



# SAURASHTRA UNIVERSITY, RAJKOT

## FACULTY OF COMMERCE

### **SYLLABUS FOR M. COM. [CBCS PROGRAMME]**

(BASED ON UGC-CBCS-2015 GUIDELINES)

### **SEMESTER -3 to 4**

(FOR REGULAR AND EXTERNAL CANDIDATES)

M.Com. Sem. - 3 Effective from JUNE - 2020

M.Com. Sem. - 4 Effective from Nov./Dec. - 2020

## SAURASHTRA UNIVERSITY

UNIVERSITY CAMPUS

RAJKOT - 360005

Website: [www.saurashtrauniversity.edu.in](http://www.saurashtrauniversity.edu.in)



# SYLLABUS

For

# M.COM.

# Semester – 3

(With effective from June – 2020)



**M.COM. (CBCS) SEM -3 New Course-Titles For  
Regular and External Students  
Effective From: JUNE – 2020**

Type	No.	Name of the Subject	Pg. No.
Core	1	Business Research Application	04
Core	2	Advanced Corporate Accounting	07
<b>Elective:</b> [Select any ONE Group from the given Group-1 to Group -5]	<b>Group - 1</b>	<b><u>Accountancy:</u></b> 1. Advanced Cost Accounting 2. Advanced Cost and Financial Accounting 3. Advanced Management Accounting	09 12 15
	<b>Group - 2</b>	<b><u>Finance and Banking:</u></b> 1. Indian Financial System 2. Security Analysis 3. Strategic Financial Management	18 20 22
	<b>Group - 3</b>	<b><u>Marketing:</u></b> 1. Integrated Marketing Communications 2. Service Marketing 3. Supply Chain Management and Logistics	24 27 29
	<b>Group - 4</b>	<b><u>Human Resources [HR]:</u></b> 1. Human Resource Management 2. Management of Industrial Relations – I 3. Strategic Human Resource Management	31 33 35
	<b>Group - 5</b>	<b><u>Statistics:</u></b> 1. Advanced Business Statistics – 1 2. Advanced Business Statistics – 2 3. Advanced Business Statistics – 3	37 39 41



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

**Name of the Course** : **Business Research Application**  
**Course credit** : **03**  
**Teaching Hours** : **45 (Hours)**  
**Total marks** : **100**

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

.Unit	Content	No. of Lectures
1	<b>Chi – Square Test:</b> Introduction & Meaning, Definition and Nature, Condition, Uses, Testes of Goodness to fit, Test of Independence, Test for population variance, Test for homogeneity, Typical Examples with Hypotheses Testing, <b>Practical Questions</b>	<b>12</b>
2	<b>Analysis of Variable (ANOVA):</b> Introduction and Meaning, Assumptions for Analysis of Variance Analysis of variance for one-way classification, Analysis of variance for two-way classification, Latin Square Design and Typical illustrations with Hypotheses Testing, <b>Practical Questions</b>	<b>11</b>
3	<b>t – test &amp; Z – test:</b> Introduction-Meaning of t – test and Z – test – Multi-Variate analysis -Regression analysis - Factor analysis, <b>Practical Questions</b>	<b>11</b>
4	<b>Decision Theory:</b> Introduction and Meaning, Scope of Decision Theory, Steps of Decision Making Process, Types of Decision Making Environment (Certainty, Risk, Uncertainty), Decision Making under Uncertainty: Optimistic Criterion, Pessimism Criterion, Equal Probabilities Criterion, Coefficient of Optimism Criterion, Regret Criterion, Decision Making Under Risk: Expected Monetary Value (EMV), Expected Opportunity Loss (EOL), Expected Value of Perfect Information (EVPI), <b>Practical Questions</b>	<b>11</b>
<b>Total Lectures</b>		<b>45</b>



### Important Instructions for paper setter: -

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	<b>Total Marks</b>	<b>70</b>

### Suggested Readings and Reference Books:

1. Statistical Methods – S. P. Gupta (Sultan and Chand)
2. Fundamentals of statistics – V. K. Kapoor (Sultan and Chand)
3. Testing statistical Hypothesis – Lehman E. L. (Willy Eastern)
4. Basic Statistics – B. C. Agrawal
5. Elements of Statistics – Elhance
6. Applied statistics – S. C. Gupta and V. K. Kapoor
7. Research Methodology – Deepak Chawla & Neena Sondhi (Vikash Publishing House Pvt Ltd)
8. Research Methodology – C.R. Kothari (New Age International Publishing House)
9. Business Statistics – J.K. Sharma (Vikash Publishing House Pvt Ltd)

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



## M.COM. [CBCS] Semester – 3

<b>2</b>	<b>Core</b>	<b>Advanced Corporate Accounting</b>
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**Name of the Course** : **Advanced Corporate Accounting**  
**Course credit** : **04**  
**Teaching Hours** : **45 (Hours)**  
**Total marks** : **100**

**Objectives:** *This course helps to students in strengthening the knowledge regarding the advanced practice of preparing and presenting different kinds of corporate accounting and reporting in an analytical way with the accounting concepts-standards, tools and techniques.*

Unit	Content	No. of Lectures
1	<p><b>Final Accounts Of Company And Managerial Remuneration [As per New Provisions of Companies Act-2013]:</b></p> <p><b>[A] FINAL ACCOUNTS OF COMPANY:</b></p> <ul style="list-style-type: none"> <li>- Introduction - Meaning and Need</li> <li>- Related Accounting Standards</li> <li>- Preparation of final accounts as per Legal provisions of Companies Act-2013 [Various schedules [notes] for Financial Statements as per Companies Act-2013]</li> <li>- Accounting adjustments relating to Final accounts of company</li> <li>- Depreciation- Provisions for taxation - Allocations and Dividends</li> </ul> <p><b>[B] MANAGERIAL REMUNERATION:</b></p> <ul style="list-style-type: none"> <li>- Introductions and meaning</li> <li>- Calculate Managerial Remuneration as per Legal provisions of Companies Act-2013</li> <li>- Advanced level Practical Questions covering separately, Final Accounts and Managerial Remuneration</li> </ul> <p>(Answers in new forms as per legal guidance of Companies Act-2013)</p>	12
2	<p><b>Consolidated Financial Statements:</b></p> <p>Introduction, Meaning &amp; Need -Definition of Parent (or holding) &amp; Subsidiary Companies - Advantages and disadvantages of Holding Companies - Consolidated Financial Statement as per AS 21 and <b>Companies Act 2013:</b> covering points of: <b>1.</b> Minority Interest <b>2.</b> Cost of Control (Goodwill or Capital Reserve <b>3.</b>Capital and Revenue Profit <b>4.</b> Controlling interest acquired during the year <b>5.</b>Treatment of preference shares of subsidiary <b>6.</b> Mutual owing <b>7.</b> Bonus shares <b>8.</b> Change in value of Fixed assets <b>8.</b> Intercompany Holding and Cross Holding and <b>9.</b> Consolidation of financial statements. <b>Practical Questions</b> of one subsidiary co. <b>(Vertical Consolidation Balance Sheet)</b></p>	12
3	<p><b>EARNING PER SHARE (EPS):</b></p>	11



	<ul style="list-style-type: none"> <li>➤ Introduction and Meaning</li> <li>➤ Earnings Per Share [EPS] As per Indian Accounting Standard-20 <ul style="list-style-type: none"> <li>- Traditional EPS</li> <li>- Basic EPS</li> <li>- Diluted EPS</li> </ul> </li> <li>➤ Practical Questions to calculate all sorts of EPS</li> </ul>	
4	<p><b>Emerging new concepts of Corporate Reporting:</b></p> <p><b>[A] Human Resource Accounting-[HRA] and Reporting:</b> Introduction-meaning- Cost and expenses' of human resources- Aims and objectives-Importance-benefits and limitations of HRA- HR evaluation Methods and Models- HR evaluation Reporting- Indian Scene</p> <p><b>[B] Environmental Accounting-Reporting and Audit:</b> Introduction to Environment-Environmental Acts in India-Meaning- Basics- Evaluation of natural resources- Purposes-needs- benefits and limitations- Global scenario- Indian scenario- Environmental Audit</p> <p><b>[C] Brief concepts of Interim Financial Reporting and XBRL Reporting:</b></p>	10
<b>Total Lectures</b>		<b>45</b>

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UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	PRACTICAL QUE - 1 (From Unit 1) (OR) PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) (OR) PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) (OR) PRACTICAL QUE - 3 (From Unit 3)	15
4	THEORITICAL QUE- 4 (From Unit 4) (OR) THEORITICAL QUE- 4 (From Unit 4)	15
<b>Total Marks</b>		<b>70</b>

**Suggested Readings and Reference Books:**

1. R. L. Gupta & M. Radhaswamy; Company Accounts: (Sultan Chand & Sons-New Delhi)
2. R.S.N. Pillai, Bhagawathi, S.Uma; Practical Accounting: (S. Chand & Co. New Delhi)
3. S. Daver; Accounting Standards: (Taxmann Allied Services,(P) Ltd; New Delhi )
4. S. N. Maheshwari; Corporate Accounting: (Vikas Pulishing house Pvt. Ltd. New Delhi)
5. S.P. Jain &K. L. Narang; Company Accounts: (Kalyani Publishers, New Delhi)
6. Sanjeev Singhal; Accounting Standards: (Bharat Law House Pvt. Ltd; New Delhi)
7. Shukla M.C. & T.S.Grawal; Advanced Accountancy: (Sultan Chand &sons, New Delhi)
8. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
9. Ashok Sehagal -Deepak Sehagal; Ad. Accounting -Taxmann Allied Services, Ltd; N. Delhi



10. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text & Cases. McGraw-Hill Ed.
11. Charles T. Horngren & Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
12. Porwal, Misras; Inflation Accounting in Development Economy.
13. Rajan Prachre; Inflation and Accounting Theory
14. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting
15. Arora, M.N. , Management Accounting: Vikas Publishing House, New Delhi.
16. Singh S. K. & Gupta Lovleen, Management Accounting: Theory & Practice Pinnacle Pub.

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



## M.COM. [CBCS] Semester – 3

<b>3.</b>	<b>ELECTIVE : Group-1 Accountancy</b>	<b>Advanced Cost Accounting</b>
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Name of the Course	:	Advanced Cost Accounting
Course credit	:	04
Teaching Hours	:	45 (Hours)
Total marks	:	100

**Objectives:** This course helps to students in strengthening the knowledge regarding the advanced practice of different kinds of cost accounting control concepts with analytical use of tools and techniques.

Unit	Content	No. of Lectures
1	<b>Standard Costing as Control Accounts – I:</b> Introduction-Meaning- Standard Costing as a Control Account Technique-Types of standard- Setting a-Revision of standards-Variiances - meaning nature -types-Variance Analysis-Interpretation- Disposal of variances and Variance Accounting - <b>Overhead Variiances:</b> Meaning –Types - Practical Questions	11
2	<b>Standard Costing as Control Accounts – II:</b> <b>Sales variances:</b> Introduction : Sales Variances based on turn over-Sales Variances based on Profit margin variances and profit variances-Advantages and Limitations of Standard Costing - Practical questions	11
3	<b>Learning Curve And Activity Based Costing:</b> <b>[A] Learning Curve:</b> Introduction- Meaning-Learning Curve Models-Phases in Learning Curve- Graphical Presentation of Learning Curve-Factors Affecting Learning Curve- Learning Rate-Uses of Learning Curve-Estimation of Learning Curve Rate- Practical questions <b>[B] Activity Based Costing:</b> Introduction-Meaning and Characteristics-Cost Driver- Stages - Importance - Practical questions	12
4	<b>Emerging Issues:</b> <b>[A] Cost Audit:</b> Introduction-Meaning- Advantages and Disadvantages-Cost Audit v/s Financial Audit-Cost Auditor qualifications and appointment-Cost Audit and Cost Investigation-Sachar Committee- Cost Audit Rules <b>[B] Cost Reduction:</b> Introduction-Meaning, Definition & Characteristics-Importance-Planning and Organization-Programme & Prerequisites-Cost Reduction Area- Tools, Techniques & Mechanism <b>[C] Cost Control:</b> Introduction-Meaning, Definition & Characteristics-Objectives- Prerequisites- Difference between cost control and Cost	11



Reduction - Methods of cost control- Brief Concepts of cost control techniques: <b>1.</b> Inventory Control: [ABC Analysis- VED Analysis-FNSD Analysis-EOQ Model] <b>2.</b> Labour Cost Control: [Labor Productivity and Efficiency & Learning Curve] <b>3.</b> Overhead Cost Control: Under and over absorption of overhead.	
<b>Total Lectures</b>	<b>45</b>

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UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	PRACTICAL QUE - 1 (From Unit 1) (OR) PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) (OR) PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) (OR) PRACTICAL QUE - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)	15
	<b>Total Marks</b>	<b>70</b>

**Suggested Readings and Reference Books:**

1. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.
2. Management Accounting: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Dorling Kindersley (India) Pvt. Ltd
3. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
4. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
5. Management Accounting: Goel, Rajiv, International Book House,
6. Management Accounting: Arora, M.N. Vikas Publishing House, New Delhi.
7. Management Accounting: Moore, Carl L, Jaediche Robert K.
8. Advanced Management Accounting: Ravi M. Kishore
9. Cost Accounting A Managerial Emphasis: Horngren, Foster, Datar
10. Statistics By D.S. Sancheti and V.K. Kapoor
11. Fundamentals of mathematical statistics By V.K.Kapoor and S.C.Gupta
12. Fundamentals of Statistics By S.C. Srivastva and Sangya Srivastava
13. Statistical methods By S.P.Gupta
14. Accounting: Text and Cases. Robert N Anthony, David Hawkins, Kenneth A. Merchant, McGraw-Hill Education
15. Cost Accounting, by Jawahar Lal, McGraw Hill Education
16. Cost Accounting: A Managerial Emphasis, by Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Pearson Education.



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

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



## M.COM. [CBCS] Semester – 3

4	<b>ELECTIVE :Group-1 Accountancy</b>	<b>Advanced Cost and Financial Accounting</b>
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<b>Name of the Course</b>	:	<b>Advanced Cost and Financial Accounting</b>
<b>Course credit</b>	:	<b>04</b>
<b>Teaching Hours</b>	:	<b>45 (Hours)</b>
<b>Total marks</b>	:	<b>100</b>

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

Unit	Content	No. of Lectures
1	<p><b>Marginal Costing and Absorption Costing:</b> Introduction and Meaning-Definition and Features- Cost- volume Profit analysis- Break Even Point analysis-Profit Volume Analysis-Multiple product analysis- Optimum use of Limited Resource-Absorption costing and Marginal Costing- Key Factors-Cost statement under Marginal costing and Absorption costing- Application of Marginal Costing and Absorption costing- Product Diversification-Make or buy Decision- <b>Pricing Decision</b> - Sell or Further process-Temporary Shut down or dropping-Optimum level of Activity-selection of product Mix etc. -Practical Questions</p>	13
2	<p><b>Integral Accounting System:</b> Introduction-Meaning and Features-Books of accounts - difference between integrated and non integrated accounts-coding procedure and Prerequisites for Integration of accounts - Methods of accounting: Journal Entries- Benefits and limitations- Practical questions</p>	11
3	<p><b>Non-Integral Accounting System: [Cost Control Accounts]</b> Introduction-Meaning and Features-Advantages and Limitations-Methods to maintain Principal Ledgers and Accounts under Cost Books- Journal Entries and preparation of Trial Balance-Practical questions</p>	11
4	<p><b>Emerging Issues:</b> <b>[A] Balance Score Card [BSC]:</b> Introduction – Concept and Meaning-Definition-Four perspectives of BSC- Importance utility and Limitations.</p>	10



	<p><b>[B] Bench Marking:</b> Introduction-Meaning-Definition- Types of Bench Marking- Stages of Bench Marking- Advantages- limitations and suggestions of Bench Marking- Indian scenario of Bench Marking.</p> <p><b>[C] Uniform Costing and Inter-firm Comparison:</b></p> <p><b>Uniform Costing:</b> Introduction- Meaning- Definition- Aims and Objectives- Pre-Requisites-Uniform Cost Manual and Guideline Book-Importance Benefits and Limitations- Steps to remove limitations.</p> <p><b>Inter-firm Comparison:</b> Introduction- Meaning- Definition- need and Objectives- Importance, Benefits and Limitations- Steps to remove limitations.</p>	
<b>Total Lectures</b>		<b>45</b>

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2	PRACTICAL QUE - 2 (From Unit 2) (OR) PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) (OR) PRACTICAL QUE - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)	15
<b>Total Marks</b>		<b>70</b>

**Suggested Readings and Reference Books:**

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



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

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



## M.COM. [CBCS] Semester – 3

<b>5</b>	<b>ELECTIVE : Group-1 Accountancy</b>	<b>Advanced Management Accounting</b>
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<b>Name of the Course</b>	:	<b>Advanced Management Accounting</b>
<b>Course credit</b>	:	<b>04</b>
<b>Teaching Hours</b>	:	<b>45 (Hours)</b>
<b>Total marks</b>	:	<b>100</b>

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

Unit	Content	No. of Lectures
1	<p><b>Capital Budgeting:</b> Introduction-Concept and Meaning- Objectives-Managerial Application- Advantages and Limitations of Capital Budgeting Project Appraisal Methods under Capital Budgeting (A) <b>Traditional Or Non Discounted Method:</b>[ Pay Back Method and Average (Accounting) Rate of Return Method] (B) <b>Discounted Cash Flow Method:</b> [Net Present Value -Profitability Index (Cost- Benefit Ratio)- Internal Rate of Return Method (IRR)]- Practical Problems relating Project Appraisal Methods.</p>	11
2	<p><b>Capital Budgeting Under Risk and Uncertainty:</b> Introduction-Meaning and Concept of Risk and Uncertainty- Assumptions &amp; Types of Risk in project/capital investment decision- Risk Analysis and Capital Budgeting: <b>1. Conventional Techniques of Risk Analysis:</b> [Risk Adjusted Discounted Rate- Certainty Equivalent- Scenario Analysis-Sensitivity Analysis] <b>2. Statistical Techniques of Risk Analysis:</b> [Probability Distribution approach- Expected Probability Distribution-Standard Deviation- Coefficient of variation] - Practical Questions.</p>	11
3	<p><b>Decision Tree Analysis and PERT &amp; CPM</b> <b>[A] Decision Tree Analysis:</b> Introduction &amp; Meaning of Decision principle-Decision principle important steps and structure-Types of decision making and decision environment-Decisions under risk and uncertainty-Decision Tree meaning-characteristics-Decision Tree-importance-utility-Decision Tree- benefits and limitations - Practical questions covering Decision Tree Analysis - Practical Questions. <b>[B] PERT and CPM:</b> Introduction-Meaning and characteristics of PERT-</p>	12



	Pert Terminology-Type of Pert-Pert stages-Managerial Applications (benefits) of PERT- Limitations of PERT-Rules and Step to Establish a PERT Network - CPM- Introduction-meaning-Critical Path Analysis-Slack time duration and its' importance in PERT- Pert and CPM Uses and Limitations of PERT and CPM - Practical Questions.	
4	<p><b>EMERGING ISSUES:</b></p> <p><b>[A] Social Cost Benefit Analysis [SCBA]:</b>Introduction-Meaning- Project planning Concept and Approaches-Investment decisions- Stages-Measurement indicators and different activities-Importance-Benefits and utility-Limitations</p> <p><b>[B] Social Responsibility Accounting[SRA]-Reporting and Social Audit:</b> Introduction-Social Accountability concept-SRA-Concept-Meaning-Aims and objectives-Nature-scope and functional areas-Reporting of SRA-Limitations of SRA-Social Audit-</p> <p><b>[C] Strategic Management Accounting:</b> Introduction- Concept-Meaning-Definition and Characteristics- Affecting factors to strategic decisions- Strategic cost analysis and Strategic triangle as target- points of Strategic analysis for Strategic Management Accounting</p>	10
<b>Total Lectures</b>		<b>45</b>

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2	PRACTICAL QUE - 2 (From Unit 2) (OR) PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) (OR) QUESTION - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)	15
	<b>Total Marks</b>	<b>70</b>

#### Suggested Readings and Reference Books:

1. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.
2. Management Accounting: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Dorling Kindersley (India) Pvt. Ltd
3. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
4. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
5. Management Accounting: Goel, Rajiv, International Book House,



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

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



## M.COM. [CBCS] Semester – 3

<b>3</b>	<b>ELECTIVE: Group-2 Finance and Banking:</b>	<b>Indian Financial System</b>
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**Name of the Course** : Indian Financial System

**Course credit** : 04

**Teaching Hours** : 45 (Hours)

**Total marks** : 100

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

Unit	Content	No. of Lectures
1	<b>Financial System An Introduction:</b> Introduction – Components – Functions – Designs – Nature and Role of Financial Institutions and Financial Markets	11
2	<b>Money Market &amp; Debt Market:</b> Money Market: Introduction – Treasury Bills: Types – Commercial Paper – Commercial Bills – Certificate of Deposits – Call/Notice Money Market – Money Market Intermediaries – Money Market Mutual Funds – Link Between Money Market and Monetary Policy in India – Tools for Managing Liquidity in the Money Market. Debt Market: Introduction – Private Corporate Debt Market – Public Sector Undertaking Bond Market – Government Securities Market – Guidelines Relating to Diversification of Activities by PDs	11
3	<b>Banking and Non-Banking Institutions:</b> Banking Institutions – Development of Banking in India – Schedule Commercial Banks – Regional Commercial Banks - Reforms in Banking Sector – Priority Sector Lending – Risk Management in Indian Banks – Investment in SLR Securities- Financial Performance of Schedule Commercial Banks – Cooperative Banks – Financial Inclusion - Non-Banking Financial Companies Management of Non-performing Assets by Banks – Tools Available to Banks to Manage their NPAs	12
4	<b>Mutual Funds and Insurance:</b> <b>Mutual Funds [MF]</b> : Introduction – History – Types of Schemes – Risks in Mutual Funds – NAV - Organization – Association of MFs in India – Role of Intermediaries in the Indian MFs Industry Unit Trust of India – Growth and Performance of MFs in India. <b>Insurance:</b> Introduction – Origin and Development – Opening up of Insurance Sector – IRDA – Health Insurance – Insurance Intermediaries – Risk Management - General Insurance – Reinsurance – Micro Insurance - GIC & LIC	11
<b>Total Lectures</b>		<b>45</b>



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Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	<b>Total Marks</b>	<b>70</b>

**Suggested Readings and Reference Books:**

1. Chandra, P. Fundamentals of Financial Management, McGraw Hill Education
2. James C. Van Horne & Sanjay Dhamija, Financial Management & Policy, Pearson Edu
3. Khan and Jain: Basic Financial Management, McGraw Hill Education, New Delhi
4. Pandey, I.M. Financial Management. Vikas Publications, New Delhi
5. Rustagi, R.P. Fundamentals of Financial Management, Taxmann Publication Pvt. Ltd
6. Singh, J.K. Financial Management- text and Problems, 2nd Ed. Dhanpat Rai & Co. Delhi
7. Singh, Surender and Kaur, Rajeev: Fundamentals of Financial Management, Mayur Paperback, New Delhi.
8. Richard Brealy and Stewart C. Mayers; "Principles of Corporate Finance", Tata McGraw Hill.
9. ICFAI – Strategic Financial Management
10. Investments Analysis and Management, C.P. Jones, Wiley, 8th edition

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



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

**Name of the Course** : **Security Analysis**

**Course credit** : **04**

**Teaching Hours** : **45 (Hours)**

**Total marks** : **100**

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

Unit	Content	No. of Lectures
1	<b>Investments:</b> Nature and scope of investment analysis, Elements of investments Avenues of investment, Approaches to investment analysis, Concept of return and risk, Securities return and risk analysis, Measurement of risk and return, Types and their characteristics, Source of financial information.	11
2	<b>Public Issue – Primary Market:</b> SEBI guidelines on public issue; Size of issue; Pricing of issue; Promoters contribution; Appointment of merchant bankers; Underwriting; Brokers; Registrars; Managers, Bankers & Allotment of shares	11
3	<b>Secondary Market – Stock Exchange:</b> Role, Importance, Types of brokers; Trading mechanism; Listing Of security; Depository – Role, and Need; Depository Act – 1996. Valuation Of Securities: Bonds; Debentures; Preference shares; and Equity Shares.	12
4	<b>Fundamental Analysis:</b> Economic Analysis; Industry Analysis and Company Analysis. Technical Analysis: Trends, Indicators, Indices and moving averages applied in technical analysis.	11
<b>Total Lectures</b>		<b>45</b>



**Important Instructions for paper setter: –**

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	<b>Total Marks</b>	<b>70</b>

**Suggested Readings and Reference Books:**

1. Security analysis and portfolio management--P. Pandian
2. Investment analysis and portfolio management—Madhumati. Rangarajan
3. Agarwala, K.N. and Deeksha Agarwala: Bulls, Bears and The Mouse, Macmillan, New Delhi.
4. Cheney, J. and E. Muses: Fundamentals of Investments, Paul, New York.
5. Clark, James Francis: Investment- Analysis and Management, McGraw Hill , International Edition.
6. Dalton, John M: How the Stock Markets Works, Prentice Hall, Delhi.
7. Domodran: Investment Valuation, John Wiley, New York.
8. Fabozzi, Frank J: Investment Management, Prentice Hall, International Edition
9. Fischer, Donald, E. and Ronald, J. Jordan: Security Analysis and portfolio Management, Prentice Hall, Delhi.

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



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

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

**Course credit : 04**

**Teaching Hours : 45 (Hours)**

**Total marks : 100**

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

Unit	Content	No. of Lectures
1	<b>Introduction:</b> <ul style="list-style-type: none"> <li>- Strategic Financial Management:</li> <li>- Capital Structure Planning</li> <li>- Long Term Financing</li> </ul>	<b>11</b>
2	<b>Financial Policy and Corporate Strategy:</b> <ul style="list-style-type: none"> <li>- Strategic decision making framework</li> <li>- Interface of Financial Policy and strategic management</li> <li>- Balancing financial goals vis-à-vis sustainable growth.</li> </ul>	<b>11</b>
3	<b>Corporate Financial Management:</b> <ul style="list-style-type: none"> <li>- Mergers, Acquisitions and Restructuring.</li> <li>- Corporate Valuation &amp; Shareholder Value Creation.</li> <li>- ADR</li> <li>- GDR.</li> <li>- External Commercial Borrowing.</li> <li>- Foreign Currency Convertible Bonds (FCCB)</li> </ul>	<b>12</b>
4	<b>International Financial Management:</b> <ul style="list-style-type: none"> <li>- World Monetary System</li> <li>- Foreign Exchange Markets &amp; Rates</li> <li>- Financing Foreign Operations</li> <li>- Financing &amp; Insuring Exports</li> <li>- Management of Foreign Exchange Exposure</li> <li>- Goals and Growth of Multinationals</li> </ul>	<b>11</b>
<b>Total Lectures</b>		<b>45</b>



**Important Instructions for paper setter: –**

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	<b>Total Marks</b>	<b>70</b>

**Suggested Readings and Reference Books:**

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

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



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

**Name of the Course** : Integrated Marketing Communications  
**Course credit** : 04  
**Teaching Hours** : 45 (Hours)  
**Total marks** : 100

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

Unit	Content	No. of Lectures
1	<p><b>Introduction to Integrated Marketing Communications:</b>  <b>An to Introduction Integrated Marketing Communications-</b> Its Evolution, A Contemporary Perspective of IMC, Reasons for the Growing Importance of IMC and its Role in Branding; The Integrated Marketing Communication Mix (Marketing Promotional Mix) – Various Elements including Advertising, Interactive/Internet marketing, Sales promotion, Direct marketing, Publicity/public relations, Personal selling; The IMC planning Process; The Role of IMC in the Marketing Process- Marketing Strategy and Analysis, Target Marketing Process and Marketing Planning Program Development; <b>Integrated Marketing Program Situation Analysis</b> - Organizing for Advertising and Promotion: The Role of Ad Agencies and Other Marketing Communication Organizations- An Overview of the Participants in the Integrated Marketing Communications Process, Organizing for Advertising and Promotion in the Firm-The Client’s Role, Advertising Agencies, Agency Compensation, Evaluating Agencies, Specialized Services, Collateral Services, Integrated Marketing Communications Services.</p>	11
2	<p><b>Analyzing the Communication Process, Establishing Objectives and Budgeting for IMC Programs</b>  <b>The Nature of Communication,</b> A Basic Model of Communication, Analyzing the Receiver and the Response Process in brief; <b>Source, Message and Channel Factors; Establishing Objectives-</b> major IMC Objectives, DAGMAR –Approach to setting Objectives; <b>Establishing and Allocating the Promotional Budget-</b> Various Methods of Setting IMC Budget and Allocating it among various Elements in brief.</p>	11
3	<p><b>Developing the Integrated Marketing Communications Program:</b></p>	12



	<b>Creative Strategy: Planning and Development-</b> The Importance of Creativity in Advertising, Advertising Creativity, Planning Creative Strategy, The Creative Process, Creative Strategy Development; <b>Creative Strategy: Implementation and Evaluation-</b> Appeals and Execution Styles, Creative Tactics, Client Evaluation and Approval of Creative Work; <b>Media Planning and Strategy-</b> An Overview of Media Planning and the Process of Developing the Media Plan, Characteristics of Various IMC Media.	
4	<b>Evaluation of Selected IMC Media:</b> <b>Evaluation of Broadcast Media-</b> Television: Advantages and Limitations, Radio: Advantages and Limitations; <b>Evaluation of Print Media-</b> The Role of Magazines and Newspapers and Advantages and Limitations of each ; <b>Support Media-</b> each in brief; <b>Direct Marketing, The Internet and Interactive Media and Sales Promotion</b>	11
<b>Total Lectures</b>		<b>45</b>

**Important Instructions for paper setter: -**

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
<b>Total Marks</b>		<b>70</b>

**Suggested Readings and Reference Books:**

1. Duncan Tom; Principles of Advertising and IMC; Tata McGraw Hill, New Delhi.
2. Clow Kenneth & Baack, Donald; Integrated Advertising, Promotion and Marketing Communication; Pearson Education, New Delhi.
3. Belch George and Belch Michael; Advertising and Promotion; Tata McGraw Hill, New Delhi.
4. Wells William, Mitchell Nancy and Moriarty Sandra; Advertising and IMC Principles and Practice; Pearson Education; New Delhi.
5. Jethwaney, Jaishree and Jain Shruti; Advertising Management; Oxford University Press; New Delhi.
6. Belch George and Belch Michael and Purani Keyoor; Advertising and Promotion – An integrated Marketing Communications Perspective ; McGraw Hill, India New Delhi.



7. Gupta Ruchi; Advertising Principles and Practice, S.Chand Ltd. New Delhi
8. PROMO ; IMC- A south Asian Perspective Thomas C. O'Guinn | Chris T. Allen | Richard J. Semenik and Mohua Banerjee, Cengage, Delhi

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



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

**Name of the Course : Service Marketing**

**Course credit : 04**

**Teaching Hours : 45 (Hours)**

**Total marks : 100**

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

Unit	Content	No. of Lectures
1	<b>Importance of Services Sector:</b> Introduction- Nature and types of services; Difference between services and goods marketing; Services marketing triangle.	11
2	<b>Environment for Services Marketing:</b> Introduction- Macro and micro environments; Understanding service customers -models of service consumer behaviour; Customer expectations and perception; Service quality and GAP model.	11
3	<b>Market Segmentation and Selection:</b> Introduction- Service market segmentation; Targeting and positioning.	12
4	<b>Services Marketing Mix &amp; Applications:</b> Introduction- Need for expanded marketing mix; Planning for service offer; Pricing, promotion and distribution of services; Management of people, process and physical evidence; Matching of demand for and supply of services, Marketing of financial, hospitality, hospital, tourism and educational services; International marketing of services and GATS	11
<b>Total Lectures</b>		<b>45</b>



**Important Instructions for paper setter: –**

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UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	<b>Total Marks</b>	<b>70</b>

**Suggested Readings and Reference Books:**

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

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



## M.COM. [CBCS] Semester – 3

5	<b>ELECTIVE: Group -3 Marketing</b>	<b>Supply Chain Management and Logistics</b>
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**Name of the Course** : **Supply Chain Management and Logistics**

**Course credit** : **04**

**Teaching Hours** : **45 (Hours)**

**Total marks** : **100**

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

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



	manufacturing and in-bound logistics; Packing and marking; Control and communication.	
4	<b>IT Enabling Logistics and Supply Chain:</b> Technology in logistics – EDI, bar Coding, RFID etc., data warehousing, electronic payment transfers; Business management systems; TRADITIONAL ERP, SPECIAL ERP, MR, DRP, PDM, EIP, CPFR, WMS, TMS; Re-engineering the supply chain- Future directions, Third party logistic outsourcing –challenges and future directions.	<b>11</b>
<b>Total Lectures</b>		<b>45</b>

**Important Instructions for paper setter: –**

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
<b>Total Marks</b>		<b>70</b>

**Suggested Readings and Reference Books:**

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

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



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

**Name of the Course : Human Resource Management**  
**Course credit : 04**  
**Teaching Hours : 45 (Hours)**  
**Total marks : 100**

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

Unit	Content	No. of Lectures
1	<b>Introduction to HRM:</b> Introduction and Meaning, Nature of HRM, Scope, Objectives, Functions and Role of HRM, HRM in New millennium	10
2	<b>Human Resource Planning [HRP]:</b> Introduction -Meaning-definition-Objectives and Importance-Nature-Scope-Affecting Factors -Process -Barriers in HRP -Requisites' for successful HRP	11
3	<b>HR Works - Jobs and Performance:</b> Introduction- Analyzing Work and Designing Jobs- Recruitment, Selection and Induction- Training, Development and Career Advancement- Performance Appraisal and Performance Evaluation	12
4	<b>Managing Human Resources Issues:</b> Remuneration, Incentive and Performance-based Payments- Managing employee benefits and services-Employee Empowerment- Dispute Resolving and Grievance Management	12
<b>Total Lectures</b>		<b>45</b>



**Important Instructions for paper setter:** – Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	<b>Total Marks</b>	<b>70</b>

**Suggested Readings and Reference Books:**

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

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



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

**Name of the Course** : **Management of Industrial Relation-I**  
**Course credit** : **04**  
**Teaching Hours** : **45 (Hours)**  
**Total marks** : **100**

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

Unit	Content	No. of Lectures
1	<b>Contract Labor Act, 1970:</b> Definitions, Application, Establishments, Jurisdiction of government, Central and State advisory boards, Registration of establishment, Prohibition of contract labor, Licensing of contractor, welfare provisions, Liabilities of the Principle employer	11
2	<b>Collective Bargaining:</b> Introduction, Definitions, Characteristics, Process of CB, Pre-requisites of a Successful CB, Functions of CB, Factors Obstructing CB, CB in India, Suggestions for better functioning of CB	11
3	<b>Workers' Participation In Management:</b> Meaning, Concept of WPM, Evolution of WPM, Objectives, Factors influencing WPM, Forms and level of WPM, Sachar Committee and Verma Committee on WPM, Participative Forums in India, Necessary conditions for effective working of WPM	12
4	<b>Discipline and Grievance Handling:</b> <b>Discipline:</b> Meaning, Definitions, Characteristics, Objectives of discipline, Types of discipline, Causes, Disciplinary Procedure, Intervention by Tribunal, Types of Punishment <b>Grievance Handling:</b> Meaning, Definitions, Causes, Importance, Pre-requisites of Grievance Handling, Grievance Handling Procedure	11
<b>Total Lectures</b>		<b>45</b>



**Important Instructions for paper setter: -**

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	<b>Total Marks</b>	<b>70</b>

**Suggested Readings and Reference Books:**

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

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



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

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

**Course credit : 04**

**Teaching Hours : 45 (Hours)**

**Total marks : 100**

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

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
1	<b>Strategic Perspective of HRM:</b> An Investment Perspective of HRM-Challenges in Strategic Human Resource Management-The Evolving / Strategic role of HRM	11
2	<b>HR Work Systems and Employment law:</b> Human Resource Evaluation-Designing and Redesigning of Work Systems - Employment law	11
3	<b>HR Training–Development and Managing Performance:</b> Staffing-Training and Development-Performance Management and Feedback	12
4	<b>HR Compensation and Relations:</b> HR Recompense and Compensation -Employees Separation- Labour Relations	11
<b>Total Lectures</b>		<b>45</b>



**Important Instructions for paper setter: -**

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	<b>Total Marks</b>	<b>70</b>

**Suggested Readings and Reference Books:**

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

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



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

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

**Course credit** : 04

**Teaching Hours** : 45 (Hours)

**Total marks** : 100

**Objectives:** The object of this course is to familiarize to students with various statistical methods and tools of mathematical statistics in the commercial field.

Unit	Content	No. of Lectures
1	<b>Investigation &amp; Collection of Data &amp; Presentation of Data:</b> Planning Of Statistical Investigation. Execution Of A Statistical Investigation, Distinction Between Population And Sample. Census And Sample Investigation, Sampling: Random (Probability) Sampling Methods. Non Random (Non Probability) Sampling Methods, Theoretical Basis Of Sampling. Collection of Primary Data and Secondary Data, Drafting a Questionnaire or Schedule, Characteristics of An Ideal Questionnaire, Illustrations of Questionnaire. Analytical Tools of Data. Classification and Tabulation of Data. Related Examples And Problems.	10
2	<b>Diagrammatic and Graphical presentation of Data:</b> Advantages of Diagrammatic Presentation and Graphical Presentation, Types of Diagrams and Graphs, Choice of suitable Diagram. And Suitable Graphs. Typical Problems.	10
3	<b>Measures of Central Tendency or Averages &amp; Dispersion:</b> Various Measures of Averages and Dispersion, Choice of Suitable Average and Dispersion .Quadratic Mean. Moving Average, Progressive Average, Composite Average. Objectives of Measuring Dispersion, Characteristics of a Good Measure of Dispersion, Empirical Relation Among Various Measures of Dispersions, Related Examples And Problems	15
4	<b>Moments, Skewness and Kurtosis:</b> Symmetric and Skew Symmetric Distributions. Difference Between Dispersion and Skewness. Measures of Skewness: Karl Pearson's	10



	Coefficient of Skewness, Bowley's Coefficient of Skewness And Kelley's Coefficient of Skewness, Raw Moments And Central Moments. Relation Between Raw Moments And Central Moments Coefficients Based On Moments $\{\alpha,\beta,\text{Coefficients}\}$ , Kurtosis and Measure of Kurtosis. Related Examples And Problems.	
<b>Total Lectures</b>		<b>45</b>

**Important Instructions for paper setter: -**

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
<b>Total Marks</b>		<b>70</b>

**Suggested Readings and Reference Books:**

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

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



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

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

**Course credit** : **04**

**Teaching Hours** : **45 (Hours)**

**Total marks** : **100**

**Objectives:** The object of this course is to familiarize to students with various statistical methods and tools of mathematical statistics in the commercial field.

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
1	<p><b>Multiple Correlation, Partial Correlation And Multiple Regressions (For Tri-variate Data):</b></p> <p>Concept Of Linear Correlation And Regression, Partial Correlation Coefficient And Multiple Correlation Coefficients In Three Variables. Utility Of Partial Correlation Analysis And Multiple Correlation Coefficients. Multiple Regression Equations. Properties Of Residuals And Variance Of Residuals. Related Examples And Problems.</p>	10
2	<p><b>Probability Theory &amp; Random Variable And Mathematical Expectation:</b></p> <p>Probability And Its Use In Management Science, Definitions Of Probability, Probability And Inference, A Probabilistic Model For An Experiment, Rules Of Probability (Without Proof), Calculating Probability Of An Event: Sample Point Method, Event Composition Method, Bayesian Approach And Selective Probabilities, Baye's Theorem And Its Applications. Related Examples And Problems.</p> <p>Definition Of Random Variable, Types Of Random Variable, Probability Distribution Of Discrete Random Variable, Mathematical Expectation Or Expected Value. Theorems On Mathematical Expectation (With Proof)-Variance. Covariance, Joint Probability Discrete Distributions. Theorem On Variance Of A Random Variable, Mean And Variance Of A Linear Combination. Mean And Variance Of A Discrete Probability Distribution. Related Examples And Problems.</p>	15
3	<p><b>Discrete Probability Distributions:</b></p> <p>Bernoulli, Binomial, Poisson, Geometric, Negative Binomial, Hyper Geometric Distributions Along With Their Properties And Derivations Of Mean And Variance. M.G.F. And Their Applications. Related Examples And</p>	10



	Problems.	
4	<b>Continuous Probability Distributions:</b> Normal, Uniform, Exponential, Gamma, Beta-1 And Beta-2, Weibull Distribution (Without Proof) Two Variate Normal Distribution Along With Their Properties, M.G.F. And Their Applications. Related Examples And Problems	<b>10</b>
<b>Total Lectures</b>		<b>45</b>

**Important Instructions for paper setter: -**

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
<b>Total Marks</b>		<b>70</b>

**Suggested Readings and Reference Books:**

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

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



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

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

**Course credit : 04**

**Teaching Hours : 45 (Hours)**

**Total marks : 100**

**Objectives:** The object of this course is to familiarize to students with various statistical methods and tools of mathematical statistics in the commercial field.

Unit	Content	No. of Lectures
1	<b>Theory of Estimation – 1:</b> Definition Of Statistic Or Estimator, Characteristics of Estimators, Types Of Estimation, Computation Of Confidence Limits For A Population Parameter , Internal Estimation For Large Samples , Methods Of Estimation : Maximum Likelihood Estimators And Its Properties (Without Proof), Method Of Maximum, Likelihood, Method Of Moments, Method Of Chi-Square And Cramer- Rao Inequality , Related Examples And Problems.	10
2	<b>Theory of Estimation – 2:</b> Sampling Distributions: Three Basic Sampling Distributions (Chi- Square Distribution, t- Distribution, F- Distribution) With Properties.( No Derivation) Determination Of Sample Size. Related Examples And Problems	10
3	<b>Tests of Significance-1:</b> Procedure for Testing A Hypothesis, Types of Errors, Level of Significance, Degree's of Freedom, One Tailed and Two Tailed Test, Significance Tests In Attributes and Variables (For Large Samples Test). Small Sample Tests (Exact Sample Tests), Uses of $\chi^2$ - test (Chi-Square), t-test and F-test, Fisher's Z-Transformation and Its Applications. Related Examples and Problems.	15
4	<b>Tests of Significance-2:</b> Non- Parametric Tests of Hypothesis: Introduction, Comparison of Parametric and Non-Parametric Tests, Run Test for Randomness, Kolmogrov- Smirnov test of Goodness of Fit , Kruskal- Wallis Test, Wilcoxon Signed Rank Test ,Mann Whitney Wilcoxon Test, Wilcoxon Match Paired Signed Rank and Sum test, Spearman's Rank Correlation Test, Kendall Test of Concordance. Related Examples and Problems.	10
<b>Total Lectures</b>		<b>45</b>



**Important Instructions for paper setter: –**

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	<b>Total Marks</b>	<b>70</b>

**Suggested Readings and Reference Books:**

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

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



# SYLLABUS

For

## M.COM.

# Semester – 4

(With effective from Nov./Dec. – 2020)



**M.COM. (CBCS) SEM – 4 New Course-Titles For  
Regular and External Students  
Effective From: Nov./Dec. – 2020**

Type	No.	Name of the Subject	Pg. No.
Core	1	Organizational Behaviour	45
Core	2	Financial Accounting for Managers	47
<b>Elective:</b> [Select any ONE Group from the given Group-1 to Group -5]	<b>Group - 1</b>	<b><u>Accountancy:</u></b> 4. Advanced Cost & Management Accounting 5. Accounting for Working Capital Decisions 6. International Accounting (OR) Research report	50 52 54
	<b>Group - 2</b>	<b><u>Finance and Banking:</u></b> 4. Banking Risk Management 5. Portfolio Management & Evaluation 6. Financial Planning (OR) Research report	57 59 61
	<b>Group - 3</b>	<b><u>Marketing:</u></b> 4. International Marketing 5. Consumer Behaviour 6. Marketing Research (OR) Research Report	63 65 67
	<b>Group - 4</b>	<b><u>Human Resources [HR]:</u></b> 4. Management of Industrial Relations – II 5. Human Resource Information System 6. Human Resource Development (OR) Research Report	69 71 73
	<b>Group - 5</b>	<b><u>Statistics:</u></b> 4. Advanced Business Statistics – 4 5. Advanced Business Statistics – 5 6. Advanced Business Statistics – 6 (OR) Research Report	75 77 79



## M.COM. [CBCS] Semester – 4

1	Core	Organizational Behavior
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**Name of the Course** : Organizational Behavior

**Course credit** : 04

**Teaching Hours** : 45 (Hours)

**Total marks** : 100

**Objectives:** The objective of the course is to enable students to develop a theoretical understanding about organization structure and its behaviour over time. The course will also make them capable of realizing the competitiveness for firms.

Unit	Content	No. of Lectures
1	<p><b>Conceptual Foundations of Organization Theory and Behaviour:</b></p> <p>Organizational Behaviour (OB)- concept, determinants, models; challenges and opportunities of OB; Transaction cost; Disciplines contributing to the field of OB; Individual Behaviour- Foundations of individual behaviour, values, attitudes, personality, and emotions ; Perceptual process and Learning ; Management assumptions about people-McGregor’s Theory X and Theory Y, Chris Argyris behaviour patterns.</p>	11
2	<p><b>Group Decision making and Communication:</b></p> <p>Concept and nature of decision making process; Individual versus group decision making; Nominal group technique and Delphi technique; communication effectiveness in organizations; Feedback, Improving Inter-personal Communication- Transactional Analysis and Johari Window.</p>	11
3	<p><b>Motivation:</b></p> <p>Content Theories- Maslow’s Need Hierarchy, Herzberg’s Two factor theory; Contemporary theories of motivation (ERG, Cognitive evaluation, goal setting, equity, Intrinsic Motivation Theory by Ken Thomas), expectancy model; Behaviour modification; Motivation and organizational effectiveness.</p>	12
4	<p><b>Leadership, Power and Conflict:</b></p> <p>Concept and theories of leadership- Behavioural approach, Situational approach, Leadership effectiveness; Leadership across cultures; Power-Bases of Power, power tactics; Conflicts- sources, patterns, levels and strategies</p>	11
<b>Total Lectures</b>		<b>45</b>

**Note:** Some cases of real business world to supplement learning from the course.



**Important Instructions for paper setter: –**

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UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	<b>Total Marks</b>	<b>70</b>

**Suggested Readings and Reference Books:**

1. Robbins, Stephen P. & Timothy A. Judge, *Organizational Behaviour*, Prentice Hall, N. Delhi.
2. Robins S.P., and Mathew, M., *Organisational Theory: Structure, Design and Application*, Prentice Hall of India Pvt. Ltd.
3. Luthans, Fred, *Organizational Behaviour*, McGraw-Hill, New York.
4. Sekaran, Uma, *Organizational Behaviour: Text and Cases*, Tata McGraw-Hill Pub. Co. Ltd.
5. Aswathappa, K., *Organization Behaviour*, Himalaya Publishing House, New Delhi.
6. Singh, K., *Organizational Behaviour: Text and Cases*, Pearson.
7. Pareek, U. and Khanna, S., *Understanding Organizational Behaviour*, Oxford University Press.
8. Newstorm, John W., *Organizational Behaviour: Human Behaviour at work*, Tata McGraw- Hill Pub. Co., Ltd; New Delhi
9. Hersey, Paul, Dewey E. Johnson, and Kenneth H. Blanchard, *Management of Organizational Behaviour*, Prentice-Hall of India, New Delhi.
10. Terrance R. Motchell, *People in Organization An Introduction to Organizational Behaviour*, McGraw-Hill, New York

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



## M.COM. [CBCS] Semester – 4

2

CORE

Financial Accounting for Managers

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

**Course credit** : 04

**Teaching Hours** : 45 (Hours)

**Total marks** : 100

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

Unit	Content	No. of Lectures
1	<b>Return on Capital Employed:</b> Introduction-Meaning-utility-Concepts of capital employed- [1.Total capital Employed 2. Net capital employed 3.Owners capital employed 4. Average capital employed] -Concept of profit and return- DU-PONT chart showing interrelation between functional aspect and financial aspects-Rate of return on capital employed as per different concepts- Practical questions.	12
2	<b>Accounting for Training and Development of Human Resources:</b> Introduction & Meaning - Measurement of Labour Turnover: Separation Rate, Replacement Rate, Flux Rate - Causes of Labour Turnover - How to Reduce Labour Turnover? - Cost of Labour Turnover - Treatment of Labour Turnover Cost & Benefit Analysis of Training and Development - Practical Questions	11
3	<b>Profit Planning Models:</b> Introduction- Meaning of terms : Profit and Profit Planning- Stages of Profit Planning: (Target Profit- Expenses And Incomes Planning)-Profit Planning Models: (BEP Model - CVP Model- Budgeted Model - Return on Sales Model- Return on Investment Model- Cost of Capital Model)- Practical questions.	11
4	<b>Emerging New Concepts:</b> <b>[A] Management Control Strategy [MCS]:</b> Introduction-Concept-Meaning and Definitions-Origin of strategies and Nature -Process-Areas and scope- Role of Management Accountant according to the scope of MCS-Benefits and limitations- Points to be considered by the managers in application. <b>[B] Target and Kaizen Costing:</b> Introduction-Meaning, Definition- <b>Target Costing:</b> Target costing approaches-Market price as specified item for target costing-Determination of target price and related special	11



product cost. <b>Kaizen Costing:</b> Introduction – Meaning – Definition – Characteristics <b>[C] Government Accounting and Audit System:</b> Introduction-Meaning-Objectives- Importance-Government Accounting System V/s Trading Accounting System-Challenges and Solutions of Government Account System-Basis of Government Accounting System- Indian Governments Accounting and Audit System Accounting and Audit System of Local Bodies-Government Accounting and Audit Standards.	
<b>Total Lectures</b>	<b>45</b>

**Important Instructions for paper setter: –**

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	PRACTICAL QUE - 1 (From Unit 1) (OR) PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) (OR) PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) (OR) PRACTICAL QUE - 3 (From Unit 3)	15
4	THEORITICAL QUE- 4 (From Unit 4) (OR) THEORITICAL QUE- 4 (From Unit 4)	15
	<b>Total Marks</b>	<b>70</b>

**Suggested Readings and Reference Books:**

1. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
2. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
3. Management Accounting and Financial control; S. N. Maheshwary, (Vikas Pulishing house Pvt. Ltd. New Delhi)
4. Managerial Accounting Volume 1 and 2, Dr. Shailesh N. Ransariya, Vista Publications, Ahmedabad
5. Management control system N. P. Shrinivasan, C B Gupta, V K Kapoor
6. Management control system Robert N Anthony Vijay Govindrajan,
7. Advanced Management Accounting: Ravi M. Kishore
8. Cost Accounting A Managerial Emphasis: Horngren, Foster, Datar
9. Fundamentals of mathematical statistics By V.K.Kapoor and S.C.Gupta
10. Fundamentals of Statistics by S.C. Srivastva and Sangya Srivastava
11. Investments Analysis and Management, C.P. Jones, Wiley, 8th edition
12. Accounting: Text and Cases. Robert N Anthony, David Hawkins, Kenneth A. Merchant, McGraw-Hill Education
13. Chandra, P. Fundamentals of Financial Management. McGraw Hill Education
14. James C. Van Horne & Sanjay Dhamija, Financial Management & Policy, Pearson Edu.



15. Khan and Jain. Basic Financial Management, McGraw Hill Education, New Delhi
16. Pandey, I.M. Financial Management. Vikas Publications, New Delhi
17. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
18. Singh, J.K. Financial Management- text and Problems. 2nd Ed. Dhanpat Rai & Co. Delhi.
19. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.
20. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.
21. Management Accounting: Theory & Practice Singh S. K. & Gupta Lovleen Pinnacle Pub

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



## M.COM. [CBCS] Semester – 4

<b>3</b>	<b>ELECTIVE: Group- 1 ACCOUNTANCY</b>	<b>Advanced Cost &amp; Management Accounting</b>
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**Name of the Course** : Advanced Cost & Management Accounting

**Course credit** : 04

**Teaching Hours** : 45 (Hours)

**Total marks** : 100

**Objectives:** The objective of this course is acquainting students to strengthen the knowledge and advanced practice of different kinds of managerial decision accounting concepts and control mechanism with analytical use of different methods, tools and techniques.

Unit	Content	No. of Lectures
1	<p><b>Responsibility Accounting with Control Reports:</b> Introduction-Meaning- Definition-Basic Principles and Process- Responsibility Reporting- Prerequisites of Responsibility Accounting- Reporting to Management &amp; Control Reports - Responsibility Centers- [Expenses Centers, Revenue centers, Profit Centers, Investment Centers]- Advantages &amp; Disadvantages of Responsibility Accounting - Practical Questions</p>	12
2	<p><b>Process Costing:</b> Introduction and Meaning-Definition of Equivalent production- Complete units and Incomplete units- Practical questions based on work in progress. Meaning of Joint Product and By product- Joint product v/s by- Product Objectives for allocation of joint cost, Methods of accounting for Joint Product &amp; By Product - Advanced Level Practical Questions</p>	11
3	<p><b>Product Pricing:</b> Introduction and Meaning-Factors affecting Pricing decisions- Role of costs in pricing. Different Methods of Pricing: <b>1.</b> Full Cost Plus <b>2.</b> Marginal Cost Plus <b>3.</b> Differential Cost Plus <b>4.</b> Opportunity Cost Based Pricing <b>5.</b> Conversion Cost Based Pricing <b>6.</b> Current Market Price <b>7.</b> Return on Investment Pricing <b>8.</b> Short Run V/s Long Run Pricing Decision <b>9.</b> Target Costing <b>10.</b> Life Cycle Product Costing and Pricing <b>11.</b> Economic Approach to Pricing <b>12.</b> Consumer Oriented Pricing <b>13.</b> Controlled Pricing -Practical Questions</p>	12
4	<p><b>EMERGING ISSUES:</b> <b>[A] Cost Management:</b> Introduction-Meaning-Definition- Objectives and Importance-Four pillars of cost management-Logical Postulates of</p>	10



cost management <b>[B] Management Audit:</b> Introduction- Meaning- Definition- Objectives and Importance- Areas - Scope -Difference between financial audit and management audit- Difference of between cost audit and management audit- Benefits and limitations of management audit <b>[C] Productivity Accounting and Audit:</b> Introduction-Meaning- Definition- Objectives and Importance- Productivity measuring ratios- Affecting factors- Productivity and profitability -Materials, Labours, Overheads and Total Productivity- Productivity and Value Added concept- Corrective Actions- Productivity Audit	
<b>Total Lectures</b>	<b>60</b>

**Important Instructions for paper setter:** – Paper setter has to Set University examination question paper for regular and external candidates as per the following instruction of structure of a question paper.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	PRACTICAL QUE - 1 (From Unit 1) (OR) PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) (OR) PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) (OR) PRACTICAL QUE - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)	15
	<b>Total Marks</b>	<b>70</b>

**Suggested Readings and Reference Books:**

1. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.
2. Management Accounting: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Dorling Kindersley (India) Pvt. Ltd
3. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
4. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
5. Management Accounting: Goel, Rajiv, International Book House,
6. Management Accounting: Arora, M.N. Vikas Publishing House, New Delhi.
7. Management Accounting: Maheshwari S.N. & S.N. Mittal, Mahavir Book Depot, Delhi.
8. Management Accounting: Theory & Practice Singh S. K. & Gupta Lovleen Pinnacle Pub.
9. Principles of Management Accounting: Manmohan S. N. Goyal
10. Management Accounting: Moore, Carl L, Jaediche Robert K.
11. Management Accounting: Hingorani
12. Management Accounting: N. P. Shrinivasan
13. Management Accounting: Khan and Jain
14. Advanced Management Accounting: Ravi M. Kishore
15. Cost Accounting A Managerial Emphasis: Horngren, Foster, Datar

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



<b>M.COM. [CBCS] Semester – 4</b>		
<b>4</b>	<b>ELECTIVE: Group -1 ACCOUNTANCY</b>	<b>Accounting for Working Capital Decisions</b>

**Name of the Course** : Accounting for Working Capital Decisions  
**Course credit** : 04  
**Teaching Hours** : 45 (Hours)  
**Total marks** : 100

**Objectives:** The objective of this course is acquainting students to strengthen the knowledge and practice of different kinds of techniques for Working Capital decisions.

Unit	Content	No. of Lectures
1	<b>Working Capital Planning and Management:</b> Introduction, Meaning, Operating Cycle-Factors Affecting Working Capital Requirement-Estimation and Calculation of Working Capital- Practical Questions	12
2	<b>Management of Cash:</b> Introduction-Meaning-Objectives-Importance- Affecting factors – Techniques of Cash Management, Cash budget as cash planning tools- Practical Questions	11
3	<b>Receivable Management:</b> Introduction-Meaning-Objectives-Credit Evaluation-Credit Control-Importance-Factoring and Receivable Management- Practical Questions	11
4	<b>Inventory Management:</b> Introduction-Meaning-Objectives-Types of Inventory-Importance-Affecting factors- Techniques of Inventory Management - Practical Questions	11
<b>Total Lectures</b>		<b>45</b>

**Important Instructions for paper setter:** – Paper setter has to Set University examination question paper for regular and external candidates as per the following instruction of structure of a question paper.



UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	PRACTICAL QUE - 1 (From Unit 1) (OR) PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) (OR) PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) (OR) PRACTICAL QUE - 3 (From Unit 3)	15
4	PRACTICAL QUE - 4 (From Unit 4) (OR) PRACTICAL QUE - 4 (From Unit 4)	15
	<b>Total Marks</b>	<b>70</b>

### Suggested Readings and Reference Books:

1. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
2. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
3. Management Accounting and Financial control; S. N. Maheshwary, (Vikas Publishing house Pvt. Ltd. New Delhi)
4. Managerial Accounting Volume 1 and 2, Dr. Shailesh N. Ransariya, Vista Publications, Ahmedabad
5. Management control system N. P. Shrinivasan, C B Gupta, V K Kapoor
6. Management control system Robert N Anthony Vijay Govindrajan,
7. Advanced Management Accounting: Ravi M. Kishore
8. Cost Accounting A Managerial Emphasis: Horngren, Foster, Datar
9. Fundamentals of mathematical statistics By V.K.Kapoor and S.C.Gupta
10. Fundamentals of Statistics by S.C. Srivastva and Sangya Srivastava
11. Investments Analysis and Management, C.P. Jones, Wiley, 8th edition
12. Accounting: Text and Cases. Robert N Anthony, David Hawkins, Kenneth A. Merchant, McGraw-Hill Education
13. Chandra, P. Fundamentals of Financial Management. McGraw Hill Education
14. James C. Van Horne & Sanjay Dhamija, Financial Management & Policy, Pearson Edu.
15. Khan and Jain. Basic Financial Management, McGraw Hill Education, New Delhi
16. Pandey, I.M. Financial Management. Vikas Publications, New Delhi
17. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
18. Singh, J.K. Financial Management- text and Problems. 2nd Ed. Dhanpat Rai & Co. Delhi.
19. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.
20. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.
21. Management Accounting: Theory & Practice Singh S. K. & Gupta Lovleen Pinnacle Pub

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



## M.COM. [CBCS] Semester – 4

5	<b>ELECTIVE: Group -1 ACCOUNTACY</b>	<b>International Accounting (OR) Research report*</b> <b>[NOTE* : A Research Report Must prepare and submit instead of this paper as per student's selection ]</b>
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<b>Name of the Course</b>	:	<b>International Accounting</b>
<b>Course credit</b>	:	<b>04</b>
<b>Teaching Hours</b>	:	<b>45 (Hours)</b>
<b>Total marks</b>	:	<b>100</b>

**Objectives:** The objective of this course is acquainting students to develop some conceptual knowledge and Understanding of International accounting issues. In addition, this course makes students capable of tackling issues in prevailing regulatory environments.

Unit	Content	No. of Lectures
1	<b>International Dimensions of Accounting:</b> Introduction-Meaning- Accounting principles-postulates and conventions - GAAP - Multi-National Corporations -Accounting Profession- Meaning of Accounting standard- International Accounting Standard and International Financial Reporting Standards (IFRS) - International Standards Board - International and Regional Efforts in Standard Setting and process - Advantages - supporting and deterring forces. Indian Accounting Standards : [Meaning – Need-Utility-ASB- List of Indian & International Accounting Standards and Ind. AS- Evaluation ]	10
2	<b>Transfer Pricing:</b> Introduction- Meaning -Pre-requisites and Procedure-Cost centre, Profit centre, Investment centre-Guiding Principles in fixing transfer prices-Benefit and limitations of Transfer Pricing – Multinational Transfer Pricing - Transfer Pricing Methods: [A] Cost based Method: 1. Full Cost Pricing 2. Standard Cost Method 3.Marginal cost Method [B] Market based Transfer Pricing: 1. Negotiated Pricing Method 2. Dual Transfer Pricing 3. Arbitrary Transfer pricing - <b>Practical Questions</b>	12
3	<b>Foreign and Wholesale Branch Accounts :</b> Introduction- Meaning - Difference between Domestic Branch and Foreign Branch- Foreign Branch management and Accounting-Treatment of Conversion differences- Indian Accounting Standard-11: “Accounting for the effects of change in Foreign exchange rates”. -Wholesale Branch Method: Meaning- management and accounting points. <b>Theoretical and Practical Questions covering above situations</b>	12
4	<b>FOREX Accounting :[Accounting For Foreign Exchange Rate]</b> Introduction- Meaning -Objectives and Importance -Related Terminology as per FEMA -Foreign Exchange Transaction and Exposure	11



-Accounting for Exchange rate Fluctuation -Accounting Methods of Foreign Currency Transactions Conversion-Indian Accounting Standard No.11. - Currency and Code of Different Countries <b>Theoretical and Practical Questions</b>	
<b>Total Lectures</b>	<b>45</b>

**Important Instructions for paper setter:** – Paper setter has to Set University examination question paper for regular and external candidates as per the following instruction of structure of a question paper.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	PRACTICAL/ THEORATICAL QUE - 1 (From Unit 2) (OR) PRACTICAL/ THEORATICAL QUE - 1 (From Unit 2)	20
2	PRACTICAL/ THEORATICAL QUE - 2 (From Unit 3) (OR) PRACTICAL/ THEORATICAL QUE - 2 (From Unit 3)	20
3	PRACTICAL/ THEORATICAL QUE - 3 (From Unit 4) (OR) PRACTICAL/ THEORATICAL QUE - 3 (From Unit 4)	15
4	THEORATICAL QUE - 4 (From Unit 1) (OR) THEORATICAL QUE - 4 (From Unit 1)	15
	<b>Total Marks</b>	<b>70</b>

#### Suggested Readings and Reference Books:

1. Radebaugh L. H. & S.J. Gray, International Accounting, & Multinational Enterprises, John Wiley & Sons.
2. Gray, S.J. International Accounting & Transnational Decisions, Butterworth, London, U.K.
3. Holzer H. Peter, International Accounting, Horper and Row Publishers, New York.
4. Frederick D.S. Choi and Gary K. Meek, International Accounting, Pearson Education.
5. Shirin Rathore, International Accounting, Prentice Hall of India.
6. Shahrokh M. Saudagaran, International Accounting – As User Perspective, South-Western-Thomas-Learning, Taxmann India
7. Hooper P. and Lio L. M.; Foreign Currency Accounting [ A Review and Critique of major empirical studies International Journal of Accounting ]
8. S. Daver; Accounting Standards: (Taxmann Allied Services,(P) Ltd; New Delhi )
9. S. N. Maheshwari; Corporate Accounting: (Vikas Pulishing house Pvt. Ltd. New Delhi)
10. Sanjeev Singhal; Accounting Standards: (Bharat Law House Pvt. Ltd; New Delhi)
11. Shukla M.C. & T.S.Grawal; Advanced Accountancy: (Sultan Chand &sons, New Delhi)
12. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
13. Ashok Sehgal Deepak Sehgal; Advanced Accounting (Taxmann Allied Services, Pvt. Ltd; N.Delhi)
14. Ravi M. Kishore ; Advanced Management Accounting
15. Horngren, Foster, Datar: Cost Accounting A Managerial Emphasis
16. Moore, Carl L, Jaediche Robert K ; Management Accounting



17. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Management Accounting: Dorling Kindersley (India) Pvt. Ltd.
18. Avadhani, V.A: International Finance, Theory and Practice; Himalaya Publishing Co. New Delhi.
19. Buckley, Adrian: Multinational Finance, Prentice Hall of India, New Delhi
20. Maurice, Levi: International Finance, McGraw Hill, Int. Ed. New York.

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



## M.COM. [CBCS] Semester – 4

<b>3</b>	<b>ELECTIVE: Group-2 FINANCE &amp; BANKING</b>	<b>Banking &amp; Risk Management</b>
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**Name of the Course : Banking & Risk Management**

**Course credit : 04**

**Teaching Hours : 45 (Hours)**

**Total marks : 100**

**Objectives:** The objective of this course is to provide in depth knowledge about the banking risk management in financial matters and develop hedging skill among the students.

Unit	Content	No. of Lectures
1	<b>Introduction to Risk Management:</b> Managing Risk – Types of Business Risk – Derivatives – Types of Derivatives – Functions, Consequences, Misuses and Criticism of Derivatives	11
2	<b>Forward and Futures:</b> Introduction , Forward: Motive – Features and Settlement, Pricing a Forward and Futures Contract, Commodity Futures, Stock and Index Futures, Currency forwards and futures, Derivatives Market in India	11
3	<b>Interest Rate Swaps:</b> Features, Type, Applications and Rationale; Currency Swaps - other Swaps	12
4	<b>Options &amp; Hedging:</b> Introduction, Terminology, Option Pricing – Basics – Binomial Model – Black & Scholes Model, Hedging with stock options – Hedging portfolio with Index options.	11
<b>Total Lectures</b>		<b>45</b>



**Important Instructions for paper setter: –**

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	<b>Total Marks</b>	<b>70</b>

**Suggested Readings and Reference Books:****Text Books:**

1. Srivastava Rajiv “Derivatives & Risk Management” Oxford University Press New Delhi - 2014

**Reference Books:**

1. Varma “Derivatives & Risk Management” Tata McGraw Hill
2. Janakiramanan Sundaram “Derivatives & Risk Management” Pearson Education
3. Agrawal O. P “Financial Derivatives and Risk Management” Himalaya Publications
4. Rene M. Stulz “Risk Management & Derivative” Cengage
5. Vohra & Bagri “Futures and Options”

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



## M.COM. [CBCS] Semester – 4

<b>4</b>	<b>ELECTIVE: Group-2 FINANCE &amp; BANKING</b>	<b>Portfolio Management &amp; Evaluation</b>
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**Name of the Course** : Portfolio Management & Evaluation

**Course credit** : 04

**Teaching Hours** : 45 (Hours)

**Total marks** : 100

**Objectives:** To provide comprehensive knowledge of the tools and techniques of Portfolio Management and develop a clear understanding of the practical implications of financial theory for investment success.

Unit	Content	No. of Lectures
1	<p><b>Portfolio Management:</b> Meaning, importance, objectives and various issues in portfolio construction, revision of portfolio and evaluation</p>	11
2	<p><b>Portfolio Analysis:</b> Estimating rate of return and standard deviation of portfolio returns; Effects of combining securities; Markowitz risk-return optimization. Single Index Model: Portfolio total risk, portfolio market risk and unique risk; Sharpe's optimization solution.</p>	11
3	<p><b>Capital Market Theory:</b> Capital market line, security market line; Risk free lending and borrowing; Recent developments. Factor Models: Arbitrage pricing theory, principle of arbitrage, arbitrage portfolios; Two factor and multi factor models.</p>	12
4	<p><b>Efficient Market Hypothesis Portfolio Construction:</b> Techniques of portfolio construction. Portfolio Performance Evaluation: Measure of return, risk adjusted measures of performance evaluation, market timing, evaluation criteria and procedures.</p>	11
<b>Total Lectures</b>		<b>45</b>



**Important Instructions for paper setter: –**

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	<b>Total Marks</b>	<b>70</b>

**Suggested Readings and Reference Books:**

1. Investment Analysis & Portfolio Management - Prasanna Chandra (TMH)
2. Investments Analysis and Behaviour – Mark Hirschey & John Nofsinger (TMH) (SIE)
3. Investments - Bodie, Kane, Marcus and Mohanty (TMH)
4. Investment Management - Preeti Singh (Himalaya Pub.)
5. Fundamentals of Investments – Alexander, Sharpe & Bailey (PHI)
6. Investment Analysis & Portfolio Management – Frank Reilly & Keith Brown (Thomson)
7. Portfolio Construction, Management, & Protection – Robert A. Strong (Thomson)
8. Study Material on Investment Analysis & Portfolio Management Module (NCFM – NSE)

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



## M.COM. [CBCS] Semester – 4

<b>5</b>	<b>ELECTIVE: Group-2 FINANCE &amp; BANKING</b>	<b>Financial Planning (OR) Research report*</b> <b>[NOTE* : A Research Report Must prepare and submit instead of this paper as per student's selection ]</b>
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**Name of the Course** : Financial Institution & Market

**Course credit** : 04

**Teaching Hours** : 45 (Hours)

**Total marks** : 100

**Objective:** *The objective of this course is to acquaint the students with essentials of finance so that they have requisite knowledge, skills and confidence to take charge of their financial future. Further, this paper intends to foster critical thinking skills for personal financial planning and handling financial market constraints.*

Unit	Content	No. of Lectures
1	<b>Introduction to Financial Planning:</b> Globally accepted six steps financial planning process; General principles of cash flow planning, budgeting, legal aspects of financial planning. Overview of risk management: investments, insurance, retirement solutions, tax and estate planning.	11
2	<b>Investment Environment:</b> Types of investment options available to an individual investor - bonds, equity shares, mutual funds, fixed deposits, PPF, financial derivatives, commodity derivatives, gold and bullion, ETFs, REITs, real estate etc. Objectives and rewards of investing. Investment constraints (tax considerations, unique needs etc.). Impact of inflation and indexation. Sources of financial information. Understanding mutual funds (Schemes, NAV calculation, load structure, Systematic Investment Plans, Systematic withdrawal plan etc.)	11
3	<b>Return-Risk Assessment:</b> Risk aversion and risk profiling. Concept, types and calculation of returns. Assessment of risks in various financial instruments. Power of compounding and Time value of money. Rupee cost averaging. Concept of Portfolio and Diversification. Basics of Portfolio risk and return (two assets case). Tactical and strategic asset allocation.	12
4	<b>Personal Financial Planning:</b> Personal financial planning process. Setting personal financial goals. Life cycle approach to financial planning. Components of financial plan; developing financial plan; Using time value concept to estimate savings. Evaluation of tax saving instruments. Objectives of will and creating a valid will; living will and power of attorney. Planning for life insurance and health insurance. Primary clauses in Insurance agreement. Main	11



	contents of healthcare insurance.	
<b>Total Lectures</b>		<b>45</b>

**Note: Some case studies on the above topics are required to be discussed.**

**Important Instructions for paper setter: –**

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	<b>Total Marks</b>	<b>70</b>

**Suggested Readings:**

1. Madura, Jeff, *Personal Finance*, Pearson.
2. Kapoor, J R, Dlabay & Hughes R, *Personal Finance*, McGraw Hill.
3. Keown, A J, *Personal Finance – Turning money into wealth*, Pearson Publication.
4. Bajtelsmit, Vickie L. & Rastelli Linda G., *Wiley Pathways Personal Finance*, Wiley.
5. Rachel Siegel & Carol Yacht, *Personal Finance*, Saylor Foundation, Flat World Knowledge

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



## M.COM. [CBCS] Semester – 4

3	<b>ELECTIVE: Group – 3 Marketing</b>	<b>International Marketing</b>
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**Name of the Course** : International Marketing

**Course credit** : 04

**Teaching Hours** : 45 (Hours)

**Total marks** : 100

**Objectives:** To familiarize the students with the concept and issues of international marketing and enable them to be able to analyze the foreign market environment and develop international marketing strategies for a business firm.

Unit	Content	No. of Lectures
1	<p><b>Introduction:</b> Nature, importance, and scope of international marketing; International market- orientation and involvement; International marketing management process- an overview, International marketing information system.</p> <p>International Marketing Environment: Influence of physical, economic, socio - cultural, political and legal Environments on international marketing decisions; Global trading environment and developments. International Market Segmentation, Selection and Positioning; Screening and selection of markets; International market entry strategies – Exporting, licensing, contract manufacturing, joint venture, setting - up of wholly owned subsidiaries aboard.</p>	11
2	<p><b>International Product Planning and Pricing decisions:</b> Major Product decisions-product design, labeling, packaging, branding and product support services; Product standardization vs. adaptation; Managing product line; International trade product life cycle; New product development.</p> <p>Pricing decisions for International Markets: Factors affecting international price determination; International pricing process and policies; Delivery terms and currency for export price quotations; Transfer pricing; Pricing in the context of counter trade.</p>	11
3	<p><b>International Distribution Decisions:</b> Distribution channel strategy- International distribution channels; their roles and functions; selection and management of overseas agents; International distribution logistics- inventory management, transportation, warehousing, and insurance.</p>	12
4	<p><b>International Promotion Strategies:</b></p>	11



	Communications across countries-complexities and issues; Country-of-origin effect; International promotion tools and planning; Advertising, personal selling, publicity, and sales promotion; International public relations, Developing international promotion campaign; Standardization vs. adaptation issue; Planning for direct mail, sales literature, trade fairs, and exhibitions.	
<b>Total Lectures</b>		<b>45</b>

**Important Instructions for paper setter: -**

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	<b>Total Marks</b>	<b>70</b>

**Suggested Readings and Reference Books:**

1. Keegan, Warran J. and Mark C. Green, *Global Marketing*, Pearson.
2. Cateora, Phillip R.;Grahm, John L. and Prashant Salwan, *International Marketing*,Tata McGraw Hill.
3. Czinkota, Michael R. and Illka A. Ronkainon, *International Marketing*, Cengage Learning.
4. Terpstra, Vern; Foley, James and Ravi Sarathy, *International Marketing*, Naper Press.
5. Jain, Subash C., *International Marketing*, South-Western.
6. Kotabe, Masaaki and Kristiaan Helsen, *Global Marketing Management*, John Wiley & Sons.
7. Onkvist, Sak and John J.Shaw, *International Marketing; Analysis and Strategy*, Psychology Press.
8. Rajagopal, *International Marketing*, Vikas Publishing House.

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



## M.COM. [CBCS] Semester – 4

<b>4</b>	<b>ELECTIVE: Group – 3 Marketing</b>	<b>Consumer Behavior</b>
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**Name of the Course** : Consumer Behavior

**Course credit** : 04

**Teaching Hours** : 45 (Hours)

**Total marks** : 100

**Objectives:** To provide an in-depth understanding of the consumer and industrial buying processes and their determinants as relevant for marketing decision making.

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
1	<b>Consumer Behaviour:</b> Importance and nature of consumer behaviour; Types of consumers and their role; Consumer behaviour and marketing concept; Changing profile of Indian consumers and impact of technology. Conducting consumer research – overview of process, complexities and issues	<b>11</b>
2	<b>Consumer Decision Making Process:</b> Buying Motives; Buying Roles; Consumer Buying Process; Levels of Consumer Decision Making.	<b>11</b>
3	<b>Individual differences in consumers:</b> Needs and motivation; Perception; Attitude and attitude change; Learning and learning theories; Personality and life style analysis.	<b>12</b>
4	<b>Socio-Cultural Determinants of consumer behaviour:</b> Family and household influence on consumer buying behaviour; Group and their influences-WOM and opinion leaders, Social class; Culture and sub-culture. Cross-cultural dimensions of consumer behaviour, Models of Consumer Behaviour and Business buying behaviour	<b>11</b>
<b>Total Lectures</b>		<b>45</b>

**Note:** Use relevant case studies to support learning in the class.



**Important Instructions for paper setter: -**

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	<b>Total Marks</b>	<b>70</b>

**Suggested Readings and Reference Books:**

1. Schiffman, L.G. and L.L.Kanuk, *Consumer Behaviour*, Prentice Hall.
2. Engel, J.F., Roser D. Blackwell and Paul W. Miniard, *Consumer Behaviour*, Cengage Learning.
3. Peter, J. Paul, and Jerry C. Olson, *Consumer Behaviour and Marketing Strategy*, McGraw Hill.
4. Assael, H., *Consumer Behaviour and Marketing Action*; Cengage Learning.
5. Hawkins, Dal I., Roger J. Best and Kenneth A. Coney, *Consumer Behaviour Implication for Marketing Strategy*, McGraw Hill.
6. Hawkins, Del I, Mothersbaugh, David L, Mookerjee A, *Consumer Behaviour: Building Marketing Strategy*, McGraw Hill, Indian Edition.

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



## M.COM. [CBCS] Semester – 4

<b>5</b>	<b>ELECTIVE: Group – 3 Marketing</b>	<b>Marketing Research (OR) Research report*</b> [NOTE* : A Research Report Must prepare and submit instead of this paper as per student's selection ]
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**Name of the Course** : Marketing Research OR Research Report

**Course credit** : 04

**Teaching Hours** : 45 (Hours)

**Total marks** : 100

**Objectives:** The course aims at exposing the students to the concept, tools and techniques of marketing research and developing their skills to be able to apply research techniques to aid marketing decision making.

Unit	Content	No. of Lectures
1	<b>Introduction :</b> Meaning, nature and importance of marketing research; Marketing research and scientific method; Research reliability and validity; Problems in conducting marketing research; Marketing Information System (MIS); Ways of conducting marketing research; Syndicated research. Marketing Research Process: Steps involved in conducting marketing research; Problem identification; Determining information needs; Developing marketing research proposal.	11
2	<b>Research Design :</b> Meaning and importance; Types of research designs – explorative, descriptive and conclusive researches; Secondary data – sources, uses and limitations; Primary data collection methods – questioning techniques and observation methods; Online data sources and research; Questionnaire preparation. Sample Design and Field Work : Defining universe and sampling unit; Determining sampling frame; Probability and non - probability sampling methods; Sample size determination; Field work and data collection – sampling and non-sampling errors.	11
3	<b>Data Analysis and Report Preparation:</b> Data editing, coding tabulation and graphical presentation; Univariate and multivariate data analyses techniques and their applications in marketing research; Report preparation, presentation and follow up. Marketing Research Applications: Consumer research – behaviour and motivation research, attitude measurement and scaling techniques.	12
4	<b>Product- Advertising and Marketing research in India:</b> Marketing and sales forecasting; Sales analysis. Marketing Research in India: Status, organization and developments; Ethical issues in marketing research.	11
<b>Total Lectures</b>		<b>45</b>



**Important Instructions for paper setter: -**

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	<b>Total Marks</b>	<b>70</b>

**Suggested Readings and Reference Books:**

1. Harper W. Boyd, Ralph Westfall and Stanley F. Stasch, Marketing Research: Text and Cases.
2. Malhotra, Naresh K., Marketing Research, 5th Ed., Prentice Hall of India.
3. Cooper, Donald R. and Pamela S. Schindler, Marketing Research, Tata McGraw Hill.
4. Paul E. Green, et.al., Research for Marketing Decisions, Prentice-Hall of India Pvt. Ltd, NewDelhi.
5. Donald S. Tull and Del I. Hawkins, Marketing Research: Measurement and Methods, Prentice- Hall of India Pvt. Ltd., New Delhi.

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



## M.COM. [CBCS] Semester – 4

<b>3</b>	<b>ELECTIVE: Group – 3 Human resource [HR]</b>	<b>Management of Industrial Relations – II</b>
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**Name of the Course** : **Management of Industrial Relations – II**

**Course credit** : **04**

**Teaching Hours** : **45 (Hours)**

**Total marks** : **100**

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

Unit	Content	No. of Lectures
1	<b>Industrial Relations:</b> Meaning, Definitions, Characteristics, Factors Affecting IR, Approaches to IR, Participation in IR, Objectives of IR and Human Relations, Dimensions of IR	11
2	<b>Industrial Disputes Act, 1947 (Bombay Industrial Relations Act):</b> Introduction, Objectives, Definitions, Authorities under ID Act – Works Committee, Conciliation officer, Court of Enquiry, Labor Court, Industrial Court, National Tribunal, Arbitration, Strikes, Types of strikes, Layoffs, Retrenchment and Provisions, Types of Unions as per BIR Act	11
3	<b>Managing Employee Benefits And Welfare Services Under Act -1948:</b> Introduction-Meaning and Concept-HR Welfare-Meaning-Definition-Aims-Objectives-Need-Importance-HR Welfare Scope and Activities Social Security-Meaning-Objectives-Ways-Means-Affecting Factors Social Security-Indian scene	12
4	<b>Factories Act, 1948:</b> Objects, Definitions, Steps- Provisions regarding Health & Safety, and Restriction on employment of women and Children, holidays, leave, over time	11
<b>Total Lectures</b>		<b>45</b>

**Note:** Some cases of real business world to supplement learning from the course.



**Important Instructions for paper setter: -**

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	<b>Total Marks</b>	<b>70</b>

**Suggested Readings and Reference Books:**

1. Robbins, Stephen P. and Timothy A. Judge, *Organizational Behaviour*, Prentice -Hall, New Delhi.
2. Robins S.P., and Mathew, M., *Organisational Theory: Structure, Design and Application*, Prentice Hall of India Pvt. Ltd.
3. Luthans, Fred, *Organizational Behaviour*, McGraw-Hill, New York.
4. Sekaran, Uma, *Organizational Behaviour: Text and Cases*, Tata McGraw-Hill Publishing Co. Ltd.
5. Aswathappa, K., *Organization Behaviour*, Himalaya Publishing House, New Delhi.
6. Singh, K., *Organizational Behaviour: Text and Cases*, Pearson.
7. Pareek, U. and Khanna, S., *Understanding Organizational Behaviour*, Oxford University Press.
8. Newstorm, John W., *Organizational Behaviour: Human Behaviour at work*, Tata McGraw-Hill Pub. Co. Ltd. New Delhi.
9. Hersey, Paul, Dewey E. Johnson, and Kenneth H. Blanchard, *Management of Organizational Behaviour*, Prentice-Hall of India, New Delhi.
10. Terrance R. Motchell, *People in Organization An Introduction to Organisational Behaviour*, McGraw-Hill, New York

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



## M.COM. [CBCS] Semester – 4

4	<b>ELECTIVE: Group – 3 Human resource [HR]</b>	<b>Human Resource Information System</b>
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**Name of the Course : Human Resource Information System**

**Course credit : 04**

**Teaching Hours : 45 (Hours)**

**Total marks : 100**

**Objectives:** The Objective of this course is to sensitize students to the various facets of managing people and to create an understanding of the various policies and practices of human resource information system.

Unit	Content	No. of Lectures
1	<b>Conceptual framework of HIRS:</b> <ul style="list-style-type: none"><li>- Introduction</li><li>- Concepts, Meaning &amp; definition</li><li>- Importance of HIRS</li><li>- Structure and Mechanisms of HRIS</li><li>- Macro HIRS</li><li>- Micro HIRS</li></ul>	12
2	<b>Human Resource Records:</b> <ul style="list-style-type: none"><li>- Introduction, Meaning, definition</li><li>- Need</li><li>- Nature</li><li>- Scope</li><li>- Approaches</li></ul>	11
3	<b>Strategic Human Resource Management:</b> <ul style="list-style-type: none"><li>- Concept of Human Resource Planning</li><li>- Strategic HRP and Management.</li></ul>	11
4	<b>HR Communication:</b> <ul style="list-style-type: none"><li>- Introduction, Meaning, Definition</li><li>- Need-Significance -Nature and Process</li><li>- Barriers in HR Communication</li><li>- Pre-Requisites' and Golden Rules of Good-Ideal HR Communication</li><li>- HR Communication System and Strategy</li></ul>	11
<b>Total Lectures</b>		<b>45</b>



**Important Instructions for paper setter: –**

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	<b>Total Marks</b>	<b>70</b>

**Suggested Readings and Reference Books:**

1. Aswathappa K. Human Resource and Personnel Management Tata McGraw Hill, New Delhi,
2. Tiwari T.D. & Chauhan P.L" Emerging Issues in Human Resource Management" Shanti Prakashan, Delhi
3. Tiwari T.D. & Chauhan P.L" Framework of Human Resource Management and Industrial Relation" Shanti Prakashan, Delhi
4. Holloway, J.ed. Performance Measurement and Evaluation New Delhi, Sage,
5. Monappa, A. & Saiyadain M. Personnel Management 2<sup>nd</sup> ed., New Delhi, Tata McGraw-Hill,
6. Stone, Lloyed and Leslie W.Rue, Human Resource and Personnel Management Richard D. Irwin, Illinois.

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



## M.COM. [CBCS] Semester – 4

<b>5</b>	<b>ELECTIVE: Group – 3 Human resource [HR]</b>	<b>Human Resource Development (OR) Research report*</b> <b>[NOTE* : A Research Report Must prepare and submit instead of this paper as per student’s selection ]</b>
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**Name of the Course** : Human Resource Development  
**Course credit** : 04  
**Teaching Hours** : 45 (Hours)  
**Total marks** : 100

**Objectives:** The purpose of this paper is to provide an in-depth understanding of the role of training in the HRD, and to enable the course participants to manage the training system and processes.

Unit	Content	No. of Lectures
1	<b>Overview of HRD:</b> Evolution and Overview of HRD and Challenges	12
2	<b>Nature and scope of HRD:</b> HRD –Nature-scope and Functions -HRD climate- Human Capital Development	11
3	<b>TQM and HRD strategies:</b> Quality Work Life- Total Quality Management HRD strategies and Designing Effective HRD Strategies HRD in Virtual Organizations	11
4	<b>Human Resource Accounting and HR Audit:</b> Introduction-meaning- Cost and expenses’ of human resources- Aims and objectives- Importance-benefits and limitations of HRA- HR evaluation Methods and Models- HR evaluation and HR Audit Reporting- Indian Scene	11
<b>Total Lectures</b>		<b>45</b>



**Important Instructions for paper setter: –**

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	<b>Total Marks</b>	<b>70</b>

**Suggested Readings and Reference Books:**

1. Tiwari, T.D. "Human Resource Development a New Perspective" Shanti Prakashan- Delhi
2. Randy L. Desimone, Jon M.Werner, David M. Harris Thomson –South-Western Publication-
3. Beunet, Roger ed. Improving Training Effectiveness Aldershot, Gower
4. Buckley R & Caple, Jim, The Theory & Practice of Training London, Kogan & Page
5. Lynton, R Pareek, U. Training for Development. 2<sup>nd</sup> edition New Delhi, Vistaar,
6. Pepper, Allan D. Managing the Training and Development Function. Aldershot, Gower,

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



## M.COM. [CBCS] Semester – 4

<b>3</b>	<b>ELECTIVE ; Group -4 Statistics</b>	<b>Advanced Business Statistics-4 (Applied Statistics)</b>
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**Name of the Course** : Advanced Business Statistics-4 (Applied Statistics)

**Course credit** : 04

**Teaching Hours** : 45 (Hours)

**Total marks** : 100

**Objectives:** The object of this course is to familiarize to students with various statistical methods and tools of mathematical statistics in the commercial field.

Unit	Content	No. of Lectures
1	<b>Statistical Quality Control &amp; Acceptance Sampling:</b> Concept of Quality and Statistical Quality Control, Uses of S.Q.C, Chance and Assignable Causes for Variation , Process & Product Control, Control Charts, Control Limits, Control Charts for Variables(X. R. o) and Attributes(np , P & C). Sampling Inspection, Acceptance Sampling by Attributes, Sampling Plan for Attributes. Single and Double Sampling Plans for Attributes. Concept of Total Quality Management (TQM). Related Examples & Problems.	15
2	<b>Time Series and Business Forecasting: .</b> Definition & Utilities of Time Series, Components of Time Series. Analysis of Time Series, Mathematical Models for Time Series, Methods for Measuring Trend, Fitting of Liner Trend, Parabolic Trend, Exponential Trend, Modified Exponential Trend Growth Curves, Methods for Measuring Seasonal Variations, Measurement of Cyclical Variation and Irregular Variation. Importance of Business Forecasting. Methods of Forecasting (i) Method of Least Squares (ii) Input - Output Analysis(Two or Three Industries)(iii)Exponential Smoothing Method. Related Examples and Problems.	10
3	<b>Demand and Supply Analysis:</b> Concept of Demand & Supply, Laws of Demand & Supply, Market Equilibrium, Elasticity of Demand, Supply and Cost Functions, Effect of Taxation on Market Equilibrium & Monopoly, Monopoly & Duopoly, Elasticity of Demand. Engel's Law And Curve, Pareto Laws of Income, Curves of Concentration. Related Examples and Problems	10
4	<b>Production &amp; Utility:</b> Concept of Utility Function. Production Function & Indifference Curves. Maximum Utility & Maximum Profit, Elasticity of Substitution & Productivity For Two Input Factors Of Production. Cobb-Douglas Production Function, CES Production Function & Methods of Estimation of their Parameters, Homogeneous Production Function & Its Properties.	10



Related Examples and Problems	
<b>Total Lectures</b>	<b>45</b>

**Important Instructions for paper setter: –**

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	<b>Total Marks</b>	<b>70</b>

**Suggested Readings and Reference Books:**

1. Fundamentals of Applied Statistics: S.C.Gupta and V.K.Kapoor
2. Applied Statistics: Mukhopadhyay P.
3. Statistical Quality Control: Grant E.L
4. Statistical Decision and Applications in Business and Economics: Moshe B. & Levy H.
5. Economical Statistics (In Gujarati): Dr. M. C. Jaiswal
6. Comprehensive Statistical Methods: P.N.Arora, Sumeet Arora & S.Arora
7. Statistical Methods – S. P. Gupta (Sultan and Chand)
8. Basic Statistics – B. C. Agrawal
9. Elements of Statistics – Elhance
10. Applied statistics – S. C. Gupta and V. K. Kapoor

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



<b>M.COM. [CBCS] Semester – 4</b>		
<b>4</b>	<b>ELECTIVE ; Group -4 Statistics</b>	<b>Advanced Business Statistics-5 (Sampling Methods and Design of Experiments)</b>

**Name of the Course** : **Advanced Business Statistics-5  
(Sampling Methods and Design of Experiments)**

**Course credit** : **04**

**Teaching Hours** : **45 (Hours)**

**Total marks** : **100**

**Objectives:** The object of this course is to familiarize to students with various statistical methods and tools of mathematical statistics in the commercial field.

Unit	Content	No. of Lectures
1	<p><b>Sampling Methods-1</b></p> <p>(1) Sampling Survey, Principal Steps &amp; Principals of Sample Survey, Sampling and None Sampling Error. Advantages of Sampling and Some Specific Sampling Designs. <b>Simple Random Sampling With Replacement and Without Replacement.</b> Estimates Of Population Mean. In SRSWOR Prove That ;</p> <p style="text-align: center;">(A) <math>\sum(\bar{y}) = \bar{y}</math>      (B) <math>\sum(s^2) = S^2</math>      (C) <math>V(\bar{y}) = \left(\frac{N-n}{Nn}\right) S^2</math></p> <p style="text-align: center;">(D) <math>Cov(\bar{x}, \bar{y}) = \left(\frac{N-n}{Nn}\right) \frac{1}{N-1} \sum(x-\bar{x})(y-\bar{y})</math></p> <p>SRS Of Attributes, Size Of SRS And For Specified Precision. Related Examples And Problems.</p> <p>(2) Stratified Random Sampling Method: Description STRS Method with Advantages, Estimates Of Population Mean and its Variance. Allocation Of Sample Size. Cost Function And Proof Of <math>V(\bar{y}_{st})_{Opt} &lt; V(\bar{y}_{st})_{Pr op} \leq V(\bar{y})_{Ran}</math> Stratified Sampling Vis Sample Random Sampling. Related Examples And Problems.</p>	15
2	<p><b>Sampling Methods-2</b></p> <p>(3) Systematic Sampling Method: Linear And Non Systematic Sampling, Estimates Of Population And Its Variance. Systematic Sampling Vis Simple Random Sampling And Stratified Sampling And Proof Of <math>V(\bar{y}_{st}) \leq V(\bar{y}_{sy}) \leq V(\bar{y})_{Ran}</math> For Linear Trend. Related Example And Problem.</p> <p>(4) <b>Two Stage Sampling Method, Cluster Sampling Method And PPS Sampling Method:</b> Estimates of Population Mean &amp; it's' Variances.</p>	10
3	<b>Basic Design of Experiments</b>	10



	Principle of Design of Experiments. Efficiency of Design. Complete Statistical Analysis of Basic Designs <b>CRD, RBD &amp; LSD</b> For One Observation per Experimental Unit. Estimation Of One And Two Missing Values In P.BD & LSD. Efficiency Of LSD Over CRD & RBD.	
4	<b>BIBD &amp; Factorial Design</b> Parameters of BIBD. Intra Block Analysis of BIBD, Statistical Analysis of $2^2$ and $2^3$ Factorial Designs. Yate's Method Of Competing Factorial Effect Totals, Concept Of Confounding In $2^2$ And $2^3$ Factorial Experiments. Related Examples and Problems.	<b>10</b>
<b>Total Lectures</b>		<b>45</b>

### Important Instructions for paper setter: –

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UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
<b>Total Marks</b>		<b>70</b>

### Suggested Readings and Reference Books:

1. Design and Analysis of Experiments: M.N. Das And C. G. Giri
2. Fundamentals of Applied Statistics: S.C.Gupta & V.K.Kapoor
3. Design and Analysis of Experiments: Mentagomery D.C.
4. Sampling Techniques: Cochran W.G
5. Applied Statistics: Mukhopadhyay P
6. Experimental Designs (In Gujarati): Dr. S. M. Shah
7. Sampling Methods & Experiment Designs (In Gujarati):Dr. S. M. Shah & Dr. M.C. Jaiswal
8. Fundamentals of statistics – V. K. Kapoor (Sultan and Chand)
9. Applied statistics – S. C. Gupta and V. K. Kapoor

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



## M.COM. [CBCS] Semester – 4

5	<b>ELECTIVE ; Group -4 Statistics</b>	<b>Advanced Business Statistics-6 (Operational Research) (OR) Research Report</b> <b>[NOTE* : A Research Report Must prepare and submit instead of this paper as per student's selection ]</b>
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**Name of the Course : Advanced Business Statistics-6 (Operational Research)**

**Course credit : 04**

**Teaching Hours : 45 (Hours)**

**Total marks : 100**

**Objectives:** The object of this course is to familiarize to students with various statistical methods and tools of mathematical statistics in the commercial field.

Unit	Content	No. of Lectures
1	<p><b>Introduction To Operations Research, Linear Programming And Its Applications:</b> Definitions Of O.R., Nature And Scope Of O.R., Phases Of O.R., Different Types Of Models In O.R., Types Of Mathematical Models. Advantages Of Models. Applications Of O.R. In The Field Of Marketing. Finance Planning. Research Development Techniques, Limitations Of O.R. In India. Definitions L.P., L.P. As An Optimization Technique, Structure Of L.P. Problem, Formulation Of L.P.P, Graphical Method, Simplex Method (Without Dcrivation), For Maximization Problem, Duality In L.P.P, Advantages And Limitations Of L.P., Applications Of L.P., Related Examples And Problems.</p>	15
2	<p><b>Inventory Control:</b> Costs Associated With Inventory, Classification Of Inventory Systems, Lot Size Models With And Without Shortages(Back Oder Policy Only), Inventory Models Under Price Breaks And Quantity Discount .Deterministic Inventory Models Under Given Restrictions , ABC And VED Analysis, Related Examples And Problems</p>	10
3	<p><b>Theory Of Statistical Decision And Game:</b> Meaning Of Statistical Decision And Game Theory, Decision Making Under Uncertainty Methods Used For Decision Making With Risk And Uncertainty Conditions, EVPI, Use Of Subjective &amp; Posterior Probabilities In Decision Making, Study Of Two Person Zero Sum Game Problem, Game With And Without Saddle Point, Dominance In Games, Applications Of Game Theory, Related Examples And Problems.</p>	10



4	<b>Network Analysis (CPM&amp; PERT):</b> Concept Of Network, Network Diagram, And Concepts Connected With A Network, Labelling Method, Matrix Solution Method, Critical Path Method, CPM & PERT In Network Problems. Applications Of CPM & PERT. Related Examples And Problems	<b>10</b>
<b>Total Lectures</b>		<b>45</b>

**Important Instructions for paper setter: –**

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UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
<b>Total Marks</b>		<b>70</b>

**Suggested Readings and Reference Books:**

- 1) Operations Research: Sharma J.K
- 2) Operations Research: Sharma S.D
- 3) Operations Research: Kanti Swaroop
- 4) Quantitative Techniques for Management: Vohra.N.D
- 5) Optimization theory and Applications: Rao S.S
- 6) Problems and Solutions in Operations Research: Kapoor V.K
- 7) Linear Programming: Hadley.G.
- 8) Applied statistics – S. C. Gupta and V. K. Kapoor

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

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