

॥ सा विद्या या विमुक्तये ॥



# स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

“ज्ञानतीर्थ” परिसर, विष्णुपुरी, नांदेड - ४३१६०६ (महाराष्ट्र)

**SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY NANDED**

“Dnyanteerth”, Vishnupuri, 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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प्रस्तुत विद्यापीठाच्या वाणिज्य व व्यवस्थापन शास्त्र या संकुल चालणारा वाणिज्य व व्यवस्थापन विद्याशाखेतील पदव्युत्तर स्तरावरील द्वितीय वर्षाचा CBCS Pattern नुसारचे अभ्यासक्रम शैक्षणिक वर्ष २०२०-२१ पासून लागू करण्याबाबत.

### प रि प त्र क

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक २० जून २०२० रोजी संपन्न झालेल्या ४७ व्या मा. विद्या परिषद बैठकीतील विषय क्र. १२/४७-२०२० च्या ठरावानुसार प्रस्तुत विद्यापीठाच्या वाणिज्य व व्यवस्थापन शास्त्र संकुलात चालणारा वाणिज्य व व्यवस्थापन विद्याशाखेतील अभ्यास पदव्युत्तर स्तरावरील खालील विषयांचे C.B.C.S. (Choice Based Credit System) Pattern नुसारचे अभ्यासक्रम शैक्षणिक वर्ष २०-२१ पासून लागू करण्यात येत आहेत.

1) M. Com. II Year- (III & IV Sem.)

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/२०२०-२१/७४६

दिनांक : ११.०९.२०२०.

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) मा. संचालक, उपकेंद्र लातूर प्रस्तुत विद्यापीठ.
- ५) उपकुलसचिव, पदव्युत्तर विभाग, प्रस्तुत विद्यापीठ.
- ६) साहाय्यक कुलसचिव, पात्रता विभाग, प्रस्तुत विद्यापीठ.
- ७) सिस्टम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ.



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



**Swami Ramanand Teerth Marathwada University,  
Nanded**

**School of Commerce and Management Sciences,**

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

**(Program Code: 137-2)**

**(CBCS System)**

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

**PROGRAM STRUCTURE**

**(Revised of M COM III and IV Semester with effect from June 2020-2021)**

### (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:**

Pattern	Marks	Credit
Internal Assessment	50 Marks	2 Credits
University Examinations	50 Marks	2 Credits
<b>Total</b>	<b>100 Marks</b>	<b>4 Credit</b>

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

Test I	Test II	Test III	Tutorial	Seminar	Total
<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)

Pattern	Marks
Seminar write-up/survey report	10 Marks
Seminar Presentation	10 Marks
<b>Total</b>	<b>20 Marks</b>

**Paper pattern of university Examination for all papers for 2 credits as follows.**

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 & will be short answers (Solve any 5 out of 8 each carrying 2 marks).
2. Solve any 4 questions from Q. No. 2 to Q. No. 8.
3. All questions carry 10 marks each.

**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 university 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:**

<b>Pattern</b>	<b>Marks</b>	<b>Credit</b>
* Project report will carry	50 Marks	2 Credits
* Viva-voce on project	50 Marks	2 Credits
<b>Total</b>	<b>100 Marks</b>	<b>4 Credit</b>

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/other university department and one expert compulsorily 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, and 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**

- A.T.K.T. & grace marks will be given as per other P.G. Courses in the campus school.
- 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.
- External University Examination for each course will be of 50 marks and 2 credits and the duration of University Examination shall be 3 hours.
- 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.
- It is suggested that a minimum of 10 days shall be given to the candidates for preparation of external examination after completion of syllabus.
- 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.

- 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 programme 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.



**M.Com Syllabus 2020-2021 (CBCS)**  
**Name of the Class: M.Com (Second Year: III and IV Semester)**

**M. COM Second Year: III Semester**

<b>Semester III</b>								
<b>Course No.</b>	<b>Course Code</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 3.1	I/137-2/C11	Cost Accounting	4	4	50	50	100	
MC 3.2	I/137-2/SEC4	Computer Application in Business	4	4	50	50	100	
MC 3.3	I/137-2/C12	Tax Planning	4	4	50	50	100	
MC 3.4	I/137-2/C13	Insurance and Risk Management	4	4	50	50	100	
MC 3.5	I/137-2/SEC5	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 in Banking &amp; Finance - Optional 1</b>								
MC 3.6.1(A)	I/137-2/DSE1	Banking Reforms	4	4	50	50	100	
M.C.3.6.1(B)	I/137-2/DSE2	Legal Framework of banking	4	4	50	50	100	
<b>Specialization in Marketing Management - Optional 2 Intra Credit Transfer of M.Com-III Sem with MBA-III Sem</b>								
MC 3.6.2(A)	I/137-2/DSE3	Consumer behaviour and Marketing research	4	4	50	50	100	
M.C.3.6.2(B)	I/137-2/DSE4	Advertising, sales promotion, sales and distribution management	4	4	50	50	100	
<b>Specialization in Accounting &amp; Taxation - Optional 3</b>								
MC 3.6.3(A)	I/137-2/DSE5	Taxation-I	4	4	50	50	100	
M.C.3.6.3(B)	I/137-2/DSE6	Corporate Accounting	4	4	50	50	100	

Total			24	24	350	300	650
<b>Specialization in Human Resource Management - Functional Elective-4 Intra Credit Transfer of M.Com-III Sem with MBA-III Sem</b>							
MC 3.6.4 (A)	I/137-2/DSE7	Leadership Skill and Change Management	4	4	50	50	100
MC 3.6.4(B)	I/137-2/DSE8	Human Resource Training and Development	4	4	50	50	100

**M. COM Second Year:  
IV Semester**

<b>Semester IV</b>							
Course No.	Course Code	Subject/ title of the Paper	No. of Lectures per week	No. of Credits Per Course	C.A.	U.A.	Total Marks
MC 4.1	I/137-2/C14	Auditing	4	4	50	50	100
MC 4.2	I/137-2/C15	Entrepreneurship development	4	4	50	50	100
MC 4.3	I/137-2/C16	Research Methodology	4	4	50	50	100
MC 4.4	I/137-2/SEC6	Foreign Language (Advance Spanish/ French) OR Business Communication	2	Non Credit	50	Nil	50
<b>Elective-IV (To choose 1 out of 3)</b>							
<b>Specialization in Banking &amp; Finance - Optional 1</b>							
MC 4.5.1 (A)	I/137-2/DSE9	Recent Trends In Banking	4	4	50	50	100
MC 4.5.1 (B)	I/137-2/DSE10	Bank Marketing	4	4	50	50	100
<b>Specialization in Marketing Management - Optional 2 Intra Credit Transfer of M.Com-IV Sem with MBA-IV Sem</b>							
MC 4.5.2(A)	I/137-2/DSE11	Services and relationship Marketing	4	4	50	50	100
MC 4.6.2 (B)	I/137-2/DSE12	Retail Management	4	4	50	50	100

<b>Specialization in Accounting &amp; Taxation - Optional 3</b>							
MC 4.5.3 (A)	I/137-2/DSE13	Taxation II	4	4	50	50	100
MC 4.6.3 (B)	I/137-2/DSE14	Advanced Corporate Accounting	4	4	50	50	100
<b>Specialization in Human Resource Management - Functional Elective-4 Intra Credit Transfer of M.Com-IV Sem with MBA-IV Sem</b>							
MC 4.6.3 (A)	I/137-2/DSE15	HRP and strategic Human	4	4	50	50	100
MC 4.6.3 (B)	I/137-2/DSE16	Performance Management and Retention Strategies	4	4	50	50	100
<b>Project</b>							
MC 4.7	I/137-2/C17	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>

Classes	No. of credit per semester	Total marks per semester
M.Com I Semester	24	600
M.Com II Semester	24	600
M.Com III Semester	26 (including two Non-credit course)	650
M.Com IV Semester	26(including two Non-credit course)	650
Total	100	2500

**M. COM. III Semester**  
**COST ACCOUNTING**

**Course No. MC 3.1 || Course Code: I/137-2/C11**

**|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||**

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**Course objective:**

*To impart conceptual knowledge of cost accounting and to equip with skills of ascertainment and control of costs.*

**UNIT-I: INTRODUCTION:** Cost Accounting: Nature and Scope, Need, Objectives, Cost Concepts, Installation of Costing System, Cost Accounting its relationship with Financial Accounting and Management Accounting, Cost Accounting Standards, Cost Classification, Cost Sheet, Books of Accounts, Integral and Non-Integral Accounting, Reconciliation of Cost and Financial Accounts (Including Problems).

**UNIT-II: PROCESS COSTING:** Process Costing: Features, Applicability, Pros and Cons, Unit Costing Vs. Process Costing, Job Costing Vs. Process Costing, Normal Loss and Abnormal Loss, Process Accounts with Stocks, Inter-Process Profit, Equivalent Production, First In-First out Method (FIFO) and Average Method, Joint Products and By-products (Including problems).

**UNIT-III: MARGINAL, ABSORPTION AND DIFFERENTIAL COSTING:** Marginal Cost: Features, Absorption Cost: Pros and cons, Preparation of Income Statement under Marginal Costing and Absorption Costing, Decision Making: Pricing Decisions, Make or Buy Decisions, Product/Sales Mix Decisions, Shut Down or Continue Decisions, Accept or Reject an offer, Differential Costing (including problems).

**UNIT- IV: BUDGETARY CONTROL:** Budget: Meaning, Essentials, Budgeting, Budgetary Control: Essentials, Advantages, Limitations, Classification of Budgets: Functional Budget: Sales Budget, Production Budget, Direct Material Budget, Direct Labor Budget, Manufacturing Overheads Budget, Capital Expenditure Budget, cash Budget, Master Budget, Flexible Budget, Performance Budget, Traditional Budgeting, Zero Based Budgeting (Including Problems).

**UNIT-V: STANDARD COSTING:** Standards: Meaning, Types, Establishment - Standard Costing: Need, Pre-requisites, Pros and Cons - Standard Costing and Budgetary Control – Variance Analysis - Revision of Standards - Control and Efficiency Ratios (Including Problems).

**Course outcome:**

*After learning this course, learners will be able to do process costing, marginal costing, absorption and differential costing and students will be able to control the budget of the organization.*

**SUGGESTED READINGS:**

1. *Jain S.P & Narang K.L., "Advanced Cost Accounting" Kalyani Publishers, New Delhi.*
2. *Iyengar S.P., "Cost Accounting – principles & Practice" Sultan Chand & Sons;*
3. *Prashanta Athma, "Cost and Management Accounting" Himalya;*
4. *Khan M.Y & Jain P.K., "Theory and Problems in Cost Accounting" TMH;*

-----**End**-----

**M. COM. III Semester**  
**COMPUTER APPLICATION IN BUSINESS**

**Course No.: MC 3.2 || Course Code: I/137-2/SEC4**

**|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||**

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**Course objective:**

*The structured course would help the students to understand the relevance of the information technology and its usage for the business*

**UNIT-I Block diagram & characteristics of Computer:** Overview of the developments of Computer through generations. Various Hardware, software and dedicated devices with their significance in business applications. Overview of Programming languages types, styles and generations of languages.

**UNIT- II Concept of Operating Systems:** Single & Multiuser OS. Features of DOS, UNIX, LINUX. Networks, Network Devices and Network Operating Systems, Protocols and Topologies. Application Software, Concept of Visual Programming & Graphic User Interface,

**UNIT-III Concept of Data, Information & Knowledge:** Methods of Database Management such as file & folder. Access systems, DBMS, RDBMS. Concept of Software Packages, MS Office features, Overview of applications using MS Office components such as Word, Excel, Access and Power Point.

**UNIT-IV Modern trends in Information Technologies** such as MIS, EIS, GIS, DSS, MRP1, MRP2, ERP and their impact on Business practices. Business Management Issues and their impact on Business & Commerce.

**Course outcome:**

*On completion the students would develop the application skills based on the information technology in business management process.*

**REFERENCE:**

1. Date, C.J.: *An Introduction on Database Systems*, Addison Wesley, Massachusetts
2. Diences, Sheila S.: *Microsoft office, Professional for windows 95*, Instant Reference: BPB Publication Delhi.
3. P. K. Sinha & P.Sinha, '*Computer Fundamentals*', BPB Publication
4. Norton, Peter: *Working with IBM-PC*, BPB Publication, Delhi.
5. N.C. Dhande, *Visual Basic, A Practical Approach*, Samarth Udyog Prakashan.
6. Brian, J.A.: *Management information systems*, Tata McGRaw Hill, New Delhi.
7. Ullman, J.O.: *Principles of Database systems*, Golangotia Publication, New Delhi.
8. Ed Bott & Woody Leonbard, '*MS-Office 2000*', Prentice Hall India.
9. Nelson, '*MS-Office 2000*', Tata Mc-Graw Hill

**M COM III Semester  
TAX PLANNING**

**Course No.: MC 4.3 || Course Code: I/137-2/C12**

**|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||**

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**Course objective:**

*To impart tax planning skills and knowledge to students for the purpose of self-employment through tax consultancy services.*

*To enable the students regarding current tax planning measures for the present assessment year.*

**Unit I Tax Planning an introduction:** Introduction to tax planning, significance of tax planning, objectives of tax planning, income tax Act 1961, basic terminologies, tax rates as per relevant finance Act, surcharge of income tax.

**Unit II Tax Deduction at Source:** Broad scheme of tax deduction at source from salaries, method of tax calculation ,payment of tax on non-monetary perquisites by employer computation of average income tax, salary from more than one employer ,relief when salary paid in arrears or advance, information regarding income under any other head, computation of income under the head ‘income from house property’ ,adjustment for excess or short fall of deduction, salary paid in foreign currency.

**Unit III Persons Responsible for Tax Deduction:** Person Responsible for Tax Deduction and their duties, Stipulation of sec.204 of the Act, Tax determine to be deducted from salary u/s 192,tax deduction at lower rate deposit of tax deducted ,interest ,fee ,penalty and prosecution for failure to deposit tax deducted, furnishing of certificate for tax deducted, mandatory coating of PAN and TAN, Compulsory requirement to furnish PAN by employee ,statement of tax deduction u/s 200(3),TDS on income from pension, matters pertaining to TDS made in case of nonresident.

**Unit IV Computation of Income Under the Head Salaries:** Income chargeable under the head salaries, Definition of salary, perquisite and profit in lieu of salary, income not included under the head salary(exemptions)deduction u/s 16 of the Act from the income from salary. Deductions under chapter VI-A of the Act

**Unit V Tax Planning Procedure and Measures:** Rabbet u/s 87A TDS on payment of accumulated balance under recognized PF and contribution from approved superannuation fund, DDOs to satisfy themselves of the genuineness of the claim, calculation of income tax to be deducted, Miscellaneous.

**Course outcome:**

*The tax planning skills and knowledge will be developed among students for the purpose of self-employment through tax consultancy services to the salaried customers.*

**Books Recommended:**

- 1. Central Board of Direct Taxes circulars for relevant financial year.*
- 2. Income Tax Act 1961.*
- 3. Amendments and circulars from Ministry of Finance, Government of India.*



**M. COM. III Semester**  
**INSURANCE AND RISK MANAGEMENT**

**Course No.: MC 3.4 || Course Code: I/137-2/C13**

**|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||**

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**Course objective:**

*To develop an understanding among students about identifying and analyzing and managing various types of risk and to understand principles of insurance and its usefulness in business.*

**Unit I: Introduction: Concept of risk;** objective of risk management; need for a risk management; types of risk; Identification and measurement of risk; risk evaluation and prediction.

**Unit II: Risk Aversion and Risk Management:** Risk aversion and demand for insurance by individual; business risk management and demand for insurance; Application of statistical techniques in risk avoidance; disaster risk management; Insurability of risk contractual provisions and legal doctrines; premium loading; moral hazards; deductibles and claim processing costs; risk retention and transfer; legal aspects of insurance contract; principle of indemnity; estoppels.

**Unit III: Types of Insurance:** Fire and motor insurance; health insurance; social insurance; home-owners insurance; life insurance and annuities; term insurance; endowment insurance; whole life insurance; life insurance pricing; employees' benefits group; medical coverage; retirement plans; marine insurance; ships and goods policy; marine risk institute cargo clauses reinsurance.

**Unit IV: Assessment and control:** control of malpractices; negligence, loss assessment and loss control; exclusion of perils, actuaries, computation of insurance premium.

**Unit V: Globalization of Insurance Sector:** Globalization of insurance sector; regulation of risk reduction by IRDA; reinsurance; coinsurance assignment.

**Course objective:**

*Learners will be able to analyze the risk in insurance and strategies to minimize the risk in insurance sector.*

**Suggested Reading:**

1. *Scott Harrington and Gregory Niehaus, Risk Management and Insurance, 2nd ed., Tata McGraw- Hill, 2004.*
  2. *Dorfman, Risk Management and Insurance, PHI*
  3. *Gupta, PK, Insurance and Risk Management, Himalaya Publishing House, 2004*
  4. *Mishra, MN, Principles and Practices of Insurance, S. Chand and Co., 2004*
- Panda, GS, Principles and Practices of Insurance, Kalyani Pub*

**M COM III Semester**  
**FOREIGN LANGUAGE (Advance Spanish/French) – Internal 2 Credits**  
Course No.: MC 3.5 || Course Code: I/137-2/SEC5  
|| Internal Assessment 50 Marks || Total 50 Marks ||

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**Course objective:**

**(OR)**

**M COM III Semester**  
**Tally – Internal 2 Credits**  
Course No.: MC 3.5 || Course Code: I/137-2/SEC5  
|| Internal Assessment 50 Marks || Total 50 Marks ||

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**Course objective:**

**M. COM. III Semester**  
**Specialization in Banking & Finance – Optional-1**  
**BANKING REFORMS**

**Course No.: MC 3.6.1 (A) || Course Code: I/137-2/DSE1**

**|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||**

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**Course objective:**

*To study the Overview of Banking Reforms, Banking Regulatory framework, Banking Regulatory framework and General Principles of Secured Advances.*

**Unit 1: Overview of Banking Reforms:** Growth of Banking in India, Reformatory Phase since 1991, Recommendations of Narasimhan 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: Banking Regulatory framework** - 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 (ATM) – 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.

**Course Outcome:**

1. *Students are more learn about Growth of Banking in India & Review of Banking Reforms.*
2. *Detailed knowledge about An Overview of RBI Act, 1934 And Banking Regulation Act, 1949.*
3. *Understanding the Banking Regulatory framework, Principles of Lending & IT Application used in the banking sector,*
4. *Focus on the Securities of Bank loans and Advances & Various Kinds of Securities of Bank Loans.*

**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.*

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**M. COM. III Semester**  
(Specialization in Banking & Finance – Optional 1)

**LEGAL FRAMEWORK OF BANKING**

Course No.: MC 3.6.1 (B) || Course Code: I/137-2/DSE2

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

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**Course objective:**

*To study the Banking Regulation, Laws related to Banking Operations, Control over Organization of Banks, Banking Business Regulations and different act of Banking.*

**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.

**Course outcome:**

1. *Create the awareness about Banking Regulation Act. 1949 & Control over Organization of Banks in India.*
2. *Students can understand different operation of Banking such as Banking Business Regulations & laws.*
3. *Focus on the Right to Information Act, 2005, the Prevention of Money Laundering Act, 2002, Information Technology Act, 2000.*

**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

**M.Com-III Sem**  
**Specialization in Marketing Management – Optional-II**  
**Intra Credit Transfer of M.Com-III Sem with MBA-III Sem**  
**CONSUMER BEHAVIOUR AND MARKETING RESEARCH**

**Course No.: MC 3.6.2 (A) || Course Code: I/137-2/DSE3**

**|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||**

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**Course Objective:**

*To provide understanding among the candidates about buyer behavior in a holistic manner, to analyze consumer behavior and apply that knowledge in designing marketing strategies and in enhancing effectiveness of marketing programs. To make the candidates aware about the nature and significance of marketing research and enable them to apply the relevant and appropriate techniques of marketing research in an effective manner*

**Unit I. Consumer Behaviour-** The definition and scope, Need & Significance, Framework, Theories, Models, The Consumer's Decision-Making Process: Consumer Influence & the Diffusion of Innovations, Consumer Decision Making and Beyond

**Unit II. The Consumer as an Individual:** Consumer Motivation, Personality & Consumer Behaviour, Consumer Perception, Consumer Learning, Consumer Attitude Formation & Change, Communication & Consumer Behavior.

**Unit III. Environmental Influences on Consumer Behavior:** Reference Groups & Family Influences, Social Class & Consumer Behaviour, Influence of Culture on Consumer Behavior

**Unit IV. Marketing Research:** Introduction & Basic Concepts, Nature and Scope, Careers in Marketing Research

**Unit V. Marketing Research Process,** Marketing Research Frameworks

**Unit VI. Data Availability and Data Collection Procedures,** Questionnaire Design, Scaling Techniques, Sampling Design and Procedures, Data Processing and Analysis, Report Preparation and Presentation

**Course outcome:**

*The students become aware about the challenges in creating customers and understanding consumer behaviour and also the procedure of conducting marketing research. They become fully conversant with various career opportunities in marketing research as well as consumer behaviour.*

**Reference Books:**

1. Consumer Behavior – Suja Nair
2. Consumer Behavior An Indian Perspective –P.K. Agrawal, Kumar, Pragati Prakashan
3. Consumer Behavior – David L. Loudon, Albert J.DellaBitta, Tata McGraw-Hill

4. Consumer Behaviour – Leon Schiffman, Leslie Lazar Kanuk, Pearson Education
5. Marketing Research An Applied Orientation – Naresh K. Malhotra, Pearson Education



**M COM III Semester**  
**ADVERTISING, SALES PROMOTION, SALES & DISTRIBUTION**  
**MANAGEMENT**

**Course No.: MC 3.6.2 (B) || Course Code: I/137-2/DSE4**

**|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||**

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**Course Objective:**

*To provide an insight in the area of Advertising, sales and distribution management for developing career in the field.*

**Unit-I Advertising:** - definition, objectives, functions and advantages of advertising. Effects of advertising – Economical, social and ethical. Role and functions of advertising Manager.

**Unit-II Advertising agency and advertising media.** -Definition, functions of advertising Agency, organizational structure of advertising agency. Advertising media–forms of Advertising Media, advertising copy and its features Media planning – concept, objectives, scheduling of media.

**Unit –III Sales promotion** – meaning, objectives, sales promotion tools-price service quality, style or design, personality and ability of Salesman, reputation of the company, off season offers, price promotion, premium promotion.

**Unit -IV Personal Selling-** objectives, importance of personal selling, personal selling process, Advantages and approaches of personal selling, motivation and controlling sales force efforts. Salesmanship- golden rules for successful salesman, essentials of effective selling.

**Unit-V Sales Management-** Nature, Scope and objectives of Sales management, AIDAS theory of selling, steps in effective selling, recruitment and compensation of sales force, sales meeting and contests, sales budgets. Distribution Management- Meaning, types and functions of channel of distribution, selection of channel, supply chain management.

**Course outcome:**

*At the end of this course the student is expected to understand various media options and noise. He should be able to understand logic of choices amongst media options for effective advertising program. Further he should know rational of sales and distribution program. He should appreciate the role of distribution mix in overall marketing success of the firm.*

**Reference Books:**

1. Dr.S.Gupta “Sales & Distribution Management” 2010, Excel Books, 2<sup>nd</sup> Ed.
2. K.k.Hawaladar and others- sales and Distribution Management, TATA Megraw hill Co.
3. S.A.Chunawala- Advertising, Sales and Promotion Management. Himalaya Publishing House

(Specialization in Accounting & Taxation – Optional 3)

## **TAXATION - I**

**Course No.: MC 3.6.3 (A) || Course Code: I/137-2/DSE5**

**|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||**

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### **Course objective:**

*The course aims to develop an understanding of the importance of Tax Planning & Tax Management.*

**UNIT – I: (1 CREDIT)** Corporate Taxation— Significance of corporate taxation - Basic Concepts and definitions – Residential Status and Scope of Total Income of a Company – Classification of companies for tax purpose – Incomes exempt from tax applicable to company.

**UNIT – II: (1 CREDIT)** Assessment of Companies- **(i)**- Computation of Income from House Property – Income from Business – Capital Gains – Other Sources (Problems)

**UNIT- III: (1 CREDIT)** Assessment of Companies- **(ii)** - Set-off and Carry forward of losses – Deductions from GTI u/s.80 applicable to companies — Computation of Total Income and Tax Liability (problems). – New Provisions of MAT.

**UNIT –IV: (1 CREDIT)** Tax Planning: Meaning and Scope of Tax Planning and Tax Management – Tax Evasion vs. Tax Avoidance.

**Note:** Provisions of Law shall be applicable as per current financial year i.e. for financial year 2016-17 assessment year 2017-18.

### **Course outcome:**

*The students will be able to do the assessment of companies based on Computation of Income from House Property, Income from Business, Capital Gains, Other Sources. The students will be able to do tax planning.*

### **Suggested Readings:**

1. *Gaur and Narang: Income Tax Law and Practice, Kalyani Publishers, New Delhi.*
2. *B.B.Lal& N. Vashisht: Direct Taxes, Pearson Education.*
3. *H.C. Meherotra- Income Tax Law and Practice- Sahitya Bhavan, Agra.*

**M. COM. III Semester**  
**CORPORATE ACCOUNTING**

**Course No.: MC 3.6.3 (B) || Course Code: I/137-2/DSE6**

**|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||**

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**Course objective:**

1. *To develop advanced accounting skills among students.*
2. *To prepare students for NET/SET and other professional examinations.*

**UNIT I: HOLDING COMPANY ACCOUNTS:** Meaning of consolidated financial statements, cost of capital, minority interest, capital profits and Revenue profits, Inter-company Debts and Bills, preparation of consolidated profit and loss account and Balance sheet of more than one subsidiary companies.

**UNIT II: VALUATION OF GOODWILL:** Meaning of goodwill, factors affecting the value of goodwill, future maintainable profit, and yield expected by investors, capital employed, methods of evaluating goodwill-simple profit method, super profit method, and capitalization of profit method.

**UNIT III: BANKING COMPANIES A/C:** Prescribed forms of profit and loss, preparation of A/C and balance sheet of banking companies under (III) schedule of banking regulation act 1949. Rebate on bill discounted, provision for doubtful debts and taxation, acceptances and endorsements.

**UNIT IV: INSURANCE COMPANIES A/c:** Accounting provisions for insurance act and insurance regulation and development authorities for life and general insurance business. Preparation of forms and requirements of final accounts for both businesses.

**Course outcome:**

*The ability to prepare consolidated accounts for a corporate group. He should understand the principles of accounting for investment in associates. He should acquire the ability to analyze complex issues to formulate well-reasoned coherent arguments and to reach well considered conclusions.*

**Books recommended:**

1. Practical problems in Advanced Accountancy, S.P. Jain & K.L. Narang Kalyani publishers, Ludhiana.
2. Advanced Accounting, J.R. Botliboi, the standard Accountancy Publications, Mumbai.
3. Advanced Accountancy, R.L. Gupta & others, Sultanchand & sons, New Delhi.
4. A new approach to Accountancy, H.R. Kotalwar, Discovery Publishers, Latur.

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(Specialization in Human Resource Management– Optional 4)  
Intra Credit Transfer of M.Com-III Sem with MBA-III Sem  
**LEADERSHIP SKILLS AND CHANGE MANAGEMENT – (Group – C)**

Course No.: MC 3.6.4 (A) || Course Code: I/137-2/DSE7

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

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**Course Objective:**

*To give students a sound knowledge regarding the role and concepts of organizational change and how management, and in particular the role of leadership in bringing about successful organizational change.*

**Unit 1:( 1 CREDIT) Introduction-** Meaning & Understanding of Leadership: Evolution of leadership theories attributes of leadership, Leadership styles. Role of leadership, characteristics of leader.

**Unit 2: Leadership skills and tactics:** Persuasion skills, Motivational skills, Conflict resolution skills, and leadership tactics.

**Unit 3: (1 CREDIT) Understanding Change:** Evolution of an organisation change, the creativity stage, the stage of Direction-setting. The stage of Decentralization; The stage of coordination; the stage of collaboration; Classification of change: Dramatic change, systematic change, organic change; mode of change: Revolution; Reform; Rejuvenation.

**Unit 4: (1 CREDIT) Implementation change:** Transforming an organisation: Establishing a sense of Urgency; Creating a Guiding Coalition; Developing a vision and strategy for change; communication the change vision.

**Unit 5:( 1 CREDIT) Change agents:** CEOs as change agents: Middle level managers as change agent: HR personnel as change agents; Traditional role in new circumstances; consultants as Change agents

**Course outcomes:**

*By the end of this course students shall be able to:*

- 1. To conceptualise how change occurs in organisations, and factors involved in organisations that can foster and resist change.*
- 2. Identify the key role of leadership in the effectiveness of the change process.*
- 3. Develop skills to be more effective members of teams, and acquire skills in the management of such teams to communicate more effectively with members of your organisation.*

**Books Recommended:**

David M. Herold, Donald B. Feder – Change the way you Lead Change: Leadership Strategies that really work.

Gerard J. Puccio, Mary Murdock, Marie Mance – Creative leadership: skills that drive change.

John P. Kotter – Leading change

Making sense of change management – Esther Cameron, Mike Green

Leadership Skill & Change management. – Ifcai University press

**M COM III Semester**  
**Human Resource Training and Development**  
**Course No.: MC 3.6.4 (A) || Course Code: I/137-2/DSE8**

**|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||**

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**Course Objective:**

*The purpose of this course is to provide an in-depth understanding of the role of training in the HRD. This course also deals with the process of training and developing people in organizations. It covers a variety of approaches to instruction and learning and contrasts these with their practical application. It also includes the study of core functions of human resource development and the development of an understanding of workplace competency standards. You will learn to design and conduct needs analyses and to plan, implement and evaluate training programs. You will also learn training techniques and the skills required to deliver a training program.*

**UNIT – I: Introduction to Training:** Definition, Scope, Objectives, Difference between Training & Development, Analysis of Training Need- Organizational Analysis and Operational Analysis, Training Design.

**UNIT – II: Training Process:** Methods of training-On-and Off-the-Job training, Techniques and Aids of training, Developing Groups and Climate, Training Approaches, Implementation of Training, Trainers Skills and Styles.

**UNIT – III: Learning:** Concept, Principles of learning, Learning Principles, condition of Learning, Hierarchy of Learning, Learning Cycle, Learning Curve, Adult learning, Human learning and Memory, Electronic Learning, Theories of Motivation.

**UNIT – IV: Training Evaluation:** Validation and Evaluation of training-Types of Evaluation Instruments, Types of Evaluation Techniques, Dimensions of training evaluation, Models of training evaluation, cost-benefit Analysis, Training Audit.

**UNIT – V: Recent trends in Training and Development:** New Area of Training and development- innovation in training, Computer based training, Grid training, SSL technology, Modular programme, walkabout, out Bound training Programme, self-efficacy Programme, Neuro linguistic programme.

**Course outcome:**

*On successful completion of the course, students will be able to:*

- 1. Identify skills which are transferable from teaching to training.*
- 2. Identify and describe learning styles.*
- 3. Relate learning styles to activity types and tasks.*
- 4. Define motivation and relate it to training contexts.*
- 5. Relate teacher levels of experience to issues and challenges in delivering.*
- 6. Training analyse problems and provide solutions to enable effective*

7. *presentation of Input and activities provide constructive feedback to*
8. *trainees.*
9. *Evaluate training materials for trainees of different experiential levels.*
10. *Establish a checklist of evaluation criteria.*
11. *Express valid, measurable learning outcomes.*
12. *Deliver a teacher training activity to peers.*

**Books Recommended:**

1. B Janakiram, Trainign & Development, biztantra New Delhi
2. P L Rao, Training and Development, Excel Book New Delhi.
3. R. Krishnaveni Human Resource Development a Researcher's perspective Excel Books-2009
4. Raymond A Noe, Employee Training and Development, Tata McGraw Hill, New Delhi.
5. Rolf P Lynton, Training for Development, Vistaar publications (SAGE), Delhi
6. Sage Publication, New Delhi
7. T.V. Rao Future of HRD , Macmillan India Ltd.
8. T.V. Rao Human Resources Development-Experiences- Interventions Strategies.

**M. COM. IV Semester  
AUDITING**

**Course No.: MC 4.1 || Course Code: I/137-2/C14**

**|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||**

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**Course objective:**

- 1. To promote the knowledge of advance auditing, to professionals for excellency in the field of advanced auditing.*
- 2. To promote the decision-making skills and administrative competence relevance to auditing in private and government organisations.*

**Unit I: Company Audit. Company Audit** – Audit of ledgers, Audit of shares, General Considerations, Scrutiny of Ledger of Assets, Personal and Revenue Accounts. Concepts of true and fair and materiality and audit risk in the context of audit of companies.

**Unit II: Special Audits:** Special points in audit of different types of undertakings -Educational Institutions, Hostels, Clubs and Hospitals.

**Unit III: Audit under other laws:** Environment audit, Energy Audit, Audit under different statutes, viz; income tax, other direct tax laws and indirect taxes.

**Unit IV: Audit of Public sector Undertakings:** Special features of audit of public sector undertakings, Audit of departmental commercial undertakings, Audit of statutory corporations, Audit of government companies.

**Course outcome:**

*After completion of this course candidates will be able to get the practical knowledge of various audit procedure in compliance with statutory obligations.*

**Suggested Reading:**

1. Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata Mc- Graw Hill publishing Co. Ltd., New Delhi.
2. Gupta, Kamal and Ashok Arora, Contemporary Auditing, Tata Mc- Graw Hill publishing Co. Ltd., New Delhi.
3. Singh, A. K. and Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Company.
4. Ghataliya S. V, Practical Auditing, Allied publishers, Pvt. Ltd. New Delhi

**M. COM. IV Semester**  
**ENTREPRENEURSHIP DEVELOPMENT**

**Course No.: MC 4.2 || Course Code: I/137-2/C15**

**|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||**

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**Course objective:**

1. To sensitize students about entrepreneurship,
2. To encourage them for opting entrepreneurship as a career option,
3. To make them aware about the formalities for setting up a new small enterprise

**Unit I: Introduction to Entrepreneurship:** Entrepreneur, Entrepreneurship, and Enterprise, Concept of an Entrepreneur, Significance of Entrepreneurship.

**Unit II: Entrepreneurial Career:** The Entrepreneurial Personality, Charms of being an Entrepreneur, The Dark side of Entrepreneurship.

**Unit III: Entrepreneurship Development:** Entrepreneurship Development and Government, the Micro, Small, and Medium Enterprises Development (MSMED) Act, 2006, Institutional Support for MSMEs.

**Unit IV: Setting up a New Business Enterprise:** Planning for setting up a new enterprise: Project Identification, Project Selection, Project Report Preparation, Filing of Entrepreneur's Memorandum, Approvals/clearances, Enterprise Development, Quality Certification.

**Unit V: Recent Trends in Entrepreneurship:** Intrapreneurship, Social Entrepreneurship, Women Entrepreneurship, Rural Entrepreneurship.

**Course objective:**

*The student is fully aware about pros and cons of entrepreneurship and strives for imbibing entrepreneurial spirit and for developing enterprising personality.*

**Books for Reading:**

1. Entrepreneurship and Project Management, Neeta Baporikar, Himalaya Publishing House, Mumbai, 2011
2. Entrepreneurship Development and Small Business Enterprises, Poornima Charantimath, Pearson Education, 2006
3. Entrepreneurship Development in India, C.B. Gupta, N.P. Srinivasan, Sultan Chand and Sons, New Delhi, 2005
4. Entrepreneurship Development, S.S. Khanka, S. Chand and Co., New Delhi, 1999



5. Entrepreneurship Development, Satish Taneja, Himalaya Publishing House, Mumbai, 2010
6. Entrepreneurship of Small-Scale Industry, Manohar U. Deshpande, Deep and Deep Publications
7. Entrepreneurship Text and Cases, P. Narayana Reddy, Cengage Learning, 2010
8. Entrepreneurship Theory and Practice, Shankar Raj, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2012
9. Entrepreneurship, Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, Tata McGraw Hill Education Pvt. Ltd., New Delhi, 2010
10. Essentials of Entrepreneurship and Small Business Management, Thomas W. Zimmerer, Norman M. Scarborough, PHI Learning Pvt. Ltd. 2011
11. Fundamentals of Entrepreneurship, Sangram Keshari Mohanty, PHI Learning, New Delhi, 2010.

**M COM IV Semester**  
**RESEARCH METHODOLOGY**

**Course No.: MC 4.3 || Course Code: I/137-2/C16**

**|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||**

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**Course objectives:** *The primary objective of this course is to: develop understanding of the basic framework of research process, develop an understanding of various research designs and techniques and identify various sources of information for literature review and data collection. Also develop an understanding of the ethical dimensions of conducting applied research and appreciate the components of scholarly writing and evaluate its quality.*

**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: 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.

**Course outcome:**

*By the end of the subject students should be able to:*

- 1. Demonstrate the ability to choose methods appropriate to research aims and objectives.*

2. *Understand the limitations of particular research methods.*
3. *Develop skills in qualitative and quantitative data analysis and presentation.*
4. *Develop advanced critical thinking skills.*
5. *Demonstrate enhanced writing skills*

**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 & Winston 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

**M. COM. IV Semester**  
**FOREIGN LANGUAGE (Advance Spanish/French) – Internal 2 Credits**  
**Course No.: MC 4.4 || Course Code: I/137-2/SEC6**  
**|| Internal Assessment 50 Marks || Total 50 Marks ||**

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(OR)  
**M. COM. IV Semester**  
**Business Communication: Internal 2 Credits**  
**Course No.: MC 4.4 || Course Code: I/137-2/SEC6**  
**|| Internal Assessment 50 Marks || Total 50 Marks ||**

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**Course 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.

**Course outcome:**

*In corporate one has to interact and compete. If properly not prepared it is difficult to survive in the new competitive environment. This syllabus is made keeping in mind all such factors so that the students will get benefited in their career, not only in getting job but also build confidence in facing the present stiff competition.*

**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.

Elective-IV (To choose 1 out of 3)  
Specialization in Banking & Finance – Optional-1

**M. COM. IV - Semester**  
**RECENT TRENDS IN BANKING**

Course No.: MC 4.5.1 (A) || Course Code: I/137-2/DSE9

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

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**Course objective:**

*To study the Bank and its type, Overview of Banking system, RBI, Structure of Financial System, Role of SEBI & NABARD, Electronic Banking and IT in Banks.*

**Unit 1: Introduction of Bank:** Definition and Functions of Banks, Different types of Banks in India, Commercial Banks – Co-Operative Banking System – Development Bank, Regional Rural Bank, Investment Bank.

**Unit 2: A Brief Study of RRB** —Evolution – Structure of Banks in India, An Overview of RBI Act, 1934 And Banking Regulation Act, 1949 – Opening of New Banks and Branch Licensing - Banks' Share Holders and their Rights – CRR and SLR Concepts

**Unit 3: Structure of Financial System** – Role of Financial System in Economic Development – Capital Markets – Money Markets – Primary Market Operations – Secondary Market Operations.

**Unit-4: Role of SEBI & NABARD:** - Regulation – Functions of Stock Exchanges - Listing – Formalities – Financial Services Sector Problems and Reforms, NABARD and its role;

**Unit 5: 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.

**Course outcome:**

1. *Introduce the Basics of Indian Banking Systems and its Function.*
2. *Students can understand the functioning of Money Market and Capital Market.*
3. *Provide the basic objectives of Regulating Agencies like SEBI & NABARD.*

**Suggested Books:**

1. Bhole & Malinkud, Financial Institutions and Market, TMH, New Delhi.

2. V.A. Avadhani, Marketing of Financial Services, Himalayas Publishers, Mumbai
3. Punithavathi Pandian, Financial Markets & Financial Services, Vikas, New Delhi.
4. Vasanth Desai, Financial Markets & Financial Services, Himalaya, Mumbai.
5. Khan M. Y., Indian Financial System, Tata McGraw Hill Publishing Company Ltd., NewDelhi.
6. Pai Panandikar & NC Mehra, Rural Banking, National Institute of Bank Management, Pune.
7. Guruswamy S., Banking in the New Millenium, New Century Publications, New Delhi.
8. Uppal R.K. & Rimpi Kaur, Banking Sector Reforms in India, New Century Publications, New Delhi.
9. Indian Institute of Banking & Finance Rural Banking, Mumbai.

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## **M. COM. IV - Semester BANK MARKETING**

**Course No.: MC 4.5.1 (B) || Course Code: I/137-2/DSE10**

**|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||**

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### **Course objective:**

*To study the required knowledge and skills for Marketing of Banking products and services. The course also looks into various aspects of service quality aspects of Bank Marketing.*

**UNIT I: Services- Characteristics of Services, Services Marketing:** 7Ps of Services Marketing, services sectors, Banking Service, Bank Marketing- Concept, Need and importance, The marketing mix for the banking services.

**UNIT II: Market Segmentation (banking):** Definition of Market segmentation – Characteristics of Market segment – importance and benefits of Market segmentation to banking sectors., criteria of segmentation, Product Designing, content of product / Market expansion – Mass Marketing and Marketing segmentation — Market segmentation techniques for personal and corporate customers.

**UNIT III: Customer need analysis and customer care:** The User of banking services, the behavioral profile of user, understanding customer need, customer care, Consumer motivation and buying behavior, factors affecting buying behavior, decision making process, selective distortion, and effect on consumer behavior.

**UNIT IV: Market information Research:** Definition of marketing research and market research – Differences – Contributions of Marketing Research to a bank, Types of data – primary and secondary – Management Information System and Marketing Research – Need for situation analysis – steps involved in the development of a situation analysis –objective, strategies and tactics – sources of information for situation analysis.

### **Course outcome:**

- 1. Understanding the Bank Marketing- Concept, Need and importance,*
- 2. Focus on the marketing mix for the banking services and Market Segmentation.*
- 3. create the awareness about Customer need analysis and customer care. Marketing research and Market research.*

### **Reference Books:**

1. Marketing of Banking Service – IIB
2. Marketing of Banking Service – Rajeev
3. The formula for successful Marketing, Galotia Publication, 1991 – Morz, Rarph
4. Dynamics of Bank Marketing, VBS publishers, 1990 – Madhukar R.K.

**५० चापदबपचसमे वरिठंदा उदंहमउमदजए भुउंसंलं ज्जइसपबंजपवदए १९९३ □ वमेपए टेंदज**



Specialization in Marketing Management – Optional-II Intra-credit transfer of M COM IV semester with MBAIV Semester

**M COM IV Semester**

**SERVICE AND RELATIONSHIP MARKETING**

**Course No.: MC 4.6.2 (A) || Course Code: I/137-2/DSE11**

**|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||**

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**Course Objective:**

1. To acquaint candidates to the uniqueness of the services characteristics and its marketing implications.
2. To analyze several facets in the area of services marketing essential for the success of a service enterprise.

**Unit I: (1 CREDIT) Introduction to Service Marketing:** Understanding Service, The Nature of Service Marketing - significance, Classification of Services, Challenges of Service Marketing.

**Unit II: (1 CREDIT) Management of Services Marketing:** Services Marketing Mix, Strategic Issues in Services Marketing - Market Segmentation & Targeting; Individualized Service and Mass Customization, Differentiation and Positioning of Services; Developing and Maintaining Demand & Capacity, Delivering Quality Services.

**Unit III: (1 CREDIT) Service Marketing Practices:** Financial services; Hospitality: Travel, Hotels and Tourism; Educational services

**Unit IV Relationship Marketing- An Overview:** Paradigm Shift in Marketing, Fundamental Concepts in Relationship Marketing, Customer lifetime value: Customer life cycle – attracting – retaining and growing customers – lifetime customer value (LCV) - Customer equity – Recency-Frequency Monetary value (RFM) model. IT enabled RM: Emergence of CRM – database marketing – data warehousing and data mining- ethical issues – customer privacy

**Unit V (1 CREDIT) Sustaining Customer Relationships:** The role of service in building relationships, Segmentation of service, Measurement of service - Monitoring of customer satisfaction, Analyzing customer defections

**Course Objective:**

**Suggested Readings:**

1. Services Marketing – Vasanti Venugopal, Raghu V.N., Himalaya Publishing House
2. Services Marketing –S. Shajahan, Himalaya Publishing House, 2011
3. The CRM Handbook – Jill Dyche, Pearson Education, 2002
4. The Nuts & Bolts of CRM – Dhruv Nath, Tata McGraw-Hill Publishing Co.
5. Leading Through Relationship Marketing- Richard Batterley
6. Relationship Marketing Text and Cases- S.Shajahan, McGraw-Hill Co. 2009

7. Customer relationship Management – H.Peeru Mohamed, A.Sagadevan, Vikas Publishing House, 2010
8. The Ultimate CRM Handbook – John G. Freeland, Tata Mc Graw-Hill Edition, 2008
9. Services Marketing - Zeithaml & Others, Pearson Education.
10. Servicing Marketing- S.M. Jha, Himalaya Publishing House.

**M. COM. IV - Semester**  
**RETAIL MANAGEMENT**

**Course No.: MC 4.6.2 (B) || Course Code: I/137-2/DSE12**

**|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||**

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**Course objective:**

- 1. The purpose of this course is that the candidates should gain an understanding on Basics of Retailing, and Functional aspects of Retailing and 4 P's in Retail Marketing*
- 2. To acquaint the students with the Current Trends in the field of Retailing & Application of IT in Retailing.*

**Unit-I: Introduction to Retail Management:** Retailing, Meaning, Importance of Retailing, Functions of Retailers, Theories of Retail Development, Evolution of Retail in India, Retail Formats, Organized and Unorganized Retailing, Retailing Environment, Retailing in India, Recent Trends in Retailing, Problems and Challenges of Retailing, Non-Store Retailing, FDI in Retailing.

**Unit-II: Retail Store Location, Store Layout and Design:** Types of Store locations, Factors for Choosing Store Location, Steps involved in choosing a Store Location, Trade Area Analysis, Layout Selection, Principles of Store Design, Importance of Store Design, Interior Store Design & Exterior Store Design.

**Unit-III: Retail Merchandise Management and Retail Pricing:** Classification of Consumer Goods, Merchandise Procurement, Process of Merchandise Procurement, Merchandise Assortment Plan, Category Management, Retail Pricing, Factors Affecting Retail Pricing, Different Approaches of Retail Pricing.

**Unit-IV: Retail Human Resource and Promotion Management:** Overview of Human Resource in Retail-Recruitment, Selection, Training, Motivation and Evaluation of Performance of Personnel, Need and Importance of Promotion Mix in Retailing, Retail Promotion Mix Strategies, Communication Mix, Visual Display.

**Unit-V: Factors Affecting Retail management:** Factors affecting Customer Buying Behaviour, Customer Segmentation in Retailing, Licenses needed for Retailing in India, Retail Research, Customer Relationship Management in Retailing, Application of IT in retailing, Retailing through Internet.

**Course outcome:**

- 1. Students will be able to understand the problems & prospects in the field of Retailing in India*
- 2. They will have get the detailed knowledge on the practical aspects in Retailing such as Store Design, Store Layout, Store Location, Advertising and Sales Promotion in Retailing*

**Suggested Readings:**

1. Levy, Weitz and Pandit: Retailing Management:Tata McGraw Hills.
2. Dr. Harjit Singh: Retail Managemen: S. Chand Publication
3. Arif Sheikh & Fatima Kaneez : Retail Management: Himalaya Publication House
4. Swapna Pradhan: Retail Management: Tata McGraw Hill, New Delhi
5. Lamba: Art of Retailing: Tata McGraw Hill
6. KVS Madaan : Fundamentals of Retailing:Tata McGraw Hill
7. A Shiva Kumar: Retail Marketing: Excel Books
8. Gipson G Vedamani: Retail Management. JAICO publishing house.

## Specialization in Accounting and Taxation Optional III

M. COM. IV - Semester

### TAXATION - II

Course No.: MC 4.5.3 (A) || Course Code: I/137-2/DSE13

|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||

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#### **Course objective:**

*To impart tax planning skills and knowledge to students for the purpose of self-employment through tax consultancy services. To enable the students regarding current tax planning measures for the present assessment year.*

**Unit I Introduction to Indirect Taxation and Goods and Services Act:** GST an introduction, overview, background, direct and indirect taxes, features of indirect taxes, genesis of GST in India, The Journey to GST, concept of GST, need for GST in India, Deficiencies in value added taxation system, GST- a cure for ills of existing indirect tax regime, Framework of GST as introduced in India, Dual GST, CGST, SGST,IGST,UTGST, Legislative framework, classification of goods and services, registration, composition, exemptions, Illustrations.

**Unit II Supply under GST:** Introduction, relevant definitions, statutory provisions, analysis, supply for consideration in course or furtherance business, modes of supply: sale and transfer, barter and exchange, license, lease and rental, consideration, in course or furtherance business, meaning of supply made in course or furtherance business, supply by a taxable person, taxable supply, supply without consideration: deemed supply.

**Unit III Charges of GST:** Introduction, relevant definitions, statutory provisions, extent and commencement of GST law, levy and commencement of GST (section 9) from time to time, analysis, charges of GST, composition levy (section 10 of GST act)

**Unit IV Exemptions from GST:** Introduction to Exemptions from GST, power to grant Exemptions from GST, Analysis, notification, special order, goods exempted from tax, list of services exempted from tax from time to time, specific services exempted from tax, analysis: services provided by charitable or religious trusts, conduct of religious ceremony, renting of precincts of religious place meant for public purpose etc.

**Unit V Time and Value of Supply:** Time of supply, Introduction, relevant definitions, recipients, time of supply of goods, statutory provisions, analysis, time of supply of goods under forward charge, special procedure under section 148 for payment of tax in case of goods, illustration and analysis, value of supply.

#### **Course outcome:**

*The tax planning skills and knowledge will be developed among students for the purpose of self-employment through tax consultancy services to the salaried customers.*

**Books Recommended:**

- 1. Goods and Services Act for relevant financial year.*
- 2. Amendments and circulars from Ministry of Finance, Government of India.*

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**M. COM. IV - Semester**  
**ADVANCED CORPORATE ACCOUNTING**

**Course No.: MC 4.6.3 (B) || Course Code: I/137-2/DSE14**

**|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||**

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**Course objective:**

1. *To Develop Advanced Corporate Accounting Skills Among the Students.*
2. *To provide an insight in the Area of Advanced Corporate Accounting for developing career in this field.*
3. *To Enable Students, Understand the Application of Advanced Corporate accounting Practices in the Fields of Modern Business.*

**Unit- I Valuation of Intangible Assets:** - Meaning, Significance of intangibles- Nature of Intangibles Assets, Provisions of Indian Accounting Standards-26, Types of Intangible Assets, Measurement and Recognition of Intangibles, Valuation approaches, (Theory, Numerical Problems.).

**Unit-II Inflation Accounting:** - Meaning, Effects of Inflation, Techniques of Inflation- Partial price level accounting, full price level of Accounting, Current purchasing power Accounting (CPPA), Monetary and Non-Monetary Items, Adjusted income Statement, Merits and limitations of CPPA methods, Numerical Problems on CPPA and CCA methods.

**Unit-III Contract Accounts:** - Meaning, Features, Types of Contracts-Percentage of Completion Method, Completed Contract Method, Revenue Recognition in contract, Terms used in Contract accounting –Work Certified, Retention money, Plant issued to Contract, Work in Progress, contract Accounting in accordance with AS-7, Accounting for Construction Contracts, Numerical problems.

**Unit-IV Accounting Principles & Accounting Standards:** -Meaning of Indian and International Accounting Standards, Scope, Need of Accounting Standards, Procedure of issuing accounting Standards, Legality of Accounting Standards, Implementation, Relationship between National and International Standards. (Theory).

**Unit-V Investment Accounts:** - Meaning, Investment Ledger, Accounting Treatment, Numerical Problems).

**Course objective:**

*At the end of this course, the learner should have comprehensive understanding of the advanced issues in accounting for assets, liabilities and owners' equity. Further he should have ability to account for a range of advanced financial accounting issues. He should appreciate the process of preparing consolidated accounts for corporate groups.*

**Books Recommended:**

1. Advanced Financial Accounting- R. L Gupta & Prof. Radhaswamy. Sultanchand&Sons. Educational Publishers, New Delhi.
2. Advanced Accounts. M. C..Shukla T. S. Grewal. S. C. Gupta. S. Chand & Company Ltd. New Delhi.
3. Management Accounting- Dr Nisar Ahmed. Anmol publications pvt Ltd. New Delhi.
4. Corporate Advanced Accountancy- S. P. Jain. K. L. Narang. Kalyani Publishers. New Delhi.
5. Corporate Accounting- Dr. S. N. Maheshwari & Dr. S. K. Maheshwari. Vikas Publishing House Pvt Ltd. Noida.



**Specialization in Human Resource Management - Functional Elective-4**  
**Intra Credit Transfer of M.Com-IV SEM with MBA-IV SEM**

HRP AND STRATEGIC HUMAN RESOURCE MANAGEMENT

**Course No.: MC 4.6.3 (A) || Course Code: I/137-2/DSE15**

□□ University Examination 50 Marks □□ Internal Assessment 50 Marks □□ Total 100 Marks

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**Course Objective:**

1. To acquaint students with the understanding of various strategies involved in the field of Human Resource Management.
2. To get the learning's on the Implementation & Evaluation of Strategies of HRM.

**Unit-I The Framework of SHRM:** Definition – Importance – components of HRM strategy – models of strategy – Contribution of HR in formulating and implementation of business strategy – Linkage between strategic business planning (SBP) and strategic HR development SHRD)

**Unit-II HR Strategy Formulation:** Strategic concept & definition, strategic planning – Multinational Strategies – Strategic alliance – Sustainable global competitive advantage – Assessment of strategic alternatives – Managerial issues in strategic formulation – Importance and methods of forecasting the supply of HR.

**Unit-III HR Strategy Implementation:** Efficient utilization of human resources, Cross training and flexibility in assigning work – Using work teams –Strategically oriented performance measurement system – Strategically oriented compensation systems – Improving the quality of performance measures - Results oriented vs. Process oriented measures – Individual best practices and systems.

**Unit-IV HR Strategy Evaluation:** HR evaluation process – Overview– Level of analysis – Criteria – Level of constituents – Ethical dimensions –Approaches to evaluation – Audit approach – Analytical approach – Quantitative and Qualitative measures – Outcome process criteria - Balanced score card perspective – Bench marking – Evaluating strategic contribution of traditional areas such as selection, training, compensation – Evaluating strategic contribution in emerging areas such as management of diversity and quality readiness.

**Course Outcomes:**

1. Students will understand the various strategies & their importance in the field of Human Resource Management
2. Students will be able to implement these strategies & evaluate their results.

**Books Recommended:**

1. Gangaram Singh, R. Nandagopal and R.G. Priyaadarshini, Strategic Human Resource Management in a Global Economy, Excel Books, 2007.
2. Jeffray A. Mello, Strategic Human Resource Management, Cengage Learning Indian Pvt. Ltd., New Delhi, 2008.
3. Monica. Belcourt and Kenneth J. Mc Bey, Strategic Human Resource Planning (Second Edition), Cengage Learning India Pvt. Ltd. New Delhi, 2008

**M COM IV Semester**  
**PERFORMANCE MANAGEMENT & RETENTION STRATEGIES –**  
**Course No.: MC 4.6.3 (B) || Course Code: I/137-2/DSE16**  
**|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||**

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**Course Objective:**

*The goal of this subject is to effectively implement and manage a Performance Management System in support of the strategic goals of the organization.*

**Unit I: Introduction to Performance Management:** Definition, Historical developments in Performance Management - Aims & objectives of performance management, Characteristics of performance management, guiding principles of performance management. Performance appraisal: Meaning, objectives, need/ importance of performance management, types of appraisal - performance management Vs Human resource management.

**Unit II: Performance Management Process:** Principal steps for Performance Management Process: Planning, Ongoing Feedback, Employee Input, Performance Evaluation, Performance Review, Implementation, Ensure Alignment with Other HR Systems, Train Employees and Managers, Evaluate and Improve, Legal Considerations.

**Unit III: Performance Measurement:** - Measuring performance, Criteria for performance measurement; Setting Organizational Team & Individual Performance Standards; Methods for evaluating Performance – 360 Degree appraisal, Competency Mapping & Competency Moping, Balance Score card. Manage performance and development plan - setting mutual expectations and performance criteria.

**Unit IV: Planning for performance and Development:** Setting objectives - Organisational and individual performance plans - Components of Building and leading High performing teams - team oriented organizations - developing and leading high performing teams.

**Unit V: Retention Strategies:** Need & Importance of Employee Retention, process of Employee Retention Strategies, Role of Motivation in Employee Retention, Role of HR in Employee Retention, Role of Team Leaders and Supervisors in Employee Retention.

**Course outcome:**

*Upon successful completion of this course, the student will have reliably demonstrated the ability to:*

- 1. Students will Gain a working knowledge of performance management systems.*
- 2. Gain an enhanced ability to communicate effectively on issues relating to performance management.*
- 3. Learn appropriate terminologies and practices regarding performance management.*

4. *Learn effective techniques for conducting an effective performance appraisal, and ways to Coach Members of management.*

**Recommended Books/Journals:**

1. H. A Guinis, Performance Management, Pearson
2. Udai Pareek & TV Rao, Designing & Managing Human Resource Systems,
3. K. Aswathappa, Human Resource Management – Text & Cases, Tata McGraw Hill.
4. B. Pattanayak: Human Resource Management, OUP
5. P.Jyothi & D. N. Venkatesh, Human Resource Management, OUP

**M COM IV Semester**  
**Project Report and Viva-Voce in Specialized Area**  
**Course No.: MC 4.7 || Course Code: I/137-2/C17**  
**|| University Examination 50 Marks || Internal Assessment 50 Marks || Total 100 Marks ||**

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**Guideline for Project Report and Viva-Voce**

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