

BHAKTA KAVI NARSINH MEHTA UNIVERSITY, JUNAGADH



FACULTY OF COMMERCE SYLLABUS FOR M. COM. [CBCS PROGRAMME]

(BASED ON UGC-CBCS-2015 GUIDELINES)

SEMESTER - 4

(FOR REGULAR CANDIDATES)

Effective from JUNE – 2019

BKNM UNIVERSITY

**GOVT. POLYTECHNIC CAMPUS, BILKHA ROAD, KHADIYA
JUNAGADH-362263.**

Website: www.bknmu.edu.in

M.Com. Semester-4(Effective June- 2019)

Sr no	Course Type	Subject/Course Structure	Credit	Who can teach
Semester-3				
1	Core	Organizational Behavior	5	Commerce, Accountancy, Management, Statistics, Mathematics
2	Core	Advanced Corporate Accounting	5	Accountancy, Commerce
Elective Course (Any one Group)				
Group - 1		Accountancy		
3	Elective 1	Advanced Cost & Management Accounting	5	Accountancy, Commerce, Management,
4	Elective 2	Advanced Tax Planning and Management	5	Accountancy, Commerce, Management,
5	Elective 3	International Accounting (OR) Research Report	5	Accountancy, Commerce, Management,
Group - 2		Banking & Finance		
3	Elective 1	Risk Management in Banks	5	Commerce, Management, Accountancy
4	Elective 2	Bank Credit	5	Commerce, Management, Accountancy
5	Elective 3	Financial Planning (OR) Research Report	5	Commerce, Management, Accountancy
Group - 3		Marketing		
3	Elective 1	International Marketing	5	Commerce, Management, Economics
4	Elective 2	Consumer Behavior	5	Commerce, Management
5	Elective 3	Marketing Research (OR) Research Report	5	Commerce, Management
Group - 4		Human Resource (HR)		
3	Elective 1	Management of Industrial Relations – II	5	Commerce, Accountancy, Management
4	Elective 2	Human Resource Information System	5	Commerce, Accountancy, Management
5	Elective 3	Human Resource Development	5	Commerce, Accountancy, Management

		(OR) Research Report		
Group - 5		Statistics		
	Elective 1	Advanced Business Statistics - 4	5	Statistics, Commerce, Accountancy
4	Elective 2	Advanced Business Statistics - 5	5	Statistics, Commerce, Accountancy
5	Elective 3	Advanced Business Statistics - 6 (OR) Research Report	5	Statistics, Commerce, Accountancy

M.COM. [CBCS] Semester –4

Evaluation Scheme and Marks Distribution of Commerce Papers for Regular Students Only WITH EFFECTIVE FROM: JUNE-2019 FOR SEMESTER-4

INTERNAL ASSESSMENT [30 Marks]		
No.	Particulars	Marks
1	Assignments, MCQ, Seminar and presentation	30
EXTERNAL (UNIVERSITY) ASSESSMENT [70 Marks]		
Que. No.	Particulars	Marks
1 OR 1	QUESTION (From Unit 1)	20
2 OR 2	QUESTION (From Unit 2)	20
3 OR 3	QUESTION (From Unit 3)	15
4 OR 4	QUESTION (From Unit 4)	15
		70
	Total Marks	100

SYLLABUS

For

M.COM. Semester – 4

(With effective from Nov. /Dec. – 2019)



**M.COM. (CBCS) SEM – 4 New Course-Titles For
Regular Students
Effective From: JUNE – 2019**

Core	1	Organizational Behaviour
Core	2	Advanced corporate accounting
<u>Elective:</u> [Select any ONE Group from the given Group-1 to Group -5]	Group – 1	<u>Accountancy:</u> 1. Advanced Cost & Management Accounting 2. Advanced Tax Planning and Management 3. International Accounting (OR) Research report
	Group – 2	<u>Banking and Finance:</u> 1. Risk Management in Banks 2. Bank Credit 3. Financial Planning (OR) Research report
	Group – 3	<u>Marketing:</u> 1. International Marketing 2. Consumer Behaviour 3. Marketing Research (OR) Research Report
	Group – 4	<u>Human Resources [HR]:</u> 1. Management of Industrial Relations – II 2. Human Resource Information System 3. Human Resource Development (OR) Research Report
	Group – 5	1. Advanced Business Statistics – 4 2. Advanced Business Statistics – 5 3. Advanced Business Statistics – 6 (OR) Research Report

M.COM. [CBCS] Semester – 4

1	Core	Organizational Behavior
---	------	-------------------------

Name of the Course : Organizational Behavior

Course credit : 05

Teaching Hours : 75 (Hours)

Total marks : 100

Objectives: The objective of the course is to enable students to understand basics of organizational behaviour and its application to improve organizational effectiveness across cultures of corporate world. The course will also help them to realize organizational diversities and make them capable of realizing the competitiveness for firms.

Unit	Content	No. of Lectures
1	<p>Introduction to Organization Behaviour: Concept and Nature of Organizational Behavior (OB); Human Nature and Type Man at Work; Role (or Significance) of OB for Performance Improvement; Contributing Disciplines to OB; Stages/Phases of Development of OB; Major Challenges for OB; Concept of Organization Climate and Culture, International OB: Concept and Key Issues; Limitations of OB.</p>	21
2	<p>Understanding Individual Behavior Concept of individual behaviour; Dynamics (Forces/Components) of Individual Behaviour; Perception: Concept and Characteristics, Perceptual Process, Concept and Factors of Perceptual Selectivity; Learning: Concept, Characteristics, and Principles, Attitudes: Concept and Characteristics, Factors, and Measures of Changing Attitudes; Values: Concepts, Types and Significance; Emotions: Concept and Types; Personality: Concept and Characteristics, Factors, Primary Idea of Type A and Type B Personalities; Motivation: Concept, Characteristics, Financial and Non-financial Motives; Motivation Theories: Adam's Equity Theory and Vroom's Expectancy Theory.</p>	20
3	<p>Understanding Group Behaviour Dynamics of Group: Concept of Group, Need/Reasons for Group Formation, Difference between Formal and Informal Group Formation Process; Concept of Team and Types of Teams; Leadership: Concept, Significance, Situation and Leadership Effectiveness, Fielder's Contingency Theory, Path-goal Theory, Transformational and Charismatic Leadership (Concept and Characteristics of Charismatic and Transformational Leaders), Qualities of Successful Business Leaders; Power and Politics: Concept of Power, Power Bases, Power Tactics, Concept and Brief Outline of strategies of Organisational Politics; Transactional Analysis (Concept and Type of Transactions) and Johari Window.</p>	17

4	New Realities in the Field of Organizational Behaviour Positive Organizational Behaviour: Concept of Positive Organizational Behaviour (POB) and Brief Idea of Major Components (including Optimism, Hope, Happiness, Self-efficacy, Emotional Intelligence, and Resiliency; Job Satisfaction: Concept, Factors, and Organizational Efforts; Stress Management: Concept, Causes, and Strategies for Reducing Employee Stress Level; Conflict Management: Concept, Causes, Conflict Resolution Strategies, and Concept of Optimum Level Conflict (with Diagram); Quality of Work Life (QWL): Concept and Elements (or Constituents) of Quality of Work Life; Employee Empowerment: Concept and Ways of Employee Empowerment.	17
Total Lectures		75
Note: Word ‘concept’ used in the syllabus indicates meaning or definitions of the topics or subtopics of the syllabus.		

Note: Some cases of real business world to supplement learning from the course.

Important Instructions for paper setter: -

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular candidates.

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
Total Marks for Regular Students		70

Suggested Readings and References

Books:

1. Ramesh B. Rudani, *Management and Organizational Behaviour*, Tata McGraw-Hill Education Private Limited, New Delhi, India.
2. Stephen P. Robbins, Timothy A. Judge, and Neharika Vohra, *Organizational Behaviour*, Pearson, New Delhi, India.
3. John W Newstrom *Organisational Behaviour*, Tata McGraw-Hill Education Private Limited, New Delhi, India.
4. Fred E. Luthans, *Organisational Behaviour*, McGraw-Hill, New York, International Edition. Sekaran, Uma, *Organizational Behaviour: Text and Cases*, Tata McGraw-Hill Pub. Co. Ltd.

5. Aswathappa, K., *Organization Behaviour*, Himalaya Publishing House, New Delhi. Singh, K., *Organizational Behaviour: Text and Cases*, Pearson. Pareek, U. and Khanna, S., *Understanding Organizational Behaviour*, Oxford University Press.
6. Newstorm, John W., *Organizational Behaviour: Human Behaviour at work*, Tata McGraw- Hill Pub. Co., Ltd; New Delhi
7. Hersey, Paul, Dewey E. Johnson, and Kenneth H. Blanchard, *Management of Organizational Behaviour*, Prentice-Hall of India, New Delhi.
8. Terrance R. Motchell, *People in Organization An Introduction to Organizational Behaviour*, McGraw-Hill, New York

Note: Latest Editions of the above books may be used.

Online Source:

1. <https://www.rameshrdudani.com>
2. Relevant websites, portals, and Web Pages

M.COM. [CBCS] Semester - 4

2	Core	Advanced Corporate Accounting
---	------	-------------------------------

Name of the Course : **Advanced Corporate Accounting**
Course credit : **05**
Teaching Hours : **75 (Hours)**
Total marks : **100**

Objectives: *This course helps to students in strengthening the knowledge regarding the advanced practice of preparing and presenting different kinds of corporate accounting and reporting in an analytical way with the accounting concepts-standards, tools and techniques.*

Unit	Content	No. of Lectures
1	Final Accounts of Companies: Introduction-Meaning and Need-Related Accounting Standards-Legal Provisions for Final Accounts as per Companies Act-Schedules of Financial Statements. Managerial Remuneration: Introductions and Legal Provisions for as per Companies Act. -Advanced level practical questions of, (1) Final Accounts and (2) Managerial Remuneration	21
2	Consolidated Financial Statements: Introduction, Meaning & Need -Definition of Parent (or holding) & Subsidiary Companies - Advantages and disadvantages of Holding Companies - Consolidated Financial Statement as per AS 21: covering points of: 1. Minority Interest 2. Cost of Control (Goodwill or Capital Reserve 3. Capital and Revenue Profit 4. Controlling interest acquired during the year 5. Treatment of preference shares of subsidiary 6. Mutual owing 7. Bonus shares 8. Change in value of Fixed assets 8. Inter company Holding and Cross Holding and 9. Consolidation of financial statements. Practical Questions of one subsidiary co.; and more than one subsidiary companies	20
3	Corporate Valuations: Introduction & Meaning- Purposes of valuations- Valuation of Brands and Intangible assets - Valuation of Assets and Shares - Corporate Value and Valuation - Theoretical back ground of Accounting standards related to Corporate Value and Valuations - Practical questions	17
4	Emerging new concepts of Corporate Reporting: [A]Human Resource Accounting-[HRA] and Reporting: Introduction-meaning- Cost and expenses' of human resources- Aims and objectives-Importance-benefits and limitations of HRA- HR evaluation Methods and Models- HR evaluation Reporting- Indian Scene [B] Environmental Accounting-Reporting and Audit: Introduction to Environment-Environmental Acts in India-Meaning- Basics- Evaluation of natural resources- Purposes-needs- benefits and limitations- Global scenario- Indian scenario- Environmental Audit [C] Brief concepts of Interim Financial Reporting and XBRL	17

Reporting:	
Total Lectures	75

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular candidates.

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	Particulars	Marks
1	PRACTICAL QUE - 1 (From Unit 1) (OR) PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) (OR) PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) (OR) PRACTICAL QUE - 3 (From Unit 3)	15
4	THEORITICAL QUE- 4 (From Unit 4) (OR) THEORITICAL QUE- 4 (From Unit 4)	15
Total Marks for Regular Students		70

Suggested Readings and Reference Books:

1. R. L. Gupta & M. Radhaswamy; Company Accounts: (Sultan Chand & Sons-New Delhi)
2. R.S.N. Pillai, Bhagawathi, S.Uma; Practical Accounting: (S. Chand & Co. New Delhi)
3. S. Daver; Accounting Standards: (Taxmann Allied Services,(P) Ltd; New Delhi)
4. S. N. Maheshwari; Corporate Accounting: (Vikas Pulishing house Pvt. Ltd. New Delhi)
5. S.P. Jain &K. L. Narang; Company Accounts: (Kalyani Publishers, New Delhi)
6. Sanjeev Singhal; Accounting Standards: (Bharat Law House Pvt. Ltd; New Delhi)
7. Shukla M.C. & T.S.Grawal; Advanced Accountancy: (Sultan Chand &sons, New Delhi)
8. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
9. Ashok Sehagal -Deepak Sehagal; Ad. Accounting -Taxmann Allied Services, Ltd; N. Delhi
10. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text & Cases. McGraw-Hill Ed.
11. Charles T. Horngren & Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
12. Porwal, Misras; Inflation Accounting in Development Economy.
13. Rajan Prachre; Inflation and Accounting Theory
14. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting
15. Arora, M.N. , Management Accounting: Vikas Publishing House, New Delhi.
16. Singh S. K. & Gupta Lovleen, Management Accounting: Theory & Practice Pinnacle Pub.

Note: Latest edition of the reference books should be used.

M.COM. [CBCS] Semester – 4

4	ELECTIVE: Group- 1 ACCOUNTANCY	Advanced Cost & Management Accounting
----------	---	--

Name of the Course : Advanced Cost & Management Accounting
Course credit : 05
Teaching Hours : 75 (Hours)
Total marks : 100

Objectives: The objective of this course is acquainting students to strengthen the knowledge and advanced practice of different kinds of managerial decision accounting concepts and control mechanism with analytical use of different methods, tools and techniques.

Unit	Content	No. of Lectures
1	Responsibility Accounting with Control Reports: Introduction-Meaning- Definition-Basic Principles and Process- Responsibility Reporting- Prerequisites of Responsibility Accounting- Reporting to Management & Control Reports - Responsibility Centers- [Expenses Centers, Revenue centers, Profit Centers, Investment Centers]- Advantages & Disadvantages of Responsibility Accounting - Practical Questions	21
2	Process Costing: Introduction and Meaning-Definition of Equivalent production- Complete units and Incomplete units- Practical questions based on work in progress. Meaning of Joint Product and By product- Joint product v/s by- Product Objectives for allocation of joint cost, Methods of accounting for Joint Product & By Product - Advanced Level Practical Questions	20
3	Product Pricing: Introduction and Meaning-Factors affecting Pricing decisions- Role of costs in pricing. Different Methods of Pricing: 1. Full Cost Plus 2. Marginal Cost Plus 3. Differential Cost Plus 4. Opportunity Cost Based Pricing 5. Conversion Cost Based Pricing 6. Current Market Price 7. Return on Investment Pricing 8. Short Run V/s Long Run Pricing Decision 9. Target Costing 10. Life Cycle Product Costing and Pricing 11. Economic Approach to Pricing 12. Consumer Oriented Pricing 13. Controlled Pricing -Practical Questions	17
4	EMERGING ISSUES: [A] Cost Management: Introduction-Meaning-Definition- Objectives and Importance-Four pillars of cost management-Logical Postulates of cost management	17

	<p>[B] Management Audit: Introduction- Meaning- Definition- Objectives and Importance- Areas - Scope -Difference between financial audit and management audit- Difference of between cost audit and management audit- Benefits and limitations of management audit</p> <p>[C] Productivity Accounting and Audit: Introduction-Meaning- Definition- Objectives and Importance- Productivity measuring ratios- Affecting factors- Productivity and profitability -Materials, Labours, Overheads and Total Productivity- Productivity and Value Added concept- Corrective Actions- Productivity Audit</p>	
Total Lectures		75

Important Instructions for paper setter: – Paper setter has to Set University examination question paper for regular candidates as per the following instruction of structure of a question paper.

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	Particulars	Marks
1	PRACTICAL QUE - 1 (From Unit 1) (OR) PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) (OR) PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) (OR) PRACTICAL QUE - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)	15
Total Marks for Regular Students		70

Suggested Readings and Reference Books:

1. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.
2. Management Accounting: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Dorling Kindersley (India) Pvt. Ltd
3. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
4. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
5. Management Accounting: Goel, Rajiv, International Book House,
6. Management Accounting: Arora, M.N. Vikas Publishing House, New Delhi.
7. Management Accounting: Maheshwari S.N. & S.N. Mittal, Mahavir Book Depot, Delhi.
8. Management Accounting: Theory & Practice Singh S. K. & Gupta Lovleen Pinnacle Pub.
9. Principles of Management Accounting: Manmohan S. N. Goyal
10. Management Accounting: Moore, Carl L, Jaediche Robert K.
11. Management Accounting: Hingorani
12. Management Accounting: N. P. Shrinivasan
13. Management Accounting: Khan and Jain
14. Advanced Management Accounting: Ravi M. Kishore
15. Cost Accounting A Managerial Emphasis: Horngren, Foster, Datar

Note: Latest edition of the reference books should be used.

M.COM. [CBCS] Semester – 4		
5	ELECTIVE: Group -1 ACCOUNTANCY	Advanced Tax Planning and Management

Name of the Course : Corporate Tax Planning and Management

Course credit : 05

Teaching Hours : 75 (Hours)

Total marks : 100

Objectives: The objective of this course is acquainting students to develop a detailed understanding of various tax planning management tools of corporate taxation and also to impart knowledge regarding the provisions of the direct taxes and their applications for the purpose of decision making.

Unit	Content	No. of Lecture
1	Assessment Procedure and Filling of Return of Income: Introduction of Filling of Return of Income, Online filling of Return of Income, – Income tax authorities – Assessment of Income tax – Self Assessment – regular Assessment – Best Judgement Assessment – Appeal provisions of Income Tax – Revision and Rectification – Search and Seizure	21
2	Introduction to Tax Planning, Clubbing of Income and Set off and Carry Forward Introduction –Meaning -Tax Avoidance - Tax Evasion -Tax Incidence -Tax Management - Clubbing provisions of Income tax (For Individual Assesses only) - Set off and Carry Forward of Losses. Practical questions relating to Set off and Carry Forward of Losses & Cubing of Income.	20
3	Computation of Income and Tax of Firm, LLP and Company: Introduction-Meaning-Tax liability and Minimum Alternate Tax [MAT]- Alternate Minimum Tax (AMT), Income from Salaries, Income from House Property, Income from Business and Profession, Income from Capital Gain and Income From Other Sources, Deductions under Chapter VIA, Slab Rates applicable to all Assessee Practical questions for Computation of Total Income and Tax Payable	17
4	International Taxation: Introduction-Meaning- Double Taxation Avoidance Agreement, Bilateral Benefits and Unilateral Benefits, Advance ruling and their authority, Transfer Pricing, advance pricing agreement, Treaty Shopping, Associated Enterprise and a Person Deemed to be an associated enterprise, Concept of Permanent Establishment Practical Questions of DTAA and Unilateral Benefits.	17
Total Lectures		75

Important Instructions for paper setter: – Paper setter has to Set University examination question paper for regular candidates as per the following instruction of structure of a question paper.

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
1	PRACTICAL QUE - 1 (From Unit 3) (OR) PRACTICAL QUE - 1 (From Unit 3)	20
2	PRACTICAL QUE - 2 (From Unit 4) (OR) PRACTICAL QUE - 2 (From Unit 4)	20
3	PRACTICAL QUE - 3 (From Unit 2) (OR) THEORY QUE - 3 (From Unit 2)	15
4	THEORY QUE - 4 (From Unit 1)(OR) THEORY QUE - 4 (From Unit 1)	15
Total Marks for Regular Students		70

Suggested Readings and Reference Books:

1. Direct Taxes Law & Practice By Dr. Vinod Singhania & Dr. Kapil Singhania (Taxman)
2. Direct Tax Laws By Shri T. N. Manoharan (Snow White)
3. Professional Approach to Direct Taxes Law & Practice By Dr. Girish Ahuja & Dr. Ravi Gupta (Bharat)
4. Kanga & Palkhiwala: Law and Practice of Income Tax in India.
5. Novel Ideas on Tax Planning By M.R. Varma, Avdhesh Oza, Manoj Gupta & Nisha Bhandari (Tax Publishers)
6. Practical Tax and Investment Planning By Mukesh M. Patel & Jigar M. Patel (Taxman)
7. Direct Taxes Planning & Management by Dr. Vinod K. Singhania, Kapil Singhania and Monica Singhania

Note: Latest edition of the reference books should be used.

M.COM. [CBCS] Semester – 4

6	ELECTIVE: Group -1 ACCOUNTACY	International Accounting (OR) Research report* [NOTE* : A Research Report Must prepare and submit instead of this paper as per student's selection]
---	--	---

Name of the Course	:	International Accounting
Course credit	:	05
Teaching Hours	:	75 (Hours)
Total marks	:	100

Objectives: The objective of this course is acquainting students to develop some conceptual knowledge and Understanding of International accounting issues. In addition, this course makes students capable of tackling issues in prevailing regulatory environments.

Unit	Content	No. of Lectures
1	International Dimensions of Accounting: Introduction-Meaning- Accounting principles-postulates and conventions - GAAP - Multi-National Corporations -Accounting Profession- Meaning of Accounting standard- International Accounting Standard and International Financial Reporting Standards (IFRS) - International Standards Board - International and Regional Efforts in Standard Setting and process - Advantages - supporting and deterring forces. Indian Accounting Standards : [Meaning – Need-Utility-ASB- List of Indian & International Accounting Standards and Ind. AS- Evaluation]	21
2	Transfer Pricing: Introduction- Meaning -Pre-requisites and Procedure-Cost centre, Profit centre, Investment centre-Guiding Principles in fixing transfer prices-Benefit and limitations of Transfer Pricing - Transfer Pricing Methods: [A] Cost based Method: 1. Full Cost Pricing 2. Standard Cost Method 3.Marginal cost Method [B] Market based Transfer Pricing: 1. Negotiated Pricing Method 2. Dual Transfer Pricing 3. Arbitrary Transfer pricing - Practical Questions	20
3	Foreign and Wholesale Branch Accounts : Introduction- Meaning - Difference between Domestic Branch and Foreign Branch- Foreign Branch management and Accounting-Treatment of Conversion differences- Indian Accounting Standard-11: “Accounting for the effects of change in Foreign exchange rates”. -Wholesale Branch Method: Meaning- management and accounting points. Theoretical and Practical Questions covering above situations	17
4	FOREX Accounting :[Accounting For Foreign Exchange Rate] Introduction- Meaning -Objectives and Importance -Related Terminology as per FEMA -Foreign Exchange Transaction and Exposure	17

-Accounting for Exchange rate Fluctuation -Accounting Methods of Foreign Currency Transactions Conversion-Indian Accounting Standard No.11. - Currency and Code of Different Countries Theoretical and Practical Questions	
Total Lectures	75

Important Instructions for paper setter: – Paper setter has to Set University examination question paper for regular candidates as per the following instruction of structure of a question paper.

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	Particulars	Marks
1	PRACTICAL/ THEORITICAL QUE - 1 (From Unit 2) (OR) PRACTICAL/ THEORITICAL QUE - 1 (From Unit 2)	20
2	PRACTICAL/ THEORITICAL QUE - 2 (From Unit 3) (OR) PRACTICAL/ THEORITICAL QUE - 2 (From Unit 3)	20
3	PRACTICAL/ THEORITICAL QUE - 3 (From Unit 4) (OR) PRACTICAL/ THEORITICAL QUE - 3 (From Unit 4)	15
4	THEORITICAL QUE - 4 (From Unit 1) (OR) THEORITICAL QUE - 4 (From Unit 1)	15
Total Marks for Regular Students		70

Suggested Readings and Reference Books:

1. Radebaugh L. H. & S.J. Gray, International Accounting, & Multinational Enterprises, John Wiley & Sons.
2. Gray, S.J. International Accounting & Transnational Decisions, Butterworth, London, U.K.
3. Holzer H. Peter, International Accounting, Horper and Row Publishers, New York.
4. Frederick D.S. Choi and Gary K. Meek, International Accounting, Pearson Education.
5. Shirin Rathore, International Accounting, Prentice Hall of India.
6. Shahrokh M. Saudagaran, International Accounting – As User Perspective, South-Western-Thomas-Learning, Taxmann India
7. Hooper P. and Lio L. M.; Foreign Currency Accounting [A Review and Critique of major empirical studies International Journal of Accounting]
8. S. Daver; Accounting Standards: (Taxmann Allied Services,(P) Ltd; New Delhi)
9. S. N. Maheshwari; Corporate Accounting: (Vikas Pulishing house Pvt. Ltd. New Delhi)
10. Sanjeev Singhal; Accounting Standards: (Bharat Law House Pvt. Ltd; New Delhi)
11. Shukla M.C. & T.S.Grawal; Advanced Accountancy: (Sultan Chand &sons, New Delhi)
12. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
13. Ashok Sehagal Deepak Sehagal; Advanced Accounting (Taxmann Allied Services, Pvt. Ltd; N.Delhi)
14. Ravi M. Kishore ; Advanced Management Accounting
15. Horngren, Foster, Datar: Cost Accounting A Managerial Emphasis
16. Moore, Carl L, Jaediche Robert K ; Management Accounting

17. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Management Accounting: Dorling Kindersley (India) Pvt. Ltd.
18. Avadhani, V.A: International Finance, Theory and Practice; Himalaya Publishing Co. New Delhi.
19. Buckley, Adrian: Multinational Finance, Prentice Hall of India, New Delhi
20. Maurice, Levi: International Finance, McGraw Hill, Int. Ed. New York.

Note: Latest edition of the reference books should be used.

M.COM. [CBCS] Semester - 4

3	ELECTIVE: Group-2 BANKING & FINANCE	Risk Management in Banks
----------	--	---------------------------------

Name of the Course : Risk Management in Banks

Course credit : 05

Teaching Hours : 75 (Hours)

Total marks : 100

Objectives: The objective of this course is to provide in depth knowledge about the Risk management in financial matters and develop hedging skill among the students.

Unit	Content	No. of Lectures
1	Introduction: Banking Regulation Act-1949. CIBIL, Fair practices Code and Banking Codes and Standards Board of India (BCSBI),- Concept of ALM for Banks. BIS – Basel Committee – Basel I, II and III norms, Managing Liquidity (CRR and SLR)	19
2	Credit and Operational Risk: Credit risk- Definition, RBI guidelines for Credit risk management, - Risk rating and risk pricing - Methods for estimating capital requirements - Credit risk - standardized approach and advanced approach - Credit rating /scoring, - Internal Capital Adequacy Assessment Process (ICAAP) - Structured products. Operational Risk: Definition - RBI guidelines for Operational risk - Types of operational risk - Causes for operational risk - Sound Principles of Operational Risk Management (SPOR) - Identification, measurement, control / mitigation of operational risks; Capital allocation for operational risk, Computation of capital charge for operational risk.	20
3	Market Risk and Risk Measurement: Market risk: Definition - Liquidity risk - Interest rate risk - foreign exchange risk, Price risk (Equity) - Commodity risk - Treatment of market risk under Basel- Standardized duration method- Internal measurement approach – VaR, . Risk Measurement, Control and Risk management: Risk Calculation - Risk exposure Prudential norms – Income Recognition and Asset Classification (IRAC) norms - Capital adequacy norms - Hedging – Forwards – Futures – Options Arbitrage opportunities	18
4	NPAs and Recovery: Non-performing assets, Provisioning norms, Recall & Recovery of Retail loans, Defaults and Rescheduling, Recovery process, SARFAESI Act, Securitization of Assets, Debt Recovery Tribunals, National Company Law Tribunal and Prompt Corrective Action,	18
Total Lectures		75

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular candidates.

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks for Regular Students	70

Suggested Readings and Reference Books:

1. Foundations of Banking Risk: An Overview of Banking, Banking Risks, and Risk Based Banking Regulation by GARP (Global Association of Risk Professionals).
2. Moorad Choudhry, Bank Asset and Liability Management: Strategy, Trading, Analysis, Wiley Publishing.
3. John C. Hull, Risk Management and Financial Institutions , Pearson, 2009
4. Indian Institute Of Banking, Amp, Finance(IIBF), Risk Management , Macmillan Publishers India, 2010
5. Risk Measurement Models to Capital Allocation Policies, Wiley, IIBF Material.
6. Practical Banking Advances by H L Bedi& V. V Hardikar, Sultan Chand & Sons
7. Bank Credit management by G Vijay Raghavan, Published by Himalaya Publication.
8. Financial Analysis for Bank lending in Liberalized Economy by S P Singh& S Singh, Himalaya Publishing House
9. Bank Credit; emerging trends Edited by Katuri Nageswararao published by ICFAI
10. Retail Banking – Indian Institute of Banking and Finance – Macmillan

Note: Latest Editions of the above books may be used.

M.COM. [CBCS] Semester – 4

4	ELECTIVE: Group-2 BANKING & FINANCE	Bank Credit
----------	--	--------------------

Name of the Course : Bank Credit

Course credit : 05

Teaching Hours : 75 (Hours)

Total marks : 100

Objectives: To provide comprehensive knowledge of the tools and techniques of Portfolio Management and develop a clear understanding of the practical implications of financial theory for investment success.

Unit	Content	No. of Lectures
1	Introduction Bank Credit: Principles of sound lending, various types of credit facilities provided by banks – Loans, Overdraft, Cash Credit, Bills Purchase Bill Discount. Types of securities, attributes of a good security and methods of creating charge over securities. Bank documentations in respect of various types of borrowers and securities	19
2	Rural Credit: Theories and approaches to rural banking and credit; Structure and characteristics of rural economy of India. Role of credit in agriculture and rural development, Social Banking and priority sector advances, Role of informal agencies in rural credit. Innovative approaches and schemes like Lead Bank Scheme and Service Area Approach, Farmers Clubs and Kissan Credit Card.	20
3	Micro finance and other terms: Priority Sector Lending -- Investment in SLR, Principles of Micro Finance. Role of micro finance in poverty alleviation; Role of Group method in micro finance, SHGs, Repo Rate, Bank Rate, Reverse Repo Rate, MSFR, MCLR, Small Finance Banks Payment Banks, Third Party distribution in Retail Banking, Private Banking, KYC norms.	18
4	Fund transfer channels: Remittance of funds: Bank draft, Traveller's Cheque. Cheque Truncation System (CTS) clearing system, RTGS, NEFT, IMPS, UPT, Currency chest and its working. Safe custody and safe deposit vaults. Credit cards and Debit Cards, other cards, E-banking	18
Total Lectures		75

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular candidates.

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks for Regular Students	70

Suggested Readings and Reference Books:

1. Practical Banking Advances by H L Bedi & V. V Hardikar, Sultan Chand & Sons
2. Bank Credit management by G Vijay Raghavan, Published by Himalaya Publication.
3. Financial Analysis for Bank lending in Liberalized Economy by S P Singh & S Singh, Himalaya Publishing House
4. Bank Credit; emerging trends Edited by Katuri Nageswararao published by ICFAI
5. Retail Banking – Indian Institute of Banking and Finance – Macmillan
6. Rural Banking by Indian Institute of Banking & Finance. Published by Macmillan
7. Agriculture and Rural Banking in India by S.S. M. Desai. Published by Himalaya pub.
8. Banking Theory and Practices: Gordon and Natrajan
9. Banking Law and Practice – P. N. Varshney

Note: Latest Editions of the above books may be used.

M.COM. [CBCS] Semester – 4

5	ELECTIVE: Group-2 BANKING & FINANCE	Financial Planning (OR) Research report* [NOTE* : A Research Report Must prepare and submit instead of this paper as per student's selection]
----------	--	---

Name of the Course : **Financial Planning (OR) Research Report***

Course credit : **05**

Teaching Hours : **75 (Hours)**

Total marks : **100**

Objective: *The objective of this course is to acquaint the students with essentials of finance so that they have requisite knowledge, skills and confidence to take charge of their financial future. Further, this paper intends to foster critical thinking skills for personal financial planning and handling financial market constraints.*

Unit	Content	No. of Lectures
1	Introduction to Financial Planning: Globally accepted six steps financial planning process; General principles of cash flow planning, budgeting, legal aspects of financial planning. Overview of risk management: investments, insurance, retirement solutions, tax and estate planning.	19
2	Investment Environment: Types of investment options available to an individual investor - bonds, equity shares, mutual funds, fixed deposits, PPF, financial derivatives, commodity derivatives, gold and bullion, ETFs, REITs, real estate etc. Objectives and rewards of investing. Investment constraints (tax considerations, unique needs etc.). Impact of inflation and indexation. Sources of financial information. Understanding mutual funds (Schemes, NAV calculation, load structure, Systematic Investment Plans, Systematic withdrawal plan etc.)	20
3	Return-Risk Assessment: Risk aversion and risk profiling. Concept, types and calculation of returns. Assessment of risks in various financial instruments. Power of compounding and Time value of money. Rupee cost averaging. Concept of Portfolio and Diversification. Basics of Portfolio risk and return (two assets case). Tactical and strategic asset allocation.	18
4	Personal Financial Planning: Personal financial planning process. Setting personal financial goals. Life cycle approach to financial planning. Components of financial plan; developing financial plan; Using time value concept to estimate savings. Evaluation of tax saving instruments. Objectives of will and creating a valid will; living will and power of attorney. Planning for life insurance and health insurance. Primary clauses in Insurance agreement. Main	18

	contents of healthcare insurance.	
Total Lectures		75

Note: Some case studies on the above topics are required to be discussed.

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular candidates.

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
Total Marks for Regular Students		70

Suggested Readings:

1. Madura, Jeff, *Personal Finance*, Pearson.
2. Kapoor, J R, Dlabay & Hughes R, *Personal Finance*, McGraw Hill.
3. Keown, A J, *Personal Finance – Turning money into wealth*, Pearson Publication.
4. Bajtelsmit, Vickie L. & Rastelli Linda G., *Wiley Pathways Personal Finance*, Wiley.
5. Rachel Siegel & Carol Yacht, *Personal Finance*, Saylor Foundation, Flat World Knowledge

Note: Latest edition of the readings may be used.

M.COM. [CBCS] Semester - 4

3	ELECTIVE: Group - 3 Marketing	International Marketing
---	--	--------------------------------

Name of the Course : International Marketing

Course credit : 05

Teaching Hours : 75 (Hours)

Total marks : 100

Objectives: To familiarize the students with the concept and issues of international marketing and enable them to be able to analyze the foreign market environment and develop international marketing strategies for a business firm.

Unit	Content	No. of Lectures
1	<p>Introduction: Nature, importance, and scope of international marketing; International market- orientation and involvement; International marketing management process- an overview, International marketing information system.</p> <p>International Marketing Environment: Influence of physical, economic, socio - cultural, political and legal Environments on international marketing decisions; Global trading environment and developments. International Market Segmentation, Selection and Positioning; Screening and selection of markets; International market entry strategies – Exporting, licensing, contract manufacturing, joint venture, setting - up of wholly owned subsidiaries aboard.</p>	21
2	<p>International Product Planning and Pricing decisions: Major Product decisions-product design, labeling, packaging, branding and product support services; Product standardization vs. adaptation; Managing product line; International trade product life cycle; New product development.</p> <p>Pricing decisions for International Markets: Factors affecting international price determination; International pricing process and policies; Delivery terms and currency for export price quotations; Transfer pricing; Pricing in the context of counter trade.</p>	20
3	<p>International Distribution Decisions: Distribution channel strategy- International distribution channels; their roles and functions; selection and management of overseas agents; International distribution logistics- inventory management, transportation, warehousing, and insurance.</p>	17
4	<p>International Promotion Strategies:</p>	17

	Communications across countries-complexities and issues; Country-of-origin effect; International promotion tools and planning; Advertising, personal selling, publicity, and sales promotion; International public relations, Developing international promotion campaign; Standardization vs. adaptation issue; Planning for direct mail, sales literature, trade fairs, and exhibitions.	
Total Lectures		75

Important Instructions for paper setter: -

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular candidates.

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
Total Marks for Regular Students		70

Suggested Readings and Reference Books:

1. Keegan, Warran J. and Mark C. Green, *Global Marketing*, Pearson.
2. Cateora, Phillip R.;Grahm, John L. and Prashant Salwan, *International Marketing*,Tata McGraw Hill.
3. Czinkota, Michael R. and Illka A. Ronkainon, *International Marketing*, Cengage Learning.
4. Terpstra, Vern; Foley, James and Ravi Sarathy, *International Marketing*, Naper Press.
5. Jain, Subash C., *International Marketing*, South-Western.
6. Kotabe, Masaaki and Kristiaan Helsen, *Global Marketing Management*, John Wiley & Sons.
7. Onkvist, Sak and John J.Shaw, *International Marketing; Analysis and Strategy*, Psychology Press.
8. Rajagopal, *International Marketing*, Vikas Publishing House.

Note: Latest Editions of the above books may be used.

M.COM. [CBCS] Semester - 4

4	ELECTIVE: Group - 3 Marketing	Consumer Behavior
----------	--	--------------------------

Name of the Course : Consumer Behavior

Course credit : 05

Teaching Hours : 75 (Hours)

Total marks : 100

Objectives: To provide an in-depth understanding of the consumer and industrial buying processes and their determinants as relevant for marketing decision making.

Unit	Content	No. of Lectures
1	Consumer Behaviour: Importance and nature of consumer behaviour; Types of consumers and their role; Consumer behaviour and marketing concept; Changing profile of Indian consumers and impact of technology. Conducting consumer research – overview of process, complexities and issues	21
2	Consumer Decision Making Process: Buying Motives; Buying Roles; Consumer Buying Process; Levels of Consumer Decision Making.	20
3	Individual differences in consumers: Needs and motivation; Perception; Attitude and attitude change; Learning and learning theories; Personality and life style analysis.	17
4	Socio-Cultural Determinants of consumer behaviour: Family and household influence on consumer buying behaviour; Group and their influences-WOM and opinion leaders, Social class; Culture and sub-culture. Cross-cultural dimensions of consumer behaviour, Models of Consumer Behaviour and Business buying behaviour	17
Total Lectures		75

Note: Use relevant case studies to support learning in the class.

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular candidates.

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks for Regular Students	70

Suggested Readings and Reference Books:

1. Schiffman, L.G. and L.L.Kanuk, *Consumer Behaviour*, Prentice Hall.
2. Engel, J.F., Roser D. Blackwell and Paul W. Miniard, *Consumer Behaviour*, Cengage Learning.
3. Peter, J. Paul, and Jerry C. Olson, *Consumer Behaviour and Marketing Strategy*, McGraw Hill.
4. Assael, H., *Consumer Behaviour and Marketing Action*; Cengage Learning.
5. Hawkins, Dal I., Roger J. Best and Kenneth A. Coney, *Consumer Behaviour Implication for Marketing Strategy*, McGraw Hill.
6. Hawkins, Del I, Mothersbaugh, David L, Mookerjee A, *Consumer Behaviour: Building Marketing Strategy*, McGraw Hill, Indian Edition.

Note: Latest Editions of the above books may be used.

M.COM. [CBCS] Semester – 4

5	ELECTIVE: Group – 3 Marketing	Marketing Research (OR) Research report* [NOTE* : A Research Report Must prepare and submit instead of this paper as per student's selection]
----------	--	--

Name of the Course : Marketing Research OR Research Report

Course credit : 05

Teaching Hours : 75 (Hours)

Total marks : 100

Objectives: The course aims at exposing the students to the concept, tools and techniques of marketing research and developing their skills to be able to apply research techniques to aid marketing decision making.

Unit	Content	No. of Lectures
1	Introduction : Meaning, nature and importance of marketing research; Marketing research and scientific method; Research reliability and validity; Problems in conducting marketing research; Marketing Information System (MIS); Ways of conducting marketing research; Syndicated research. Marketing Research Process: Steps involved in conducting marketing research; Problem identification; Determining information needs; Developing marketing research proposal.	21
2	Research Design : Meaning and importance; Types of research designs – explorative, descriptive and conclusive researches; Secondary data – sources, uses and limitations; Primary data collection methods – questioning techniques and observation methods; Online data sources and research; Questionnaire preparation. Sample Design and Field Work : Defining universe and sampling unit; Determining sampling frame; Probability and non - probability sampling methods; Sample size determination; Field work and data collection – sampling and non-sampling errors.	20
3	Data Analysis and Report Preparation: Data editing, coding tabulation and graphical presentation; Univariate and multivariate data analyses techniques and their applications in marketing research; Report preparation, presentation and follow up. Marketing Research Applications: Consumer research – behaviour and motivation research, attitude measurement and scaling techniques.	17
4	Product- Advertising and Marketing research in India: Marketing and sales forecasting; Sales analysis. Marketing Research in India: Status, organization and developments; Ethical issues in marketing research.	17
Total Lectures		75

Important Instructions for paper setter: -

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular candidates.

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks for Regular Students	70

Suggested Readings and Reference Books:

1. Harper W. Boyd, Ralph Westfall and Stanley F. Stasch, Marketing Research: Text and Cases.
2. Malhotra, Naresh K., Marketing Research, 5th Ed., Prentice Hall of India.
3. Cooper, Donald R. and Pamela S. Schindler, Marketing Research, Tata McGraw Hill.
4. Paul E. Green, et.al., Research for Marketing Decisions, Prentice-Hall of India Pvt. Ltd, NewDelhi.
5. Donald S. Tull and Del I. Hawkins, Marketing Research: Measurement and Methods, Prentice- Hall of India Pvt. Ltd., New Delhi.

Note: Latest Editions of the above books may be used.

M.COM. [CBCS] Semester – 4

3	ELECTIVE: Group – 3 Human resource [HR]	Management of Industrial Relations – II
----------	--	--

Name of the Course : **Management of Industrial Relations – II**

Course credit : **05**

Teaching Hours : **75 (Hours)**

Total marks : **100**

Objective: To help students understand the legal implications in Human Resource Management and handle industrial relations

Unit	Content	No. of Lectures
1	Industrial Relations: Meaning, Definitions, Characteristics, Factors Affecting IR, Approaches to IR, Participation in IR, Objectives of IR and Human Relations, Dimensions of IR	21
2	Industrial Disputes Act, 1947 (Bombay Industrial Relations Act): Introduction, Objectives, Definitions, Authorities under ID Act – Works Committee, Conciliation officer, Court of Enquiry, Labor Court, Industrial Court, National Tribunal, Arbitration, Strikes, Types of strikes, Layoffs, Retrenchment and Provisions, Types of Unions as per BIR Act	20
3	Managing Employee Benefits And Welfare Services Under Act -1948: Introduction-Meaning and Concept-HR Welfare-Meaning-Definition-Aims-Objectives-Need-Importance-HR Welfare Scope and Activities Social Security-Meaning-Objectives-Ways-Means-Affecting Factors Social Security-Indian scene	17
4	Factories Act, 1948: Objects, Definitions, Steps- Provisions regarding Health & Safety, and Restriction on employment of women and Children, holidays, leave, over time	17
Total Lectures		75

Note: Some cases of real business world to supplement learning from the course.

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular candidates.

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks for Regular Students	70

Suggested Readings and Reference Books:

1. Robbins, Stephen P. and Timothy A. Judge, *Organizational Behaviour*, Prentice -Hall, New Delhi.
2. Robins S.P., and Mathew, M., *Organisational Theory: Structure, Design and Application*, Prentice Hall of India Pvt. Ltd.
3. Luthans, Fred, *Organizational Behaviour*, McGraw-Hill, New York.
4. Sekaran, Uma, *Organizational Behaviour: Text and Cases*, Tata McGraw-Hill Publishing Co. Ltd.
5. Aswathappa, K., *Organization Behaviour*, Himalaya Publishing House, New Delhi.
6. Singh, K., *Organizational Behaviour: Text and Cases*, Pearson.
7. Pareek, U. and Khanna, S., *Understanding Organizational Behaviour*, Oxford University Press.
8. Newstorm, John W., *Organizational Behaviour: Human Behaviour at work*, Tata McGraw-Hill Pub. Co. Ltd. New Delhi.
9. Hersey, Paul, Dewey E. Johnson, and Kenneth H. Blanchard, *Management of Organizational Behaviour*, Prentice-Hall of India, New Delhi.
10. Terrance R. Motchell, *People in Organization An Introduction to Organisational Behaviour*, McGraw-Hill, New York

Note: Latest Editions of the above books may be used

M.COM. [CBCS] Semester – 4

4	ELECTIVE: Group – 3 Human resource [HR]	Human Resource Information System
---	--	-----------------------------------

Name of the Course : Human Resource Information System

Course credit : 05

Teaching Hours : 45 (Hours)

Total marks : 100

Objectives: The Objective of this course is to sensitize students to the various facets of managing people and to create an understanding of the various policies and practices of human resource information system.

Unit	Content	No. of Lectures
1	Conceptual framework of HIRS: Introduction -Concepts-Meaning-definition-Macro HIRS -Micro HIRS	21
2	Human Resource Records: Introduction -Meaning-definition-Need-Nature-Scope-Approaches	20
3	Strategic Human Resource Management: Concept of Human Resource Planning - Strategic HRP and Management.	17
4	HR Communication: Introduction -Meaning-Definition -Means-Need-Significance -Nature and Process-Barriers in HR Communication-Pre-Requisites' and Golden Rules of Good-Ideal HR Communication-HR Communication System and Strategy	17
Total Lectures		75

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular candidates.

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks for Regular Students	70

Suggested Readings and Reference Books:

1. Aswathappa K. Human Resource and Personnel Management Tata McGraw Hill, New Delhi,
2. Tiwari T.D. & Chauhan P.L” Emerging Issues in Human Resource Management” Shanti Prakashan, Delhi
3. Tiwari T.D. & Chauhan P.L” Framework of Human Resource Management and Industrial Relation” Shanti Prakashan, Delhi
4. Holloway, J.ed. Performance Measurement and Evaluation New Delhi, Sage,
5. Monappa, A. & Saiyadain M. Personnel Management 2nd ed., New Delhi, Tata McGraw-Hill,
6. Stone, Lloyed and Leslie W.Rue, Human Resource and Personnel Management Richard D. Irwin, Illinois.

Note: Latest Editions of the above books may be used.

M.COM. [CBCS] Semester – 4

5	ELECTIVE: Group – 3 Human resource [HR]	Human Resource Development (OR) Research report* [NOTE* : A Research Report Must prepare and submit instead of this paper as per student’s selection]
----------	--	---

Name of the Course : Human Resource Development
Course credit : 05
Teaching Hours : 75 (Hours)
Total marks : 100

Objectives: The purpose of this paper is to provide an in-depth understanding of the role of training in the HRD, and to enable the course participants to manage the training system and processes.

Unit	Content	No. of Lectures
1	Overview of HRD: Evolution and Overview of HRD and Challenges	21
2	Nature and scope of HRD: HRD –Nature-scope and Functions -HRD climate- Human Capital Development	20
3	TQM and HRD strategies: Quality Work Life- Total Quality Management HRD strategies and Designing Effective HRD Strategies HRD in Virtual Organizations	17
4	Human Resource Accounting and HR Audit: Introduction-meaning- Cost and expenses’ of human resources- Aims and objectives- Importance-benefits and limitations of HRA- HR evaluation Methods and Models- HR evaluation and HR Audit Reporting- Indian Scene	17
Total Lectures		75

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular candidates.

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks for Regular Students	70

Suggested Readings and Reference Books:

1. Tiwari, T.D. "Human Resource Development a New Perspective" Shanti Prakashan- Delhi
2. Randy L. Desimone, Jon M.Werner, David M. Harris Thomson –South-Western Publication-
3. Beunet, Roger ed. Improving Training Effectiveness Aldershot, Gower
4. Buckley R & Caple, Jim, The Theory & Practice of Training London, Kogan & Page
5. Lynton, R Pareek, U. Training for Development. 2nd edition New Delhi, Vistaar,
6. Pepper, Allan D. Managing the Training and Development Function. Aldershot, Gower,

Note: Latest Editions of the above books may be used.

M.COM. [CBCS] Semester – 4

3	ELECTIVE ; Group -4 Statistics	Advanced Business Statistics-4 (Applied Statistics)
----------	---	--

Name of the Course : Advanced Business Statistics-4 (Applied Statistics)

Course credit : 05

Teaching Hours : 75 (Hours)

Total marks : 100

Objectives: The object of this course is to familiarize to students with various statistical methods and tools of mathematical statistics in the commercial field.

Unit	Content	No. of Lectures
1	Statistical Quality Control & Acceptance Sampling: Concept of Quality and Statistical Quality Control, Uses of S.Q.C, Chance and Assignable Causes for Variation , Process & Product Control, Control Charts, Control Limits, Control Charts for Variables(X. R. o) and Attributes(np , P & C). Sampling Inspection, Acceptance Sampling by Attributes, Sampling Plan for Attributes. Single and Double Sampling Plans for Attributes. Concept of Total Quality Management (TQM). Related Examples & Problems.	21
2	Time Series and Business Forecasting: . Definition & Utilities of Time Series, Components of Time Series. Analysis of Time Series, Mathematical Models for Time Series, Methods for Measuring Trend, Fitting of Liner Trend, Parabolic Trend, Exponential Trend, Modified Exponential Trend Growth Curves, Methods for Measuring Seasonal Variations, Measurement of Cyclical Variation and Irregular Variation. Importance of Business Forecasting. Methods of Forecasting (i) Method of Least Squares (ii) Input - Output Analysis(Two or Three Industries)(iii)Exponential Smoothing Method. Related Examples and Problems.	20
3	Demand and Supply Analysis: Concept of Demand & Supply, Laws of Demand & Supply, Market Equilibrium, Elasticity of Demand, Supply and Cost Functions, Effect of Taxation on Market Equilibrium & Monopoly, Monopoly & Duopoly, Elasticity of Demand. Engel's Law And Curve, Pareto Laws of Income, Curves of Concentration. Related Examples and Problems	17
4	Production & Utility: Concept of Utility Function. Production Function & Indifference Curves. Maximum Utility & Maximum Profit, Elasticity of Substitution & Productivity For Two Input Factors Of Production. Cobb-Douglas Production Function, CES Production Function & Methods of Estimation of their Parameters, Homogeneous Production Function & Its Properties.	17

	Related Examples and Problems	
	Total Lectures	75

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular candidates.

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks for Regular Students	70

Suggested Readings and Reference Books:

1. Fundamentals of Applied Statistics: S.C.Gupta and V.K.Kapoor
2. Applied Statistics: Mukhopadhyay P.
3. Statistical Quality Control: Grant E.L
4. Statistical Decision and Applications in Business and Economics: Moshe B. & Levy H.
5. Economical Statistics (In Gujarati): Dr. M. C. Jaiswal
6. Comprehensive Statistical Methods: P.N.Arora, Sumeet Arora & S.Arora
7. Statistical Methods – S. P. Gupta (Sultan and Chand)
8. Basic Statistics – B. C. Agrawal
9. Elements of Statistics – Elhance
10. Applied statistics – S. C. Gupta and V. K. Kapoor

Note: Latest Editions of the above books may be used.

M.COM. [CBCS] Semester – 4		
4	ELECTIVE ; Group -4 Statistics	Advanced Business Statistics-5 (Sampling Methods and Design of Experiments)

Name of the Course : **Advanced Business Statistics-5
(Sampling Methods and Design of Experiments)**

Course credit : **05**

Teaching Hours : **75 (Hours)**

Total marks : **100**

Objectives: The object of this course is to familiarize to students with various statistical methods and tools of mathematical statistics in the commercial field.

Unit	Content	No. of Lectures
1	<p>Sampling Methods-1</p> <p>(1) Sampling Survey, Principal Steps & Principals of Sample Survey, Sampling and None Sampling Error. Advantages of Sampling and Some Specific Sampling Designs. Simple Random Sampling With Replacement and Without Replacement. Estimates Of Population Mean. In SRSWOR Prove That ;</p> <p style="text-align: center;">(A) $\sum(\bar{y}) = \bar{y}$ (B) $\sum(s^2) = S^2$ (C) $V(\bar{y}) = \left(\frac{N-n}{Nn}\right)S^2$</p> <p style="text-align: center;">(D) $Cov(\bar{x}, \bar{y}) = \left(\frac{N-n}{Nn}\right)\frac{1}{N-1}\sum(x-\bar{x})(y-\bar{y})$</p> <p>SRS Of Attributes, Size Of SRS And For Specified Precision. Related Examples And Problems.</p> <p>(2) Stratified Random Sampling Method: Description STRS Method with Advantages, Estimates Of Population Mean and its Variance. Allocation Of Sample Size. Cost Function And Proof Of $V(\bar{y}_{st})_{Opt} < V(\bar{y}_{st})_{Pr op} \leq V(\bar{y})_{Ran}$ Stratified Sampling Vis Sample Random Sampling. Related Examples And Problems.</p>	21
2	<p>Sampling Methods-2</p> <p>(3) Systematic Sampling Method: Linear And Non Systematic Sampling, Estimates Of Population And Its Variance. Systematic Sampling Vis Simple Random Sampling And Stratified Sampling And Proof Of $V(\bar{y}_{st}) \leq V(\bar{y}_{sy}) \leq V(\bar{y})_{Ran}$ For Linear Trend. Related Example And Problem.</p> <p>(4)Two Stage Sampling Method, Cluster Sampling Method And PPS Sampling Method: Estimates of Population Mean & it's' Variances.</p>	20
3	Basic Design of Experiments	17

	Principle of Design of Experiments. Efficiency of Design. Complete Statistical Analysis of Basic Designs CRD, RBD & LSD For One Observation per Experimental Unit. Estimation Of One And Two Missing Values In P.BD & LSD. Efficiency Of LSD Over CRD & RBD.	
4	BIBD & Factorial Design Parameters of BIBD. Intra Block Analysis of BIBD, Statistical Analysis of 2^2 and 2^3 Factorial Designs. Yate's Method Of Competing Factorial Effect Totals, Concept Of Confounding In 2^2 And 2^3 Factorial Experiments. Related Examples and Problems.	17
Total Lectures		75

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular candidates.

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
Total Marks for Regular Students		70

Suggested Readings and Reference Books:

1. Design and Analysis of Experiments: M.N. Das And C. G. Giri
2. Fundamentals of Applied Statistics: S.C.Gupta & V.K.Kapoor
3. Design and Analysis of Experiments: Mentagomery D.C.
4. Sampling Techniques: Cochran W.G
5. Applied Statistics: Mukhopadhyay P
6. Experimental Designs (In Gujarati): Dr. S. M. Shah
7. Sampling Methods & Experiment Designs (In Gujarati):Dr. S. M. Shah & Dr. M.C. Jaiswal
8. Fundamentals of statistics – V. K. Kapoor (Sultan and Chand)
9. Applied statistics – S. C. Gupta and V. K. Kapoor

Note: Latest Editions of the above books may be used.

M.COM. [CBCS] Semester – 4

5	ELECTIVE ; Group -4 Statistics	Advanced Business Statistics-6 (Operational Research) (OR) Research Report [NOTE* : A Research Report Must prepare and submit instead of this paper as per student's selection]
---	---	---

Name of the Course : Advanced Business Statistics-6 (Operational Research)

Course credit : 05

Teaching Hours : 75 (Hours)

Total marks : 100

Objectives: The object of this course is to familiarize to students with various statistical methods and tools of mathematical statistics in the commercial field.

Unit	Content	No. of Lectures
1	Introduction To Operations Research, Linear Programming And Its Applications: Definitions Of O.R., Nature And Scope Of O.R., Phases Of O.R., Different Types Of Models In O.R., Types Of Mathematical Models. Advantages Of Models. Applications Of O.R. In The Field Of Marketing. Finance Planning. Research Development Techniques, Limitations Of O.R. In India. Definitions L.P., L.P. As An Optimization Technique, Structure Of L.P. Problem, Formulation Of L.P.P, Graphical Method, Simplex Method (Without Dcrivation), For Maximization Problem, Duality In L.P.P, Advantages And Limitations Of L.P., Applications Of L.P., Related Examples And Problems.	21
2	Inventory Control: Costs Associated With Inventory, Classification Of Inventory Systems, Lot Size Models With And Without Shortages(Back Oder Policy Only), Inventory Models Under Price Breaks And Quantity Discount .Deterministic Inventory Models Under Given Restrictions , ABC And VED Analysis, Related Examples And Problems	20
3	Theory Of Statistical Decision And Game: Meaning Of Statistical Decision And Game Theory, Decision Making Under Uncertainty Methods Used For Decision Making With Risk And Uncertainty Conditions, EVPI, Use Of Subjective & Posterior Probabilities In Decision Making, Study Of Two Person Zero Sum Game Problem, Game With And Without Saddle Point, Dominance In Games, Applications Of Game Theory, Related Examples And Problems.	17
4	Network Analysis (CPM& PERT):	17

	Concept Of Network, Network Diagram, And Concepts Connected With A Network, Labelling Method, Matrix Solution Method, Critical Path Method, CPM & PERT In Network Problems. Applications Of CPM & PERT. Related Examples And Problems	
Total Lectures		75

Important Instructions for paper setter: -

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular candidates.

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
Total Marks for Regular Students		70

Suggested Readings and Reference Books:

- 1) Operations Research: Sharma J.K
- 2) Operations Research: Sharma S.D
- 3) Operations Research: Kanti Swaroop
- 4) Quantitative Techniques for Management: Vohra.N.D
- 5) Optimization theory and Applications: Rao S.S
- 6) Problems and Solutions in Operations Research: Kapoor V.K
- 7) Linear Programming: Hadley.G.
- 8) Applied statistics – S. C. Gupta and V. K. Kapoor

Note: Latest Editions of the above books may be used.

=====