



**Two (2) Years PG Programme in Commerce (M.Com)**  
**Bodoland University, Kokrajhar**

**Programme Outcome:**

The M.Com. program at Bodoland University is designed to equip students with the skills and knowledge needed to pursue careers in teaching, research and industry. After completion of this program the students will be able to become entrepreneurs or self-employed professionals.

Some important course outcomes include: -

**Business Knowledge:-** Students will be able to develop a broad understanding of business, management, Organizational systems and design, marketing including financial, taxation and legal issues.

**Entrepreneurial Skills:-** Students will be able to develop the skills needed for entrepreneurial initiatives and launching independent enterprises.

**Research skills:-** Students will be able to learn to participate in socially relevant research to solve complex business problems along with some emerging domains of research in commerce.

M.Com is a valuable qualification that can provide you with numerous career opportunities in the business world. The degree can help you to enhance your analytical, critical thinking, and problem-solving skills, which are a necessity among employers to achieve a successful career. Additionally, an M. Com degree can enhance your earning potential and provide you with a competitive advantage in the job market. Bodoland University will help you in achieving your career goals and objectives.

**(Dr. Arabinda Debnath)**  
Convener



**Members of Two (2) Years PG Programme in Commerce (M.Com)  
Syllabus Preparation Committee, 2024-2025**

- |    |   |   |                 |
|----|---|---|-----------------|
| 1. | Dr. Arabinda Debnath, Associate Professor & Head, Deptt. Of Commerce, Bodoland University | - | <u>Convener</u> |
| 2. | Prof. A. I. Chanu, Professor & Dean Commerce & Management, Bodoland University            | - | <u>Member</u>   |
| 3. | Dr. Rajesh Deb Barman, Asst. Prof., Accountancy. Bodoland University                      | - | <u>Member</u>   |
| 4. | Mr. Ringsar Basumatary, Asstt. Prof., Accountancy. Bodoland University                    | - | <u>Member</u>   |
| 5. | Mr. Prasanta Brahma, Asstt. Prof., Finance Bodoland University                            | - | <u>Member</u>   |
| 6. | Mrs. Tanuja Basumatary, Asstt. Prof., Management Bodoland University                      | - | <u>Member</u>   |
| 7. | Dr. Binod Ch. Swargiary, Associate Professor Commerce College, Kokrajhar                  | - | <u>Member</u>   |
| 8. | Prof. Prashanta Sarma, HoD, Commerce, Gauhati University (External Expert)                | - | <u>Member</u>   |
| 9. | Prof. Seema Saha, HoD, Commerce, Dibrugarh University (External Expert)                   | - | <u>Member</u>   |

## Specialised Group:

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| <b>1. Accountancy [A]</b><br><b>3. Human Resource Management [C].]</b><br><b>5. Entrepreneurship [E]</b> | <b>2. Finance [B]</b><br><b>4. Marketing [D]</b> |
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### Curriculum Structure for 2-Years PG Syllabus for COMMERCE First Semester

Paper code	Paper Name	L+T+P	Credit	Internal	External	Total
			4	30	70	100
COMADL1401-4	Research Methodology		4	30	70	100
COMADL1402-4	Financial Statement Analysis		4	30	70	100
COMADL1403-4	Business Economics		4	30	70	100
COMADL1404-4	Financial Management		4	30	70	100
COMADL1405-4	Organization Behaviour		4	30	70	100
COMMOOC1406-4	(To be Notified by the University as per UGC Guidelines)		4	30	70	100

### Curriculum Structure for 2-Years PG Syllabus for COMMERCE Second Semester

GROUP	Paper Code & Name	L+T+P	Credit	Internal	External	Total
			4	30	70	100
<b>COMMON</b>	COMSPL1507-4 Business Policy Analysis		4	30	70	100
	COMSPL1508-4 Business Ethics		4	30	70	100
<b>GROUP-A</b>	COMSPL1509-4 [A] Advanced Corporate Accounting		4	30	70	100
	COMSPL1510-4 [A] Advanced Cost and Managerial Accounting		4	30	70	100
<b>GROUP-B</b>	COMSPL1509-4 [B] Investment Analysis & Portfolio Management		4	30	70	100
	COMSPL1510-4 [B] Derivatives		4	30	70	100
<b>GROUP-C</b>	COMSPL1509-4 [C] Performance Management		4	30	70	100
	COMSPL1510-4 [C] Human Resource Information Systems		4	30	70	100
<b>GROUP-D</b>	COMSPL1509-4 [D] Service Marketing		4	30	70	100
	COMSPL1510-4 [D] Digital Marketing & Advertisement		4	30	70	100
<b>GROUP-E</b>	COMSPL1509-4 [E] Entrepreneurship Development		4	30	70	100
	COMSPL1510-4 [E] Business Planning & New Venture Development		4	30	70	100

**Curriculum Structure for 2-Years PG Syllabus for COMMERCE  
Third Semester**

GROUP	Paper Code & Name	L+T+P	Credit	Internal	External	Total
<b>COMMON</b>	COMSPL2501-4 International Human Resource Management		4	30	70	100
	COMSPL2502-4 Banking & Financial Institutions		4	30	70	100
	COMSPL2503-4 Tax Planning & Management		4	30	70	100
<b>Group -A</b>	COMSPL2504-4 [A] Accounting Theory and Practice		4	30	70	100
	COMSPL2505-4 [A] Cost and Management Audit		4	30	70	100
<b>Group -B</b>	COMSPL2504-4 [B] Global Finance		4	30	70	100
	COMSPL2505-4 [B] Agricultural & Industrial Finance		4	30	70	100
<b>Group -C</b>	COMSPL2504-4 [C] Labour Legislations		4	30	70	100
	COMSPL2505-4 [C] Human Resource Data Analytics		4	30	70	100
<b>Group-D</b>	COMSPL2504-4 [D] Retail Marketing		4	30	70	100
	COMSPL2505-4 [D] Marketing Research-I		4	30	70	100
<b>Group- E</b>	COMSPL2504-4 [E] Innovation and Creativity		4	30	70	100
	COMSPL2505-4 [E] Social Entrepreneurship Development		4	30	70	100

**Curriculum Structure for 2-Years PG Syllabus for COMMERCE  
Fourth Semester**

GROUP	Paper code & Name	L+T+P	Credit	Internal	External	Total
<b>COMMON</b>	COMSPL2506-4 International Business	4		30	70	100
	COMSPL2507-4 Project Management	4		30	70	100
<b>Group -A</b>	COMSPL2508-4 [A] International Accounting & Reporting	4		30	70	100
	COMSPL2509-4 [A] Contemporary Issues in Accounting	4		30	70	100
	COMMOOC1410-4 (To be Notified by the University as per UGC Guidelines)	4		30	70	100
<b>Group -B</b>	COMSPL2508-4 [B] Green & Digital Finance	4		30	70	100
	COMSPL2509-4 [B] Contemporary Issues in Finance	4		30	70	100
	COMMOOC1410-4 (To be Notified by the University as per UGC Guidelines)	4		30	70	100
<b>Group -C</b>	COMSPL2508-4 [C] Training & Development	4		30	70	100
	COMSPL2509-4 [C] Contemporary Issues in Issues in HRM	4		30	70	100
	COMMOOC1410-4 (To be Notified by the University as per UGC Guidelines)	4		30	70	100
<b>Group -D</b>	COMSPL2508-4 [D] Marketing Research-II (Practical)	4		30	70	100
	COMSPL2509-4 [D] Contemporary Issues in Issues in Marketing	4		30	70	100
	COMMOOC1410-4 (To be Notified by the University as per UGC Guidelines)	4		30	70	100
<b>Group -E</b>	COMSPL2508-4 [E] Entrepreneurial Financing	4		30	70	100
	COMSPL2509-4 [E] Contemporary Issues in Issues in Entrepreneurship	4		30	70	100
	COMMOOC1410-4 (To be Notified by the University as per UGC Guidelines)	4		30	70	100

**PG (M.Com.) SEMESTER-I**  
**Paper: COMADL1401-4: RESEARCH METHODOLOGY**  
**Total Marks: 100**  
**(Internal Assessment- 30 Marks + End Term - 70 Marks)**

Credit: 4

Lectures:60

**Course Objective:** The purpose of this course is to provide understanding on research techniques and computer application in analysis of data with the intention to equip students to prepare dissertation/ research report successfully.

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

- (a) Understand the different types of research
- (b) Have basic knowledge of widely used Statistical software in Research
- (c) Apply the suitable research techniques in preparation of research paper / dissertation/ research report
- (d) Prepare research paper / dissertation/ research report

**Unit I: Fundamentals of Research**

Research: Meaning and objectives of research, criteria of a good research, Principles of Scientific research; approaches to research-qualitative and quantitative research, types of research- Pure and applied research, descriptive, analytical research, exploratory and empirical research, case study research; Review of Literature and identification of research gap.

**Unit II: Research Design and Sampling Techniques:**

Research Design: meaning and essentials of good research design; Research problem-identification of research problem, formulation of objectives and hypothesis; Variables: dependent, independent and intervening.

Sampling Design: sampling vs population, significance of sample, principles of sampling: essentials of a good sample, methods of sampling: probability and non-probability, determination of sample size;

**Unit III: Data Collection and Report Writing:**

Data Collection: types of data, methods of data collection; secondary data and its limitations; Data processing, analysis and interpretation: steps in data processing, editing, coding, classification and tabulation, analysis and interpretation of data. Testing of Hypothesis: Parametric tests and Non-Parametric Tests

Report writing: Types of reports, qualities of a good report; Citations, Footnotes, Reference & Bibliography: APA and MLA format.

Ethical issues in research: plagiarism and data manipulation.

**UNIT IV: Application of Computer in Research:**

Application of Computer in Research: Use of Statistical software in Research- Microsoft Excel & SPSS: Data Entering in Excel Sheet: steps and precautions, Data Analysis through Descriptive and Inferential Statistics - Correlation, Regression, ANOVA by using Microsoft Excel and SPSS.

**Note:**

Practical sessions may be conducted by the course teachers.

**Suggested Readings:**

1. Kothari, C.R& Garg Gaurav .Research Methodology: Methods and Techniques. New Delhi : New Age International Publishers
2. Chawla , Deepak &Sondhi, Neena. Research Methodology- Concept and Cases New Delhi: Vikas Publishing House
3. Creswell John W. &Creswel, J. David .Research Design: Qualitative, Quantitative and Mixed Methods.Sage Publications
4. Nigam Manisha. Data Analysis with Excel .New Delhi: BPB Publications Jasrai Lokesh: Data Analysis Using SPSS. New Delhi: Sage Publication

**PG SEMESTER-I**  
**Paper: COMADL1402-4: FINANCIAL STATEMENT ANALYSIS**  
**Total Marks: 100**

**(Internal Assessment- 30 Marks + End Term - 70 Marks)**

Credit: 4

Lectures:60

**Objective:** The objective of this paper is to provide students with theoretical as well as practical knowledge of the financial statement analysis and its use in various areas.

**Outcomes:**After completion of this course, students shall be enable to understand the different elements of financial statements, acquired the knowledge of financial reporting and analyzing about financial Performance and Operating performance and position statement.

**Unit I: Financial Statement of Analysis:**

Concept, Objectives, Use and Limitations of Financial Statements, Constituents and Elements of Financial Statement and their features—Income statement, position statement, Statement of changes in financial position. Financial Statement Analysis- Significance of Financial Statement analysis, Traditional Approaches vs. Modern Approaches to Analysis and Interpretation of Financial Statements.

**Unit II: Common size, Comparative &Trend Analysis**

Analysis of Financial Statements: Common Size Statements, Comparative Statement Analysis&Trend analysis.

**Unit III: Cash Flow and Fund Flow statement:**

Introduction to Cash Flow Statement, Calculating Operation / Financing and Investing Cash Flows, Analysis of Cash flow Statement, Importance of Cash Flow Analysis.

Introduction to Funds Flow Statement, Calculating Funds from Operation, Analysis of Funds flow Statement, Importance of Funds Flow Analysis,

**Unit IV: Ratio Analysis:**

Concept of Ratio Analysis: Meaning, Objectives, Usefulness, Limitation of Ratio Analysis technique and the various precautions to be taken while using Ratios. Ratio analysis techniques, its classifications and their respective use in decision making process— Traditional classification (balance sheet, profit and loss Account Ratio, Mixed ratio), Functional Classification (liquidity Ratio, Solvency Ratio, Activity Ratio, Profitability Ratios).

Strategic and Integrated Managerial Analysis of Corporate Financial Statements: Analysis of Profitability, Overall Ratio Analysis, and Analysis of Quality of Earnings - Innovative Techniques of Financial Statements: Analysis per employee, Analysis per equity share (Including problems). Valuation of Asset, liability and owners' equity,

Suggested Readings:

**Note: Latest edition of text books may be used.**



**PG SEMESTER-I**  
**Paper: COMADL1403-4: BUSINESS ECONOMICS**  
**Total Marks: 100**  
**(Internal Assessment- 30 Marks + End Term - 70 Marks)**

Credit: 4

Lectures:60

**Course Objective:** The objective of the course is to provide conceptual understanding of various concepts of economic theories and their application in business decision making.

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

- (a) Understand the application of economic theories in business
- (b) Have knowledge of different market structures
- (c) Understand the functioning of business organizations in different conditions of economy.

**UNIT-I: General Foundation of Business Economics:**

Meaning and scope of business economics; objectives of business firms; Demand analysis and estimation: individual and market demand function, determinants of demand.

Elasticity of demand: meaning, types, use of elasticity in business decision making.

Demand forecasting: meaning, prerequisites of a good forecast, importance of demand forecasting, techniques of demand forecasting, Case studies

**UNIT-II: Production Theory and Estimation:**

Production function-short run and long run production function, Importance of production function in business decision making;

Cost theory and Estimation: determinants of cost, Short run and long run cost function; Economies and diseconomies of scale;

Risk and Uncertainty: concept and its strategic implication in business.

**UNIT-III: Market and Price determination:**

Perfect and imperfect Competitions: meaning and characteristics of different market structures, price and output determination under perfect competition, monopoly, monopolistic competition and, oligopoly.

Pricing practices: methods of price determination in practice, pricing of multiple products, price discrimination, international price discrimination and dumping, transfer pricing; case studies

**UNIT-IV: Business Cycle:**

Meaning, nature and phases of business cycle, theories of business cycle: psychological , monetary, innovation.

Inflation and deflation: Meaning, characteristics and causes of inflation and deflation, inflation in terms of demand pull and cost push factors, effects of inflation and deflation on business, remedial measures to control inflation and deflation.

**Suggested Readings:**

1. Dwivedi, D.N. Essentials of Business Economics, New Delhi: Vikas Publishing House
2. S.L. Ahuja. Managerial Economics New Delhi: S Chand
3. Varshney , R.L . Managerial Economics New Delhi: Sultan Chand
4. Sen Anindya, Micro-Economics: Theory and Applications, New Delhi: Oxford University Press.
5. Jones .T.T. Business Economics and Managerial Decision Making, John Wiley & Sons Inc;

**Note: Latest edition of text books may be used.**

**PG (M.Com.) SEMESTER-I**  
**Paper: COMADL1404-4: Financial Management**  
**Total Marks: 100**

**(Internal Assessment- 30 Marks + End Term - 70 Marks)**

Credit: 4

Lectures:60

**Course Objective:** The objective of this paper is to provide students with theoretical as well as practical knowledge of the financial management and its use in various areas of financial activities.

**Learning Outcomes:** After learning this paper, a student will be fit to work as a financial manager in any entity be it public or private entity.

**Unit- I: Introduction to Financial Management:**

Concept of Financial Management, objectives, nature and scope of financial management; Financing Decisions-Investment, Financing and Dividend decisions; Leverage-operating and financial leverage, Capital structure, factors affecting capital structure, optimal structure; Capital structure theories - net income approach, net operating income approach, traditional approach; Over capitalization and under-capitalization.

**Unit- II: Working Capital Management:**

Definition of working capital, types, importance, Working capital management, estimation of working capital requirements, working capital policy-conservation, moderate and aggressive, cash management, receivables management, inventory management, financing current assets-sources, Long-term investment decisions, principles and methods of investment appraisal, Concept and measurement of cost of capital, Risk and return analysis of capital investments,

**Unit-III: Dividend Policy:**

Understanding of Dividend Policy, types of dividend policies; Determinants of Dividend Policy; Dividend Valuation Model - Walter's Model, assumptions and criticism; Gordon's Model, assumptions and criticism; Miller-Modigliani (MM) dividend Hypothesis.

**Unit-IV: Inflation and Financial Management:**

Understanding of Inflation and Financial Management, Effects of inflation on current assets, fixed assets, liabilities, working capital and profit; Capital budgeting – features, types, techniques and methods of capital budgeting, Effects of inflation on capital budgeting.

**Suggested Readings:**

1. Financial Management by P. Shandra
2. Financial Management by IM Pandey
3. Financial Management by Sharma

**Note: Any other latest published books covering the contents may be followed.**

**PG (M.Com.) SEMESTER-I**  
**Paper: COMADL1405-4: ORGANISATION BEHAVIOUR**  
**Total Marks: 100**

**(Internal Assessment- 30 Marks + End Term - 70 Marks)**

Credit: 4

Lectures:60

***Course Objective:** The objective of this paper is to provide students with theoretical knowledge of any organizational behavior as well as understanding the process of developing own behavior*

**UNIT-I: Introduction**

Organizational Theories and Behavior: Classical, Neo-classical and Contemporary. Authority, Power, status, formal and informal structure. Flat and Tall structures. Bureaucratization of Behavior and actions. Organizational Behavior-concepts, determinants, models, challenges and opportunities of OB. Transaction cost and organizational behaviors Contributing disciplines to the OB. Individual Behavior: Foundations of individual behavior, values, attitudes, personality and emotions. Theory X and Theory Y, Chris Argyris 7 behavior patterns, Perceptual process.

**UNIT – II: Group Decision making and Communication**

Concept and nature of decision making process, Individual versus group decisionmaking, Nominal group technique and Delphi technique, models of communication, communication effectiveness in organizations. Feedback, TA, Johari Window.

**UNIT – III: Motivation:**

Concept of motivation, Need hierarchy, Maslow's Need Hierarchy, Two factor theory, Contemporary theories of motivation (ERG, Cognitive evaluation, goal setting, equity) expectancy model. Behavior modification, Motivation and organizational effectiveness.

**UNIT- IV: Leadership, Power and Conflict**

Concept and theories, Behavioral approach, Situational approach, Leadership effectiveness, Contemporary issues in leadership. Power and conflict. Bases of Power, power tactics, sources of conflict patterns, levels and conflict resolution strategies. Organizational Culture, Organizational Development and Stress Management:

**Suggested Readings:**

1. Organization Behavior by Dr. Dipin Mathur
2. Organization Behavior By Prof. Vikram Puri
3. Organization Behavior by Dr F.C Sharma
4. Organization Theory And Behavior by Ghosh And Kumar

**Note: Any other related books and latest edition of the readings may be used.**

**PG (M.Com.) SEMESTER-II**  
**Paper: COMSPL1507-4: BUSINESS POLICY ANALYSIS**  
**Total Marks: 100**

**(Internal Assessment- 30 Marks + End Term - 70 Marks)**

Credit: 4

Lectures:60

**Course Objectives:** The objective of this course is to provide a conceptual understanding of Government policy and the business and to acquire the knowledge of FDI, MNCs and LPG.

**Learning Outcomes:** After completion of this course student can able to understand relationship between Government and Business, economic development of NE region.

**Unit-I: Government and Business:** Government Intervention in Business, relationship, Role of the Government, Industrial Policy, Industrial Development and Regulation Acts; Industrial Licensing-Critical analysis; Fiscal and monetary policy; LPG and its impact

**Unit-II: Foreign Investment:**

Rationale, New Policy for FDI 2011, DII and FII: Meaning, advantages, ECB's NRI Investment, MNC's: meaning, Modes of entry of MNC in India, position of MNCs in India; types of foreign investment; its implication on domestic economy; foreign trade and investment policy in India, Technical foreign collaboration

**Unit-III: MSME in India:** Meaning, Rationale; Government initiatives in the sector, MSMED Act, 2006.

**Unit-IV: Economic Development of North Eastern Region:**

Special package for economic development of north eastern region; DONER and its role in economic development, infrastructure and industry; North East Industrial Policy; promotional measures for cross-border trade, Role of NEC and NEDFi, NE India under Look East Policy.

**Suggested Readings:**

1. Koutsyiannis, A., Modern Microeconomics, Macmillan Press Ltd. (1998 Reprint).
2. Varian, Micro-Economic Analysis (ed. 3), Norton, 1992.
3. Pindyck Robert S. and Daniel L. Rubinfeld, Micro Economics, Third Edition, Prentice Hall of India, New Delhi, 1996.
4. Madala G.S. and Ellen Miller, Micro Economics, Theory and Applications, McGraw Hill, Book Company, New York.
5. Gould, John P., Edward P. Lazear, Micro-Economic Theory, Richard D. Irwin, Inc., Homewood Illinois.
6. Sen Anindya, Micro-Economics: Theory and Applications, Oxford University Press, New Delhi, 1999.

**Note: Any other related books and latest edition of the readings may be used.**

**PG (M.Com.) SEMESTER-II**  
**Paper: COMSPL1508-4: BUSINESS ETHICS**  
**Total Marks: 100**

**(Internal Assessment- 30 Marks + End Term - 70 Marks)**

Credit: 4

Lectures:60

**Course Objective:**To provide the basic concepts and their implication of business Ethics in work place and relevant aspects of management.

**Learning Outcomes:**After completion of this course the students will able to understand the theories and roles of Business Ethics in various business decisions and management process.

**Unit- I: Introduction to Business Ethics**

Meaning and Concept of Business Ethics, Importance of Business Ethics, Nature of Business Ethics, Elements of Business Ethics, Role of Ethics, Purpose of Business Ethics, Advantages of Business Ethics, How can Organisation Interest Build the Moral Culture, Indian ethos in Ethics, Morality and Culture, Indian and global perspective, Meaning and Definition of Ethical Decision Making, Process of Ethical Decision Making. Relationships between business and ethics- Unitarian view, Separatist view and Integration view.

**Unit- II: Workplace Ethics.**

Meaning of Organisation Ethics Development System, Meaning and definition of Workplace Ethics , Importance of Workplace Ethics , Meaning and definition of Code of Ethics, Components of Code of Ethics ,Professional Codes of Ethics , Ethical Challenges in the Workplace , Ethical principles in the workplace , Advantages and Disadvantages of Workplace Ethics , Meaning and definition of Personal Ethics ,Needs of Personal Ethics in the Organisation

Meaning of Professional Ethics, Professional Ethics in the Organisation , Difference between Personal and Professional Ethics , Futures of Professional Ethics in the Organisation.

**Unit- III: Ethical Issues in Management:**

Ethical Issues in following Management aspects:Marketing - Meaning and Needs of business ethics in Marketing Objectives and importance of marketing ethics, Marketing ethics in Product, Price ,Promotion and Place.

Human Resource Management- Meaning and needs of Business Ethics in HRM, Objectives and Importance of Ethics in HRM. Business Ethics in Recruitment and Selection, Training and Development, Performance Appraisal, Career Development , Wages and Salary Administration and Layoffs. Finance and Accounting: Meaning and definition of Ethics in Finance and Accounting , Importance of Ethics in Finance and Accounting,Common Problems of ethics in Finance and Accounting. Business Ethics in Fraud and manipulation, Portfolio churning, Insider Trading , Unsuitable recommendation , Tax Avoidance and Tax Evasion.

**Unit-IV: Institutionalization of business Ethics in India.**

Introduction to Institutionalization of Ethics- Voluntary practice, Core practices and Legal practices.

Traditional moral philosophies and theories of business Ethics, Contemporary moral philosophies , Ethical Dilemma and Individual Ethics management, Managing organizational Ethics.

Laws for protecting business environment- Laws for protecting environment , Laws protecting environment, Laws protecting Equity and Safety at workplace, Laws protecting Intellectual Property rights, Laws preventing Corruption, Laws controlling Unfair competition (Antitrust Laws) , Laws protecting consumers, Investor Protection Laws and Other miscellaneous Laws.

**Suggested Readings:**

- 1) Business Ethics: An Indian Perspective. A.C. Fernando, K.P.Muraleedharan and E.K. Satheesh, PEARSON.
- 2) Business Ethics, Shailendra Kumar and Alok Kumar Rai. Cengage,
- 3) Business Ethics: Text and Cases. C.S V. Murthy.Himalaya Publishing House.
- 4) Business Ethics: Concepts and Cases. Manuel G.Velasquez. Peason.
- 5) Business Ethics. Chandra Kumar Roy and Prabhat Kumar Roy. S.ChandEdutech Pvt. Ltd.
- 6) Business Ethics: Ethical Decision Making and Cases. O.C.Ferrell, John Fracdrich and Linda Ferrell. Cengage

**PG (M.Com.) SEMESTER-II [GROUP-A]  
COMSPL1509-4: ADVANCE CORPORATE ACCOUNTING**

**Total Marks: 100**

**(Internal Assessment- 30 Marks + End Term - 70 Marks)**

Credit: 4

Lectures:60

**Course Objectives:**

To enable the students to acquire the basic knowledge of accounting of Valuation shares, Goodwill, Amalgamation, Holding and Subsidiary companies.

**Course Outcomes:** After completion of this course the students will be able to understand the methods of valuation of shares, goodwill and prepare the amalgamation of companies Account, holding company and liquidation of companies.

**Unit-1: Valuations of shares and Good will:**

Valuation of Share: Meaning objectives and Needs of valuation of share; Factors influencing the valuations of shares; various methods of valuation of shares.

Valuation of Goodwill: Meaning, types, features of goodwill; factors of valuation of Goodwill; various methods of valuation of Goodwill with example,[15-lectures]

**Unit-2: Amalgamation of Companies**

Amalgamation of Companies: Meaning and Objectives of Amalgamation, Absorption, Reconstruction; Purchases consideration; methods of purchase consideration; Methods of Amalgamation; Accounting for Amalgamation; Preparation of Balance Sheets. [15-lectures]

**Unit-3: Accounts of Holding Companies:**

Accounts of Holding Companies: Holding Companies- Definition - Accounting Consolidation - Preparation of Consolidated Balance Sheet - Minority Interest - Pre-acquisition or Capital Profits - Cost of control or Goodwill;

Inter-company Balances, Unrealized Inter-company Profits, Revaluation of assets and liabilities, Treatment of Bonus share, dividend. [15-lectures]

**Unit-4: Liquidation of Companies**

Liquidation of Companies: Liquidation, Mode of Winding-up, Compulsory Winding-up, Voluntary Winding-up, Statement of Affairs, Deficiency Account, Overriding Preferential Payment, Preferential Creditor's, Liquidators, Liquidator's Final Statement of Account. [15-lectures]

**Suggested Readings:**

1. Corporate Accounting by S.K.Paul, New Central Books Agency
2. Advance Accounts by M.C.Sukla
3. Advance Accounting Debra C Jeter, Paul K. Chaney

**Note: Latest edition of text books may be used.**

**PG (M.Com.) SEMESTER-II [GROUP-A]**  
**COMSPL1510-4: ADVANCE COST & MANAGEMENT ACCOUNTING**  
**Total Marks: 100**

**(Internal Assessment- 30 Marks + End Term - 70 Marks)**

Credit: 4

Lectures:60

**Course Objective:** To impart the students' knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

**Learning Outcomes:**After completion of this course the students will able to understand the concepts budget and budgetary control and standard costing , analysis of variances, Differential costing and decision making process.

**Unit-I: Budgetary Control**

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting. [15-lectures]

**Unit-II: Standard Costing**

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Control Ratios. [15-lectures]

**Unit-III: Differential Costing.**

Meaning, Absorption versus Variable Costing: Distinctive features and income determination. Cost/Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point. [15-lectures]

**Unit-IV: Decision Making**

Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short-term decision-making situations – profitable product mix, Acceptance or Rejection of special/ Make or buy, operate or shut down.

Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing;[15-lectures]

**Suggested Reading:**

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. Introduction to Management Accounting , Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Management Accounting. Dorling Kindersley(India) Pvt. Ltd.
3. Ronald W. Hilton and David E. Platt. Managerial Accounting: Creating Value in a Global Business Environment, Mc Graw Hill Education.
4. Singh, Surender. Management Accounting, Scholar Tech Press, New Delhi.
5. Goel, Rajiv, Management Accounting. International Book House,
6. Arora, M.N. Management Accounting. Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. Management Accounting. Shree Mahavir Book Depot, New Delhi.
8. Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.

**Note: Latest edition of text books may be used.**



**PG (M.Com.) SEMESTER-II [GROUP-B]**  
**COMSPL1509-4: INVESTMENT ANALYSIS AND PORTFOLIO**  
**MANAGEMENT**

**Total Marks: 100**

**(Internal Assessment- 30 Marks + End Term - 70 Marks)**

Credit: 4

Lectures:60

***Course Objective:** The objective of this paper is to provide students theoretical knowledge and several insights of financial investment in different assets and securities so that any investment will bring good return in future.*

***Learning Outcomes:** After learning this paper, students will get insights of investing fund in different assets and securities to generate return by calculating its possible risk.*

**Unit I: Understanding of Investment and Portfolio Management**

Concept of Investment, objectives, types of investment options and securities, importance of choice of investment, determinants of choice of investment; Security and non-security form of investment, Concept of Portfolio Management, objectives, types, phases of portfolio management; Risk and return, types of risk, measurement of risk and return.

**Unit II: Securities Market**

Understanding of securities market, types and their functions, methods of raising capital, stock market in India; Security market Indices- purpose, factors influencing construction of index, methods of constructing index.

**Unit III: Investment and Portfolio Analysis**

Concept of investment analysis, types; Economic analysis; Industry and Company analysis; Technical analysis; Efficient market hypothesis; Portfolio Analysis-meaning, portfolio risk and return, mark with risk-return optimization, single index-Sharpe model, portfolio data, efficient frontier; portfolio selection- risk and investor preference, capital asset pricing model.

**Unit IV: Portfolio Revision and Evaluation**

Meaning of Portfolio Revision, significance and strategies, constraints of portfolio revision; Portfolio Evaluation - meaning, performance measurement of portfolios- Sharpe's measure, Treynor's measure and Jensens's measure of portfolio performance, components of portfolio performance evaluation..

**Suggested Readings:**

1. Security Analysis and Portfolio Management by Kevin
2. Banu, M.A.S: Security analysis and Portfolio management
3. A Pant: Security analysis and Portfolio management
4. Any other latest publications covering the contents may be used.

**Note: Latest edition of text books may be used.**

**PG (M.Com.) SEMESTER-II [GROUP-B]  
COMSPL1510-4: DERIVATIVES**

**Total Marks: 100**

**(Internal Assessment- 30 Marks + End Term - 70 Marks)**

Credit: 4

Lectures:60

**Course Objective:** The purpose of this course is to provide understanding on concept of derivatives and structure of derivative market in India

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

- (a) Understand the different elements of derivatives
- (b) Know the different interest rates and currency swaps
- (c) Have knowledge of dynamics of Indian derivative market

**Unit- I: Derivatives-**

Meaning and nature; Uses of Derivatives, Need for Derivatives; Evolution of Derivatives Markets; Types of Derivatives, Benefits of Derivatives; Derivatives Trading at NSE/BSE; Major Recommendations of Dr. L.C. Gupta Committee.

**UNIT- II: Forward and Futures:**

Forward: meaning and features of forward; Forward Contract: Features of Forward Contract, Types of Forward Contracts, Forward Trading Mechanism; Futures: Types of futures Contract- Functions and Growth of Futures Markets in India, Traders in Futures Market in India, Futures Market Trading Mechanism; Forward Contract Vs. Futures Contracts.

**UNIT- III: Options And Swap:**

Concept of Options- Types- Option Valuation- Option Positions: Naked and Covered Option- Underlying Assets in Exchange-traded Options- Determinants of Option Prices- Basic Principles of Option Trading; Swap: Concept of Swap- Nature and Functions of Financial Swaps; Types of Swap : Interest Rate Swaps, Currency Swaps, Debt Equity Swap, Commodity Swaps, Equity Index Swaps

**UNIT- IV: Hedging:**

Meaning, objectives and feature of Hedging; Types of Hedging: Model- Basic Long and Short Hedges, Cross Hedging, Basic Risk and Hedging, Basic Risk Vs Price Risk, Hedging Effectiveness- Devising a Hedging Strategy, Management of Hedge.

**Suggested Readings**

- Chance, Don. M, Brooks, Robert & Dhamija Sanjay : *An Introduction to Derivatives and Risk Management*, Cengage
- Basu Sankarshan & Hull, C., John ., *Option , Future and other Derivatives* New Delhi: Pearson
- Gupta, S.L. *Financial Derivatives* New Delhi : PHI
- Hull C. John *Fundamentals of Future Option Market*: New Delhi: PHI

**Note: Latest edition of text books may be used.**

**PG (M.Com.) SEMESTER-II [GROUP-C]**  
**COMSPL1509-4: PERFORMANCE MANAGEMENT**  
**Total Marks: 100**

**(Internal Assessment- 30 Marks + End Term - 70 Marks)**

Credit: 4

Lectures:60

**Course Objective:** To Provide the basics aspects of performance management and its linkage with other Human Resource Processes and strategic planning, reviewing and managing performance.

Course Outcomes: after completion this course student will able to understand the different terms related performance management, reviewing data for HR Decision and personal development plans.

**Unit- I: Introduction to Performance Management:**

Definition of Performance Management, Evolution of Performance Management, Definitions and Differentiation of Terms Related to Performance Management, What a Performance Management System Should Do, Importance of Performance Management. Linkage of Performance Management to Other HR Processes.

**Unit- II: Reviewing & Managing Performance:**

Performance Review Discussion, Using Performance Management Systems, Data for HR Decision and Performance Improvements, Performance Management Systems, Personal Development Plans.

**Unit- III: Performance Management and strategic planning:**

Definition and Purposes of Strategic Planning, Process of Linking Performance Management to the Strategic Plan, Building Support Alternative models for Assessing Performance-Balance score card

**Unit- IV: Performance Management & Employee Development:**

Personal Development Plans, Direct Supervisor's Role, Performance Management Skills-Coaching. Coaching Styles, Coaching Process, Performance Review Meetings Management of Rewards- Traditional and Contingent Pay (CP) Plans, Reasons for Introducing CP, Putting Pay in Context, Pay Structures Reward Management, Components of Reward Management, Linkage of Performance Management to Reward, Ethics in Performance Management.

**Suggested Readings:**

1. T.V. Rao, Performance Management and Appraisal Systems.
2. Herman Aguinis, Performance Management, Pearson Education.
3. T.V. Rao, 360 Degree Feedback and Assessment and Development Centres, Excel.
4. Kandula, Performance management, PHI, 2009
5. Michael Armstrong, Performance Management, Kogan Page .
6. A.S.Kohli, T.Deb, Performance Management, Oxford Higher Education.
7. Dinesh K Srivastava, Strategies for Performance Management, Excel.
8. Prem Chedda, Performance Management Systems, MacMillan.

**Note: Latest edition of text books may be used.**

**PG (M.Com.) SEMESTER-II [GROUP-C]**  
**COMSPL1510-4: HUMAN RESOURCE INFORMATION SYSTEM**  
**Total Marks: 100**

**(Internal Assessment- 30 Marks + End Term - 70 Marks)**

Credit: 4

Lectures:60

**Course Objectives:-** To provide database concept, steps and analysis and implications of information in Human resource management.

**Course Outcomes:** - After completion of the unit the students will be able to understand the steps of HR Information System and their implementation in important aspects of Human Resource Management.

**Unit- I:Introduction:**

The Concept of Human Resource Information System (HRIS) , The role of IT, Database concepts and applications in HRIS, Steps in implementing an HRIS, Benefits and limitations of HRIS.

**Unit- II: Determining HRIS needs:**

HRIS needs analysis, System design and Acquisition, HR metrics and Workforce analytics, Costs justifying HRIS investment.

**Unit- III: HRIS Applications:**

HR administration and HRIS , Talent management , Job analysis and Human Resource Planning, Recruitment and Selection in the Internet context , Training issues in HRIS, Performance management, Compensation and HRIS.

**Unit- IV: Resource Information System implementation and acceptance:**

HRIS Project management , Change management, implementation, integration, maintenance of HRIS, Information Security and privacy in HRIS, Future of HRIS, The concept of HR Analytics and Digital HR

**Reference Books:**

1. P. K.Gupta and Sushil Chhabra: Human Resource Information Systems.
2. Dr. Michael Kavanagh, Dr. Mohan Thite: Human Resource Information Systems- Basics, application, future and directions

**Note: Latest edition of text books may be used.**

**PG (M.Com.) SEMESTER-II [GROUP-D]  
COMSPL1509-4: SERVICE MARKETING**

**Total Marks: 100**

**(Internal Assessment- 30 Marks + End Term - 70 Marks)**

Credit: 4

Lectures:60

**Course Objective:** The purpose of this course is to provide understanding on the special characteristics of services marketing and marketing of various service sector organisations.

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

- (a) Understand the different elements of services marketing
- (b) Know how to deliver quality services and method to find out the service gap
- (c) Have knowledge of marketing of various service organisations.

**Unit-I:** Marketing of Services: Service: Concept, Characteristics and Types of Services; Growth of the Service Sector in India. Strategic Marketing Management for Services: Matching Demand and Supply through Capacity Planning and Segmentation; Internal and External Marketing Service Strategy.

**Unit-II:** Marketing mix in services marketing: Elements of Services Marketing mix; Additional Dimensions in Services Marketing, Channels of Distribution in services marketing, Internet as a service channel. Case Studies

**Unit-III:** Delivering Quality Services: Quality Services : Meaning and nature of quality service; Quality Gaps: The Customer Expectations versus Perceived Service Gap, Techniques to Resolve the Gaps in Service; Quality Standards; Service Performance Gap: Key Factors and Strategies for resolving the Gap; Developing Appropriate and Effective Communication of Service Quality.

**Unit-IV:** Marketing of Service sector organisations: Marketing of Educational Services, Financial Services, Health Services, Hospitality Services including Hotels and Tourism, Professional Services, Communication Services, Public Utility Services, .

**Suggested Readings:**

1. Nargundkar, Rajendra. *Services Marketing: Text & Cases*. New Delhi :TataMcgraw-Hill Publishing Company
2. Lovelock, Christopher H., *Services Marketing: People, Technology, Strategy*, Pearson Education Asia.
3. Shanker, Ravi. *Services Marketing: The Indian Perspective*, New Delhi, : Excel Books,
4. Srinivasan, R. *Services Marketing*, New Delhi. : Prentice Hall Of India Private Limited,
5. Zcithaml, Parasuraman & Berry, *Delivering Quality Service*, The Free Press, Macmillan

**ote: Latest edition of text books may be used.**

**PG (M.Com.) SEMESTER-II [GROUP-D]**  
**COMSPL1510-4: DIGITAL MARKETING AND ADVERTISEMENT**  
**Total Marks: 100**

**(Internal Assessment- 30 Marks + End Term - 70 Marks)**

Credit: 4

Lectures:60

**Course Objective:** The purpose of this course is to provide knowledge on digital marketing and various digital platforms to promote goods and services.

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

- (a) Understand the importance of Digital marketing and its differences from the traditional form of marketing
- (b) Familiar with various social media platforms for promoting products and services
- (c) Understand the techniques of promoting products and services on online platform
- (d)

**Unit-I: Digital Marketing:**

Concept and importance of Digital marketing, types of digital marketing method; Traditional marketing Vs Digital Marketing, Digital vs Internet and Electronic marketing; Evolution of Digital Marketing; Digital Marketing Landscape: Key Drivers, Digital Consumer & Communities; Digital Marketing Strategy; emerging issues in Digital marketing.

**Unit-II: Search Engine Marketing and Social Media marketing:**

Search Engine optimization (SOP): introduction, importance and types of SOP, basics of website designing, HTML- importance of domain names, SEO Content Writings; Social Media marketing: meaning, scope, types, tools and principles of social media marketing; Popular Social Media Platforms and selection of right social media platform.

**Unit-III: Digital Advertising:**

Meaning, importance and types of Digital Advertisement; Performance, process and players of Digital Advertising; Display ad: meaning and types of display ads, different ad formats, Ad placement techniques, Important ad terminology; Ad Words & AdSense. Digital advertising Market in India: prospects and challenges

**Unit-IV: Advertising in Social Media Platforms:**

Social Media Platform: Importance of Social media platform for advertising, factors to be considered for creation of social media contents; Using Flickr and Pinterest Facebook Advertising: Different types of Ad formats, Setting up Facebook Advertising Account, Designing Facebook Advertising campaigns, Facebook Avatar, Apps, Live, Hashtags; LinkedIn Advertising : Importance of LinkedIn presence, LinkedIn Strategy, Content Strategy, LinkedIn analysis, Targeting, Ad Campaign, Twitter Advertising:- Basics, Building a content strategy, Twitter usage, Twitter Ads, Twitter ad campaigns, Twitter Analytics, Twitter Tools and tips for managers. Instagram & Snapchat basics.

**Suggested Readings**

1. Ahuja, Vandana. *Digital Marketing*, Noida : Oxford University Press
2. Gupta, Seema *Digital Marketing*, Noida: McGraw-Hill
3. Deiss Ryan & Henneyberry, Russ. *Digital Marketing for Dummies*, Noida: Wiley
4. Bhatia Puneet *Fundamentals of Digital Marketing*, New Delhi: Pearson
5. Kagan, Jeremy & Singh, Sidharth Shekhar, *Digital Marketing : Strategy and Tactics* , Noida: Wiley

**Note: Latest edition of text books may be used.**

**PG (M.Com.) SEMESTER-II [GROUP-E]**  
**COMSPL1509-4: ENTREPRENEURSHIP DEVELOPMENT**  
**Marks: 100**

**(Internal Assessment: 30, External: 70)**

**Credit: 4**

**Lecture: 60**

**Course Objective:** The purpose of this paper is to provide understanding on Entrepreneurship and to make the students aware of recent changes in the field of entrepreneurship development. Outcome:

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

- (a) Understand the different types of entrepreneurs and theories of entrepreneurship
- (b) Know the present entrepreneurial ecosystem in India
- (c) Know the Promotional agencies of Entrepreneurship Development in India

**Unit I: Entrepreneurship:** Definition, Nature and Characteristics of Entrepreneurship; Types of Entrepreneurship: Corporate Entrepreneurship, Social Entrepreneurship, Destructive Entrepreneurship; Creativity and innovation in Entrepreneurship; Role of Entrepreneurship in Economic Development. Case studies on type of entrepreneurship.

**Unit II: Entrepreneur:** Definitions, functions and types of entrepreneur; entrepreneurs vs intrapreneur, entrepreneurs vs administrators, Entrepreneurial Decision Making; Entrepreneurial leadership; Entrepreneurial attributes and characteristics; Case studies on Traits of successful Entrepreneurs; Social Responsibility of Entrepreneurs.

**Unit III: Theories of Entrepreneurship and Entrepreneurial ecosystem:** Innovation theory, Resource Based theory, Systematic Entrepreneurship theory; Entrepreneurial ecosystem: meaning, domains and participants; Entrepreneurial ecosystem : meaning and components, entrepreneurial ecosystem in India: Emergence of Entrepreneurship In India: Features of Indian Entrepreneurship. Entrepreneurship Environment in India.

**Unit IV. Promotional agencies of Entrepreneurship Development in India:** Role of Government, financial / non financial institutions in entrepreneurship development in India- DIC, EDI, IIE, NISBUD, and financial institutions, EDP: objectives and phases, Recent policies of central, state and local governments for entrepreneurship development. \*15 marks may be assigned for field visit report as a part of internal assessment. Industrial visits may be conducted to submit report by the students. Course teacher may conduct interaction programme with the successful entrepreneurs for the students.

**Suggested Readings:**

1. Khanka, SS. Entrepreneurial Development. New Delhi: S Chand
2. Drucker Peter F. Innovation and Entrepreneurship, New York : Harper
3. Holt, David H, Entrepreneurship New Venture Creation. New Delhi: PHI,
4. Vasant, Desai, Small- Scale Industries and Entrepreneurship , Mumbai: Himalaya Publication.

**PG (M.Com.) SEMESTER-II [GROUP-E]  
COMSPL1510-4: BUSINESS PLANNING AND NEW VENTURE  
DEVELOPMENT**

**Marks: 100**

**(Internal Assessment: 30, External: 70)**

**Credit: 4**

**Lecture: 60**

**Course Objectives:** To provide idea of different steps in preparing business plan and to help the students in developing an effective and feasible business plan

**Course Outcome:** After completion of the course, students will be able to understand:

- (a) how to prepare a business plan;
- (b) how to conduct feasibility analysis and
- (c) the key components of a successful venture

**Unit- I: Business Plan:** Idea generation- sources of idea; Development of business idea to proof- of-Concept; meaning, scope and importance of business plan; information required for business plan: market information, operations information, and financial information; writing a business plan- specimen of business plan.

**Unit –II- Environmental Scanning and Feasibility Analysis:** meaning and importance of environmental scanning; techniques of environmental scanning: SWOT and PESTL analysis; Feasibility Analysis: meaning, objectives, steps; types of feasibility study.

**Unit- III:Marketing Plan:** objectives, nature and importance of marketing plan; difference between business plan and marketing plan; An outline for a marketing plan; Steps in preparing marketing plan; competitor analysis, marketing research for new venture,

**Unit VI- New Venture Development:** steps involved in starting of venture, institutional support to new ventures; start up India; . Sources of finances; legal provisions of new venture development in India; entrepreneurial skill in new venture development; problems and challenges of new venture development in India: case studies,

*\*15 marks may be assigned as a part of internal assessment for preparation and submission of business plan by the students. Course teacher may conduct business plan preparation competitions.*

**Suggested Readings**

1. Hazelgren, Brain &Covello , L Joseph *The Complete Book of Business Plan*, Sourcebooks Inc
2. Frisch Bob, *Creating Business Plan*, Havard Business Review
3. Holt, David H, *Entrepreneurship New Venture Creation*. New Delhi: PHI,
4. O'Donnell, M..*The Business Plan: Step by Step*. UND Center for Innovation
5. Sahlman, W. *How to write a great Business Plan*. Harvard Business Review



**PG (M.Com.) SEMESTER-III  
COMMON FOR ALL  
COMSPL2501-4: INTERNATIONAL HUMAN RESOURCE MANAGEMENT.**

**Marks: 100**

**(Internal Assessment: 30, External: 70)**

**Credit: 4**

**Lecture: 60**

**Course Objectives:** - To provide a basic understanding about the finer aspects of HRM in an international perspective.

**Course Outcomes:** - After completion of this course the students will be able to understand the difference between Domestic and International HRM along with Cross cultural differences in the workplace, types and techniques of cross Cultural communication, training and performance management system of Human Resource Management in International perspective.

**Unit : 1 Introduction: - ( Marks : 15)**

Defining International HRM, Issues in IHRM, International business strategies, Difference between Domestic and International HRM,

Understanding culture, culture:- its coverage and determinants, Cross cultural Theory, Cross cultural differences in the workplace, Cultural sensitivity, Cross cultural communication process and Negotiation: Planning and Preparation parameters. Types and Strategies of Organizational culture.

**Unit : 2 Recruitment, Selection and Performance Management :- ( Marks : 15)**

Recruitment: Sources and processes of Recruiting staff for International assignments, Selection : Types of cross - cultural training, Multinational Performance Management: challenges/ Aras to be appraised , who should appraise the performance, System of performance appraisal, Problems of performance appraisal, How to make performance appraisal effective, Developing International staff and multinational Team.

**Unit : 3 Training and Development and Compensation ( Marks : 20)**

The role of expatriate training, components of effective pre-departure training, developing staff through international assignments. Objectives of International compensation, Complexity in International compensation, Factors that affect International compensation, Key components/ structure of International Compensation Package, Approaches to International compensation, Expatriation and Repatriation process. Managing people in International Context.

**Unit : 4 International Industrial Relations:( Marks : 20)**

Cross culture difference in Industrial relations and collective bargaining. Key issues in Industrial relations and the policies and practices of multinationals, Examine the potential constraints that trade unions may have on multinationals. Key concerns for trade unions. Formation of regional economic zones such as the European Union and the impact of opponents to globalization. Transition of organized Labour in emerging markets.

**Suggested Readings:**

1. International Human Resource Management Text and Cases P. L. Rao, Excel Books.
2. International Human Resource Management, Tony Edwards, Pearson Education Percentile
3. International Human Resource Management, Peter Dowling and Denice Welch, Cengage Learning
4. Global Human Growth Model, M.N Rudrabasavaraj, Himalaya weightage
5. International Human Resource Management, Monir Tayeb, Oxford

**PG (M.Com.) SEMESTER-III  
COMMON FOR ALL  
COMSPL2502-4: BANKING AND FINANCIAL INSTITUTION**

**Marks: 100**

**(Internal Assessment: 30, External: 70)**

**Credit: 4**

**Lecture: 60**

**Course Objective:** The objective of this paper is : (a) to provide student the knowledge about the structure of Banking and financial institutions operating in the Indian Financial system (b) to familiarize students with the operations in the banks and (c) to bring awareness of the regulatory mechanism of financial institutions adopted by the Reserve Bank of India.

**Course Outcome:** After learning this paper, students will be able to :

- (a) Understand the different components and functions of Bank and NBFI
- (b) Familiar with the role of Reserve Bank of India in controlling banking and NBFIs in India
- (c) Understand the role of financial institutions in economic development ..

**Unit-I: Banking Institution:**

Marks: 20

Definition, functions, types; Structure of banking system; banker and customer relationship: types of relationship, Deposit Mobilization, Different Deposit Products & Services; Services to Customers & Investors; Bankers' Special Relationship Mandate; POA; Garnishee Orders; Banker's Lien; Right of Set off ; Loans and Advances: type of loans- Credit Cards, Home Loans, Personal Loans, Consumer Loans; KYC/ AML/ CFT norms PMLA Act; Assets and Liabilities Management of banks ; Banking Legislations in India.

**Unit-II Commercial Banks:**

Marks: 20

Functions, types and structure of Commercial Banks; Opening and maintaining accounts in Commercial Banks : Operational Aspects of opening and Maintaining Accounts of Different Types of Customers, Aadhaar in opening accounts; Negotiable Instrument Act; Role & Duties of Paying & Collecting Banks; Endorsements; Forged Instruments; Bouncing of Cheque: Its Implications, Return of Cheque; Demand Draft : Issue of Demand drafts, Payment of demand draft ; Ancillary Services commercial banks: Remittances, Safe Deposit Lockers; History of Commercial Banks in India; Reforms in Commercial Banking in India; Innovations in Commercial Banking Services, Net-banking/online banking-its merit and demerits.

**Unit-III: Central Banking System:**

Marks-15

Nature and Functions of Central Bank; Methods of Credit Controls; Monetary Policy and its objectives; Autonomy of Central Bank; Constitution of RBI: organization and management, functions of RBI, Prohibitory Functions of RB; , Credit Creation and Control Objectives, Credit Control Measures of RBI: Quantitative, Selective and direct credit control; Regulation of Banking Business Power of RBI to Issue Directions; Regulation of Interest Rate; Regulation of Payment Systems; Internet Banking Guidelines; Regulation of Money Market Instruments; Banking Ombudsman; Reserve Funds; Maintenance of CRR, SLR; Monetary Policy and amendments;

**Unit-IV: Non-Banking Financial Institutions (NBFIs)**

Marks: 15

Meaning and definition of Non-banking financial institutions (NBFIs), Types and Functions of NBFIs; Structure of NBFIs in India; Growth and Development of NBFI in

India; Sources of Finance and Investment of NBFIs, Role of NBFIs in economic development ; Development Banks- IFCI, IDBI, SIDBI, BABARD, EXIM bank, their objectives, role and functions; Merchant banking- its functions and role; Mutual Fund- Types of Mutual Funds, Role of Mutual Funds.

**Suggested Readings:**

1. P.N.Varshney Banking Law & Practice (Sultanchand Publishers)
2. A.R.Aryashri, V.V.Ramanamurthy Banking & Financial Systems
3. Mithani,Gordon Banking & Financial Systems
4. M L TannanBanking Law & Practice in India Publisher: Lexis Nexis India; Twenty Fifth edition (1 January 2014)
5. JAIIB Legal and Regulatory aspects of Banking published by Macmillan education
6. JAIIB Principles& Practices of Banking published by Macmillan education
7. Benton E. Gup and James W. Kolari,Commercial Banking: The Management of Risk by John Wiley & Sons Inc

**Note: Latest edition of the readings may be used**

**PG (M.Com.) SEMESTER-III**  
**COMMON FOR ALL**  
**COMSPL2503-4: Tax Planning & Management**  
**Marks: 100**  
**(Internal Assessment: 30, External: 70)**

**Credit: 4**

**Lecture: 60**

**Course Objectives:** To enable the students to acquire the basic knowledge of Tax Planning, tax avoidance, Tax Evasion, and Management, Rules and Regulation under the Income Tax Act and Other Related laws of the Nation relating to Tax planning and management.

**Course Outcome:** After completion of this course student can able to understand make Tax Planning, tax Avoidance and Tax management, fine and penalties and imprisonment under the Laws of Nation relating to the Income Tax.

**Unit I: Introduction:**

Tax Planning, Tax Avoidance, Tax Evasion, tax Management, importance of Tax Planning, Tax planning and Tax management- distinction between tax planning, tax evasion and tax avoidance with illustrations.

Tax planning through the provisions of section 10 of the Income Tax Act, Tax planning in regard to salary income of an individual; deductions and exemptions allowed in computing income from salaries and income from house property.

**Unit II**

Tax planning in regard to setting up of a new business; location aspects; nature of business; forms of organization;

Tax Planning with reference to Financial Management Decisions-Capital Structure, Dividend, including deemed dividend and bonus shares; tax planning with reference to sale of Scientific assets; Tax planning with reference to specific management decision-make or buy decision; valuation of stock and export and domestic sales decision.

Capital assets in the context of capital gains and assets outside the purview of capital gains taxation of long term and short-term capital gains and exemptions thereof for tax planning purposes.

**Unit III**

Tax planning in regard to residuary and non-residuary headings of income from other sources; taxability of interest on government securities and dividend-from Indian companies- Tax planning and clubbing of incomes. Important factors to be considered in regard to tax planning in case of an individual with reference to splitting of income and investment of surplus funds in selected securities. Tax planning and tax deducted at source and advance payment of tax by an individual assesses.

**Unit IV**

Tax planning by a partnership firm and company through the timing of payment of statutory dues, joint ventures abroad and foreign collaboration and transfer from holding company to subsidiary. Function of the tax planning department of a company Fringe benefit tax.

**Suggested Readings:**

1. Dr. V.K. Singhania and Dr. Monica Singhania: Students Guide to Income Tax Including GST: Taxmann Publication Pvt. Ltd., new Delhi
2. Tax System in India by M.M. Sury
3. Tax Reforms in India by V.Rani
4. Tax and Taxation system in India: S Kumari

**PG (M.Com.) SEMESTER-III [GROUP-A]**  
**COMSPL2504-4: ACCOUNTING THEORY AND PRACTICE**

**Marks: 100**

**(Internal Assessment: 30, External: 70)**

**Credit: 4**

**Lecture: 60**

**Course Objective:** The course aims at acquainting the students with a coherent set of logical principles and a general frame of reference for evaluation and development of sound accounting practices.

**Course Outcome:** After completion of this course student can able to understand accounting theory's development, Financial reporting standards, issues of standard setting, valuation of Fixed assets and Intangibles.

**Unit-I: Accounting Theory: Formulation and Classifications:**

Concept of Theory and Accounting Theory, Role of Accounting Theory, Classification of Accounting Theory, Deductive and Inductive Approach in Theory Formulation, Events Approach, Value Approach and Predictive Approach;  
Methodology in Accounting-Positive Accounting Theory and Normative Accounting Theory, Comparison between Positive Theory and Normative Theory,  
Other Approaches in Accounting Theory-Pragmatic Approach, Authoritarian Approach, Ethical Approach, Sociological Approach, Economic Approach and Eclectic Approach.  
[Lectures-15]

**Unit-II: Income Concepts:**

Relevance of Income Measurement, Income Statement Vs. Balance Sheet, Different Concepts of Income Measurement-Accounting Income and Economic Income, Capital Maintenance Concept of Income, Comprehensive Income.  
Approaches to Income Measurement-Transaction Approach to Income Measurement, Activity Approach to Income Measurement, Recipients of Net Income;  
Measurement and Reporting of Revenues, Expenses, Gains and Losses; [Lectures-15]

**Unit-III: Valuation of Assets, Liabilities and Equity:**

Meaning of Assets, Classification of Assets, Objectives of Assets Valuation, Asset Valuation and Income Determination Models, Evaluation of Valuation Concepts, Combination of Valuation Bases, Lower of Cost or Market (LCM) Rules, Types of Need for Inventory, Assets.  
AS10: Accounting for Fixed Assets;  
IndAS36: Impairment of Assets; Rules on Asset Impairments in U.S.A.; Leases.  
Liabilities and Equity: Nature of Liabilities, Measurement of Liabilities, Classification of Liabilities;  
Owners' Equity: Characteristics of Equity, Theories of Equity. [Lectures-15]

**Unit-IV: Depreciation Accounting, Inventory and Accounting Standard:**

Depreciation Meaning, Nature of Depreciation, Causes of Depreciation, Factors that Affect the computation of Depreciation, Depreciation is a Process of Allocation not of Valuation, Depreciation Methods, Factors Influencing the Selection of Depreciation Method.  
Inventory: Meaning of Inventory, Objective of Inventory Measurement, Methods of Inventory Pricing, Inventory Valuation Methods under IFRS and U.S. GAAP.

AS-2: On Inventory Valuation, Indian Accounting Standard (IND AS) 2 on Inventories, Consequences of the Choice of Inventory Methods  
Accounting Standard: Meaning, Definition, Benefits of Accounting Standards, Difficulties in Standard Setting, Types of Accounting Standards, Standard Setting in India Issues in Accounting Standard Setting. [Lectures-20]

**Note:**

1. Prof. Jawahar Lal: Accounting Theory and Practice, Himalaya Publishing House, Delhi.
2. D.S. Rawat FCA: Taxmann Students Guide to Accounting Standards, 6<sup>th</sup> Edition

**PG (M.Com.) SEMESTER-III [GROUP-A]  
COMSPL2505-4: COST AND MANAGEMENT AUDIT**

**Total Marks: 100**

**[Internal Assessment: 30 External: 70]**

**Credit: 4**

**Lectures 60**

**Course Objective:** To provide an understanding of the basics of cost and management audit

**Course Outcome:** After completion of this course student can able to understand and make practice on cost audit and management audit, can acquired the rules and procedures of cost and management audit.

**Unit-I: Introduction:**

Meaning, necessity, and types of audit; Generally Accepted auditing Principles and Techniques; Standard Auditing Practices, Cost Control and Cost Reduction.

**Unit-II: Cost Audit:**

Meaning, Characteristics, scope, and functions of cost audit; benefits and limitations; provisions of cost audit in Companies Act; Cost Audit Rules;

**Unit-III: Cost Audit Procedure:**

Cost Accounting Rules for various Industries; cost audit programme and procedure; cost audit reports.

**Unit-IV: Management Audit:**

Management Audit Vs-a-vis financial audit and cost audit; audit of various operations and management functions

Audit of Government Audit departments and public sector undertakings; tax audit under Income Tax Act.

**Reference:**

1. Maheshwari S.N., Advance Cost Accounting, Sultan Chand & Sons, New Delhi
2. Batra, G.S.: Auditing and Contemporary Accounting: new Horizons, Deep and Deep Publications, New Delhi
3. Arun Kumar and Rachna Sharma: Auditing: Theory and Practice, Atlantic Publishers, New Delhi.

**PG (M.Com.) SEMESTER-III [GROUP-B]**

**COMSPL2504-4: GLOBAL FINANCE**

**Total Marks: 100**

**[Internal Assessment: 30 External: 70]**

**Credit: 4**

**Lectures 60**

**Course Objective:** The objective of this paper is to develop an understanding of global finance and helps to understand a theoretical framework of global finance. It is design to develop a practical guide for solving global finance problems and also to demonstrate the controversial issues of global finance through discussions and papers.

**Course Outcome:** After learning this paper, students can understand the theoretical framework of global financial issues. Also they will be able to approach and understand real-world global finance problem and controversial issues of global finance.

**Unit-I : Introduction to Global Finance** **Marks: 20**

Concept of global finance, features, importance, benefits of global finance, Segments of global financial systems, Growth of global financial systems and linkages with trade, Global financial systems and linkages economic development.

**Unit-II :Global Financial Markets** **Marks: 15**

Understanding of Global Financial Markets, Types of global financial market, Global Money Market Instruments, Global Capital Market Instruments, Eurocurrency Markets, Debt Securitization, Euromarkets Institutions, Evolution of Euromarkets, impact of Euro and Other Off shore Markets.

**Unit-III :Foreign Exchange Markets** **Marks: 20**

Concept Foreign Exchange (FX) Market, its features, types, Structure of Foreign Exchange Markets and participants, functions of FX market, merits and demerits, factors influencing FX market, Exchange Rate Regime, Types of Transactions and Settlement Dates, Mechanism of Currency Dealing, Exchange Rate Quotations and Arbitrage, Role of government/RBI in management of exchange rate.

**Unit-IV :Currency, Debt and Financial Crises** **Marks: 15**

Meaning and causes of Currency, Debt and Financial Crises , Government role and response to crisis, Policy and Regulatory responses; Role of IMF and World Bank in stabilizing economies, Case studies of countries who dealt with the crisis, The Global Crisis-Covid-19 and its impact on the world economy.

**Recommended Reading:**

- Apte.P.G.(2008) International Financial Management. Tata McGraw Hill, New Delhi
- Kevin. S (2009) Fundamentals of International Financial Management PHI Learning Pvt Ltd, New Delhi
- Report on Trend and Progress in Banking (2019-2020)
- Annual Report of The RBI (2019)
- Global Financial Stability Reports-2019

**Note:** Any latest edition books covering the contents may be used.



**PG (M.Com.) SEMESTER-III [GROUP-B]**  
**COMSPL2505-4: AGRICULTURAL AND INDUSTRIAL FINANCE**  
**Total Marks: 100**

**[Internal Assessment: 30 External: 70]**

**Credit: 4**

**Lectures 60**

**Course Objective: To Provide basic issues of agriculture finance, institutional rules in agricultural and industrial finance along with roles of Industrial Financial Institutions.**

**Course Outcome:** After learning this paper, students can understand the various sources of agriculture and Industrial finance along with recent development in agriculture finance and problems and challenges of industrial finance in India.

**Unit 1: Agricultural Finance:**

Meaning, scope and significance of agricultural finance; types of agricultural finance, Agricultural credit: meaning, definition, need, classification of Agricultural credit; agricultural finance vs agricultural credit; Sources of agricultural finance: Institutional and noninstitutional sources; provision of agricultural credit in Commercial Banks; Micro financing including KCC, Lead bank scheme of RRBs,

**Unit II : Institutional role in Agricultural finance:**

Crop Loan System, Latest policies of Government related to Agricultural finance, Role of RBI, NABARD, ADB, IMF, world bank, Insurance and Credit Guarantee Corporation of India in Agricultural Finance. Recent development in agricultural financing in India; Limitation of Commercial banks in Agricultural Finance; Challenges of agricultural finance

**Unit III: Industrial Finance:**

Meaning, scope, nature, types and importance of industrial finance; Sources of industrial finance: internal and external, share and debentures, public deposits; Role of commercial banks in industrial finance; Finance for Micro, Small and medium Enterprises; Recent policies and initiatives of Government on Industrial finance; Problems of industrial finance in India

**Unit IV: Industrial Financial Institutions:**

Function and role of IFCI, SIDBI, SFCs, SIDCs, NEDFi, Indigenous bankers in industrial financing; Challenges of Industrial Financial Institutions.- Cases

**Suggested Readings :**

- S. Subba Reddy and P. Raghu Ram, Agricultural Finance and Management, New Delhi : Oxford & IBH Publishing Co. Pvt. Ltd,
- U. K. Pandey, An introduction to Agricultural Finance. New Delhi : Kalyani Publishers Annual Reports and Bulletins of RBI, NABARD, SIDBI.

**PG (M.Com.) SEMESTER-III [GROUP-C]  
COMSPL2504-4: LABOUR LEGISLATION**

**Total Marks: 100**

**[Internal Assessment: 30 External: 70]**

**Credit: 4**

**Lectures 60**

**Course Objective: To Provide basic Provisions of Labor under constitutional and Labor Law along with law of Industrial relation and Wages**

**Course Outcome:** After learning this paper, students can understand the various provision and reservation policy under various Articles of the Constitution of India, and relevant aspects of industrial Disputes and law of wages and industrial relation.

**Unit-I:** Constitution and Labour Laws:

Fundamental rights vis-à-vis labour laws, Equality before law and its application in Labour Laws, Equal pay for equal work; and Article-16 and reservation policies, Articles 19, 21, 23 and 24 and its implications.

**Unit-II:** Law of Industrial Relations

Industrial Disputes Act, 1947 (downsizing, retrenchment, lay-off, bench employees and termination) & Industrial discipline and domestic inquiry. The Industrial Disputes (Central) Rules, 1957; The Plantation Labour Act, 1951; The Industrial Employment (Standing Orders) Rules, 1946; Industrial Employment (Standing Orders) Act, 1946; The Industrial Employment (Standing Orders) Act, 1946; Indian Trade Union Act, 1926; The Trade Unions (Amendments) Act, 2001.

**Unit-III:** Law of Wages: Payment of Wages Act, 1936; Minimum Wages Act, 1948; Payment of Bonus Act, 1965; Equal Remuneration Act, 1976.

**Unit-IV:** Law of Welfare & Working Condition : The Factories Act, 1948; Contract Labour (Regulation and Abolition) Act, 1970; The Building and Other Constructions Workers' (Regulation of Employment and Conditions of Service) Act, 1996; The Mines Act, 1952; The Working Journalists and Other Newspapers Employees (Conditions of Service) and Miscellaneous Provisions Act, 1955; The Weekly Holidays Act, 1942; Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013; The Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

**Suggested books for readings**

1. P.L. Malik : Industrial Law; Eastern Book Company; 34, Lalbagh, Lucknow.
2. N.D. Kapoor : Handbook of Industrial Law; Sultan Chand & Sons, Darya Ganj, New Delhi – 110002.
3. S.S. Gulshan & : Economic, Labour and Industrial Laws; Sultan Chand & Sons, G.K. Kapoor Daryaganj, New Delhi- 2.
4. P. L. Malik : Labour and Industrial Laws (Pocket Edition); Eastern Book Company, Lalbagh, Lucknow-226 001.
5. H.L. Kumar : Labour Laws; Universal Laws Publishing Co. Pvt. Ltd., G.T. Karnal Road, Delhi – 110033.
6. Labour & Industrial : Universal Law Publishing Co. Pvt. Ltd., G.T. Karnal Road, Delhi – 110033. Laws (Legal Manual)
7. Relevant Bare Acts.
8. N.D. Kapoor & Rajni Abbi : General Laws and Procedures; Sultan Chand & Sons. New Delhi.
9. Taxmann's :Labour Laws Rai Technology University, Labour Laws

**PG (M.Com.) SEMESTER-III [GROUP-C]  
COMSPL2505-4: HUMAN RESOURCE DATA ANALYTICS.**

**Total Marks: 100**

**[Internal Assessment: 30 External: 70]**

**Credit: 4**

**Lectures 60**

**Course Objectives:**

- To provide an overview of evolution of HRM and its journey towards Analytics and highlight the need, concepts and scope of HR Analytics linked with business outcomes.
- To elucidate the methods of capturing, examining & purifying data and to introduce the aspect of HR Metrics in the context of HR Analytics.
- To impart knowledge of conduction of HR Analytics for key HR Processes.
- To provide an overview of various tools and software technologies used for conduction of Descriptive HR Analytics and Visualization of HR Data.
- To provide a futuristic perspective of Predictive and Prescriptive HR Analytics.

**Course Outcomes:** The students will be able to :

- Gain an understanding of the relevance of HR Analytics in the current business scenario.
- Have an understanding of the models of conducting HR Analytics and understanding of the methods of capturing , examining and purifying data for conduction of HR Analytics.
- Have an overview of various tools and software technologies used for conduction of Descriptive HR Analytics and Visualization of HR Data.

**Unit- I: Introduction to HR Analytics: ( Marks : 20)**

History of Different HRM Perspectives, Transition from HRM to HCM ( Human Capital Management) and Gaining Sustainable Advantage through HCM. HR Analytics and Changing Role of HR Professionals. Importance and Scope of HR Analytics. Significance of HR Analytics, Benefits of HR Analytics. Levels of Analysis and Conducting analytics. Key Influencers of the HR Analytics Process. Big Data Era in HR Analytics, HR Analytics-Linkage to Business Outcomes.

**Unit- II: Understanding HR Analytics: ( Marks : 15)**

Conducting HR/Workforce Analytics, Models of HR Analytics, How to Conduct HR Analytics. Understanding HR Data: Importance of Data, Types and Scales of Data; Methods of Capturing Data, Data Examination & Purification. Understanding various HR Metrics from the perspective of HR Analytics.

**Unit- III: Analytics for Key HR Processes :( Marks : 15)**

HR Analytics for Recruitment & Selection, Training & Development, Performance Appraisal, Talent Management, Employee Engagement., Compensation Management and Expatriate Management.

**Unit - IV: Predictive & Prescriptive HR Analytics: (Marks : 20 )**

Overview of Select Tools for Conduction HR Analytics: MS Excel, R, Tableau, Power BI, Python, SPSS & PSPP. Descriptive Analytics in HR: HR Dashboards using MS Excel, Slicing and Dicing of HR Data using MS Excel Pivot Table

Applications, Data Visualization for Key HR processes. Predictive HR Analytics: Correlation, Linear and Multiple Regression, Factor Analysis and Cluster Analysis, Comparison of Means and Analysis of Variance for Manpower Demographics, Employee Satisfaction, Training Effectiveness etc. Prescriptive HR Analytics, Predictive vs Prescriptive HR Analytics, Future of HR Analytics.

**Suggested Readings:**

- 1) Rama Shankar Yadav & Sunil Maheshwari, HR Analytics, Wiley, 2021.
- 2) Pratyush Banerjee, Jatin Pandey & Manish Gupta, HR Analytics: Practical Applications of HRAnalytics, Sage. 2019.
- 3) Nishan ndeep Singh. Winning on HR Analytics, Sage, 2017.
- 4) Bharti Motwani, HR Analytics: Practical Approach Using Python, Wiley, 2021.
- 5) Dipak Kumar Bhattacharya, HR Analytics, Sage, 2017.

**PG (M.Com.) SEMESTER-III [GROUP-D]**

**COMSPL2504-4: Retail Marketing**

**Total Marks: 100**

**[Internal Assessment: 30 External: 70]**

**Credit: 4**

**Lectures 60**

**Course Objectives:** The purpose of this course is to give idea of the functioning of retail business, planning, pricing, strategies etc.

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

- (a) Understand the concept, process and management of retail business
- (b) Have an understanding of merchandise process and pricing
- (c) Have knowledge of the retail strategy and planning process,

**Unit- I: Retailing: Concept, Types of retailing:**

Product Retailing vs. Service Retailing, Non store Retailing; Retail strategy; Retailing environment: Legal, Social, Economic, Technological, issues; Recent Development in the Indian Retailing Industry: cases.

**Unit-II: Retail store location and layout: Country/Region analysis ;**

Trade area analysis; Site evaluation and selection; Store design and layout: Comprehensive store planning, Exterior design and layout, Interior store design and layout, Interior design elements. Methods for determining inventory evaluation: Assortment planning, buying and vendor relations.

**Unit-III: Retail Pricing and Promotion: Merchandise pricing Strategies:**

Psychological pricing, Mark-up and markdown strategies; Communicating with the retail customer, Retail promotion mix: Advertising, Sales promotion, Publicity; Retail selling process, Retail database; In-store customer service.

**UNIT –IV: Retailing in the post Globalization: International Retailing:**

Opportunities and Challenges, Market entry formulas, New customized formats (customized stores, portable stores, merchandise depots, retail theater, service malls, customer-made stores, interactive kiosk 'shopping arcades', Online retailing stores: problems and challenges.

**Suggested Readings:**

1. Hasty Ron and Reardon, James *Retail Management*. Noida: McGraw-Hill Publication, International Edition
2. Pradhan, Swapna: *Retail Management, Text & Cases*, Noida: Tata McGraw-Hill Publishing company,
3. Tuli, Chetan Bajaj. & Srivastava, *Retail Management*, New Delhi :Oxford University Press,.

**PG (M.Com.) SEMESTER-III [GROUP-D]**  
**COMSPL2505-4: Marketing Research -1 ( Theory)**  
**Total Marks: 100**

**[Internal Assessment: 30 External: 70]**

**Credit: 4**

**Lectures 60**

**Course Objectives:** The purposes of this paper are to introduce the basic concepts of research and methodology of conducting researches in marketing domain and provide a foundation to pursue a professional career in Marketing Research domain.

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

- (a) conduct research in marketing domain
- (b) pursue a professional career in Marketing Research domain

**UNITI: Marketing Research:**

Marketing Research: nature, scope and types Marketing Research; Process of Marketing Research, Steps in Marketing Research Process; Marketing Research Design; International Market Research;

**UNIT-II: Sampling Process and Measurement & Scaling in Marketing Research:**

Sampling Design and Procedure: Sampling Methods – Probability and Non probability sampling Techniques; Sample Size determination, Sampling Errors; Measurement concept: Sources of variation in Measurement; Validity & reliability of Measurement - Attitude measurement – Scaling Procedure.

**UNIT-IV: Data Collection designs in Marketing Research and Report Writing:**

Methods of Primary and Secondary data collection; Errors and Difficulties in Data Processing, Coding and Editing; Data Analysis; Hypothesis Testing; Report Writing and Presentation of Data.

**UNIT- IV Application of Marketing Research:**

Product Research; Motivation research; Advertising Research; Sales Control Research; Rural Marketing research; Export Marketing research.

**Suggesting Readings**

1. Cooper Donald R. & Schindler, *Marketing Research Concept & Cases*, Noida: Tata McGraw Hill
2. Green Paul E. & Tull, Donald S. *Research For Marketing Decisions*. New Delhi, : PHI Learning Private Limited, Gupta S.C., *Marketing Research*, New Delhi, : Excel Books
3. Malhotra, Naresh K. *Marketing Research: An Applied Orientation*, New Delhi: Pearson Education

**PG (M.Com.) SEMESTER-III [GROUP-E]  
COMSPL2504-4 [E]-3 Innovation and Creativity  
Total Marks: 100**

**[Internal Assessment: 30 External: 70]**

**Credit: 4**

**Lectures 60**

**Course Objective:** The purpose of the course is to provide the concept of innovation and creativity as well as to develop student's ability of problem solving by applying creative thinking.

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

- (a) Explain concepts and importance of innovation and Creativity for economic development.
- (b) Develop creative intelligence abilities and thinking strategies.
- (c) Outline various models and mechanisms of creative problem solving.
- (d) Formulate an Appropriate innovative methods in decision making

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**Unit I: Innovation:**

Concept of Innovation; Levels of Innovation- Incremental Vs Radical Innovation, Inbound and Outbound Ideation; Open and Other Innovative Ideation Methods; Challenges of innovation; Innovation in Product Development, Theories of Innovation. Criteria for evaluating Innovation

**Unit II: Creativity:**

Creativity: Concept and process; Creative Cerebration: Creative Personality and Motivation; Creative Environment; Puzzles of Creativity; Spiritual and social roots of creativity: Essence, Elaborative and Expressive Creativities, Quality of Creativity: factors of improving creativity Existential, Entrepreneurial and Empowerment Creativities; Criteria for evaluating Creativity.

**Unit III: Innovative and Creative Problem Solving:**

Innovative vs Creative, Structuring of ill- defined problems; Creative Problem solving: Models of Creative problem solving- Mechanisms of Divergent thinking; Techniques of Creativity in Problem solving; Innovations in problem solving; case studies.

**Unit IV: Innovative and Creative Intelligence:**

Innovative Intelligence: concept and characteristics, types of Innovative Intelligence; Connected Innovation Intelligence (CII) Creative Intelligence: concepts and models of Creative Intelligence; Convergent thinking ability; Congenial to creativity; Creative Personality; Obstacles to Innovation and creativity; Designing creative and innovative environment.

**: Unit -V: Innovation in the context of Emerging Economies:**

Role of innovation in emerging markets: technological innovation, product innovation; Organizational factors affecting innovation at the firm level Leadership; Open Innovation; Case Studies of successful innovation.

**Suggested Readings**

Jauhari, Vinnie & Bhushan, Sudanshu. *Innovation Management*, Oxford Higher Education.  
Krishnamacharyulu C. S. G. & , Lalitha, R. *Innovation Management*, Mumbai: Himalaya Publishing House,

Brian Clegg & Paul Birch, *Creativity*, Kogan Page,

Rastogi, P. N., *Managing Creativity for Corporate Excellence*, Macmillan

\* Creativity competitions may be conducted by the course teacher by inviting experts from various field. Based on the performance of the students , marks may be allotted.

**PG (M.Com.) SEMESTER-III [GROUP-E]**  
**COMSPL2505-4: Social Entrepreneurship Development**  
**Total Marks: 100**

**[Internal Assessment: 30 External: 70]**

**Credit: 4**

**Lectures 60**

**Course Objectives:**

To develop an understanding of the characteristics and parameters that define social entrepreneurship and differentiate it from a traditional entrepreneurship models and to analyze the attributes and actions of social entrepreneurs

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

- (a) Define the differences between social entrepreneurship and other form of entrepreneurship
- (b) Understand attributes and role of social entrepreneurs
- (c) Understand traits of successful social entrepreneurs

**Unit 1 Fundamentals of Social Entrepreneurship:**

Concept of Social entrepreneurship, Evolution of social entrepreneurship, Nature, Functions, Importance of social entrepreneurship; Difference between Social and Commercial entrepreneurship, Emerging Areas of Social Entrepreneurship.

**Unit III: Social Entrepreneurs:**

Social entrepreneurs: Nature, Functions, Importance of social entrepreneurs Discovering Social Entrepreneurial Opportunities; Issues of Social Entrepreneurs: Resource Mobilization, Innovation and Accountability issues; Performance Issues of Social Enterprises: Evaluating Success of Social Enterprises, Measures of Social Performance.

**Unit III: Trends in Social Entrepreneurship:**

Major challenges and opportunities Social entrepreneurship; Role of Government for growth of social entrepreneurship in India; Global trends in social entrepreneurship, Contribution of Successful Social entrepreneurs in economic development; Social Entrepreneurship and Sustainable Development.

**Unit IV: Case studies of Social entrepreneurs:** India and abroad

**Suggested readings**

Chahine, T.. *Introduction to Social entrepreneurship*. Boca Raton, FL: CRC Press

Ziegler, R. *An Introduction to Social Entrepreneurship: Voice, Preconditions and Contents*, MPG Books Ltd. 4)

Gunn. Robert, R. and Durkin, C. *Social Entrepreneurship: A Skills Approach*, Policy Press.

Ziegler, R. *An Introduction to Social Entrepreneurship: Voice, Preconditions and Contents*, MPG Books Ltd.

Case Studies published in Harvard Business Review and reputed journals



**PG (M.Com.) SEMESTER-IV**  
**COMSPL2506-4: INTERNATIONAL BUSINESS**  
**Total Marks: 100**

**[Internal Assessment: 30 External: 70]**

**Credit: 4**

**Lectures 60**

**Course Objective:** The objective of this paper is to provide students an understanding of international business in today's interdependent global world. This course will provide students with the knowledge, skills, and abilities to understand the global economic, political, cultural and social environment within which firms operate. It will also prepare students to formulate and execute strategies, plans, and tactics to succeed in international business ventures.

**Course Outcome:** After learning this paper, students can understand the most widely used international business terms and concepts. It will help students to identify the role and impact of political, economical, social and cultural variables in international business. It also helps students to analyze international business from a multi-centric perspective, avoiding ethnocentrism.

**Unit-I: Introduction**

**Marks: 20**

International Business- meaning and concept, nature, scope, importance and drawbacks of international business, different forms of international business; International Business Environment- Economic, Legal and Political, Social and Cultural environment, its implication to international business; International Business in the 21<sup>st</sup> Century, Recent development in international business, case studies.

**Unit-II Theoretical Foundation of International Business**

**Marks: 15**

Theory of Mercantilism, Theory of Absolute advantage, Theory of Comparative Advantage, Haberler's Theory Opportunity Cost, Heckscher-Ohlin Theory, Market Imperfections Approach, Product Life Cycle Approach, Dunning's Eclectic Theory of International Production.

**Unit-III: International Business Investment and Regional Integration**

**Marks: 20**

Foreign Direct Investment (FDI) – Meaning, Different Forms of FDI, Importance, Determinants of FDI, Theories of FDI; Greenfield Investment, their nature; Foreign Institutional Investor (FII) – types, role of FII in international business; Application of GDRs and ADRs in international business; Regional Economic Integration – its Levels, functions, effects, ASEAN, SAARC, EU, NAFTA, CAFTA, their objectives; International Organization - IMF, WTO, ADB, New Development Bank (NDB) and their role in international business.

**Unit-IV: International Business Strategy**

**Marks: 15**

Meaning, importance, types and selection of strategy; Porter's Diamond Model, Barlett and Ghosal Model, Upsalla Model; MNCs and International Market Entry Strategies – Turnkey projects, Licensing and franchising, Joint ventures, Merger and acquisition, International strategic alliance; Case studies.

**Suggested Readings:**

1. International Business by Gupta
2. International Business Management by Sharma and Kumar
3. International Business by Sharan, PHI Publisher
4. International Finance by V.Kumar
5. International Finance: A Business Perspective by Apte

**Note:** Any latest publication books covering the contents may be used.

**PG (M.Com.) SEMESTER-IV**  
**COMSPL2507-4: PROJECT MANAGEMENT**  
**Total Marks: 100**

**[Internal Assessment: 30 External: 70]**

**Credit: 4**

**Lectures 60**

**Course Objectives:** The purpose of the course is to provide understanding on concept of project, impart the knowledge of developing project and evaluate the feasibility of project.  
**Course Outcome:** After completion of the course, students will be able to understand the concept of project and steps in project management to prepare business proposals and evaluate the Project feasibility

**UNIT-I Project:**

Meaning, types, importance of project; Project Management: Objectives and Importance of Project Management; Selection of the appropriate Project Management Structure; Project formulation: meaning and steps in project formation; project planning: functions and phases; project planning metrics; project Rollup, Process breakdown structure; PERT and CPM.

**UNIT-II Project feasibility studies:**

Opportunity studies, General opportunity studies, specific opportunity studies, pre-feasibility studies, functional studies or support studies; feasibility study: components of project feasibility studies; Managing Project resources flow, project planning to project completion: Pre-investment phase, Investment Phase and operational phase, Project Life Cycle, Project constraints.

**UNIT-III Project Evaluation:**

Project Evaluation under certainty: Net Present Value, Cost Benefit Ratio, Internal Rate of Return, Payback Period, ARR; Project Evaluation under uncertainty: Methodology for project evaluation, Commercial vs. National Profitability; Social Cost Benefit Analysis, Commercial or National Profitability, social or national profitability.

**UNIT-IV Preparation of project Report:**

Contents of a Project report; Performance of project report: Case studies

**Suggested Readings**

Meredith, Jack R. Shafer, Scot M & Anbanandan. Project Management 11 ed, An Indian Perspective, Wiley

Kamaraju Ramakrishna, Essentials Of Project Management, New Delhi: PHI,

Pinto, Jeffrey .K. Project Management Achieving Competitive Advantage Delhi: Pearson  
Panneerselvam & Senthilkumar, Project Management, New Delhi: PHI,

**PG (M.Com.) SEMESTER-IV [GROUP-A]**  
**COMSPL2508-4: INTERNATIONAL ACCOUNTING AND REPORTING,**  
**Total Marks: 100**

**[Internal Assessment: 30 External: 70]**

**Credit: 4**

**Lectures 60**

**Course Objective:**

The course aims to provide knowledge of about international accounting and reporting and international financial reporting standards and international accounting standards Board.

**Course Outcome:** After completion of this course student can able to understand the financial reporting and their preparation and presentation.

**Unit 1: Introduction:**

Globalization and Accounting: Impact of globalization on accounting practices, Role of International accounting in global business, International Financial Reporting Standards (IFRS): History and development of IFRS, Objectives and benefits of IFRS, Key differences between IFRS and local GAAP, Differences between IFRS and US. GAAP on Cash Flow Statement;

IFRSs: Principles-Based Approach, IFRS adoption and convergence in different countries, IFRSs in USA, IFRSs in Europe, IFRSs in the ASIA-Pacific Countries, Authority of IFRSs, Due process of Developing IFRSs, Timing of Application of IFRSs, , International Federation of Accountants (IFAC), The United Nations, The Organization for Economic Co-operation and Development(OECD), The European Economic Community, Intergovernmental Organizations, Relation with IOSCO, IASs and IFRSs, IFRIC/SIC, [Lectures-20]

**Unit-II: Global Governance and International Financial Reporting Standards:**

Nature of Harmonization, Convergence of Accounting, Convergence of Accounting Standards, Standardization and Harmonization, Arguments for Harmonization and Global Convergence,

Benefits of Global Accounting Standards, IASB's Required Disclosure, IASB and Harmonization,

Obstacles in Convergence and Harmonization: difficulties in the Development of Standards, difficulties in Enforcement of Standards and other difficulties.

Study on Global Convergence, suggestions for increased Convergence and Harmonization. [Lectures-20]

**Unit-III: Conceptual Framework of Financial Reporting:**

IASB's Conceptual Framework for Financial Reporting: Concepts, objectives, characteristics, constraints, elements, assumptions, recognition, measurement, General requirements, Uses of IASB's Conceptual Framework,

FASB's Conceptual Framework for Financial Reporting: Objectives, Qualities of Useful information, elements, recognition and measurement.

ICAI's Framework for the Preparation and Presentation of Financial statements (July, 2000): purpose, scope, users, objectives, assumptions, Qualitative Characteristics of Financial statement, elements of Financial statement, recognition, measurement of the elements of Financial statements, Concepts of capital and capital maintenance,

Qualitative Characteristics of Financial Reporting Information and other Qualitative Characteristics of Accounting Information,

Characteristics of an Effective Financial Reporting Framework, Fair Value Measurement-Rationale and Meaning, Accounting Standard on Fair Value Measurements in India; [Lectures-20]

**Unit-IV: Foreign Currency Translation:**

Accounting for Foreign Currency Translation, Two Conceptual Issues, Translation Methods, AS11: The Effects of Changes in foreign exchange rates, International Financial Reporting Standards. Foreign exchange risk management, Hedging foreign exchange exposure, International Business Taxation and Treaties, International Taxation Principles, Double taxation, Taxation on foreign Income; Foreign Investment.

Consolidation of Foreign Subsidiaries: Consolidation procedures and adjustments, Non-controlling interest, Translation of foreign subsidiary financial statements. [Lectures-15]

**Note:**

1. Prof. Jawahar Lal: Accounting Theory and Practice, Himalaya Publishing House, Delhi.
2. D.S. Rawat FCA: Taxmann Students Guide to Accounting Standards, 6<sup>th</sup> Edition

**PG (M.Com.) SEMESTER-IV [GROUP-A]**  
**COMSPL2509-4 : CONTEMPORARY ISSUES IN ACCOUNTING,**  
**Total Marks: 100**

**[Internal Assessment: 30 External: 70]**

**Credit: 4**

**Lectures 60**

**Course Objective:** The course aims at acquainting the students with a coherent set of logical principles and a Evolution and development of the accounting and development of sound accounting practices.

**Course Outcome:** After completion of this course student can able to understand recent development and issues of accounting and issues relating management and auditing and assurance.

**Unit 1: Emerging Trends in Accounting:**

International Accounting Standards Board: Objectives, Scope, Structure and role of IASB, Standard-setting process of IASB, Conceptual Issues in Accounting Standard Setting, Major standards issued by IASB and Achievements of IASB.

Introduction to sustainability and ESG (Environmental, Social, Governance),

Reporting frameworks like GRI (Global Reporting Initiative),

Role of Artificial Intelligence and Machine Learning in accounting, Blockchain and its impact on accounting and auditing, Automation and cloud-based accounting solutions. [Lectures-20]

**Unit II: Contemporary Issues in Management Accounting**

Value Analysis, Productivity, Cost Efficiency and Effectiveness,

Activity-Based Costing (ABC): Concept and methodology, Applications and advantage, Main Activities and Cost Drivers, Target Costing and Life Cycle Costing: Concepts and methods, Applications in product pricing and cost management, Balanced Scorecard: Framework and perspectives, Implementation strategies, Strategic.

Social and Environmental Accounting: Concept and importance Techniques and methodologies, Case studies on social and environmental reporting.

Human Resource Accounting, Brand Accounting, Accounting for Changing Prices. [Lectures-20]

**Unit III: Contemporary Issues in Auditing and Assurance**

Risk-Based Auditing: Concept and methodology, Application in different industries

Forensic Accounting and Fraud Detection: Principles and techniques, Role in corporate governance, Audit Quality and Regulation: Factors affecting audit quality, Role of regulatory bodies (e.g., PCAOB, FRC), Ethical Issues in Auditing: Professional ethics and independence Common ethical dilemmas and resolution strategies. [Lectures-20]

**Unit 4: Contemporary Financial Management Issues**

Financial Derivatives and Risk Management: Types of financial derivatives, Hedging techniques, Corporate Restructuring and Insolvency: Mergers, acquisitions, and divestitures, Insolvency and bankruptcy laws, Corporate Governance and Accountability: Principles of good corporate governance, Role of boards and committees. [Lectures-20]

1. Prof. Jawahar Lal: Accounting Theory and Practice, Himalaya Publishing House, Delhi.
2. D.S. Rawat FCA: Taxman Students Guide to Accounting Standards, 6<sup>th</sup> Edition

**PG (M.Com.) SEMESTER-IV [GROUP-B]  
COMSPL2508-4: GREEN & DIGITAL FINANCE  
Total Marks: 100**

**[Internal Assessment: 30 External: 70]**

**Credit: 4**

**Lectures 60**

**Course Objective:** the purpose of the course is to explain the concept of green and digital finance as well as their role in developing countries like India.

**Course outcome:** On completion of the course, students will be able to:  
Understand the components of green and digital finance;  
Know the plausible role of green and digital finance in developing countries like India.  
Have knowledge of how the green and digital finance operate.

**Unit 1:**

Green Finance: Concept and importance of Green finance; Green finance vs Sustainable finance; Components of Green Finance; Green Financial Institution and services: Green Banking system, Green management; Strengths of Green Finance; Challenges to Green Finance; Green Finance and Economic Growth.

**Unit II:**

Green Financial Markets & Green Financial Instruments: Green financial markets: components and participants; Green Finance products: Retail Finance, Green Insurance, Green Investment Finance and Asset Management; , Equity-based crowd funding & Initial Coin Offerings: New trends in enterprise financing; Online platforms; Crypto currencies & trading: its workings; Social finance tools: catalytic philanthropy, mission-related and mission-oriented investments, donor advised funds, public private partnerships, Green shares and green certificates; Green-bond and other green products.

**Unit III:**

Digital Finance: Meaning and importance; digital finance as financial innovation; Digitization of Financial Services: FinTech & Funds -Crowdfunding, Charity and Equity; Digital Currencies: types and its limitations; Evolution of India's digital finance; future of digital finance in India; regulation of digital finance in India. Digital Banking for financial inclusion and inclusive growth in India.

**Unit IV:**

Case studies of Green and Digital Finance: minimum 5 cases of different countries including India.

**Suggested readings:**

Marcel Jeucken, Sustainable Finance and Banking: The Financial Sector and the Future of the Planet, Earthscan Publications.

Sonia Labatt and Rodney R., White, Environmental Finance: A Guide to Environmental Risk Assessment and Financial Products, John Wiley & Sons, Inc.

Schoenmaker , Dirk and William Schramade, Principles of Sustainable Finance Oxford University Press

NITI Ayog- Digital Banks

Various reports and Bulletins of RBI

**PG (M.Com.) SEMESTER-IV [GROUP-B]**  
**COMSPL2509-4: CONTEMPORARY ISSUES IN FINANCE**

**Total Marks: 100**

**[Internal Assessment: 30 External: 70]**

**Credit: 4**

**Lectures 60**

**Course Objective:** the purpose of the course is to expose the current developments in finance and make the students familiar with the latest changes in financial system.

**Course outcome:** On completion of the course, students will be able to:  
Have idea of Recent changes in the Indian financial system  
Review the important concepts relating the contemporary issues of finance  
Know the opportunities and challenges of recent changes in Indian banking industry.

**Unit I:** Recent Developments in the Financial System: Reforms in the Indian Financial System; recent developments in Financial markets: Money, Debt, Forex Markets; Recent changes in Financial institutions: Amalgamation of Commercial banks: issues and challenges, privatisation of Public sector financial institutions; Recent Changes in Regulatory Framework of Financial Institutions, Recent Changes in Payments and Settlement System.

**Unit II:** Financial Innovation: Innovation in financial assets: Digital Currencies, Virtual currencies, Token, Crypto currencies; Characteristics and trends of Cryptocurrencies; FinTech, Angel investing, venture capital; Initial Coin Offerings (ICO) Vs Crowd funding; Regulatory frameworks of financial innovations; Global Financial Crisis, inflation risk premia.

**Unit III:** Computerization of Financial Institution and services: Core Banking Payment Systems and Electronic Banking: ATMs, HWAK, PIN, Electromagnetic Cards; RUPAY; Emerging Trends in Communication Networks for Banking, Evolution of EFT System, SWIFT; Automated Clearing Systems; Funds Transfer Systems; Recent Developments in E-commerce and e-business practices of commercial banks in India : case studies

**Unit IV:** Technology Upgradation in Financial Institutions : Trends in Technology Developments; Encrypted finance; Use of block chain technology in finance; Security Considerations : Risk Concern Areas, Types of Threats; Control Mechanism: Computer Audit, IS Security, IS Audit; Evaluation Requirements. Overview of IT Act: Gopalakrishna Committee Recommendations; Preventive Vigilance in Electronic Banking: Phishing, Customer Education, Safety Checks, Precautions. Role of Technology Upgradation and its impact on Financial Institution- case studies

**Suggested readings:**

Daskalaki Nikos & Georgitseas, Routledge An Introduction to Cryptocurrencies The crypto market eco-system

Various reports and bulletins of RBI and Ministry of Finance, Government of India

**PG (M.Com.) SEMESTER-IV [GROUP-C]  
COMSPL2508-4: Training and Development  
Total Marks: 100**

**[Internal Assessment: 30 External: 70]**

**Credit: 4**

**Lectures 60**

**Course Objectives: To Provide** basic concepts associated with learning process, learning theories, training and development, to identify training needs, training methods, and evaluation of training; Emerging trends in training and development; and **Relevance** and usefulness of training expertise in the organizational work environment.

**Course Outcome:** After Completion of this course the students will be able to acquire the training programme and policy, various methods of training, and development.

**Unit-I: Introduction:**

Training Meaning and Definition, Need for Training, Importance of training, Objectives of Training, Steps in training programs, Training Policy, Training for different employees, Principles of learning and training.

**Unit-II: Training methods :**

On the job – Vestibule training, Training by experienced workman, Training by supervisor, Demonstrations and examples, Simulation, Apprenticeship – Off the job – Lectures, Conference method, Seminar or Team discussion, Case studies, Role Playing, Programmed instruction, T group trainings, Audio visual aids.

**Unit-III: Development:**

Importance of development – Management development – Purpose and objectives – Stages – Components – Factors inhibiting development.

**Unit-IV: Coaching and Counselling:**

Methods – Management Syndicate – Incident process – In Basket – Sensitivity – Counselling – Special projects – Committee assignments – Conferences – Management games.

**Suggested Book readings:**

1. IP Subba Rao, VSP Rao – Human Resource Management, Konark Publishers
2. Subhash and SC Jain – Managing Human Resources, Arihant Publications
3. Beardwell and Hold men – Human Resource Management – Macmillan Publishers



**PG (M.Com.) SEMESTER-IV [GROUP-C]  
COMSPL2509-4: CONTEMPORARY ISSUES IN HRM**

**Total Marks: 100**

**[Internal Assessment: 30 External: 70]**

**Credit: 4**

**Lectures 60**

**Course Objective :** The course will provide various national culture base and cross culture base framework and challenges to address HRM issues especially in the international environment.

**Course Outcomes:** On successful completion of this course the students should be able to examine and analyze a number of HRM issues in the contemporary workplace that impact on the dignity of each individual and Human diversity.

**Unit : 1 Introduction: ( Marks : 15)**

Contemporary issues in HRM - Challenges of HRM, Demographics and Employee concerns, Responsibilities of HR managers, Competencies of HR managers, Diverse work groups, Data Drives HR decisions. Virtual work groups, Emic and Etic approaches to manage the global Workforce. Ethical HRM approaches for corporate social responsibility (CSR).

**Unit: 2 Measurements and Evaluation of Human Resource Outcomes. ( Marks : 15)**

Measurements of HR outcomes on Employees, Organisation, community and other Stakeholders , Convergence and Divergence of HRM issues in the future,

**Unit : 3 Job Stress and Employee Burnout. ( Marks : 20)**

Meaning and definition of Job Stress, Symptoms of Job Stress, Causes and remedial measures of Job Stress. Meaning of Employee Burnout , Emotional exhaustion and Detachment from Work, Factors of Employee Burnout- both professional and personal, Causes of Employee Burnout, Symptoms of Employee Burnout. Congenial and Healthy workplace - Work Life Balance,

Managing Cultural Diversity . Impact of technologies in HRM, Virtual workers and flexible work arrangement managed through communication technology. Green HRM-meaning, essential Green HR activities, Impact of Green HRM, Companies adopted Green HRM.

**Unit : 4 Globalization on HRM.( Marks : 20)**

Effects of Globalization on HRM, Global Economy and HR, Effects of Global environment on Organizational Changes, Influence of Globalization- Intuition and Diversity on Managers roles, Importance of diversity in Workplace , Advantages and Disadvantages of Diverse Workforce, Biggest challenges facing HR HR department, Future challenges in HR department , Globalization of Human Capital, Expatriate gig workers, Global virtual teams, Shifting of HRM from administrative tasks to Strategic business partners, Succession planning, Talent Acquisition and Employer Branding , Telecommunications and Flexible working arrangement.

**Suggested Readings:**

- 1) Human Resource Management ,A Contemporary Approach by Julie Beardwell and Tim Claydon. Prentice Hall.
- 2) Contemporary Human Resource Management, Improving performance in the Workplace by Mohd Shahbqz Alam and Anita. Atlantic Publishers And Distributors Pvt. Ltd.
- 3) Contemporary Development in Green Human Resource Management towards Sustainability in Action , Edited by Douglas W.S.Renwick. Epitome Book.
- 4) Diversity , Equity and Inclusion in HRM, Post Covid Advanced Human Resource Management Issues by Minakshi Sehvaqal and Bhavesh Kumar Parwan. Clever Fox Publishing,
- 5) Human Resource Management in 21 century by Dr. Worakamol Wisetsri. Blue Rose Publishers.
- 6) Human Resource Management, Contemporary Issues , Challenges and Opportunities. Edited by Randid Sinis.Information Age Publishing,

**PG (M.COM.) SEMESTER- IV [GROUP-D]**  
**COMSPL2508-4: Marketing Research -2 ( Practical)**  
**Total Marks: 100**  
**[Internal Assessment: 30 External: 70]**

**Credit: 4**

**Lectures 60**

**Course Objective :** to provide practical knowledge and develop skill for conducting market research

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

- (a) conduct marketing research independently
- (b) pursue their career in marketing successfully.

Every student must conduct a study on issues related to marketing and prepare a report under the guidance of a teacher and viva-voce must be conducted on their project with expert from other institutions having experience of research on marketing.

\*In lieu of internal assessment, the Viva Voce marks will be: 30 and for Project report: 70.

The project report will be examined by both the external expert and supervisor; the average marks of the two examiners will be considered.

**PG (M.COM.) SEMESTER- IV [GROUP-D]  
COMSPL2509-4: CONTEMPORARY ISSUES IN MARKETING**

**Total Marks: 100**

**[Internal Assessment: 30      External: 70]**

**Credit: 4**

**Lectures 60**

**Course Objectives;**

To understand the nuances of industrial marketing  
To familiarize with the special problems related to sales in rural markets,  
To enable the student the dynamics of international marketing environment  
To understand the role and emerging changes in Customer Relationship Management

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

- (a) Understand the dynamics of international marketing environment
- (b) Know the global consumer market and its environment, and
- (c) Familiar with the emerging changes in Customer Relationship Management

**Unit 1. Industrial Marketing:**

Industrial Marketing System, Types of Industrial Markets; Industrial Buyer Behaviour; Strategic Industrial Marketing in the present market; new product development, Pricing Decisions and promotion strategies in the present Industrial Market; Formulating successful Channel Strategies.

**Unit II. Rural Marketing:**

Nature of rural markets; attractiveness of rural markets; Rural Vs Urban Marketing ; Characteristics of Rural consumers; Buying decision process ; Rural Marketing Information System ; Potential and size of the Rural Markets; Pricing and promotion strategy in rural markets: innovative pricing methods for rural markets, Designing right promotion mix and promotional campaigns.

**Unit III. Global Marketing:**

Understanding the global consumer market; global marketing environment; Scope and challenges of global marketing; Global Market entry strategies; Global product management: standardization vs. differentiation; Global Product planning and development; Pricing for global markets.

**Unit IV. Customer Relationship Management:**

CRM in present day Marketing : One-to-one Relationship Marketing , Cross Selling & Up Selling, Customer Retention, Behaviour Prediction, Customer Profitability & Value Modeling; Channel Optimization; Event-based marketing; CRM and Customer Service - The Call Centre, Call Scripting; Customer Satisfaction services : cases; Managing and sharing customer data, Customer information databases; Market Basket Analysis (MBA).

**Suggested readings**

Phadtare, Milind T. *Industrial Marketing*, New Delhi: Prentice Hall  
Dogra Balaram & Ghuman , Karminder, *Rural Marketing: Concept & Cases*, New Delhi : Tata McGraw-Hill  
Lee , Keiefer & Carter, Steve, *Global Marketing Management*, Oxford University,  
Kumar V. & J. Werner. *Customer Relationship Management*, Willey India,  
Various bulletins of IBF and Issues of Indian Journal of Marketing

**PG (M.COM.) SEMESTER- IV [GROUP-E]  
COMSPL2508-4 : ENTREPRENEURIAL FINANCING**

**Total Marks: 100**

**[Internal Assessment: 30      External: 70]**

**Credit: 4**

**Lectures 60**

**Course Objective:** The purpose of the course is to give an idea of the role of Entrepreneurial Finance, Planning and valuation of an Enterprise.

**Course Outcomes:** On successful completion of this course, the students will be able to :  
Understand the role of entrepreneurial Finance and screen venture opportunities.  
Know the sources of entrepreneurial finance Evaluate components for organizing & operating the venture.

**Unit I: Entrepreneurial Finance:**

Meaning, and nature of Entrepreneurial Finance, Principles of Entrepreneurial Finance, Role of Entrepreneurial Finance; Financing through venture lifecycle; Entrepreneurial Financial Plans and Projections.

**Unit II: Financing a New venture:**

Seed, Startup and First Round Financing Sources; Financial Boot Strapping, Business Angel Funding, First Round Financing Opportunities; Role of Government in financing new venture.

**Unit III: Financing for the Growing Venture:**

Professional Venture Capital, Venture Investing Cycle, Organizing new fund, Soliciting investments in the new fund, Capital Call, Conducting due diligence and actively investing, arranging harvest or liquidation;

**Unit IV : Entrepreneurial financing alternatives:**

Facilitators, Consultants and Intermediaries, Banking and Financial Institutions, Foreign Investors, State and Central Government Financing Programmes; Receivables Lending and Factoring, Mortgage Lending, Venture Leasing. Crowdfunding Campaign: Crowdfund Investing Through the Jobs, Alternative Crowdfund Investing Approaches.

**Suggested Readings:**

Adelman Philip J. & Marks, Alan M., Entrepreneurial Finance, , Pearson  
M J Alhabeeb, Entrepreneurial Finance: Fundamentals of Financial Planning and Management for Small Business, Wiley,  
Rogers, Steven. Entrepreneurial Finance: Finance and Business Strategies for the Serious Entrepreneur 3e, Tata Mc Graw Hill  
Simon Hulme, Chris Drew, Entrepreneurial Finance, MacMillan International - Red Globe Pres  
Vega, Gina, and Miranda S. Lam. Entrepreneurial finance: Concepts and cases. Routledge.

**PG (M.COM.) SEMESTER- IV [GROUP-E]**  
**COMSPL2509-4: CONTEMPORARY ISSUES IN ENTREPRENEURSHIP**

**Total Marks: 100**

**[Internal Assessment: 30 External: 70]**

**Credit: 4**

**Lectures 60**

**Course Objectives:** The purpose of the course is to provide knowledge of the contemporary issues of entrepreneurship and make the students aware of problems related to entrepreneurship.

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

- (a) Understand the contemporary issues of entrepreneurship
- (b) Explain the role of entrepreneurship in sustainable development.

**Unit 1: Entrepreneurship, Sustainable Development and present Entrepreneurial ecosystem:**

Role of Entrepreneurs in Sustainable development; SDGs and Green Entrepreneurship Development; Entrepreneurship Education: Involvement of educational institutions in promoting entrepreneurship; Entrepreneurship Development in MSME sector; Cloud funding for startups in India; Policies of Entrepreneurship Development in India: latest policies; Issues in Entrepreneurial ecosystem in India.

**Unit II: Focus of Customer Service and Innovation:**

Use of technology enabled customer relationship management system; Use of social media to promote products by entrepreneurs; fostering culture of innovation and creativity; Indian entrepreneurs in global innovation and creativity map; Entrepreneur's Focus on Research and Development; World as global village; Indian Entrepreneurs in Global Competitive Market.

**Unit III: Business Collaboration and Diversification in Entrepreneurship:**

Need for Business Collaboration in both global and domestic market by entrepreneurs; Business Collaboration in E-Commerce, Fin-tech, Education Sectors; Business Collaboration for scale up business: myth or reality; Diversification of business: entering new markets, new product offering, targeting different customers; Case studies of successful entrepreneurs who diversified their business across education, health care, retail, etc;

**Unit IV: Digitization, Automation and Entrepreneurship:**

Application of AI in Entrepreneurship, need for Machine learning and Data Analytics by entrepreneurs; use of Cloud computing by entrepreneurs; improving productivity through digitization; delivering innovative solutions to customers by entrepreneurs; Use of E-platform by entrepreneurs; Challenges and opportunities of E-marketing by entrepreneurs; Case studies of successful entrepreneurs who rely digital platform.

**Suggested Readings:**

Hayat Naeem & Nawi Noorshella Che : Contemporary issues in Entrepreneurship and Innovative Technology : Springer

Latest issues of Kurukshetra and Yojana published by Ministry of broadcasting, Government of India

Issues of Journal of Entrepreneurship (JoE), publication of Entrepreneurship Development Institute (EDI), Ahmadabad, published by Sage Publications