



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ

नांदेड— ४३१६०६ (महाराष्ट्र)

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY

NANDED-431606, MAHARASHTRA STATE, INDIA.

Established on 17th September 1994 - Recognized by the UGC U/s 2(f) and 12(B), NAAC Re-accredited with 'A' Grade



## ACADEMIC (1-BOARD OF STUDIES) SECTION

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वाणिज्य व व्यवस्थापन विद्याशाखेतील  
एम.कॉम. या विषयाचा (सी.बी.सी.एस.)  
पॅटर्नचा अभ्यासक्रम शैक्षणिक वर्ष  
२०१८-१९ पासून लागू करण्याबाबत.

### प रि प त्र क

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक १४ जून २०१८ रोजी संपन्न झालेल्या ४१व्या मा. विद्या परिषद बैठकीतील विषय क्र.१३/४१-२०१८ च्या ठरावानुसार प्रस्तुत विद्यापीठाच्या संकुलातील वाणिज्य विद्याशाखेतील पदव्युत्तर स्तरावरील खालील विषयाचा **C.B.C.S. (Choice Based Credit System) Pattern** चा अभ्यासक्रम शैक्षणिक वर्ष २०१८-१९ पासून लागू करण्यात येत आहे. यापूर्वीचे (१) परिपत्रक क्र.परिपत्रक क्र.शैक्षणिक-०१/परिपत्रक/पदव्युत्तर-सीबीसीएस अभ्यासक्रम/२०१८-१९/२४३, दि. २५.०६.२०१८, व (२) शैक्षणिक-०१/परिपत्रक/पदव्युत्तर-सीबीसीएस अभ्यासक्रम/२०१८-१९/५५८, दि.१६.०७.२०१८ रोजीचे परिपत्रक रद्द समजावे व सदरील परिपत्रक ग्राह्य धरण्यात यावे.

१. एम. कॉम.

सदरील परिपत्रक व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या [www.srtmun.ac.in](http://www.srtmun.ac.in) या संकेतस्थळावर उपलब्ध आहेत. तरी सदरील बाब ही सर्व संबंधितांच्या निदर्शनास आणून द्यावी.

'ज्ञानतीर्थ' परिसर,  
विष्णुपुरी, नांदेड - ४३१ ६०६.  
जा.क्र.: शैक्षणिक-०१/परिपत्रक/पदव्युत्तर-सीबीसीएस  
अभ्यासक्रम/ २०१८-१९/१०६५  
दिनांक : २३.०८.२०१८.



स्वाक्षरित / -  
**उपकुलसचिव**  
शैक्षणिक (१-अभ्यासमंडळ) विभाग

प्रत माहिती व पुढील कार्यवाहीस्तव :

- १) मा. कुलसचिव यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- २) मा. संचालक, परीक्षा व मूल्यमापन मंडळ, प्रस्तुत विद्यापीठ.
- ३) मा. संचालक, वाणिज्य व व्यवस्थापन संकुल, प्रस्तुत विद्यापीठ.
- ४) उपकुलसचिव, पदव्युत्तर विभाग, प्रस्तुत विद्यापीठ.
- ५) साहाय्यक कुलसचिव, पात्रता विभाग, प्रस्तुत विद्यापीठ.
- ६) सिस्टम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ.



**Swami Ramanand Teerth Marathwada University,  
Nanded**

**School of Commerce and Management Sciences,**

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

**(Program Code: SCMS/02/MCom)**

**(CBCS System)**

**Under the Faculty of Commerce & Management Science**

**PROGRAM STRUCTURE**

**(Revised with effect from June 2018)**

### (A) PROGRAM DETAILS

<b>Name of the Programme:</b>	<b>Master of Commerce (M. COM)</b>
<b>Intake</b>	<b>30</b>
<b>Total marks</b>	<b>2500</b>
<b>Total credits</b>	<b>100</b>
<b>Eligibility</b>	<b>Commerce Graduate</b>
<b>Duration</b>	<b>Two Years (Full Time)</b>
<b>Medium of Instruction</b>	<b>English</b>

#### **Teaching Pedagogies:**

1. Formal lectures as well as visiting speakers (Resource Persons) from universities / business and industry.
2. Seminar discussion, test, tutorials / home assignments.
3. Case discussions and Presentations.
4. Role-plays.
5. Syndicates.

**Teaching aids:** Use of video, audio tapes, Projector etc will be made teaching- learning more effective.

#### **(B) OBJECTIVES OF PROGRAMME**

The objectives of M. COM are as under.

1. To equip the students with a high level of conceptual, analytical and descriptive abilities.
2. Enable them to comprehend and understand complex environment and handle their job competitively and effectively.
3. Strengthen their decision-making skills.

4. To increase the business awareness and entrepreneurial abilities among educated youth for speeding up the process of industrialization required for industrially backward region like Marathwada.

5. To provide basic understanding in finance, business organization and the Government Organizations for occupying positions like consultants, analysts and researchers.

## **Examination Pattern**

Each semester and paper has:

01 Internal assessment 50 Marks 2 credits

02 University examination 50 Marks 2 credits

**100 Marks 4 Credits**

**Internal assessment of 2 credits**

**A. Distribution of internal marks per paper as shown below:**

<b>Test I</b>	<b>Test II</b>	<b>Test III</b>	<b>Tutorial</b>	<b>Seminar</b>	<b>Total</b>
<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>50</b>

(Except for those carrying practical examination)

**Different topic should be assigned to the students for writing tutorial.**

**Break up of seminar/field survey marks are as follows:** Seminar will be assessed on the basis of communication skill, presentation style, Analytical ability, audience interaction & query handling etc)

1) Seminar write-up/survey report 10 Marks

2) Seminar Presentation or survey 10 Marks

**Total: 20 Marks**

### **Paper pattern of university Examination all papers for 2 credits**

No. of credits 02	Total marks 50	Duration 3 hours
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#### **Nature of Question Paper**

1. Question No. 1<sup>st</sup> is compulsory and carrying 10 marks each. Q1 will be short answers (Solve any 4 out of 6 each carrying 2.5 marks).
2. Solve any 4 questions from Q. No. 2 to Q. No. 8.

#### **Standard of passing**

- The passing rules of this course shall be as per the CBCS system of this university.
- The internal and external assessment will constitute separate heads of passing and they will have to be shown separately in the transcripts including seminar/field survey credits.
- For each paper the ratio of marks of internal assessment in relation with external examination shall be as per CGPA system 50:50
- Marks in the internal assessment should be communicated to the university before the commencement of the semester examination.
- The external assessment shall be based on the term end written examination to be held at the end of each semester for each paper/course.
- For Internal Examination/ assessment, passing will be for 20 marks out of 50 marks and also for external examination passing will be for 20 marks out of 50.
- Student attending less than 75% of classes will not be allowed for Internal or external examination in partial or full.
- All other rules of grades, conversation, A.T.K.T. grace CPI & final grade marks etc. will be given as per CBCS system of this university.

#### **Project report & Viva-Voce:**

- \* Project report will carry 50 Marks 2 credits
- \* Viva-voce on project 50 Marks 2 credits

#### **Total 100 Marks 4 credits**

Project reports and pre project submission seminar will be evaluated by internal teacher for 50 marks of 2 credits and Via-voce will be conducted by a committee consisting of project guide,

HOD, and one Expert from home university department and expert from other university department appointed by the university. Grades, conversion of marks & CPI & final grade etc will be as per CGPA system.

### **Examination Passing Rules**

The evaluation of the student will be mainly on

**1. Continuous Internal Assessment (CIA) and**

**2. End Semester Assessment (ESA).**

**The ratio of CIA and ESA is 50:50**

#### **Passing Rules:**

The CIA and ESA shall have different passing heads and Minimum passing:- 40% of passing for each subject in each head (Except for MBA)

To pass the degree program, a student will have to obtain a minimum aggregate of 40% marks (C+ and above in grade point scale) in each course.

#### **Assessment:**

**Continuous Internal Assessment (CIA):** CIA aims to assess values, skills and knowledge imbibed by students, internal assessment is to be done by the concerned faculty member, department, school or the centre. CIA will be done on a continuous basis during the semester with selected assessment components.

**The components selected for CIA** may be: Tests, Quiz, Seminars, Assignments, essay, tutorials, term paper, seminar, laboratory work, field work, workshop practice, Comprehensive Viva, Attendance and any other best and innovative assessment practice approved by the School committee. Components of internal evaluation are to have a time frame for completion (by students), and concurrent and continuous evaluation (by faculty members).

The evaluation outcome shall be expressed initially by predetermined marks and latter converted by grades. Minimum Mark for passing in each Paper is 40% for Continuous Internal Assessment (CIA)

**End Semester Assessment (ESA):** This is to be carried out at the end of each semester, and will aim to assess skills and knowledge acquired by the students through classroom instruction, fieldwork, laboratory work and/or workshop practice. The End Semester Assessment (ESA) is based on written examination. These examinations shall be at the end of each semester.

**Integration of CIA and ESA:** A student failed in CIA shall have to appear for ESA again in that particular paper. In a particular paper if a student failed in internal (CIA), he deemed to be failed in that course and he has to reappear for CIA and ESA irrespective of the marks he got in ESA. If a student passed in CIA and failed in ESA, the student needs to appear for ESA only in his next attempt and the CIA marks shall be carried.

A candidate who does not pass the examination in any course(s) shall be permitted to appear in such failed course(s) in the subsequent examinations to be held in winter/summer season. However the student has to clear the course in the prescribed maximum period for that course.

CIA marks will not change. A student cannot repeat CIA. In case s/he wants to repeat CIA, then s/he can do so only by registering the said course during the semester in which the course is conducted and up to 4 years (2 years program) or 5 years (3 years program) as the case may be, provided the student was failed in that course.

Students who have failed in a course may reappear for the ESA only twice in the subsequent period. If student fail to acquire required Credits within four years from admission period, such student has to acquire Credits with prevailing / revised syllabus at that time. After that, such students will have to seek fresh admission as per the admission rules prevailing at that time.

A student cannot register for the third/fourth semester, if she/he fails to complete 75% credits of the total credits expected to be ordinarily completed within two semesters.

While marks will be given for all examinations, they will be converted into grades. The semester end grade sheets will have only grades and final grade sheets and transcripts shall have grade points average and total percentage of marks (up to two decimal points).

### **Important Instructions and Key Points**

1. A.T.K.T. & grace marks will be given as per other P.G. Courses in the campus school.
2. The questions to be asked in the class tests / tutorials / home assignments / seminar presentation will be prepared by the concerned teachers and communicated to the candidates. The school should submit internal marks to the university examination department before the commencement of external examination.
3. External University Examination for each course will be of 50 marks and 2 credits and the duration of University Examination shall be 3 hours.
4. The end semester examination papers will be assessed by the concerned subject teacher and there will be no second assessment or moderation for end semester examination papers.
5. It is suggested that a minimum of 10 days shall be given to the candidates for preparation of external examination after completion of syllabus.
6. For computer-based papers, (Computer applications in Business) University examination will be for 50 marks and Practical examination is for 25 marks and will be conducted by the concerned teacher. For these papers internal marks are for journals 15 marks, seminar presentation 10 marks. The total 50 marks are given by the concerned teacher and will form a single head i.e. internal assessment. The concerned subject teacher is responsible for conducting the practical examinations.
7. In case of any grievance to the students about internal marks given by the teachers then following procedure will be adopted. Director of the school will appoint 'Four members committee' with prior approval of Hon'ble Vice Chancellor for the constitution of committee. The committee will be made up of three members. Director of the school will be chairman of the committee, one external subject expert will be member and 2 internal school faculties including the concerned subject teacher will be member. They will investigate and submit report to the chairman and corrective actions could be taken by the approval of Vice-Chancellor and final report will be submitted to examination section of this University for further necessary action.

The final year students are allowed to opt for 3 specializations namely Banking and Finance, Marketing Management and Human Resource Management different as per his/ her



choice. In the transcript to be issued to the student and on the degree certificate the same will be reflected.

### **Explanation of specialization**

The school offers following choices of specializations

- a. Banking and Finance
- b. Marketing Management.
- c. Human Resource Management.

The M.Com Students are allowed to take credit transfer benefits from MBA Programme of this School and other programmes of this University Campus as per the CBCS guidelines of this University. Students of MBA are allowed to choose Banking specialization as minor specialization as credit transfer from M. Com.

**PROGRAM STRUCTURE AND WORKLOAD**  
**SCHOOL OF COMMERCE & MANAGEMENT SCIENCES**  
**Structure of M.Com (CBCS) with effect from Academic Year 2018-2019**

**Semester I**

<b>Paper NO.</b>	<b>Course No</b>	<b>Subject/ title of the Paper</b>	<b>No. of Lectures per week</b>	<b>No. of Credits Per Course</b>	<b>C.A.</b>	<b>U.A.</b>	<b>Total Marks</b>
MC 1.1	<b>Core I</b>	Accounting for Business Decisions	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
MC 1.2	<b>Core II</b>	Business Economics	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
MC 1.3A	<b>Core IIIA</b>	Secretarial Practice	<b>2</b>	<b>2</b>	<b>50</b>	<b>00</b>	<b>100</b>
MC 1.3B	<b>Core IIIB</b>	Joint Stock Company*	<b>2</b>	<b>2</b>	<b>00</b>	<b>50</b>	
MC 1.4	<b>Core IV</b>	Quantitative Techniques for Business Decisions	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
MC 1.5	<b>Core V</b>	International Business Environment	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
			<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>Optional (To choose 1 out of 3)</b>							
MC 1.6.1	<b>VI (A) Optional 1 OR</b>	Principles and Practices of Banking	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
MC 1.6.2	<b>VI(B) Optional 2 OR</b>	E-Commerce	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
MC 1.6.3	<b>VI(C) Optional 3</b>	Investment Management	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
Total			<b>24</b>	<b>24</b>	<b>300</b>	<b>300</b>	<b>600</b>

**Open Electives (OE) for Inter Credit Transfer: Joint Stock Company**

## Semester II

Course No.	Paper NO.	Subject/ title of the Paper	No. of Lectures per week	No. of Credits Per Course	C.A.	U.A.	Total Marks
MC 2.1	<b>Core VII</b>	Operations Research	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
MC 2.2	<b>Core VIII</b>	Marketing Management	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
MC 2.3	<b>Core IX</b>	Financial Management	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
MC 2.4	<b>Core X</b>	Human Resource Management	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
MC 2.5	<b>Core XI</b>	Advanced Accounts	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>Optional (To choose 1 out of 3)</b>							
MC 2.6.1.1	<b>XII (A)1 Optional 1 OR</b>	E-commerce*	<b>02</b>	<b>02</b>	<b>00</b>	<b>50</b>	<b>100</b>
MC 2.6.1.2	<b>XII (A)2 Optional 1 OR</b>	E-commerce lab	<b>02</b>	<b>02</b>	<b>50</b>	<b>00</b>	
MC 2.6.2.1	<b>XII (B)1 Optional 2 OR</b>	Labor Laws*	<b>02</b>	<b>02</b>	<b>00</b>	<b>50</b>	<b>100</b>
MC 2.6.2.2	<b>XII (B)2 Optional 2 OR</b>	Industrial Relations	<b>02</b>	<b>02</b>	<b>50</b>	<b>00</b>	
MC 2.6.3.1	<b>XII (C)1 Optional 3</b>	Organizational Behavior *	<b>02</b>	<b>02</b>	<b>00</b>	<b>50</b>	<b>100</b>
MC 2.6.3.2	<b>XII (C)2 Optional 3</b>	Management Theory	<b>02</b>	<b>02</b>	<b>50</b>	<b>00</b>	
Total			<b>24</b>	<b>24</b>	<b>300</b>	<b>300</b>	<b>600</b>

\* **Open Electives (OE)** for Inter Credit Transfer: E-commerce\*, Labor Laws\* & Organizational Behavior \*

### Semester III

Course No.	Paper NO.	Subject/ title of the Paper	No. of Lectures per week	No. of Credits Per Course	C.A.	U.A.	Total Marks
MC 3.1	<b>Core XIII</b>	Cost Accounting	4	4	50	50	100
MC 3.2	<b>Core XIV</b>	Computer Application in Business	4	4	50	50	100
MC 3.3	<b>Core XV</b>	Insurance and Risk Management	4	4	50	50	100
MC 3.4A	<b>Core XVIA</b>	Research Methodology*	02	02	00	50	100
MC 3.4B	<b>Core XVIB</b>	Statistics for Research	02	02	50	00	
MC 3.5	<b>Core XVII</b>	Foreign Language (Basics of Spanish/ French) or Tally	2	Non-Credit	50	Nil	50
<b>Optional (To choose 1 out of 3) III</b>							
<b>Specialization: Banking and Finance</b>							
MC 3.6.1	<b>XVIII (A) Optional 1</b>	Banking Reforms	4	4	50	50	100
M.C.3.6.1		Legal Framework of banking	4	4	50	50	100
<b>Specialization: Marketing Management</b>							
MC 3.6.2	<b>XVIII (B) Optional 2</b>	Brand Management	4	4	50	50	100
M.C.3.6.2		Integrated Marketing communications	4	4	50	50	100
<b>Specialization: Accounting and Taxation</b>							
MC 3.6.3	<b>XVIII (c)</b>	Taxation I	4	4	50	50	100

M.C.3.6.3	<b>Optional 3</b>	Corporate Accounting	4	4	50	50	100
	Total		24	24	350	300	650
<b>Specialization: Functional Electives IV</b>							
<b>Intra credit transfer of M.Com. III semester with MBA III Semester</b>							
MC 3.6.4	<b>XVIII (d) Optional 4</b>	Human Resource Planning	4	4	50	50	100
MC 3.6.4		Human Resource Training and Development	4	4	50	50	100

**Open Electives (OE) for Inter Credit Transfer: Research Methodology\***

### Semester IV

Course No.	Paper NO.	Subject/ title of the Paper	No. of Lectures per week	No. of Credits Per Course	Internal	University	Total Marks
MC 4.1	<b>Core XIX</b>	Auditing	4	4	50	50	100
MC 4.2A	<b>Core XXA</b>	Entrepreneurship development*	2	2	00	50	100
MC 4.2B	<b>Core XXB</b>	Entrepreneurship Project	2	2	50	00	
MC 4.3	<b>Core XXI</b>	Tax Planning	4	4	50	50	100
MC 4.4	<b>Core XXII</b>	Foreign Language (Advance Spanish/ French) <b>OR</b> Business Communication	2	<b>Non-Credit</b>	50	Nil	50
<b>Elective IV (To choose 1 out of 3 electives)</b>							
<b>Specialization: Banking and Finance</b>							
MC 4.5.1	<b>XXIII (A) Elective-1</b>	Recent Trends In Banking	4	4	50	50	100

MC 4.5.1	<b>XXIII (B) Elective-2</b>	Bank Marketing	4	4	50	50	100
	<b>Total</b>		<b>8</b>	<b>8</b>	<b>100</b>	<b>100</b>	<b>200</b>
<b>Specialization: Marketing Management</b>							
MC 4.5.2	<b>XXIII (C) Elective-1</b>	Services Marketing	4	4	50	50	100
MC 4.6.2	<b>Elective-2</b>	Retail Management	4	4	50	50	100
	<b>Total</b>		<b>8</b>	<b>8</b>	<b>100</b>	<b>100</b>	<b>200</b>
<b>Specialization: Accounting and Taxation</b>							
MC 4.5.3	<b>Elective 1</b>	<b>Taxation II</b>	4	4	50	50	100
MC 4.6.3	<b>Elective 2</b>	Advanced Corporate Accounting	4	4	50	50	100
<b>Total</b>			<b>8</b>	<b>8</b>	<b>100</b>	<b>100</b>	<b>200</b>
<b>Specialization: Functional Electives IV Intra credit transfer of M.Com. IV semester with MBA IV Semester</b>							
MC 4.6.3	<b>Elective 1</b>	<b>Leadership Skill and Change Management</b>	4	4	50	50	100
MC 4.6.3	<b>Elective 2</b>	<b>Performance Management and Retention Strategies</b>	4	4	50	50	100
<b>Project</b>							
MC 4.7	<b>Core XXIV</b>	Project Report and Viva Voce in Specialized Area	4	4	50	50	100
	<b>Grand total IV Semester</b>		<b>24</b>	<b>24</b>	<b>350</b>	<b>300</b>	<b>650</b>

**Open Electives (OE) for Inter Credit Transfer: Entrepreneurship development \***

## Summary of M.COM Course

Classes	No. of lecture per Week	No. of credit per semester	Total marks per semester
M.Com I Semester	24	24	600
M.Com II Semester	24	24	600
M.Com III Semester	26	26	650
M.Com IV Semester	26	26	650
Total	100	100	2500

**Note: Foreign Language (Spanish/ French) subject for M. Com III and IV Semester are treated as Non-Credit Course.**

**M.Com. I Semester**

University Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

**Paper No. MC I (1.1)**

**Accounting for Business Decision**

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**Objective:**

The objective of the course is acquainting students with the accounting tools and techniques for business decision.

**Unit –I Analysis of Financial Statements for Business Decisions:** Meaning of Financial statement, purpose, objectives and users of financial analysis. Types of Ratio, and Numerical Problems on Ratio Analysis.

**Unit –II Budgeting and Budgetary, Control:** A Business Decision Making Technique, Types of Budgets – Production Budget, Master budget, Flexible budget, Problems on Preparation of Production Budget, Master Budget and Flexible budget.

**Unit–III Joint Product and By Product:** Definition, Features, objects of Joint and By Product, Treatment of Joint Cost of Joint Products, Numerical Problem on Joint and by Product, Standard costing And Variance Analysis – A Business Decision Making Technique, Significance, and Numerical Problems on Materials & Labor Variances.

**Unit–IV Capital Budgeting Decisions:** Meaning, Importance, Methods of capital Budgeting Decisions and Numerical Problems on Pay Back – Period Method, Discounted Cash Flow Method, Net Present Value Method and IRR Methods .

**Unit-V Marginal Costing and Break Even Analysis:** A Business Decision Making Technique, Cost Volume Profit Analysis, BEP Analysis, Problems on Calculation of P/V Ratio, Contribution, Fixed cost, Margin of Safety, Make or Buy Decisions, Selection of a Suitable Mix, Selling Price Decision, and Discontinuance of a Product Line.

**Suggested Readings:**

- M. N. Arora, Cost and Management Accounting: Himalaya Publishing House.
- Murthy & MRS, Cost Analysis for Decision Making: Tata Megra Hill, Dehi.
- N. P. Srinivasan, Management Accounting Sterling Publishers.
- S. N. Maheshwari, Principles of Management Accounting, Sultan Chand & Sons.
- I. M. Pandey, Managements Accounting Vikas, Delhi.
- Khan M. Y. And Jain P. K. Management Accounting Tata Megra Hill, Dehi



**M.Com. I Semester**

University Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

**Paper No. MC II (1.2)**

**Business Economics**

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**Objective:**

The objective of the course is to provide insights into Business Economics with its practical applications.

**Unit –I Introduction to Business Economics:**

Nature, Scope and Uses of Business Economics, Role and Responsibility of a Business Economist, Theory of the firm and the Concept of Profit and Wealth Maximization, Role of profits.

**Unit –II Demand Analysis:**

Theory of Demand – concept, determinants of Demand, Demand Function and econometric techniques. Theory of Supply-concept, determination, analysis, supply function. Elasticity of Demand- concept, measurement. Demand forecasting. (Problems), Indifference Curve Analysis, Law of Returns and Law of Variable Proportions

**Unit–III Cost Analysis:**

Analysis and costs estimation-economic Concept of Cost, Revenue Different Types of Cost: Managerial use of cost Function; Production Function to cost curves.

**Unit–IV Pricing Under Various Markets:**

Perfect Competition, Monopoly, Monopolistic competition, Cartels. Price discrimination, Pricing Strategies, Measurement of Monopoly Power. Profit Policy: Break Even analysis. Profit Forecasting.

**Unit-V National Income:**

GDP, Business cycles, fiscal policy, monetary policy and inflation.

**Suggested Readings:**

- T.R. Jain, O.P. Khanna: - Business Economics, V. K. Publications, New Delhi.
- K. Jothi Sivagnanam and R. Shrinivasan : Business Economics, Tata McGraw Hill Publications, New Delhi
- Varshney & Maheshwari: Managerial Economics, Sultan Chand & Sons, New Delhi.
- Mehta: Managerial Economics, Sultan Chand & Sons, New Delhi.
- Joel Dean : Managerial Economics, Prentice Hall, New Delhi.
- Mote, Paul & Gupta: Managerial Economics- Concepts and Case, Mc Graw Hill, New Delhi.

## M.Com. I Semester

University Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

### Paper No. MC III (1.3) Personality Refinement

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**Objectives:** To understand the concept of personality and personality refinement, significance and to develop various traits required for personality refinement and development.

#### Unit-I Personality Refinement

Personality defined, Elements of personality, Determinants of personality, Personal SWOT analysis, the concept of success and failure. What is success? - What is failure and factors affecting to them. Do's and Don'ts.

#### Unit-II Attitude

Attitude - Concept - Significance - Factors affecting attitudes - Positive attitude - Advantages - Negative attitude - Disadvantages - Ways to develop positive attitude - Difference between personalities having positive and negative attitude.

Self-esteem - Advantages – Disadvantages - Do's and Don'ts to develop positive self-esteem.

#### Unit-IV Goal-Setting

Concept of goal-setting - Importance of goals - Dream Vs Goal - Why goal-setting fails? – SMART (Specific, Measurable, Achievable, Realistic, Time-bound) goals - Art of prioritization - Do's and Don'ts about goals.

#### Unit-V Other Aspects of Personality Refinement

Self-Management, Time Management, Stress Management, Body language - Assertiveness - Problem-solving - Conflict Management – Decision making skills - Positive and creative thinking - Leadership and qualities of a successful leader – Character-building - Team-work - Lateral thinking - Work ethics – Management of change - Good manners and etiquettes (Concept, significance and skills to achieve should be studied.)

#### Suggested Readings:

1. Communicate to Win - Richard Denny - Kogan Page India Private Limited, New Delhi.
2. You Can Win - Shiv Khara - Macmillan India Limited
3. Group Discussion and Public Speaking - K. Sankaran and Mahendra Kumar - M.I. Publications, Agra
4. GaytriKunj –Shanti Kunj, Dev Sanskarti University, Personality Refinement, Part I, II & III, Haridwar, India
5. Organisational Behaviour - S. P. Robbins - Prentice-Hall of India Pvt. Ltd., New Delhi
6. Basic Managerial Skills For All - Prentice-Hall of India Pvt. Ltd., New Delhi
7. 8 Habits - Stephen Covey
8. Management Thoughts - Pramod Batra
9. Produced by Prof. Rooshikumar Pandya - Creative Communication and Management Center, Bombay.
10. A 60 minute cassette on The Art of Relaxation: Stress Management

**M. Com. I Semester**

University Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

**Paper No. MC IV (1.4)**

**Quantitative Techniques for Business Decisions**

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**Learning Outcomes:**

To evaluate the business decisions through Quantitative techniques, to enable the business decisions with numerical ability and to apply various business mathematical techniques through transportation, assignment, game theory and other quantitative techniques.

**Unit I Quantitative Techniques:**

Meaning and Classification of Quantitative Techniques, Programming Techniques, Role of Quantitative Techniques in Management Decision - making.

**Unit II Transportation Problems**

Introduction, Terminology in Transportation Problems, General Procedure for Solving a Transportation Problem, Methods for Finding the Initial Feasible Solution: North – West Corner Method (NWCM), Least Cost Method (LCM) or Matrix Minima Method, Column Minima Method, Row Minima Method, Vogel's Approximation Method (VAM), Methods for Finding the Optimum Solution: Modified Distribution (MODI) Method or UV method.

**Unit III Assignment Problems**

Introduction, Hungarian Assignment Method (HAM), Special Cases in Assignment Problems: Unbalanced Problem, Multiple Optimum Solution, Maximization Problems,

**Unit IV Game Theory and Decision Theory**

Introduction, Terminology, Game Theory – Two Person – Zero Sum – Game. Saddle Point, Value of Game, Dominance Strategy, Mixed Strategy, Limitations of Game Theory.

Decision Theory: Introduction, Elements of Decision Making Problem, Decision Models, Decision Making under risk (EMV criteria), Decision Making Under Uncertainty: Maximin criteria, Maximax Criteria, Hurwicz alpha criteria, Laplace Criteria, Minimax Regret Criteria

**Unit V Replacement Models and Sequencing Models::**

Introduction to Replacement, Terminologies, Replacement Models, Replacement Problems, Introduction to Sequencing Models, Terminologies, Sequencing Models, Sequencing Problems Johnson's Algorithm for no jobs & Two machines n jobs & three machines, Two jobs and m machines problems

**Suggested Readings:**

1. Quantitative Techniques in Management. (TMH)– by N.D. Vohra , Tata Mc Graw Hill
2. Quantitative Techniques by C.R. Kothari, Vikas Publishing House, Delhi.
3. Statistical Methods - by S.P. Gupta, Sultan Chand & Sons.
4. Statistical and Quantitative Methods by Ranjeet Chitale, Nirali Publication.

**M.com I (First Semester)**

University Examination 50 Marks  
Internal Assessment 50 Marks  
Total 100 Marks

**Paper No: MC V (1.5)**  
**International Business**

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**Objective:** The objective of this course is to provide understanding to the students about international business management. The students will benefit by acquiring new ways and means in working with international business environment.

**UNIT –I Introduction of Globalization – Globalization** meaning, importance and impact, forces behind globalization, Dimension of Globalization, **Introduction to international Business:** why companies engage in International Business, stages of Internationalization, Approaches of International Business, Goals of International Business, Advantages of International Business and Problems of International Business.

**UNIT –II the Environment of International Business:** Social-Cultural Environment; Technological Environment, Economic Environment, Political Environment; and Natural Environment (STEPIN). India's Foreign Trade Policy, Country Evaluation and selection.

**UNIT – III Modes of Entering International Business:** Exporting, Licensing, franchising, Contract manufacturing, management contract, Turnkey project. Foreign direct investment, alliances like merger and acquisitions, joint venture. **International Trade: Policies and Relations:** Tariffs, subsidies, import quotas, voluntary retains. International trade relations, international and business firm.

**UNIT –IV International Regulation:** Trade Regulation- Tariff and Non- Tariff Barriers, Trade Block, EU, NAFTA, ASEAN and SAARC. **World Trade Organization (WTO) – GATS.**

**UNIT –V Recent Trends in International Trade:** Balance of Payment, International Marketing, International Production and Logistics Management. Special Economic Zones (SEZs), Future of International Business special emphasis on India and China.

**Suggested Readings:**

- International Business Environment- P. Subba Rao.
- International Business Environment- Bhalla and Raju.
- International Financial Management - P. G. Apte.
- International Business – Francis Cherulinam.
- International Business – Rao and Rangachari.
- Export Management – Rathod
- International Business – Rao and Rangachari.
- Global Business Today – Charles Hill.

**M.com I (First Semester)**

University Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

**Paper No: MC 1.6.1**

**Principle and Practice of Banking**

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**Unit I: INTRODUCTION TO BANKING:**

Definition of bank, banking in India, role of banking, types of bank in India: Central Bank, Commercial Bank and its functions, Development bank and its features, Co-operative bank and its type, Difference between commercial bank and Co-operative bank, specialized bank, Introduction to RRB.

**Unit II: CENTRAL BANK OF INDIA**

Evolution of Reserve Bank of India, Working functions of Reserve Bank of India, Monetary Policy and its Objectives, Regulatory Role of Reserve Bank of India, .

**Unit III: MONEY MARKET & CAPITAL MARKET IN INDIA**

Money Market Concept ; Instruments of money market: Call Money, Treasury Bills, Certificate of Deposit, Commercial papers, Ready Forward Contract, Commercial Bill, Negotiable Instruments, Types of Negotiable Instrument. Capital Market-Introduction.

**Unit IV: NATIONAL BANK FOR AGRICULTURAL AND RURAL DEVELOPMENT (NABARD)**

Introduction, Historical Background of NABARD, Objective, Role and Functions of NABARD, Role of NABARD in Agricultural refinance, Subsidiaries of NABARD.

**Unit V: EVOLVING TRENDS IN MODERN BANKING**

Electronic payments, (Internet, Phone and M-Banking) Electronic Clearing System, Debit, ATM and Credit cards, Electronic Funds Transfer, RTGS (Real Time Gross Settlement), NEFT (National Electronic Fund Transfer), Grievance Handling Mechanism- Bank Ombudsman, Comparing homogeneous products features of bank.

**Suggested Readings:**

- Justin Paul and Padmalatha Suresh: Management of Banking and Financial Services
- Reserve Bank of India functions and working (latest edn.) R.B.I.
- Monetary Economics for India, Dr. Narendra Jadhav
- All journals published by Indian Institute of Banking and Finance

**M.COM. II SEMESTER**  
**OPERATIONS RESEARCH**  
**Paper No. VII**

University Examination 50 Marks  
Internal Assessment 50 Marks  
Total 100 Marks

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**Unit I: Introduction to Operations Research**

Introduction to Operations Research, Meaning, definition, characteristics, application and scope of Operations Research, Operations Research and Decision Making, applications of various OR techniques, Role of Computers in Operations Research, Limitations of Operations Research.

**Unit II: Linear Programming**

Introduction, Requirements of a Linear Programming Problem, Assumptions in Linear Programming Models, Applications of Linear Programming Method, Areas of Applications of Linear Programming, Advantages of Linear Programming Methods, Limitations of Linear Programming Model, Formulation of Linear Programming Problems, Graphical Method of Solution.

**Unit III: Net-Work Analysis in Project Planning:**

Meaning of Project, Project Planning, Project Scheduling, Project Controlling, Work Breakdown Structure, Tools and Techniques of Project Management: Bar Charts, Milestone charts and Velocity diagrams, Network Techniques: Programme Evaluation and Review Technique (PERT), Critical Path Method (CPM), Role of Network Techniques in Project Management, Network Logic, Numbering the Events- Fulkersons' Rule.

**Unit IV: Simulation**

Introduction, What is Simulation?, When to Use Simulation, Process of Simulation, Advantages and disadvantages of Simulation, Simulation Model, Applications of Simulation, Monte Carlo Simulation, Event Type Simulation, Queuing Problem Simulation.

**Unit V: Queuing Theory**

Introduction, Terminologies, General Structure of Queuing System (Elements of Queuing System), Arrival Process, Service System, Queue Structure, and Operating Characteristics of Queuing System, Kendalls' notation for representing Queuing Model, Single Server Queuing Model and problems based on Single Server Queuing Model.

**Reference Books:**

- 1) Introduction to Operations Research: Prem Kumar Gupta, Dr. H.S. Hira, Aarti Kamboj, S. Chand Publications, New Delhi.
- 2) Operations Research Problems and Solutions: J.K. Sharma, Mcmillan Publications.
- 3) Quantitative Techniques in Management: N.D. Vohra, Tata McGraw Hill Education Private Limited, New Delhi.
- 4) Statistical and Quantitative Methods; Ranjeet Chitale, Nirali Publication, Pune.

**M.COM. II SEMESTER**  
**MARKETING MANAGEMENT**  
**Paper No. II/SCMS/DSE4/MC 2.2**

University Examination 50 Marks, Internal Assessment 50 Marks = 100 Marks

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**Objectives:** The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

**Unit-I Marketing Management:** Marketing – Definition, Concept, Process of Marketing, Significance & functions of Marketing, Marketing Management Orientations, Selling v/s Marketing, Market & Classification of Market, Role & functions of Marketing Manager

**Unit – II Marketing Functions:** Marketing Mix - Product mix, Product life cycle concept – Stage and marketing strategies, Concept of branding, Price Mix - Objectives, Methods and Policies, Place Mix - Types of channels of distribution, Factors effecting choice of distribution channel, Promotional Mix - Advertising, Personal selling, Sales promotion, Public Relations

**Unit-III Marketing System:** Concept & components of a Marketing Information System – Marketing Research – Meaning & scope – marketing research procedure – types & techniques of Marketing Research –Management’s use of Marketing Research, Market Segmentation: Meaning, Definition, Different ways to Segmentation

**Unit-IV: Consumer Behavior & Emerging Trends in Marketing:** Meaning, definitions, importance, types of buyers, buying motives, buying decision process Service Marketing, E-Commerce, Telemarketing, Online Marketing, Digital Marketing,

**Reference Books:**

1. Marketing Management, Philip Kotler
2. Marketing Management, Ramkumari Namswami
3. Marketing Management, Saxena
4. Philip Kotler & Armstrong : Principles of Marketing, Person Asia New Delhi

5. Rajan Saxena : Marketing Management
6. Rama Swamy and Nama Kumari : Marketing Management in the Indian context Mac Millan India
7. William D.Pereult Jerome Mc Carthy : Basic Marketing

**M.COM. II SEMESTER  
FIANANCIAL MANAGEMENT  
Paper No. IX**

University Examination 50 Marks  
Internal Assessment 50 Marks  
Total 100 Marks

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**Unit-I Introduction to Financial Management:** Nature and scope of scope financial management, objectives of Financial Management, Role of financial manager, Concept of Time Value of Money – Future Value and Present value.

**Unit-II Capital Budgeting:** Meaning and scope, capital budgeting decisions, methods of capital budgeting, risk analysis in capital budgeting, sources of long term finance.

**Unit-III Capital Structure:** Meaning, Theories and factors, cost of capital, Process of capital structure, leverage and its types, different sources of raising finance, weighted average cost of capital.

**Unit-IV Dividend decisions:** Nature of dividend decisions, Dividend decision policy, risk analysis, reserves and surplus role of surplus, factor affecting dividend decisions.

**Unit-V Working Capital Management:** Meaning, Decisions in working capital, Financing of working capital, cash management, inventory management, receivables management, Factors affecting working capital decisions.

**Reference Books:**



1. Brigham, E. F. and Ehrhardt. M. C., “Financial Management Theory and Practice”, 2006, 10th Ed. Thomson South-Western.
2. Ross Westerfield Jaffe, “Corporate Finance”, 7th Ed, TMH Publishers
3. Vishwanath S. R., “Corporate Finance: Theory and Practice”, 2007, 2nd Ed. Response books, Sage Publications.
4. Prasanna Chandra, “Financial Management Theory and Practice”, 7th Ed. Tata McGraw Hill,
5. I. M. Pandey, “Financial Management”, 2010, 10th Ed. Vikas Publishing House.

**M.COM. II SEMESTER  
HUMAN RESOURCE MANAGEMENT**

**Paper No. X**

University Examination 50 Marks  
Internal Assessment 50 Marks  
Total 100 Marks

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**Objectives: To introduce to Human Resources Management, Human Resources Planning, Job Analysis, Compensation management & Industrial Relation.**

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**Unit-I: Introduction to HRM :** Concept & Nature of HRM, objectives & Importance of HRM, Role and Functions of HRM; Scope of HRM; Changing Environment of HRM; Aspects of HRM.

**Unit –II: HR Planning:** Concepts; objectives, Need & Important of HRP, Factors Influencing HR planning; HR Planning Process; Problems of HRP, Level of HRM, Guideline for making HRP effective, Career Planning Objectives & Process.

**Unit-III: Job Analysis,** concept & objectives, Significance & Process of Job Analysis, Job description and job specifications, Techniques / Method of job Analysis, use of job analysis information ; Methods & Technique of Recruitment, Selection; Tests and Interview Techniques, Training and Development, Performance Appraisal & its methods, Placement & Induction.

**Unit – IV: Compensation Management :** Objectives, Principals, Wages and Salary administration, Concepts and Principles; Influencing Factors; Current Trends in Compensation – Methods of Payment – Incentives, fringe benefits and Rewards, morale and productivity Performance Management System: Introduction, Appraisal and Process.

**Unit –V: Managing Industrial Relations:** Meaning, Objectives & Functions of Trade Unions – Employee Participation Schemes – Collective Bargaining – Marketing Knowledge Workers. Industrial Relations in India, health, safety and welfare and social security, Workers Participation in Management, HR Accounting & Auditing, HRIS.

**Reference Books:**

1. Venkata Raman C.S., and Srivastava BK Personnel / Human Resource Management, TMH,ND
2. Cynthia D. Fisher & Lyle F. Schoenfeld; / Human Resource Management, Wiley India, New Delhi. 3. DK Tripathi, Human Resource Management: Text & Cases, Wisdom, Delhi
4. Fisher, Managing Human Resource, Cengage, ND
5. N.K.Singh / Human Resource Management, Excel Publications.
6. Jyothi - / Human Resource Management, Pearso Education, New Delhi.
7. Biswajeet Pattnayak / Human Resource Management, Prentic hell of India New Delhi.
8. P.S Rao , Essentials of Human Resource Managemen & IR, Himaliya ,Mumbai

**M.COM. II SEMESTER  
ADVANCE ACCOUNTS**

**Paper No. XI**

University Examination 50 Marks  
Internal Assessment 50 Marks  
Total 100 Marks

**Objective:** The objective of this course is acquainting students with the advance accounting tools and techniques for business decisions.

**Unit I: Financial Statement Analysis :** Meaning, Definitions, Objectives, Importance and Limitations of financial statements. Types of financial statement Analysis-Comparative, Common size, Trend, fund flow, Cash flow and Ratio Analysis. Numerical problem on Comparative, Common Size and Fund flow Analysis.

**Unit II: Share Capital- Issue and forfeiture of shares :** Types of Shares and Share Capital ,Issue of Shares and Forfeitures of Shares, Share Application money, Share Allotment Money, Call money, Share Premium and Discount of Shares, Journal entries on Issue of Shares and Forfeitures of Shares.

**Unit III: Hotel Accounting :** Types of Customers or Guests of a Hotel ; Important terms in connection with Hotel Business ; Hotel Accounting ; Front Office ;Visitors or window ledger ; Hotel Accounting –back of the House ; General Book keeping ; Final Accounts of Hotel Industry.

**Unit IV: Recent Development in Accounting :** Social Accounting- Social responsibilities of Business-Meaning, Approaches, Measurement of Social Cost Benefit. Employees Account ,Society’s Account, Social Income Statement and Social Balance Sheet.

**Unit V: Human Resource Accounting:** Need for HRA , Reasons for HRA , Development, Meaning , Objectives, Valuation of Human Resource(Approaches), Recording and Disclosure in Financial Statements Benefits, Problems and Limitations of Human Resource Accounting.

**References:**

1. M. N. Arora, Cost And Management Accounting; Himalaya Publishing House.
2. S.P.Jain and K.L.Narang, Advanced Accountancy; Kalyani Publishers.
3. M.E. Thukaram Rao, Cost And Management Accounting; New Age International (P) Limited, Publishers.
4. I. M. Pandey, Management Accounting; Vikas, Delhi.
5. S. N. Maheshwari, Principles of Management Accounting, Sultan Chand & S

**M.COM. II SEMESTER  
INDIAN FINANCIAL SYSTEM**

**Paper No. XII-A (Optional)**

University Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

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Objectives: The objective of this course is to facilitate to understand the concept of India Financial System, Capital Market, Mutual Funds, Regulatory bodies, SEBI, IRDA etc.

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**Unit I: Indian Financial System an overview:**

Introduction to financial system, components of Indian financial system Phase I pre 1951, Phase II 1951 to Mid-eighties, Nationalization, Development Banks, Life Insurance Corporation of India, Unit Trust India, Protection to investors, Securities contract (Regulation) Act, Foreign exchange Act., Phase III: Liberalization & Privatization in Indian Financial System.

**Unit II: Capital Market (Primary Market):**

Introduction to Money Market & Capital Market, Introduction primary market, public issue, offer for sale, placement, Right issue, Bonus issue. Primary Market Intermediaries, Merchant Bankers, Underwriters, Portfolio Managers.

**Unit III: Secondary Market:**

Secondary Market: Introduction, function, Bombay Stock Exchange, National Stock Exchange, Over The Counter Exchange of India, National Securities Depository Ltd., Trading in stock exchanges.

**Unit IV Mutual funds:**

Introduction to Mutual Fund in India, types of Mutual funds, SEBI's directives, Asset Management Companies, RBI Guidelines, Non Banking Financial Companies, Regulations for NBFC Foreign Investment, Significance & Role of Foreign Investment.

**UNIT V Regulatory bodies:**

Security Exchange Board of India, Reserve Bank of India, Insurance Regulatory and Development Authority, Foreign exchange market, Finance commission, Credit rating companies.

**References:**

- 1) H R Machiraju, Indian Financial System, Vikas Publishing House Pvt. Ltd., New Delhi.
- 2) M Y Khan, Indian Financial System, Tata McGraw Hill Publishing Company Ltd., New Delhi.
- 3) Shashi K Gupta, Nisha Aggarwal & Neeti Gupta, Indian Financial System, Kalyani Publishers, New Delhi.

## **M.Com II SEMESTER**

### **INDUSTRIAL RELATIONS**

Paper No. – MC 2.6.2

Course no. XII (B)Optional 2

University Examinations 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

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**Objectives:** The purpose of this course is that the students should gain an understanding on the Basic concept Management of industrial relations & employment laws.

**Unit I Industrial Relations:** Definition, objective of IR, Aspects of IR, Growth of IR, Functional requirement for successful IR programme, IR: Shifting paradigm.

**Unit II Industrial conflicts:** Nature, process of conflict, Management of conflict, Industrial conflict resolution, Provisions under the **Industrial Disputes Act, 1947**; Authorities under the Act, Reference of disputes to boards, courts or Tribunals, Procedures, Powers and duties of Authorities, Strikes, Lockouts, Layoff and retrenchments, unfair labour Practices, Penalties.

**Unit IV: Trade Unions:** Meaning, Principles of Trade Unionism, **Trade Unions Act 1926**- Definitions, Objectives, registration & recognition of Trade Unions, Penalties and procedure, **Collective Bargaining:** Nature and functions; Types of bargaining; Collective bargaining in the Indian context; Employee Grievances and Discipline.

**Unit V: Factories Act, 1948:** Definition, scope and provisions of the act, **Minimum Wages Act, 1948:** Definition, scope and provision of the act. **Payment of Wages Act, 1936:** Definition, scope and provision of the act.

**Reference Books:**

1. Labour & Employment Law in India - Manishi Pathak & Puneet Arora
2. Human resource Management & Human relations – V.P. Michael.
3. Textbook on Labour & Industrial Law - Dr. H.K. Saharay

4. Industrial Relations – Monappa.
5. Dynamics of Industrial Relations in India – C.B. Memoria&Memoria.
6. Human Resource Management and Industrial Relations – Nirmal Kumar.

**M.Com. III SEMESTER**  
**YOGA AND VALUE EDUCATION**  
**Paper No. MC XIII (3.1)**

University Examination 50 Marks  
Internal Assessment 50 Marks  
Total 100 Marks

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**Objectives:** Basic objective of this course is to create awareness about Human Life, yoga and value education for developing balanced personality.

**Unit –I Introduction to Yoga and Value Education:**

Significance of yoga and value education, concept of Yoga, types of Yoga and value education, social context of value education, objective of value education, types of values.

**Unit – II Life Style Management:**

Human Life, Life style, Meditation, Leadership, Success & failure of human life.

**Unit –III Health and Fitness Management:**

Yoga for health and fitness- yoga for stress relieving. Health, fitness and yoga meaning & significance human growth and development, difference between, Asanas & exercises –role of Asanas, Pranayama, Kriyas, Mudra, for Human Development.

**Unit –IV Personality Development through Yoga:**

Personality development through yoga and yogic perspectives in the context of Pantajali yog and Bhagwat Gita- pursuit for self realization

**Unit – V Meditation and Yoga Management:**

Constant Remembrance & Emotional Intelligence, Emotional & spiritual health through meditation- a holistic view of life through yoga value dimensions, spirituality- yoga and HRM- prayer and its significance in yogic practices.

**Suggested Readings:**

1. Ram Acharya Sharma, Gayatri Pariwar, Deo Sanskurati University Distance learning centre, Haridwar.
2. Ramakrishana Math, Values : The key to a meaningful life, Sri, Ramkrishna Math Madras ISBN 81-7-20-726-X.
3. Phylgenda Sinha, .1970 Indian Institute of Yoga, Yoga Meaning, Values and practices, Arya Kumar Road Patana-4,
4. Kamlesh Chaturvedi, 1976, Moral and spiritual values, Muni Nathmal, Adarshasahitya sangha, churu Rajasthan .

5. Gawande E.N., Value oriented education : vision for better living, Sarups and sons, Ansari Road, Darya, Ganj New Delhi ISBN 81-7625-270
6. Acharya Rajvir Shastri, Arsha sahitya Pracher Trust, New Delhi 110006
7. Bhogal R.S. Youga and Mental Health, Lonvala Kaivalyadhama,
8. Ganguly S.K., Yougasana a Teachers guide NCERT, New Delhi.
9. NCERT, Nov. 2002, Education in values: A source book, NCERT Sri, Aurobindo Marg New Delhi – 110016

**M. Com III SEMESTER**  
**COMPUTER APPLICATION IN BUSINESS**  
**Paper No. MC XIV (3.2)**

University Examination 50 Marks  
Internal Assessment 50 Marks  
Total 100 Mark

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**Unit-I Introduction to Computer Concepts and ICT:**

Elements – Characteristics–Classification–Architecture & Features of Computers. – Various interfacing Devices & Gadgets used for Business- ICT- meaning, advantages and Disadvantages.

**Unit-II Software Concepts:** System Software, Application software, Packages, their nature and qualities, Operating Systems its types, Functions and uses.

**Unit-III MS Office :** Applications of MS Word in Business, Applications of MS Excel: Graphs and Charts – Calculation of various financial functions - Ms Access: Tables and Queries, MS Power Point: Creation of slides, animation and templates - Designing Presentations – Slide show.

**Unit-IV Advances in Computer Applications:** Overview of new business application packages, New and forthcoming trends in technological advances, Concept of Cloud computing, Role of Social Media in Business, Technology and Change in Business practices.

**Suggested Readings:**

1. Computer Applications in Management, Saxena and Prathpreet Chopra, , Vikas, New Delhi
2. Introduction to Information Technology, Aksoy, Cengage, New Delhi.
3. Computer Application in Business, Parameswaran:– S Chand, New Delhi.
4. Management Information Systems, Mahadeo Jaiswal, Monika Mittal, Oxford University Press.
5. Handbook of CPU Fault Diagnostics, N C Dhande, Sanket Prakashan, Nanded. 81-88907-10-3
6. Database Management Systems, PS Gill, IK Int Pub House, New Delhi
7. Management Information Systems, D.P. Goyal, MacMillan Publishers.
8. Pentium processor Architecture & Supporting features, N C Dhande, Sanket Prakashan, 81-88907-01-4

9. E learning resource: Pradip & Preeti Khanna, Computer Fundamentals.
10. Handbook of MS Excel, BPB Publications, 2010 New Delhi.
11. MS Office Users Guide, Microsoft Publications.

## **M. COM III Semester**

### **Statistical Analysis for Business Decision**

#### **Paper No XV (3.3)**

Universities Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

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**Objectives:** The main objective of this course is to acquaint students with some basic concepts in Statistics. They will be introduced to some elementary statistical methods of analysis of data.

**Unit I: Statistics:** Introduction, Definition, Scope and importance, Statistics-Science or Art, Function of Statistics, **Statistical Survey:** Introduction, Planning the Survey, Executing the Survey, **Collection of Data:** Introduction, Primary and Secondary Data, methods of collecting primary data, Drafting the Questionnaire, Sources of secondary data.

**Unit II: Sampling and Sampling Design:** Introduction, Census and Sample Method, Theoretical Basis of Sampling, Methods of Sampling- Probability and Non-Probability Sampling Methods, Sampling and Non Sampling Errors. **Classification and Tabulation:** Introduction, Definition and objectives of Classification, Types of Classification, Formation of Discrete and Continuous frequency Distribution, Tabulation of data, Parts of Table, general Rule of Tabulation, Types of table. **Diagrammatic and Graphical Presentation:** Introduction, Significance, Types of Diagrams, Graphs, Graphs of Frequency Distributions. **(Solve Numerical Problems)**

**Unit III: Measures of Central Values:** Introduction, Meaning, Definition and Objectives of Average, Types of Averages-Arithmetic Mean, Median, Mode, Geometric Mean, Harmonic Mean, Relationship among the Averages, which average to Use. **Measures of Dispersion:** Meaning, Definition and Significance of Dispersion, Methods of Studying Variation. **Skewness:** Introduction, Types of Skewness, measures of Skewness. **(Solve Numerical Problems)**

**Unit IV: Correction Analysis:** Introduction, Significance of the study of correlation, Types of Correlation, Karl Pearson's Coefficient of Correlation, Rank Correlation coefficient. **Regression Analysis:** Introduction, Uses of Regression Analysis, difference Between Correlation and Regression analysis, Regression line, Regression equation, Standard Error of estimate. **Analysis of Time Series:** Introduction, Utility of Time Series Analysis, Components of Time Series, Measurement of Trends. **(Solve Numerical Problems)**

**Unit V: Statistical Inference:** Introduction, procedure of testing hypothesis, Types of Error in Testing Hypothesis, Two Tailed and One Tailed Test of Hypothesis, Standard Error and Sampling distribution, Estimation, Test of Significance for Large Samples and Small Sample. **Chi-Square Test ( $X^2$ ):** Introduction, Use of Chi-Square, Conditions for Applying Chi-square test. **F-Test and Analysis of variance:** Application of F-Test, Analysis of variance. **(Solve Numerical Problems)**

#### **Suggested Readings:**

1. Statistical Methods by S. P. Gupta
2. Hooda, R.P. Statistics for Business and Economics, Mac Millan, New Delhi
3. Heniz, Kohler: Statistics for Business & Economics, Harer Collins, New york
4. Hien, L.W.: Quantitative approach to Managerial Decisions, prentice Hall, New Jesery.
5. Lawrence B.Morse: Statistics for Business 7 Economics, Harper Collins, New Yourk
6. Levin, Richard I, and David S.Rubin: Statistics for Management, Prentice Hall, Delhi

## **M. COM III Semester (CBCS Pattern)**

### **Research Methodology**

#### **Paper No XVI (3.4)**

University Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

**Objectives:** The course will focus on an introduction to various research designs including experimental and non-experimental, as well as quantitative and qualitative research methods. In addition, the course will focus on providing a practical understanding of several statistical tools used in medical and health research. The emphasis will be on knowing when to use the various tests, what they measure, and how to interpret results.

**Unit I: Research fundamental:** Meaning and Objectives of Research, Research categories, Types of research Studies, Research Methods and research methodology, Research process. **Scientific Method:** Introduction, Methods of eliminate uncertainty, Steps in Scientific research, Difficulties in applying Scientific method in marketing research, **Hypothesis-** Types of Hypothesis, precaution while Setting Hypothesis, Types of Errors, Inductive v/s deductive logic.

**Unit II: Defining Research problems and Hypothesis Formulation:** Defining the Research Problems, formulation of the Problems, Developing the research Plan, Importance of Hypothesis in decision making. **Research design:** Introduction, Types of research designs, Extension of true experimental design, selecting an Experimental Design Limitations of experimental design.

**Unit III: Methods of Techniques of data collection:** Types of data, distinction between Primary and Secondary data, data Collection procedure for primary Data, Major Steps in conducting a Survey, Methods of secondary data Collection, schedule method Case study Method. **Sampling:** Introduction, Sample v/s Census, Criteria for Good Sampling, The Sampling Process, Types of Sampling methods/Techniques, Sampling and non- Sampling Errors.

**Unit IV: Attitude Measurement and Scale:** Nature of Attitudes, Use of Attitude Measurement, Types of Scale, Potential Sources of error in Measurement, SPSS Procedure for Multidimensional Scaling. **Questionnaire Design:** Introduction, Techniques for Designing Questionnaires, Types of Questions, Questionnaire Construction. **Data Preparation and Preliminary Analysis:** Editing, Coding, tabulation, Process and Analysis, Formal Investigation.

**Unit V: Statistical Analysis and Interpretation of Data:** Hypothesis testing, Chi-Square Test, measures of Association, Standard Error of the estimates. **Multivariate Analysis:** Introduction, definition, Objectives, Application of Multivariate Analysis, major techniques of multivariate Analysis. **T-Test and ANOVA:** T-test, ANOVA, ANCOVA. **Research Report and Proposal Writing:** Introduction, Research Proposal, An insight into Research report and proposal, types of research report, guidelines for writing a report, Size of Report, Steps in Writing Report, Report presentation, Typing the report and documentation and Bibliography.

#### **Suggested Readings:**

1. Research Methodology by Dr. S L Gupta
2. Research Methodology by C R Kothari
3. Kerlinger F.N. Fundamentals of behaviour Research Holt Rinehart & Sinson Newyork
4. Sadha A.N. Singh Amerjit : Research Methodology in social sciences Himalaya Pub. 1980



5. Bajpai S.R. : Methods in social survey & Research kitab Ghar Kanpur
6. Whitney : Research in education
7. John W. Best : Research in education

**M. Com III Semester Syllabus**  
**Business Communication**  
**Paper No XVII (3.5)**

Internal Assessment 50 marks  
Total 50 marks

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Objective: To improve the communication, soft skill letter writing, report writing skill of students.

**Introducing Business Communication**

Meaning of Communication, Definitions of Communication, Features of Communication, Communication process, Elements of Communication process, Business Communication, Definition of Business Communication, Basic forms of Communication, Communication process models, Theories of Communication, Audience Analysis.

**Self – Development and Communication**

The role of communication in self-Development, Development of Positive Attitude, Swot Analysis.

**Writing skills**

Written Communication, planning of business messages, steps to planning, rewriting and editing, and the first draft restructuring the final draft, Business Letters, Principles of Letter Writing, Physical Appearance of Business Letters, Layout of a Business Letter, Request Letters, Good News Letters, Bad News letters, sales letters, persuasive letters, office Memorandum or Memo & Memo Format.

**Report Writing**

Meaning and definition of Report, Characteristics of Report, Types of Reports, Formal Report, Report Preparation, Oral Presentation, Principles of Oral Presentation, Factors Affecting Presentation, Sales Presentation, Training Presentation, Speeches to Motivate, Effective Presentation Skills.

**Books Recommended**

1. Communication In organisation By Dalmar Fisher.

2. The Skills of Communicating By Bill Scott.
3. Business Communication By Chappan and Red.
4. Business Corresponding and Report Writing By R.C. Sharma & Krishna Mohan.
5. Business Communication By R.C. Bhatia.

**M Com III Semester**  
**Banking Reform and Regulations**  
**Paper No. MC No. XVII-A (3.5.1)**

University Examination 50 Marks  
Internal Assessment 50 Marks  
Total 100 Marks

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**Unit 1: Overview of Banking Reforms:** Growth of Banking in India, Reformatory Phase since 1991, Recommendations of Narasimham Committee Report , Review of Banking Reforms

**Unit 2: Banking Regulatory framework- I** - An Overview of RBI Act, 1934 And Banking Regulation Act, 1949 – Opening of New Banks and Branch Licensing – Constitution of Banks’ Board of Directors and their Rights – Banks’ Share Holders and their Rights – CRR and SLR Concepts – Cash - Currency Management – Powers to Control Advances.

**Unit 3: Banking Regulatory framework- II** – RBI as a Controller of Foreign Exchange – RBI as Banker to the Government– RBI as Lender of the Last Resort – Monetary and Credit Policy – Audit and Inspection – Supervision and Control – Winding Up – Amalgamation and Mergers – Disclosure of Accounts and Balance Sheets – Submission of Returns to RBI.

**Unit 4: Electronic Banking and IT in Banks-** Principles of Lending– IT Application in Banking – Automated Clearing Systems – Electronic Fund Management – Real Time Gross Settlement (Rtgs) – National Electronic Funds Transfer (Neft) – Automated Teller Machines (Atms) – Electronic Commerce And Banking – International Payment Systems – Cyber Crimes and Fraud Management

**Unit 5: Securities of Bank loans:** – General Principles of Secured Advances – Various Kinds of Securities : – Land/Real Estate – Stocks and Shares – Debentures – Goods – Life Policies – Book Debts – Fixed Deposit – Supply Bills – Charge Over Securities : – Pledge – Hypothecation – Lien: –Assignment  
– Mortgage

**Suggested Readings:**

1. M.L.Tannan, revised by : Banking Law and Practice, Wadhwa & Company, Nagpur C.R. Datta & S.K.Kataria

2. A.B. Srivastava and : Seth's Banking Law, Law Publisher's India (P) Limited K. Elumalai
3. R.K. Gupta : BANKING Law and Practice in 3 Vols.Modern Law Publications.
4. Prof. Clifford Gomez : Banking and Finance - Theory, Law and Practice, PHI Learning Private Limited
5. J.M. Holden : The Law and Practice of Banking, Universal Law Publishing.

**M.COM III Semester**  
**LEGAL FRAMEWORK OF BANKING**  
**Paper No. XVII-A (3.6.1)**

University Examination 50 Marks  
Internal Assessment 50 Marks  
Total 100 Marks

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**Unit I: Banking Regulation**

Business of Banking, Constitution of Banks, RBI Guidelines, Role of RBI, RBI, Act, 1934, Banking Regulation Act, 1949, Control over Cooperative Banks

**Unit II: Control over Organization of Banks**

Licensing of banking companies, Branch Licensing, Paid up capital and Reserves, Shareholding in Banking Companies, Board of Director, Chairman of banking company, Control over Management, Corporate Governance.

**Unit III: Banking Business Regulations**

Power of RBI to issue Directions, Acceptance of Deposit, Nominations, Regulation of Interest rate, Regulation of payment system, Internet banking guidelines, Regulation of Money market instruments, Banking Ombudsman, Reserve Funds, Maintenance of CRR,SLR.

**Unit VI : Laws Related to Banking**

The consumer protection, Act 1986; Preamble, Extent & Definition, Consumer Protection Councils, Consumer Disputes, Redressal Agencies: Objectives , Negotiable Instrument Act, 1881; Applicability, Definition, Important Provisions, Bank Ombudsmen Schemes; Purpose, Definitions, Procedure for Redressal Grievances

**Unit V: Laws with Reference to Banking Operations**

The Right to Information Act, 2005; Applicability, Definition, Important Provisions, The Prevention of Money Laundering Act, 2002; Obligation, Record to be Maintained, Procedure for maintaining & furnishing Information, Information Technology Act, 2000; Definitions, Electronic Governance, Digital Signature Certificate.

**Suggested Readings:**

- Banking Law and Practice- M.L. Tannan, Revised by C.R. Datta & S.K. Kataria: Wadhwa& Company Nagpur.
- Banking Law and Practice- P.K. Gupta: in 3 Vols. Modern Law Publications.
- The Law and Practice of Banking, -Universal Law Publishing: J.M. Holden
- Banking and Finance- Theory, Law and Practice, PHI Learning Private Ltd