran, Charies T. George Foster and Shrikant M. Dallar (Publisher – Prentice Hall Delhi) 5. Management Accounting, By Pandy I. M. (Publisher – Vikas Publication, Delhi) 6. Management Accounting by Pillai. R.S.N.Bhagwati (S. Chand & company Pvt. Ltd., New Delhi) 	

Journals:

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

Website:

1. <http://www.sun.com/executives/reading>
2. www.aif.org
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
Total		12 hours

M.Com I
Subject Code 1.5: Quantitative Techniques for Decision making

Objectives	The objective of this course is to enable students to understand the various quantitative 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 Sarma-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	

Journals:

1. Journal of Finance and Quantitative Analysis
2. Calcutta Statistical Association Bulletin
3. Statistical Methods and Application
4. Journal of applied quantitative methods

Website:

1. <http://www.sun.com/executives/reading>
2. www.aif.org
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
Total		12 hours

M.Com I
Subject Code 1.6: Business Entrepreneurship

Objectives	To provide insights as to cultivate entrepreneurial skills To promote awareness about entrepreneurial traits and abilities.	
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.	12
2	The Psychology of Entrepreneurial Process: 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 entrepreneurship, corporate versus entrepreneurial culture, climate for entrepreneurs.	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. 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 in small operation management. Women Entrepreneurship ,Problem of Women Entrepreneurship in India, Efforts to increase Women Entrepreneurship in India, Programs and schemes for Women Entrepreneurship, Training and motivation of Women Entrepreneurship Social Entrepreneurship Meaning of Social Entrepreneurship, Role of Social Entrepreneurship, understanding of Social Entrepreneurship	12
Books Recommended	<ol style="list-style-type: none"> 1) Entrepreneurship, motivation, performance reward-Anand Saxena-Deep and Deep Publication Pvt Ltd 2) Entrepreneurship-Rajeev Roy-Oxford University Press 3) Entrepreneurship-Robert D Hisrich, Michael P peters and Dean A Sheperd-Tata McGraw hills publishing Co Ltd 4) Entrepreneurship in action-Mary Coulter-PHI learning Pvt Ltd 	

Journals:

1. Entrepreneurs Digest

Website:

1. <http://www.sun.com/executives/reading>
2. www.aif.org
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	2
3	Class room tests	2
4	Group discussion	3
5	Case Study	3
Total		12 hours

Semester - II

M.Com I

Subject Code 2.1: Developmental Economics and Business Environment

Objectives	<p>1. To know about the various dimension of economic environment.</p> <p>2. To study different facets of business environment and its impact on business practices.</p>	
Unit No.	Topics	Instructional Hours
1	<p>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: Concept, need, features, Essential components of Human Development, Human Development index, HDI ranking versus income ranking, Gender empowerment measure, Human poverty index, Links between economic growth and Human Development</p>	12
2	<p>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</p>	12
3	<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</p>	12
4	<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, Resource allocation-investment pattern in Indian plans:, Investment pattern in plans, Sectoral allocation of resources in plans- an overall view</p>	12
Books Recommended	<p>1) Planned Economic Development-M.M.Sury & Vibha Mathur-New century Publication, New Delhi, India</p> <p>2) Economics of development and planning-S.K.Misra& V.K.Puri-Himalaya Publishing house</p> <p>3) Economic environment of business-</p>	

	<p>H.L.Ahuja-S.Chand</p> <p>4) Business Environment-Viva books</p> <p>5) Business environment-FrancisCherunilam-Himalaya Publishing House</p> <p>6) International Business environment-Francis Cherunilam-Himalaya Publishing House.</p>	
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Journals

1. Economic Affairs
2. Economic Development in India
3. Economic Growth & Social Change
4. Indian Economic Journal

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group discussion	3
5	Case Study	3
Total		12 hours

**M.Com I
Semester II
CM-2.2 Business Finance**

Objectives	1. To help student to understand the various issues involved in 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.	08
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	Capital budgeting: Meaning of capital budgeting, importance of capital budgeting, capital budgeting process, evaluation of investment proposals, pay-back period method, rate of return method, time adjusted method, merits of Net Present Value Method, internal Rate of Return Method, Profitability Index Number, capital Rationing. Time Value of Money: Time lines and Notation, future value of a single amount, present value of a single amount, future value of an annuity, present value of an annuity, present value of a perpetuity, intra-year compounding and discounting.	16
4	Working Capital Management: Estimation and financing. Inventory Management. Receivable Management. Cash Management, Dividend Policy/Bonus-Theory and Practice, management of retained earnings, surplus and reserves and funds.	12
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 	

Journals:

1. Journal of International financial management and accounting
2. Finance India
3. Indian Journal of Finance & Research

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	2
3	Class room tests	2
4	Group discussion	3
5	Case Study	3
Total		12 hours

M.Com I

Subject 2.3: Business Analytics and Measurement Tools

Objectives	<p>1. To enhance knowledge and understanding of learners towards 'age of analytics as a way of activities necessary for success in a knowledge economy.</p> <p>2. To help to identify and to create situation by students to use and to study application of analytics and measurement tools.</p>	
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.	12
2	Operations Research (<i>Quantitative Approach to Decision Making</i>): Overview of operations research, the history of Operations Research, Nature and significance of Operation research, features of operations research approach, operation research-some definition, scientific method in operation research, features in operations research solution, applications and scope of operation research.	12
3	Models and Modeling in Operations Research: Classification based on structures, classification based on purpose, classification based on Time Reference, Classification based on Degree of certainty, Classification based on Methods of solution. General Methods for solving operations research models: Analytical (or Deductive) Methods, Numerical (or Iterative) Method, Monte –Carlo Method. Advantages of Models. Basic operation research models, computer software for operation research.	12
4	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	12
Books Recommended	<ol style="list-style-type: none"> 1) J.K. Sharma, Quantitative Techniques for Managerial Decisions, MacMillan 2) Competing on Analytics: The new science of winning – Davenport Thomas H. Harvard Business School Press (2007) 3) Quality Management Data Mining David Olson, (Young Shi McGrew Hill –2005 3. Howard Gitlow, 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) 	

Journals:

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

Website:

1. [http: mhhe.com](http://mhhe.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
Total		12 hours

M.Com I

Subject Code 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	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	12
2	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.	12
3	The Competitive environment: Introduction, forecast changes, estimates 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.	12
4	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 development, technological innovation. A strategy for acquisition, merger, restructuring and reengineering of the barriers.	12
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) 	

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	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com I

Subject Code 2.5: Business and Professional skills for Excellence

Objectives	To help the students to acquire proper understanding of various professional skills required for excelling in Commercial world.	
Unit No.	Topics	Instructional Hours
1	The foundation of excellence: Strategy (customer, competitors and company) and culture (Commitment, competence and consistency). Using strategic thinking, the essence of strategic planning with strategic thinking. Culture awareness and culture building, assessing an organization's culture.	12
2	Necessary skills to achieve excellence: <i>Creative insight</i> – importance of insight in selecting the successful strategy, how to become an insightful executive. <i>Sensitivity</i> – importance of sensitivity initiating strong cultures, how to become a sensitive executive. <i>Vision</i> – importance of vision in uniting strategy and culture, how to become a visionary executive. <i>Versatility</i> – importance of versatility in converting threats into opportunities, how to become a versatile executive. <i>Focus</i> – importance of focus in exploiting the change, how to become a focused executive. <i>Patience</i> – importance of patience in lasting the excellence, how to become a patient executive.	12
3	Creating excellence: Start up – organizing strategy and culture. Growth – holding strategy and culture together and determining appropriate strategy. Crisis – holding altering strategy and culture. Evaluation – fine tuning strategy and culture i.e. carefully evolving strategy – culture alloy	12
4	Listening and speaking, meeting speeches and techniques of eliciting response, probing questions, recording and closing, observation, methods. Group discussion and interviews. Non-verbal expressions: body language, gestures, postures, facial expressions, and dress codes.	12
Books Recommended	<ol style="list-style-type: none"> 1) Basic Business Communication: Robert Ma Archer 2) Effective Business Communication: Murphy 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 & Michael A. Silva – George, Allen & Unwin, (London Universal book stall, New Delhi) 8) Organizational Behavior – Stephen Robbins (PHI, New Delhi) 9) Managing Creativity for corporate excellence – P. N. Rastogi 10) The EQ Edge – Steven J. Stein and Howard E. Book 	

Journals:

1. Kaleidoscope
2. Paradigm
3. Indian Management

Website:

1. <http://www.bookwatch.com>
2. [www.aif.](http://www.aif.com)
3. www.hbr.org

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com I

Subject Code -2.6 Research Methodology

Objectives	1. To enable the students to acquire and enhance the knowledge of Research and also to provide insights as to how research is conducted.	
Unit No.	Topics	Instructional Hours
1	Research Conceptual Aspects: 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.	12
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.	12
3	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	12
4	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	12
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 	

Journals:

1. International Journal of social research methodology
2. International journal of qualitative methods.

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 Discussions	3
Total		12 hours

Semester – III

**M.Com-II
Subject Code 3.1: E-Commerce**

Objectives	<ol style="list-style-type: none"> To develop understanding of Web-Based Commerce and to equip the students to assess e-commerce requirements of a business To develop e-business plans and to interact with various IT professionals who may be developing e-commerce applications. 	
Unit No.	Topics	Instructional Hours
1	Introduction to Electronic Commerce: Meaning, nature and scope; business application of e-commerce; Global trading environment and adopting of e-commerce, evolution of World Wide Web. Future of Web.	12
2	Business Models of E-Commerce: B2B, B2C, B2G and other models of e-commerce; applications of e-commerce to supply chain management; product service digitization; remote servicing, procurement and online marketing and advertising; applications to customer Relationship management.	12
3	Business to consumer e-commerce applications: cataloging, order planning and order generation; cost estimation and pricing; order receipt and accounting; order selection and prioritization; order scheduling, fulfilling and delivery, order billing, post sales service.	12
4	Online marketing, web-based advertising : Concept, advantages; types of online advertisements; Search engine – as an advertising media, search engine optimization – concepts and techniques; e-mail marketing; social networking and marketing – promotion, opinion formulation Technology, Tools to conducting online research, web based surveys, data mining from social networking sites; uses in business; security issues in e-commerce- online frauds, privacy issues.	12
Books Recommended	<ol style="list-style-type: none"> Bajaj, Kamlesh K and Bebjani Nag: E-Commerce – The cutting Edge of Business, Tata McGraw Hill (P) Ltd., New Delhi Greenstein, Electronic Commerce, Tata McGraw Hill, New Delhi Leon, Alexis: Fudamental of Information Technology, Vikas Publication House (P) Ltd. New Delhi Mansfield, Ron: The Compact Guide To Microsoft Office, BPB Publication, delhi Norton, Peter: Introduction to Computer 4/E, Tata McGraw Hill (P) Ltd. NewDelhi 	

Journals:

1. International Journal of Electronic Commerce

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II

Subject Code 3.2: Corporate Governance and Social Responsibility

Objectives	<ol style="list-style-type: none"> 1. To understand Socio-Economic Implications of various Corporate decisions on Business society 2. To examine the different issues related with Corporate policy formulation as they influences long term planning and profitability of business 	
Unit No.	Topics	Instructional Hours
1	Corporate Governance: An introduction – country and company Governance aspects – corporate citizenship; Corporate Governance in the Twenty First Century- values –stakeholders – Governance Mechanism Historical Perspectives; Code of Best Practices Monitoring Committees.	12
2	Role of CEO in Corporate Governance: Personal Action- politics – Action Politics in Firm – Time Management. ; Corporate Governance and the stakeholders – the business scene; Profit, Bottom line – corporate styles; corporate Governance – Leadership styles, essential components of leadership, understanding team work and leadership.	12
3	Corporate Social Responsibility: Arguments- For and Against; Strategy Planning a Corporate Social Responsibility; Corporate Philanthropy. Financial disclosure, Business Ethics and corporate governance: Corporate disclosure Practices; Transparency and Business ethics in corporate sector; Role of Audit committee in corporate governance.	12
4	Case of corruption, corporate scandals, Whistle Blowing, Insider trading- Concept and Rationale behind prohibition of insider trading. Administering & Reporting of Corporate Governance in India – SEBI Regulations – Model; Report on Corporate Governance in India.	12
Books Recommended	<ol style="list-style-type: none"> 1. Social responsibility of business enterprises: CR Sarka, New Century Publications, New Delhi 2. Social and Quantitative aspects of project management: NP. Agarwal, B.K. Mishra, RBSA publishers 3. Corporate social responsibility: Philip Kotler, Wiley India Pvt. Ltd. 4. Corporate Governance – Company Secretary of India, Taxman, New Delhi 5. Corporate Social Responsibility in India- Agarwal Sanjay K. Response book 2008 6. R.C.Shekhar; Ethical Choices in Business, Response books 7. ICAI Centre for Management Research, Business Ethics & Corporate Governance 	

Journals:

1. Indian Journal of Corporate Governance.
2. International Journal of Corporate Governance.

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II

Subject Code 3.3: Regulatory Framework in Commerce

Objectives	<p>1. To develop a right understanding of regulatory framework and it's functioning in India.</p> <p>2. To impart instructions as to how various regulatory institutions influences business functioning.</p>	
Unit No.	Topics	Instructional Hours
1	<p>Regulatory framework: Concept of regulation, importance, role and functions of Regulatory framework in economy, importance and need of regulatory Framework, principal regulatory bodies for different economic and financial functions.</p> <p>Regulatory bodies: IRDA: Genesis, role & functioning of IRDA, Policies & functioning to control insurance related activities. TRAI: The scope of activities powers, regulatory functions & guidelines issued by TRAI</p>	12
2	<p>Regulatory framework for corporate activities: CLB(Company Law Board), SEBI (Security Exchange Board of India) CBDT, EXIM bank, ECGC (Export Credit Guarantee Corporation of India), FEDAI (Foreign Exchange Dealers' Association of India)</p>	12
3	<p>Competition Act 2002: Competition Law – Objects and Definitions – Prohibitions of certain agreements – competition commission of India – Duties, Powers and Functions of commissions.</p> <p>Consumer protection Act: Objects – rights of consumers – nature and scope of remedies – appearance before consumer Dispute Redressal Forums.</p> <p>Intellectual Property Rights Related laws: Trademarks act 1999 – copy right act – geographical indication act</p>	12
4	<p>Foreign Exchange Management Act 1999: Objectives and definitions – Dealing in foreign Exchange – Holding of Foreign Exchange etc. – Current Account Transaction, Capital Account Transaction – Export of goods and services – realization and repatriation of foreign exchange – exemptions – authorized person – penalties and enforcement – compounding of offences – directorate of enforcement – contribution act.</p> <p>Prevention of money laundering: Concept and definitions – various transactions etc – obligation of banks and financial institutions – RBI guidelines on KYC</p> <p>Foreign contribution regulation act: Foreign contributions and hospitality – exemptions – powers of central Government – adjudication and appeal – offences and penalties.</p>	12
Books Recommended	<p>1. Ramaiaya A., Guide to Company Law, Wadhwa, Nagpur, 2009</p> <p>2. Shah, S.M., Lectures on company Law</p>	

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

SPECIALIZATION: Corporate Accounting and Financial Management (CA)

M.Com-II

Subject Code 3.4 (CA 1): Advanced Accounting

Objectives	1. To enhance knowledge and understanding of the students in the area of financial accounting and reporting at corporate level. 2. To equip them to gain competencies for exposure to corporate level accounts & finance function, so as to seek ever-expanding opportunities as financial professionals.	
Unit No.	Topics	Instructional Hours
1	Financial statement of Joint Stock Companies: balance sheet, profit & loss account, cash flow statement, business performance analysis.	08
2	Holding companies accounts, insolvency accounts, Government accounting: Principles of accounting, financial reporting for state government, local government, accounting for fiduciary activities - review and reporting of state and local Government – analysis of government financial performance, auditing, budgeting and costing for government services and non-profit entities: receipts and payment, income and expenditure account, foundations of legal and regulatory environment for non-profit organizations	14
3	International accounting: norms and standards interoperate acquisition and investment in other entities.	10
4	Industry specific accounting practices: extractive industries, banking and insurance, non-profit institutions, software & business process outsourcing (BPO), Hotels and restaurants, Valuation and accounting of intellectual property rights, commodity derivatives accounting, HR Accounting, E-Accounting, Agriculture Accounting.	16
Books Recommended	1) Wilson, Kattelus & Hay, Accounting for Government and Non-profit entities – Irvin McGraw Hill 2) Mohanty and Bijoyoni, “Financing grass roots Governments”, APH Publishers, 2001 3) Global data service of India Ltd. Financial Analysis of Indian Companies (selected case studies) Taxmann. 4) J.Lal Corporate Financial Reporting (Theory and Practice) Taxmann. 5) D.G.Sharma, Accounting Standards, Taxman	

Journals:

1. Journal of Accounting & Finance.
2. Risk Analysis-an International Journal.

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II
Subject Code 3.5(CA 2): Corporate Financial Reporting

Objectives	<p>1. To develop right understanding as to different facets of corporate financial reporting.</p> <p>2. To impart instructions as to various reporting practices and their impact on corporate finances.</p>	
Unit No.	Topics	Instructional Hours
1	Financial reporting: An over view, Accounting and economic development: Concept, Objectives, Users, Qualitative characteristics	12
2	Recent trends in financial reporting: introduction to corporate reports, meaning, statutory requirements, components of financial reports, utility of corporate financial reports. Mandatory components analysis. Voluntary components analysis	12
3	Specific accounting standards for financial reporting: AS 1 Disclosure of accounting policies, AS 10 Accounting for Fixed Assets, AS 18 Related party disclosure, AS 20 Earnings per share, Events accruing after the balance sheet date. Presentation and additional disclosures: Events after the balance sheet date; earnings per share; interim financial reporting, effects of changes in foreign exchange rate, operating segments.	12
4	Segment reporting: Nature, benefits, bases, merits and de-merits, disclosure. International financial reporting standards: the structure of the international accounting standards board (IASB); The standards setting process, the role of the international financial reporting interpretations committee, progress towards international harmonization, the IASB “Framework for the preparation and presentation of financial statements” first time adoption of international financial reporting standards.	12
Books Recommended	<p>1) T.P. Ghosh, ‘Accounting Standards and Corporate accounting practices’ – Taxman Allied Service Pvt. Ltd.</p> <p>2) Anil Chaudhary, ‘Fundamentals of Accounting and Financial Analysis,’ Pearson Education</p> <p>3) P. Premchand Balu and M. Madan Mohan, ‘Financial accounting and analysis’ Himalaya Publishing Stores.</p> <p>4) Prof, Jawaharlal, Corporate Financial Reporting, Taxmanns’ Publication.</p>	

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	Case Study Analysis	3
Total		12 hours

M.Com-II
Subject Code 3.6(CA 3): Financial Planning and Control

Objectives	<ol style="list-style-type: none"> To develop right aptitude towards financial planning and control of different business agencies. To help the students to apply different techniques of financial planning in different situations. 	
Unit No.	Topics	Instructional Hours
1	Financial planning: concept and goals, long term planning and control, short term financial planning, cash and liquidity management, credit and inventory management, working capital management.	12
2	Cost management, activity based costing, cost planning, cost control, cost reduction, Process costing, operating costing, contract costing.	12
3	Cost of capital, operating, financial and combined leverage, and hybrid financing instruments.	12
4	Financial analysis, mechanism and models, cash flow, return on investment, prospective analysis, credit analysis, equity analysis and valuation.	12
Books Recommended	<ol style="list-style-type: none"> J.Lal Corporate Financial Reporting (Theory and Practice) Taxmann. D.G.Sharma , Accounting Standards, Taxmann. Dr. Shehgal, Advanced Accounting, Financial Accounting (Taxmann). John Larsen, Modern Advanced Accounting, International Edition, Tata McGraw Hill. David Guenther, Financial Reporting and Analysis, Tata McGraw Hill. William Pasewark, Understanding Corporate Annual Reports, Tata McGraw Hill. Financial Management, John Wild, Tata McGraw Hill. 	

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

SPECIALIZATION: Business Practices and Operations (BP)

M.Com-II

Subject Code 3.4(BP 1): Modern Retailing Operations

Objectives	<ol style="list-style-type: none"> To enable students to gain advanced knowledge of business practices and operations in emerging sectors viz. retailing, logistics, services and agribusiness To have better insight and understanding of career opportunities available as commercial professionals in these core sectors. 	
Unit No.	Topics	Instructional Hours
1	Retailing: Concept, characteristics, importance and functions, theories of retailing, retailing in India. Strategic planning in retailing; planning for global retailing.	12
2	Retailing formats: classifying retail intuitions according to ownership, store based and non-store based retail organizations. Planning location of retail institution, trading area analysis, deciding the most desirable type of location, choice of general location, choosing and evaluating a particular site.	12
3	Store operations management blueprinting operations, deciding stores layout, store design and displays, energy management, loss prevention and security issues. Financial management in retailing: sources of finance, FDI in retail, analysis of financial and operational performance, retail audit.	12
4	Communicating with the retail customer, retail promotion mix, advertising sales promotion, publicity, retail selling process, retail database. Globalization and changing retail formats, virtual store, e-retaining international retailing, opportunities, market entry formulas, new customized formats (customized stores, portable stores, merchandise depots, retail theatre, service mails, customer- made stores, interactive Kiosk 'shopping arcades')	12
Books Recommended	<ol style="list-style-type: none"> Bowerzox Logistics Management, Tata McGraw Hill. Operations Now Byron Finch, Tata McGraw Hill. Swapna Pradhan, Retailing Management, Text and cases, Tata McGraw Hill. Mohanty Deshmukh, Supply Chain Management, Theories and Practices, Biztantra, New Delhi. Ronald H. Ballov, Samir Shrivastav, Business Logistics, Supply Chain Management. Pearson Education, Arif Shaikh, K.Fatima, Retail Management, Himalaya, Mumbai. 	

Journals:

1. The journal of business and retail management research
2. International journal of retail & distribution
3. Journal of retailing
4. International journal of retail management and research

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
Total		12 hours

M.Com-II
Subject Code 3.5(BP 2): Logistics & Supply Chain Management

Objectives	<p>1. To develop insights as to different forms of logistics arrangement applied by different business houses.</p> <p>2. To instruct about application of different logistics models, their utility and limitations.</p>	
Unit No.	Topics	Instructional Hours
1	<p>Logistics and supply Chain Management: Meaning of logistics management, importance of logistics management.</p> <p>Supply chain management: Concept and importance; SCM vs physical distribution approach, integrating inbound and outbound logistics. Customer focus in supply chain, supply chain and customer satisfaction; SCM and profitability.</p>	12
2	<p>Role of SCM in a firm, and economy: SCM and marketing mix, Cooperation functions of SCM. SCM – total cost concept; systems approach to SCM. Marketing channels- functions, types and role. Integrating marketing channels with marketing mix; marketing channels and retailing strategy.</p>	12
3	<p>Supply chain as value delivery system, vendor relationships, distribution channel design, and information flow in supply chain, inter-functional coordination, and inter-corporate cooperation. System elements of SCM; Transportation – considerations in selecting the right mode; multimodal transportation, documentation, warehousing – types, site selection and management, material handling, customer service – strategy and practices, order processing.</p>	12
4	<p>Models for supply chain businesses, demand forecasting, finances, capacity management, quality, Economic order.</p> <p>Transport management: transport strategy, transport decision, packaging, ware housing, distribution.</p>	12
Books Recommended	<p>1) Bowersox D.J & Closs D.J. 1996, Logistics Management, McGraw –Hill International Editors.</p> <p>2) Glaskowsky NA, Business Logistics, Dryden Press, Ohio, U.S.</p> <p>3) K. Shridhar Bhat.’ “Logistics and Supply Chain Management”, Himalaya Publishing House</p> <p>4) Ronald H. Ballaou, ‘Business Logistics Management, 4th edition, prentice Hall International Editions.</p>	

Journals

1. Supply Chain Management: An international journal
2. Journal of supply Chain management
3. Journal of operation and supply chain management

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II
Subject Code 3.6(BP 3): Services Business Operations

Objectives	<p>1. To provide specialized knowledge on marketing skills for service sector.</p> <p>2. To expose students to marketing practices in service sector.</p>	
Unit No.	Topics	Instructional Hours
1	<p>Introduction to services: What are services? Why services marketing? Differences in goods versus services marketing, services marketing mix, nature and classification of services – characteristics of services and their marketing implications. the gaps model of service quality, services search versus experience versus credence properties; meaning and types of service expectations, factors that influence customer expectations of services, customer perceptions customer satisfaction, service quality and service encounters.</p>	12
2	<p>Marketing strategies for service firms: With special reference to information, communication, consultancy, advertising, professional services, after sales service, recruitment, training and tourism.</p> <p>Marketing of financial services: Nature, types, marketing of insurance, mutual fund, marketing for non-profit firms.</p>	12
3	<p>Service development and design: Relationship marketing, impact of service failure and recovery strategies, challenges of service design, stages in new service development, service blue printing, customer – defined services standards, physical evidence and the service scope.</p>	12
4	<p>Delivering and performing service: Employees' role in service delivery; customers' roles in service; delivery services through international and electronic channels. Managing demand and capacity.</p>	12
Books Recommended	<ol style="list-style-type: none"> 1. C. Bhattacharjee, Service Marketing, Concept, planning and implementation, Excel Books 2. S.M. Jha, Service Marketing, Himalaya Publishing House 3. S.L. Gupta, V.V. Ratna, Marketing of Services- Indian perspective, Wisdom Publications, Delhi 4. Mukesh Dhunna, Service Marketing – An Indian Perspective, Wisdom Publications, Delhi 	

Journals:

1. Journal service marketing

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

SPECIALIZATION: Banking and Finance

M.Com-II

Subject Code 3.4(BF 1): Indian Financial System

Objectives	1. To create awareness as to the functioning of financial systems and its impact on financial environment in the country. 2. To expose students to the financial system presently functioning in the country.	
Unit No.	Topics	Instructional Hours
1	Overview, structure and functions of financial system, the Indian currency system, banking system, recent development in Indian financial system	12
2	Evolution and progress of banking and financial institutions in India, development banking, social banking, reforms of banking system in India.	12
3	Money and capital markets in India, features of monetary reforms, markets, constituents of the Indian capital market, evolution and growth, new financial intermediaries, merchant banking, leasing and hire purchase companies, mutual funds.	12
4	Development Financial institutions, working of IFCI, SFCs, IDBI, SIDBI, EXIM Bank, NABARD, role of DFIs.	12
Books Recommended	1. Principles and Practice of Banking, Indian Institute of Banking and Finance, Mumbai. 2. Financial Inclusion, Indian Institute of Banking and Finance, Mumbai. 3. Ruddar Dutt, K.P.M. Sundharam, Indian Economy, S.Chand & Co. 4. Publications by RBI, Planning Commission, Ministry of Finance, Govt. of India, World Bank, UNDP, IMF, IDA, IFC, ADB. 5. Gunnar Myrdal, Asian Drama. 6. Reports of the Committees on Banking, Financial and Monetary system, Narasimhan, Chakravarthy, Janakiraman, L.C.Gupta.	

Journals:

1. The Indian Banker
2. Journal on banking, financial service and insurance research
3. Asian journal of research in banking and finance

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II

Subject Code 3.5(BF 2): Monetary & Fiscal policies and Financial Analysis

Objectives	<ol style="list-style-type: none">1. To offer adequate working knowledge about monetary and fiscal policies.2. To promote awareness as to changes in the fiscal and monetary policies on economy and business.	
Unit No.	Topics	Instructional Hours
1	Overview of Indian public finance system, revenues, expenditure, budgets, trends in taxation, finance commissions.	12
2	Aims and objects of Indian monetary & fiscal policies credit control measures – bank rate, CRR, SLR, credit authorization and credit monitoring, evaluation of monetary policies.	12
3	Banking insurance and pension regulations, restrictions and landing, retail banking, wholesale and international banking, ADR, GDR and participatory notes, universal banking.	12
4	Economic analysis: factors in domestic and international economy, economic forecasting and stock, inventory decision, types of economic forecasts. Industry analysis: industry classification schemes, classification by product and according to business cycle, key characteristics in industry analysis. Company analysis: sources of information for company analysis (Internal, External) Factors in company analysis, operating analysis)	12
Books Recommended	<ol style="list-style-type: none">1. Publications by RBI, Planning Commission, Ministry of Finance, Govt. of India, World Bank, UNDP, IMF, IDA, IFC, ADB.2. Gunnar Myrdal, Asian Drama.3. Reports of the Committees on Banking, Financial and Monetary system, Narasimhan, Chakravarthy, Janakiraman, L.C.Gupta.4. I.M. Pandey, Financial Management, Vikas.5. S.L.N. Sinha, The Capital Market of India.6. Union Budget documents, Finance Bills, Government of India.	

Journals:

1. The Indian Banker
2. Journal on banking, financial service and insurance research
3. Asian journal of research in banking and finance

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II
Subject Code 3.6(BF 3): Operational Banking

Objectives	<p>1. To create awareness about the system and structures of banking system in India.</p> <p>2. To inform the students as to different facets of lending, credit and financial systems those are applied by the banks.</p>	
Unit No.	Topics	Instructional Hours
1	Organization structure and features of management of a bank (Public Sector, co-operative, private sector) functions- banker customer relationship agent principal relationship- bank as trustee- documentation – anti money laundering –risk perception, bankers’ special relationship.	12
2	Payment & collection of cheques: provisions under negotiable instruments act, opening of accounts ancillary service, support services, marketing of banking products and services, bank pricing consumer behavior studies – CRM system for banks	12
3	Lending principles: working capital assessment credit monitoring – priority sector advances- agricultural finance – advances to Micro small & medium enterprises, government sponsored schemes, self help groups’ credit cards – Home loans – personal loans consumer loans – documentation.	12
4	Different modes of creating securities: types of charges, assignment, self off-collaterals and their characteristics, land and building, goods document of title, life insurance policies shares book debts term deposits, gold, supply bills etc. Prudential norms or income recognition, asset classification and provisioning NPA, provisions, up-gradation of loan accounts classified NPAs, Financial inclusion-models.	12
Books Recommended	<ol style="list-style-type: none"> 1. Principles and Practice of Banking, Indian Institute of Banking and Finance, Mumbai. 2. Financial Inclusion, Indian Institute of Banking and Finance, Mumbai. 3. Ruddar Dutt, K.P.M. Sundharam, Indian Economy, S.Chand & Co. 4. Publications by RBI, Planning Commission, Ministry of Finance, Govt. of India, World Bank, UNDP, IMF, IDA, IFC, ADB. 5. Gunnar Myrdal, Asian Drama. 6. Reports of the Committees on Banking, Financial and Monetary system, Narasimhan, Chakravarthy, Janakiraman, L.C.Gupta. 	

Journals:

1. The Indian Banker
2. Journal on banking, financial service and insurance research
3. Asian journal of research in banking and finance

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

Semester – IV

M.Com-II

Subject Code 4.1: Institutional Framework of Commerce

Objectives	<ol style="list-style-type: none"> 1. To provide in-depth knowledge of the framework of Commerce in India. 2. To create awareness as to how the institutions of Commerce functions. 	
Unit No.	Topics	Instructional Hours
1	Institutional framework of Commerce: Concept, nature, need and functioning of Institutional framework.	12
2	Institutions governing economy: NDC(National Development Council): Objectives, role, functions and constitutions. FC (Finance Commission): Objectives, role, functions and constitutions. PC (Planning Commission): Objective, role, functions and constitutions, Economic institutions Governing Commerce: RBI – as a regulator: Functions, role, objectives, performance. IBA (Indian Bank Association): Functions, role, objectives, performance	12
3	Institutions governing financial & monetary systems: National Financial institutions: Nature and functions – Clearing Corporation of India Limited (CCIL), Credit Information Bureau of India Limited (CIBIL), Discount and Finance House of India Ltd (DFHIL), Credit Rating and Information Services of India Limited (CRISIL), Moody’s Investor Service, Standard & Poor (S&P), National Securities Depository Limited (NSDL), Securities Trading Corporation of India Limited (STCI). International Financial Institutions: Nature and functions - International Groups (IGs), Banks for International Settlement (BIS), Organization for economic cooperation and development (OECD), Asian Development Bank (ADB)	12
4	Institutions governing Financial & commercial affairs: NSE, NASDAQ, OTCIE (Over the counter Exchange of India) , PCB (Pollution Control Board) Institutions promoting entrepreneurship: EDI (Entrepreneurship Development Institute of India), NI-MSME (National Institute for Micro, small and medium enterprises, MCED (Maharashtra Centre for entrepreneurship Development) Institutions promoting marketing and research activities: ORGMarg Institution promoting quality: AGMARK, ISI, QCFI(Quality Circle Forum of India)	12
Books Recommended	<ol style="list-style-type: none"> 1. Publications by RBI, Planning Commission, Ministry of Finance, Govt. of India, World Bank, UNDP, IMF, IDA, IFC, ADB. 2. Gunnar Myrdal, Asian Drama. 3. Reports of the Committees on Banking, Financial and Monetary system, Narasimhan, Chakravarthy, Janakiraman, L.C.Gupta. 4. I.M. Pandey, Financial Management, Vikas. 5. S.L.N. Sinha, The Capital Market of India. 	

	6. Union Budget documents, Finance Bills, Government of India. 7. Jean Dreze, Amartya Sen, India, Economic Development and Social Opportunity. 8. Ross Corporate Finance, McGraw Hill. 9. S. Gurusamy, Global Financial Institutions, McGraw Hill	
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List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II

Subject Code 4.2: Management Information System and Communication skills

Objectives	<p>1. To offer in depth knowledge on information systems in business and their management.</p> <p>2. To enable students to perceive cultural codes involved in presentation and design language performance accordingly</p>	
Unit No.	Topics	Instructional Hours
1	<p>Management information system: Concept, need, strategies role – evolution of management information system – components of management information system – information flow - Data base management system – objectives and components – database design – creation and control – recent trends in database.</p>	12
2	<p>Developing information system: Planning, designing and redesigning – approaches for system development – system analysis and design – system implementation and maintenance - Transaction processing and support system – transaction processing system – office automation systems – decision support systems – executive information systems – artificial intelligence and expert systems.</p>	12
3	<p>Functional information systems: Production, finance, human resource and marketing – managing information resources – information security – control & audit of information systems.</p>	12
4	<p>Individual communication: Intermediary communication – social communication – professional communication skills for presentation.</p>	12
Books Recommended	<ol style="list-style-type: none"> 1. James A O' Brain, 'Management Information Systems', Tata Mc Graw Hill. 2003 2. King R William, 'Management Information Systems', 2003 3. Cathcart, Robert S and Larry A. Samovar. 1970. Small Group Communication: A reader. 5th Edition. Wm. C. Brown Publishers. Iowa 4. Monippally, Matthukutty. M. 2001. Business Communication Strategies. 11th Reprint. Tata, McGraw-Hill. New Delhi. 	

Journals:

1. MIS Quarterly
2. Journal of Management Information Systems.

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II
Subject Code 4.3: International Business

Objectives	<ol style="list-style-type: none"> 1. To provide an overview of functioning of global business and foreign exchange transactions. 2. To acquaint the students with the political, social, cultural and economic environment in which business takes place at international level today. 3. To educate the students about the various regulations related to business at international level. 	
Unit No.	Topics	Instructional Hours
1	International business: Nature, importance and scope, framework for analyzing international business environment – geographical, economic, socio-cultural, political and legal environment. India's trade policies – Trade policies in the context of WTO – Export –Import Procedures Documentation. India's Foreign trade – trends – balance of payments crisis and solutions –policy on foreign direct investments – fiscal aspects – rupee convertibility.	12
2	Economic environment of business: Theory of customs union, - World economic unions – EU, NAFTA, SAARC, Trade regulating bodies: WTO, UNCTAD, ILO, BIS – International Financial Institutions: World Bank, IMF, IFC, ADB, IDA – Trade Finance:	12
3	World Economy: Global interdependence – Multinational Banks & Insurance – Policies & Nationalism, International marketing & law – Balance of trade – Balance of payments – Globalization and market effects of Tariffs and Quotas.	12
4	International Trade Policy: Terms of trade, instruments of trade policy, political economy of trade policy and theory controversies, Economic cooperation, customs union theory, trade policy in developing countries.	12
Books Recommended	<ol style="list-style-type: none"> 1. Paul R. Krugman and Maurice Obsfeld, "International Economics Theory and Policy", Pearson Education 2. Roberts B. Kenen, "International Economics", MacMillan Education. 3. P.G.Apte., "International Financial Management". Tata McGraw Hill 4. V.A. Avadhani, "International Finance", Himalaya Publishing House 5. Foreign Exchange Practices, Concepts & Contral, By C. Jeevnandam, Sultan Chand & Sons. 6. International Banking Operations, By Macmillan, Indian Institute of Banking & Finance. 	

Journals:

1. Indian Journal of International Business and Finance

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

SPECIALIZATION: Corporate Accounting and Financial Management

M.Com-II

Subject Code 4.4(CA 4): New Trends in Accounting

Objectives	<p>1. To inform the learners about contemporary aspects of accounting science.</p> <p>2. To enrich the students, knowledge about new issues in the field of accounting.</p>	
Unit No.	Topics	Instructional Hours
1	Accounting for price level changes: introduction, nature of price changes, sort comings of conventional accounting based on historical cost, distortions in reported profit, evaluation of accounting for changing prices, suggested adjustment methods, accounting for foreign inflation.	12
2	Human resource accounting: Concept of human capital, meaning and definition of HRA, Historical development – cost based HRA (Historical cost approach, replacement cost approach, opportunity cost approach) HR valuation models (Hermanson’s un-purchased goodwill model, Lev and Schwartz present value of future earnings model, Economic value model, Ogan’s discounted certainty equivalent net benefits model, Brummet and Taylor’s HR value index model), integration of cost-based and value based HRA – Users of HRA information for management decisions, impact of HRA on management concepts and behaviour, implementation problems.	12
3	Lease accounting: Concept of leasing – Types of lease agreement – sales and leaseback – leveraged leasing. Difference between leasing and hire-purchase – advantages and disadvantages of leasing – considerations in choice of lessor – lease evaluation: lessor’s point of view (present value method, IRR method) lessee’s point of view (Lease or buy/lease r borrow decisions) – method of computing lease rentals – leasing in India – accounting for lease transactions.	12
4	Concepts and applications of following new trends in accounting: Environmental accounting, Social responsibility accounting, Carbon credit accounting Forensic accounting, Creative accounting	12
Books Recommended	<p>1) R.L. Gupta, M.Radhaswamy – Corporate Accounting Theory, Method & Application – Sultan Chand & Sons</p> <p>2) Jain S.P & Narang, K.L – 2003, Corporate Accounting – 7th Edition 2001 Kalyani Publishers Reprint</p> <p>3) Maheswari – Corporate Accounting, 4th Edition – Vikas Publishing House Pvt Ltd</p> <p>4) T.S. Reddy, et. Al. Corporate Accounting, Chennai, Margam Publications, 2002</p>	

Journals:

1. Journals of accounting and finance
2. Indian journal of finance
3. Journal of accounting and taxation

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II
Subject Code 4.5 (CA 5): International Financial Reporting Standards

Objectives	1. To impart instructions as to various aspects of IFRS 2. To explain the students as to how IFRS are applied in practice.	
Unit No.	Topics	Instructional Hours
1	International financial reporting standards: The structure of the International Accounting Standards Board (IASB); The standard setting process; The role of the International Financial Reporting Interpretations Committee; Progress towards international harmonization; The IASB “Framework for the Preparation and presentation of financial statements”; First time adoption of international financial reporting standards.	12
2	International financial reporting standards: Asset recognition and measurement, liability recognition and measurement, recognition of economic activity, measurement of inflation, group accounting; specialist organizations and industries: banks and financial institutions, agriculture, insurance contracts.	12
3	Presentation and additional disclosures: Events after the balance sheet date; Earnings per share; Related party disclosures; Interim Financial reporting; Effects of changes in foreign exchanges rates; operating segments. Preparation of external financial reports for single entities: income statements and discontinued operations; cash flow statements; statement of changes in equity.	12
4	Preparation of external financial reports for combined entities and joint ventures: Definitions of subsidiaries, investments in associates and joint ventures; preparation of consolidated balance sheets and income statements; Equity accounting; proportionate consolidation and joint ventures.	12
Books Recommended	<ol style="list-style-type: none"> 1) International financial reporting standards (IFRSs) – Published by Taxmann Publications Pvt. Ltd. 2) A guide through International Financial Reporting Standards, July 2008 – Published by IASB 3) Gosh, T.P., Indian Accounting Standards and IFRS 4) PricewaterhouseCoopers LLP and Published by CCH 	

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II
Subject Code 4.6(CA 6): Financial Risk Management

Objectives	<ol style="list-style-type: none"> 1. To provide knowledge on how insurance can be used in business for risk mitigation and management. 2. To expose students to various risks in business and their impact on business operations 3. To develop an understanding of derivative instruments and their usage in risk management. 	
Unit No.	Topics	Instructional Hours
1	Introduction to risk management: objectives of risk management, risk management process, indentifying and evaluating potential losses, selecting appropriate techniques for treating loss exposure, risk financing, implementing and administering risk management program, personal risk management, loss forecasting.	12
2	Risk assessment, analysis, evaluation, risk control and treatment, risk reduction, transfer and sharing of risk, elimination and retention of risk.	12
3	Commercial risk management applications, property, liability, commercial property insurance, different policies and contracts, business liability and risk management insurance, workers' compensation and risk financing. Personal risk management, applications, property, liability, risk management for auto owners, risk management for homeowners	12
4	Derivatives defined – products – participants & functions – types of derivatives – development of exchange traded derivatives – global derivatives markets – exchange trade vs OTC Derivatives – derivatives market in India. Options – development of options markets – call options – put options – organized options trading – listing requirement – contract size – exercise prices. Forward contracts – futures contracts – structure of forward & futures markets – development of futures markets – organized futures trading – futures exchanges – futures traders.	12
Books Recommended	<ol style="list-style-type: none"> 1) James S. Trieschman, Sandra G. Gustavan, Robert E. Hoyst, Risk management and Insurance, Thomson Asia Pvt. Ltd. Singapore 2002. 2) Insurance Act – latest 3) Arthur C Williams, Risk Management and Insurance, 8th Ed. McGraw Hill, 1998 4) Don M. Chance, An Introduction to Derivatives & Risk Management, 5th edition, Harcourt Publishers, USA 5) John C. Hull, Options, Futures & Other Derivatives, 3rd edition, Prentice Hall of India, New Delhi 6) Derivatives Core Module Work Book, NCFM Study Material, NSE, Mumbai 	

Journals:

1. The Indian Banker
2. Journal on banking, financial service and insurance research
3. Asian journal of research in banking and finance

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

SPECIALIZATION: Business Practices and Operations

M.Com-II

Subject Code 4.4(BP 4): Marketing Research

Objectives	<p>1. To provide students with the fundamental skills in research design and analysis necessary for making sound marketing decisions.</p> <p>2. To understand the proper use of various research projects framed out to external research.</p>	
Unit No.	Topics	Instructional Hours
1	Marketing research: an overview, introduction, nature of marketing research, types of marketing research –basic & applied, scope of marketing research, importance of marketing research, role of marketing research, relationship of marketing research with other disciplines – uses and limitation of marketing research.	12
2	Sources and collection of marketing data: secondary data – advantage & limitations, sources – Govt. & Non. Govt. Primary data – advantage & limitations, sources, methods of collection primary data – observation, mail, personal interview, telephonic interview, internet interviews.	12
3	Market research techniques: national readership survey, retail store audit, consumer panels, test marketing, research in advertising decisions, marketing audit, data base marketing, focus group interviews.	12
4	The research process: Purpose, general steps in doing research, secondary vs. primary research, qualitative vs. quantitative research. Qualitative research techniques: observation, focus group, conditions under which each technique is more applicable	12
Books Recommended	<ol style="list-style-type: none"> 1. Nigel Bradley, Marketing Research – Tools and research, Oxford University Press 2. Naresh K. Malhotra, Marketing Research – An applied orientation, Pearson 3. Naresh K. Malhotra, Satyabhusan Dash, Marketing Research – An applied Orientation, Pearson 4. Aaker, Kumar, Dey, Marketing Research, Wiley India 	

Journals:

1. Journal of Marketing Research
2. Journal of management and marketing research
3. International journal of research in marketing
4. International journal of marketing research

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II
Subject Code 4.5(BP 5): Customer Relationship Management

Objectives	<p>1. To explain the learners about different aspects of Customer Relationship Management.</p> <p>2. To enrich the knowledge of the learners about new trends and techniques of Customer Relationship Management.</p>	
Unit No.	Topics	Instructional Hours
1	Introduction: Definition, concepts and context of relationship management, evolution, transactional vs relationship approach, CRM as a strategic marketing tool, significant of CRM to stakeholders.	12
2	Understanding customers: Customer information database, customer profile analysis, customer perception, expectations analysis, customer behavior in relationship perspectives, individual and group customers, customer life time value, selection of profitable customer segments.	12
3	CRM Structures: Elements of CRM, CRM process, strategies for customer acquisition, retention and prevention of defection, models of CRM, CRM road map for business applications. CRM planning and implementation: strategic CRM planning process, implementation issues, CRM tools, analytical CRM, Operational CRM, Call centre management, role of CRM managers.	12
4	Trends in CRM: e-CRM solutions, data warehousing, data mining for CRM, an introduction to CRM software packages. Relationship marketing: buyer –seller relationship, relationship marketing in mass markets, relationship marketing and marketing strategy, role of Information Technology in building, maintaining and enhancing relationships, customer profitability design and analysis.	12
Books Recommended	<ol style="list-style-type: none"> 1) H.Peeru Mohamed and A.Sahadevan, Customer Relationship Management, Vikas Publishing 2) Jim Catheart, The Eight competencies of relationship selling, Macmillan India. 3) Kumar, Customer Relationship Management – A database approach, Wiley India. 4) Handbook of relationship marketing – Jagdish Sheth, Atul Parvatiyar 5) Customer relationship management – Jagdish Seth, Atul Parvatiyar, G. Shainesh 	

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II
Subject Code 4.6(BP 6): Agribusiness Practices

Objectives	<p>1. To promote knowledge and understanding about the contemporary aspects of agribusiness.</p> <p>2. To explain various phases and practices of agribusiness adopted.</p>	
Unit No.	Topics	Instructional Hours
1	<p>Introduction to rural marketing: Meaning, scope, definition & importance, rural vs urban mindsets, growth rural markets, basic differences between rural, semi urban and urban markets. Rural market research & profile of rural consumer – research location for conducting research, classification of rural consumer based on economic status, profile of rural consumer, rural consumer behavior.</p>	12
2	<p>Role of government in the development of agricultural marketing: Government intervention in marketing system, role of agencies like-council of state agricultural marketing boards (COSAMB), State Trading, Cooperative marketing, types cooperative marketing societies, cooperative processing, national agricultural co-operative marketing federation (NAFED), National co-operative Development Corporation (NCDC), Public Distribution system (PDS), Food Corporation of India, Directorate of Marketing and Inspection (DMI), National Institute of Agricultural Marketing (NIAM).</p>	12
3	<p>Agricultural Credit, Crop Insurance and Commodity Markets: Agricultural credit policy, institutional agreements for agricultural credit, crop insurance, agricultural insurance, commodity derivatives, evolution of commodity exchanges, role of commodity exchange. Agricultural Commodities on commodities markets: difference between commodity and financial derivatives physical settlement, warehousing and quality of underlying, commodity derivatives – evolution of exchange, role, Indian commodity exchange, NCDEX platform – structure, commodities traded and instruments available for trading, using commodity futures, trading and settlement process.</p>	12
4	<p>Agro-Input Management: Demand and supply scenario of major agro inputs seed, fertilizers, agrochemical tractor and other farm machines, pricing agro inputs, information system for agro-input marketing, role of trade fairs like agro vision.</p> <p>Livestock Industry: Present status of livestock products industry in India-dairy, meat, poultry, skin, hides –wool, selection of livestock type, production and processing units, processing industry in India, alternate production and processing technology, demand scenario for livestock products in domestic and global markets, improvement in products through disease control,</p>	12

Books Recommended	1) Rural marketing – Rajagopal 2) New perspectives on rural marketing – Ramkishen Y 3) Rural Marketing in India – K.S. Habeeb Rahman, Himalaya Publishing House 4) Livestock feeding strategies for Dry Regions, edited by P.S. Pathak and S.S.Kunda	
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List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

SPECIALIZATION: Banking and Finance

M.Com-II

Subject Code 4.4(BF 4): Banking Technology and Data Communication Services

Objectives	<ol style="list-style-type: none"> 1. To explain the learners about the contemporary issues in banking technology. 2. To give right understanding as to application of technology in banking for enhancement of operational efficiency and customer service. 	
Unit No.	Topics	Instructional Hours
1	Bank computerization, multi user system, LANs and WANs, Centralized bank computerization, business components, benefits and requirements. Payment system and electronic banking: objectives, payment systems, ATM, networking of ATMs, customer interface HWAK (Intelligent Auto Teller and Network Management system –PIN electromagnetic purse.	12
2	Electronic banking: anytime, anywhere banking, home banking (Corporate and personal) Tele-banking, internet banking – mobile banking, signature storage and retrieval system, cheque truncation, Note and Coin counting machines.	12
3	Data communication network and EFT systems – IT in banking, an overview – components of data communication networks: transmission of devices, interface equipments, transmission medium, processors modes, major networks used in India: INET, NICNET, INDONET, BANKNET, RBINET, INDONET, VSAT (INFINET) internet access, EFT system, Telex communication for message transfer, SWIFT, Automated clearing services, electronic clearing system, national electronic fund transfer system, digital signature.	12
4	Technology up-gradation and developments, global trends, impact of IT: on HR on customers, privacy and confidentiality, risks involved in computerized environment, threats and damages, control mechanism, computer system audit system security, legal framework of electronic transactions.	12
Books Recommended	<ol style="list-style-type: none"> 1. Vijayaragavan Iyengar, Introduction to Banking, Excel Books 2. Padmalatha Suresh, Justin Paul, Management of Banking and Financial Services, Pearson 3. V. Nityananda Sarma, Banking and Financial Systems, Foundation Books 4. Uppal & Jatana, Information Technology in Bnaks, IIBF 	

Journals:

1. The Indian Banker
2. Journal on banking, financial service and insurance research
3. Asian journal of research in banking and finance

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II
Subject Code 4.5(BF 5): Micro Finance

Objectives	<p>1. To help the learners to know about emerging trends in Micro Finance.</p> <p>2. To explain the role and utility of Micro finance in promotion of financial literacy.</p>	
Unit No.	Topics	Instructional Hours
1	<p>Study of the inherent challenges of financing small economic operations like moral hazard, adverse selection, high transaction cost and information asymmetry etc. Justification of intervention in the financial market in the light of the need to achieve efficiency and distribution goals</p> <p>Tracing the genesis and evolution of the process of institutionalization of financial services in India as a precursor to intervention in the financial market.</p>	12
2	<p>Major policy initiatives launched in India for aligning the banking system to socio-economic goals of the national development process including the following: Evolution of the concept of priority sector in lending and stipulation of quantitative targets therefore, Nationalization of major commercial banks; and Introduction of lead bank scheme (LBS) followed by service area approach (SAA) etc.</p>	12
3	<p>Genesis and evolution of microfinance: difference models of microfinance operating in India; study of the Self help Group- bank Linkage programme (SBLP) as an innovative strategy of microfinance evolved in India.</p>	12
4	<p>Identification of major problems encountered in implementation of social banking initiative in India including, notably, (a) inter – spatial disparity manifested, among other things, by varying credit – deposit ratio (CDR) across areas, (b) inadequate linkage support and (c) unsatisfactory repayment climate etc. search for solutions to the contextual problems and defining the roles of various stakeholders like the government, the non-government organizations (NGOs) and the civil society besides the constituents of institutional credit system (ICS) in achieving effective operation of the social banking initiative.</p>	12
Books Recommended	<ol style="list-style-type: none"> 1. Sudhansu Kumar Das, Sanjeeb Kumar, Sanjay Kanti Das, Micro Finance and Empowerment of Rural Poor in India, New Century Publications, New Delhi 2. Daniel Lazar, P. Natarajan, Malabika Deo, Macro Dynamics of Micro Finance, Pondicherry University 3. Dr. Daniel Lazar, Prof. P. Palanichamy, Micro Finance and Eradication – Indian and Global Experiences, Pondicherry University, New Century Publications, New Delhi 	

Journals:

1. Stanford Journal of Micro Finance
2. Journal of micro finance

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II
Subject Code 4.6(BF 6): Financial Services

Objectives	<p>1. To help the learners to know about the prevailing financial practices in India.</p> <p>2. To explain the learners as to the functioning and merits of different financial services.</p>	
Unit No.	Topics	Instructional Hours
1	Financial Services: Meaning and need for financial services, Financial services as a component of financial system, Depositories and Custodians, Credit Rating, Factoring and Forfeiting.	12
2	Investment Banking: Investment Banks: Functions and types of Investment Banks, investment banking services, Merchant Banking Services Housing Finance: Role of Housing and Housing Finance in the economy, policy initiatives and measures to develop housing finance in India, Housing Finance Institutions in India, types of Housing Loans, Marketing strategies of housing finance institutions, role of National Housing Bank, Reverse Mortgage Loan	12
3	Banking and Non-Banking services: Importance and Functions of Banks, Development of Banking in India, Scheduled Commercial Banks, Mobilization, Lending and Investment of Funds by Banks, Reforms in the banking system, Micro Finance and Financial Inclusion, origin and development of insurance, types of insurance, general, health and life. Mutual Funds: Meaning, concept of Mutual Fund, growth of mutual fund industry in India, organization of a mutual fund, types of mutual fund schemes, role of intermediaries and marketing of mutual funds, methods of investing in a mutual fund scheme, tax implications for mutual fund investors.	12
4	Portfolio Management: Measuring Risk and Return of a Portfolio, Portfolio Diversification, constructing an optimal portfolio, Markowitz Model, Sharpe's Single Index Model, Portfolio Performance Evaluation Measures, Overview of Securities Market Report. Asset Pricing Models: Capital Market Theory, Efficient Frontier, CML, SML, Capital Asset Pricing Model, Arbitrage Pricing Theory, Comparison and Empirical Applications of these Models.	12
Books Recommended	<ol style="list-style-type: none"> 1. Bharti V. Pathak, 'Indian Financial System', 3rd edition, Pearson Education. 2. Indian Financial System, M.Y.Khan, sixth edition, McGraw Hill. 3. Financial Markets & Institutions, L.M. Bhole 4. Avadhani, V.A. 'Securities Analysis and Portfolio Management, Himalaya Publishing House. 5. Pandian Punithavathy, 'Securities Analysis and Portfolio Management', Vikas Publishing House. 6. Prasanna Chandra, 'Investment Analysis and Portfolio Management', Tata McGraw Hill 	

Journals:

1. The Indian Banker
2. Journal on banking, financial service and insurance research
3. Asian journal of research in banking and finance

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
Total		12 hours