

(Applicable to the batch of students admitted in the academic year 2025-2026 onwards)

M.Com. (CBCS)

**2025**

DEPARTMENT OF COMMERCE

M.Com (CBCS) Course – 2025

Scheme of Evaluation

The scheme of evaluation for M.Com (I, II, III & IV Semesters)- 2025 is as under:

1. The performance of the students will be evaluated for 100 marks which consist of 30 marks for internal assessment & 70 marks for semester-end examination.

i) Continuous Assessment (CA): Students engage in ongoing evaluation, where a total of 30 marks are distributed across two Internal Assessment tests. Each assessment carries a specific weightage of 15 marks, contributing to the overall assessment

1 <sup>st</sup> Internal Assessment (15 Marks)	2 <sup>nd</sup> Internal Assessment (15 Marks)
1) 10 Multiple choice questions each $\frac{1}{2}$ mark ( $10 \times \frac{1}{2}$ ) = 5 Marks	1) 10 Multiple choice questions each $\frac{1}{2}$ mark ( $10 \times \frac{1}{2}$ ) = 5 Marks
2) 10 Fill in the blank questions each $\frac{1}{2}$ mark ( $10 \times \frac{1}{2}$ ) = 5 Marks	2) 10 Fill in the blank questions each $\frac{1}{2}$ mark ( $10 \times \frac{1}{2}$ ) = 5 Marks
3) 5 Short answer questions each 1 mark ( $5 \times 1$ ) = 5 Marks	3) 5 Short answer questions each 1 mark ( $5 \times 1$ ) = 5 Marks

End Semester Examination (ESE): The comprehensive evaluation includes a final examination, will be conducted for a maximum of 70 marks.

2. The question paper pattern for end-semester examination is for 70 marks divided into Part 'A' & 'B' which consists of:

Part – A – 20 Marks (5 short answer questions each carries 4marks) without choice

Part – B – 50 Marks (5 long answer questions each carries 10 marks) with internal choice

Model Question paper End Semester Examination (ESE)

Time: 3 Hrs

Answer all the Questions:

5x4 =20 Marks

- 1) Question
- 2) Question
- 3) Question
- 4) Question
- 5) Question

**Part -B**

**Answer all the Questions:**

**5x10 = 50 Marks  
(Internal Choice)**

- 6) Question  
a. Question  
OR  
b. Question
- 7) Question  
a. Question  
OR  
b. Question
- 8) Question  
a. Question  
OR  
b. Question
- 9) Question  
a. Question  
OR  
b. Question
- 10) Question  
a. Question  
OR  
b. Question

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**DEPARTMENT OF COMMERCE, O.U.**

**M.Com. COURSE STRUCTURE (CBCS)**

**FIRST SEMESTER**

Sl. No.	Code	Title of the Paper	THPW	Credits	DESE	Marks		
						IA	End-Sem. Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(10)
1.	M.Com101 Core-I	Indian Accounting Standards	5	5	3 Hrs	30	70	100
2.	M.Com 102 : Core II	Managerial Economics	5	5	3 Hrs	30	70	100
3.	M.Com 103 : Core – III	Marketing Management	5	5	3 Hrs	30	70	100
4.	M.Com 104 : Core – IV	Financial Management	5	5	3 Hrs	30	70	100
5.	M.Com 105 Core – V	OT & OB	4	4	3 Hrs	30	70	100
<b>Total</b>			<b>24</b>	<b>24</b>		<b>150</b>	<b>350</b>	<b>500</b>

**SECOND SEMESTER**

Sl. No.	Code	Title of the Paper	THPW	Credits	DESE	Marks		
						IA	End-Sem. Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
6.	M.Com 201 : Core – I	Advanced Managerial Accounting	5	5	3 Hrs	30	70	100
7.	M.Com 202: Core – II	International Business and Business Environment	5	5	3 Hrs	30	70	100
8.	M.Com 203: Core – III	E-Commerce	5 (4T+2P)	5	3 Hrs	30	70+(50 LPE)	150
9.	M.Com 204: Core – IV	Investment Management	5	5	3 Hrs	30	70	100
10.	M.Com 205: Core – V	Human Resource Management	4	4	3 Hrs	30	70	100
<b>Total</b>			<b>24</b>	<b>24</b>	<b>-</b>	<b>150</b>	<b>350</b>	<b>550</b>

*M. Vinaya yasaswini*  
*Prithvi*

*O. N. K. Reddy*

*Jas*

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### THIRD SEMESTER

Sl. No.	Code	Title of the Paper	THPW	Credits	DESE	Marks		
						IA	End-Sem. Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
11	M.Com:301 Core - I	Research Methodology & Statistical Analysis	5	5	3 Hrs	30	70	100
12	M.Com:302 Core - II	Cost Accounting and Control	5	5	3 Hrs	30	70	100
13	M.Com:303 Elective-I:	(I) Elective -I: Security Analysis and Portfolio Management	5	5	3 Hrs	30	70	100
14	M.Com:304 Elective-II:	Elective -II Financial Statement Analysis	5	5	3 Hrs	30	70	100
15	MDC	Multi Disciplinary Course	2	2	2 Hrs	10	40	50
16	ECA	Extended Curricular Activities	2	2	2Hrs	10	40	50
		Seminar	-	-	-	-	-	50
		<b>Total</b>	<b>24</b>	<b>24</b>	<b>-</b>	<b>150</b>	<b>350</b>	<b>550</b>

### FOURTH SEMESTER

Sl. No.	Code	Title of the Paper	THPW	Credits	DESE	Marks		
						IA	End-Sem. Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
17	M.Com:401 Core - I	Quantitative Techniques for Business Decisions	5	5	3 Hrs	30	70	100
18	M.Com:402 Core - II	Business and Corporate Taxation	5	5	3 Hrs	30	70	100
19	M.Com:403 Core - III	Strategic Management	5	5	3 Hrs	30	70	100
20	M.Com:404	Elective-I: Financial Derivatives	5	5	3 Hrs	30	70	100
21	M.Com:405	Project Work	4	4	--	-	100	100
		<b>Total</b>	<b>24</b>	<b>24</b>	<b>-</b>	<b>150</b>	<b>380</b>	<b>500</b>
		<b>GRAND TOTAL</b>	<b>96</b>	<b>96</b>	<b>-</b>	<b>600</b>	<b>1430</b>	<b>2100</b>

THWP= Teaching Hours Per Week; ESED=End-Semester Examination Duration; VV=Viva-Voce; LPE = Lab Practical Examinations; D=Dissertation; T=Theory; P=Practical; W=Write-up; PR=Presentation; DESE = Duration of End-Semester Examination, MDC= Multi Disciplinary Course, ECA= Extended Curricular Activities.

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J. N. Srinivas

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### AREA OF SPECIALIZATION

Sl. No.	Specialization	Semester-III	Semester-IV
I	Finance (F)	(2) IFM: International Financial Management (3) SAPM: Security Analysis and Portfolio Management	(3) FD: Financial Derivatives
II	Accounting (A)	(1) ACA: Advanced Corporate Accounting (2) FSA: Financial Statement Analysis	(3) M&A: Mergers & Acquisitions
III	Marketing (M)	(1) SM: Services Marketing (2) CB: Consumer Behavior	(3) SCM&CRM: Supply Chain Management & Customer Relationship Management
IV	Taxation (T)	(1) DT: Direct Taxation (2) IDT: Indirect Taxation	(3) Tax : Tax Planning
V	International Business (IB)	(1) IFM: International Financial Management (2) ITTP: International Trade – Theory and Practice	(3) IM: International Marketing
VI	Insurance (I)	(1) PPLHI: Principles and Practice of Life and Health Insurance (2) PPGI: Principles and Practice of General Insurance	(3) ) RP: Retirement Planning
VII	Banking (B)	(1) EB&FS: E- Banking and Financial Services (2) BT: Banking Technology	(3) IB: International Banking
VIII	E-Commerce (E-Com)	(1) NCS: Netiquettes and Cyber Security (2) NIPS: Network Infrastructure and Payment System	(3) LSOIE: Legal Security in E- Commerce
IX	Computer Applications (CA)	(1) RDBMS: Relational Data Base Management Systems (2) CL: Cyber Laws	(3) AE: Advanced Excel

M. V. Raja  
Yasasini

Forth

Dr. M. K. K. K.

  
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### PROJECT GUIDELINES:

The aim of the Project is to give an opportunity to students to learn independently and show that they can identify, define and analyze problems or issues and integrate knowledge in a business context. It reflects the ability of a student to understand and apply the theory, the concepts and the tools of analysis to a specific situation.

1) The project is a practical, in-depth study of a problem, issue, opportunity, technique or procedure or a combination of these aspects of business. The students are required to define an area of investigation, carve out research design, gather relevant data, analyze the data, draw conclusions and make recommendations. The project must be an original piece of work that will be undertaken in post-graduate study, over a period of two semesters.

2) The topic is to be selected carefully with the help of supervisor.

3) All the material that relates to your project, including completed questionnaires or tapes from interviews, should be shown to your supervisor and be kept until the examination board has confirmed your results. Do not throw this material away once your project is submitted, as you might be asked to present it as part of the Viva Voce Examination, before your project results are confirmed.

4) The supervisor's role is to appraise ideas and work of the student. Student must take overall responsibility for both the content of project and its management. This includes selection of an appropriate subject area (with the approval of the supervisor), setting up meetings with the supervisor, devising and keeping to a work schedule (to include contingency planning), and providing the supervisor with samples of your work.

5) The project reports would be examined by the external examiner and based on the report and Viva Voce examination conducted at the end of IV semester, a student will be awarded marks.

6) The External Examiners will examine the following in Project Report:

- a) Literature Survey on the Topic Chosen.
- b) Method of Data Collection.
- c) Presentation – Style, Comprehensiveness, Table presentation, Graphs, Charts.
- d) Analysis and inference and implication of the study.
- e) Overall linkage between objectives, methodology, findings and suggestions.
- f) Bibliography and References.

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M. Visaya  
Yasaswini

*Paithu*

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*P. R.*  
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M. COM I YEAR I Semester**

**PAPER - I  
INDIAN ACCOUNTING STANDARDS**

PAPER CODE: M.Com101 : Core-I

THPW: 5;

Credits: 5

Total Marks: 30+70=100

ESED: 3 HRS

**Objective:** To familiarize the student with Indian Accounting Standards and Financial Reporting Practices.

**Course Objectives:**

**Cob 1:** To introduce Accounting Standards, evaluate the process for setting standards and differentiate between AS and Ind AS

**Cob2:** To gain insight on Ind AS relating to Recognition, measurement, Disclosure on Inventories, Cash flow statements, and Property, plant and equipment

**Cob3:** To understand Ind AS providing guidance on Financial Statements about Earnings per share, Investment property, and Agriculture

**Cob4:** To explain standards relating to Business acquisitions and Discontinued operations

**Cob5:** To familiarize with standards on Consolidations, Revenue and Leases

**UNIT-I: INTRODUCTION:**

Accounting: Meaning – Evolution – Accounting as an information system – Accounting Principles  
- Accounting Standards: Need for Accounting Standards - Concept of Accounting Standard - IASB  
- ASB India: Constitution - Functions – Procedure for setting standards – Concept of IFRS –  
Convergence of Accounting Standards - Concept of Ind-AS – Major differences between Ind-AS  
(New) and AS (Old) - Applicability/Adoption of Ind-AS (Road Map). **(Theory only)**

**UNIT-II: INDIAN ACCOUNTING STANDARDS (IND AS):**

**Overview of Indian Accounting Standards: (Ind AS-1 to Ind-AS-24):** Ind AS-1: Presentation of financial statements – Ind AS-2: Inventories – Ind AS-7: Cash flow statements - Ind AS-8: Accounting policies, changes in accounting estimates and errors – Ind AS-10: Events after the Balance Sheet Date – Ind AS -12: Income taxes – Ind AS-16: Property, Plant and Equipment –Ind AS-19: Employee benefits – Ind AS-20: Accounting for Govt. Grants and Disclosure of Govt. Assistance – Ind AS-21: The effects of changes in foreign exchange rates -Ind AS- 23: Borrowing costs – Ind AS-24: Related party disclosure – **(Theory only)**

**UNIT-III: INDIAN ACCOUNTING STANDARDS (IND AS):**

**Overview of Indian Accounting Standards: (Ind AS-27 to Ind AS-41):** Ind AS-27: Separate financial statements – Ind AS-28: Investments in associates and Joint ventures – Ind AS-29: Financial Reporting in Hyper Inflationary economies – Ind AS-33: Earnings Per Share – Ind AS-34: Interim financial reporting – Ind AS-36: Impairment of assets – Ind AS-37: Provisions,

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Anirudh Jayaramini  
Faithful  
D. M. K. K.

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contingent liabilities and contingent assets – Ind AS-38; Intangible assets – Ind AS-40; Investment property – Ind AS-41; Agriculture. (Theory only)

#### UNIT-IV: INDIAN ACCOUNTING STANDARDS (IND AS) :

Overview of Indian Accounting Standards: (Ind AS 101 to Ind AS 106): Ind AS-101: First time adoption of Indian Accounting Standards – Ind AS-102: Share based payments – Ind AS-103: Business Combinations – Ind AS -104: Insurance contracts – Ind AS-105: Non-current assets held for sale and discontinued operations – Ind AS-106: Exploration for and evaluation of mineral resources. (Theory only)

#### UNIT-V: INDIAN ACCOUNTING STANDARDS (IND AS) :

Overview of Indian Accounting Standards: (Ind AS: 32, Ind AS:107 to Ind AS:116): Ind AS:32, Ind AS: 107 & Ind AS: 109: Financial Instruments – Recognition, Presentation & Disclosure – Ind AS-108: Operating segments – Ind AS-109: Financial instruments – Ind AS-110: Consolidated financial statements – Ind AS-111: Joint arrangement - Ind AS – 112: Disclosure of interest in other entities – Ind AS-113: Fair Value Measurement –Ind AS-114: Regulatory Deferral Accounts – Ind AS-115: Revenue from Contracts with customers – Ind-AS-116: Leases (Theory only).

#### SUGGESTED READINGS:

1. Jawaharlal —Accounting Theory and Practice| Himalya Publishing Company, New Delhi.
2. Gupta R.L & Radhaswamy —Advanced Accountancy| Sultan Chand & Sons, New Delhi.
3. Porwal L.S. —Accounting Theory| Tata McGraw-Hill Publishing Company, New Delhi.
4. Rawat D.S. —Accounting Standards| Taxmann Allied Services Pvt., Ltd., New Delhi.
5. Rawat D.S. —Ind-ASs Converged IFRS| Taxmann Allied Services Pvt., Ltd., New Delhi.
6. Kamal Garg —Ind -AS & IFRS| KG Management Advisors LLP, New Delhi,
7. Kamal Garg —IFRS Concepts and Applications| Bharat Law House Pvt. Ltd, New Delhi.
8. CA. J.N.Tikku & CA. Eish Taneja —Ind-AS and their Practical Applicability| Bharat Law House Pvt. Ltd., New Delhi.
9. Ghosh T.P. —IFRSs for Finance Executives|, Taxmann Allied Services Private Limited, New Delhi.

#### JOURNALS & NEWS PAPERS:

- |   |  |
|---|--|
| 1. Chartered Accountant, Journal, ICAI, | 2. Management Accountant, Journal, ICWAI |
| 3. Economic Times,                      | 4. Business Line                         |

#### Course Outcomes:

At the end of the course the student should be able to:

- CO1 : Exemplify, the key concepts of Ind AS and evaluate the differences between AS and IND AS  
CO2: Describe an Overview of standards relating to Recognition, measurement, Disclosure on Inventories, Cash flow statements, and Property, plant and equipment  
CO3: Identify various standards providing guidance on Financial Statements about Earnings per share, Investment property, and Agriculture  
CO4: Explain standards relating to Business acquisitions and Discontinued operations  
CO5: Define and explain standards on Consolidations, Revenue and Leases

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M. V. Rajagopalan

Paithan

O. M. K. K.

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M. COM I YEAR I Semester**

**PAPER - II**

**MANAGERIAL ECONOMICS**

**PAPER CODE: M.Com102: Core-II**

**THPW: 5; Credits: 5**

**Objective: to impart conceptual and practical knowledge of managerial economics.**

**Course Objectives:**

**Cob1:** Understand the nature and scope of managerial economics

**Cob2:** Analyze demand and supply in business decision-making

**Cob3:** Apply production and cost analysis to business decisions

**Cob4:** Understand market structures and their impact on business decisions

**Cob5:** Use economic theories and tools to make informed business decisions

**Total Marks: 30+70=100**

**ESD: 3 HRS**

**UNIT-I: NATURE AND SCOPE OF MANAGERIAL ECONOMICS:**

Meaning of Managerial Economics - Managerial Economics and Economic Theory - Managerial Economics and Decision Sciences - Nature of managerial decision making - Types of business decisions - Managerial decision making process - Firm-meaning-Objectives - Nature of profits (economic vs. accounting profit) Optimization-functions-slope of functions-optimization techniques- Concept of derivative - Simple rules of derivation - Application of derivatives to optimization problems—Role of marginal analysis in decision making - Total, average and marginal relationship (including problems).

**UNIT-II: DEMAND ANALYSIS:**

Demand Theory and Analysis – Individual demand and Market demand – Factors determining demand – Relationship between AR and MR-Consumer Behaviour –utility analysis – indifference curve analysis - Elasticity of demand – Price Elasticity - Income Elasticity – Cross Elasticity – Elasticity and Decision making (including problems). Demand estimation and demand forecasting: Meaning, significance and methods (Theory only).

**UNIT-III: PRODUCTION ANALYSIS:**

Meaning of Production function – Cobb Douglas Production Function – Production with one variable input – Law of Diminishing marginal returns – Optimal employment to a factor of production - Production with two variable inputs – Production iso-quant – Production iso-cost – Optimal employment of two inputs – Expansion path – Returns to scale and economies of scope (including problems).

*Prithu*  
*Miyaj a yasain*  
*O. N. K. S. R.*

#### UNIT-IV: COST ANALYSIS:

Concepts of cost – Short run cost functions - Finding minimum average variable cost through equations – Long run cost function – Linear and nonlinear break even analysis. - Profit contribution analysis (including problems).

#### UNIT - V: MARKET STRUCTURE:

Perfect and Imperfect market condition – Perfect competition – Characteristics – Equilibrium price – Profit maximization, (in short run and long run) – Shut down decision – Monopoly: characteristics, – Profit Maximization in short run and long run, Allocative inefficiency, Income Transfer and Rent seeking – price discrimination-Monopolistic competition: Characteristics – Profit Maximization – Price and output determination in the short run and long run, Oligopoly: Characteristics – Price Rigidity – price leadership - Kinked demand model (including problems).

#### SUGGESTED READINGS:

1. Petersen and Lewis : Managerial Economics, 4/e, Pearson/PHI, 2002.
2. Managerial Economics, Ahuja. H.L, S. Chand, New Delhi.
3. M.L. Trivedi: Managerial Economics, Tata Mc-Graw Hill, New Delhi 2004

#### Course Outcomes:

- Co1: Apply economic theories and concepts to business decision-making  
Co2: Analyze demand and supply to make informed business decisions  
Co3: Optimize production and cost to maximize profits  
Co4: Understand and analyze different market structures, including perfect competition, monopoly, monopolistic competition, and oligopoly  
Co5: Use marginal analysis and other economic tools to make informed business decisions

M. V. Isaiah  
Jasasini

Saithu

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**M. COM I YEAR I Semester**

### PAPER - III

**PAPER CODE: M.Com103 : Core – III**

**Total Marks: 30+70=100**

**Objective:** To render an in-depth understanding of the 4 P's of marketing and familiarize learners with the latest developments in the field of marketing.

**Cob1:** To familiarize with the basics of principles of marketing, and to understand the importance of Segmenting the market, Targeting and positioning strategies.

**Cob2:** To familiarize with Business Strategic Planning and to gain insight about consumer Behaviour.

**Cob3:** To gain insight on product and decisions relating to product mix, and to distinguish the stages of Product Life Cycle and its implication. To know different pricing Methods.

**Cob-4:** Identify the roles of advertising, sales promotion, public relations, personal selling, and direct marketing in the promotion mix, and channels of distribution.

**Cob5:** To familiarize with Concept of Services Marketing, and the developments in marketing.

## UNIT-1: BASICS OF MARKETING:

Meaning and Definition of Marketing- Scope of Marketing- Marketing Management Orientations/ Concepts (Product, Production, Selling, Marketing and Holistic Marketing) - Marketing Mix.

(Note: Choose a product and draft its marketing mix).

**Market Segmentation: Concept- Bases of segmenting consumer and business markets- Requirements of effective segmentation**

(Note: Choose a company and identify the bases of segmenting market for its product).

Target Market-Concept-Market Targeting Strategies (Mass, segmented, niche and micro marketing)-  
Concept of Positioning- Bases of Positioning- Positioning Maps

(Note: Create positioning maps for 10- 15 brands in FMCG sector/automobile sector/IT sector etc).

**UNIT-II: MARKETING PLANNING & ANALYSIS AND CONSUMER BUYING BEHAVIOUR:**

Meaning of Marketing Planning & Analysis- Contents of a Marketing Plan- Marketing Implementation & Control (Organising the marketing department- marketing controls- Annual, Profitability, Efficiency and Strategic controls) (Note: Take income statements of two competing companies and perform marketing profitability analysis for these companies).

**Consumer Markets:** Factors influencing consumer behavior- Models of consumer behavior (Marshallian, Maslow, Howard- Sheth model)- Steps in consumer decision process.

(Note: Apply consumer behaviour models for analyzing consumer behavior towards a consumer product)

**Business Markets: Nature of buying unit- Participants in business buying- Business buying process.**

(Note: Chalk out the buying process of a Paper Manufacturer / Textile Mill/ Computer Assembling Business etc).

### UNIT- III PRODUCT AND PRICE MANAGEMENT:

Meaning of Product- Product Levels- Product Classification- Product Mix Decisions- New Product Development Process- Product Life Cycle Strategies- Branding- Packaging- Labeling

(Note: Identify a new product in the market and examine its development process).

Meaning of Price- Pricing Objectives- Pricing Methods (consumer based, competition based, cost-based) -Pricing Strategies (New product pricing, Product mix pricing, Price Adjustment strategies, Pricing across channels)

(Note: Identify top 100 brands in India and prepare a chart of their brand values over past 5 years

Assume hypothetical figures to conduct break even & marginal analysis and determine price of product, compute mark-up price and cost plus price using hypothetical figures).

### UNIT- IV PROMOTION AND PLACE MANAGEMENT:

Promotion Mix -Elements – Advertising: Objectives- Budget – Media- Effectiveness- Personal Selling: Steps - Sales Promotion: Objectives, Tools - Public Relations and Publicity: Public Relations Tools-Direct Marketing & its Forms

Marketing Channels- Channel levels- Channel Types- Channel Design Decisions- Channel Management Decisions- Channel Conflict- Conflict Resolution-Wholesaling- Types of wholesaler- Retailing: Format of retail stores.

### UNIT-V: DEVELOPMENTS IN MARKETING:

Concept of Services Marketing – Services Marketing Mix – Consumerism (Causes and effects) - Sustainable Marketing (Principles and strategies) – Meta Marketing- - Strategic Marketing- Cross Cultural Marketing- Entrepreneurial Marketing( Types and strategies)- Affiliate Marketing

(Note: Undertake a google search engine analysis for a product).

Digital Marketing Domains- Social Media Marketing- Content Marketing- Email Marketing- Search Engine Optimisation- Mobile Marketing- Influencer Marketing.

(Note: Analyse sustainable marketing practices of Indian companies)

Marketing Analytics-Components- Marketing Analytics Tools.

(Note: Examine marketing practices of a bank / insurance company/ travel/logistics company etc)

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M. COM I YEAR I Semester**

**PAPER - IV**

**FINANCIAL MANAGEMENT**

**PAPER CODE: M.Com104: Core – IV**

**THPW: 5; Credits: 5**

**Total Marks: 30+70=100**

**ESED: 3 HRS**

**Objective:** To introduce the subject of Financial Management and to acquaint the students with financial Functions.

**Course Objectives:**

**Cob 1:** To understand financial management, role of finance management in the dynamics of business environment

**Cob 2:** To emphasize the importance of time value of money in the capital budgeting decision

**Cob 3:** To analyze the components of working capital and learn its determinants along with credit standards and importance of inventory management

**Cob 4:** To determine the cost of capital and obtain the leverage Components

**Cob 5:** To understand forms of dividend and dividend decisions

**UNIT-I: INTRODUCTION TO FINANCIAL MANAGEMENT**

**(a) Financial Management:** Meaning- Evolution – Organization of Finance Function – Financial Decisions – Goals of Financial Management – Agency Problem – Changing Role of Finance Manager (Theory)

**(b) Time Value of Money:** Meaning – Rationale of Time Preference for Money – Future Value (FV) – Present Value (PV) (Including Problems)

**UNIT-II: CAPITAL BUDGETING:**

**(a) Capital Budgeting:** Meaning – Importance – Process – Kinds of Decisions – Techniques of Capital Budgeting – Traditional Techniques: Payback Period (PBP) – Accounting / Average Rate of Return (ARR) – Discounted Techniques: Discounted Payback Period (DPBP) – Net Present Value (NPV) – Internal Rate of Return (IRR) – Profitability Index (PI) – Capital Rationing - (Including Problems)

**(b) Risk Analysis in Capital Budgeting Decisions:** Sources and Perspectives of Risk – Traditional Tools – Payback Period – Risk Adjusted Discount Rate – Certainty Equivalent method - Coefficient of Variation – Decision Tree Analysis (Including Problems)

**UNIT-III: WORKING CAPITAL MANAGEMENT:**

**(a) Working Capital Estimation:** Meaning – Kinds – Determinants – Sources and Levels – Estimation of Working Capital Requirements (Including Problems)

**(b) Working Capital Management:** (i) **Cash Management:** Nature of Cash – Motives of Holding Cash – Objectives of Cash Management – Factors Determining Cash Need – Cash Cycle – Determination of Optimum Cash Balance (Including Problems) (ii) **Receivable Management:** Meaning – Objectives – Cost Benefit Analysis – Credit Standards – Credit Terms – Collection of Receivables (Including Problems) (iii) **Inventory Management:** Meaning – Components of Inventory – Motives of Holding Inventory – Objectives of Inventory Management – Tools and Techniques of Inventory Control (Including Problems)

**UNIT-IV: FINANCING DECISIONS**

**(a) Cost of Capital:** Meaning – Significance – Classification of Costs – Computation of Specific Cost of Capital – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital and Cost of Retained Earnings – Computation of Weighted Average and Marginal Cost of Capital – Specific and Weighted Average Cost of Capital (Including Problems)

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- (b) **Leverages and Capital Structure:** (i) **Leverages:** Meaning – Types – EBIT-EPS Analysis – Degree of Operating Leverage – Degree of Financial Leverage – Degree of Combined Leverage – Indifference Point (Including Problems) (ii) **Capital Structure:** Meaning – Determinants – Theories: Net Income Approach – Net Operating Income Approach – Traditional Approach – MM Approach (Theory)
- (c)

## UNIT-V: DIVIDEND DECISIONS:

- (a) **Dividend Policy:** Meaning – Types of Dividend Policies – Factors Influencing Dividend Policy – Forms of Dividends (Theory)
- (b) **Dividend Theories:** Relevance Theories – Walter's Model – Gordon's Model – Irrelevance Theory – MM Hypothesis (Including Problems)

## SUGGESTED READINGS:

- (1) Erhardt & Brigham: Corporate Finance: A Focused Approach, Thomson; (2) Eugene Brigham &

Erhardt: Fundamental of Financial Management, Thomson; (3) Khan M. Y. & Jain PK: Financial Management, TMH; (4) Kulkarni PV.: Financial Management, Himalaya Publishing House; (5) Lasher: Practical Financial Management, Thomson; (6) Pandey I.M.: Financial Management, Vikas; (7) Parasuraman N. R.: Financial Management – A Step-by-Step Approach, Cengage Learning; (8) Prasanna Chandra: Financial Management, TMH; (9) Rustagi, R.P. Fundamentals of Financial Management with EXCEL Applications, Taxmann; (10) Shashi K Gupta and RK Sharma: Financial Management, Kalyani;

(11) Solemen Ezra & Pringle John J: An Introduction to Financial Management, PHI; (12) Srivatsava R.M: Essential of Business Finances, Himalaya Publishing House; (13) Sudarsan Reddy G: Financial Management, Himalaya Publishing House; (14) Van Horn, James C: Financial Management, PHI

## Course Outcomes:

**At the end of the course the student should be able to:**

- CO1:** Familiarize the concept of Financial Management i.e. Financial decisions, separation of ownership and management also it helps to understand the concept of Compounding and discounting factors of cash flows.
- CO2:** Implement the Capital Budgeting decision techniques to evaluate the long term investment decisions with and without risk involvement
- CO3:** Gain insight on inventory management, working capital management, optimum cash balances and dynamics of Credit policies to be adopted as per the situation of the business in the changing environment.
- CO4:** Explain the crux of cost of capital, Leverages and capital structure and their connectivity and the efficiency use of finance towards the maximization of shareholders wealth
- CO5:** Emphasize the company's policies in the retention and distribution of the profits which lead to wealth maximization of its shareholders.

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b) Problem from Unit-V

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M. COM I YEAR I Semester**

**PAPER - V  
ORGANISATION THEORY AND BEHAVIOUR**

**PAPER CODE: M.Com105 : Core – V**

**THPW: 4; Credits: 4**

**Total Marks: 30+70=100**

**ESED: 3 HRS**

**Objective:** to familiarize the students with the concepts and dimensions of Organization Theory & Behaviour.

**Course Objectives:**

**Cob1:** Understand the fundamentals of organizational behavior

**Cob2:** Analyze individual and group behavior in organizations

**Cob3:** Examine motivation, morale, and organizational culture

**Cob4:** Understand power, politics, conflict, and stress management

**Cob5:** Develop leadership and communication skills for organizational change

**UNIT 1: INTRODUCTION:**

**Organization:** Definition – Organisation Theories: Classical Theory- Features – limitations. Neoclassical Theory – features – limitations. Contemporary Organisation Theory – features- limitations - Systems Approach – Contingency Approach.

**Organisational Behaviour: (OB)** – Features – Scope – Fundamentals - Concepts of OB – Challenges and opportunities for OB – Contributing disciplines to the OB-Concept of Positive Organizational behavior.

**Organizational Effectiveness:** Approaches – Factors affecting Organizational Effectiveness

**UNITII: UNDERSTANDING INDIVIDUAL AND GROUP BEHAVIOUR:**

**Individual Behaviour :** Factors Influencing Individual Behaviour -Personality Determinants – Big five Personality factors – Learning Theories. The Perceptual Process – Factors influencing perception – Internal and External; Attitudes and Behaviour- Attitude Formation and Attitude Change.

**Group Behaviour :-** Fundamentals of Groups – Stages of Development- Important Factors influencing Team Effectiveness – Cohesiveness – Norms – Decision Making

**UNIT III: MOTIVATION, MORALE AND CULTURE:**

**Motivation:** Theories of Motivation – Motivational Processes - Content Theories ( Maslow, Herzberg, McClelland) – Process Theories (Adam, Victor, Vroom and Lawler and Porter) – Learning and Reinforcement Theory.

**Morale:** Factors influencing Morale

**Organisational Culture:** – Characteristics - Dimensions – Forming a Culture – Sustaining a Culture – Changing a Culture

**UNIT IV: ORGANISATIONAL POWER , POLITICS, CONFLICT & STRESS MANAGEMENT:**

**Power and Politics:** Power Bases – Dependency – Individual Versus Organisational Power – Political process in Organisation – Factors contributing – Techniques of Organisational Politics – Managing Political Behaviour.

**Conflict** – Transition in Conflict Thought – Functional and Dysfunctional Conflict – Process of Conflict – Managing Conflict.  
**Concept of Stress** - Potential Sources of Stress - Individual Differences - Cultural Differences - Consequences of Stress - Managing Stress

## UNIT V: LEADERSHIP, COMMUNICATION AND CHANGE

**Leadership** : Leadership and Management – Leadership Styles - Theories of Leadership – Traits – Behavioral Model (Managerial Grid) – Contingency (Fielder, Path goal, Tri-dimensional – Inspirational approaches

**Communication**: Significance –Process- Formal and Informal Communication - Barriers to communication- Improving Communication Skills – Introduction to Transactional Analytics – The Human impact of computer Mediated Communication.

**Change** – Challenges contributing to Change – Types of Change Approaches – Contemporary Issues in Change.

### SUGGESTED READINGS:

1. Robins P. Stephen & Judge: Organizational Behavior, Pearson, New Delhi. 2007
2. Greenberg and Baron: Behaviour in Organisation
3. Daft: Organisation Theory and Design, Thomson 2005
4. Fred Luthans: Organizational Behavior, McGraw Hill, New Delhi.
5. Nahavandi: Organizational Behaviour, sage.
6. Nelson: Organisational Behaviour, 3e, Thomson 2006
7. Aswathappa: Organizational Behavior, Himalaya Publisher.
8. Jones G R :Organizational Theory, Pearson Education, New Delhi
9. Shashi Gupta & Rosy: Organisation Behaviour—Kalyani Publication
10. Hellriegel: Organisational Behaviour, 10e, Thomson 2006.
11. Sharma VVS: Organisational Behaviour, Jaico Publication

### Course Outcomes:

*At the end of the course the student should be able to:*

**CO1:** Apply organizational behavior concepts to improve organizational effectiveness

**CO2:** Analyze individual and group behavior to enhance team performance

**CO3:** Develop strategies to motivate employees and improve morale

**CO4:** Manage power, politics, conflict, and stress in organizational settings

**CO5:** Demonstrate effective leadership and communication skills for organizational change and development



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M. COM I YEAR II Semester**

**PAPER -I  
ADVANCED MANAGERIAL ACCOUNTING**

**PAPER CODE: M.Com 201: Core – I  
THPW: 5; Credits: 5**

**Total Marks: 30+70=100  
DSED: 3 HRS**

**Objectives:** To familiarize and acquaint the students with application of advanced managerial accounting techniques.

**Course Objectives:**

**Cob1:** To Perform ratio analysis and cash flow analysis using Ind-AS-7 standards.

**Cob2:** To Prepare responsibility accounting reports and calculate transfer prices.

**Cob3:** To Solve problems using Current Purchasing Power and Current Cost Accounting methods.

**Cob4:** To Measure financial performance using ROI, EVA, and Balanced Scorecard metrics.

**Cob5:** To Solve problems related to pricing, product mix, and make-or-buy decisions.

**UNIT-I: ANALYSIS OF FINANCIAL STATEMENTS:**

Financial Statements – Meaning – Objectives – Types – Uses - Limitations - Analysis of financial statements - Meaning - Techniques (Theory only) - Ratio Analysis: Meaning – Classification of Ratios: Current Ratios, Solvency Ratios, Activity Ratios and Profitability Ratios – DuPont Analysis (Including problems) -

Cash Flow Analysis – Meaning - Preparation of Cash Flow Statement as per Ind-AS-7 (Including problems).

**UNIT-II: RESPONSIBILITY ACCOUNTING AND TRANSFER PRICING :**

**Responsibility Accounting** – Concept – Steps – Responsibility Centre – Types of Responsibility Centres: Cost Centre, Revenue Centre, Profit Centre and Investment Centre – Preparation of Responsibility accounting reports (Including problems).

**Transfer Pricing** - Concept – Methods: Market-based pricing – Cost-based pricing – Negotiated pricing - Dual pricing (including problems).

**UNIT-III: INFLATION ACCOUNTING AND INCOME MEASUREMENT:**

**Inflation Accounting** - Concept – Limitations of historical based-cost financial statements – Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method (Including problems)

**Income Concepts for financial reporting** – Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit (Including problems)

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#### UNIT-IV: FINANCIAL MEASURES OF PERFORMANCE:

Introduction – Return on Investment (ROI) – Concept – Uses and Limitations – Economic Value Added (EVA) – Concept – Significance of EVA – Measurement of EVA (Simple problems only)  
Balanced Score Card (BSC) – Concept – Objectives – Perspectives of BSC - Multiple Scorecard Measures to a Single Strategy (Theory only).

#### UNIT V: MANAGERIAL DECISION MAKING:

Cost concepts for decision making – Marginal Costing and Decision Making - Pricing Decisions - Product decisions: Profit Planning - Level of Activity - Key/Limiting Factor - Dropping a Product Line - Introducing a New Product Line- Product/Sales Mix Decisions - Make or Buy decisions (Including Problems)

#### SUGGESTED READINGS:

1. Sharma RK & Shashi K. Gupta: —Management Accounting- Principles & Practicel Kalyani Publishers, New Delhi.
2. Gupta S.P. —Management Accountingl Sahitya Bhavan Publications, Agra.
3. Jawahar Lal —Advanced Management Accounting-Text. Problems and Casesl, S. Chand & Company Pvt. Ltd., New Delhi.
4. Ravi M. Kishore, —Cost Managementl Taxmann Allied Services Pvt. Ltd., New Delhi.
5. Khan MY & Jain PK, —Management Accountingl Tata McGraw-Hill Publishing Company Ltd.. New Delhi.
6. M.A. Sahaf —Management Accounting-Principles & Practicel Vikas Publishing Company Pvt. Ltd., New Delhi.
7. Jawahar Lal —Accounting Theory & Practicel Himalya Publishing Company, New Delhi.
8. Jain S.P. & Narang K.L. —Accounting Theory & Management Accountingl Kalyani Publishers. New Delhi.
9. Robert S. Kaplan & Anthony A. Atkinson —Advanced Management Accountingl Prentice-Hall of India Pvt., Ltd., New Delhi.
10. Ronald W. Hilton, —Managerial Accountingl, Tata McGraw-Hill Publishing Company, New Delhi.

#### JOURNALS & NEWS PAPERS:

1. Chartered Accountant, Journal, ICAI
2. Management Accountant, Journal, ICWAI
3. Economic Times, 4. Times of India

#### Course Outcomes:

At the end of the course the student should be able to:

CO1: Apply financial analysis techniques to prepare ratio and cash flow analyses for businesses.

CO2: Prepare reports on responsibility accounting and solve transfer pricing problems for business scenarios.

CO3: Apply inflation accounting techniques to adjust financial statements under inflationary conditions.

CO4: Assess business performance using ROI, EVA, and Balanced Scorecard perspectives.

CO5: Solve cost analysis techniques to make informed pricing and product decisions in managerial contexts.

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M. COM I YEAR II Semester**

**PAPER - II**

**INTERNATIONAL BUSINESS AND BUSINESS ENVIRONMENT**

**PAPER CODE: M.Com 202 : Core - II**

**Total Marks: 30+70=100**

**THPW: 5; Credits: 5**

**DSED: 3 HRS**

**Objective:** to familiarize and acquaint the students with the knowledge of business environment and latest development in business environment.

**Course Objectives:**

**Cob1:** Understand the business environment and its components

**Cob2:** Analyze the impact of economic policies and reforms on business

**Cob3:** Examine the concepts of privatization and globalization

**Cob4:** Understand foreign capital and international economic institutions

**Cob5:** Familiarize with WTO and trade policy

**UNIT - I: INTRODUCTION:**

**Business environment**—concept-elements-Economic environment-economic systems-Policy Environment-Fiscal Policy-Monetary Policy—Political environment-Role of government in business-Legal Environment-Consumer protection Act-Competition Act-Socio-Cultural Environment -corporate social responsibility.

**UNIT - II: LIBERALIZATION:**

Industrial Policy 1991 and its implementation—Industrial growth and structural changes- Economic Planning—NITI Aayog—Economic reforms – liberalization—Second Generation reforms- Balance of Payments-importance-components.

**UNIT - III: PRIVATIZATION AND GLOBALISATION:**

Privatization-concepts – nature – objectives – forms—Theories of International Trade-Government intervention in International Trade-tariff and non-tariff barriers—Scope and importance of international business—Globalization-meaning-drivers – Modes of Entry.

**UNIT - IV: FOREIGN CAPITAL:**

**Foreign Direct Investment:** types-trends-costs and benefits to home and host countries-policy of Government-Foreign Portfolio Investment – FEMA- Objectives – Provisions—International Economic Institutions-IMF-World Bank-UNCTAD.

**UNIT - V: WTO AND TRADE POLICY:**

World Trade Organisation – functions – objectives – AOA – GATS – TRIPS – TRIMS - Regional Economic Integration-levels-trade creation and diversion effects-Regional Trade Agreements-EU-ASEAN-SAARC-NAFTA-BRICS—India's Trade Policy.

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M. COM I YEAR II Semester**

**PAPER -III  
E- COMMERCE**

**PAPER CODE: M.COM 203: Core-III  
THPW: 5 (4T+2P) ; Credits: 5**

**Total Marks: 30+70+50=150  
ESED: 3 HRS**

**Objective:** to know and learn about Information Technology through its applications; and to give an overview of E-Commerce fundamentals with an objective of exposing them to the functional areas of ECommerce.

**Course Objectives:**

- Cob1:** To make the students know the basics of e-commerce and its applications.  
**Cob2:** To expound on Electronic Data Interchange and components of e-commerce and Supply Chain Management.  
**Cob3:** To explain the various electronic payment methods and various encryption techniques.  
**Cob4:** Discuss about HTML controls as list, image, forms and tables.  
**Cob5:** To classify conditional format, functions and formula, groups, charts and pivot tables.

**UNIT-I: INTRODUCTION:**

E-Commerce - E-Business - Potential Benefits of E-commerce – Driving Forces of E-Commerce – Business Process Re-Engineering –E-Commerce Applications –Regulatory Environment for E-Commerce – Competitive intelligence on the Internet – Future of E-Commerce.

**UNIT-II: ELECTRONIC DATA INTERCHANGE (EDI), E-COMMERCE & INTERNET:**

Introduction - Traditional EDI systems - Benefits and Drawbacks - Data transfer and standards. Financial EDI-EDI systems and the Internet - Legal security and private concerns - Authentication Methods – Firewalls – Factors considered in securing the firewalls - Internet trading relationships: Business to Consumers (B2C), Business (B2B), Consumer to Business (C2B), Government to Consumer (G2C), Features and benefits-Portal Vs Website - Supply Chain Management.

**UNIT-III: ELECTRONIC PAYMENT MECHANISMS AND WEB PAGE DESIGNING:**

Introduction - SET protocol - SET Vs SSL - Payment gateway - Certificate issuance - Trust chain - Cryptography methods - Encryption technology – Digital signatures - Dual signatures - SET Logo Compliance testing - Status of Software Magnetic strip cards - Smart cards - Electronic cheques - Electronic cash Third party processors and Credit Cards - Risk and electronic system - Designing electronic payment systems.

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**UNIT- IV: INTRODUCTION TO HTML:**

Introduction to HTML – Basic syntax – Basic Text Formatting – Images – Lists – Tables: Create a Basic table structure- Format tables within webpage: Borders and Margins, Width and Height, Basic alignment, Colour, Background images & captions – Format content within table cells: alignment, cell padding colours, Line bracks, spanning column, Span Rows – Hypertext links.

**UNIT-V: ADVANCED EXCEL:**

Excel Introduction: An overview of the screen, navigation and basic spread sheet concepts - Various selection techniques - Shortcut Keys - Using Basic Functions - Sum, Average, Max, Min, Count, Counta

- Absolute, Mixed and Relative Referencing- **Financial and statistical functions - Formatting and Proofing:** Currency Format - Format Painter - Formatting Dates - Custom and Special Formats - Formatting Cells with Number formats, Font formats, Alignment, Borders, etc – Basic conditional formatting – Data Validation - Number, Date & Time Validation - Text and List Validation - Custom validations based on formula for a cell - Dynamic Dropdown List Creation using Data Validation – Dependency List - **Pivot Tables:** Creating Simple Pivot Tables - Basic and Advanced Value Field Setting
- Classic Pivot table - Choosing Field - Filtering PivotTables -Modifying PivotTable Data - Grouping based on numbers and Dates - Calculated Field & Calculated Items

**SUGGESTED READINGS:**

1. Business Data processing System: P. Mohan, Himalaya
2. HTML Indian Edition Wendy Willard McGraw Hills Educaion (India) Private Ltd
3. Business Data Processing and Accounting System: V. Srinivas, Kalyani
4. Electronic commerce Greenstein feinman Tata McGraw Hills
5. Advanced Excel Computer World Publication

**Course Outcomes:**

- At the end of the course, the students will be able to:**
- CO1:** Annotate on E-commerce applications and regulatory environment of Ecommerce.
  - CO2:** Define the various components of e-commerce and exemplify security and privacy issues involved In Electronic Data Interchange.
  - CO3:** Summarize the implementation of web design and various electronic payment systems and also EFT.
  - CO4:** Enable to comprehend HTML controls
  - CO5:** Analyze and implement calculations using formulae and function methods using Excel

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PAPER -IV  
M. COM I YEAR II Semester**

**INVESTMENT MANAGEMENT**

**PAPER CODE: M.COM 204 : Core-IV**

**Total Marks: 30+70=100**

**THPW: 5; Credits: 5**

**ESED: 3 HRS**

**Objective:** To familiarize the students with the principles and practice of Investment Management and acquaint the students with the functioning of the Indian Capital Market.

**Course Objectives:**

**Cob 1:** To explain about the investment process and investment avenues.

**Cob2:** To make the student understand about primary market, secondary market and market indices.

**Cob3:** To evaluate the risk and return analysis.

**Cob4:** To elucidate the process of portfolio selection.

**Cob5:** To expound the application of portfolio selection and sharpes single model.

**UNIT-I: INTRODUCTION TO INVESTMENT MANAGEMENT:**

**(a) Investment:** Meaning – Characteristics – Importance – Objectives – Factors of Sound Investment – Investment Environment – Investment Media – Principles of Investment – Speculation – Gambling – Investment Process (Theory)

**(b) Financial Assets:** Meaning – Classification – Shares – Debentures – Bonds – Innovative Financial Assets- Properties of Financial Assets (Theory)

**UNIT-II: INDIAN CAPITAL MARKETS - AN OVERVIEW:**

**(a) Primary Market:** Meaning – Growth and Development – Role of NIM – Methods of Issues – Parties Involved – Allotment Process – Investor Protection – Recent Trends (Theory).

**(b) Secondary Market:** Meaning – History – Functions – Regulatory Framework – Listing and Delisting of Securities – Trading Procedure – Stock Exchanges in India – Growth of Stock Exchanges in India – SEBI – Its Functions and Role (Theory)

**(c) Security Market Index:** Meaning – Different Averages and Indices – The Construction of Indices – Maintenance Problems with Security Market Indices – Stock Market Index Revision (Including Problems)

**UNIT-III: RISK AND RETURN ANALYSIS:**

**(a) Return:** Meaning – Holding Period Return – Equivalent Annual Return – Expected Value of Return – Measuring Returns from Historical Data – Measuring Average Returns over Multiple Period – Arithmetic Average – Geometric Average – Rupee Weighted Average Return (Including Problems)

**(b) Risk:** Meaning – Sources of Risk – Market Risk – Interest Risk – Purchasing Power Risk – Business Risk – Financial Risk – Types of Risk – Systematic Risk – Unsystematic Risk – Risk Aversion and Risk Premium – Measurement of Risk – Range as a Measure of Risk – Standard Deviation as a Measure of Risk –  $\beta$  as a Measure of Risk (Including Problems)

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#### UNIT-IV: PORTFOLIO ANALYSIS:

(a) **Portfolio Analysis:** Meaning – Traditional Vs Modern Portfolio Analysis – Return on Portfolio – Risk on Portfolio – Diversification of Investments – Reduction of Portfolio Risk through Diversification – Security Returns Perfectly Positively Correlated – Security Returns Perfectly Negatively Correlated – Security Returns Uncorrelated (Including Problems)

(b) **Markowitz Model:** Assumptions – Parameters – Effect of Combining Two Securities – Interactive Risk Through Covariance – Coefficient of Correlation – Change in Portfolio Proportions – Concept of Dominance – Limitations of Markowitz Model (Including Problems)

#### UNIT-V: PORTFOLIO SELECTION:

(a) **Portfolio Selection:** Meaning – Feasible Set of Portfolios – Efficient Set of Portfolios - Selection of Optimal Portfolios (Including problems)

(b) **Sharpe Single Index Model:** Measuring Security Return and Risk – Measuring Portfolio Return and Risk (Including Problems)

#### SUGGESTED READINGS:

(1) Agarwal: A Guide to Indian Capital Market, New Delhi; (2) Bhalla, V.K: Investment Management, S. Chand & Co.; (3)

Fabozzi, Frank J: Investment Management, Prentice Hall; (4) Fischer, Donald, E. and Ronald, J. Jordan: Security Analysis & Portfolio Management, PHI; (5) Kevin, S: Security Analysis & Portfolio Management, PHI; (6) Investment Management: Sr. Prof. Prashanta Athma: Kalyani Publishers, edition:2025 (7) Mayo: Investments, Thomson; (8) Preeti Singh: Investment Management, HPH; (9) Reilly: Investment Analysis and Portfolio Management, Thomson; (10) Sharpe et al: Investments, PHI; (11) Strong: Portfolio Construction and Management, PHI.

#### Course Outcomes:

**At the end of the course, the students will be able to:**

**CO1:** Describe the general structure of various financial markets.

**CO2:** To analyze the markets and market indices

**CO3:** Valuation of stock return. To measure the systematic and unsystematic risk

**CO4:** Build a diversified portfolio.

**CO5:** Assess portfolio performance.

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M.COM I YEAR  
Semester II  
PAPER -V

**HUMAN RESOURCE MANAGEMENT**

PAPER CODE: M.COM 205: Core-V

Total Marks:

30+70=100

ESED: 3 HRS

THPW: 4; Credits: 4

**Objective:** to understand various facets of human resource management & comprehend emerging developments in HRM.

**Course Objectives:**

**Cob1:** Understand the fundamentals of Human Resource Management (HRM)

**Cob2:** Analyze the processes of acquiring, developing, and maintaining human resources

**Cob3:** Examine the role of HRM in organizational effectiveness

**Cob4:** Understand the importance of employee relations and collective bargaining

**Cob5:** Familiarize with recent trends in HRM

**UNIT-I: INTRODUCTION:**

**Human Resources Management (HRM):** Concepts – Significance – Objectives –

Scope – Functions - Changing role of Human Resource Manager

HRM Policies - Impact of Environment on HRM- Concepts of Talent Management- Concept of Human Capital-Social Capital.

**Human Resource Development (HRD):** Concept - Scope - Objectives- Brief introduction of Techniques of HRD

**UNIT-II: ACQUISITION OF HUMAN RESOURCE:**

**Job Design** - Approaches - Job Rotation - Job Enlargement - Job

Enrichment - Job Bandwidth - Job Analysis: Objectives - Components

(Job Description and Job Specification) - Methods of Job Analysis

**Human Resource Planning:** Concept - Objectives - Factors affecting HR planning - Process of HR Planning - Problems in HR Planning

**Recruitment:** Objectives - Sources of recruitment – Selection:

Selection - Procedure – Tests and Interview - Placement - Induction

- Promotion – Transfer

**UNIT-III: DEVELOPING AND MOTIVATING HUMAN RESOURCE:**

**Training** - Assessing training needs - Methods and Evaluation of Training.

**Development:** Techniques of Management Development – Evaluating Effectiveness.

**Performance Management:** Concept - Performance Appraisal - Concept

- Traditional and Modern Methods of Appraisal – Concepts of Potential

Appraisal, Assessment Centers - Career Planning and Development

**Concept of Empowerment** – Participative Management: Objectives – Types – Quality Circles – Brief

Introduction to forms of Workers Participation in Management in India – Work committee – Joint management

council – Worker Shareholder – Worker Director

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**Compensation Management: Objectives – Job Evaluation:-**

### Wage, Living Wage and Fair Wage – Wage Differentials.

**Causes – Procedure; Industrial Relations Systems-** Concept of Industrial Conflict- Causes-

Trade Unions: Objectives - Role of Trade Union in New economy - Collective Bargaining:

### Types – Essential conditions for the success of Collective Bargaining.

**Knowledge Management: KM Architecture - Knowledge**

**Virtual Organizations: Features -Types - HR Issues. Learning Organization: Characteristics – Role of Leader in Learning Organizations.**

**Managing Diversity – Benefits- Strategies. Worklife Balance-Significance-Steps.**

1. Bohlander: Human Resource Management, Thomson

1. Bonlander: Human Resource Management, Thomson
2. David A.De Cenzo and Stephen P.Robins: Personnel/ Human Resource Management, PHI

3. Biswajeet Pattanayak: Human Resource Management, PHI

4. Srinivas K. R: Human Resource Management in Practice, PHI.

5. Sharma: Human Resource Management sage

6. Mathis: Human Resource Management, 10e Thomson

7. Sadri, Jayasree, Ajgaonkar: *Geometry of HR*, Himalaya

8. Subba Rao P: Personnel and Human Resource Management, Himalaya.

9. VSP Rao: Human Resource Management, Vikas

10. Mello: Strategic Human Resource Management, 2e Thomson

11. Gupta CB, Human Resource Management, Sultan Chand & Sons.

**CO1: Apply HRM concepts and principles to organizational settings**

**CO2: Design and implement HR systems, including recruitment, selection, training, and performance appraisal**

**CO3: Develop strategies to motivate and engage employees**

**CO4: Manage employee relations, including conflict resolution and collective bargaining**

**CO5: Apply knowledge of recent trends in HRM, including knowledge management, virtual organizations, and diversity management, to improve organizational effectiveness**

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M.COM II YEAR IV Semester**

**a) Project report should be presented in the following sequence:**

Title page Student's Declaration Supervisor's Certificate Principal/Head's  
Certificate Issued by the Organization Acknowledgements List of table/figures Contents Page  
Chapters  
Bibliography Appendices

**Chapter Scheme:** Keeping in view the objectives of the study, the chapter should be designed.  
Generally, the  
suggested scheme of chapters for project work is as under:

**Chapter-I: Introduction:** This chapter covers introduction to topic, review of literature, importance  
of the study,  
the research problem, objectives of the study, hypotheses, methodology, sample design, sources of  
data, scope of  
the study, statistical tools, chapter scheme

**Chapter-II: Profile of Company/Profile of Respondents:** This chapter deals with profile of  
company / companies,  
or profile of respondents (If primary data are used for the study).

**Chapter-III: Data Analysis and Interpretation:** This chapter presents the data analysis,  
interpretations and  
inferences for the collected data.

**Chapter-IV: Summary and Findings:** This Chapter covers summary, conclusions, findings and  
recommendations  
of the study.

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