



MAA SHAKUMBHARI UNIVERSITY, SAHARANPUR

SYLLABUS OF PRE-Ph.D. COURSE IN COMMERCE RESEARCH METHODOLOGY

Course Code: 1130101

Hours: 60

MM. 100

Objectives:

1. To Develop outstanding of Research Process in a systematic manner.
2. To explore the different types of Statistical Techniques in respect and analysis of Different types of application in research.
3. To draft a well structured Research Report having and understanding of ethical issue.

Unit	Topic	No. of hrs
I	Introduction: In Research design-meaning objectives, principals, importance, types and components of research various steps and scientific research, research of design.	12
II	Data Collection: Sources of Data, primary & secondary, methods of all collecting data, procedure of data validation, scaling techniques, concept and types. Types of sampling errors, Type & I &&	12
III	Statistical Analysis and Basic Computer: One and two sample test, ANOVA & Chi square test, association attributes test, F-test, standard deviation, coefficient of variance, times series, Correlation and regression Analysis, diagrammatic and graphical representation. Basic Computer- Computer application in business of SPSS in data analysis processing, graphical processing use of multi-media tools.	12
IV	Statistical Application and Testing of Hypothesis: Discriminate analysis, culture analysis, factor analysis, multi factor evaluation, hypothesis meaning and characteristics of goods hypothesis, types of hypothesis, Limitation of best of hypothesis.	12
V	Research Report: Meaning and significance of report writing, structure and components types of report good research report developing these reports bibliography, reference and footnote, oral presentation planning preparation practices, making presentation use of visual aids.	12

Reference Books:

- William G. Zijkmund: Business Research of Methods, Cengage, 2006.
- Alan Bryman, Emma Bell: Business Research Methods, 3/e 2011, Oxford University Press.
- Ranjit Kumar, Research Methodology a step by step guide for business.
- C.R. Kothari: Research Methodology 2/e, New Age International, 2006.
- Donald R. Cooper, Pamela S. Schindler: Business Research Methods, 8/e, TMH, 2009.
- Rechard I Levin & Devid S. Rubin: Statistics for Management, 7/e, Pearson, 2008.
- Dipak Kumar, Bhattarya: Research Methodology, Excel Books, 2009.
- Rajendra Naragundkar: Marketing Research, Text & Cases, Mc Graw Hill-2008.

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H3

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Maa Shakumbhari University, Saharanpur

SYLLABUS OF PRE-Ph. D. COURSE IN COMMERCE

PAPER – I

Subject: Commerce		
Course Code: 113102	Course Title: Contemporary issues in commerce	Theory
Course Objectives: The main objective of this paper is to <ol style="list-style-type: none">1. equip research scholars with advanced research skills to carry out empirical as well as conceptual research in the area of accounting and business.2. Enable the research scholars to understand the emerging challenges in changing scenario of finance.3. Enable the researchers examine the banking scenario and evaluate the insurance business environment in India.4. Inculcate the researcher regarding the concept of taxation policies and tax reforms in Indian context.5. Enable the researcher to understand the contemporary issues regarding the Indian Economic structure.		
Course Outcomes: At the end of this course, the students should be able to: CO1. Understand the role of accounting concepts and conventions in business and society, and learn various dimensions Of Auditing practises. CO2. develop an understanding of various contemporary issues in finance and cope up with day-to-day emerging challenges. CO3 bridge the gap between theoretical and practical field of banking and insurance. CO4 analyse the taxation policies and need for tax reforms. CO5 analyse the economic policies of Indian Government.		
Credits: 4	Core Compulsory	
Max. Marks: 100	Min. PassMarks:55	
Total No. of Lectures-Tutorial (in hours per week): L-T: 4-1		
Unit	Topics	No. of Lectures 60
I	Contemporary Accounting & Auditing Fundamentals of Accounting Theory; Indian Accounting standards and International Financial reporting standards; Developments and New Dimensions in Accounting - Forensic Accounting, Inflation Accounting, Environmental Accounting and Social Accounting : Emerging- Research Issues In Accounting.	12
II	Contemporary Issues in Finance Various Issues in corporate Finance; Indian Financial System: An overview and Recent Developments; Financial Markets: Capital Market, Money Market, Forex Market; International Finance: Overview & Recent Development Tools & Methodology in Financial Research.	12

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III	<u>Contemporary Issues in Banking & Insurance</u> Banking Industry scenario: Global and Indian Prospective; Micro Finance; Demonetization; Cash-less Economy; Social Banking and Green Banking. Insurance Industry Scenario: Global and Indian Prospective; Social Insurance; Ethical Issues in Insurance sector.	12
IV	<u>Contemporary Issues in Taxation</u> General Theories and Principles of Taxation; Taxation Policy of Government of India; Direct and Indirect Taxes in India; Tax base in India; Tax Reforms: Indian Experience.	12
V	<u>Contemporary Issues Relating to Indian Economy:</u> Various Problems in Indian Economy; Economic Policies of Government of India; Various Economic Regulations in India.	12
Teaching Learning Process: Class discussions/ demonstrations, Power point presentations, Class activities/ assignments, Field visits., Internship, etc.		
Suggested Readings: <ol style="list-style-type: none">1. Emerging Trand in Commerce & Management by Dr. Jitender Kumar & Others, Clever fox Publishing.2. HRD in Management – A.K. Yayak Common Wealth Publication.3. Business Economics PN Salvar and Priyanka Jindal, Taxman.4. Economic Development and Growth Model (Uday Prakash Sinha, Bharti Publication).5. Money and Finance – R. Dutt and Sundram.6. Accounting of Taxition Laws – Sh. Girish Ahuja, Taxman.7. Direct Tax – H.C. Mehrotra, Shahitya Bhawan.8. Corporate Law – Prof. C.L. Bansal – Book Scope.9. Insolvency & Bankrupsy Code – 2016, S.R. Myneni – Allahabad Book Agency.10. Author Sir name, Initials, “Book Title”, Publisher name, City/country of publication, Year of publication. Edition No. if any.11. Author Sir name, Initials, “Book Title”, Publisher name, City/country of publication, Year of publication. Edition No. if any.		

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SYLLABUS OF PRE-Ph. D. COURSE IN COMMERCE

PAPER – II

Subject: Commerce		
Course Code: 1130103	Course Title: Contemporary Issues In Business Administration	Theory
Course Objectives: The main objective of this paper is to		
1- The objective of the curriculum is to provide research scholars the advanced research techniques they need to conduct conceptual and empirical research in the field of business studies.		
2- Enable the students to measure risk and returns and calculate valuation of a firm.		
3- strengthen the skills needed to conduct original marketing strategy modelling that can be published in the leading marketing journals.		
4- enable the researcher to identify and appreciate the significance of the ethical issues in HR		
5- provide fundamental knowledge and concepts relating to Corporate Governance Practises in India.		
Course Outcomes: At the end of this course, the students should be able to:		
CO1. Analyse various management theories and its applications.		
CO2. apply the concept of Financial Management in contemporary financial events.		
CO3 develop and understanding regarding contemporary issues in marketing.		
CO4. Critically assess existing theory and practice in the field of HRM		
CO5 Critically evaluate and analyse the significance and importance of corporate governance in the light of contemporary global business, culture, and social developments		
Credits: 4		Core Compulsory
Max. Marks: 100		Min. PassMarks: 55
Total No. of Lectures-Tutorial (in hours per week): L-T: 4-1		
Unit	Topics	No. of Lectures (60)
I	Business Management Management Theories and Thinkers- Recent Developments; Indian Ethos; Ethics and value system in Indian Business Management; corporate Social Responsibility Comparative Analysis of Indian Management with Various Global Management Practices (Specially that of China, USA and Japan)	12
II	Financial Management Concept of Profit and wealth Maximization; Decision Making in Financial Management ; Capital Structure; Valuation of a Firm; Contemporary Issues relating of Merger & Acquisitions; Research Issues in Financial Management.	12

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III	Marketing Management Marketing Practices in Indian and Global Scenario; Emerging issues in Marketing- Green Marketing, Holistic Marketing, Networking Marketing, Event Marketing, Nucleus marketing, Digital Marketing and Strategic Marketing; Research Issues in Marketing Management.	12
IV	Human Resource Management Human Resources Management Practices in Indian and Global Context; Strategic Dimensions of HRM; Ethics and HRM; Cross cultural issues in HRM; HR Accounting; HR Audit; Research issues in HRM.	12
V	Corporate Governance Conceptual Framework, Theories and codes of Corporate Governance; Corporate Governance Practices in India and Emerging Economics. Emerging Research Issues in Corporate Governance.	12
Teaching Learning Process: Class discussions/ demonstrations, Power point presentations, Class activities/ assignments, Field visits., Internship, etc.		
Suggested Readings: 1. Marketing Theory Evolution & Evaluation : Jagdish N. Seth, David M-Gardner. 2. Marketing Theory : Foundations, Controversy, Strategy Research Advantage – Shelby D.Hunt. 3. Capital Market & Financial Services – Mahesh Kulkarni & Subhash Mahajan, Nirali Prakashan. 4. E-commerce & digital model for business Sarkar-S. Arise Publication & Distributor. 5. Advertisement & Sales Management by Amandeep Kaur, Kalyani Publication. 6. Digital Marketing – Deiss & Honeyberry – dummres. 7. Author Sir name, Initials, “Book Title”, Publisher name, City/country of publication, Year of publication. Edition No. if any. 8. Author Sir name, Initials, “Book Title”, Publisher name, City/country of publication, Year of publication. Edition No. if any.		

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Exer-II

Research Project

100 Marks.

M.COM. I SEMESTER

MANAGEMENT CONCEPT AND ORGANIZATIONAL BEHAVIOUR

COURSE CODE 0730101

Max. Marks 25+75=100

Learning Objectives: To help students to understand the conceptual framework of Management and Organizational Behavior, Motivational Techniques, Leadership Trains and Theories.

		No.of Lecture allotted
Unit I:	Managerial Functions: Planning-concept, significance, types; organizing-concept, principles, Theories, Types of Organizations, Authority, Responsibility, Power, Delegation, Decentralization, Staffing, Coordinating; Control-Nature, Process and techniques.	12
Unit II	Organizational Behavior: Organizational behavior – concept and significance; Relationship between management and organizational behavior; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional Analysis.	12
Unit III	Motivation: Process of motivation; Theories of motivation-need hierarchy theory; theory X and theory Y, Two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.	11
Unit IV	Group Dynamics and Team Development: Group dynamics-definition and importance, Types of groups, Group formation; Group development, Group composition, Group performance factors; Principle-centered approach to team development.	13
Unit V	Leadership: Concept, Leadership styles, Theories – Trait theory, Behavior theory, Fielder's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership.	12

M.COM. I SEMESTER

CORPORATE TAX PLANNING

COURSE CODE 0730102 Max. Marks 25+75=100

Learning Objectives: This Course aims at making students conversant with the concept of corporate tax planning and also its implications for corporate management. It also aims at the filing of ITR and taxation of international transactions and non-residents.

		No. of Lecture allotted
Unit I:	Income Tax Act, 1961 – Special provisions relating to assessment of companies only.	10
Unit II	Introduction to tax management: concept of tax planning, tax avoidance and tax evasion, tax planning for new business – tax planning with reference to location, nature and form of Organization of new business.	15
Unit III	Tax planning for financial management decisions: Tax planning relating to capital structure decisions and dividend policy.	12
Unit IV	Filing of return of Income: Types of ITRs and procedure of their filing. Return of income, compulsory filing return of income, Return of loss, provision relating to belated return, revised return etc., fee and interest to default in furnishing return of income.	13
Unit V	Taxation of international transactions and non-residents under the Income Tax Act, 1961: Specific provisions relating to non residents: double taxation relief, transfer pricing and Advance rulings.	10

M.COM. I SEMESTER

STATISTICAL ANALYSIS

COURSE CODE 0730103

Max. Marks 25+75=100

Learning Objectives: To learn the tools of decision making, Forecasting, Planning and teaching the Practical Use of statistics in Research.

		No. of Lecture allotted
Unit I:	Probability Theory: Classical Relative and subjective probability, Addition and Multiplication Rules, Conditional probability, Baye's Theorem, Bernoulli's Theorem and Mathematical Expectation.	12
Unit II	Theoretical Frequency Distribution: Binomial Distribution, Poisson distribution and Normal Distribution, their Characteristics and Application. Statistical Decision Theory: Decision Environment, Expected Profit Under Uncertainty, Expected Monetary Value, Risk, Decision Tree	13
Unit III	Sampling: Large Sample: Test of Hypothesis in Variables and Attributes – Z Test Small Samples: Test Significance in t-test, F-test and Z-test	10
Unit IV	Analysis of Variance: One way and Two Way Classification, Design of Experiment. Simulation: Process of Simulation, Monte Carlo Simulation, Simulation of an Inventory System	12
Unit V	Association of Attributes: Two Attributes Only, Chi Square Test Interpolation And Extrapolation: Binominal, Newton and Langrange's Method.	13

M.COM. II SEMESTER

RESEARCH METHODOLOGY

Max. Marks 25+75=100

COURSE CODE 0730104

Learning Objectives: To make the student aware of the methodology of research.

		No. of Lecture Allotted
Unit I:	Understanding Research: Definition, Meaning, Characteristics, Objective and Motivation Research, Types of Research, Research in Decision Making, Role of Research in Various Areas, Limitations of Research.	12
Unit II	Scientific Methods of Research: Definition, Characteristic and Basis of Scientific Method, Basis of Scientific Method, Components of Scientific Approach, Bias and Prejudice in scientific Research.	12
Unit III	Formulating Research Problem and Hypothesis: Research Process/ Planning Process, Research Problem – Need of Defining, Points to Ponder on Research Problem, Time and Space of Co-ordination, Environment Conditions, Hypothesis Testing, Research Design.	12
Unit IV	Methods of Research: Interview Definition, Meaning, Type, Advantage and Limitation; Questionnaire-Meaning Purpose, Types, Formulation, Advantage and Disadvantage; Survey -Definitions, Meaning, objective, Characteristics, types, planning, limitation and advantages; Experiment – Meaning, Objective, Advantage and Disadvantage, Basic Principles of Experimentation, Experimental Designs.	13
Unit V	Scaling and Attitudes Measurement Techniques: Attitudes, Attributes and Beliefs, Attitudes Measurement, Scaling Techniques, Types of Scales, Selection of an Approximate Scale, Limitations of Attitudes Measurement Scales. Data Presentation Processing and Analysis: Editing, Coding, Classification, Tabulation, Analysis and Interpretation of Data.	11

M.COM. IV SEMESTER

MANAGEMENT INFORMATION SYSTEM

COURSE CODE 0730105

Max. Marks 25+75=100

Learning Objectives: To make the M.Com. Students Awareness regarding Management Information System.

		No. of Lectures Allotted
Unit I:	Management Information System (MIS): Concept & definition, Role of MIS< Process of Management, MIS-A tool for management process, Impact of MIS, MIS and computers, MIS and the user, IMS- a support to the Management.	12
Unit II	Planning & Decision making: The concept of corporate planning, Strategic planning Type of strategic, Tools of Planning, MIS Business Planning; Decision making concepts, Methods, tools and procedures, Organizational Decision making, MIS and Decision making concepts.	12
Unit III	Information ^ System: Information concepts, Information: A quality product classification of the information, Methods of data & information collection, Value of information, MIS and System concept, MIS and System analysis, Computer System Design.	12
Unit IV	Development of MIS: Development of long range plans of the MIS. Ascertain the class of information, determining the Information requirement, Development and Implementation of the MIS, Management of quality in the MIS, Organization for development of the MIS, MIS: the factors of success and failure.	11
1	Decision Support System (DSS): Concept and Philosophy, DSS: Deterministic Systems, Artificial intelligence (AI) System, Knowledge based expert system (KBES), MIS and the role of DSS, Transaction Processing System (TPS), Enterprise Management System (EMS), Enterprise Resource Planning (ERP) System, Benefits of ERP, EMS and ERP.	13

M.COM. II SEMESTER

MARKETING MANAGEMENT

COURSE CODE 0830101

Max. Marks 25+75=100

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

		No. of Lecture Allotted
Unit I:	Introduction: Nature and Scope of marketing, Core Concepts, Marketing environment – macro and micro components and their impact on marketing decisions. Buyer behavior and factors affecting buyer behavior, Consumer buying decision process, industrial buying decision process. Market segmentation, targeting and positioning.	12
Unit II	Product and Pricing decision: Concept and Classification of product, Product mix Major product decisions – branding, packaging, labeling, new product development, product life cycle, Pricing: pricing objectives, factors affecting pricing, pricing strategies.	12
Unit III	Distribution (Place) and Promotion decision: Concept of Channels of Distribution, Functions and types of distribution channels, Channel Management decisions, channel integration. Promotion: Concept of Integrated marketing communication, promotion mix – Advertising, Personal selling, Sales promotion, Publicity and public relations.	13
Unit IV	Marketing Planning, Organization and control: Marketing planning process, methods of organizing marketing department, Ethical and legal aspects of marketing, marketing audit and marketing control.	11
Unit V	Trends in marketing: Social marketing, marketing of services, Green marketing digital marketing, customer relationship marketing, rural marketing and other emerging trends in marketing.	12

M.COM. II SEMESTER

INDIRECT TAXES – GST & CUSTOM LAW

COURSE CODE 0830102

Max. Marks 25+75=100

Learning Objectives: To provide the expert knowledge of GST and Custom Law.

		No. of Lecture Allotted
Unit I:	Introduction: Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Major Defeat in the structure of Indirect Taxes prior to GST; Structure of GST (SGST, CGST, UGST & IGST); GST Council, GST Network, State Compensation Mechanism.	12
Unit II	Levy and collection of GST: Taxable event ‘ “Supply” of Goods and Services; Place of Supply; Within State, Interstate, Import & Export; Time of Supply; Valuation for GST – Valuation rules, Taxability of reimbursement of expenses; Exemption from GST; Small supplies and Composition Scheme; Classification of Goods and Services; Composite and Mixed Suppliers.	12
Unit III	Input Tax Credit & Value of Supply: Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credits in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; TDS, TCS, Reverse Charge Mechanism, Job work, Valuation Procedure.	13
Unit IV	Registrations & Assessment Procedures Registrations, Tax Invoice, Credit and Debit Notes, GST Returns, Audit in GST, Assessment: Self Assessment, Summary and Scrutiny.	11
Unit V	Customs Law: Introduction Levy and collection duties: Taxable Events: custom duties Classification & Valuation of Import & Export Goods; Assessment; Abatement and Remission of Duty; Exemptions; Refund and recovery.	12

M.COM. II SEMESTER

FINANCIAL MANAGEMENT

COURSE CODE 0830103

Max. Marks 25+75=100

Learning Objectives: To provide expert knowledge & application of Financial Management in present business environment.

		No. of Lecture Allotted
Unit I:	Introduction: Meaning, Nature, Scope and objectives of Financial Management: Finance Functions; Time Value of Money; Risk and Return	10
Unit II	Capital Budgeting Decisions: Nature, Importance and process of Capital Budgeting; Techniques – Pay Back Method, Discounted Pay- Back Method; ARR Method; NPV Method; IRR Method; Terminal Value Method; Capital Method; Capital Rationing and Risk Analysis in Capital Budgeting.	14
Unit III	Cost of Capital and Financing Decisions: Cost of Long Term Financing; Estimation of components of Cost of Capital; Methods of calculating cost of Debt, Cost of Preference shares, Cost of Equity, Cost of Retained Earnings, Weighed Average cost of capital and marginal cost of capital. Theories of capital structure, leverage Measurement and effects on Profit; Determinants of capital structure.	14
Unit IV	Working Capital Decisions: Concept of working capital; Operating cycle and cash cycles; Risk – Return trade off; Sources of short term Finance; Working capital Estimation.	11
Unit V	Dividend Decisions: Issues in dividend decisions; Walter's valuation Model, Gordon's Growth Model, Capital Asset Pricing Model, Modigliani and Miller Theory, Cash and stock dividends, Dividend Policy and Determinants of dividend.	11

M.COM. II SEMESTER

PAPER 4 – ADVANCED MANAGEMENT ACCOUNTING

COURSE CODE 0830104

Max. Marks 25+75=100

Learning Objectives: To provide the expert knowledge of Management Accounting

		No. of Lecture Allotted
Unit I:	Management Accounting – Nature & Functions, Financial Vs. Management Accounting; Cost Vs. Management Accounting; Role of Management Accountant, Cost Concepts and Classifications.	11
Unit II	Activity Based Costing (ABC)- Concept and uses; Flow of Costs in ABC; Emerging Costing Approaches; Traditional Costing System Vs. ABC	11
Unit III	Variable and Absorption Costing – Concept, Comparison, Applications of Variable Costing, Preparation of Income Statements. Cost-Profit (CVP) Analysis – Contribution Margin; Break -Even Analysis: Profit Volume (P/V) Analysis, Multiple Product Analysis; Optimal use of Limited Resources. Standard Costing – Concept, Advantages; Types of Standards; Variance Analysis; Materials and Labour Variance.	15
Unit IV	Relevant information & Short- Run Managerial Decisions – Managerial Decision Making; Decision Making Process; Differential Analysis; Types of Managerial Decisions – Make/Buy, Add/Drop, Sell/Process Further, Operate/Shutdown, Special Order, Product – Mix Pricing Decisions.	12
Unit V	Responsibility Accounting & Divisional Performance Measurement – Advantages and Disadvantages of Divisionalisation; Concept of Responsibility Accounting; Responsibility Centers – Cost Centre, Revenue Centre, Profit Centre, Investment Centre, Responsibility Performance Reporting, Financial Measures of Performance, Non Financial Performance Measures.	11

M.COM. II SEMESTER

CUSTOMER RELATIONSHIP MANAGEMENT

COURSE CODE 0830105

Max. Marks 25+75=100

Learning Objectives: To make the student of the Management awareness of Customer Relationship.

		No. of Lecture Allotted
Unit I:	Introduction to CRM: Definition and concepts of CRM, Components of CRM, Understanding the goal of CRM and Customer Touch Points.	12
Unit II	CRM Process: Introduction and Objectives of a CRM Process; an Insight into CRM and e-CRTA/online CRM, The CRM cycle i.e. Assessment Phase; Planning Phase; The Executive Phase; Modules in CRM, 4C's (Elements) of CRMJ Process, CRM Process for Marketing Organization, CRM Affiliation in Retailing Sector.	14
Unit III	Developing CRM Strategy: Role of CRM in business strategy, Understanding Service Quality: Technical, Functional, and dimensions of service quality, Managing Customer communications.	12
Unit IV	CRM Implementation: Choosing the right CRM Solution; Framework for Implementing CRM; a step by step process; Five phases of CRM Projects: Development Customizations; Beta Test and Data Import; Train and Retain: Roll out and system hand off support.	13
Unit V	Sales Force Automation – Sales Process, Activity, Contact, Lead and Knowledge Management; Field Force Automation, CRM Links in E-Business: E-Commerce and Customer Relationships on the Internet, Supplier; Role and Importance.	9

M.COM. III SEMESTER

OPERATIONS RESEARCH

Max. Marks 25+75=100

COURSE CODE 0930101

Learning Objectives: The students should know the Applicability and use of Operations Research in diverse field. The need for Operation Research in making effective decisions and to classify models frequently used in Operations Research.

		No. of Lecture Allotted
Unit I:	Introduction: Meaning and Importance of Operations Research, Production Planning and Control, Learning Curve theory: Learning Curve Ratio, Learning Coefficient, Learning Curve Equation, Learning Curve Application.	12
Unit II	Linear Programming I: Mathematical Formulation of the Problem, Graphic Solution, Simplex Method – Maximization and Minimization.	12
Unit III	Linear Programming II: Transportation Problem: Initial Solution, North West Corner Rule, Least Cost Method, Vogel’s Approximation Method, Optimality Test, Degeneracy, Unbalanced Problems.	14
Unit IV	Assignment Problem: Assignment Algorithm, Unbalanced Assignment Problem, Maximization Problems. Queuing Theory: Introduction, Benefits, Single Channel Queuing Model.	10
Unit V	Job Sequencing: Introduction, Solution of Sequencing Problem, Johnson’s Algorithm of Scheduling n-Jobs on two machines.	12

M.COM. III SEMESTER

CORPORATE LAWS AND GOVERNANCE

COURSE CODE 0930102

Max. Marks 25+75=100

Learning Objectives: To have a good understanding of recent corporate laws and Corporate Governance.

		No. of Lecture Allotted
Unit I:	The Insolvency and Bankruptcy Code, 2016 – Important definitions, Powers and functions of Insolvency and Bankruptcy Board of India (IBBI), Process of Insolvency and Bankruptcy, Concept of Information Utility and Insolvency Professionals, Resolution Plan, Liquidation Under IBC, Process of Voluntary Winding up under the Insolvency and Bankruptcy Code. 2016.	14
Unit II	The Competition Act, 2002- Important Definitions and Provisions of the Act.	12
Unit III	The Companies Act, 2013 – Procedural Aspects relating to preparation and alteration of Memorandum of Association and Articles of Association, Appointment and Removal of Directors and Auditors; Meetings of the company – Procedure.	11
Unit IV	Corporate Governance I: Conceptual Framework of Corporate Governance: Principles of Corporate Governance; Theories of Corporate Governance. Legislative and Regulatory Frameworks of Corporate Governance in India. Business ethics vis-à-vis Corporate Governance.	13
Unit V	Corporate Governance II: Codes and Practices in Corporate Governance in India: Best Practices of Corporate Governance; (Case studies on corporate Governance in Indian perspective.)	10

M.COM. III SEMESTER

PROJECT BASED VIVA CVOCE

COURSE CODE: 0730165, 0830165, 0930165, 1030165

In All Four Semesters

Max. Marks 25+75=100

Learning Objectives:

	<p>Students will select a topic of his/her choice to prepare a project report which will be submitted by the student to the Department/College before IIIrd Semester Examination. This project report is to be evaluated by a Board of Examiners appointed by the University, consisting of one internal and one external examiner. The Board of examiners will conduct the Viva-Voce examination based on the project report of the student.</p>	
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Project Viva now in all Four Semesters.

Code: 0730165; 0830165 ; 0930165; 1030165

M.COM. III SEMESTER

CORPORATE FINANCIAL ACCOUNTING

COURSE CODE 0930103

Max. Marks 25+75=100

Learning Objectives: To make students understand Advanced Accounting issues and practices.

		No. of Lecture Allotted
Unit I:	Corporate Restructuring: Accounting Issues relating to Amalgamation and Reconstruction as per Accounting Standards; Merger and Demerger; Accounting in the books of Transferor and Transferee companies, Internal Reconstructions.	13
Unit II	Consolidation of Accounts: Accounting Treatment and Consolidated Financial Statements of Holding Companies having more than one subsidiary company, chain holdings.	12
Unit III	Valuation of Intangible Assets: Valuation of Goodwill and other intangible assets technique and methods.	12
Unit IV	Corporate Financial Reporting: Various requirements of Corporate Reporting, Value Added Statements, Economic Value added, Market Value added, Share holder's Value added.	13
Unit V	Inflation Accounting Liquidation of Companies.	10

M.COM. III SEMESTER
MANAGERIAL ECONOMICS

COURSE CODE 0930104

Max. Marks 25+75=100

Learning Objectives: This Course develops managerial perspective to economic fundamentals as aid to decision making under given environmental constraints.

		No. of Lecture Allotted
Unit I:	Introduction: Nature & scope of managerial economics, fundamental economic concepts incremental principle, opportunity cost principle, discounting principle, objectives of a firm, economic theory and managerial theory.	12
Unit II	Demand and the Firm: Consumer Behavior – Cardinal and Ordinal approaches, Indifference approach, Equi marginal Principle, Revealed preference approach, Consumer's Equilibrium, Demand for consumer durables, Demand forecasting techniques.	12
Unit III	Production and cost: Production Law of variable proportion, Returns to scale, Production function, Producer's Equilibrium, Isoquants, Isocost. Cost Function: Classification of costs, Short run cost functions, Relationship between return to scale and return to a factor, long run cost functions.	12
Unit IV	Market and Pricing: Characteristics of different market structures, Price determination and firm's equilibrium in short run and long run under perfect competition, Monopolistic competition, Oligopoly and monopoly. Pricing practices, Price discrimination, International price discrimination and dumping, Transfer pricing.	13
Unit V	Business cycle: Nature and phases of a business cycle, Theories of business cycle cobweb, Samuelson and Hicks theories.	11

M.COM. IV SEMESTER

HUMAN RESOURCE MANAGEMENT

Max. Marks 25+75=100

COURSE CODE : 1030101

Learning Objectives: To Provide expert knowledge of principles and practices of Human Resource Management required for Management of business organizations.

		No. of Lecture Allotted
Unit I:	Introduction: Concepts and evolution of Human resource management, Human resource management functions, Human resource management in dynamic environment, Human Resource Planning: Concept, Process of Human resource Planning, Forecasts demand analysis, Quantitative and Qualitative aspects of Human resource planning. Concept of Job analysis and Job description. Recruitment and Selection: Process and policies, Induction and Placement.	14
Unit II	Human Resource Training and Development: Identification of training needs, Learning Principles of Training, Types of Training, Training Methods. Executive Development Programmes, Training vs. Development, Career planning and succession planning.	13
Unit III	Compensation Management: Nature of employee benefits statutory and customary, Wage plans and policies, Profit sharing and incentive plan, Compensation package and terminal benefits, Impact of compensation and Employees benefits and Organizational effectiveness, Employee benefit programmes.	13
Unit IV	Performance Appraisal: Concept, Process of Performance Appraisal, Methods and Limitations, Performance Appraisal Practices in India.	10
Unit V	Human Resource Organization: Line and Staff relationship, Morale and Productivity, Creating conducive work environment.	10

M.COM.IV SEMESTER

PAPER – 1 ADVERTISING AND MANAGEMENT

COURSE CODE 1030102

Max. Marks 25+75=100

Learning Object: To help students to understand the conceptual framework of Advertising and Sales Management

		No. of Lecture Allotted
Unit I:	Advertising – Its importance and nature; Advertising and publicity; Advertising Management process; Advertising objectives; DAGMAR approach; Determination of target audience and positioning; Advertising budget – Factors influencing budget decision and methods.	10
Unit II	Advertising Message and Media Decisions: Creativity and advertising; Creative process; Creative strategy, creative appeals and execution styles; Copywriting for print, radio, television and web ad. Media Decisions and scheduling.	12
Unit III	Organization & Evaluation of Advertising Efforts: Centralized and decentralized systems; In-house agency arrangements; Advertising agencies – selection, compensation and appraisal of advertising agency; Managing advertising agency relations; IMC services; Reasons for evaluating advertising effectiveness; Advertising testing process- Before and after advertising tests and techniques.	12
UNIV IV	Advertising and Society; Ethical and social aspects of advertising; Regulation of advertising in India; Recent developments and issues in advertising, Fundamentals of Personal Selling: Nature and importance of selling; TYPES OF SELLING; Personal selling, salesmanship and sales management; Process of effective selling; Sales Management process; Environmental factors impacting selling; Managing ethics in selling environment; Role of personnel selling in customer relationship management.	14
Unit V	Sales Planning & Organization: Setting personal selling objective; Market analysis and sales forecasting; Sales budget; Sales territory; Sales quota; Role of IT in sales planning, Sales Organization; Organization structure; Distribution networks relationship-. Sales Force Management: Recruitment and Selection; Training and Development – Objectives, Techniques and evaluation. Sales persons compensation and techniques; Sales contests; Motivating and supervising sales personnel, Evaluation and control of the sales efforts – Evaluation of sales personnel performance, sales and cost analysis.	12

M.COM.IV SEMESTER

CONSUMER BEHAVIOUR

COURSE CODE 1030103

Max. Marks 25+75=100

Learning Object: Student will understand how to their ability regarding Consumer behaviour and their prospects

		No. of Lecture Allotted
Unit I:	Consumer Behaviour: Importance and nature of consumer behaviour; Types of consumers and their role; Consumer behaviour & marketing concept; Changing profile of Indian consumers and new consumption patterns; Conducting consumer research-overview of process, complexities and issues.	12
Unit II:	Consumer Decision Making Process: Buying motives, Buying roles, Consumer buying process; Stages and levels of consumer decision making; Business buying behaviour – an overview; Theories of Motivation and its application.	12
Unit III	Personal Factors Affecting Consumer Behaviour: Demographic characteristics; Family, Family life cycle and consumer decision making Household influence on consumer buying behaviour, Needs and motivation; Perception; Perceptual mapping and positioning; Value perceptions; Attitude and attitude change; Attitude models; Learning and learning theories; Consumer involvement- antecedents and consequences; Personality – Concept and personality theories; Psychographics; Life style and applications.	12
Unit IV	Socio-Cultural Determinants of Consumer Behaviour: Reference group influences- Theories of reference group and applications; WOM communication and opinion leaders; Social class and social class stratification in India; Understanding cultural and sub cultural influences on individual,	12
Unit V	Models of Consumer Behaviour and Business Buying Behaviour. An overview of contemporary models; Deterministic and probabilistic approaches; Contemporary Models of consumer behaviour.	12

M.COM. IV SEMESTER

PAPER 4- SUPPLY CHAIN MANAGEMENT & LOGISTICS MANAGEMENT

COURSE CODE 1030104

Max. Marks 25+75=100

Learning Objectives: Knowledge of Student in New Paper of Marketing Specially
Logistics Management

		No. of Lecture Allotted
Unit I:	Introduction: Evaluation, importance, scope, concept of Supply Chain Management (SCM) and trade logistics; Supply chain management as a Management Philosophy; Function of SCM, Value chain for supply chain management; Design of SCM; Logistic activities – An overview, contribution of logistics at macro and micro levels; SCM and trade logistics; Logistics and competitive advantage; Logistics mix; Concept, span and process of integrated SCM, Different between logistics and supply chain management, Logistics organization – Logistics in different industries.	15
Unit II	Behavioral issues in Supply Chain Management: Role of relationship marketing in SCM; Managing relationships with suppliers and customers; Captive buyers and suppliers; Strategic partnerships; Supplier retailer collaboration and alliances.	12
Unit III	Focus Areas of Logistics and Supply Chain Management: product development process and SCM, purchasing cycle, types of purchases, JIT purchasing, strategic role of purchasing in the supply chain and total customer satisfaction; Purchasing vs. procurement, procurement strategies; Transportation: Introduction, Objectives, different modes of transportation, importance of effective transportation system; Warehousing and inventory management; Reasons for warehousing, warehousing evaluation & requirements, warehousing location strategies. Logistical packaging; Introduction, objectives, concept of logistical packaging, types of packaging material, packaging costs.	13
Unit IV	Performance Measurement: Framework of performance indicators, methods of performance measurement, and the balanced score card approach, benchmarking, supply chain metrics (KPIs), performance measurement and continuous improvement.	10
Unit V	Trends and Challenges in Logistics and Supply Chain Management: Third party and fourth party logistic outsourcing – Challenges and future directions; Reverse logistics; Bullwhip effect; Push based and pull based systems; Green supply chain management; E-Commerce Logistics: Requirements of Logistics in e-commerce, EDI, bar coding, RFID; Re-engineering the supply chain – Future directions.	10

M.COM. IV SEMESTER
STRATEGIC MANAGEMENT

COURSE CODE 1030105

Max. Marks 25+75=100

Learning Objectives: To enhance decision making abilities of students with situation of a dynamic business environment.

		No. of Lecture Allotted
Unit I:	Introduction to strategic Management: Introduction, Concept, Importance & Nature of Strategic Management, Strategic Evaluation and Control Process. Strategic Planning Process. Issue in Strategic Evaluation and Control Process, Issue in Strategic Decision Making Strategic Management in Different Functions of Management. Organization's Vision and Mission, Goals and objective, Value and Ethics, Data Vs. Information.	12
Unit II	Corporate Level Strategies: Concept and Significance. Strategy vs. Synergy. Strategic levels in Organization. Need and types; Stability strategies, Diversification strategies, Retrenchment strategies, Turnaround strategies, Divestment strategies, Business level strategies.	12
Unit III	Functional Strategies: Need & Type of Functional Strategy – Human Resource Strategy, Marketing Strategy, Production Strategy, R & D Strategy, Strategic Alliance, Mergers and Acquisitions.	11
Unit IV	Environmental Scanning and Appraisal: Internal and External Environment. Environmental Scanning, Environmental Analysis, Environmental Appraisal, Strategic Choices and Implementations.	11
Unit V	Model for Strategic Analysis: Me Kisney 7s Model, The Emerging Theory of Manufacturing, Michael Porter's Model for Industry Analysis, Value Chain Approach, BCG Matrix, GE Model, PIMS Model, SWOT Analysis.	14

M.COM. IV SEMESTER

SECURITIES ANALYSIS AND PORTFOLIO MANAGEMENT

COURSE CODE 1030106

Max. Marks 25+75=100

Learning Objectives: Student should have an expert knowledge of securities analysis and portfolio management.

		No. of Lectures Allotted
Unit I:	Introduction: Nature & scope of investment analysis, elements of investment, avenues of investment, approaches to investment analysis, concept of return and risk, measurement of return and risk. Financial assets: Types and their characteristics, sources of financial information, New Financial Instruments.	12
Unit II	Valuation of Securities: Bonds, debentures, preference shares and equity shares, fundamental analysis – Economic analysis, industry analysis and company analysis.	11
Unit III	Technical Analysis: Trends indicators, indices and moving averages applied to technical analysis. Efficient market hypothesis; weak, semi-strong and strong market and its testing techniques.	10
Unit IV	Portfolio Analysis: Estimating rate of return and standard deviation of portfolio, effect of combining the securities, Markowitz risk return optimization, single index model or market model, portfolio total risk, portfolio market risk and unique risk, simple Sharpe's optimization solution.	12
Unit V	Portfolio Performance Evaluation: Measure of return, risk adjusted measure of return market timing, evaluation criteria and procedures. Portfolio diversification.	15

Maa Shakumbhari University, Saharanpur

Syllabus M.Com

(Effective from 2023-24)
(B.Com) as per NEP2020

Year	Semester	Course Code	Core/Effective/ Value Added	Paper Title	Theory/ Practical/ Project	Credits	Internal Marks	External Marks	Total Marks	Minimum Max (INT+EXT)	Teaching ours Theory + Tutorial		
											Theory	Tutorial	
Year-4 as per NEP/Year – I	Semester – VII as per NEP2020/ Semester-I	0730101	Core Compulsory	Management Concept & O.B.	Theory	5	25	75	100	40	4x15=60	1x15=15	
		0730102	Core Compulsory	Corporate Tax Planning	Theory	5	25	75	100	40	4x15=60	1x15=15	
		0730103	Core Compulsory	Statistics Analysis	Theory	5	25	75	100	40	4x15=60	1x15=15	
				Select any one (Optional Paper)									
		0730104	Elective	Research Methodology	Theory	5	25	75	100	40	4x15=60	1x15=15	
		0730105	Elective	Management Information System	Theory	5	25	75	100	40	4x15=60	1x15=15	
	0730165	Core Compulsory	Research Project	Project	4				100	40			
	0730150	Minor Elective & Value Added (for other faculty)		Theory	5	25	75	100	40	4x15=60			
	0830101	Core Compulsory	Marketing Management	Theory	5	25	75	100	40	4x15=60	1x15=15		
	0830102	Core Compulsory	GST & Custom Law	Theory	5	25	75	100	40	4x15=60	1x15=15		
	0830103	Core Compulsory	Financial Mgt.	Theory	5	25	75	100	40	4x15=60	1x15=15		
			Select any one (Optional Paper)										
	0830104	Elective	Advance Management Accounting	Theory	5	25	75	100	40	4x15=60	1x15=15		
0830105	Elective	Customer Relation Management	Theory	5	25	75	100	40	4x15=60	1x15=15			
			Theory	5	25	75	100	40	4x15=60	1x15=15			
			Theory	5	25	75	100	40	4x15=60	1x15=15			
0830165	Core Compulsory	Research Project	Project	4				100	40				
	Core Compulsory		VIVA-VOCE	8	50	150	200	80		120			
0830150	Minor Elective & Value Added (for other faculty)		Theory	5	25	75	100	40	4x15=60				

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M.Com. as per NEP2020

Year	Semester	Course Code	Core/Effective/ Value Added	Paper Title	Theory/ Practical/ Project	Credits	Internal Marks	External Marks	Total Marks	Minimum Max (INT+EXT)	Teaching ours Theory + Tutorial	
Year-5 as per NEP/Year – II	Semester – IX as per NEP2020/ Semester-III	0930101	Core Compulsory	Operations Research	Theory	5	25	75	100	40	4x15=60 1x15=15	
		0930102	Core Compulsory	Corporate Laws & Governance	Theory	4	25	75	100	40	4x15=60 1x15=15	
				<u>Select any one: (Optional Paper)</u>								
		0930103	Elective	Corporate Financial Account	Theory	5	25	75	100	40	4x15=60 1x15=15	
		0930104	Elective	Managerial Economics	Theory	5	25	75	100	40	4x15=60 1x15=15	
		0930165	Core Compulsory	Research Project	Project	4			100	40		
		1030101	Core Compulsory	Human Resources Management	Theory	5	25	75	100	40	4x15=60 1x15=15	
		1030102	Core Compulsory	Advertisement & Sales Management	Theory	5	25	75	100	40	4x15=60 1x15=15	
				<u>Select any two: (Optional Paper)</u>								
				1030103	Elective	Consumer Behaviour	Theory	5	25	75	100	40
Semester – X as per NEP2020/ Semester-IV		1030104	Elective	Supply Chain & Logistic Management	Theory	5	25	75	100	40	4x15=60 1x15=15	
		1030105	Elective	Strategic Management	Theory	5	25	75	100	50	4x15=60 1x15=15	
		1030106	Elective	Security Analysis & Portfolio Management	Theory	5	25	75	100	50	4x15=60 1x15=15	
		1030165	Core Compulsory	Research Project	Project	4			100	50		
			Core Compulsory	Comprehensive Viva Voce	VIVA-VOCE	4	50	150	200	100		120

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