

## **M.Com. Semester-3(Effective June- 2019)**

Sr no	Course Type	Subject/Course Structure	Credit	Who can teach
<b>Semester-3</b>				
1	Core	Business Research Applications	5	Commerce, Accountancy, Management, Statistics, Mathematics
2	Core	Financial Accounting for Managers	5	Accountancy, Commerce
<b>Elective Course (Any one Group)</b>				
<b>Group – 1</b>		<b>Accountancy</b>		
3	Elective 1	Advanced Cost Accounting	5	Accountancy, Commerce, Management,
4	Elective 2	Advanced Cost & Financial Accounting	5	Accountancy, Commerce, Management,
5	Elective 3	Advanced Management Accounting	5	Accountancy, Commerce, Management,
<b>Group – 2</b>		<b>Banking &amp; Finance</b>		
3	Elective 1	Indian Financial System	5	Commerce, Management, Accountancy
4	Elective 2	Theory of Banking and Insurance	5	Commerce, Management, Accountancy
5	Elective 3	Strategic Financial Management	5	Commerce, Management, Accountancy
<b>Group – 3</b>		<b>Marketing</b>		
3	Elective 1	Integrated Marketing Communication & Brand Equity	5	Commerce, Management, Economics
4	Elective 2	Service Marketing	5	Commerce, Management
5	Elective 3	Supply Chain Management and Logistics	5	Commerce, Management
<b>Group – 4</b>		<b>Human Resources(HR)</b>		
3	Elective 1	Human Resource Management	5	Commerce, Accountancy, Management
4	Elective 2	Management of Industrial Relations – I	5	Commerce, Accountancy, Management
5	Elective 3	Strategic Human Resource Management	5	Commerce, Accountancy, Management

<b>Group – 5</b>		<b>Statistics</b>		
<b>3</b>	<b>Elective 1</b>	Advanced Business Statistics – 1	<b>5</b>	Statistics, Commerce, Accountancy
<b>4</b>	<b>Elective 2</b>	Advanced Business Statistics – 2	<b>5</b>	Statistics, Commerce, Accountancy
<b>5</b>	<b>Elective 3</b>	Advanced Business Statistics – 3	<b>5</b>	Statistics, Commerce, Accountancy

## **M.COM. [CBCS] Semester –3**

### **Evaluation Scheme and Marks Distribution of Commerce Papers for Regular Students Only WITH EFFECTIVE FROM: JUNE-2019 FOR SEMESTER-3**

<b>INTERNAL ASSESSMENT [30 Marks]</b>		
<b>No.</b>	<b>Particulars</b>	<b>Marks</b>
1	Assignments, MCQ, Seminar and presentation	<b>30</b>
<b>EXTERNAL (UNIVERSITY) ASSESSMENT [70 Marks]</b>		
<b>Que. No.</b>	<b>Particulars</b>	<b>Marks</b>
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
		<b>70</b>
<b>Total Marks</b>		<b>100</b>

# SYLLABUS

For

## M.COM. Semester – 3

(With effective from June – 2019)



**M.COM. (CBCS) SEM -3 New Course-Titles For  
Regular Students**

**Effective From: JUNE – 2019**

<b>Core</b>	<b>1</b>	<b>Business Research Application</b>
<b>Core</b>	<b>2</b>	<b>Financial Accounting for Managers</b>
<b><u>Elective:</u> [Select any ONE Group from the given Group-1 to Group -5]</b>	<b>Group – 1</b>	<b><u>Accountancy:</u></b> 1. Advanced Cost Accounting 2. Advanced Cost and Financial Accounting 3. Advanced Management Accounting
	<b>Group – 2</b>	<b><u>Banking and Finance:</u></b> 1. Indian Financial System 2. Theory of Banking and Insurance 3. Strategic Financial Management
	<b>Group – 3</b>	<b><u>Marketing:</u></b> 1. Integrated Marketing Communication and Brand Equity 2. Service Marketing 3. Supply Chain Management and Logistics
	<b>Group – 4</b>	<b><u>Human Resources [HR]:</u></b> 1. Human Resource Management 2. Management of Industrial Relations – I 3. Strategic Human Resource Management
	<b>Group – 5</b>	<b><u>Statistics:</u></b> 1. Advanced Business Statistics – 1 2. Advanced Business Statistics – 2 3. Advanced Business Statistics – 3

<b>M.COM. [CBSE] Semester – 3</b>		
<b>1</b>	<b>Core</b>	<b>Business Research Application</b>

**Name of the Course: Business Research Application**

**Course Credit: 05**

**Teaching Hours: 75 (Hours)**

**Total Marks: 100**

**Objectives:** The objective of this course is to make the students to learn the application of the statistical tools and techniques of Research for Business decision making and planning.

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
1	<b>Chi-Square Test:</b> Definition and Nature, Condition, Uses, Tests of Goodness to fit, Test of Independence, Typical Examples with Hypotheses Testing	21
2	<b>Analysis of Variable (ANOVA):</b> Analysis of variance for one-way classification, Analysis of variance for two-way classification, Latin Square Design and Typical illustrations with Hypotheses Testing.	20
3	<b>t - test &amp; Z – Test:</b> Introduction - Meaning of t-test and Z – test – Multi-variate analysis – Regression analysis – Factor analysis	17
4	<b>Primary Data &amp; Tabulation:</b> Introduction – Meaning and Characteristics of Primary data and Tabulation from Primary data – cluster analysis – Multi Dimensional Scaling	17
	<b>Total Lectures</b>	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. Statistical Methods – S. P. Gupta (Sultan and Chand)
2. Fundamentals of statistics – V. K. Kapoor (Sultan and Chand)
3. Testing statistical Hypothesis – Lehman E. L. (Willy Eastern)
4. Basic Statistics – B. C. Agrawal
5. Elements of Statistics – Elhance
6. Applied statistics – S. C. Gupta and V. K. Kapoor

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

<b>M.COM. [CBCS] Semester – 3</b>		
<b>2</b>	<b>CORE</b>	<b>Financial Accounting for Managers</b>

**Name of the Course** : Financial Accounting for Managers

**Course credit** : 05

**Teaching Hours** : 75 (Hours)

**Total marks** : 100

**Objectives:** The objective of this course is acquainting students to strengthen the knowledge and practice of different kinds of accounting and reporting tools and techniques in an analytical way with the financial and managerial accounting for decisions.

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
1	<b>Working Capital Planning and Management :</b> <b>Working Capital:</b> Introduction, Meaning, Operating Cycle-Factors Affecting Working Capital Requirement-Estimation and Calculation of Working Capital- Practical Questions <b>Cash Management:</b> Introduction-Meaning-Objectives-Importance-Affecting factors-Cash budget as cash planning tools- Practical Questions <b>Inventory Management:</b> Introduction-Meaning-Objectives-Types of Inventory-Importance-Affecting factors- Techniques of Inventory Management- Practical Questions <b>Receivable Management:</b> Introduction-Meaning-Objectives-Credit Evaluation-Credit Control-Importance-Factoring and Receivable Management- Practical Questions	21
2	<b>Return on Capital Employed:</b> Introduction-Meaning-utility-Concepts of capital employed- [1.Total capital Employed 2. Net capital employed 3.Owners capital employed 4. Average capital employed] -Concept of profit and return- DU-PONT chart showing interrelation between functional aspect and financial aspects- Rate of return on capital employed as per different concepts- Practical questions	20
3	<b>Profit Planning Models:</b> Introduction- Meaning of terms : Profit and Profit Planning- Stages of Profit Planning: (Target Profit- Expenses And Incomes Planning)-Profit Planning Models: (BEP Model - CVP Model- Budgeted Model - Return on Sales Model- Return on Investment Model- Cost of Capital Model)- Practical questions.	17
4	<b>Emerging New Concepts:</b>	17



	<p><b>[A] Management Control Strategy [MCS]:</b> Introduction-Concept-Meaning and Definitions-Origin of strategies and Nature -Process-Areas and scope- Role of Management Accountant according to the scope of MCS-Benefits and limitations- Points to be considered by the managers in application.</p> <p><b>[B] Target Costing:</b> Introduction-Meaning, Definition-Target costing approaches-Market price as specified item for target costing-Determination of target price and related special product cost.</p> <p><b>[C] Government Accounting and Audit System:</b> Introduction-Meaning-Objectives- Importance-Government Accounting System V/s Trading Accounting System-Challenges and Solutions of Government Account System-Basis of Government Accounting System- Indian Governments Accounting and Audit System Accounting and Audit System of Local Bodies-Government Accounting and Audit Standards.</p>	
<b>Total Lectures</b>		<b>75</b>

**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.

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

**Suggested Readings and Reference Books:**

1. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
2. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
3. Management Accounting and Financial control; S. N. Maheshwary, (Vikas Publishing house Pvt. Ltd. New Delhi)
4. Management control system N. P. Shrinivasan, C B Gupta, V K Kapoor
5. Management control system Robert N Anthony Vijay Govindrajan,
6. Advanced Management Accounting: Ravi M. Kishore
7. Cost Accounting A Managerial Emphasis: Horngren, Foster, Datar

8. Fundamentals of mathematical statistics By V.K.Kapoor and S.C.Gupta
9. Fundamentals of Statistics by S.C. Srivastva and Sangya Srivastava
10. Investments Analysis and Management, C.P. Jones, Wiley, 8th edition
11. Accounting: Text and Cases. Robert N Anthony, David Hawkins, Kenneth A. Merchant, McGraw-Hill Education
12. Chandra, P. Fundamentals of Financial Management. McGraw Hill Education
13. James C. Van Horne & Sanjay Dhamija, Financial Management & Policy, Pearson Edu.
14. Khan and Jain. Basic Financial Management, McGraw Hill Education, New Delhi
15. Pandey, I.M. Financial Management. Vikas Publications, New Delhi
16. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
17. Singh, J.K. Financial Management- text and Problems. 2nd Ed. Dhanpat Rai & Co. Delhi.
18. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.
19. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.
20. Management Accounting: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Dorling Kindersley (India) Pvt. Ltd.
21. Management Accounting: Theory & Practice Singh S. K. & Gupta Lovleen Pinnacle Pub

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

<b>M.COM. [CBCS] Semester – 3</b>		
<b>3.</b>	<b>ELECTIVE : Group-1 Accountancy</b>	<b>Advanced Cost Accounting</b>

**Name of the Course** : **Advanced Cost 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 different kinds of cost accounting control concepts with analytical use of tools and techniques.

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
1	<b>Standard Costing as Control Accounts – I:</b> Introduction-Meaning- Standard Costing as a Control Account Technique- Types of standard- Setting a-Revision of standards-Variiances - meaning nature -types-Variance Analysis-Interpretation- Disposal of variances and Variance Accounting - <b>Overhead Variances:</b> Meaning –Types - Practical Questions	21
2	<b>Standard Costing as Control Accounts – II:</b> <b>Sales variances:</b> Introduction : Sales Variances based on turn over- Sales Variances based on profit and Profit margin variances- Advantages and Limitations of Standard Costing - Practical questions	20
3	<b>Learning Curve And Activity Based Costing:</b> <b>[A] Learning Curve:</b> Introduction- Meaning-Learning Curve Models- Phases in Learning Curve- Graphical Presentation of Learning Curve- Factors Affecting Learning Curve- Learning Rate-Uses of Learning Curve- Estimation of Learning Curve Rate- Practical questions <b>[B] Activity Based Costing:</b> Introduction-Meaning and Characteristics- Cost Driver- Stages - Importance - Practical questions	17
4	<b>Emerging Issues:</b> <b>[A] Cost Audit:</b> Introduction-Meaning- Advantages and Disadvantages- Cost Audit v/s Financial Audit-Cost Auditor qualifications and appointment-Cost Audit and Cost Investigation-Sachar Committee- Cost Audit Rules <b>[B] Cost Reduction:</b> Introduction-Meaning, Definition & Characteristics- Importance-Planning and Organization-Programme & Prerequisites-Cost Reduction Area- Tools, Techniques & Mechanism <b>[C] Cost Control:</b> Introduction-Meaning, Definition & Characteristics- Objectives- Prerequisites- Difference between cost control and Cost Reduction - Methods of cost control- Brief Concepts of cost control	17

	techniques: <b>1.</b> Inventory Control: [ABC Analysis- VED Analysis-FNSD Analysis-EOQ Model] <b>2.</b> Labour Cost Control: [Labor Productivity and Efficiency & Learning Curve] <b>3.</b> Overhead Cost Control: Under and over absorption of overhead.	
<b>Total Lectures</b>		<b>75</b>

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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
	<b>Total Marks for Regular Students</b>	<b>70</b>

**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: Moore, Carl L, Jaediche Robert K.
8. Advanced Management Accounting: Ravi M. Kishore
9. Cost Accounting A Managerial Emphasis: Horngren, Foster, Datar
10. Statistics By D.S. Sancheti and V.K. Kapoor
11. Fundamentals of mathematical statistics By V.K.Kapoor and S.C.Gupta
12. Fundamentals of Statistics By S.C. Srivastva and Sangya Srivastava
13. Statistical methods By S.P.Gupta
14. Accounting: Text and Cases. Robert N Anthony, David Hawkins, Kenneth A. Merchant, McGraw-Hill Education
15. Cost Accounting, by Jawahar Lal, McGraw Hill Education
16. Cost Accounting: A Managerial Emphasis, by Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Pearson Education.

17. Cost Accounting: Principles and Practice by Nigam, B.M. Lall and I.C. Jain, PHI Learning
18. Cost Accounting: Theory and Problems, Maheshwari, S.N. and S.N. Mittal. Shri Mahavir Book Depot, New Delhi

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

<b>M.COM. [CBCS] Semester – 3</b>		
<b>4</b>	<b>ELECTIVE :Group-1 Accountancy</b>	<b>Advanced Cost and Financial Accounting</b>

<b>Name of the Course</b>	:	<b>Advanced Cost and Financial Accounting</b>
<b>Course credit</b>	:	<b>05</b>
<b>Teaching Hours</b>	:	<b>75 (Hours)</b>
<b>Total marks</b>	:	<b>100</b>

**Objectives:** This course helps to students in strengthening the knowledge regarding the principles and practice of advanced cost accounting concepts as well as financial accounting concepts with analytical use of different methods, tools and techniques.

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Marginal Costing and Absorption Costing:</b> Introduction and Meaning-Definition and Features- Cost- volume Profit analysis- Break Even Point analysis-Profit Volume Analysis-Multiple product analysis- Optimum use of Limited Resource-Absorption costing and Marginal Costing- Key Factors-Cost statement under Marginal costing and Absorption costing- Application of Marginal Costing and Absorption costing- Product Diversification-Make or buy Decision- <b>Pricing Decision</b> - Sell or Further process-Temporary Shut down or dropping-Optimum level of Activity-selection of product Mix etc. -Practical Questions	<b>21</b>
<b>2</b>	<b>Integral Accounting System:</b> Introduction-Meaning and Features-Books of accounts - difference between integrated and non integrated accounts-coding procedure and Prerequisites for Integration of accounts - Methods of accounting: Journal Entries- Benefits and limitations- Practical questions	<b>20</b>
<b>3</b>	<b>Non-Integral Accounting System: [Cost Control Accounts]</b> Introduction-Meaning and Features-Advantages and Limitations-Methods to maintain Principal Ledgers and Accounts under Cost Books- Journal Entries and preparation of Trial Balance-Practical questions	<b>17</b>
<b>4</b>	<b>Emerging Issues:</b> <b>[A] Balance Score Card [BSC]:</b> Introduction – Concept and Meaning-Definition-Four perspectives of BSC- Importance utility and Limitations.	<b>17</b>

	<p><b>[B] Bench Marking:</b> Introduction-Meaning-Definition- Types of Bench Marking- Stages of Bench Marking- Advantages- limitations and suggestions of Bench Marking- Indian scenario of Bench Marking.</p> <p><b>[C] Uniform Costing and Inter-firm Comparison:</b></p> <p><b>Uniform Costing:</b> Introduction- Meaning- Definition- Aims and Objectives- Pre-Requisites-Uniform Cost Manual and Guideline Book-Importance Benefits and Limitations- Steps to remove limitations.</p> <p><b>Inter-firm Comparison:</b> Introduction- Meaning- Definition- need and Objectives- Importance, Benefits and Limitations- Steps to remove limitations.</p>	
<b>Total Lectures</b>		<b>75</b>

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

**Suggested Readings and Reference Books:**

1. Cost Accounting: A Managerial Emphasis, by Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Pearson Education.
2. Cost Accounting: Principles & Practice by Nigam, B.M. Lall and I.C. Jain, PHI Learning
3. Cost Accounting: Theory & Problems, Maheshwari, S.N. and S.N. Mittal. Mahavir Book Depot, New Delhi
4. Fundamentals of Cost Accounting H.V. Jhamb, Ane Books Pvt. Ltd
5. Practical Costing by Khanna, Pandey, Ahuja, Arora (S. Chand & Sons)
6. Practical Costing by P.C. Tulsian (Vikas Publishing House Pvt. Ltd)
7. Theory & Problems in Cost Accounting M.Y. Khan, P.K. Jain (Tata McGraw Hill Pub.)
8. Management Accounting: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Dorling Kindersley (India) Pvt. Ltd
9. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
10. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
11. Management Accounting: Goel, Rajiv, International Book House,

12. Management Accounting: Arora, M.N. Vikas Publishing House, New Delhi.
13. Advanced Management Accounting: Ravi M. Kishore
14. Cost Accounting A Managerial Emphasis: Horngren, Foster, Datar
15. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.

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



<b>M.COM. [CBCS] Semester – 3</b>		
<b>5</b>	<b>ELECTIVE : Group-1 Accountancy</b>	<b>Advanced Management Accounting</b>

<b>Name of the Course</b>	:	<b>Advanced Management Accounting</b>
<b>Course credit</b>	:	<b>05</b>
<b>Teaching Hours</b>	:	<b>75 (Hours)</b>
<b>Total marks</b>	:	<b>100</b>

**Objectives:** This course helps to students in acquainting the knowledge regarding the advanced practice of different kinds of managerial investment decision accounting concepts and control mechanism with analytical use of different methods, tools and techniques.

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
1	<b>Capital Budgeting:</b> Introduction-Concept and Meaning- Objectives-Managerial Application- Advantages and Limitations of Capital Budgeting Project Appraisal Methods under Capital Budgeting (A) <b>Traditional Or Non Discounted Method:</b> [ Pay Back Method and Average (Accounting) Rate of Return Method] (B) <b>Discounted Cash Flow Method:</b> [Net Present Value -Profitability Index (Cost- Benefit Ratio)- Internal Rate of Return Method (IRR)]- Practical Problems relating Project Appraisal Methods.	21
2	<b>Capital Budgeting Under Risk and Uncertainty:</b> Introduction-Meaning and Concept of Risk and Uncertainty- Assumptions & Types of Risk in project/capital investment decision- Risk Analysis and Capital Budgeting: <b>1. Conventional Techniques of Risk Analysis:</b> [Risk Adjusted Discounted Rate- Certainty Equivalent- Scenario Analysis-Sensitivity Analysis] <b>2. Statistical Techniques of Risk Analysis:</b> [Probability Distribution approach- Expected Probability Distribution-Standard Deviation- Coefficient of variation] - Practical Questions.	20
3	<b>Decision Tree Analysis and PERT &amp; CPM</b> <b>[A] Decision Tree Analysis:</b> Introduction & Meaning of Decision principle-Decision principle important steps and structure-Types of decision making and decision environment-Decisions under risk and uncertainty-Decision Tree meaning-characteristics-Decision Tree-importance-utility-Decision Tree- benefits and limitations - Practical questions covering Decision Tree Analysis - Practical Questions. <b>[B] PERT and CPM:</b> Introduction-Meaning and characteristics of PERT-	17

	Pert Terminology-Type of Pert-Pert stages-Managerial Applications (benefits) of PERT- Limitations of PERT-Rules and Step to Establish a PERT Network - CPM- Introduction-meaning-Critical Path Analysis-Slack time duration and its' importance in PERT- Pert and CPM Uses and Limitations of PERT and CPM - Practical Questions.	
4	<b>EMERGING ISSUES:</b> <b>[A] Social Cost Benefit Analysis [SCBA]:</b> Introduction-Meaning- Project planning Concept and Approaches-Investment decisions- Stages-Measurement indicators and different activities-Importance-Benefits and utility-Limitations <b>[B] Social Responsibility Accounting[SRA]-Reporting and Social Audit:</b> Introduction-Social Accountability concept-SRA-Concept-Meaning-Aims and objectives-Nature-scope and functional areas-Reporting of SRA-Limitations of SRA-Social Audit- <b>[C] Strategic Management Accounting:</b> Introduction- Concept-Meaning-Definition and Characteristics- Affecting factors to strategic decisions- Strategic cost analysis and Strategic triangle as target- points of Strategic analysis for Strategic Management Accounting	17
<b>Total Lectures</b>		<b>75</b>

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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/ THEORETICAL QUE - 3 (From Unit 3) (OR) PRACTICAL / THEORETICAL QUE - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)	15
	<b>Total Marks for Regular Students</b>	<b>70</b>

#### 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. Advanced management accounting and strategic management Dr. P K Ghosh, I. C. Ghingra, Dr. Rajan Nair and Dr. Mani
7. Management Accounting: Theory & Practice Singh S. K. & Gupta Lovleen Pinnacle Pub.
8. Principles of Management Accounting: Manmohan S. N. Goyal
9. Management Accounting: Moore, Carl L, Jaediche Robert K.
10. Project management and control ; P. C. Keshara Rao
11. Management Accounting: Khan and Jain
12. Advanced Management Accounting: Ravi M. Kishore
13. Cost Accounting A Managerial Emphasis: Horngren, Foster, Datar
14. Mathematics and statistics: Ajay Goyel and Alka Goyel : (Taxmann's)
15. Statistics for Management; Rechard-I levin
16. Advanced cost and management accounting (problems and solutions); V. K. Saxena and C. D. Vasit
17. Statistics By D.S. Sancheti and V.K. Kapoor
18. Fundamentals of mathematical statistics By V.K.Kapoor and S.C.Gupta
19. Fundamentals of Statistics By S.C. Srivastva and Sangya Srivastava
20. Statistical methods By S.P.Gupta

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

<b>M.COM. [CBCS] Semester – 3</b>		
<b>3</b>	<b>ELECTIVE: Group-2 Banking and Finance:</b>	<b>Indian Financial System</b>

**Name of the Course :** Indian Financial System

**Course credit :** 05

**Teaching Hours :** 75 (Hours)

**Total marks :** 100

**Objectives:** The main objectives of this course are to help in learning various financial services and their role in the overall financial system.

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
1	<b>Financial System An Introduction:</b> Constituents of Indian Financial System; General framework and role of - financial institutions, financial markets, financial services, financial instruments, financial regulations. Money supply and measures of money supply. Universal Banking. Liberalization and globalization of financial system.	19
2	<b>Money Market &amp; Debt Market:</b> Money Market: Introduction – Treasury Bills: Types – Commercial Paper – Commercial Bills – Certificate of Deposits – Call/Notice Money Market - Money Market Intermediaries – Money Market Mutual Funds – Link Between Money Market and Monetary Policy in India – Tools for Managing Liquidity in the Money Market. Debt Market: Introduction – Private Corporate Debt Market – Public Sector Undertaking Bond Market – Government Securities Market – Guidelines Relating to Diversification of Activities by PDs	20
3	<b>Banks as Financial Institutions:</b> RBI: Establishment, Departments, Functions, Objectives, Structure, Role, Objectives and instrument of Monetary Management.. Recommendations of Narasimham Committee. Growth and development, structure, functions and role in economic development -Commercial banks, Cooperative Credit Institutions, and Regional Rural Banks, Khan Committee Recommendations, Universal Banking. RBI and Opening of new banks	18
4	<b>Financial Institutions in India:</b> Objectives, Structure, Functions, Role and Specific policies of- NABARD, IDBI, EXIM Bank, NHB, Investment institutions, SEBI. Reforms in Banking Sector	18
<b>Total Lectures</b>		<b>75</b>

**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
	<b>Total Marks for Regular Students</b>	<b>70</b>

**Suggested Readings and Reference Books:**

1. Indian Financial System by Dr. G Ramesh Babu. Himalaya Publishing House.
2. Indian Financial System By Vasant Desai. Himalaya Publishing House.
3. Financial Markets and services By Gorden & Natrajan. Himalaya Publishing House.
4. Indian Financial System By M Y khan Tata McGraw Hill Pub. Co
5. The Indian Financial System; Markets, Institutions and Services. By, B.V.Pathak, Pearson's publications.
6. Indian banking system; the changing scene published by ICFAI university.
7. Chandra, P. Fundamentals of Financial Management, McGraw Hill Education
8. James C. Van Horne & Sanjay Dhamija, Financial Management & Policy, Pearson Edu
9. Khan and Jain: Basic Financial Management, McGraw Hill Education, New Delhi
10. Pandey, I.M. Financial Management. Vikas Publications, New Delhi
11. Rustagi, R.P. Fundamentals of Financial Management, Taxmann Publication Pvt. Ltd
12. Singh, J.K. Financial Management- text and Problems, 2nd Ed. Dhanpat Rai & Co. Delhi
13. Singh, Surender and Kaur, Rajeev: Fundamentals of Financial Management, Mayur Paperback, New Delhi.
14. Richard Brealy and Stewart Mayers; Principles of Corporate Finance-Tata McGraw Hill.
15. ICFAI – Strategic Financial Management
16. Investments Analysis and Management, C.P. Jones, Wiley, 8th edition

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

<b>M.COM. [CBCS] Semester – 3</b>		
<b>4.</b>	<b>ELECTIVE: Group-2 Banking and Finance:</b>	<b>Theory of Banking and Insurance</b>

**Name of the Course** : Theory of Banking and Insurance

**Course credit** : 05

**Teaching Hours** : 75 (Hours)

**Total marks** : 100

**Objectives:** To help students in understanding various issues in Security analysis.

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Fundamentals of Banking:</b> Definition & meaning of banker and customer. general and special features of banker-customer relationships; their rights and duties-garnishee order and attachment order. Bank procedures and practices in opening, operations and closure of various types of deposit accounts. Nomination facilities, insurance of bank deposits, Different types of Bank Customers : minor, illiterate person, blind person, married women, lunatic person, joint account holders, Partnership firm, Joint Hindu Family, Firms, Clubs/societies, Joint Stock Company, Unincorporated associations, Trusts – precautions taken by banker. Steps to be taken by a bank on customer's death, lunacy, bankruptcy, winding up or in case of garnishee orders.	<b>19</b>
<b>2</b>	<b>Negotiable Instruments:</b> Negotiable Instruments: features and types. cheques: Definition, features, drawing, crossing, endorsements, payments and collection of cheques. Statutory protections, precautions and duties of paying and collecting banker, negligence and cases where banker must refuse payment, forged instruments. Dishonor of cheques and its implications.	<b>20</b>
<b>3</b>	<b>Fundamentals of Insurance:</b> Introduction and definition of Insurance, Role of Insurance in the economic development of the country, Importance of Insurance to various constituents like; Individual/family, business and industry, Functions of insurance, fundamental principles of Insurance. Difference between Life and General Insurance, Life Insurance Products in India: Term Insurance, Whole Life Insurance, Endowment Insurance, Group Insurance, Annuities, Unit Linked Policies. Riders, Concept of Surrender Value, Claims: Death and Maturity Claims, Assignment and Nomination of Policies	<b>18</b>
<b>4</b>	<b>General Insurance and Institution:</b> Present Insurance Scenario Including Growth of Insurance Industry in	<b>18</b>

	India, Malhotra Committee Recommendations- Establishment of IRDA; Its Constitution, Objectives, Major Functions & Powers, Duties & Obligations, Fire Insurance Policies- Standard Fire Insurance Policy and Special Peril Policy, Marine Insurance Policies and Products, Miscellaneous Insurance Policies	
<b>Total Lectures</b>		<b>75</b>

**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
	<b>Total Marks for Regular Students</b>	<b>70</b>

**Suggested Readings and Reference Books:**

1. H R Machiraju: Indian Financial System Published by Vikas Publishing House Pvt. Ltd.
2. P N Varshney: Banking Law and practice Published by Sultan Chand & sons
3. P K Srivastava: Banking Theory & Practices. Published by Himalaya Publishing House
4. H L Bedi and V K Hardikar: Practical Banking Advances. Published by UBS Publishers
5. Dr. P. Periasamy: Principles & Practices of insurance. Published by Himalaya Publishing House
6. M J Mathew: Insurance; Published by RBSA Publishers. Jaipur
7. P K Gupta: Fundamentals of Insurance. Published by Himalaya Publishing House
8. Insurance products by IIBF Published by Taxmann
9. G. Krishaswamy: Principles and practice of life insurance Published by Excel books

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

<b>M.COM. [CBCS] Semester – 3</b>		
<b>5.</b>	<b>ELECTIVE : Group - 2 Banking and Finance:</b>	<b>Strategic Financial Management</b>

**Name of the Course : Strategic Financial Management**

**Course credit : 05**

**Teaching Hours : 75 (Hours)**

**Total marks : 100**

**Objectives:** To provide comprehensive knowledge of financial strategies that affects the value of the firm.

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Introduction:</b> <ul style="list-style-type: none"> <li>- Strategic Financial Management:</li> <li>- Capital Structure Planning</li> <li>- Long Term Financing</li> </ul>	<b>19</b>
<b>2</b>	<b>Financial Policy and Corporate Strategy:</b> <ul style="list-style-type: none"> <li>- Strategic decision making framework</li> <li>- Interface of Financial Policy and strategic management</li> <li>- Balancing financial goals vis-à-vis sustainable growth.</li> </ul>	<b>20</b>
<b>3</b>	<b>Corporate Financial Management:</b> <ul style="list-style-type: none"> <li>- Mergers, Acquisitions and Restructuring.</li> <li>- Corporate Valuation &amp; Shareholder Value Creation.</li> <li>- ADR</li> <li>- GDR.</li> <li>- External Commercial Borrowing.</li> <li>- Foreign Currency Convertible Bonds (FCCB)</li> </ul>	<b>18</b>
<b>4</b>	<b>International Financial Management:</b> <ul style="list-style-type: none"> <li>- World Monetary System</li> <li>- Foreign Exchange Markets &amp; Rates</li> <li>- Financing Foreign Operations</li> <li>- Financing &amp; Insuring Exports</li> <li>- Management of Foreign Exchange Exposure</li> <li>- Goals and Growth of Multinationals</li> </ul>	<b>18</b>
<b>Total Lectures</b>		<b>75</b>



**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 external 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. Financial Management : I. M. Pandey (Vikas)
2. Financial Management : Theory & Practice by Prasanna Chandra (TMH)
3. Fundamentals of Financial Management : Ramesh K. S. Rao (Macmillan)
4. Corporate Finance Theory & Practice by Aswath Damodaran (John Wiley)
5. Corporate Finance : Theory & Practice by Vishwanath S.R. (Response Books/Sage)
6. Essentials of Managerial Finance : Weston & Brigham
7. Financial Management : Khan & Jain
8. Fundamentals of Financial Management : James C. Van Horne
9. Principles of Corporate Finance : Brealey and others (TMH)

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

<b>M.COM. [CBCS] Semester – 3</b>		
<b>3</b>	<b>ELECTIVE: Group - 3 Marketing:</b>	<b>Integrated Marketing Communication and Brand Equity</b>

**Name of the Course** : Integrated Marketing Communication and Brand Equity  
**Course credit** : 05  
**Teaching Hours** : 75 (Hours)  
**Total marks** : 100

**Objectives:** The objective is to introduce the students to the integrated role of promotion techniques with the special emphasis on advertising.

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Marketing Communication:</b> <b>Marketing Communication:</b> Introduction to marketing communication, Definitions of Market Communication, Marketing communication mix (Areas or tools), Factors in setting marketing communication mix, Communication budget (definition, and methods) Role of marketing communication. Integrated Marketing Communication: Definitions, Developing effective communications <b>Functioning of marketing agencies:</b> Concept, functions, significance, Compensating advertising agencies, agency evaluation, and primary idea of leading Ad agencies in India.	<b>21</b>
<b>2</b>	<b>Branding Equity</b> Concept of brand and branding; Role of branding (benefits of branding the product); Concept of brand equity; Brand equity models, building a strong brand equity and its implications; identifying and establishing brand positioning; Defining and establishing brand values, and Internal branding.	<b>20</b>
<b>3</b>	<b>Campaign Planning:</b> Introduction; IMC planning process; internal marketing; segmenting and targeting; types of segmentation; message and profitability targeting; digitization of brand information; customer database; building relationship through data management; developing creative message strategy; process of developing IMC message strategy; methods of getting creative ideas; brand-message execution; copywriting; writing for point and electronic media; print layout and design; execution and strategic consistency.	<b>17</b>
<b>4</b>	<b>Marketing Media and Sales Promotion:</b>	<b>17</b>

	<b>Marketing Media:</b> Introduction to communication media; Media classification; media strength and weakness; wireless communication; e-mail marketing; website marketing; integrating online brand communication; media planning; <b>Sales promotion:</b> Sales promotion tools; determining consumer sales promotion strength and limitations of sales promotion; trade promotion; trade promotion for new products and existing brands; trade promotion strategies; objectives of co-marketing communication.	
<b>Total Lectures</b>		<b>75</b>

**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.

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

**Suggested Readings and Reference Books:**

1. Duncan, Tom; Principles of Advertising and IMC; Tata McGraw Hill, New Delhi.
2. Clow, Kenneth & Baack, Donald; Integrated Advertising, Promotion and Marketing Communication; Pearson Education, New Delhi.
3. Belch, George and Belch, Michael; Advertising and Promotion; Tata McGraw Hill, New Delhi.
4. Wells, William, Burnett, John ad Moriarty, Sandra; Advertising Principles and Practice; Pearson Education; New Delhi.
5. Jethwaney, Jaishree and Jjain, Shruti; Advertising Management; Oxford University Press; New Delhi.

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

<b>M.COM. [CBCS] Semester – 3</b>		
4	<b>ELECTIVE: Group - 3 Marketing</b>	<b>Service Marketing</b>

**Name of the Course** : **Service Marketing**  
**Course credit** : **05**  
**Teaching Hours** : **75 (Hours)**  
**Total marks** : **100**

**Objectives:** This course acquaints students with the basic issues in services marketing and customer relationship management.

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
1	<b>Importance of Services Sector:</b> Introduction- Nature and types of services; Difference between services and goods marketing; Services marketing triangle.	<b>21</b>
2	<b>Environment for Services Marketing:</b> Introduction- Macro and micro environments; Understanding service customers -models of service consumer behaviour; Customer expectations and perception; Service quality and GAP model.	<b>20</b>
3	<b>Market Segmentation and Selection:</b> Introduction- Service market segmentation; Targeting and positioning.	<b>17</b>
4	<b>Services Marketing Mix &amp; Applications:</b> Introduction- Need for expanded marketing mix; Planning for service offer; Pricing, promotion and distribution of services; Management of people, process and physical evidence; Matching of demand for and supply of services, Marketing of financial, hospitality, hospital, tourism and educational services; International marketing of services and GATS	<b>17</b>
<b>Total Lectures</b>		<b>75</b>

**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.

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

**Suggested Readings and Reference Books:**

1. Christopher, H. Lovelock: Service Marketing; Prentice Hall, New Jersey.
2. Payne, Adrian: The Essence of services Marketing, Prentice Hall, New Delhi.
3. Shankar Ravi: Service Marketing - The Indian Experience, South Asia Pub. New Delhi.
4. Zeithaml, V.A. and M.J Bitner: Services Marketing, McGraw Hill, Inc, New York.
5. Me Carthy, E. Jenome and William D. Perreault JR: Basic Marketing: Managerial Approach, Richard D. Irwin, Homewood, Illinois
6. Srinivasan, R: Case Studies in Marketing: The Indian Context, Prentice Hall, New Delhi.

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

<b>M.COM. [CBCS] Semester – 3</b>		
<b>3</b>	<b>ELECTIVE: Group -3 Marketing</b>	<b>Supply Chain Management and Logistics</b>

**Name of the Course : Supply Chain Management and Logistics**

**Course credit : 05**

**Teaching Hours : 75 (Hours)**

**Total marks : 100**

**Objectives:** To acquaint the students with the concepts and tools of supply chain management and logistics as relevant for a business firm.

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Introduction:</b> Concept of supply chain management (SCM) and trade logistics; Scope of logistics; Logistic activities – an Overview; Contribution of logistics at macro and micro levels; SCM and trade logistics; Business view of SCM; Concept, span and process of integrated SCM; Demand management – methods of forecasting; Supply chain metrics (KPIs), performance measurement and continuous improvement; Product development Process and SCM; Strategic role of purchasing in the supply chain and total customer satisfaction; Types of purchases; Purchasing cycle.	<b>11</b>
<b>2</b>	<b>Managing Relationship:</b> Role of Relationship marketing in SCM; Managing relationships with suppliers and customers; Captive buyers and suppliers; Strategic partnerships; Supplier-retailer collaboration and alliances.	<b>11</b>
<b>3</b>	<b>Focus Areas of Logistics and Supply Chain management:</b> <b>Transportation</b> -Importance of effective transportation system; Service choices and their characteristics; inter-modal services; Transport cost characteristics and rate fixation; In-company management vs. out-sourcing; <b>World sea borne trade;</b> International shipping- characteristics and structure; Liner and tramp operations; Liner freighting; Chartering-Types, principles and practices; Development in sea transportation – Unitization, containerization, inter and multimodal transport; CFC and ICD. <b>Air transport:</b> Set up for air transport and freight rates; Carriage of Goods by sea -Role and types of cargo intermediaries. <b>Warehousing and inventory management:</b> Reasons for warehousing; Warehousing evaluation and requirements; Warehousing location strategies; <b>Inventory management:</b> principles and approaches; Inventory categories; Methods – EOQ,	<b>12</b>

	LT, ICC;	
4	<b>IT Enabling Logistics and Supply Chain:</b> Technology in logistics – EDI, bar Coding, RFID etc., data warehousing, electronic payment transfers; Business management systems; TRADITIONAL ERP, SPECIAL ERP, MR, DRP, PDM, EIP, CPFR, WMS, TMS; Re-engineering the supply chain- Future directions, Third party logistic outsourcing –challenges and future directions.	<b>11</b>
<b>Total Lectures</b>		<b>75</b>

**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
<b>Total Marks for Regular Students</b>		<b>70</b>

**Suggested Readings and Reference Books:**

1. Ballau, R.H., *Business Logistics Management*, Prentice Hall, Englewood Cliffs.
2. Christopher, M., *Logistics and Supply Chain Management*, Prentice Hall.
3. Murphy, Paul R. and Donald F. Wood, *Contemporary Logistics*, Prentice Hall.
4. Shapiro, R., *Logistics Strategy: Cases and Concepts*, West Publishing, St. Paul.
5. Coughlan, A., Anderson, E. and Louis W. Stern, *Marketing Channels*, Prentice Hall.
6. Handfield and Nicholas, Jr., *Introduction to Supply Chain Management*, Prentice Hall.
7. Jhon J Coyle, C. Jhonand Langley, Brian J Gibbs, *Logistics approach to Supply Chain Management*, Cengage Learning.

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

<b>M.COM. [CBCS] Semester – 3</b>		
<b>3</b>	<b>ELECTIVE: Group - 4 Human Resources [HR]</b>	<b>Human Resource Management</b>

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

**Objectives:** The Objective of this course is to sensitize students to the various facets of managing people with an understanding of the various policies and practices of HRM.

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
1	<b>Introduction to HRM:</b> Perceptive and Context of HRM, Concept of human resource, and human resource management; Significance of HRM; scope of HRm; Importance of HRM; Role of HR managers; <b>New concepts:</b> HR Record, HR Audit, HR Accounting, and HR Research;	21
2	<b>Human Resource Planning [HRP]:</b> Definitions of HRP; Nature-Scope; Objectives and Importance- Affecting Factors; HRP Process ; Barriers in HRP; and Requisites' for successful HRP	20
3	<b>HR Works - Jobs and Performance:</b> <b>Job analysis:</b> Concept, Job Description and job specification; <b>Recruitment:</b> Concept, sources, and methods; <b>Selection:</b> Concept and selection Process; <b>Training:</b> Concept, role, and training methods; Performance Appraisal: Concept, role and methods.	17
4	<b>Managing Human Resources Issues:</b> <b>Remuneration:</b> Methods and Factors, Managing Employee benefits and services; Employee Safety measures; Employee empowerment; Work life balance;	17
<b>Total Lectures</b>		<b>75</b>

**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; "Framework of Human Resource Management and Industrial Relation" Shanti Prakashan, Delhi
3. Holloway, J.ed. Performance Measurement and Evaluation. New Delhi, Sage.
4. Monappa, A. & Saiyadain M. Personnel Management. 2<sup>nd</sup> ed., New Delhi, Tata McGraw-Hill,
5. Stone, Lloyed and Leslie W.Rue, Human Resource and Personnel Management Richard D. Irwin, Illinois

**Note: Latest Editions of the above books may be use**

<b>M.COM. [CBCS] Semester – 3</b>		
4	<b>ELECTIVE: Group - 4 Human Resources[HR]</b>	<b>Management of Industrial Relation-I</b>

**Name of the Course : Management of Industrial Relation-I**

**Course credit : 05**

**Teaching Hours : 75 (Hours)**

**Total marks : 100**

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

Unit	Content	No. of Lectures
1	<b>Contract Labor Act, 1970:</b> Definitions, Application, Establishments, Jurisdiction of government, Central and State advisory boards, Registration of establishment, Prohibition of contract labor, Licensing of contractor, welfare provisions, Liabilities of the Principle employer	
2	<b>Collective Bargaining:</b> Introduction, Definitions, Characteristics, Process of CB, Pre-requisites of a Successful CB, Functions of CB, Factors Obstructing CB, CB in India, Suggestions for better functioning of CB	
3	<b>Workers' Participation In Management:</b> Meaning, Concept of WPM, Evolution of WPM, Objectives, Factors influencing WPM, Forms and level of WPM, Sachar Committee and Verma Committee on WPM, Participative Forums in India, Necessary conditions for effective working of WPM	
4	<b>Discipline and Grievance Handling:</b> <b>Discipline:</b> Meaning, Definitions, Characteristics, Objectives of discipline, Types of discipline, Causes, Disciplinary Procedure, Intervention by Tribunal, Types of Punishment <b>Grievance Handling:</b> Meaning, Definitions, Causes, Importance, Pre-requisites of Grievance Handling, Grievance Handling Procedure	
<b>Total Lectures</b>		<b>75</b>

**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. Dynamics of Industrial Relations - C.B. Mamoria, 15<sup>th</sup> ed. Himalaya house of labour laws, New Delhi
2. Industrial Labour Laws - N.D. Kapoor Sultan Chand & Co, New Delhi
3. Taxman's Law, Taxmann Allied Services (P) Ltd., New Delhi
4. Industrial Relations& Labour Laws, S.C. Srivastava, Vikas Publications
5. HRM and Industrial Relations, Subba Rao, Latest Publishing House

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

<b>M.COM. [CBCS] Semester – 3</b>		
<b>5</b>	<b>ELECTIVE: Group - 4 Human Resources</b>	<b>Strategic Human Resource Management</b>

**Name of the Course : Strategic Human Resource Management**

**Course credit : 05**

**Teaching Hours : 75 (Hours)**

**Total marks : 100**

**Objectives:** The objective of this paper is to develop a conceptual as well as a practical understanding of Strategic Human Resource System in an organization

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
1	<b>Strategic Perspective of HRM:</b> An Investment Perspective of HRM-Challenges in Strategic Human Resource Management-The Evolving / Strategic role of HRM	21
2	<b>HR Work Systems and Employment law:</b> Human Resource Evaluation-Designing and Redesigning of Work Systems - Employment law	20
3	<b>HR Training–Development and Managing Performance:</b> Staffing-Training and Development-Performance Management and Feedback	17
4	<b>HR Compensation and Relations:</b> HR Recompense and Compensation -Employees Separation- Labour Relations	17
<b>Total Lectures</b>		<b>75</b>

**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. Jeffrey A. Mello "Strategic Human Resource Management" Thomson –South-Western Publication-
2. Tanuja Agarwala "Strategic Human Resource Management" Oxford Publication
3. Tiwari T.D.and Chauhan P.L. "Framework of Human Resource Management and Industrial Relations- Shanti Prakashan, Delhi
4. Belkaoui, A.R. and Belkaoui, J.M., Human Resource Valuation: A guide to strategies and Techniques, Greenwood Quorum Books,
5. Dale B., Total Quality and Human Resources: An Executive Guide, Oxford, Blackwell,

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

<b>M.COM. [CBCS] Semester – 3</b>		
<b>3</b>	<b>ELECTIVE: Group - 5 Statistics</b>	<b>Advanced Business Statistics-1 (Descriptive and Mathematical Statistics)</b>

**Name of the Course** : Advanced Business Statistics-1  
**(Descriptive and Mathematical 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.

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
1	<b>Investigation &amp; Collection of Data &amp; Presentation of Data:</b> Planning Of Statistical Investigation. Execution Of A Statistical Investigation, Distinction Between Population And Sample. Census And Sample Investigation, Sampling: Random (Probability) Sampling Methods. Non Random (Non Probability) Sampling Methods, Theoretical Basis Of Sampling. Collection of Primary Data and Secondary Data, Drafting a Questionnaire or Schedule, Characteristics of An Ideal Questionnaire, Illustrations of Questionnaire. Analytical Tools of Data. Classification and Tabulation of Data. Related Examples And Problems.	21
2	<b>Diagrammatic and Graphical presentation of Data:</b> Advantages of Diagrammatic Presentation and Graphical Presentation, Types of Diagrams and Graphs, Choice of suitable Diagram. And Suitable Graphs. Typical Problems.	20
3	<b>Measures of Central Tendency or Averages &amp; Dispersion:</b> Various Measures of Averages and Dispersion, Choice of Suitable Average and Dispersion .Quadratic Mean. Moving Average, Progressive Average, Composite Average. Objectives of Measuring Dispersion, Characteristics of a Good Measure of Dispersion, Empirical Relation Among Various Measures of Dispersions, Related Examples And Problems	17
4	<b>Moments, Skewness and Kurtosis:</b> Symmetric and Skew Symmetric Distributions. Difference Between Dispersion and Skewness. Measures of Skewness: Karl Pearson's	17

	Coefficient of Skewness, Bowley's Coefficient of Skewness And Kelley's Coefficient of Skewness, Raw Moments And Central Moments. Relation Between Raw Moments And Central Moments Coefficients Based On Moments $\{\alpha, \beta, \text{Coefficients}\}$ , Kurtosis and Measure of Kurtosis. Related Examples And Problems.	
<b>Total Lectures</b>		<b>75</b>

**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
	<b>Total Marks for Regular Students</b>	<b>70</b>

**Suggested Readings and Reference Books:**

1. Statistical Methods – S. P. Gupta (Sultan and Chand)
2. Fundamentals of statistics – V. K. Kapoor (Sultan and Chand)
3. Testing statistical Hypothesis – Lehman E. L. (Willy Eastern)
4. Basic Statistics – B. C. Agrawal
5. Elements of Statistics – Elhance
6. Applied statistics – S. C. Gupta and V. K. Kapoor
7. Fundamentals of Mathematical Statistics: S.C.Gupta and V.K.Kapoor
8. Business Statistics: Bharat Jhunjhanuwala
9. Comprehensive Statistical Methods: P.N.Arora, Summit, Arora, S. Arora
10. Business Statistics: R.S.Bhardwaj
11. Statistical Analysis (In Gujarati C.Jamnadas Co.): Dr.J.H.Patel

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

<b>M.COM. [CBCS] Semester – 3</b>		
<b>4</b>	<b>ELECTIVE: Group - 5 Statistics</b>	<b>Advanced Business Statistics-2 (Probability and Probability Distributions)</b>

**Name of the Course** : Advanced Business Statistics-2  
**(Probability and Probability Distributions)**  
**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.

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Multiple Correlation, Partial Correlation And Multiple Regressions (For Tri-variate Data):</b> Concept Of Linear Correlation And Regression, Partial Correlation Coefficient And Multiple Correlation Coefficients In Three Variables. Utility Of Partial Correlation Analysis And Multiple Correlation Coefficients. Multiple Regression Equations. Properties Of Residuals And Variance Of Residuals. Related Examples And Problems.	<b>21</b>
<b>2</b>	<b>Probability Theory &amp; Random Variable And Mathematical Expectation:</b> Probability And Its Use In Management Science, Definitions Of Probability, Probability And Inference, A Probabilistic Model For An Experiment, Rules Of Probability (Without Proof), Calculating Probability Of An Event: Sample Point Method, Event Composition Method, Bayesian Approach And Selective Probabilities, Baye's Theorem And Its Applications. Related Examples And Problems. Definition Of Random Variable, Types Of Random Variable, Probability Distribution Of Discrete Random Variable, Mathematical Expectation Or Expected Value. Theorems On Mathematical Expectation (With Proof)-Variance. Covariance, Joint Probability Discrete Distributions. Theorem On Variance Of A Random Variable, Mean And Variance Of A Linear Combination. Mean And Variance Of A Discrete Probability Distribution. Related Examples And Problems.	<b>20</b>
<b>3</b>	<b>Discrete Probability Distributions:</b> Bernoulli, Binomial, Poisson, Geometric, Negative Binomial, Hyper Geometric Distributions Along With Their Properties And Derivations Of Mean And Variance. M.G.F. And Their Applications. Related Examples And Problems.	<b>17</b>



4	<b>Continuous Probability Distributions:</b> Normal, Uniform, Exponential, Gamma, Beta-1 And Beta-2, Weibull Distribution (Without Proof) Two Variate Normal Distribution Along With Their Properties, M.G.F. And Their Applications. Related Examples And Problems	17
<b>Total Lectures</b>		<b>75</b>

**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
	<b>Total Marks for Regular Students</b>	<b>70</b>

**Suggested Readings and Reference Books:**

1. Introduction to Probability and Mathematical Statistics: Rohatagi
2. Introductory Probability and Statistical Applications: Meyer P.L
3. Introduction to Probability Theory and Statistical Inference: Harold Larsen
4. Introduction to Probability and Applications: Feller.W.
5. Statistical Methods – S. P. Gupta (Sultan and Chand)
6. Fundamentals of statistics – V. K. Kapoor (Sultan and Chand)
7. Testing statistical Hypothesis – Lehman E. L. (Willy Eastern)
8. Basic Statistics – B. C. Agrawal
9. Elements of Statistics – Elhance
10. Applied statistics – S. C. Gupta and V. K. Kapoor
11. Fundamentals of Mathematical Statistics: S.C.Gupta and V.K.Kapoor
12. Business Statistical: R.S.Bhardwaj
13. Mathematical Statistics with Applications: Wackerly, Mendenhall and Schaffer

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

<b>M.COM. [CBCS] Semester – 3</b>		
<b>5</b>	<b>ELECTIVE: Group - 5 Statistics</b>	<b>Advanced Business Statistics-3 (Statistical Inference)</b>

**Name of the Course : Advanced Business Statistics-3 (Statistical Inference)**

**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.

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Theory of Estimation – 1:</b> Definition Of Statistic Or Estimator, Characteristics of Estimators, Types Of Estimation, Computation Of Confidence Limits For A Population Parameter , Internal Estimation For Large Samples , Methods Of Estimation : Maximum Likelihood Estimators And Its Properties (Without Proof), Method Of Maximum, Likelihood, Method Of Moments, Method Of Chi-Square And Cramer- Rao Inequality , Related Examples And Problems.	<b>21</b>
<b>2</b>	<b>Theory of Estimation – 2:</b> Sampling Distributions: Three Basic Sampling Distributions (Chi- Square Distribution, t- Distribution, F- Distribution) With Properties.( No Derivation) Determination Of Sample Size. Related Examples And Problems	<b>20</b>
<b>3</b>	<b>Tests of Significance-1:</b> Procedure for Testing A Hypothesis, Types of Errors, Level of Significance, Degree's of Freedom, One Tailed and Two Tailed Test, Significance Tests In Attributes and Variables (For Large Samples Test). Small Sample Tests (Exact Sample Tests), Uses of $\chi^2$ - <b>test (Chi-Square), t-test and F-test</b> , Fisher's Z-Transformation and Its Applications. Related Examples and Problems.	<b>17</b>
<b>4</b>	<b>Tests of Significance-2:</b> Non- Parametric Tests of Hypothesis: Introduction, Comparison of Parametric and Non-Parametric Tests, Run Test for Randomness, Kolmogorov- Smirnov test of Goodness of Fit , Kruskal- Wallis Test, Wilcoxon Signed Rank Test ,Mann Whitney Wilcoxon Test, Wilcoxon Match Paired Signed Rank and Sum test, Spearman's Rank Correlation Test, Kendall Test of Concordance. Related Examples and Problems.	<b>17</b>
<b>Total Lectures</b>		<b>75</b>

**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.

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

**Suggested Readings and Reference Books:**

1. Fundamentals of Mathematical Statistics : S.C.Gupta and V.K.Kapoor
2. Statistical Analysis(In Gujarati, C.Jamnadas Co.): Dr.J.H.Patel
3. Statistical Inference: Testing of Hypothesis: Manoj Kumar Srivataav
4. Statistical Inference: Rohatgi V.
5. Non Parametric Methods for Quantitative Analysis: Gibbons J.D.
6. Probability and Statistical Inference: Hogg & Trains.
7. Introduction to Mathematical Statistics: Hogg & Craig.
8. Statistical Methods – S. P. Gupta (Sultan and Chand)
9. Fundamentals of statistics – V. K. Kapoor (Sultan and Chand)
10. Testing statistical Hypothesis – Lehman E. L. (Willy Eastern)
11. Basic Statistics – B. C. Agrawal
12. Elements of Statistics – Elhance
13. Applied statistics – S. C. Gupta and V. K. Kapoor
14. Business Statistical: R.S.Bhardwaj
15. Mathematical Statistics with Applications: Wackerly, Mendenhail and Schaffer

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