



SNDT Women's University, Mumbai

**Master of Commerce
(M.Com)**

as per NEP-2020

Syllabus

(2023-24)

S. N. D. T. Women's University
1, Nathibai Thakersey Road, Mumbai 400 020
M.COM. Programme Structure
Academic Year 2023-24

Programme Degree		Master of Commerce M.Com
Parenthesis if any (Specialization) e.g. History, Human Development, English, etc.		Finance Marketing Management Human Resource Management Retail Management Finance and Taxation Advanced management Accounting & Auditing
Preamble (Brief Introduction to the programme)		<ul style="list-style-type: none"> • The M.COM Programme is of 4 Semesters and of 88 Credits • Each semester will have 06 Courses with a total of 22 credits. • For the M.COM Programme, courses are classified into Core (compulsory), Major Elective (optional) course, On-job Training and Research. <p>Medium of Instruction: The medium of instruction at the university departments & colleges will be English or Marathi or Gujarati. The medium of examination shall be English or Marathi or Gujarati. Students have to appear for all the papers in one permissible medium only.</p> <p>Attendance: 75% attendance is compulsory for all students in each semester, failing which the student will not be eligible to write the external examination at the end of each semester.</p>
Programme Specific Outcomes (POs)		After completing this programme, Learner will
<p style="font-size: 1.2em; font-weight: bold;">Dr. S. M. J. Jadhav</p> <p style="font-size: 1.2em; font-weight: bold;">B. O. S. Chavhan</p> <p style="font-size: 1.2em; font-weight: bold;">S. N. D. T. W. U.</p> <p style="font-size: 1.2em; font-weight: bold;">Cheruvu</p>	1.	To inculcate the knowledge of business and the techniques of managing the business with special focus on Finance, Accountancy, Taxation, Insurance, Marketing and Human Resource Management.
	2.	To impart the knowledge of accounting principles and Accounting Standards with latest application oriented Corporate Accounting, Cost Accounting and Management Accounting principles and methods.
	3.	To enhance the horizon of knowledge in various field of commerce through Accounting and Finance,

		advertising and sales promotion, auditing, Human Resource management and entrepreneurial development.
	4.	To enhance the computer literacy and its applicability in business through latest version on tally and e-commerce principles.
	5.	To create awareness in application oriented research through research for business decisions.
	6.	To inculcate the practical work experiences among students through Internship
Eligibility Criteria for Programme		Eligibility: A student is being eligible for admission to M.COM. Programme as per the eligibility norms prescribed by the University.
Intake (For SNTD WU Departments and Conducted Colleges)		University Department: Churchgate: 30 (English medium) Pune: 30 (English medium) 30 (Marathi medium) Affiliated Colleges: 40 (English medium)

RM: Research Methodology

OJT: On-Job Training

RP: Research Project

Structure with Course Titles

(Options related to our area of study to be provided with "OR" for baskets of different types)

Postgraduate Programme of 2 years:

SN	Courses	Type of Course	Credits	Marks	Int	Ext
	Semester I					
113111	Management of Finance	Major (Core)	4	100	50	50
113112	Strategic Management	Major (Core)	4	100	50	50
113113	Basics of Accounting	Major (Core)	4	100	50	50
113114	Economic and Business Policies	Major (Core)	2	50	50	0
	Paper -I Group-A / B / C / D/ E / F	Major (Elective)	4	100	50	50
133111	Research Methodology	Minor Stream (RM)	4	100	50	50
			22	550	300	250
	Semester II					
213111	Consumer Behaviour	Major (Core)	4	100	50	50
213112	Accounting for Managers	Major (Core)	4	100	50	50
213113	Retail Banking Operations	Major (Core)	4	100	50	50
213114	Economic and Business Environment	Major (Core)	2	50	50	0
	Paper -II Group-A / B / C / D/ E / F	Major (Elective)	4	100	50	50
243141	Internship	OJT	4	100	50	50
			22	550	300	250

Semester 1	*Specialized Group
A	Finance
123211	Financial Institutions & Markets
B	Marketing Management
123311	Introduction to Marketing Management
C	Human Resource Management
123411	Organizational Behaviour
D	Retail Management
123511	Modern Retailing Operations
E	Finance & Taxation
123611	Corporate Tax Planning and Management Paper - I
F	Advanced Management Accounting & Auditing
123711	Advanced Financial Accounting - Paper I

Semester 2	*Specialized Group
A	Finance
223211	Security Analysis and Portfolio Management
B	Marketing Management
223311	Integrated Marketing Communication
C	Human Resource Management
223411	Talent Management & Reward Strategy
D	Retail Management
223511	E Commerce
E	Finance & Taxation
223611	Financial Auditing & Taxation - Paper I
F	Advanced Management Accounting & Auditing
223711	Advanced Cost and Management Accounting - Paper I

Year II

SN	Courses	Type of Course	Credits	Marks	Int	Ext
	Semester III					
313111	International Marketing	Major (Core)	4	100	50	50
313112	Corporate Accountancy	Major (Core)	4	100	50	50
313113	Advanced Research Methodology	Major (Core)	4	100	50	50
313114	Forensic Accounting	Major (Core)	2	50	0	50
	Paper -III Group-A / B / C / D/ E / F	Major (Elective)	4	100	50	50
353131	Research Project- I	RP	4	100	50	50
			22	550	250	300
	Semester IV					
413111	Marketing of Financial Services	Major (Core)	4	100	50	50
413112	Entrepreneurship Development	Major (Core)	4	100	50	50
413113	Trends in Commerce & Business	Major (Core)	4	100	50	50
	Paper -IV Group-A / B / C / D/ E / F	Major (Elective)	4	100	50	50
453131	Research Project II	RP	6	150	100	50
			22	550	300	250

Semester 3	*Specialized Group
A	Finance
323211	Treasury Management
B	Marketing Management
323311	Product and Brand Management
C	Human Resource Management
323411	Leadership and Change Management
D	Retail Management
323511	Brand Management
E	Finance & Taxation
323611	Corporate Tax Planning & Management Paper II
F	Advanced Management Accounting & Auditing
323711	Advanced Financial Accounting - Paper II

Semester 4	*Specialized Group
A	Finance

423211	Financial Instruments & Derivatives
B	Marketing Management
423311	Service Marketing and Customer Relationship Management
C	Human Resource Management
423411	Key People Management and Retention
D	Retail Management
423511	Logistics & Supply Chain Management
E	Finance & Taxation
423611	Financial Auditing & Taxation - Paper II
F	Advanced Management Accounting & Auditing
423711	Advanced Cost & Management Accounting - Paper II

M.COM PART-I**Semester I****2023-24****PG 3.1 Major (Core)****Course Syllabus**

Course Title	Management of Finance
Course Credits	4
Course Outcomes	<p>After going through the course, learners will be able to</p> <ol style="list-style-type: none"> 1. Understand the perspective of financial management function in the organization. 2. Identify the practices and policies, processes, techniques and theories used in the financial management. 3. Gain acquaintance on the types of cost of capital and Leverages in financial management. 4. Improve the ability to face problems relate to financial management through consistent approaches. 5. Develop planning skill, monitoring skill on Investment Decisions of Financial Management in Organization. 6. Realize the usefulness of Dividend Decisions and Working capital Management in organization.
Module 1 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
<i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	1. Explore various Functions of financial Management in managing the finance of an organization.
	2. Examine determinants capital structure decisions.
	3. Design the Capital Structure of an organisation.
	4. Examine Various Theories of Capital Structure of an organisation.
	5. Recognize the Arbitrage Process of Capital Structure.
Content Outline	<ul style="list-style-type: none"> • Meaning, nature and scope of finance; financial goals: profit maximization, wealth maximization. • Finance functions: investment, financing and dividend decisions, Organization of finance function: Role of finance manager. Financial Mathematics: Concept & relevance of time value of money, Application of the concept of time value of money. • Capital Structure: Factors Determining Capital Structure, Capital Structure Theories (Net Income, Net Operating Income, Traditional, and M.M hypotheses) , Arbitrage Process • Determining capital structure in practice.

Module 2 (Credit 1)	
Learning Outcomes <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc.)</i>	After learning the module, learners will be able to
	1. Determine cost of capital including the cost of debt, cost of preference share and cost of Equity.
	2. Calculate weighted average cost of capital as part of financing function.
	3. Develop insight on CAPM method of cost of Equity capital
	4. Evaluate the impact of leverages on profitability.
	5. Analyze alternative financial Plans
Content Outline	<ul style="list-style-type: none"> • Meaning and significance of cost of capital – Calculation of cost of capital (debt, preference capital, equity capital and retained earnings) – Combined cost of capital (weighted) – Cost of equity and CAPM (Including practical problems). • Operating and Financial Leverage – Measurement of leverage - Effects of operating and financial leverage on profit – Analyzing alternate financial plans – Combined / Composite Leverage [Including practical problems]
Module 3 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
	1. Understand the significance of Investment Decisions.
	2. Analyze various Criteria of investments Decision.
	3. Apply suitable project selection criteria for proper capital investments
Content Outline	Investment Decision: <ul style="list-style-type: none"> • Nature and significance of investment decisions, process; Project classification; Investment evaluation criteria; • Non-discounting criteria: Pay-back, Accounting Rate of Return (Traditional method); • Discounting criteria: Internal Rate of Return, Net Present Value, Profitability Index, NPV and IRR comparison, Capital Rationing.
Module 4 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
	1. Understand the Dividend Policy of an organization. And to Identify various issues in dividend decisions
	2. Understand various models of Dividend Policy. And to Identify various dividend policies in practice.
	3. Know stability and uncertainty in dividend Policy and to identify an appropriate corporate dividend behavior.

	4. Identify various modes of payments and areas covered by receivables management.
	5. Identify various tools and techniques used for inventory management
Content Outline	<p>Working Capital And Dividend Decision</p> <p>Working Capital Management: Meaning, need, determinants; estimation of working capital need; management of cash; inventory & receivables;</p> <p>Dividend Decision: Factors determining Dividend Policy, Form of Dividends, Stability of Dividends, Dividend models-Walter, Gordon & M.M. models</p>

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

1. – Internal Exam, Individual or Group Projects, Assignments, Presentations.
2. – Case Studies and Presentations, Survey and Project Report, Seminars, Workshops
3. – Application based work, live projects, practical activities on Capital Structure, Cost of Capital, dividend decisions Working Capital management etc.
4. – Seminars, workshops, Group discussions, etc.

References :

1. Bhattacharya, Hrishikas (2018), Working Capital Management; Strategies & techniques, Prentice Hall, New Delhi.
2. Brealey Richard A & Steward C, Meyers (2018): Corporate Finance, Tata Mcgraw Hill, New Delhi.
3. Hampton, John (2019): Financial decision making, Prentice Hall, New Delhi.
4. Pandey, I M(2018), Financial Management, Vikas Publishing House, New Delhi.
5. Khan M Y, Jain P K(2018), Financial Management, Tata Mcgraw Hill, New Delhi.
6. Inamdar S.N. (2018), Financial Management, Himalaya Publication, Mumbai.
7. Talsian Bharat (2020), Financial Management, 1st Edition, Tata Mcgraw Hill, New Delhi.
8. Rustagi R. P(2019), Fundamentals of Financial Management, Taxman Publication, New Delhi.

M.COM PART-I**Semester I****2023-24****PG 3.2 Major (Core)****Course Syllabus**

Course Title	Strategic Management
Course Credits	4 Credits
Course Outcomes	After going through the course, learners will be able to
	1. Understand the strategic decisions that organizations make and have an ability to engage in strategic planning.
	2. Explain the basic concepts, principles and practices associated with strategy formulation and implementation.
	3. Identify forms of Strategic Management and their use in business.
	4. Analyze competitive advantage and its sources and the ability to recognize it in real-world scenarios.
Module 1 (Credit 1)	
Learning Outcomes <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc....)</i>	After learning the module, learners will be able to
	1. Understand the concept and processes of Strategic Management.
	2. Gain insights on strategy formulation and implementation.
Content Outline	<ul style="list-style-type: none"> • Strategic Management - Concept, Importance, Strategic Management Process, Vision, Mission and Purpose, Goals and Objectives. • Challenges for Strategic Management, Strategic Business Unit (SBU)
Module 2 (Credit 1)	
Learning Outcomes <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	After learning the module, learners will be able to
	1. Understand the perspective of the organization in relation to opportunities and threats posed by the environment.
	2. Develop the ability to comprehend environment scanning and analysis.
Content Outline	<ul style="list-style-type: none"> • Environmental analysis and diagnosis: Concept of environment and its components, environment scanning and appraisal, organizational appraisal, • Competitive Analysis: Porters Five Force Model, SWOT analysis TOWS Matrix.

Module 3 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
<i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	1. Analyze the various types of strategic formulation and strategic decision-making methods adopted by the organizations.
	2. Get familiarized with the various functional strategies employed by organizations.
Content Outline	<ul style="list-style-type: none"> • Strategy formulation and choice of alternative strategies: Strategic Alliances, Diversification, Mergers and Acquisitions, Takeover, Joint Venture, Modernization Turnaround – Disinvestment Liquidation, Outsourcing. • Functional strategies: Marketing, Production, operations, Human Resources, Research and Development Strategies.
Module 4 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
<i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	1. Identify the process of strategy implementation.
	2. Understand the importance of evaluation of strategies.
Content Outline	<ul style="list-style-type: none"> • Strategy Implementation: Process and Issues in implementation of Strategies. • Strategic Evaluation and Control: Purpose - Process - Techniques of Strategic Evaluation and Control.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

1. – Internal Exam, Individual or Group Projects, Assignments, Presentations.
2. – Case Studies and Presentations, Survey and Project Report, Seminars, Workshops
3. – Application based work, live projects, practical activities on SWOT analysis, etc.
4. – Seminars, workshops, Group discussions, etc.

References

1. Kazmi A. (2020), "Strategic Management", McGraw Hill Education, New Delhi.
2. Bhattacharya, S K & Venkataramini N (2009), "Managing Business Enterprises: Strategies, Structures & Systems", Vikas Publishing House, New Delhi
3. Bhudhiraja S B & Athreya M B (2009), "Cases in Strategic Management", McGraw Hill, New Delhi.
4. Coulter, Mary K (2008), "Strategic Management in Action", Prentice Hall, New Jersey.
5. Fred David R. (2018), "Strategic Management", Pearson Education - Prentice Hall of India Pvt Ltd, New Delhi.
6. Pearce J., Robinson R. & Mital A. (2018), "Strategic Management Formulation, Implementation and Control", McGraw Hill Education, New Delhi.
7. Kazmi, A. (2008), "Strategic Management and Business Policy", Tata McGraw Hill, New Delhi.

8. Rao VSP, Krishna H. (2004), "Strategic Management", Excel Books.
9. Kishore R. (2010), "Strategic Management Text and Cases", Taxmann Publication, New Delhi
10. Srinivas R. (2014), "Strategic Management-The Indian Context", Prentice Hall India Learning Pvt. Ltd.
11. Cherunilam Francis, "Strategic Management: A Book on Business Policy & Corporate Planning", Himalaya Publishing House, Mumbai.

M.COM PART-I**Semester I****2023-24****PG 3.3 Major (Core)****Course Syllabus**

Course Title	Basics of Accounting
Course Credits	4
Course Outcomes	After going through the course, learners will be able to: <ol style="list-style-type: none">1. Give basic knowledge of various disciplines of Accounting to the students.2. Understand the principles, conventions and system of financial accounting.3. Make the students to understand the Accounting process and procedure4. Improve the ability to prepare the Job cost sheet and to analyze the financial statements.5. Understand the preparation of Trial balance and Bank Reconciliation Statement from business transactions.6. Analyze the types of cost and identify the elements of cost sheet.7. Examine the preparation of Corporate Financial Statements.8. Develop an insight of analysis of Financial Statements using Ratios.
Module 1 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to <ol style="list-style-type: none">1. Understand various disciplines of Accounting.2. Examine Indian AS and IAS.3. Develop insight on Application of accounting principles and conventions in preparation of Financial Statements
Content Outline	Financial Accounting: Meaning, Accounting Principles, Concepts, Conventions, IND-AS, IAS Accounting Equation, System of accounting: Cash system and mercantile system, Accounting as information system, Users of accounting information.
Module 2 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to <ol style="list-style-type: none">1. To understand the basic concepts of GST calculation2. To Prepare various types of vouchers, subsidiary books and Ledger Accounts.3. To prepare Trial Balance after journization and posting into the ledger.4. Develop an insight to prepare Bank Reconciliation Statement.

Content Outline	Accounting Process & Procedure Transaction/Event, Voucher: Meaning, Types of Vouchers, Receipt (Credit Voucher), Payment (Debit Voucher), Journal (Accrual) Voucher, Journal, Subsidiary Books (Purchase/Sales Day book, Purchase Return/Sales Return Book, Cash Book (double and triple column), Ledger, Trial Balance. Including Simple GST Calculation Bank Reconciliation Statement: Meaning, Need and Preparation of Bank Reconciliation
Module 3 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to <ol style="list-style-type: none"> 1. Understand the Provisions of Preparation of final Accounts of sole trader and partnership firm in vertical and horizontal form.. 2. Identify the adjustments to prepare final accounts. 3. Develop an understanding of Corporate Financial Statement. 4. Develop an insight to prepare final accounts of sole trader and Partnership Firm.
Content Outline	Financial Statements: Preparation of financial statements: Horizontal and Vertical form. Horizontal Form (Trading A/c, Profit and Loss A/c, Balance Sheet), Vertical form (Income statement and Balance Sheet with and without schedules).
Module 4 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to <ol style="list-style-type: none"> 1. Understand various elements of Cost. 2. Differentiate between Financial Accounting Management Accounting and Cost Accounting. 3. Prepare Cost Sheet for assigned Job. 4. Apply ratios for analysis of Financial Statements
Content Outline	Basic of Cost And Management Accounting: Cost Accounting, Meaning, Elements of cost, Job Costing Preparation of Job Cost Sheet. Management Accounting: Meaning, Functions, Merits and Demerits, Distinction Between Financial Accounting, Management Accounting and Cost Accounting Financial Statement Analysis: Ratio Analysis: Calculation of Ratios

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

1. – Internal Exam, Individual or Group Projects, Assignments, Presentations.
2. – Case Studies and Presentations, Survey and Project Report, Seminars, Workshops
3. – Application based work, live projects, practical activities on Ratio Analysis,
4. – Seminars, workshops, Group discussions, etc.

References:

1. Khan M Y, Jain P k(2018), Financial Management, Tata Mcgraw Hill, New Delhi
2. M. N. Arora (2018) Cost Accountancy, Himalaya Publication, Mumbai.
3. Dr.Maheshwari S. N. (20018), Advanced Accountancy, S. Chand Publication, New Delhi.
4. Ravi Kishore(2019), Students Guide to Cost AccountingTaxman Publication, New Delhi.
5. GuptaR. L. (2018), Advanced Accountancy Vol. 2, S. Chand & Sons, New Delhi.
6. AroraM. N. (2018), Accounting for managers, Himalaya Publication, Navi Mumbai.
7. AroraM. N. (2018), Cost and management Accounting, M. N. Arora, Himalaya Publication,Mumbai.
8. Haniff and Mukherjee (2018), Corporate Accounting, Tata McGraw Hill Publication, New Delhi.

M.COM PART-I**Semester I****2023-24****PG 3.4 Major (Core)****Course Syllabus**

Course Title	Economic and Business Policy
Course Credits	2
Course Outcomes	After going through the course, learners will be able to <ul style="list-style-type: none"> • Define the concepts of Food security and Measures to improve it. • Critically evaluate the policy of Agriculture • Point out the overview of New Industrial Policies • Summarize the FDI, Merger and Acquisitions and Location related to policies.
Module 1 (Credit)-1 Introduction to Food crisis & Measures.	
Learning Outcomes (Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)	After learning the module, learners will be able to <ul style="list-style-type: none"> • To define the Hunger problems and Food security • To analyze the policy measures related to agriculture issues. • To develop the awareness about New Farm laws and Agro-Trade
Content Outline	a. Hunger problems and food security. b. Policy Measures-TPDS c. Agro-Business- Importance-Trends and Government Measures d. Agricultural Price Policy e. New farm Laws f. Agro-Trade
Module 2 (Credit 1) Macro Policies	
Learning Outcomes (Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)	After learning the module, learners will be able to <ul style="list-style-type: none"> • Describe the overview of the new industrial policy • Examine the Policies of MSME Industries • Evaluate FDI Mergers & Acquisitions policies • Analyze the Location and Environment policies
Content Outline	a) Industry: Critically evaluate the overview of Industrial Policy since-1991 b. Policies of MSME Industries, c. FDI: Meaning, Types, role and policies, d. Mergers & Acquisitions, e. location and Environment (related to industry establishments Policies)

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

- 1- Assignments
- 2- Surprise Test
- 3- MCQ test
- 4- Written test

Reference Books:

- 1) Mishra Puri (2021) Indian Economy 39th Edition- Himalaya publishing house.
- 2) Sanjeev Varma (20210) The Indian Economy –MC-Graw Hill
- 3) Rudra & Dutt(2019) Indian Economy 39th Edition- Himalaya publishing house.
- 4) Uma Kapila (2020) The Indian Economy –MC-Graw Hill
- 5) A. N Agrawal (2022) Indian Economy- New Age International Publishers

Additional Reading:

1. EPW
2. Yojana
3. Seminar
4. Developmental Economics Journal
5. Times of India
6. Government Website.

M.COM PART-I**Semester I****2023-24****PG 3.5 Major (Elective)****Group A – FINANCE****Course Syllabus**

Course Title	FINANCIAL INSTITUTIONS & MARKETS
Course Credits	4
Course Outcomes	After going through the course, learners will be able to 5. . Develop an understanding of the components and functions of the Indian Financial System 6. Examine the functioning and operations of various Financial institutions 7. Acquaint with the role of financial regulators in India 8. Gain understanding of the functioning of various financial markets
Module 1 (Credit 1)	
Learning Outcomes <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	After learning the module, learners will be able to 1. Gain knowledge about the functioning of the Indian financial system
Content Outline	Introduction to Financial Intermediaries: <ul style="list-style-type: none">• Components and Functions of Financial System in India,• Functions and working of Commercial Banks, Cooperative Banks, Regional Rural Banks, Development Financial Institutions
Module 2 (Credit 1)	
Learning Outcomes <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	After learning the module, learners will be able to 1. Identify the functioning and operations of various Financial Institutions
Content Outline	Functioning and Operations of Financial Institutions : <ul style="list-style-type: none">• Insurance Companies: life and Non life organisations,• Mutual Funds :Concept, Types of Mutual Fund schemes, Concept ,• Working and Role of Pension Funds, Merhcant Banks, Venture Capital Firms

Module 3 (Credit 1)	
Learning Outcomes (Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)	After learning the module, learners will be able to
	1. Understand of role of financial regulators in India
Content Outline	<p>Financial Regulators in India:</p> <ul style="list-style-type: none"> • Reserve Bank of India: Role as Regulator and Supervisor of Financial System. • Role and functions of SEBI , IRDA, PFRDA
Module 4 (Credit 1)	
Learning Outcomes (Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)	After learning the module, learners will be able to
	1.To acquaint with the functioning of various financial markets
Content Outline	<p>Functioning of Financial Markets :</p> <p>Structure, Components and functions of Money markets, Capital Markets: Primary and Secondary markets, Bond Markets, Foreign Exchange, Commodities Markets and Derivatives Markets</p>

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

5. Project based/Long Assignment (25marks)
6. Short Assignment (15marks)
7. Presentations /Assignment (10 marks)

References:

1. Pathak Bharti V. (2017), The Indian Financial system Market, Institutions and Services Pearson India Education Services Pvt. Ltd. Noida , U.P. India.
2. BholeL.M. (2017), Financial Institutions and Markets Structure, Growth and Innovations Tata McGraw Hill Education Private Limited, New Delhi.
3. Khan M.Y. (2019) Indian Financial System Tata McGraw-Hill PublishingCompany Limited New Delhi.
4. AvadhaniV.A. (2017),Investment and securities markets in India, Himalaya publications House Pvt. Ltd., Mumbai.
5. Desai Vasant (2017), The Indian financial System and Development Innovating Success Himalaya publications House Pvt. Ltd., Mumbai.
6. Pandey I. M. (2015),Financial Management, Vikas Publication,Mumbai .
7. Ghosh, D(2008): Banking Policy in India Allied Publications, Delhi.
8. Giddy, H(2007): Global Financial Market, A.I.T.B.S., Delhi.
9. Srivastava R.M. (2010): Management of Indian Financial Institutions, Himalaya Publications, Mumbai.
- 10.Mithani D.M. , (2016), Money, Banking, International trade and Public Finance, Himalaya publications House Pvt. Ltd., Mumbai.

M.COM PART-I**Semester I****2023-24****PG 3.5 Major (Elective)****Group B – MARKETING MANAGEMENT****Course Syllabus**

Course Title	Introduction to Marketing Management
Course Credits	4 Credits
Course Outcomes	After going through the course, learners will be able to <ol style="list-style-type: none">1. To understand the Marketing concept, mix and its implications on Indian economy.2. To teach the classification of products, its strategic implications and pricing.3. To make the students understand the concept of distribution system and logistics management.4. To introduce the students to the significance of social media marketing.5. To help students understand the new developmental issues in marketing.
Module 1 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to <ol style="list-style-type: none">1. To help students understand the implications of marketing on Indian economy.2. To introduce the students to various basic concepts of Marketing.
Content Outline	Introduction: <ul style="list-style-type: none">• Marketing concept and its Evolution.• Marketing mix.• Marketing in the Indian economy and its implications. Market Environment and Selection <ul style="list-style-type: none">• Marketing environment – Macro and Micro components and their impact on marketing decisions.
Module 2 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to <ol style="list-style-type: none">1. To understand and know the term packaging and labeling.2. To learn the need and significance of reading labels.

Content Outline	<p>Product Decisions</p> <ul style="list-style-type: none"> • Classification of Products. • Implications of Packaging and Labelling. • Product Life Cycle – strategic implications. <p>Pricing Decisions</p> <ul style="list-style-type: none"> • Factors affecting price determination. • Pricing policies.
Module 3 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
	1. The students will be able to identify with social media and relate it to marketing.
	2. To introduce the students to the concept of logistic management, and relate it to the social media marketing.
Content Outline	<p>Distribution Channels and Physical Distribution Decisions</p> <ul style="list-style-type: none"> • Types of distribution channels. • Concept of Distribution System and Logistic Management. <p>Social Media Marketing</p> <ul style="list-style-type: none"> • Social Media – merits & demerits. • Significance of SMS, WhatsApp, Facebook, Instagram and Blogs in marketing.
Module 4 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
	1. To understand the social and ethical aspects of marketing and also new developmental issues.
	2. The students will be able to understand relevant concepts of Green, Guerrilla and Database Marketing.
Content Outline	<p>Issues and Developments in Marketing</p> <ul style="list-style-type: none"> • Social and ethical aspects of marketing. • Green marketing. • Guerrilla marketing. • online marketing. • Database marketing. • B2C, B2B and C2C.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

A. Internal Examination:

Internal testing will be continuous & spread over the semester. The pattern of internal exam would be as follows-

- Class Test (written exam) of 25 Marks
- Class Test (written exam) of 25 Marks
- Assignment or Project of 25 Marks (this will include PPT or poster presentations, vivas or small surveys)

Out of the above three, best two will be considered for internal Marks.

B. External Examination:

The pattern of the written exam would be as follows:

- Theory Exam of 50 Marks including long answers and short notes.

References:

A. Essential Reading

1. Kotlar, Philip (2008), Marketing Management, Prentice Hall Publications, New Delhi.

B. Additional Reading

1. Stanton, Etzel, Walker (2006), Fundamentals of Marketing, Tata-McGraw Hill Publishers, New Delhi.
2. Saxena, Rajan (2006), Marketing Management, Tata-McGraw Hill, New Delhi.
3. McCarthy, E.J. (2008), Basic Marketing: A managerial approach, Irwin Publishers, New York.
4. Philip Kotler and Gary Armstrong (2009), Principles of Marketing, Pearson Education Inc., 10th edition.
5. Stanton William J. (2010), Fundamentals of Marketing Pearson Education, 11th Edition.
6. Ramaswamy V.S. and Namakumari S. (2009), Marketing Management: Planning, Implementation and Control, Macmillian Publishers, 3rd Edition.
7. Etzel M.J., Walker B.J. and Stanton William J.(2008) Marketing concept & Casesspecial Indian Edition ,Tata McGraw Hill, 13th Edition.
8. Kotler & Koshy, (2007), Marketing Management – A South Asian Perspective, Pearson Education.

M.COM PART-I**Semester I****2023-24****PG 3.5 Major (Elective)****Group C – HUMAN RESOURCE MANAGEMENT****Course Syllabus**

Course Title	Organizational Behaviour
Course Credits	4 Credits
Course Outcomes	After going through the course, learners will be able to
	1. Understand the fundamentals of Organizational Behaviour and Organizational Development.
	2. Recognize implications of Organizational Culture in successful organizations.
	3. Develop an insight of behavioral processes at Individual, Group and Organizational level and its impact on Organizational Performance.
	4. Recognize the dynamics of interaction between individual and the organization.
	5. Analyze the impact of Conflict Management, Negotiation and Power in the growth of the organization.
Module 1 (Credit 1)	
Learning Outcomes <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	After learning the module, learners will be able to
	1. Understand the concepts of Organizational Behavior.
	2. Recognize the behavioral patterns in organizations.
	3. Analyze the challenges for Organizational Behaviour.
Content Outline	Fundamentals of Organizational Behavior <ul style="list-style-type: none"> • Introduction to Organizational Behavior: Organizations, Managers in Organizations, Managerial Networks, Direct and Indirect Environmental Forces. • Approaches to Organizational Behavior: Historical Perspective, Scientific Management, Behavioral Approach, Contingency Approach. • Challenges for Organizational Behavior: Improving Peoples Skills, Quality and Productivity, Managing Workforce Diversity, responding to Globalization, Empowering People, coping with Temporariness, Stimulating Innovation and Change, Emergence of the E-organization, Improving Ethical Behavior.

Module 2 (Credit 1)	
Learning Outcomes <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	After learning the module, learners will be able to
	1. Get acquainted with the types of conflict and the approaches of conflict management.
	2. Understand the bargaining strategies used in the negotiation process.
	3. Analyze various power tactics and traits in Organizational Politics.
Content Outline	Organizational Process <ul style="list-style-type: none"> • Conflict Management: Conflict Types, Causes, Effects, Sources of Conflict and Approaches of Conflict Resolution. • Negotiation: Bargaining Strategies, The Negotiation Process, Individual Differences in Negotiation Effectiveness and Third-Party Negotiation. • Power and Politics: Bases of Power, Power Tactics, Organizational Politics, Ethics of Power and Politics.
Module 3 (Credit 1)	
Learning Outcomes <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	After learning the module, learners will be able to
	1. Get deep insights on group behaviour in organizations.
	2. Identify the impact of Organizational Culture on organizations.
	3. Analyze the forces in Organizational Culture and examine the ethical organizational culture.
Content Outline	Foundations of Group Behavior <ul style="list-style-type: none"> • Group Behavior: Nature and Types of Groups, Theories of Group formation, Stages of Group Development, Group Decision Making. • Creativity: The Creative Process, Enhancing Creativity, Developing Creative Work Environment. • Organizational Culture: Characteristics and Levels of Culture, Forces of Organizational Culture, Managing Organizational Culture, Creating an Ethical Organizational Culture.
Module 4 (Credit 1)	
Learning Outcomes <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	After learning the module, learners will be able to
	1. Understand the role of empowerment and participation in Organizational Behaviour.
	2. Recognize the levels and process of Benchmarking.
	3. Develop insights related to application of Organizational Developmental Interventions.

Content Outline	<p>The Emerging Organization</p> <ul style="list-style-type: none"> • Empowerment and Participation: Concept of Empowerment and Participation, Programmes for Participation, Limitations of Participation. • Benchmarking: Concept of Benchmarking, Levels of Benchmarking, Process of Benchmarking. • Organizational Development Interventions: Organizational Development (OD), Organizational Development Interventions, Individual Level and Group Level Interventions.
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Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

1. – Internal Exam, Individual or Group Projects, Assignments, Presentations.
2. – Field work, Experimental work, Survey and Project Report.
3. – Case Study and Presentation.
4. – Application based work, live projects, practical activities, etc.
5. – Seminars, workshops, Group discussions.
6. – Poster presentation and exhibits, etc.

References

1. Robbins, S.P., Timothy A.J. and Vohra, N. (2018). Organizational Behavior (18th Edition). Person Education, Inc.
2. Aswathappa. K (2016). Organizational Behavior (12th Edition), Himalaya Publishing House
3. Ghanekar, A. (2018). Organizational Behaviour, Concepts and Cases, Everest Publishing House.
4. Dash, C.S. (2013). Organizational Behaviour, International Book House Pvt. Ltd.
5. Chandan, J.S. (2005). Organizational Behaviour, Vikas Publishing House Pvt. Ltd.
6. Greenberg, J. (2013). Behavior in Organizations (10th Edition), PHI Learning Private Limited.
7. Hellriegel, D., Slocum, J.W. and Woodman, R. (2007). Organizational Behavior (11th Edition), Cengage Learning.
8. Konopaske, R., Ivancevich, J. and Matteson, M. (2013). Organizational Behaviour and Management (10th Edition), Tata McGraw Hill.
9. Luthans, F. (2011). Organizational Behaviour (12th Edition), The McGraw-Hill Irwin.
10. Pareek, U.N. (2011). Understanding Organizational Behaviour (2nd Edition), Oxford University Press.

M.COM PART-I

Semester I

2023-24

PG 3.5 Major (Elective)

Group D – E- Commerce

Course Syllabus

(No Centers offers this specialization)

M.COM PART-I**Semester I****2023-24****PG 3.5 Major (Elective)****Group E – FINANCE & TAXATION****Course Syllabus**

Course Title	Corporate Tax Planning and Management Paper-I
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand the theoretical framework of various heads of Income business and profession with reference to Joint Stock Companies.
	2. Apply provisions of Companies Act & Income Tax Act in computation of direct taxation.
	3. Understand the concept of Double Taxation and Computation of Double taxation relief with reference to PE.
	4. Understand the theoretical framework of Tax Planning, Tax Avoidance & Tax Evasion.
5. Undertake Filing of relevant forms, including returns & challans for joint stock companies under Income Tax Act 1961.	
Module 1 (Credit 1)	
Learning Outcomes <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	After learning the module, learners will be able to
	1. Compute Income from Joint Stock Companies covering income from Business.
	2. Compute Income from Joint Stock Companies covering income from Profession.
Content Outline	Computation of income for joint stock companies covering income for business or profession.
Module 2 (Credit 1)	
Learning Outcomes <i>(Specific related to the module. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	After learning the module, learners will be able to
	1. Understand the theoretical framework of Double Taxation relief with reference to PE.
	2. Compute the Double taxation relief with reference to PE.
Content Outline	Double taxation relief with reference to PE.

Module 3 (Credit 1)	
Learning Outcomes <i>(Specific related to the module. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	After learning the module, learners will be able to
	1. Compute Depreciation as per provisions under Companies Act.
	2. Compute Depreciation as per provisions under Income Tax Act.
Content Outline	Depreciation provisions under Companies Act & under Income Tax Act.
Module 4 (Credit 1)	
Learning Outcomes <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	After learning the module, learners will be able to :
	1. Understand the theoretical Concept of Tax Planning.
	2. Understand the theoretical framework of Tax Avoidance & Tax Evasion.
	3. Distinguish between the concepts of Tax Avoidance & Tax Evasion.
	4. Undertake the Filing of Income Tax Returns for Joint Stock Companies under Income Tax Act 1961.
Content Outline	Concept of Tax Planning, Tax Avoidance & Tax Evasion, Introduction to Filing Income Tax Returns and Challans.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

1. Project: Income Tax Planning, Filing of Income Tax Returns and Challans.
2. Classroom Assignments.
3. Group Discussion/ Quiz/ PPT presentation/ Seminar.

References:

1. Singhania. V. K., Singhania Monica (2009), Corporate Tax Planning & Business Tax Procedures, [Taxmann](#) Publication, New Delhi.
2. [Lakhotia](#) R. N. ,[Lakhotia](#) Subhash (2008),Corporate Tax Planning Handbook, Commentary, Citations & Examples, New Delhi.
3. [Agrawal](#) Kaushal Kumar (2010), Corporate Tax Planning, Atlantic Publishers & Distributors, New Delhi.
4. Aggarwal, K., Direct Tax Planning and Management, Atlantic Publications.
5. Srinivas E. A., Handbook of Corporate Tax Planning, Tata McGraw Hill.
6. Singhania, V. K. & Singhania, Kapil, Direct Taxes law & Practice. Taxmann Publications.

M.COM PART-I**Semester I****2023-24****PG 3.5 Major (Elective)****Group F – ADVANCED MANAGEMENT ACCOUNTING & AUDITING****Course Syllabus**

Course Title	Advanced Financial Accounting
Course Credits	4
Course Outcomes	<ol style="list-style-type: none">1. Gain ability to solve problems relating to accounts of Insurance companies and special types of situations.2. Develop an insight towards Accounts of Educational Institutions and Hospitals.3. Gain ability to solve problems relating Service Sector Accounting.4. Gain ability to prepare final Accounts of Educational Institutions.5. Gain ability to solve problems relating Profit Prior to Incorporations.6. Gain ability to prepare final accounts showing Profit prior to and after Incorporation.7. Develop an insight towards Converged Accounting standards with IFRS.8. Lay a theoretical foundation of IFRSs.9. Understand the working Framework of Forensic Accounting and Human Resource Accounting.
Module 1 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to <ol style="list-style-type: none">1. Develop an insight towards Service Sector Accounting.2. Gain ability to solve problems relating Hospital Accounting.3. Gain ability to solve problems relating Hotel Accounting.
Content Outline	Final Accounts of Insurance Companies: Practical problems Preparation of Revenue Account and Balance Sheet following the Schedules
Module 2 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to <ol style="list-style-type: none">1. Develop an insight towards Service Sector Accounting.2. Gain ability to solve problems relating Hospital Accounting.2. Gain ability to solve problems relating Hotel Accounting.

Content Outline	<ul style="list-style-type: none"> Final Accounts of Educational Institutions and Hospitals Practical problems on preparation of Income and Expenditure A/C, Payment & Receipt Account and Balance Sheet of Education Institutions and Hospital
Module 3 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to 1. Prepare final accounts showing Profit prior to and after Incorporation.
Content Outline	Profit Prior to Incorporation - (Practical problems) Computation of Profit Prior and After Incorporation
Module 4 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to 1. Analyze the use of forensic Accounting in financial fraud detection, 2. Analyze the use of human resource accounting in valuation of human resources 3. To use of IFRSs in bridging the accounting gap between India and foreign countries.
Content Outline	<p>A] International Financial Reporting Standards (Theory) Meaning of IFRSs, Concepts under IFRSs, Structure of IASC Foundation and IASB, Process of IFRSs, IFRSs Based Financial Statements, Evolution of IFRSs, Global Developments in IFRSs Adoption.</p> <p>B) Forensic Accounting: Concept, Features, Principles of Forensic Accounting, Qualification of Forensic Accountant, Role of Forensic Accountant, Techniques of Fraud Detection in Forensic Accounting.</p> <p>C} Human Resource Accounting: Meaning, Objectives, Need, Historical Development of HRA, Methods of Human Resource Accounting. Practical Problems on Human Resource Accounting</p>

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

1. – Internal Exam, Individual or Group Projects, Assignments, Presentations.
2. – Case Studies and Presentations, Survey and Project Report, Seminars, Workshops
3. – Application based work, live projects, practical activities on Human Resource Accounting, Forensic Accounting, IFRSs.
4. – Seminars, workshops, Group discussions, etc.

References:

1. Haniff and Mukherjee(2019),Corporate Accounting, Tata McGraw Hill Publication, New Delhi.
2. Shukla and Grewal(2018), Advanced Accountancy-Vol. 1 & 2, S. Chand Publication, New Delhi.
3. Maheshwari. S. N. (2019),Corporate Accounting, S. Chand, New Delhi
4. GuptaR. L. (2008),Advanced Accountancy, S. Chand, New Delhi

5. Vijay Kumar M. P., (2018, 2nd Edition), IFRS-Beginners Guide, Prime Knowledge Series, New Delhi.
6. Ghose T. P. (2019), IFRSs for Finance Executives, Taxman Publication, New Delhi.
7. Haniff and Mukherjee (2019), Modern Accountancy (II), MC Graw Hills, New Delhi.
8. Jawahar Lal (2018), Financial Accounting, S. Chand & Co., New Delhi
9. Comptroller and Auditor of India, Introduction to Government Accounting, Fifth Edition, New Delhi

M.COM PART-I**Semester I****2023-24****PG 3.6 Minor Stream (RM)****Course Syllabus**

Course Title	RESEARCH METHODOLOGY
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand the process of research formulation and carry out review of literature
	2. Identify the various types of sampling methods
	3. Understand process of formulation of hypothesis of research
	4. Familiarize with the techniques of data collection, analysis of data and its interpretation
	5. Develop an in depth understanding of preparation of research report
Module 1 (Credit 1)	
Learning Outcomes (Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)	After learning the module, learners will be able to
	1. To define the process of research formulation
	2. To carry out review of literature from various sources.
Content Outline	Introduction to Research Methodology A) Features and Importance of research in business <ul style="list-style-type: none"> • Social Science Research - Objectives , • Types of research- Basic, Applied, Descriptive, Analytical and Empirical Research, • Ethics in Social Science Research. B) Research Formulation Process, <ul style="list-style-type: none"> • Significance of Review of Literature, • Sources of Review of Literature
Module 2 (Credit 1)	
Learning Outcomes (Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)	After learning the module, learners will be able to
	1.Understand, develop and apply the fundamental skills in formulating research problems
	2.Develop insights into methods of sampling

Content Outline	<p>A) Formulation of research problem,</p> <ul style="list-style-type: none"> • Research Design- meaning, definition, types, contents, • Formulation of Hypothesis: Meaning, Types of Hypothesis, Concepts relating to Testing of Hypothesis, • Procedure for Testing of Hypothesis. <p>B) Meaning and of nature Census survey and sample survey,</p> <ul style="list-style-type: none"> • Sampling: Significance, Methods-Probability and non-probability, • Factors determining sample size
Module 3 (Credit 1)	
Learning Outcomes (Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)	After learning the module, learners will be able to
	1.Understand the techniques of data collection
	2. Develop insights into analysis of data and its interpretation
Content Outline	<p>A) Data Collection:</p> <p>Primary data: Observation, Experimentation, Interview, Schedules, Survey, Questionnaire: Types,</p> <ul style="list-style-type: none"> • Steps in Questionnaire Designing, Essentials of a good questionnaire, • Secondary data: Sources and Limitations, • Factors affecting the choice of method of data collection. <p>B) Data Processing:</p> <ul style="list-style-type: none"> • Significance in Research, • Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation.
Module 4 (Credit 1)	
Learning Outcomes (Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)	After learning the module, learners will be able to
	1. Understand how to prepare research reports
Content Outline	<ul style="list-style-type: none"> • Research Report Writing: Importance, Essentials, Structure/ layout, • Types of Research Reports -Components of Research Reports, References and Citation Methods, • Footnotes and Bibliography

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

8. Project based/Long Assignment (25marks)
9. Short Assignment (15marks)
10. Presentations /Assignment(10 marks)

References:

1. Kothari C. R. (2019), Research Methodology: Methods and Techniques, New Age International, New Delhi
2. Krishnaswamy O. R (2016), Methodology of Research in Social Science, Himalaya

Publication, Mumbai.

3. RanjitKumar(2018),Research Methodology, Sage Publications, New Delhi
4. PrahladMishra(2015), Business Research Methods, Oxford University Press, New Delhi
5. P and Saunders and MNK and Lewis(2012), Research Methods for Business Strategy, Pearson , India.
6. Cooper D. and Schindler P.(2014) Business Research Methods, Tata McGraw Hill. Sultan Chand & Sons, New Delhi.
7. Rajendra Kumar C. (2008), Research Methodology, APH Publisher, New Delhi.

M.COM PART-I**Semester II****2023-24****PG 4.1 Major (Core)****Course Syllabus**

Course Title	Consumer Behaviour
Course Credits	4 Credits
Course Outcomes	After going through the course, learners will be able to
	1. Develop an understanding of fundamental concepts of consumer buying behaviour and application by firms in marketing function.
	2. Identify the various bases of market segments and apply the knowledge to develop effective marketing strategies.
	3. Analyze the dynamics of human behaviour and factors influencing consumer decision making process.
	4. Recognize the Internal and External factors influencing consumer behaviour.
Module 1 (Credit 1)	
Learning Outcomes <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	After learning the module, learners will be able to
	1. Understand the basic concepts of consumer behaviour.
	2. Develop an insight about various concepts related to consumerism and apply them in Consumer Decision making.
	3. Identify the role of present technology used by consumers for shopping.
Content Outline	Consumer Behaviour and its need: <ul style="list-style-type: none"> • Consumer Behaviour - Concept – need – factors influencing consumer behaviour. • Buying motives- (types), Maslow’s need hierarchy theory • Consumer Decision Making Model- Input, Process and Output. • Consumerism - Online shopping - E-commerce – M-commerce.
Module 2 (Credit 1)	
Learning Outcomes <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	After learning the module, learners will be able to
	1. Get acquainted with the significance of market segmentation in developing marketing strategies.
	2. Examine and analyze the different bases of market segmentation.
	3. Identify the criteria for effective market segmentation.

Content Outline	Market Segmentation: <ul style="list-style-type: none"> • Market Segmentation - Scope - need – benefits of market segmentation, criteria for effective segmentation. • Bases of effective segmentation – geographic – demographic – economic – psychographic – socio – cultural segmentation. • Implementing market segmentation strategies.
Module 3 (Credit 1)	
Learning Outcomes <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	After learning the module, learners will be able to <ol style="list-style-type: none"> 1. Understand the dynamics of Consumer Perception and recognize the perceived risk while developing marketing strategies. 2. Examine the various models of Consumer Attitude. 3. Recognize the changing Lifestyle trends in the market.
Content Outline	Internal factors affecting Consumer Behaviour: <ul style="list-style-type: none"> • Perception – meaning – dynamics of perception- Perceived risk. • Consumer Attitude – Functions and Models. • Lifestyle Profiles – Changing Lifestyle Trends.
Module 4 (Credit 1)	
Learning Outcomes <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	After learning the module, learners will be able to <ol style="list-style-type: none"> 1. Develop an insight about the group influences affecting consumer behaviour. 2. Understand the significance of family influences on consumer decision making. 3. Recognize the cultural and sub cultural influences and its impact on buying decision making.
Content Outline	External factors affecting Consumer Behaviour: <ul style="list-style-type: none"> • Group influences - factors that affect reference group influence- Types of reference groups. • Household consumption behaviour: Family Influences – Husband -wife influences – Parent-child influences – Children’s socialization. • Cultural and Sub-cultural influences: Characteristic of Indian culture – Influence of culture on consumer behaviour.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

1. – Internal Exam, Individual or Group Projects, Assignments, Presentations.
2. – Field work, Experimental work, Survey and Project Report on Consumer Buying Behaviour.
3. – Case Study and Presentation.
4. – Application based work, live projects, practical activities, etc.
5. – Seminars, workshops, Group discussions.
6. – Poster presentation and exhibits, etc.

References

1. Tyagi C. L. and Kumar A., (2008), Consumer Behaviour, Atlantic Publishers & Distributors, New Delhi.
2. Jain P. C. and Bhatt M., (2006), Consumer Behaviour (in India context), S. Chand & Co. Ltd. New Delhi.
3. Kumar S. R., Consumer Behaviour: The Indian Context (Concepts and Cases), Pearson Education.
4. Leon G. Schiffman, Leslie Lazar Kanuk, (2000), Consumer Behaviour, Prentice Hall of India Pvt.Ltd. New Delhi, 6th Edition
5. Kumar S. R., Schiffman L. G. & Kanuk L. L., (2014), Consumer Behaviour, Pearson Education.
6. Hawkins, Best, Coney, (2008), Consumer Behaviour - Applications for Marketing Strategy, Pearson Education, 6th Edition.
7. Raju M.S., Xardel D., (2005), Consumer Behaviour-Concepts, Applications and Cases, Vikas Publishing House, New Delhi.
8. Chunawalla S.A., (2000), Commentary on Consumer Behaviour, Himalaya Publishing House, New Delhi.
9. Nair S. R., (2015), Consumer Behaviour in Indian Perspective, Text and Cases, Himalaya Publishing House.
10. Kumar S. R., Schiffman L. G. & Wisenblit J. (2018), Consumer Behaviour, Pearson Education.

M.COM PART-I**Semester II****2023-24****PG 4.2 Major (Core)****Course Syllabus**

Course Title	Accounting for Managers
Course Credits	4
Course Outcomes	<p>After going through the course, learners will be able to</p> <ol style="list-style-type: none"> 1. Evaluate various capital investment proposals using capital budgeting techniques. 2. Make managerial decisions such as make or buy product; export sale or domestic sale; operate or shut down the production etc. 3. Compute and analyze the Material, Labour, Overhead and Sales variances. 4. Understand the theoretical framework of Environmental Accounting, Inflation Accounting, Human Resource Accounting and Forensic Accounting. 5. Conduct Value Chain Analysis, Target Costing, Life Cycle Costing and prepare Balance Score Card, Value Added Statement. Etc.
Module 1 (Credit 1)	
Learning Outcomes (Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)	<p>After learning the module, learners will be able to</p> <ol style="list-style-type: none"> 1. Carry out Capital Budgeting using Payback Period, Method Accounting Rate of Return Method, Net Present Value Method Profitability Index Method, Internal Rate of Return Method. 2. Evaluate and recommend the profitable Capital Investment Proposals by applying Capital Budgeting techniques.
Content Outline	<p>Capital Budgeting (Practical Problems)-</p> <ul style="list-style-type: none"> • Payback Period Method (Discounted and Non-Discounted) • Accounting Rate of Return Method • Net Present Value Method • Profitability Index Method • Internal Rate of Return Method.
Module 2 (Credit 1)	
Learning Outcomes (Specific related to the module. e.g. Define, Differentiate, Carry out, Design, etc. ...)	<p>After learning the module, learners will be able to</p> <ol style="list-style-type: none"> 1. Take decisions relating to fixation of selling price, using Variable costing technique and differential analysis. 2. Take export sales or domestic sales decisions, product mix decisions, production decisions, etc.

Content Outline	Marginal Costing & Managerial Decision Making (Practical Problems)- <ul style="list-style-type: none"> • Marginal Costing Vs Absorption Costing – Contribution – P/V Ratio – Margin of Safety -- Cost – Profit – Volume Analysis, Computation of Break-Even Point (BEP) – Composite Break – Even Point – Contribution – Angle of Incidence – (Including Problems) • Decision making: Costs for decision making variable costing and differential analysis as aids in making decisions – fixation of selling price. Problem of key or Limiting Factor - Export Decisions – make or buy, product mix, operate or shut down, sell or process further (Including Practical Problems)
Module 3 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
<i>(Specific related to the module. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	1. Compute standard and actual cost, differentiate the costs and identify the variances.
	2. Analyse the variances and design strategies to minimise wastages and reduce the level variation.
Content Outline	Standard Costing and Variance Analysis (Practical Problems): <ul style="list-style-type: none"> • Types of Standards – Standard Costing and Estimated Costing – Advantages – Limitations – Setting of Standards. • Analysis of Different types of Variances, • Material Variances, • Labour Variances, • Overhead Variances • Sales Variances
Module 4 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
<i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	1. Understand the concepts of Environmental Accounting, Inflation Accounting, Human Resource Accounting and Forensic Accounting.
	2. Understand the significance of Value chain analysis and the process of preparing the Balance Score Card, Value added statement.
Content Outline	Contemporary Developments in Accounting (Theory) <ul style="list-style-type: none"> • Recent developments in accounting • Environmental Accounting, • Inflation Accounting, • Human Resource Accounting and Forensic Accounting. • Value Chain Analysis • Target Costing • Life Cycle Costing • Balance Score Card • Value Added Statement

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

1. Long Assignments (Practical Problems) – (one each for 3 Practical Modules) -**30** marks.
 2. Short Assignments (Theoretical)- (2 assignments) - **10** marks.
 3. Class Test- (Based on 3 Practical Modules)-**10** marks.
- External Examination does not always mean Theory paper. It may practical examination, Product submission, projects, etc. checked by external examiners.
 - Internal evaluation should not be Written Theory papers like Unit tests. Internal marks will be acquired through practical, small group or individual Projects, activities, presentations, seminars, workshops, products, assignments, application-based work, reports, etc.
 - Practical may be part of the main courses along with theory modules instead of having separate courses of practical work.

References

1. Arora M. N. (2019), Cost Accountancy, Himalaya Publication, Mumbai.
2. Maheshwari. S. N. (2018), Cost Accountancy, S. Chand Publication, New Delhi.
3. Ravi Kishore (2019), Students Guide to Cost Accounting, Taxmann Publication, New Delhi.
4. Poulina Weetman's (2018), Financial and Management Accounting, Pearson Education, Mumbai
5. Shukla R.K(2018), Cost and Management Accounting, Bharat Law House Pvt. Ltd. Jaipur.
6. Madhu Vij (2018), Management Accounting, MacMillan Publishers, New Delhi.
7. Arora M. N. (2019), Accounting for managers, Himalaya Publication, Mumbai.
8. Arora M. N. (2019), Cost and management Accounting, Himalaya Publication, Mumbai.
9. Bhatia Puneet (2018), Cost and Management Accounting, Pooja Law Publishing
10. Maheshwari S. N (2020), Cost Accounting Theory and Problems, A Mahavir Publication, Assam.
11. Debnath Somnath (2019), Environmental Accounting, SAGE Publication, New Delhi.

M.COM PART-I**Semester II****2023-24****PG 4.3 Major (Core)****Course Syllabus**

Course Title	RETAIL BANKING OPERATIONS
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Develop understanding of use of the various retail banking products
	2. Gain knowledge about the use of the payments and settlement systems of Retail Banks
	3. Examine the various foreign exchange services offered by retail banks.
	4. Familiarise with the distribution channels in present day Retail Banking
Module 1 (Credit 1)	
Learning Outcomes <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	After learning the module, learners will be able to
	1. Understand the functioning of Retail banking
	2. Acquire knowledge about the various types of deposit accounts of retail banks
Content Outline	a) Retail Banking: Evolution, Definition, Role within the banking operation, Distinction between Retail and Corporate/Wholesale Banking. b) Liability Products: Deposits and types of deposit accounts.
Module 2 (Credit 1)	
Learning Outcomes <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	After learning the module, learners will be able to
	1. Get acquainted to the different types of loans offered by the retail banks
	2. Differentiate between various types of payments and Settlements offered by retail banks
Content Outline	a) Retail Assets Products: <ul style="list-style-type: none">• Loans- Personal, Home, Auto/Vehicle, Education.• Credit Scoring b) Payments and Settlement Systems: Real Time Gross Settlements (RTGS) ,National Electronic Funds Transfer(NEFT), National Electronic Clearing Services(NECS), Collection and Clearing Services, Immediate Payment Service (IMPS) ,Unified Payments Interface (UPI), Debit Cards, Credit Cards, Prepaid Cards, Digital Wallets

Module 3 (Credit 1)	
Learning Outcomes (Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)	After learning the module, learners will be able to
	1. 1. Familiarise with various Foreign Exchange Services offered by Retail banks
Content Outline	Forex Services of Retail Banks: <ul style="list-style-type: none"> • Travel Forex Cards, • Foreign Currency Cash/ Demand Drafts , • International Fund Transfer • NRI Bank Accounts
Module 4 (Credit 1)	
Learning Outcomes (Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)	After learning the module, learners will be able to
	1.Acquaint with the various distribution channels adopted in Retail banking
	2.Explore new trends in private banking, wealth management and reverse mortgage services offered by retail banks .
Content Outline	a) Distribution Channels of Retail Banking: Branch Banking, ATMs, Internet Banking, Mobile banking b) Trends in Retail Banking: Private Banking and Wealth Management, Reverse Mortgage

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

11. Project based/Long Assignment (25marks)
12. Short Assignment (15marks)
13. Presentations /Assignment(10 marks)

References

1. Suresh Chandra Bihari (2019)Retail Banking Challenges and Latest trends in India, Himalaya Publishing House
2. Sristava,P.K.(2018). Banking Theory and Practice. Himalaya Publishing House
3. Agarwal,O.P.(2012). Fundamentals of Retail Banking. Himalaya Publishing House
4. Retail Banking(2010), Institute of banking and Finance (IIBF), McMillan Publishers, India,.
5. Joseph A. DiVanna(2004), The Future of Retail Banking: Delivering Value to GlobalCustomer (Hardcover), Palgrave Macmillan.
6. Hugh Croxford , Frank Abramson, Alex Jablonowski(2005), The Art of Better Retail Banking: Supportable Predictions on the Future of Retail Banking (Hardcover), Wiley.
7. Shelagh Heffernan(, 2005), Modern Banking (Paperback) Wiley.

M.COM PART-I**Semester II****2023-24****PG 4.4 Major (Core)****Course Syllabus**

Course Title	Economic and Business environment
Course Credits	2
Course Outcomes	After going through the course, learners will be able to <ul style="list-style-type: none"> • Define and Identify the Indian Financial System • Critically evaluate the global financial crisis • Analyze Pandemic and post pandemic financial policies • Design the Business Startup policy and Corporate Social responsibility
Module 1 (Credit-1)	Financial Systems and Financial Crises
Learning Outcomes (Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)	After learning the module, learners will be able to <ul style="list-style-type: none"> • Understand Indian Financial System • Differentiate the global Financial Crises of 1989 & 2008 • Critically evaluate the Indian financial policy
Content Outline	Financial Systems and Financial Crises <ul style="list-style-type: none"> a. Indian Financial System b. 1989-90 Global Financial Crises c. 2008 Global Financial Crisis d. Financial policies: Post Financial Crises , Pandemic and post pandemic policies
Module 2 (Credit 1)	New Emerging Business
Learning Outcomes (Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)	After learning the module, learners will be able to <ul style="list-style-type: none"> • Classify the emerging business concept • Examine the Business & Start up Policies • Illustrate Business ethics and Corporate governance • Assess the emerging business issues
Content Outline	<ul style="list-style-type: none"> a. New Business Emerging Concepts. b. Business & Start up Policies b. Code of Business Ethics c. Corporate Governance d. CSR in Indian Business e. Emerging business issues.

References Books:

1. Mishra Puri (2021) Indian Economy 39th Edition- Himalaya publishing house.
2. Sanjeev Varma (20210) The Indian Economy –MC-Graw Hill
3. Rudra & Dutt(2019) Indian Economy 39th Edition- Himalaya publishing house.
4. Uma Kapila (2020) The Indian Economy –MC-Graw Hill

5. **Jeanne Barnett** (Editor) Global Financial Crisis: Causes, Consequences and Impact on Economic Growth, December 2015

Additional Reading:

1. EPW
2. Yojana
3. Seminar
4. Developmental Economics Journal
5. Times of India
6. Government Website.

M.COM PART-I**Semester II****2023-24****PG 4.5 Major (Elective)****Group A – FINANCE****Course Syllabus**

Course Title	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand of the various avenues of investment
	2. Acquaint with the concept of risk return analysis in investment
	3. Understand concept of valuation of securities and methods of valuation
	4. Understand the theory of Portfolio Management
Module 1 (Credit 1)	
Learning Outcomes (Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)	After learning the module, learners will be able to
	1. Understand the concepts of investment analysis and avenues of investment
	2. Define risk return relationship in investment
Content Outline	<ul style="list-style-type: none"> ○ Investment <ul style="list-style-type: none"> • Investment Process- Classification of Investors, elements of investment, • Investment avenues –Physical assets, Financial Assets, Marketable Assets, • Investment and Speculation, • Factors affecting Investment Decisions. ○ Risk and Return <ul style="list-style-type: none"> • Concept of Risk and Return, • Types of return ,Types of risks- Systematic Risk, Unsystematic Risk, • Computation of Risk and Return
Module 2 (Credit 1)	
Learning Outcomes (Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)	After learning the module, learners will be able to
	1. Differentiate between Fundamental and Technical Analysis
	2. Understand efficient market hypothesis

Content Outline	<p>a) Fundamental analysis:</p> <ul style="list-style-type: none"> • Economic analysis – Global economy, Domestic Economy • Industry analysis – Classification by product and according to business cycle, Characteristics of industry analysis • Company analysis- Financial Statement Analysis, Ratio analysis <p>b) Technical analysis:</p> <ul style="list-style-type: none"> • Concept, Theories- Dow Theory, Eliot Wave Theory, Types of Charts, Trends – indicators and moving averages applied in technical analysis. <p>c) Efficient marketing hypothesis:</p> <ul style="list-style-type: none"> • Random Walk Theory, Forms of Market Efficiency- weak , semi strong and strong market and its testing techniques
Module 3 (Credit 1)	
Learning Outcomes (Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)	After learning the module, learners will be able to
	3. Differentiate between valuation of securities of equity , preference shares and valuation of Debentures and Bonds
Content Outline	<p>Valuation of Securities:</p> <p>Concept and approaches of Valuation of Equity Shares, Preference Shares, debentures and Bonds</p>
Module 4 (Credit 1)	
Learning Outcomes (Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)	After learning the module, learners will be able to
	1. Understand various theories of Portfolio management and examine models of Modern Portfolio Theory
Content Outline	<p>Modern Portfolio Theory:</p> <ul style="list-style-type: none"> • Markowitz Model -Portfolio Selection, • Diversification of Securities, Efficient Frontier, • Sharpe Single Index Model , Treynor, Sharpe and Jensen Measures, • Capital Asset pricing model: Basic Assumptions CAPM Equation, Security Market Line, Capital market line, Arbitrage Pricing Theory

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

1. Project based/Long Assignment (25marks)
2. Short Assignment (15marks)
3. Presentations /Assignment(10 marks)

References:

1. Avdhani, V.A., (2019) Security Analysis and Portfolio Management, Himalaya publication Mumbai.
2. Prasanna Chandra (2017), Investment Analysis and Portfolio Management, Tata McGraw-Hill Publishing Company Limited, New Delhi.
3. Bhalla, V.K.: (2011), Investment Analysis, S. Chand & Co. Delhi.
4. Chandrale, K.R(2008), Capital Issue, SEBI & Listing, Bharat Publishing, New Delhi.
5. Clark, James Francis(2007), Investment Analysis and Management, McGraw
6. Hill,International Edition, New Delhi
7. Fabozzi, Frank J(2008), Investment Management, Prentice Hall, New Delhi.
8. Gupta, L.C(2008), Stork Exchange Trading in India: Society for Capital Market Research
9. and Development, Delhi.
10. Fisher and Jordan, (2011), Security Analysis & Portfolio Management ,Pearson

M.COM PART-I**Semester II****2023-24****PG 4.5 Major (Elective)****Group B – MARKETING MANAGEMENT****Course Syllabus**

Course Title	Integrated Marketing Communication
Course Credits	4 Credits
Course Outcomes	1. To understand the role of IMC in the marketing process.
	2. To give a deep insight into the various tools of IMC.
	3. To acquaint the students with media objectives and selection.
	4. To introduce the students to the comparative analysis of media options available.
	5. To help students understand the role and significance of PR.
	6. To understand the role of IMC in the marketing process.
Module 1 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
	1. To help students understand the role and elements of IMC.
	2. To introduce the students to various basic concepts of IMC and its role in marketing process.
Content Outline	IMC <ul style="list-style-type: none">• Role of IMC in Marketing Process.• IMC planning model.• Elements of IMC and steps involved in developing IMC programme.
Module 2 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
	1. To differentiate into various concepts related to advertising, sales promotion, publicity and corporate communication for the students.
	2. To know various elements of IMC in detail.
Content Outline	Marketing Communication (IMC) <ul style="list-style-type: none">• Advertising- classification of advertising.• Sales Promotion – Concept & relationship between Sales promotion and advertising.• Publicity-Concept & Relationship between advertising and

	publicity. <ul style="list-style-type: none"> • Concept of Personal Selling. • Direct marketing. • Event Management & Corporate Communications. • Models of Negotiation.
Module 3 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
	1. To help students understand the importance of choosing the right media for its effectiveness.
	2. To acquaint the students with the importance of choosing the right media.
Content Outline	Integrated advertising, Promotion and Marketing <ul style="list-style-type: none"> • Media Objectives • Media Effectiveness • Developing an effective Media plan • Media Scheduling Strategies – Reach, frequency and GRP. Media in advertising <ul style="list-style-type: none"> • Comparative analysis of Media options for advertising – Television (cable / satellite /DD), Radio (special reference to FM), Internet, Print, Film (Product Placement) and Outdoor advertising.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

A. Internal Examination:

Internal testing will be continuous & spread over the semester. The pattern of internal exam would be as follows-

- Class Test (written exam) of 25 Marks
- Class Test (written exam) of 25 Marks
- Assignment or Project of 25 Marks (this will include PPT or poster presentations, vivas or small surveys)

Out of the above three, best two will be considered for internal Marks.

B. External Examination:

The pattern of the written exam would be as follows:

- Theory Exam of 50 Marks including long answers and short notes.

References:

C. Essential Reading

1. Belch and Belch, (2003), Advertising and Promotions IMC Perspectives, Tata Mc Graw Hill..

D. Additional Reading

1. S. N. Murthy, U.Bhojanna, (2007), Advertising 'An IMC Perspective', Excel Books.

2. O'Guinn, Allen, Semenik, Thomson,(2007), Advertising & Integrated Brand Promotion, Pearson Education.
3. Clow, Baack,(2007), Integrated Advertising, Promotion & Marketing Communications,Pearson Education.
4. Singh Sanjaya, (2003), Event marketing and management, Vikas Publication, New Delhi.
5. Vilanilam, Varghese, (2007), Advertising Basics, Response Books, New Delhi.
6. Kenneth Clown& Donald Bach, (2006), Integrated Marketing Communications, Pearson Education, New Delhi.
7. Rajeev Batra, John G.Myers & David A Aaker, (2007) Advertising Management, Tata McGraw Hill, New Delhi.
8. S.A.Chunawalla & K.C.Sethia, (2007), Foundations of Advertising Theory & PracticeHimalaya Publishing

M.COM PART-I**Semester II****2023-24****PG 4.5 Major (Elective)****Group C – HUMAN RESOURCE MANAGEMENT****Course Syllabus**

Course Title	Talent Management & Reward Strategy
Course Credits	4 Credits
Course Outcomes	After going through the course, learners will be able to
	1. Gain insights on identifying and developing potential Talent to fulfill the present and future requirements of organizations.
	2. Understand the need and importance of Talent Management and its relationship with Compensation Practices, Strategies and Rewards.
	3. Demonstrate the practices used by organizations to attract, engage, develop and retain talent.
	4. Correlate Talent and Reward System.
	5. Develop and strengthen overall analytical skills related to comprehending salary structure.
	6. Apply the understanding of salary structure while designing the Salary template.
Module 1 (Credit 1)	
Learning Outcomes <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	After learning the module, learners will be able to
	1. Comprehend the concepts of Talent Management.
	2. Recognize the role of Talent Management in acquisition and retention of talent in organisation.
	3. Analyze the issues and challenges in contemporary Talent Management.
Content Outline	Introduction to Talent Management <ul style="list-style-type: none"> • Meaning and key process of Human Resource Planning. • Concept, Importance and need for Talent. • Sources of obtaining Talent and Role of Information Technology. • Contemporary Talent Management Issues and Challenges.

Module 2 (Credit 1)	
Learning Outcomes <i>(Specific related to the module..</i> <i>e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	After learning the module, learners will be able to
	1. Get acquainted with the methods of competency mapping.
	2. Understand the importance of Assessment Center and the methodologies of assessment.
	3. Recognize the need and the process of training and development.
Content Outline	Building Blocks of Talent Management <ul style="list-style-type: none"> • Meaning and methods of Competency Mapping. • Concept and Importance of Assessment Center and its activities- Psychometric testing, Interviews, Group Discussions, Presentations, Management Games, In-basket activities etc. • Training and Development- Objectives and process of Training Programmes. (need analysis, instruction design, validation through sample testing, implementation of programme and evaluation)
Module 3 (Credit 1)	
Learning Outcomes <i>(Specific related to the module..</i> <i>e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	After learning the module, learners will be able to
	1. Get familiarized with the concept of compensation and reward management.
	2. Recognize the strategies of Reward System and its implications.
	3. Examine and analyze the elements of compensation structure.
Content Outline	Reward System <ul style="list-style-type: none"> • Concept of Reward and types of Rewards. • Strategies of Reward System - Employee Incentives and Recognition Programme. • Factors determining Wages and Salaries. • Elements of Compensation Structure - Fixed, Cash benefits, Retiral and Social security, Valuable pay / Incentives / Stock options.
Module 4 (Credit 1)	
Learning Outcomes <i>(Specific related to the module..</i> <i>e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	After learning the module, learners will be able to
	1. Comprehend the framework of salary structure in organisations.
	2. Recognize the concept of Cost to Company.
	3. Design a sample salary template.

Content Outline	Salary Structures in India <ul style="list-style-type: none"> • Salary Structure components - Basic, DA, HRA, Medical Allowance, LTA, Other Allowances, etc. • Deductions - PF, ESIC, Professional Tax, etc. • Concept of Cost to Company (CTC). • Designing sample Salary Template.
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Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

1. Internal Exam, Individual or Group Projects, Assignments, Presentations.
2. Field work, Experimental work, Survey and Project Report.
3. Case Study and Presentation.
4. Application based work, live projects, practical activities, Design Salary Template.
5. Seminars, Workshops, Group discussions.
6. Poster presentation and exhibits, etc.

References

1. Hasan, M. and Singh, A.K. (2019) 'Talent Management in India: Challenges and Opportunities', Atlantic Publishers & Distributors (P) Ltd., New Delhi.
2. Padoshi, S. (2018) 'Talent and Competency Management', Himalaya Publishing House, Mumbai.
3. Rao V.S.P. and Mamoria C.B. (2019) 'Personnel Management', Himalaya Publishing House, Mumbai.
4. Berger, L.A. and Berger, D. (2015). The Talent Management Handbook, Tata McGraw Hill Publishing Co Ltd
5. Berger, L.A. and Berger, D. (2010) 'The Talent Management Handbook', 2nd Edition Tata McGraw Hill, New Delhi.
6. Singh, B.D. (2017) 'Compensation Reward Management', Excel Books, New Delhi.
7. Deolekar, A. (2008) 'The Strategic Competency Management Indian Perspective', Labour Law Agency, Mumbai.
8. Israelite, L. (2010) 'Talent Management Strategies for Success from Six Leading Companies', ASTD Press.
9. Kinley, N. and Ben-Hur, S. (2013) Talent Intelligence – What You Need to Know to Identify and Measure Talent. Jossey – Bass.

M.COM PART-I

Semester II

2023-24

PG 4.5 Major (Elective)

Group D – RETAIL MANAGEMENT

Course Syllabus

E-Commerce

(No Centres offers this specialization)

M.COM PART-I**Semester II****2023-24****PG 4.5 Major (Elective)****Group E – FINANCE & TAXATION****Course Syllabus**

Course Title	FINANCIAL AUDITING & TAXATION PAPER I
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand the meaning and necessity of audit in modern era
	2. Describe and discuss the regulatory framework of auditing and related services.
	3. Explain the stages of an audit and methods of gathering audit evidence.
	4. Explain the internal audit process including the professional standards applicable to the internal audit profession
	5. the process of designing and performing tests of controls
Module 1 (Credit 1)	
Learning Outcomes (Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)	After learning the module, learners will be able to
	1. Describe the three primary objectives of effective internal control
	2. Explain components of the internal control framework..
	3. Describe the three primary objectives of effective internal control
	4. Discuss the process of carrying out an internal control systems and analytical review of techniques.
Content Outline	<ul style="list-style-type: none"> Internal control, evaluation of internal control, adoption of techniques for internal control.
Module 2 (Credit 1)	
Learning Outcomes (Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)	After learning the module, learners will be able to
	1. Carry out background research of an audit assignment and plan the audit.
	2. Exhibit clear understanding of the process and techniques of audit testing.
	3. auditors responsibilities for maintaining and reporting on test check for audit
Content Outline	<ul style="list-style-type: none"> Application of test check for audit, technique to be adopted, precautions to be taken, auditor's liability while conducting audit on test check basis.

Module 3 (Credit 1)	
Learning Outcomes (Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)	After learning the module, learners will be able to
	1. Determine the extent of audit steps and procedures that should be applied to fulfill the audit
	2. Relate the theories with practical along with the standards laid down.
	3. Show understanding and explain the ethical standards of an auditor
Content Outline	Auditing assurance standard with reference to borrowing cost / segment reporting.
Module 4 (Credit 1)	
Learning Outcomes (Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)	After learning the module, learners will be able to
	1. Understand special points to be covered in carrying out the audit of banks
	2. Prepare checklist for audit programme.
Content Outline	Special points to be considered in audit of banks.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

1. Project: Drafting of certificates & reports, CARO, Qualifications in audit report.
2. Classroom Assignments.
3. Group Discussion/ Quiz/ PPT presentation/ Seminar.

References

1. Singhania. V. K., Singhania Monica (2019), Corporate Tax Planning & Business Tax Procedures, Taxmann Publication, New Delhi.
2. Lakhota R. N., Lakhota Subhash (2018), Corporate Tax Planning Handbook, Commentary, Citations & Examples, New Delhi.
3. Agrawal Kaushal Kumar(2018), Corporate Tax Planning, Atlantic Publishers & Distributors New Delhi.

M.COM PART-I**Semester II****2023-24****PG 4.5 Major (Elective)****Group F – ADVANCED MANAGEMENT ACCOUNTING & AUDITING****Course Syllabus**

Course Title	Advanced Cost and Management Accounting- Paper I
Course Credits	4
Course Outcomes	<ol style="list-style-type: none"> 1. Develop an insight towards analysis of financial statements. 2. Gain ability to solve problems on comparative analysis of financial statements. 3. Gain ability to solve problems on common size statements of companies. 4. Gain ability to solve problems on Trend and Ratio Analysis. 5. Develop an insight to reconcile the profit or loss as per cost records and financial records. 6. Gain ability to prepare Cash Flow Statements As per AS. 3 7. Develop an insight of Audit of Limited Companies. 8. Develop an insight on Cost Audit practices.
Module 1 (Credit 1)	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ol style="list-style-type: none"> 1. Develop an insight towards analysis of financial statements. 2. Gain ability to solve problems on comparative and Common size analysis of financial statements. 3. Gain ability to solve problems on Ration and Trend Analysis.
Content Outline	<p>Financial Analysis – Comparative and Common size Statements, Trend Analysis and Ratio Analysis: (Practical Problems) Companies: Practical problems Preparation of Comparative Financial Statement with Analysis Preparation of Common Financial Statement with Analysis Preparation of Trend Analysis Statement Computation of various Ratios with Analysis</p>
Module 2 (Credit 1)	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ol style="list-style-type: none"> 1. Understand the Cost Reconciliation Statement 2. Identify the format Cost Reconciliation Statement. 3. Gain ability to solve problems on preparation of CRS when profit or loss as per cost as well as Financial records Given.
Content Outline	<ul style="list-style-type: none"> • Reconciliation of Cost and Financial Accounting: Practical problems on preparation of Cost Reconciliation Statement When Cost Profit /Loss is given When Financial Profit / Loss is given When Cost / Financial profit or Loss is not given

Module 3 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to 5. Understand the Cash Flow Statement as per AS 3. 6. Identify the format Cash Flow Statement. 7. Gain ability Cash Flow Statement When Financial records are Given.
Content Outline	Cash Flow Statement (As per AS 3) Practical problems Preparation of Cash Flow Statement
Module 4 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to 5. Develop an insight towards audit of limited companies and Cost Audit and Government System of audit. 6. Gain the ability to understand the contents and element of audit report and cost audit Programme. 7. To examine the duties, powers and appointment of Company auditor and cost auditor
Content Outline	Audit of Limited Companies (Theory): Qualification – Disqualification of an Auditor of a Ltd. Company Classes of Auditor, Powers, Duties, Appointment of an Auditor. Audit Report: Contents of Audit Report. Types of Audit Report. Cost Audit: Scope, Functions, Benefits and Limitations. Appointment, Duties of Cost Auditor. Role and Responsibilities of Cost Auditor. Cost Audit Programme. Cost Audit: Scope, Functions, Benefits and Limitations. Appointment, Duties of Cost Auditor. Role and Responsibilities of Cost Auditor. Cost Audit Programme. Government System of Audit

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

1. – Internal Exam, Individual or Group Projects, Assignments, Presentations.
2. – Case Studies and Presentations, Survey and Project Report, Seminars, Workshops
3. – Application based work, live projects, practical activities on Auditing
4. – Seminars, workshops, Group discussions, etc.

References:

1. Arora M. N. (2018), Cost Accountancy, Himalaya Publication, Mumbai.
2. Maheshwari S. N. (2019), Cost Accountancy, S. Chand Publication, New Delhi.
3. Ravi Kishore (2016), Students Guide to Cost Accounting, Taxman Publication, New Delhi.
4. Tondon B. N. (2016), Practical Auditing, S. Chand Publication, New Delhi.
5. Sharma S. D. (2019), Auditing: Principles and Practice, Taxman Publication, New Delhi.
6. Ravinder Kumar (2016), Auditing and Practices, PHI Publication, New Delhi.

7. GuptaKamal, Contemporary Auditing, Tata McGraw Hill Publication, New Delhi.
8. GuptaR. L. (2019), Advanced Accountancy Vol. 2, , S. Chand & Sons , New Delhi.
9. Ravinder Kumar(2016), Auditing Principles and Practices, PHI Publication, New Dhelhi.
10. Batra G. S (2017), Auditing and Contemporary Accounting, Deep and Deep Publication, New Delhi.

M.COM PART-I**Semester II****2023-24****PG 4.6 On-Job Training****Course Syllabus**

Course Title	Internship
Course Credits	4
Course Outcomes	After going through On-Job Training (Internship), learners will be able
	1.To get exposure to work on the field related to finance, banking, Human Resource Management, Accounting, teaching and research.
	2. To bridge the gap between classroom teaching and practical work life.
	3. To make the students aware about work ethics and work discipline and punctuality.
	4. To develop the passion for professional Life or Excellence.
	5.To be Placed in banking, teaching, office management and research fields.
Module 1 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able
	1. To plan and set the goal of internship
	2. To identify the agency for Internship
Content Outline	<ul style="list-style-type: none"> • Plan and goal of internship with Faculty coordinator • Identify Agency of Internship • Completion of Pre internship documentation
Module 2 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
	1. Create awareness among students about ownership of their own professional life in terms of time management, productivity, efficiency, accountability and work life balance.
	2. Promote the students in different fields like in banking, finance, marketing, and accounting.
Content Outline	<ul style="list-style-type: none"> • Placement for Internship • Actual undertaking work Experience at Internship agency • Keeping up to date weekly report • Updating field visit Report

Module 3 (Credit 1)	
Learning Outcomes	After gaining knowledge On The Job, learners will be able to
	1. Take real work experience from academia to Industry
	2. Develop self confidence and self esteem.
Content Outline	<ul style="list-style-type: none"> • Actual undertaking of work experience at Internship agency • Keeping up to date weekly report • Preparation of field visit Report
Module 4 (Credit 1)	
Learning Outcomes	After completing internship, learners will be able
	1. To Get Internship completion certificate from Internship Agency
	2. To find source for job placement in areas of banking, finance, marketing, accounting and etc.
Content Outline	<ul style="list-style-type: none"> • Final report of the internship • Submission of Post Internship Documentation • Presentation and Viva • Tools: Rubrics for internship work, rubrics for presentation (viva) • Summative (External) assessment (100 marks)

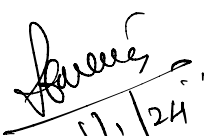
Duration: 120 Hours

Assignments/ Reports:

Plan and goal of internship
Reports of Weekly activities
Field Visit Report (If any)
Report of internship

Summative (External) assessment (100 marks)

Sr. No	Type of Evaluation	Criteria for Evaluation	Marks	Marks
1	External Assessment	The Mentor of the Agency will assess the Intern on the Following Criteria's:		
		A) Work Quality		
		1) Punctuality (5)	5	
		2) Sincerity (5)	5	
		3) Initiative (5)	5	
		4) Commitment (5)	5	
		5) Attitude (5)	5	25
		B) Skills		
		1) Communication (5)	5	
		2) Documentation (5)	5	
		3) Reporting (5)	5	
		4) Professionalism (5)	5	
		5) Adaptability (5)	5	25
2	External Assessment	Internship Report Weekly Activities Report Internship Report Presentation and Internship Viva Voce (Joint Assessment by Internal and External Examiner)	50	50
		Total		100


 17/1/24
 Dr Jayashree Mehra
 BOS Chairperson in
 Commune & Management
 SN DTWU Churehlyali