

Gurugram University, Gurugram

(A State Govt. University Established Under Haryana Act 17 of 2017)

Department of Commerce



NEP and Learning Outcome-based Curriculum Framework (LOCF)

For

M.Com (I to IV Semester) Examination
(To be effective from the Academic Session 2022-23)

Ghanshyam

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1. Background

As long as people have existed, there has been trade. All throughout the world, business has been practiced since antiquity, but as global economies have evolved over time, so has the nature of commerce. As a result, it is now an integral part of everyone's life. Human desires are limitless and are growing in number as society and the economy improve. Due to the fact that it includes business, professions, and employment, commerce has the power to meet our requirements and give society and individuals a better quality of life. Because it deals with several human activities including marketing, banking, transportation, management, investments, etc., commerce has a wider reach than any other topic. Since globalization has brought many nations closer together, trade and commerce are essential for resource sharing, mutual progress, updated knowledge, etc. The Indian government's "Ease of Doing", "Atma Nirbhar Bharat", "Startups," and "Digital India" policies have promoted new entrepreneurship in India in the twenty-first century.

One of the economies in the world with the quickest growth rates is India. It would speed up trade and commerce activities if India's GDP were to grow to \$5 trillion in the near future. Because of this, understanding about commerce has become essential, regardless of whether it is used in science, engineering, or IT. It cultivates the information and abilities needed for pursuing a variety of employment opportunities. Students learn about a variety of subjects, including finance, marketing, management, accounting, advertising, law, and others, which will help them whether they pursue higher education, get work, or launch their own business. As a result, business and human life are essential to trade.

Master of Commerce is a 2-year postgraduate course for candidates who want to pursue a career in accounting, banking, investment, financial service, investment as well as economics and marketing.

M.Com course allows the students to work in almost all the sectors of the economy and remains one of the most versatile courses in India. The insurance sector, one of the main sectors that employs M.Com graduates of the economy. M.com is popular among aspirants who wish to pursue a career in teaching and education.

1.1 Vision of M.Com (2 Year) Programme

1. To prepare better employable, socially responsible and ethical citizens by providing them right set of knowledge and to be successfully employed in public and private sector especially in the corporate sectors at national and global levels for better future, who will be able to apply the principles of business and management to evolve, develop and deploy best possible solutions for real world business problems after assessing their economic, environmental, cultural and societal implications.
2. To focus on building conviction with impartiality and modesty, create an enabling environment for innovative thought processes and nurture open mindedness, equitability and perseverance by grooming the students for analyzing, evaluating and designing complex business solutions individually or in teams by doing a methodical and in-depth research and analysis in the related business problem domains.
3. To build a conducive environment that holistically engages commerce students through an all-encompassing knowledge impartation and mentoring the budding professionals and entrepreneurs of tomorrow with global business leadership qualities and deep economic and societal concerns who can move up in their business professional career or start their own venture as well.
4. To guide the commerce graduates to develop a positive attitude towards ethical and value-based learning and motivate them to take up higher studies and research in the field of business and commerce.
5. To groom budding commerce professional, formulate business problems and provide innovative solutions thus molding them into future visionaries and able to produce corporate and academic leaders that are compassionate yet efficient and above all to make them sensitive human beings who can keep due emotions towards humanity and global diversities.

2. Programme Outcomes

The M.Com is a highly prestigious business-oriented programme of modern times, which prepares the students for taking up corporate and academic challenges in private and public sectors. Accordingly, they are imparted adequate conceptual knowledge and practical training in various functional areas of commerce, comprising Finance, Marketing, Human Resource Development. M.Com at Department of Commerce, Gurugram University is a two year programme divided into four semesters. The programme is aimed at following outcomes:

1. **Business Knowledge:** Apply knowledge of business and trade theories and practices to solve business problems.
2. **Critical Thinking and Problem Analysis:** Foster Analytical and critical thinking abilities for databased decision-making.
3. **Leadership and Business Solutions:** Ability to develop Value based Leadership ability that offers business solutions.
4. **Communication and Other Skills:** Ability to understand, analyze and communicate global, economic, legal, and ethical aspects of business.
5. **Team Dynamics and Teaching Skills:** Ability to lead themselves and others in the achievement of organizational goals, contributing effectively to a team environment and teaching skills in higher education system.
6. **Environmental Awareness for Sustainability:** Understand the new business models to access the impact of the business solutions in economic, societal and environmental contexts.
7. **Business Ethics and Values:** Apply ethical principles and commit to commerce professional ethics and values for discharging all responsibilities within the laid norms of the business and management practices.
8. **Social Responsibility and Life-long Learning:** Recognize the need for, and have the preparation and ability to engage in independent and life-long learning in the broadest context of global business environment dynamics.

3. Programme Specific Outcomes

PSO	Description
PSO-1	To improve skills and personality of the students required in the job market
PSO-2	Students undergoing commerce course can learn business planning, decision making, Finance, Marketing, HRM etc. which will enable them to become an entrepreneur and placed themselves at better position in the industry.
PSO-3	To encourage for research work, in the area of Marketing, Finance, HR and Management.
PSO-4	Knowledge acquired by the students in the programme would increase understanding about commerce which will be useful for the students in their future higher studies in the field of research.
PSO-5	To make the learner aware about knowledge of Management, Ethical issues, E-commerce and logistics management with skills and employment prospect.
PSO-6	Commerce programme provides knowledge which fosters self-employability and try to meet manpower requirements of different sectors of the economy as well as industries.
PSO-7	It develops ethical values and overall personality of the learner which is needed for personal growth as well as development of the nation.
PSO-8	The course provides an extreme and rigorous base for teaching, research, and allied business administrations.
PSO-9	A learner will gain knowledge of Taxation, Accounting concept and its implications.

4. Postgraduate Attributes

- Disciplinary Knowledge
- Creative and Critical Thinking
- Reflective Thinking
- Problem Solving
- Analytical Reasoning
- Communication Skills
- Research Skills
- Life Skills
- Multicultural Competence
- Moral and Ethical Values
- Life-long Learning
- Global Competence

5. Qualification Descriptors

M.Com 2 year programme is offered by Gurugram University to earn the Masters degree after graduation. It is aimed at teaching the concepts, practices and skills which are very much essential to command the knowledge in the field of commerce and industry in contemporary business world.

6. Mapping of Programme Outcomes (POs) and Course Outcomes (COs) of M.Com Programme

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	
CO 1									
CO 2									
CO 3									
CO 4									
CO 5									
CO 6									
	Overall Mapping Result -								

Note : The Mapping of Programme Outcomes (POs) and Course Outcomes (COs) of M. Com 2 Year Programme will be done every year independently by the Committee constituted by the Board of Studies and Research by making 360 degree feedback including auditing of previous years question-papers and answer-sheets as well. It will be part of the annual Academic Audit of the Department of Commerce, Gurugram University.

7. Ordinance for the Programme

- 1) The M.Com 2 Year programme will be divided into four semesters (two semesters in the first year and two semesters in the second year). Every semester, generally, shall be of 21 weeks of duration inclusive of teaching and examination. Since, the University is in five-days a week functioning mode, hence, allotted credits to each and every course of the programme would be duly compensated with extra hours to essentially fulfill the objective of minimum working days, per semester, as prescribed by the UGC for the Universities and Colleges in this connection.
- 2) The teaching learning methods may be designed with student centric approach. As the aim of the teaching pedagogy is to teach domain knowledge, develop presentation abilities, entrepreneurial skills, creative and logical thinking, among the students.
- 3) The teaching learning methods may include: Classroom teaching /blended mode of learning through web Applications, preparation and circulation of study material in the form PDF,PPTs and use of E- contents, Case Studies. Further, the teaching modes may be enriched and made more effective by arranging the Guest lectures and deliberations by eminent personalities time to time.
- 4) The course credits shall be of 100 marks in the ratio of 70% external and 30% internal. If otherwise not specifically mentioned against each course, each course of study, ordinarily, consists of five hours lectures per week per semester.
- 5) Unless and otherwise specified at appropriate places, the division and distribution of marks is as under:

Final/Major Test (External) : 70 Marks

Internal Assessment (Internal) : 30 Marks

Distribution of weightage of 30 marks of Internal Assessment will be as per following details:

Sessional Tests: 15 Marks

Attendance & Co-curricular Activities : 15 Marks (Attendance: 05) (To be announced by the teacher or course coordinator, in the light of expected Course Outcomes in the concerned course, in the beginning of the semester, which may include Attendance, Home-Assignment, Presentations, Live Assignment, Brainstorming, Role Playing, Book Review, Field-Visit, Industrial Visit, Exhibition, Case-Study, Mock-Test, Surprise Test, Rapid- Round Session, Open-Book Test, Live Assignment, Quiz, Business-Game, Group Discussion, Declamation, Extempore, Viva-Voce, etc. However, a teacher or course coordinator will choose at any five components and announce to the class in the beginning of the semester)

- 6) Each individual course will consist of Maximum Marks as 100 Marks and Passing Marks will be 40 Marks only. However, the aggregate passing marks in a semester will be 40 per cent of the total marks per semester.
- 7) A wide range of assessment types for evaluating students is available for the teachers/ institutions to use for internal assessment. Each assessment type has its distinct utility, advantages and limitations. A suitable compendium of such types needs to be carefully chosen for a particular course depending on its nature, objectives and available resources.
- 8) The Internal Assessment awarded to a student in any particular course will be based on performance of the students in One Sessional Tests, Attendance and Co-Curricular Activities (which may include Attendance, Home- Assignment, Presentations, Live Assignment, Brainstorming, Role Playing, Book Review, Field-Visit, Industrial Visit, Exhibition, Case-Study, Mock-Test, Surprise Test, Rapid-Round Session, Open-Book Test, Live Assignment, Quiz, Business-Game, Group Discussion, Declamation, Extempore, Viva-Voce, etc.)

- 9) The internal assessment should be designed with learner attributes in mind. These attributes, which have clear linkages to Programme Objectives and Course Outcomes, stem from the taxonomy, should be clearly told to the students in the beginning of the semester.
- 10) At least, one or two activities of the internal assessment should focus to achieve the 1st or 2nd Course Outcome in each course of study in every semester.
- 11) The students who fail in internal assessment as well as in aggregate will have the option to improve their score in the internal assessment giving a special chance to such students. However, no student will be allowed to improve his/ her score of internal assessment if he/she has already scored 40% marks in aggregate as well as in external examination.
- 12) A student who could not secure 40% marks in external examination of the particular course will have to reappear in the external examination of the respective paper as per university rules in this connection.
- 13) Unless and otherwise specified at appropriate place for specific course, the instructions to the examiners and students for the External Exam/Major Test of 70 marks will be given as under:
 - (1) The examiner is required to cover all course outcomes framed for a particular course in a balanced manner while setting nine questions in all. The first question will be compulsory consisting of seven short questions covering the entire syllabus.
 - (2) In addition, eight more questions will be set comprising two questions from each unit. Wherever possible, the examiner may give a case study that will be equal to one question only.
 - (3) The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks. The maximum time allotted for the External Exam/Major Test is 03 (three) hours.
- 14) The courses in 1st and 2nd semesters will be compulsory and optional-electives, whereas the courses in 3rd and 4th semesters will be compulsory, optional-electives, project-work- report and dissertation.
- 15) The specific instructions have been given at appropriate places regarding compulsory, optional-elective, project-work-report and dissertation courses depending upon the specializations opted by the students.
- 16) If any student gets placement offer, through on-campus placement drive, from any public or private sector organization during 4th semester and willing to join immediately, he or she may opt for In-Company-Project-Work for which detailed guidelines will be notified separately, from time to time, after taking necessary approval of competent authority of the university.
- 17) This new Scheme and Syllabus of M. Com 2 Year Programme shall be effective from the academic session 2022-23.
- 18) In case of any slip-up in above instructions, the general rules of university ordinance will be applicable if the same is in the interest of students.

SCHEME OF THE PROGRAMME: M.COM.(2 YEAR)

Semester 1

Course Code	Course Title	Course ID	L	T	P	Credits	Marks		
							Internal	External	Total
Core Course(s)									
MCC101	Accounting for Managerial Decisions		4	0	0	4	30	70	100
MCC102	Managerial Economics		4	0	0	4	30	70	100
MCC103	Organizational Behavior		4	0	0	4	30	70	100
General Elective Course(s)									
MCGE104A MCGE104 B (One from Pool of Courses)	E- filling of returns Management Concepts		4	0	0	4	30	70	100
Ability Enhancement Course(s)									
MCAE105A MCAE105B MCAE105C (One from Pool of Courses)	Digital Marketing (BL) Entrepreneurship Development Lifestyle Management from GITA		3	0	0	3	30	70	100
Skill Enhancement Course(s)									
MCSE106A MCSE106B (One from Pool of Courses)	Collective Bargaining & Negotiation Skills Business Communication (BL)		2	0	0	2	15	35	50
Value Addition Course(s)									
MCVA107	Computerized Accounting(BL)		2	0	0	2	15	35	50
Total						23			600

***BL – Blended Mode of Learning**

SCHEME OF THE PROGRAMME: M.COM.(2 YEAR)

Semester 2

Course Code	Course Title	Course ID	L	T	P	Credits	Marks		
							Internal	External	Total
Core Course(s)									
MCC201	Financial Management & Policy		4	0	0	4	30	70	100
MCC202	Quantitative Techniques		4	0	0	4	30	70	100
MCC203	Global Business Environment		4	0	0	4	30	70	100
General Elective Course(s)									
MCGE204A MCGE204B (One from Pool of Courses)	Foreign Exchange Management(BL) Women Entrepreneurship		4	0	0	4	30	70	100
Ability Enhancement Course(s)									
MCAE205A MCAE205B (One from Pool of Courses)	International Trade and Logistics Contemporary Issues in Commerce		3	0	0	3	30	70	100
Skill Enhancement Course(s)									
MCSE206A MCSE206B (One from Pool of Courses)	Goods and Services Tax (BL) Team Development and Leadership		2	0	0	2	15	35	50
Value Addition Course(s)									
MCVA207	Legal Environment of Business (BL)		2	0	0	2	15	35	50
Total						23			600

***BL – Blended Mode of Learning**

SCHEME OF THE PROGRAMME: M.COM.(2 YEAR)

Semester 3

Course Code	Course Title	Course ID	L	T	P	Credits	Marks		
Core Course(s)							Internal	External	Total
MCC301	Corporate Tax Planning and Management		4	0	0	4	30	70	100
MCC302	Ethics, Corporate Governance and Stability		4	0	0	4	30	70	100
MCC303	Business Research Methods		4	0	0	4	30	70	100
General Elective Course(s)									
MCGE304A MCGE304B (One from Pool of Courses)	Industrial Relations and Compensation Laws Consumer Behavior		4	0	0	4	30	70	100
Skill Enhancement Course(s)/ Internship/Apprenticeship/project/Community Outreach									
MCIAP305 Project/Training/Internship (One from Pool of Courses)	Business Plan Project		0	6	0	6	50	50	100
Total						22			500

SCHEME OF THE PROGRAMME: M.COM.(2 YEAR)

Semester 4

Course Code	Course Title	Course ID	L	T	P	Credits	Marks		
							Internal	External	Total
Core Course(s)									
MCC401	Strategic Management		4	0	0	4	30	70	100
Discipline Specific Elective Course(s)									
MCDSE402A1	Advanced Corporate Accounting		4	0	0	4	30	70	100
MCDSE402A2	Advanced Management Accounting								
MCDSE402B1	Marketing Research								
MCDSE402B2	Supply Chain Management								
MCDSE402C1	Strategic Human Resource								
MCDSE402C2	Management								
(One from the pool of Courses)	Management of Industrial Relation								
MCDSE403A1	Multinational financial Management		4	0	0	4	30	70	100
MCDSE403A2	Corporate Finance								
MCDSE403B1	International Marketing								
MCDSE403B2	Advertising Management								
MCDSE403C1	Employees Relationship								
MCDSE403C2	Management								
(One from the pool of Courses)	Knowledge Management								
General Elective Course(s)									
MCGE404A	Risk Management		4	0	0	4	30	70	100
MCGE404B	Financial Institutions & Markets								
(One from the Pool of Courses)									
Dissertation/Internship/Academic Project/Entrepreneurship									
MCDIPE 405	Dissertation		0	6	0	6	50	50	100
Total						22			500

DETAILED SUMMARY OF THE COURSES FOR M.COM (TWO YEAR)

DETAIL OF THE COURSES			
Courses	No. of Courses	No. of Credits per courses	Total No. of Credits
Core Courses	10	04	40
Discipline Specific Elective Courses	02	04	08
General Elective Courses	04	04	16
Ability Enhancement Courses	02	03	06
Skill Enhancement Courses	02	02	04
Value Addition Courses	02	02	04
Dissertation/Internship/Academic Project/Entrepreneurship	02	06	12
Total	24	25	90

Master of Commerce (2 Year) w. e. f 2022-23
Semester I
MCC101
Accounting for Managerial Decisions

Time: 3 Hours

MM: 70
Credits: 04:0:0=04

Learning Outcomes: After completion of the course, learners will be able to:

1. Know the concept and scope of management accounting, define the role of management and designing management information system for business organizations.
2. Understand the concept of responsibility accounting and measure the performance.
3. Enable the students to learn the preparation and application of budgetary statements, standard-costing and marginal costing.
4. Prepare the students to apply the recent accounting systems required to meet the challenges of competitive business environment.

Unit I- Management Accounting: Meaning, objectives, nature, tools& techniques of management accounting; Installation of management accounting system; Role of management accountant. Management Information System and Reporting: Objectives, types and methods of reporting, reporting needs at different levels of management; Designing and installation of a reporting system.

Unit II-Responsibility Accounting and Divisional Performance Measurement: Meaning, significance and fundamental aspects of responsibility accounting; Responsibility centers; Divisional performance evaluation: Measures of performance - Return on Investment vs. residual Income; Methods and Problem of transfer pricing.

Unit III-Budgeting: Essentials of budgeting; Kinds of budgets; Budgetary control; Zero-base budgeting. Standard Costing and Variance Analysis: Types of standards, Setting of standards and their revision; Variance analysis – Material, labour and overheads, control of variances.

Unit IV-Marginal Costing and Break-even Analysis: Concept, Marginal costing versus absorption costing, Preparation of income statements, Break-even analysis & Cost-Profit- volume analysis; Composite break-even-point, managerial applications of marginal costing.

Contemporary Issues in Management Accounting: Price level adjustment accounting; Value chain analysis; Activity-based costing; Quality costing; Target and life cycle costing.

Suggested Readings:

1. Anthony, Robert: *Management Accounting*, Tarapore -wala, Mumbai.
2. Barfield, Jessie, Ceily A. Raiborn and Michael R. Kenney: *Cost Accounting: Traditions and Innovations*, South -Western College Publishing, Cincinnati. Ohio.
3. Decoster, Don T. and El den L. Schafer: *Management Accounting: A Decision Emphasis*, John Wiley and Sons Inc., New York.
4. Garrison, Ray H. and Eric W. Noreen: *Management Accounting*, Richard D. Irwin, Chicago.

Master of Commerce (2 Year) w. e. f 2022-23
Semester I
MCC102
Managerial Economics

Time: 3 Hours

MM: 70
Credits: 04:0:0=04

Learning Outcomes: After completion of the course, learners will be able to:

1. Estimate trends in demand through various forecasting techniques.
2. Analyze the cost behavior for production decisions.
3. Understand types of market conditions and taking decisions accordingly.
4. Study the different business phases such as boom, depression, inflation, etc. for effective decision making.

Unit I - Nature and significance of managerial economics: Demand Analysis: Demand and Elasticity of Demand; Demand estimation for major consumer durable and non-durable products; Demand forecasting techniques.

Unit II - Production analysis and cost analysis: Production functions in short run and long run. Cost concepts, Cost behavior in short run and long run.

Unit III - Price Determination Under Different Market Conditions: Characteristics of different market structures; Price determination and firm's equilibrium under perfect competition, monopoly & discriminating monopoly, monopolistic competition, and oligopoly.

Unit IV - Business Cycles: Nature and phases of business cycle, theories of business cycle- psychological, profit, monetary, innovation, Cobweb, Samuelson, and Hicks theories. Inflation: Definition, characteristics, and types; Inflation in terms of demand-pull and cost-push factors; Effects of inflation.

Suggested Readings:

1. Peterson, Lewis, *Managerial Economics*, Prentice Hall of India, New Delhi
2. Salvatore, *Managerial Economics in Global Economy*, Thomson Learning.
3. E. F Brigham & J.L Pappas, *Managerial Economics*, Dried & Press
4. Diwedi, D.N *Managerial Economics*, Vikas Publishing House, New Delhi
5. Mehta, P.L *Managerial Economics*, Sultan Chand, New Delhi
6. R.L Varshnay, *Managerial Economics*, Sultan Chand Publications

Master of Commerce (2 Year) w. e. f 2022-23
Semester I
MCC103
Organizational Behavior

Time: 3 Hours

MM: 70
Credits: 04:0:0=04

Learning Outcomes: After completion of the course, learners will be able to:

1. Know the conceptual framework and development of organizational behavior.
2. Understand the determinants and theories of personality.
3. Apply the understanding of perception and learning in managing people at workplace.
4. Apply the understanding of the group dynamics and transactional analysis in dealing with people in organizations.

Unit I - Organizational Behavior: Concepts and Significance; Human Relations and Organizational Behavior – Historical Development of Organizational Behavior; Industrial Revolution; Scientific Management, The Human Relations Movements, Hawthorne Studies; Meaning and Definitions of Organizational Behavior; Features of OB; Basic Assumptions; Contributing Disciplines to OB; Emergence of HR and OB, Approaches to Organizational Behavior; Classical Approach; Neo-Classical; Modern approach; Scope of OB; Nature/Fundamental concepts of OB; Nature of People; Nature of Organizations; Determinants of Organizational Behavior; Significance of OB; Criticism.

Unit II - Personality: Concept of Personality; Major Determinants of Personality; Biological Contribution; Socialization; Culture; Situational Factors; Major Personality Attributes influencing Organizational Behavior; Theories of Personality; Psychoanalytic Theory (Freud's Theory); New Freudian Theories; Trait Theories; Social Learning Theory; The Self Theory; Need Theories; Holistic Theories; Personality and Organizational Behavior.

Perception: Nature, Importance and process of Perception; Perceptual Selectivity; Internal Factors; External Factors; Distortion in Perception; Managerial Implications of Perception; Managing the Perception Process.

Unit III - Learning: Introduction; Theories of Learning; Classical Conditioning Theory; Operant or Instrument Conditioning Theory; Cognitive Learning Theory; Social Learning Theory; Modeling; Shaping Behavior; Learning and Organizational Behavior or Significance of Learning.

Unit IV - Group Dynamics: Concept; Components of Group Dynamics; Group Norms; Group Role; Group Status; Group Size; Group Leadership; Group Composition; Proxemics and Group Dynamics; Group Cohesiveness; Determinants of Cohesiveness; Consequences of Group Cohesiveness; Relationship between Group Cohesiveness and Productivity. Organizational Change and Development.

Suggested Readings:

1. Griffin, Ricky W.: *Organizational Behavior*, Houghton Mifflin Co., Boston.
2. Ivancevich, John, and Micheel T. Matheson: *Organizational Behavior and Management*, Business Publication Inc. Texas.
3. Koontz, Harold, Cyril O Donnell, and Heinz Wehrich: *Essentials of Management*, Tata

McGraw Hill, New Delhi.

4. Luthans, Fred: *Organizational Behavior*, McGraw Hill, New York.
5. Newstrom, John W. and Keith Davis: *Organizational Behavior: Human Behavior at Work*, Tata McGraw Hill, New Delhi.
6. Robbins, Stephen P.: *Organizational Behavior*, Prentice Hall, New Delhi.
7. Steers, Richard M., and J. Stewart Black: *Organizational Behavior*, Haper Collins College Publishers, New York.
8. Sukla, Madhukar: *Understanding Organizations: Organization Theory and Practice in India*.
9. Singh, Hawa: *Organizational Behavior*, V.K. Global Publications Private Ltd., New Delhi.

Master of Commerce (2 Year) w. e. f 2022-23
Semester I
MCGE 104A
E-Filing of Returns

Time: 3 Hours

MM: 70
Credits: 04:0:0=04

Learning Outcomes: After completion of the course, learners will be able to:

1. Know the difference between e-filing and regular filing of Income tax returns and understand the circumstances when e-filing is mandatory.
2. Understand the basic process of computing taxable income and tax liability and know about various types of income tax return forms.
3. Understand the concept of advance payment of tax and tax deduction at source and develop the ability of e-filing of TDS returns.
4. Know about various types of GST returns and their filing.

Unit I- Conceptual Framework: e-filing Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing; types of e-filing; e-filing process; relevant notifications. Documents required for e- filing.

Unit II- Income tax and e-filing of ITRs Introduction to income tax – basic terminology; types of assessee; income taxable under different heads; basics of computation of total income and tax liability; deductions available from gross total income; PAN card; due date of filing of income tax return. Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to Income Tax Portal; preparation of electronic return (practical workshops)

Unit III- TDS and e-Filing of TDS returns Introduction to the concept of TDS; provisions relating to advance payment of tax; schedule for deposit of TDS; schedule for submission of TDS returns; prescribed forms for filing of TDS returns; exemption from TDS – Form 13, 15G, 15H; Practical workshop on e-filing of TDS returns

Unit IV- Filing of GST returns: GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B

Suggested Readings:

1. Ahuja, Girish. and Gupta. Ravi. Systematic Approach to Income Tax. Bharat Law House, Delhi.
2. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
3. Bansal, K. M., GST & Customs Law, Taxmann Publication.
4. Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017
5. Singhania V. K , GST & Customs Law, Taxmann Publication.
6. Singhania, Vinod K. and Singhania Monica. Students' guide to Income Tax. University Edition. Taxmann Publications Pvt Ltd., New Delhi
7. Sisodia Pushpendra, GST Law, Bharat Law House

Master of Commerce (2 Year) w. e. f 2022-23
Semester I
MCGE 104B
Management Concepts

Time: 3 Hours

MM: 70
Credits: 04:0:0=04

Learning Outcomes: After completion of the course, learners will be able to:

1. Know the basic concept and importance of management
2. Understand the theories involved in management
3. Understand the role of communication in managing organisations

Unit-I- Schools of Management Thought: Scientific, process, human behavior and social system school; Decisions theory school; Quantitative and system school; Contingency theory of management; Managerial skills. Managerial Functions: Planning –concept, significance, types; Organizing-concept, principles, theories, types of organizations, authority, responsibility, power, delegation, decentralization; Staffing; Directing; coordinating; control- nature, process, and techniques.

Unit-II- Motivation: Process of motivation; Theories of motivation- need hierarchy theory, theory X and theory Y, two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.

Unit-III- Leadership: concept; Leadership styles; Theories- trait theory, behavioral theory, Fiedler's contingency theory; Hersey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership.

Unit-IV- Interpersonal and Organisational communication: concept of two-way communication; communication process; Barriers to effective communication types of organisational communication, improving communication, transactional analysis in communication

Suggested Readings:

1. Griffin, Ricky W: ;Organisational Behaviour, Houghton Mifflin co., Boston.
2. Hellreigel, Don, John W. Slocum, Jr., and Richards W. Woodman: Organizational Behavior, south western college Publishing, Ohio.
3. Hersey, Paul, Kenneth H. Blanchard and Dewey E Johnson: Management of Organisational Behaviour:
4. Utilising Human Resources, Prentice Hall, New Delhi.
5. Ivancevich; John and Micheol T. Matheson: Organisational Behaviour and Management, Tata McGraw-Hill, New Delhi.
6. Luthans, Fred: Organizational Behaviour, McGraw-Hill, New

Master of Commerce (2 Year) w. e. f 2022-23
Semester I
MCC105A
Digital Marketing

Time: 3 Hours

MM: 70
Credits: 03:0:0=03

Learning Outcomes: After completion of the course, learners will be able to:

1. Know about the concept of marketing on digital platforms
2. Apply SEO and SEM in the real-world situations
3. Understand the need of social media in marketing

Unit I: Introduction to digital marketing: Concept, emergence advantages and limitation of digital medium over other media, Impact of internet on consumer buying behaviour. Domain names; Website hosting; Lead generation; Ethical and Legal Issues in the field of digital marketing.

Unit II: Search Engine Optimisation (SEO): Introduction to SEO; understanding search engines; basics of keyword research; On-page and off-page Search Engine Optimisation.

Unit III: Search Engine Marketing (SEM): Introduction to SEM; Google Ad words; keywords; bidding and budget; quality score; creating and optimising campaign. Google Analytics; Content marketing; Affiliate marketing; Email marketing; Mobile marketing.

Unit IV :Social media marketing: Introduction; approach to social media; types of social media websites; blogging; social media engagement; social media ROI; using social media for branding and promotion. Marketing on Facebook, LinkedIn, Youtube, Instagram, Pinterest.

Suggested Readings:

1. Seema Gupta, Digital Marketing, The Tata MacGraw Hill, New Delhi
2. Ian Dodson, The Art of Digital Marketing, The Wiley India Pvt. Ltd., New Delhi.

Master of Commerce (2 Year) w. e. f 2022-23

Semester I

MCC105B

Entrepreneurship Development

Time: 3 Hours

MM: 70

Credits: 03:0:0=03

Learning Outcomes: After completion of the course, learners will be able to:

1. Develop an entrepreneurial mindset and learn to think differently under the supervision and coaching of faculty
2. Experience the steps involved in launching and developing an innovative business with start-up founders and corporate entrepreneurs
3. Anchor entrepreneurial projects in sustainable growth and create meaning

Unit I-Introduction: Concept of Entrepreneurship; Types of entrepreneurs; Role of entrepreneurship in economic development; Factors impacting emergence of entrepreneurship; Managerial vs. entrepreneurial approach; Characteristic of successful entrepreneurs; Entrepreneurship process; Women entrepreneurs; Social entrepreneurship; Entrepreneurial challenges

Unit II-Entrepreneurship Development and Leadership: Entrepreneurial class theories; Entrepreneurial training; EDP programmes; International Entrepreneurship- Opportunities and challenges; Entrepreneurial challenges; Source of innovative ideas; Entrepreneurship and creativity; Techniques for generating ideas, Impediments to creativity.

Unit III- New Venture Planning: Methods to initiate ventures; Developing a marketing plan- customer analysis, sales analysis and competition analysis, steps in marketing research; Marketing mix; Business plan

Unit IV- Financing Venture: Financing stages; Sources of finance; Venture capital; Criteria for evaluating new venture proposals; Evaluating Venture Capital- process; Sources of financing for Indian entrepreneurs.

Suggested Readings:

1. Arya, K. (2016). Entrepreneurship: Creating and Leading an Entrepreneurial Organization. Pearson.
2. Hisrich, R. D., Shepherd, D. A. & Peters, M. P. (2016). Entrepreneurship. McGraw-Hill Education.
3. Galindo, C. R. (2018). The Entrepreneur's Guide To Winning: 7 Arts You Need To Master To Win The Game Of Business. CreateSpace Independent Publishing.
4. Ramachandran, K. (2014). Entrepreneurship Development: Indian cases on Change Agents. Tata McGraw Hill.
5. Robinson, P. J. (2017). A Guide for Writing Your Business Plan.

Master of Commerce (2 Year) w. e. f 2022-23
Semester I
MCC105C

Life-style management from GITA

Time: 3 Hours

MM: 70
Credits: 03:0:0=03

As prescribed by Department of Management, Gurugram University, Gurugram

Master of Commerce (2 Year) w. e. f 2022-23
Semester I
MCC106A
Collective Bargaining and Negotiation Skills

Time: 3 Hours

MM: 35
Credits: 02:0:0=02

Learning Outcomes: After completion of the course, learners will be able to:

1. Identify issues in collective bargaining, its significance.
2. Work on liaison in negotiations
3. Differentiate between negotiations, collective bargaining and use of its approaches.

Unit I: Meaning and Characteristics of Collective Bargaining; Critical Issues in Collective Bargaining

Unit II: Theories of Collective Bargaining: Hick's Analysis of Wages Setting under Collective Bargaining, Conflict-choice Model of Negotiation, A Behavioural Theory of Labour Negotiation.

Unit III: Negotiating a Contract Meaning of Negotiations, Pre-negotiation- Preparing the Charter of Demand(s), Creating the Bargaining Team, Submission of COD, Costing of Labour Contracts

Unit IV: Negotiation Process; Effective Negotiation-Preparing for Negotiation, Negotiating Integrative Agreements

Suggested Readings:

1. Dubey,S and Jain,P (2017) Collective Bargaining and negotiation Skills. Bookage Publications.
2. Salamon, Michael. Industrial Relations, (2001), Theory & Practice. London. Prentice Hall.
3. Venkataratnam, C. S. (2017), Industrial Relations: Text and Cases. Oxford University Press, Delhi.

Master of Commerce (2 Year) w. e. f 2022-23
Semester I
MCC106B
Business Communication

Time: 3 Hours

MM: 35
Credits: 02:0:0=02

Learning Outcomes: After completion of the course, learners will be able to:

1. Realize the significance of effective communication in business.
2. Gain knowledge on drafting of official letters and documents.
3. Learn electronic communication and understanding privacy issues.

Unit I- Communication: introduction, need, importance, process, fundamental concept of business communication, Roles and Flows in Organizations: Meaning and process of communication (with reference to Mintzberg's managerial roles).

Unit II- Business Correspondence: Inviting quotations, Sending quotations, Placing orders, Social and public relations correspondence

Unit III- Reading and writing shorter business messages – invitations, thank you notes, greetings and congratulations.

Unit IV- Technology and Communication: Introduction to electronic communication; Privacy and data security issues in business communication.

Suggested Readings:

1. Andrews, D. C., & Andrews, W. D. (2003). Management Communication: A Guide. Boston: Cengage Learning.
2. Canavor, N. (2012). Business Writing in the Digital Age. California: SAGE Publications.
3. Guffey, M. E., & Loewy, D. (2013). Essentials of Business Communication. Boston: Cengage Learning.
4. Locker, K., & Kaczmarek, S. (2009). Business Communication: Building Critical Skills. New York: McGraw Hill Education.
5. Newman, A. (2017). Business Communication: In Person, In Print, Online. Boston: Cengage Learning.

Master of Commerce (2 Year) w. e. f 2022-23
Semester I
MCVA107
Computerised Accounting

Time: 3 Hours

MM: 35
Credits: 02:0:0=02

Learning Outcomes: After completion of the course, learners will be able to:

1. Know how to use digital platforms for accounting
2. Understand the application of ERP in accounting
3. Post the day-to-day stock operations into computerized form

Unit I- Maintaining chart of Accounts in ERP: Introduction-Getting Started with Enterprise Resource Planning (ERP)

Unit II- - Mouse/Keyboard Conventions-Company Creation, Shut a Company, Select a Company, Alter Company, Single Ledger Creation, Multi-Ledger Creation, Altering and Displaying Ledgers.

Unit III- Maintaining Stock-Keeping Units (SKU): Introduction, Inventory Masters in ERP, Creating Inventory Masters

Unit IV- Creation of Stock Group, Creation of Units of Measure, Creation of Stock Item, Creation of Godown, Defining of Stock Opening Balance in ERP Stock Category, Reports.

Suggested Readings:

1. Computerised Accounting: Garima Agarwal, Himalaya
2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
4. Aakash Business Tools: Spoken Tutorial Project IIT Bombay
5. Mastering Tally: Dinesh Maidasani, Firewal Media
6. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications
7. Computerised Accounting and Business Systems: Kalyani Publications
8. Manuals of Respective Accounting Packages
9. Tally ERP 9: J.S. Arora, Kalyani Publications.

Master of Commerce (2 Year) w. e. f 2022-23
Semester II
MCC 201
Financial Management & Policy

Time: 3 Hours

MM: 70
Credits: 04:0:0=04

Learning Outcomes: After completion of the course, learners will be able to:

1. Acquaint with dividend decisions & models.
2. Know the determinants of capital structure and analyze EBIT-EPS.
3. Know the broad areas and techniques of corporate restructuring.
4. Understand and implement financial restructuring.

Unit I – Financial Management: meaning, scope & recent development; Capital Structure Decisions: Concept & importance, Determinants of capital structure, theories of capital structure, optimum capital structure, financial indifference point; Leverage: Operating, financial & combined leverage, EBIT-EPS analysis.

Unit II - Dividend Decisions: Types & determinants of dividend decisions, Dividend models, corporate dividend practices in India.

Unit III - Corporate Restructuring: Need and broad areas of corporate restructuring, objectives, techniques of corporate restructuring.
Financial Restructuring: Need & steps in financial restructuring, reorganization of capital, buy- back of shares-concept, necessity, and procedure. Financial management of sick units.

Unit IV - Mergers & Takeover: Types & objectives, legal and procedural aspect of mergers and takeover process, valuation & financing of mergers & acquisitions, post-merger problems & reorganization, taxation, and financial aspects of mergers, takeover defenses. An overview of mergers & takeovers in India.

Suggested Readings:

1. Ravi M. Kishore: *Financial Management*, Taxmann Publications Pvt. Ltd., New Delhi.
2. Sinha, Pradip Kumar: *Financial Management*, Excel Books, New Delhi
3. Van, Horne: *Financial Management and Policy*, Prentice Hall of India, New Delhi.
4. Hampton: *Financial Decision Making*, Prentice Hall of India, New Delhi.
5. Prasanna, Chandra: *Financial Management*, Tata McGraw Hill, New Delhi.
6. Khan, M. Y. and Jain, P.K.: *Financial Management*, Tata McGraw Hill, New Delhi.

Master of Commerce (2 Year) w. e. f 2022-23
Semester II
MCC 202
Quantitative Techniques

Time: 3 Hours

MM: 70
Credits: 04:0:0=04

Learning Outcomes: After completion of the course, learners will be able to:

1. Understand the concept of quantitative techniques
2. Know the uses of parametric and non-parametric tests
3. Acquaint with statistical quality control methods and advanced statistical techniques

Unit I- Quantitative Techniques: An introduction to quantitative techniques, classification of quantitative techniques, role / uses of quantitative techniques in business and industry, their functions, their scope and limitations of quantitative techniques.

Unit - Analysis of Variance: Introduction, assumptions, Techniques of Analysis of Variance – one way classification and two way classifications. F-Test.

Unit III -Non-Parametric Tests: sign-Test, Sign test for paired observations, Wilcoxon signed – rank tests, Wald – Wolfo –Witz test, Kruskal Wallis – Test and The Mann - Whitney – U-Test.

Unit IV- Linear Programming and Network –Analysis. Linear Programming: Uses, applications, data requirement and limitations. Simplex Method. Net Work Analysis: CPM and PERT; Significance of PERT to a Manager Network activity, Network analysis. Critical Path method, Limitations of CPM, Limitations of PERT.

Suggested Readings:

1. Chou-Ya-Lun: Statistical analysis, Holt, Rinchart and winslon.
2. Hooda, R.P: Statistics for Business and Economics, Macmillan India Ltd. New Delhi.
3. Heinz, Kohler: Statistics for Business & Economics, Harper Collins.
4. Hien, L.W: Quantitative approach to Managerial decisions, Prentice Hall, New Jesery. India, Delhi.
5. Lawrence B.Morse: Statistics for Business & Economics, Harper Collins.
6. Levin, Richard I and David S Rubin: Statistics for Management, Prentice Hallof India, Delhi.
7. Watsnam Terry J. and Keith Parramor: Quantitative Methods in Finance, International Thompson Business Press.
8. Ackaff,R.L. and Sasiene, M.W., Fundamentals of Operations Research, John Wiley and sons Inc., New York 1968.

Master of Commerce (2 Year) w. e. f 2022-23
Semester II
MCC 203
Global Business Environment

Time: 3 Hours

MM: 70
Credits: 04:0:0=04

Learning Outcomes: After completion of the course, learners will be able to:

1. Understand the global environment in commerce
2. Know the global Investment environment
3. learn the foreign market entry strategies

Unit – I International Business: - An overview; Domestic versus International Business; Major risks and challenges of International Business; International Business Environment-Components and determinants; stages of internationalization of business; international business approaches, concept of globalization. Modes of entering into international business

Unit – II Foreign market entry strategies; country evaluation and selection; factors affecting foreign investment decisions; impact of FDI on home and host countries; types and motives for foreign collaboration; control mechanisms in international Business, India’s FDI policy; foreign exchange; Balance of payments;

Unit – III Global Trading and Investment Environment: World trade in goods and services –Major trends and developments; World trade and protectionism –Tariff and non-tariff barriers; Government intervention in international trade; India’s foreign trade policy

Unit – IV Regional Economic Integration: Levels of Regional Economic Integration; Trade creation and diversion effects; Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA, International Economic institutions: IMF, World Bank, UNCTAD World Trade Organisation (WTO): Functions and objectives of WTO; Agriculture Agreement; GATS; TRIPS; TRIMS, Corporate social responsibility (CSR)

Suggested Readings:

1. Daniels, J.D. and H. LEE Radesbaugh, International Business-Environment and Operation (New Delhi; Pearson Education).
2. Hill, Charles W.L., International Business – competency in the Global marketplace (New Delhi: Tata McGraw Hill).
3. Sundram, Anant K and steward J Black, The International Business environment: Text and Cases (New Delhi: Prentice Hall of India).
4. Sharan, V., International Business: Concept, Environment, and strategy (New Delhi: Person Education)
5. Beth V. Yarbrough and Robert H. Yarbrough, The World Economy – Trade and Finance, Thomson Leaning, Singapore

Master of Commerce (2 Year) w. e. f 2022-23
Semester II
MCGE 204A
Foreign Exchange Management

Time: 3 Hours

MM: 70
Credits: 04:0:0=04

Learning outcomes: After completion of the course, learners will be able to:

1. Know how the foreign Exchange Market operates
2. Understand the principles of Currency valuation
3. Explain techniques that can be used to hedge foreign exchange risk
4. Create an understanding on foreign exchange Management in India

Unit I- Foreign Exchange, concepts, significance of foreign exchange, forex reserves, Exchange rates, inter banks and Merchant rates, spot and forward rates, TT rates, computations, Forex Markets, derivative in the forex markets, Futures, Swaps, Options and Arbitrage- Forex dealers and Speculators Organisations of the Forex market.

Unit II- Exchange rate fixation, Purchasing Power Parity Theory, Interest Rate Parity Theory, Flow Model, Asset market models, forecasting of exchange rates, Nominal Effective Exchange Rates and real Effective Exchange rates, hedging against Exchange rate fluctuations.

Unit III- Forward Exchange Contracts-relevance-types- forward exchange rate computation – factors influencing forward RATES- extension and cancellation of forward contracts- Futures-features vs Forward contracts-Options- types and Mechanisms-risk Management through forward contracts.

Unit IV- Forex Risk management, transaction risk exposure risks, internal strategies, shifting of risk, sharing of risk, exposure netting and offsetting, External strategies, money market Hedge, currency swaps, interest rate swaps, Economic consequences of exchange rate changes, Managing Risk, Forex Management in India, Fixed and fluctuating rate, rupee convertibility, NOSTRO-VOSTRO, LORO Accounts.

Suggested Readings:

1. Bishop, Paul, and Don Dixon. 1994. *Foreign exchange handbook*. New York: McGraw-Hill.
2. Goodwin, Jason. 2003. *Greenback*. New York: Henry Holt.
3. Reinfeld, Fred. 1957. *The story of paper money*. New York: Sterling Publishing Company.

Master of Commerce (2 Year) w. e. f 2022-23
Semester II
MCGE 204B
Women Entrepreneurship

Time: 3 Hours

MM: 70
Credits: 03:0:0=03

Learning Outcomes: After completion of the course, learners will be able to:

1. Understand the role of women entrepreneurship in different facets of society.
2. Know the various livelihood supports for women Employment opportunities.
3. Elucidate the role of various developmental schemes supporting women entrepreneurship.
4. Know the Status of women empowerment in micro enterprises and self-employment.

Unit I- Women Entrepreneurship: Significance of women entrepreneurship, Factors contributing to women Entrepreneurship, Concept, features, need and Challenges faced by Women Entrepreneurs, Growth of women Entrepreneurship, Entrepreneurship in Sectors like Agriculture, Tourism, Health care, Transport and allied services, Relationship between Entrepreneurship and empowerment, Achievements of Woman Entrepreneurs, Success stories of Woman Entrepreneurs.

Unit II-Women Employment Opportunities: Livelihood support for women Employment opportunities: Various agencies, Income Generating Programme, IRDP, Rural Credit & women's Self- help Groups, Skill Development and Technology Transfer, Technologies for Women, Impact on Women's Development Programs and policy measures at International, National and State Levels.

Unit III- Strategies of Women Entrepreneurship Development: EDP, Objectives, Evolution of women entrepreneur development programme, Special Women and EDPs.

Unit IV- Micro Enterprises and Self-employment: Opportunities, Trends and Patterns of Women Entrepreneurship, Non-Stereotyping Women, Institution and Schemes supporting Women Entrepreneurs: SIDO, DIC, EDI, NIESBUD, SEWA, ALEAP - Institutional infrastructure. Role of SHGs in promoting women entrepreneurship.

Suggested Readings:

1. Hisrich, Robert D., Michael Peters and Dean Shepherded Entrepreneurship 9th Tata McGraw Hill 2012
2. Peter F. Drucker Innovation and Entrepreneurship Reprint Heinemann 2006
3. Donald L. Sexton & Raymond W. Smilor The Art and Science of Entrepreneurship 1st Ballinger Pub. Co 1986
4. Clifford M. Baumbach & Joseph R. Mancuso Entrepreneurship and Venture Management 2nd Prentice Hall 1987

Master of Commerce (2 Year) w. e. f 2022-23
Semester II
MCAE 205A
International Trade and Logistics

Time: 3 Hours

MM: 70
Credits: 03:0:0=03

Course Outcomes: After completion of the course, learners will be able to:

1. Appreciate the importance of logistics in international trade
2. Understand the concept of marketing logistics.
3. Assess the modes of transportation and their benefits, and the importance of ocean transport
4. Understand the multimodal transport system
5. Be apprised of the duties/obligation/responsibilities associated with the multimodal transport system
6. Understand the cargo clearance procedure and formalities

Unit I- Introduction: Logistics- Origin of the term and its relevance to the international trade; Interchangeability in marketing logistics; Materials management; Objective of logistics and supply chain management.

Unit II- Marketing Logistics: Economic Order Quantity; Just in Time Concept; Warehousing; Packing; Transportation.

Unit III- Organization of Overseas Transportation Services: Choice of modes, Importance of ocean transport, general view of shipping, chartering, linear shipping; Containerization & Multimodal Transportation: Types of containers, dimensions, unimodal, intermodal, combined transport, development of containerization in India, ports in India and Foreign port, container traffic, ports constraints, definition of foreign port.

Unit IV- Rights/Duties & Responsibilities of Carrier/Shipper: Rights & obligation of consignee, Multimodal Transport Operator (MTO); Bills of Lading: Airway bill, clearance of cargo for export & import

Suggested Readings:

1. Khurana, P. K. (2003). Export Management. Galgotia Publishing Co.
2. Singh, R. (2015). International Trade Logistics. Oxford University Press.
3. Bes, J. (2012). Clearing & Shipping Term. 1 & 2.
4. Christopher, M. (2016). Logistics & Supply Chain Management.
5. Hariharan, K.V. (2002). Containerization & Multimodal Transport in India.

Master of Commerce (2 Year) w. e. f 2022-23
Semester II
MCAE 205B

Contemporary Issues in Commerce

Time: 3 Hours

MM: 70
Credits: 03:0:0=03

Course Outcome: After completion of the course, learners will be able to:

1. Research and analyze complex contemporary commerce issues, and formulate well-reasoned and coherent arguments and reach well considered conclusions in relation to those issues.
2. Learn about Financial Innovations, Global Financial Crisis, Recent trends in Banking and Financial Services.
3. Focus on Challenges in Managing Workforce Diversity, Human Resource Accounting and Audit, HR challenges in Managing Technological Changes.
4. Reshaping Rural Marketing; Modern Retailing Challenges in India, Marketing through Social Networking Websites, Evolving E-Marketing in India

Unit I- General Issues: Balance of Payment and Deficit Financing, Tax Regulations & Economic Growth, Role of Micro Finance in Rural Development, Corporate Social Responsibility: Ethics and Accountability Information and Communication Technology: E- Learning : An Effective Tool in Present Educational Scenario, Mobile Communication : A Revolutionary tool in I.T.

Unit II -Finance Issues: Financial Innovations, Global Financial Crisis, Recent trends in Banking and Financial Services

Unit III-Marketing Issues: Reshaping Rural Marketing; Modern Retailing Challenges in India, Marketing through Social Networking Websites, Evolving E- Marketing in India

Unit IV-Human Resource Issues: Challenges in Managing Workforce Diversity, Human Resource Accounting and Audit, HR challenges in Managing Technological Changes

Master of Commerce (2 Year) w. e. f 2022-23
Semester II
MCSE 206A
Goods and Services Tax

Time: 3 Hours

MM: 35
Credits: 02:0:0=02

Course Outcomes: After completion of the course, learners will be able to:

1. Enable the students to learn the concepts indirect tax and GST.
2. Understand the importance of indirect taxes (GST) in the Indian economy.
3. Comprehend the principles of taxations, objectives of taxes and its impact in the market orientated economy.
4. Understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes.
5. Make them to be a tax consultant in preparing the tax planning, tax management. Payment of tax and filing of tax returns.

Unit I- Concept and types of Indirect Tax: Introduction of GST in India; Definition - Supply, Aggregate Turnover, Person, Business , Appropriate Government, Mixed Supply, Composite Supply, GSTN, GSTIN

Unit II- Registration under GST : Persons liable to get registered, Compulsory Registration, Registration Procedure, Reverse Charge Mechanism, Exemption from GST.

Unit III- Various Documents under GST- Tax Invoice, Bill for Supply, Debit Note, Credit Note, Payment Voucher, Receipt Voucher, E-way bill, HSN Code and SAC Code.

Unit IV- Assessment and Administration of GST - Types of GST Returns, Types of Assessment & Assessment Procedures, Tax deduction at Source & Tax Collection at Source, Refund of Tax.

Suggested Readings:

1. Deepak Jauhari & Anita Jauhari – GST simplified, Tax Wave publications. Edition: Latest.
2. Aurn Kumar Gupta & Viranderchauhan – Goods & Services Tax, Commercial law publishers (India) Pvt. Ltd. Edition: Latest. (Introduced in 2010)
3. CA. Rajat Mohan – Goods & Services Tax, Bharat Law house Pvt. Ltd. New Delhi. Edition: Latest. (Introduced in 2012)
4. CA. Kashav R Garg – GST Ready Reckoner, Bharat Law house Pvt. Ltd. New Delhi. Edition: Latest.
5. Goods and Services Tax in India – Notifications on different dates.
6. GST Bill 2012 & 2017.
7. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra - 282 00

Master of Commerce (2 Year) w. e. f 2022-23
Semester II
MCSE 206B

Team Development and Leadership

Time: 3 Hours

MM: 35
Credits: 02:0:0=02

Learning Outcomes: After completion of the course, learners will be able to:

1. Evaluate the traits of successful Leader;
2. Use the leadership self-assessment tool to assess their leadership styles;
3. Differentiate between different Leadership Styles with real life examples and demonstrate role play as a Leader in a team in the class;
4. Analyze the strategies of building an effective team with a real-life example;
5. Design shared vision and articulate business strategy of a hypothetical organisation to create high performing Teams.

Unit I – Introduction: Leadership: Meaning & Concept; Role and Functions of a Leader; The Great Man Theory; Trait Theory; Leadership & 3 Forces Model.

Unit II - Leadership Styles: Self & Personality in Leadership; Leadership Traits & Motive Profile. Lewin's (Iowa) Leadership Styles: Autocratic, Democratic, Free Reign;

Unit III - Contingency Theories of Leadership: Fiedler's Contingency Model, The Path-Goal Theory, Hersey-Blanchard Situational Leadership Theory; Transactional Leadership; Charismatic Leadership; Transformational Leadership.

Unit IV - Team Building: Team: Meaning, Characteristics, Types; Team Development Stages - Tuckman's Model; Team Building; Team Leader; Belbin Team Roles- Action Oriented Roles, People Oriented Roles, and Cerebral Roles; Team Meetings and Leadership; Ginnett-Team Effectiveness Leadership Model (TELM).

Suggested Readings:

1. Dyer, W. G. J., Dyer, J. H., & Dyer, W. G. (2013). Team Building: Proven Strategies for Improving Team Performance. New Jersey: John Wiley & Sons.
2. Day, D. V. (2014). The Oxford Handbook of Leadership and Organizations. Oxford, New York: Oxford University Press.
3. Northouse, P. (2018). Leadership: theory and practice. California: SAGE Publications Inc.
4. Mittal, R. (2015). Leadership: Personal Effectiveness and Team Building. Uttar Pradesh: Vikas Publishing House Pvt. Ltd.
5. Willink, J. (2020). Leadership Strategy and Tactics: Field Manual. New York: Macmillan

Master of Commerce (2 Year) w. e. f 2022-23
Semester II
MCVA 207
Legal Business Environment

Time: 3 Hours

MM: 35
Credits: 02:0:0=02

Learning Outcomes: After completion of the course, learners will be able to:

1. Comprehend and utilize laws relating to Societies and Trusts for start-ups and entrepreneurial ventures, independently.
2. Provide comprehensive knowledge about competition and consumer protection, establishment and functioning of trusts and society form of business.
3. Know about environmental laws.

Unit I - Law relating to Trusts: General concept relating to registration of societies; Property of societies; suits by and against societies; Enforcement of judgment against societies; Dissolution of societies.

Unit II - Law relating to Societies: General concept relating to trusts; Creation of a trust; Duties and liabilities of trustees; Rights and powers of trustees, disabilities of trustees; Rights and liabilities of the beneficiary.

Unit III - Law relating to Pollution Control and Environmental Protection: Concept of sustainable development, biodiversity and carbon credit.

Unit IV- Government policy regarding environment; Law relating to prevention and control of air pollution and water pollution; Environment (Protection) Act, 1986; National green tribunal.

Suggested Readings:

1. Albuquerque, D. (2016). Legal Aspects of Business Text, Jurisprudence and Cases. New Delhi: Oxford University Press.
2. Bare Acts on Laws Relating to Societies and Trusts.
3. Pathak, A. (2014). Legal Aspects of Business. New Delhi: Mc Graw Hill Education.
4. Bare Act on Competition Law, Consumer Protection Law, Intellectual Property Law
5. Row, Sanjiva. revised by Justice K. Shanmukham & Shrinivas, Gupta, Transfer of Property Act (with Model Forms of Sale Deed, Agreement to Sell, Mortgage, Lease Deed, Gift Deed, Partition Deed, Assignment of Actionable Claim etc.)

Master of Commerce (2 Year) w. e. f 2022-23
Semester III
MCC 301
Corporate Tax Planning and Management

Time: 3 Hours

MM: 70
Credits: 04:0:0=04

Learning Outcomes: After completion of the course, learners will be able to:

1. Acquaint the students with basic principles underlying the provisions of corporate tax laws.
2. Impart deep knowledge about the latest provision of corporate tax.
3. Understand corporate planning and Management.

Unit I-Corporation Tax: Concept, Tax evasion, Tax avoidance, Tax planning, Tax management, Need for tax planning, Precautions in tax planning, and Limitations of tax planning. Tax planning for new business: Tax planning with reference to location, nature and form of organization of new business.

Unit II-Tax provisions: Tax provisions relating to special economic zones, infrastructure sector, backward areas. Tax issues relating to amalgamations: Meaning and types of amalgamation, Tax incentives of amalgamation to amalgamating company, amalgamated company and shareholders of amalgamating company, Tax planning with reference to amalgamation of companies.

Unit III-Tax Planning: Tax Planning relating to capital structure decisions, Dividend policy, Inter corporate Dividends, Bonus share and Bonus debentures, Tax planning in respect of own or lease.

Unit IV-Tax Financial Management Decisions: Tax planning in respect of sale of assets used for scientific research, Make or buy decisions, Shut down or continue decisions, Tax planning in respect of selling in domestic or foreign market.

Suggested Readings:

1. Singhania, Vinod K. and Singhania, Monica: Corporate Tax Planning and Business Tax Procedures, Taxmann Publication, New Delhi
2. Ahuja G.K. and Gupta, Ravi : Systematic Approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi.
3. Income Tax Act, Income Tax Rules, and Annual Finance Act. Lakhotia, R.N: Corporate Tax Planning, Vision Publications, Delhi.
4. Mehrotra, H. C. and Goyal, S.P., Corporate Tax Planning and Management , Shahitya Bhawan, Agra.
5. Singhania, Vinod K.: Direct Tax Planning and Management, Taxmann Publication, Delhi

Master of Commerce (2 Year) w. e. f 2022-23
Semester III
MCC 302
Ethics, Corporate Governance and Sustainability

Time: 3 Hours

MM: 70
Credits: 04:0:0=04

Learning Outcomes: After completion of the course, learners will be able to:

1. To create a framework for effective corporate governance by understanding the role and responsibility of different stakeholders in large corporates and how their interplay results in alternate governance structures in different countries.
2. To appreciate the accountability of corporations towards its stakeholders and society and to create an integrated value framework for sustainability.
3. To serve as an effective board member, build professional boards and as senior managers contribute to strengthening board performance.
4. To know about rights and responsibilities of shareholders.

Unit I: Concepts and Framework: Company and stakeholders; Ownership and control; Theories and development of corporate governance. Models: Types and basis of adoption; Principals of corporate governance, Implications of corporate scams; Global corporate governance movement; Boards and Directors: Role of Board; Board composition, independence, and committees; Board leadership: Splitting chairman and CEO, CEO succession, Lead director; Building professional boards – directors selection, executive compensation and stock option, Directors' training and competence, Board diversity, board evaluation; Boards oversight of CEO.

Unit II: Stakeholders and Shareholder: Shareholders rights and responsibilities; Differential voting rights; Voting mechanism; Class action Suit; Rights of minority shareholders; Activism – exit or voice, shareholder proposals, Institutional activism, stewardship code, foreign institutional investors, proxy advisory firms. Corporate social responsibility- meaning and models; CSR and strategy, CSR in India; Sustainability- Role of company in sustainable development, sustainable reporting, disasters and liability, integrated reporting; Responsible investing .

Unit III- Board Committees and Risk Management: Internal control; IT governance; Reliability of financial statements; Audit and auditors: Selection, rotation and role; Board committees, Audit committee: Composition and role; Risk management; Related party transactions.

Unit IV- Ethics: Meaning, need and importance; Ethical theories and business decisions; Business ethics; Code of ethics - development and implementation; Ethical dilemma in decisions; Whistle blowing - meaning, types, regulations; Whistle blower policy- structure and execution; Insider trading: meaning, prohibition, trading plan, code and policy; Crony capitalism and corporate funding

Suggested Readings:

1. Robert, A., G. Monks and Nell, Minow (2011). Corporate Governance. John, Wiley & Sons.
2. Satheesh, Kumar, T., N. (2010). Oxford Governance SEBI (2015). ,
3. Listing Obligations and Disclosure Requirements Regulations Sharma, J., P, (2016).
4. Corporate Governance, Business Ethics and CSR - , and Tricker, B. (2012),
4. Corporate Governance. Oxford

Master of Commerce (2 Year) w. e. f 2022-23
Semester III
MCC 303
Business Research Methods

Time: 3 Hours

MM: 70
Credits: 04:0:0=04

Learning Outcomes: After completion of the course, learners will be able to:

1. After completion of the course the learners will be able to:
2. Outline the significance of Research and Research Methodology and to analyse the problems in conducting social science research in India;
3. Formulate Research Problem and Research Design;
4. Determine the sample size in consonance with the research problem and research design;
5. Collect and tabulate required primary and secondary data for analysis;
6. Prepare a report on the basis of collected data.

Unit I- Introduction to Business Research: Defining Research; Types of Research-Basic and Applied Research; Process of Research; Features of a Good Research Study; Research Applications in Business Decisions. Formulation of the Research Problem and Development of the Research Hypotheses: Problem Identification and definition; Process of Problem Identification; Developing a research proposal; Formulation of the Research Hypotheses

Unit II- Research Design: The Nature of Research Designs; Process of Formulation of Research Design; Classification: Exploratory, Two-tiered, Experimental and Descriptive Research Design for Hypothesis Testing or Experimental Research Studies: Concept and Classification of Experimental Designs; Validity in Experimentation; Factors affecting Internal Validity of Experiment; Factors affecting External Validity of Experiment; Methods to Control Extraneous Variables and Environments of Conducting Experiments.

Unit III- Data Collection Methods: Classification of Data; Research Applications of Secondary and Primary Data; Secondary data sources and usage; Online data sources; Qualitative Method of Data Collection: observation method, Content Analysis, Focus Group Method, Personal Interview Method and Projective Techniques; Primary data collection methods- questioning techniques, online surveys; Questionnaire Design Procedure. Sampling Plan: Universe, Sample vs. Census; Sample Frame and Sampling Unit; Sampling Design; Sampling Techniques; Sample size

Unit IV- Basic concepts and applications of multivariate analysis, Analysis of variance, multiple regression, factor analysis, cluster analysis, discriminant analysis and conjoint analysis. Report Writing : Meaning, Functions and Types of Research Report, Steps of Planning Report Writing, Research Report Structure, Principles of Writing, Guidelines for Effective Documentation, Writing and Typing the Report, Research

Briefings: Oral Presentation. Presentation of Results: Descriptive Presentation, Graphic Presentation, Diagrams, Pictures and Maps, Tabular Presentation, Difficulties in Presentation.

Suggested Readings: -

1. Dr Deepak Chawla & Neena Sondhi. Research Methodology-Concepts and Cases. Vikas Publications.
2. Hooda, R.P. Statistics for Business and Economics, Macmillan India, New Delhi.
3. S.N.Murthy and U Bhojanna. Business Research Methods. Excel publishing House.
4. K.V. Rao. Research Methodology in Commerce and Management. Sterling Publications.
5. Donald R Cooper and Pamela S Schindler. Business Research Methods. McGraw Hill.
6. K.N. Krishnaswamy, AppaIyerSivakumar and M. Mathirajan. Management Research Methodology, Pearson Education.
7. Dr V.P. Michael. Research Methodology in Management. Himalaya Publishing House

Master of Commerce (2 Year) w. e. f 2022-23
Semester III
MCGE 304A
Industrial Relations and Compensation Laws

Time: 3 Hours

MM: 70
Credits: 04:0:0=04

Learning Outcomes: After completion of the course, learners will be able to:

1. To understand facets of interactions between the employer and the employees and the resultant disputes.
2. To imbibe how to interact, negotiate and transact with Trade Unions balancing and improving the relations between the employer and the employees.
3. To acquaint with the basic legal framework envisaged under the statutes for compensation and welfare of employees in different modes.

Unit I- Structure and Evolution of Industrial Relations: Concept, nature and models of IR-Unitarist, Pluralist, Dunlop's and Marxist perspectives of IR; Industrial relations system in India- Structure and its evolution; Major contemporary developments in global economy and polity and their impact on industrial relations scenario in India.

Unit II- Industrial Disputes Resolution and Grievance Redressal: Nature, causes and types of industrial disputes; Industrial Disputes Act, 1947- authorities, reference of disputes to boards, courts/ tribunals, procedures and powers of authorities, strikes and lockouts, unfair labour practices, penalties; Methods of industrial disputes resolution; Nature of grievances and grievance procedures; Handling employee grievances; Industrial Employment (Standing Orders) Act, 1946

Unit III- Trade Unionism and Collective bargaining: Provisions of Trade Union Act, 1926- Definitions, Legislations of trade unions, rights and liabilities of registered trade union, regulations, penalties and procedure. Collective bargaining- Nature and functions; Types of bargaining; Collective bargaining in the Indian context; Emerging trends in union-management relations; Technology and industrial relations; Principles of comparative analysis, variables of comparative analysis (culture, values, ideologies, politico-economic structure), experience of UK, USA and Japan.

Unit IV- Compensation Management: Compensation management process, forms of pay, financial and non-financial compensation; Compensation strategies; Assessing job values & relativities; Pay structures; Designing pay levels, mix and pay structures, construction of optimal pay structure; Paying for performance, skills and competence; International pay systems- comparing costs and systems; Strategic market mind set; Expatriate pay.

Suggested Readings:

1. Bhattacharya (2014). Compensation Management, Oxford University Press. Dwivedi, R. S. (2002).
2. Managing Human Resources: Industrial Relations in Indian Enterprises, New Delhi, Galgotia Publishing Company.
3. Srivastava, S. C. (Rev.) (2012). Labour Law and Labour Relations: Cases and Materials
4. Venkataratnam, C. S. (2006). Industrial Relations: Text and Cases. Delhi. Oxford University Press.

Master of Commerce (2 Year) w. e. f 2022-23
Semester III
MCGE304B
Consumer Behavior

Time: 3 Hours

MM: 70
Credits: 04:0:0=04

Learning Outcomes: After completion of the course, learners will be able to:

1. Understand consumer behaviour and its relationship with marketing concepts;
2. Understand the process of consumer decision making and its application
3. Describe the underlying variables resulting into differences in consumer decision making
4. Understand the attitude-behaviour relationship and its related models;

Unit I- Consumer Behaviour: Importance, nature of consumer behaviour; Types of consumers and their role; Consumer behaviour and marketing concept; changing profile of Indian consumers and new consumption patterns. Conducting consumer research – overview of process, complexities and issues; Consumer Decision Making Process: Buying motives; Buying roles; Consumer buying process; Stages and levels of consumer decision making; Business buying behaviour- an overview; Theories of motivation and its application.

Unit II- Personal Factors Affecting Consumer Behaviour: Demographic characteristics; Family, Family life cycle and consumer decision making; Household influence on consumer buying behaviour; Needs and motivation; Perception; Perceptual mapping and positioning; Value perceptions; Attitude and attitude change; Attitude models; Learning and learning theories; Consumer involvement- antecedents and consequences; Personality- Concept and personality theories; Psychographics; Life style and applications.

Unit III- Socio-Cultural Determinants of Consumer Behaviour: Reference group influences- Theories of reference group and applications; WOM communication and opinion leaders; Social class and social class stratification in India; Understanding cultural and sub-cultural influences on individual, norms and their role, customs, traditions and value system; Consumer socialization and inter-generational influences; Cross-cultural dimensions of consumer behaviour.

Unit IV- Models of Consumer Behaviour and Business Buying Behaviour: An overview of contemporary models; Deterministic and probabilistic approaches; Contemporary Models of consumer behaviour.

Suggested Readings:

1. Blackwell, R. D., Miniard, P. W., & Engel, J. F. (2009). Consumer Behavior. New Delhi: Cengage Learning.
2. Hawkins, D. I., Motherbaugh, D. L., & Mookerjee, A. (2016). Consumer Behavior: Building Marketing Strategies. Chennai: Mc Graw Hill Education (India).
3. Schiffman, L. G., & Kanuk, L. L. (2008). Consumer Behaviour. Prentice Hall.

Master of Commerce (2 Year) w. e. f 2022-23
Semester III
MCIAP305
Business Plan Project

Time: 3 Hours

MM: 100
Credits: 0:6:0=06

The topic of the Project Report (Code MCIAP305) shall be finalized in the beginning of 3rd semester by a Committee comprising of the Faculty members to be constituted by Chairperson/H.O.D./Principal of the concerned department/ Institute after synopsis presentation by the candidate before the Committee. The final reports submitted latest by the last working day of the semester will be evaluated by the external examiner appointed by the Chairperson/H.O.D./Principal.

Master of Commerce (2 Year) w. e. f 2022-23
Semester IV
MCC 401
Strategic Management

Time: 3 Hours

MM: 70
Credits: 04:0:0=04

Learning Outcomes: After completion of the course, learners will be able:

1. Describe the role of Strategic Management
2. Understand various levels at which Strategy exist namely Corporate, Business and Functional level
3. Help students learn strategic management models
4. Analyze how organizations make decisions in response to rapid changes that occur due to environmental changes.

Unit I: Introduction: Role and concept of strategy; Strategic management process; Approaches to strategic decision making; Components of business policy; Strategic role of board of directors & top management. Strategic intent; Environmental Analysis: Analysis of broad environment: Environmental profile; Constructing scenarios; Environmental scanning techniques- ETOP, PEST and SWOT (TOWS) Matrix; Michael Porter's Diamond framework; Analysis of operating environment - Michael Porters model of industry analysis; Strategic group analysis; Analysis of internal environment- Resource audit; Resource Based View (RBV); Core and distinctive competencies; Sustainable competitive advantage and transient competitive advantage.

Unit II: Strategic Choices: Strategic options at corporate level: Growth, stability and retrenchment strategies; Corporate restructuring; Strategic options at business level- Michael porters' competitive strategies and cooperative strategies; Evaluation of strategic alternatives – Product portfolio models (BCG matrix, GE Matrix, etc.)

Unit III: Situation Specific Strategies: Strategies for situation like competing in emerging industries, maturing and declining industries, fragmented industries, hyper –competitive industries and turbulent industries; Strategies for industry leaders, runner -up firms and weak businesses.

Unit IV-Strategic Issues and Alternatives in Globally Competitive Markets: Why & how firms internationalize; International entry options; Outsourcing strategies; Strategy implementation and control: Interdependence of formulation and implementation of strategy; Issues in strategy implementation Planning and allocating resources; Organization structure and design; Budgets and support system commitment; culture and leadership; Strategy evaluation and control.

Suggested Readings:

1. Davidson, W. H. (2013). Global Strategic Management. John Wiley, New York.
2. Ghemawat, P. (2017). Strategy and the Business landscape. Pearson Publishers
3. Hill, Charles W. L. & Jones, R. G. (2012). Strategic Management: An Integrated Approach. Cengage Learning, India.
4. Hitt, Michael A., Ireland, R. D., Hoskisson, Robert, E. & S., Manikutty (2016). Strategic Management: A South- Asian Perspective. Cengage Learning, India
5. Thompson, Arthur A. & A., J. Strickland (2012). Strategic Management. McGraw Hill, New York.

Master of Commerce (2 Year) w. e. f 2022-23
Semester IV
MCDSE402A1

Specialization A: Finance & Taxation
Advanced Corporate Accounting

Time: 3 Hours

MM: 70
Credits: 04:0:0=04

Learning Outcomes: After completion of the course, learners will be able :

1. To provide theoretical knowledge of International Financial Reporting Standards.
2. To enable the students to gain ability to solve problems relating to Holding Company Accounts, Liquidation of Companies and various other Accounts

Unit I- International Financial Reporting Standards (IFRS): Introduction, Meaning, Scope, An Overview of the International Financial Reporting Standards, IFRS 1 to 13, Role of IASB, Arguments for Global Convergence, Required disclosure as per IFRS , Achievements of IASB and Obstacles in Convergence, Difference between IFRS and Indian Accounting Standards, US GAAP.

Unit II-Accounting for Group companies: Holding Companies: Definition, Accounts Consolidation, Preparation of Consolidated Balance Sheet, Minority Interest, Pre-acquisition or Capital Profits, Cost of Control or Goodwill, Inter- Company Balance, Unrealised Inter-company profits, Revaluation of assets and liabilities, Bonus Shares, Treatment of Dividend.

Unit III- Accounting for Corporate Restructuring: Internal, External, Merger and acquisition, Accounting for liquidation of companies, Preparation of Statement of Affairs, Deficiency/Surplus Account - Liquidator's Final Statement of Account, Receiver's Statement of Accounts

Unit IV- Voyage Accounts: Meaning of important terms, Voyage in Progress, Farm Accounts, Characteristics, Advantages and Disadvantages, Final Accounts of Farms. Human Resources Accounting: Objectives , Methods of valuation , Advantages and Disadvantages. Accounting for Price Level Changes, CPP, CCA and Hybrid.

Suggested Readings:

- 1.M.C. Shukla and T. S. Grewal, Advanced Accounts, New Delhi, S. Chand and Co
- 2.R.L. Gupta and M. Radhaswamy, Advanced Accounts, New Delhi, Sultan Chand
- 3.S.P. Jain and K.L. Narang, Advanced Accounts, Ludhiana, Kalyani Publishers
- T S Reddy, et.al. Corporate Accounting, Chennai, Margam Publication

Master of Commerce (2 Year) w. e. f 2022-23
Semester IV
MCDSE402A2
Specialization A: Finance & Taxation
Advanced Management Accounting

Time: 3 Hours

MM: 70
Credits: 0:0:0=03

Learning Outcomes: After completion of the course, learners will be able:

1. Evaluate the effectiveness of alternative management accounting techniques and to apply them to organisational cost management practices;
2. Appraise current management accounting techniques and practices in their organisational context.

Unit I- Introduction to Management Accounting: Meaning and importance of Management Accounting; Tools of Management Accounting (Descriptive, Analytical, Diagnostic, and Predictive); Skills required for Management Accountants; Strategic Role of Management Accountants; Functions of Management accountants.

Unit II- Performance Measurement: Financial and non-financial measurement of performance ROI; Residual Income; KPI-Economic Value Added (EVA); concept and measurement; Balanced Score Card- concepts and objectives; Multiple Score Card measures- New horizons in management control; Responsibility Accounting; Performance Budgeting- ZBB and ABB; Social Cost-benefit Analysis; Modern production Management techniques; Flexible Manufacturing Systems (FMS);TQM.

Unit III- Standard Costing and Variance Analysis: Types of Standards; setting standards, Variance Analysis; Importance; Material, Labour, Overhead, Sales and Profit Variance; Interpretation of variance; Control and Efficiency Ratios; Investigation of Variance; Techniques of interpretation of variance.

Unit IV- Marginal Costing and its Application: CVP analysis and decision making; Managerial applications of CVP analysis make or buy decision; Alternative methods of production- Buy or Lease Decision, Shut down or continue, Repair or replace, Accepting bulk orders for Idle capacity Utilization, pricing under different situations; suitable product mix and Key Factor.

Suggested Readings:

1. J.K.Aggarwal, R.K.Aggarwal, M.L.Sharma – Accounting for Managerial Decisions – Ramesh Book Depot., Jaipur.
2. R.Kishore – Advance Management Accounting – Taxamn allied Services Pvt. Ltd.
3. M.Y.Khan, P.K.Jain – Management Accounting – Tata Mcgraw Hill.
4. Horngren, Sundem, Stratton – Introduction to Management Accounting - Pearson Education
5. S.N.Mittal – Accounting & Financial Management – Shree Mahavir Book Depot, Nai Sarak, New Delhi.
6. Anthony, Robat N., Hawkins and Merchant Management Accounting

Master of Commerce (2 Year) w. e. f 2022-23
Semester IV
MCDSE402B1
Specialization B: Marketing

Marketing Research

Time: 3 Hours

MM: 70
Credits: 04:0:0=04

Learning Outcomes: After completion of the course, learners will be able to:

1. Formulate, organise and conduct a marketing research project;
2. Apply and evaluate different sources of marketing information;
3. Apply and evaluate various data collection techniques;
4. Apply and evaluate various methods of data analysis; and.
5. Write a comprehensive market research report.

Unit I- Introduction to Marketing Research: Nature, scope and importance; Marketing research process.

Unit II- Formulating the Problem, Research Design: Exploratory, experimental and descriptive research, Sampling design; Sources of information; Designing questionnaire; Methods of data collection; Scaling techniques; Sampling and non-sampling errors.

Unit III- Qualitative Research: Meaning, process and methodologies.

Unit IV- Qualitative Research Techniques: Observation Survey.

Suggested Readings:

1. Aaker, David A., V. Kumar and George S. Day: Marketing Research, John Wiley & Sons Inc., New York. Arya, P.P. and Yesh Pal (ed.):
2. Research Methodology in Management, Deep and Deep Publication Pvt. Ltd., New Delhi. Beri, G.C.: Marketing Research, Tata McGraw Hill, New Delhi.
3. Boyd, Westfall and Stasch: Marketing Research, Richard D. Irwin, Homewood, Illinois. Churchill, A. Gilbert Jr.: Marketing Research – Methodological Foundations,
4. The Dryden Press, Orlando. Green and Tull: Research for Marketing Decisions, Prentice Hall of India (P) Ltd., New Delhi. Kothari, C.R.: Research Methodology – Methods and Techniques, Wiley Eastern Ltd., New Delhi.
5. Luck, David J., Wales, Taylor & Rubin: Marketing Research, Prentice Hall of India, New Delhi. Nargundkar, R., Marketing Research, Tata McGraw Hill Company Ltd., New Delhi.

Master of Commerce (2 Year) w. e. f 2022-23
Semester IV
MCDSE402B2
Specialization B: Marketing
Supply chain Management

Time: 3 Hours

MM: 70
Credits: 04:0:0=04

Learning Outcomes: After completion of the course, learners will be able to:

1. Describing fundamental supply chain management and logistics concepts at macro and micro levels.
2. Understanding the role of Relationship Marketing in SCM
3. Understand the foundational role of logistics as it relates to procurement, transportation, and warehousing and inventory.
4. Develop an understanding of Performance Measurement, Supply Chain Metrics (KPIs), Balanced Score Card Approach and Benchmarking.

Unit I- Supply chain management: concept and importance; SCM vs physical distribution approach; integrating inbound and outbound logistics. Customer Focus in Supply Chain, Supply Chain and customer satisfaction; SCM and profitability. Role of SCM in a firm, and economy. SCM and Marketing mix. Coordination function of SCM. SCM - Total cost concept; Systems Approach to SCM. Marketing channels- Functions, types and role. Integrating marketing channels with marketing mix; marketing channels and retailing strategy.

Unit II- Supply chain as value delivery system, Vendor Relationships, Distribution Channel Design, Information Flow in Supply Chain, Inter-functional coordination, Inter-corporate cooperation. System Elements of SCM.

Unit III- Transportation- Considerations in selecting the right mode; Multimodal Transportation; Documentation; Warehousing- types, site selection and management; Material Handling, Customer Service-strategy and practices. Order processing.

Unit IV- Product and Process Design for SCM. SCM and Information Technology, IT Enabled Supply Chain Management, Inter-firm Integration: Implementation Issues, Application of ERP, JIT and Quality Management, Optimization of Supply Chain; Third party logistics – an overview. Supply Chain Management in the Indian Environment.

Suggested Readings:

1. Chopra, S. & Meindl, P. (2007). Supply Chain Management: Strategy, Planning and Operation, Pearson Education.
2. Hult, M. G., Closs, D., Frayer, D. Global (2014). Supply Chain Management: Leveraging Processes, Measurements, and Tools for Strategic Corporate Advantage. Mc Graw Hill Ltd
3. Shapiro, J.F. (2007). Modelling the Supply Chain, Cengage Learning.
4. Simchi-Levi, D., Kaminsky, P., Simchi-Levi, E. & Ravi, Shankar (2008). Designing and Managing the Supply Chain. Tata McGraw Hill Education Private Limited.

Master of Commerce (2 Year) w. e. f 2022-23
Semester IV
MCDSE402C1
Specialization C: HRM & General Management
Strategic Human Resource Management

Time: 3 Hours

MM: 70
Credits: 04:0:0=04

Learning Outcomes: After completion of the course, learners will be able to:

1. explain the scope of HRM
2. understand the meaning and nature of strategic HRM
3. appreciate how HR strategies are related to business strategies
4. describe how HR strategies can be informed by a knowledge of labour markets and product markets locally, nationally and internationally
5. describe the dynamic nature of global competition and of social and technological trends and their significance for HRM practice.

Unit 1-Concept of Strategy – defining strategy, characteristics and approaches to strategic decision making; Strategic management process; Developing a strategic vision, mission and setting objectives;

Unit II- Environmental appraisal – concept and components of environment; Analyzing the external (general and industry) environment; Organizational appraisal; Dynamics of internal environment, methods and techniques of organizational appraisal.

Unit III- Generic Strategy Alternatives – stability, expansion, retrenchment and combination strategies; variations strategy – Internal and external alternatives, related and unrelated alternatives, horizontal and vertical alternatives; International level strategic alternatives; Strategic choice-choice process, choice techniques, managerial factors.

Unit IV- Strategy implementation – the challenges of change and organizational learning; Strategy and structural decisions; Behavioural issues in implementation; Operational decisions in implementation; Strategic evaluation and control – need, process and techniques.

Suggested Readings:

1. Bhattacharya S.K. and Venkataramia N. : Managing Business Enterprises: Strategies, Structure and Systems, Vikas Publishing House, N. Delhi.
2. Ferrel Lucas and Luck: Marketing Strategy, Dryden Press. Jauch and Glueck: Business Policy and Strategic Management.
3. Tata McGraw Hill, N. Delhi. Kazmi, Azhar: Business Policy, Tata McGraw Hill Publishing Co. Ltd., N. Delhi.
4. Miller, Alex: Strategic Management, Irwin McGraw Hill, Boston. Thompson, Arthur A. : Strategic Management, Tata McGraw Hill, N. Delhi.

Master of Commerce (2 Year) w. e. f 2022-23
Semester IV
MCDSE402C2
Specialization C: HRM & General Management

Management of Industrial Relations

Time: 3 Hours

MM: 70

Credits: 04:0:0=04

Learning Outcomes: After completion of the course, learners will be able to:

1. The primary objective of industrial relations is to maintain and develop good and healthy relations between employees and employers or operatives and management.
2. To understand industrial relation and emerging socio scenario
3. To know dynamic of industrial conflicts

Unit I- Industrial Relations Perspectives: Concept, Scope & Objectives, Industrial Relations & Emerging Socio economic Scenario, Industrial Relations & the State Industrial Relations in India, Emerging trends in Industrial Relations, Industrial Relations and technological change.

Unit II- Trade Unions: Functions and Objectives; Development of trade Unions in India; Pattern of trade Unions in structure, Central trade Union organization; Registration and Recognition of trade Unions; Management of trade Unions; Problems of India trade Union Movement; White collar and Managerial trade Unions; Employers Association; Trade Union response toward liberalization and technological change. Employee response to industrial restricting and organization re-engineering. Future of TradeUnions.

Unit III- Dynamics of Industrial Conflicts: Discipline and Grievance Management. Nature and types of collective bargaining; emerging trends in collective Bargaining, Productivity bargaining, negotiation and collective bargaining settlement, Settlement Machinery.

Unit IV- Col-ownership Management: Concept, Significance and Historical Development; Types of workers participation in Management, Practices; Level of Participation; Models in WPM; Co- ownership Forms of WPM. Issues in Labour Flexibility participation; Strategies and Planning for Implementing WPM effectively; Empowerment and QualityManagement.

Suggested Readings:

1. Ramaswamy, E.; Managing Human Resources, New Delhi, Oxford University Press.
2. Venkata Ratnam, C.S. and Sinha, Pravin, Trade Unions Challenges at the Deginning of 21st Century, IIRAExcel Books, New Delhi.
3. Monappa, A., Industrial Relations, Tata McGraw Hill, New Delhi.
4. Dutta, S.K., Guide to Disciplinary Action, Tata McGraw Hill, New Delhi.
5. Venkataratnam, C.S., Globalization & Labour Management Relations, Response Books, New Delhi.

Master of Commerce (2 Year) w. e. f 2022-23
Semester IV
MCDSE403A1

Specialization A: Finance & Taxation
Multinational Financial Management

Time: 3 Hours

MM: 70
Credits: 04:0:0=04

Learning Outcomes: After completion of the course, learners will be able to:

1. Understand the conceptual framework of multinational financial markets and various financial instruments.
2. Know the role and functions of multinational financial institutions
3. Acquaint theories and practice of exchange rate determination and exchange rate management systems.
4. Develop the understanding translation, transaction, and economic exposure and develop exchange risk management strategies.

Unit I- International Financial Markets and Instruments: Features of international capital and money markets; Integration of markets; Role of financial intermediaries. International Capital and

Unit II- Money Market Instruments: GDRs, ADRs, IDRs, Euro bonds, Euro loans, Repos, CPs, Floating rate instruments, Loan syndication and Euro deposits. Multilateral financial institutions: IMF, IBRD and European monetary system.

Unit III- Foreign Exchange Markets: Exchange rate theories; Determining exchange rates; Fixed and flexible exchange rate system; Exchange rate quotes; Spot rates, forward exchange rates, forward exchange contracts; Foreign exchange and currency futures; Exchange rate management in India; Foreign Exchange Management Act.

Unit IV- Foreign Exchange Risk: Transaction exposure, translation exposure and economic exposure; Management of exposures – internal techniques, netting, marketing, leading and lagging, pricing policy, asset and liability management and techniques.

Suggested Readings:

1. Apte, P.G: *International Financial Management*, Tata McGraw Hill, New Delhi, Buckley, Adrian: *Multinational Finance*, Prentice Hall, New Delhi.
2. Eitman, D.K. and A.I Stenehill: *Multinational Business Cash Finance*, Addison Wesley, New York. Henning, C.N., W Piggot and W .H Scott: *International Financial Management*, McGraw Hill, International Edition.
3. Levi, Maurice D: *International Finance*, McGraw- Hill, International Edition.
4. O'Connor DJ, Bueso AT: *International Dimensions of Financial Management*; Macmillan, New Delhi. Pilbeam Keith: *International Finance*; MacMillan Press, Hong Kong.
5. New Delhi. Zeneff, D. and J Zwick: *International Financial Management*, Prentice Hall, International Edition.

Master of Commerce (2 Year) w. e. f 2022-23
Semester IV
MCDSE403A2
Specialization A: Finance & Taxation
Corporate Finance

Time: 3 Hours

MM: 70
Credits: 04:0:0=04

Learning Outcomes: After completion of the course, learners will be able to:

1. To introduce the functions of finance management
2. To imbibe basic concepts which enable the financial decision making
3. To analyse capital structure decisions
4. To analyse investment decisions

Unit I- Financial Goals of the Firm: Financial Management- Introduction to finance, objectives of financial management; Firm Value and equity value; profit maximization and wealth maximization; Changing role of finance managers; Organization of finance function. Agency model; problem and agency cost; Stockholders and Managers; bondholders and society - Disciplining management through corporate governance; Sustainability model.

Unit II- Time Value of Money: Present and future value of single payments, annuities, annuities due, and perpetuities; Growth in annuities and perpetuities; Compound interest and continuous compounding - Annual percentage rates and effective annual rates; Risk & Return: Concepts of Risk and Return, Diversifiable and Non-Diversifiable risk, Risk & return of single asset, risk and Return of a portfolio.

Unit III- Capital Budgeting: Investment Rules- Capital budgeting methods and their limitations, Comparing projects with varying lives with varying cash flows; Capital budgeting decision rules. Financing Decision: Sources of long term funds Cost of capital- basic concepts, Cost of debenture capital, cost of preferential capital, cost of term loans, cost of equity capital, Cost of retained earnings. Determination of Weighted average cost of capital (WACC) and Marginal cost of capital.

Unit IV- Capital Structure: Capital structure decisions- Overview of financing choices, The financing process; internal and external financing, Operational and financial leverage , Business risk and its effect on the use of financial leverage, Determination of the optimal capital structure, Modigliani and Miller Propositions I and II, Theories for determining optimal capital structure ; Static theory , Signalling theory , Pecking order theory, Other factors affecting capital structure, Corporate finance in practice-Planning the capital structure: EBIT and EPS analysis, ROI & ROE analysis, Capital structure policy.

Suggested Readings:

1. Prasanna Chandra; Financial Management Theory and Practice; Tata McGraw Hill; 7th Edition
2. I.M. Pandey – Financial Management (Vikas), 9/e,
3. Brigham & Houston – Fundamentals of Financial Management, Thomson Cengage Learning, 1/e,
4. M.Y. Khan & P.K. Jain – Financial Management (TMH), 5/e
5. Damodaran, Corporate Finance – John Wiley & Co., 2/e, 2004
6. Vanhorne, Financial Management & Policy, Pearson / PHI, 11/e, 2002.

Master of Commerce (2 Year) w. e. f 2022-23
Semester IV
MCDSE403B1
Specialization B: Marketing
International Marketing Management

Time: 3 Hours

MM: 70
Credits: 04:0:0=04

Learning Outcomes: After completion of the course, learners will be able to:

1. Describe concept and nature of international marketing, international marketing environment and its components, understand the process of international market segmentation, selection and positioning, and critically assess the suitability of different modes of entry into international markets.
2. Understand decisions related to international product planning and pricing.
3. Explain methods for promoting a product in foreign markets and understand issues involved with designing of international promotion strategy.
4. Describe decisions related to international channel and physical distribution strategies.

Unit I- Introduction: Importance and scope of international marketing; International market- orientation and involvement; International marketing management process - An overview, International marketing information system. International Marketing Environment: Typology of international marketing environment; Influence of foreign market's physical, economic, socio-cultural, political and legal environments on international marketing decisions; Global trading environment and developments. International Market Segmentation, Targeting and Positioning; Screening and selection of foreign markets; International market entry strategies – Exporting, licensing, contract manufacturing, joint venture, operating through wholly-owned subsidiaries abroad.

Unit II- International Product Planning and Pricing Decisions: Major product decisions –product quality, design, labeling, packaging, branding and product support services; Issue of product standardization vs. adaptation; International trade product life cycle; New product development. Pricing Decisions for International Markets: Factors influencing international price determination; International pricing process, policies and strategies; Delivery terms and currency for export price quotations; Standardised vs. differentiated pricing strategies; Transfer pricing.

Unit III- International promotion strategies: Communications across countries - Complexities and issues; Country-of-origin effects and strategies for dealing with adverse country-of-origin effects; International promotion mix: Concept, tools and their key features; Developing international promotion campaign; Standardization vs. adaptation issue; Planning for direct mail, sales literature, trade fairs and international advertising; International sales force management: Process and major issues

Unit IV- International Distribution Decisions: Distribution channel strategy; Different types of international distribution channels, their roles and functions; Selection and management of overseas middlemen; International distribution logistics - inventory management, transportation, warehousing, and insurance

Suggested Readings:

1. Cateora, Phillip R., Grahm, John L. & Gilly, Mary (2016). International Marketing. Tata McGraw Hill.
2. Czinkota, Michael R. & Ronkainen, Ilkka A. (2013). International Marketing. Cengage Learning.
3. Joshi, Rakesh M. (2014). International Marketing. Oxford University Press.
4. Keegan, Warran J. & Green, Mark C. (2015). Global Marketing. Pearson.

5. Onkvist, Sak & Shaw, John J. (2009). *International Marketing; Analysis and Strategy*. Psychology Press.
6. Terpstra, Vern Foley, James & Sarathy, Ravi (2012). *International Marketing*. Naper Press.

Master of Commerce (2 Year) w. e. f 2022-23
Semester IV
MCDSE403B2
Specialization B: Marketing
Advertisement Management

Time: 3 Hours

MM: 70
Credits: 04:0:0=04

Learning Outcomes: After completion of the course, learners will be able to:

1. Demonstrate an understanding of the overall role advertising plays in the business
2. Demonstrate an understanding of advertising Media Plan.
3. Identify and understand the various advertising media.
4. Demonstrate an understanding of how an advertising agency operates.

Unit I- Concept and definition of advertisement, Social, Economic and Legal Implications of Advertisements, setting advertisement objectives, Advertising Agencies, selection and remuneration, advertisement campaign.

Unit II- Media plan, type and choice criteria, reach and frequency of advertisements, cost of advertisements related to sales, media strategy and scheduling.

Unit III- Message development, different types of advertisements, layout, design appeal, copy structure, advertisement production, print, Radio, T.V. and web advertisements, Media Research, testing validity and reliability of ads, measuring impact of advertisements.

Unit IV- Testing for advertising effectiveness; Preparation and choice of methods of advertising budget; Ethical and social issues in advertising; Management of advertising agencies; Role of advertising in national development. Role of social media in advertisement.

Suggested Readings:

1. Kenneth Clow, Donald Baack, "Integrated Advertisements, Promotion and Marketing communication", Prentice Hall of India, New Delhi, 2003.
2. S.H.H.Kazmi, Satish K Batra, "Advertising & Sales Promotion", Excel Books, New Delhi, 2001.
3. George E Belch, Michel A Belch, "Advertising & Promotion", McGraw Hill, Singapore, 1998.
4. Belch M A and Belch G E- Advertising and Promotion – An Integrated Marketing Communication Perspective (Tata McGraw-Hill) 2003. 6th edition

Master of Commerce (2 Year) w. e. f 2022-23
Semester IV
MCDSE403C1
Specialization C: HRM & General Management
Employee Relationship Management

Time: 3 Hours

MM: 70
Credits: 04:0:0=04

Learning Outcomes: After completion of the course, learners will be able to:

1. Outline the history of employee relations aligned with advances in the industrial age.
2. Describe the framework for organizing, along with strategies and tactics used by employers and unions during organizing campaigns.
3. Describe the process of arbitration and problems with this method to resolve disputes.

Unit –I Industrial Relations-Concept, Theories and Evolution, System Approach to IR-Actors, Context, Web of Rules & Ideology, Trade Unionism, Impact of Trade Unions on Wages, The Trade unions Act ,1926 (with Amendments), Factories Act, 1947 (with Amendments).

Unit –II Anatomy of Industrial Disputes: Dispute Settlement Machinery: Conciliation- Concept, Types, Conciliation Procedure and Practices in India; Adjudication – Concept and Types; Arbitration: Approaches and Types. Sexual Harassment. Industrial Disputes Act 1947, Provisions in Industrial Disputes- Lay Off, Termination Retrenchment, Closures, VRS, Anatomy of Industrial Disputes, Managing Foreign Nationals in Indian Organizations.

Unit –III Social Security: Concept, Social Assistance, Social Insurance. Payment of wages Act,1936, Payment of Bonus Act, 1965, Workman’s Compensation Act,1923, Payment of Gratuity Act 1982.

Unit –IV Maternity Benefit Act,1961, ESI Act 1948, Provident Fund and Miscellaneous Provisions Act, 1951. I.L.O and social Security. The Concept of Labour Welfare: Definition, Scope and Objectives, Classification of Welfare Work, Agencies for Welfare Work; Agencies for Administering Labour Welfare Laws in India.

Suggested Readings:

1. Mamoria C.B. and Mamoria. Satish ‘Dynamics of Industrial Relations’, Himalaya Publishing House, New Delhi, 1998.
2. Dwivedi. R.S. ‘Human Relations & Organisational Behaviour’, Macmillan India Ltd., New Delhi, 1997. 3. Ratna Sen, ‘Industrial Relations in India’, Shifting Paradigms, Macmillan India Ltd., New Delhi, 2003.
5. Srivastava, ‘Industrial Relations and Labour laws’, Vikas, 4th edition, 2000.
6. C.S.Venkata Ratnam, ‘Globalisation and Labour Management Relations’, Response Books, 2001

Master of Commerce (2 Year) w. e. f 2022-23
Semester IV
MCDSE403C2
Specialization C: HRM & General Management
Knowledge Management

Time: 3 Hours

MM: 70
Credits: 04:0:0=04

Learning Outcomes: After completion of the course, learners will be able to:

1. Developing a basic understanding of the importance of knowledge as a resource in knowledge based economies.
2. Apply knowledge management models and technologies to business situations.
3. Identifying and applying approaches in managing individual, group and organizational level knowledge processes.
4. Create a knowledge management plan to leverage opportunities to create, capture, represent and share knowledge within an organization.

Unit I- Introduction to KM, History of KM, Importance of KM, Information Management to Knowledge Management, K M Cycle, Industrial Economy to Knowledge Economy

Unit II -Mechanics of Knowledge Management–Tools and Technologies, Communities of Practice and Knowledge conversion; the knowledge Management Matrix

Unit III -Social Nature of Knowledge, Social Network Analysis, Obstacles to knowledge sharing, Organizational learning & Social Capital. Knowledge Application – Individual level, Group level & Organization Level

Unit IV -KM Strategy, Knowledge audit, GAP Analysis, Road Map, KM Metrics, Balance Score Card.KM Tools – Knowledge Capture & Creation tools, Knowledge sharing & Dissemination Tools, Knowledge Acquisition & Application tools, Km Team–Roles & Responsibilities, Political issues in KM, Ethics in KM, Strategies issues in Knowledge Management, Future of Knowledge Management.

Suggested Readings:

1. Awad, E.M (2007). Knowledge Management. Pearson India, Delhi.
2. Fernandez I. B. and Sabherwal, R. (2010). Knowledge Management: System and Resources. PHI Delhi.
3. Kimiz Dalkir (2005). Knowledge Management in Theory and Practice. Elsevier.

Master of Commerce (2 Year) w. e. f 2022-23
Semester IV
MCGE404A
Risk Management

Time: 3 Hours

MM: 70
Credits: 04:0:0=04

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain the types of risk in business;
2. Identify and evaluate business risk;
3. Evaluate various techniques of managing business risk;
4. Perform quantitative analysis of business risk;

Unit I-Introduction Concept and meaning of Risk, Risk and Uncertainty, Classification of Risks, Dynamic Nature of Risks, Types of Risk: Systematic and Unsystematic Risk, Strategic and Operational Risks, Business Risk, Financial Risk. Information Risk, Liquidity Risk.

Unit II-Business Risks and Measurement Identification and Sources of Risk, Various methodologies for measuring Business Risk, Impact of Business Risk on different stakeholders of business concern, Role of Risk Manager and Risk Committee in identifying and diversifying risk.

Unit III-Risk Management: concept, objectives and importance; Process of Risk Management, Risk Management techniques, managing risk through diversification, Strategy of transferring the risk through re-insurance, underwriting and factoring etc.

Unit IV-Quantitative Analysis Population and Sample Analysis, Bayesian analysis, Statistical inference and hypothesis testing, EWMA and GARCH Model, Volatility, Artificial Intelligence and Business Analytics, Risk model- VAR, Stress Testing, Scenario Analysis. Analysis with the help of relevant software.

Suggested Readings:

1. Crouhy, M., Galai, D., & Mark, R. (2013). The Essentials of Risk Management. New York: McGraw-Hill Education.
2. Hopkin, P. (2018). Fundamentals of Risk Management: Understanding, Evaluating and Implementing Effective Risk Management. London: Kogan Page.

Master of Commerce (2 Year) w. e. f 2022-23
Semester IV
MCGE404B

Financial Institutions and Markets

Time: 3 Hours

MM: 70
Credits: 04:0:0=04

Learning Outcomes: After completion of the course, learners will be able:

- 1.To introduce students to the world of financial services
- 2.To enrich student's understanding of the fundamental concepts and working of financial service institutions
- 3.To equip students with the knowledge and skills necessary to become employable in the financial service industry.

Unit I- Financial Institutions an Overview: Meaning; characteristics of financial institutions; Overview of Indian financial system; Broad categories; Money Market Institutions; Capital Market Institutions; Indian Financial Institutions- A profile. Export-Import (EXIM) Bank of India: History, Functions, Business profile, Project & Services, Exports, Fund-based Facilities, FREPEC, Operating procedure, Export Capability Creation Programmes. NABARD- History, Functions & Working ACD, ARC and ARDC, The NABARD, Refinancing Assistance, Major Activities, Rural Infrastructure Development fund (RIDF), Rural Non-Farm Sector, District Rural Industries Project (DRIP). Credit, its definition, types, merits and demerits, credit and economic development. Functions of commercial Banks & Central Banks, process of credit creation and its limitations Control of money supply, Reserve Bank of India: its functions- Traditional and Development

Unit II- Money Market: Definition, Money Market Vs Capital Market, Features, Objectives, Features of a Developed Money Market, Importance of Money Market, Composition of Money Market, Call Money Market, Operations in Call Market, Transactions and Participants, Advantages, Drawbacks, Commercial Bills Market-Definition, Types of Bills, Operations in Bill Market, Discount Market, Acceptance Market, Importance of Bill Market, Drawbacks, Bill Market Scheme, Treasury Bill Market, Types of Treasury Bills, Operations and Participants- Importance, Defects, Money Market Instruments, Commercial Paper, Certificate of Deposit, Inter Bank Participation Certificate, Repo Instrument.

Unit III- Capital Market: Meaning, Characteristics, Functions- Indian Capital Market-Evolution and Growth, Primary and Secondary Market, New Financial Instruments in Indian Capital Market, Indian Capital Market- Major Issues, Rebound in Indian Capital market. Merchant Banking: Definition, Origin, Services, Progress in India, Problems, Scope , Qualities required for Merchant Banker, Merchant Banker as lead managers, guidelines.

Unit IV- Venture Capital: Meaning, Concept, Origin, Features, Importance, Activities, Scope, Initiative in India, Guidelines, Methods. Hire Purchase and Leasing: Meaning, Origin, Types, Legal Position, Hire Purchase and Leasing, Problems and Prospects of Leasing Industry in India.

Suggested Readings:

- 1.Adams, D. & Vogel, R.(2014).Microfinance approaching middle age. Enterprise Development and Microfinance.

2. Annual Report. Insurance Regulatory and Development Authority.
3. Annual Report. Pension Fund Regulatory and Development Authority.
4. Annual Report. Securities and Exchange Board of India.
5. Demirguc-Kunt, A. (2014). Presidential Address: Financial Inclusion. Atlantic Economic Journal.
6. Fabozzi, F., Modigliani, F. & Jones, F. (2013). Foundations of Financial Markets and Institutions. Pearson.
7. Kidwell, D., Blackwell, D., Whidbee, D. & Sias, R. (2016). Financial Institutions Markets and Money. Wiley.
8. Kohn, M. (2004). Financial Institutions and Markets. Oxford University Press.

Master of Commerce (2 Year) w. e. f 2022-23
Semester IV
MCDIPE 405
Dissertation

Time: 3 Hours

MM: 70
Credits: 0:6:0=06

Commerce Students will be required to work and prepare the Dissertation report as per the guidelines provided by the Guide/Supervisor assigned to them by the Chairperson/Principal/H.O.D of the department/institution and the reports will be evaluated regarding-quality of dissertation report and the Viva-Voce which will be of 100 marks.