

**M.COM (w.e.f June 2010-11)**

<b>I Year</b>			<b>Instructional System</b>							<b>Credits</b>	<b>Marks</b>
<b>Course Code</b>	<b>SLM Code</b>	<b>Name of the subject</b>	<b>PCP</b>	<b>A W D</b>	<b>V G D</b>	<b>P D P</b>	<b>P E C</b>	<b>P R O</b>	<b>II I L</b>		
M.Com-1	M-210	Human Resource Management	√	√	√	√				4	100
M.Com-2	M-213	Accounting & Financial Analysis (Practical question based on the subject)	√	√	√					4	100
M.Com-3	M-217	(A) Research Methodology	√	√	√					4	100
	C-115	(B) Computer Fundamental					√			6	
M.Com-4	M-219	(A) Production & Operational Management	√	√	√					8	100
	M-218	(B) Marketing Management				√					
M.Com-5	-	Practical Covering M.Com-3 (C-115)					√			2	50
<b>Total</b>										<b>28</b>	<b>450</b>

II Year			Instructional System							Credits	Marks
Course Code	SLM Code	Name of the subject	PCP	A W	V G D	P D P	P E C	P R O	II I L		
M.Com-6	M-243	Security Analysis and Investment Management	√	√	√					5	100
M.Com-7	M-235	Strategic Management	√	√	√					4	100
M.Com-8	M-246	Entrepreneurship Development	√	√	√					6	100
M.Com-9	M-230	(A) Consumer Behavior & Advertising Management	√	√	√					8	100
	M-247	(B) Corporate Governance, Values & Ethics									
M.Com-10	-	Dissertation and Viva Voce						√	√	5	100
<b>Total</b>										<b>28</b>	<b>500</b>

## **I Year**

### **HUMAN RESOURCE MANAGEMENT**

#### **M-210**

**Introduction** : Meaning, Definition, Scope Evolution, Objectives of HRM. Qualities of HR/Personnel Manager, Role of Human Resources Manager, Development of HRM in India, Distinction between HRM and PM.

**Human Resources Planning** : Meaning, Objectives, Benefits of Human Resources Planning, Process and Problems in Human Resources Planning, Recent Implication in HRP, Staffing, Recruitment, Types of Tests.

**Training and Development** : Meaning , Definition, Need , Advantages, Objectives, Importance of Training, Types of Training Differences between Training and Development, Education Classification of Training Methods, Executive Development, Knowledge Management.

**Trade Unions** : Meaning, Characteristic, Functions and Role of Trade Unions, Union Structure, Wages and Salary Administration, Wage Boards and Pay Commissions, Wage Incentives, Quality Circles, Industrial Democracy, Socio- technical Systems.

**Performance Evaluation** : Performance Appraisal, Promotion, Transfer, Demotions, Separation, Grievance Procedure.

**ACCOUNTING AND FINANCIAL ANALYSIS**  
**M-213**

**1. Meaning and Scope of Accounting**

Need Development and Definition of Accounting; Book- Keeping and Accounting; Persons interested in Accounting; Disclosures; Branches of Accounting; Objectives of Accounting.

**2. Accounting Principles**

International Accounting Standards (Only Outlines); Accounting Standards in India.

**3. Accounting Transactions**

Accounting Cycle; Journal; Rules of Debit and Credit; Compound Journal Entry; Opening Entry; Relationship Between Journal and Ledger , Rules Regarding Posting; Trial Balance ; Sub Division of Journal.

**4. Capital and Revenue**

Classification of Income; Classification of Expenditure; Classification Receipts. Accounting Concept of Income ; Accounting Concepts and Income Measurement; Expired Cost and Income Measurement.  
Final Account; Profit and Loss Account; Balance Sheet; Adjustment Entries.  
Rectification of Errors; Classification of Errors; Location Of Errors; Suspense Account; Effect on Profit.

**5. Depreciation Provision and Reserves**

Concept of Depreciation; Causes of Depreciation; Depreciation, Depletion, Amortization and Dilapidation; Depreciation Accounting; Methods of Recording Depreciation; Methods for Providing Depreciation; Depreciation of Different Assets; Depreciation of Replacement Cost; Depreciation Policy as per Accounting Standard; Depreciation Accounting; Provisions and Reserves.

**6. Accounts of Non- Trading Instructions**

Not for Profit Organization, Financial Statements, Income and Expenditure Account, Balance Sheet.

# RESEARCH METHODOLOGY

## M-217

### UNIT I

**Introduction :** Concept of research and its application. Scientific Method; Identification and Formulation of Research Problem. Survey of Literature. Process of research: Steps involved in Research process, Research design- meaning, purpose and principles.

### UNIT II

**Data Collection and Hypothesis :** Observation, Questionnaire, Interview and Case Study . Hypothesis and Testing of Hypothesis , Exploratory, descriptive and Casual research Designs; Basic Principles and Types of Sampling, Precision and accuracy of sample based research; Sampling and non – Sampling errors, sampling distribution.

### UNIT III

**Presentation and Analysis of Data:** Classification, Tabulation and Graphical Representation of Data. Statistical Techniques: Measures of Central Tendency and Variability. Statistical estimation, interval and point estimation; Chi-square test t-test. Linear programming Analysis of variance: One way and two way, factor analysis; Regression analysis, Data analysis using software packages.

### UNIT IV

**Report Writing:** Components and Characteristics; Types of reports; Precautions and Principles of Report and References writing.

# COMPUTER FUNDAMENTAL

## C-115

### Section A

#### **Information Concepts & Processing**

Definition of information, data vs information, introduction to information system, information representation digital media, images, graphics, animation, audio, video, etc. Need a value & quality of information the concept of information entropy & numericals.

### Section B

#### **Computer Appreciation**

Definition of electronic computer, history, generation, characteristics and application of computers, classification of computer RAM, ROM, computer hardware, CPU, various I/O devices, peripherals, storage media, software definition and concepts.

### Section C

#### **Data Communication & Networks**

Computer networks, networking of computers, introduction to LAN, WAN, MAN, network topologies, basic concepts in computers, computers networks, introduction to GPRS, CDMA, GSM & FM technologies.

### Section D

#### **Introduction to Internet Technologies**

HTML, DHTML, WWW, FTP, TELINET, web browser, net surfing, search engines, E-mail, ISP, e-commerce, public key, private key, safety of business transaction on web.

#### **Concepts in Operation System**

Elementary concepts in operations system, GUI, introduction to DOS, MS windows, Classification of computers, RAM, ROM, computer hardware, CPU, various I/O devices, peripherals storage media, software definition and concepts.

**PRODUCTION AND OPERATION MANAGEMENT  
M-219**

**SECTION-A**

**1. Work Study**

- Methods Study – Process chart, Flow Process chart , Flow Diagram, Man and Machine chart and two handed chart.
- Work measurement – Time Study, Tools and in time study, Performance rating, Allowances and use of same time standards, time and motion study.
- Principles of human motion economy (introduction to ergonomics).

**2. Plant Layout and Material Handling**

- Concept of plant layout
- Types of layout (Process, Product and Combination type) ; their characteristics; Merits and Demerits
- Factors affecting plant layout.
- Work Station design; Factors considered in designing a work station.
- Introduction and functions of material handling.
- Selection of material handling equipment for different equipment.

**SECTION-B**

**3. Production Planning and Control**

- Types of production: Job, batch and mass production.
- Material planning and allocation.
- Process planning and sheet.
- Inventory control: Need and advantages of inventory control.

**4. Inspection and Quality Control**

- Inspection.
- Need and Planning of Inspection.
- Types of Inspection.
- Role of operator and inspector in Inspection.
- Quality control and quality assurance.
- Meaning and need for Quality Control.
- Statistical quality control.
- Acceptance Sampling (Single sampling and sequential sampling plans).
- Control charts for variables and attributes, Interpretation of patterns in control charts, O.C. curves.
- Concept of TOM
- Machine Capability studies.

## SECTION –C

### **5. Standards and Codes**

- National and International Codes.
- ISO-9000, concept and its evolution and implications

### **6. Repair and Maintenance**

- Objectives and importance of maintenances.
- Different types of maintenance.
- Nature and Maintenance problem.
- Range of maintenance activities.
- Schedules of preventive maintenances.
- Advantages of preventive maintenances.

## SECTION-D

### **7. Cost Estimation**

- Introduction and functions of cost estimation.
- Estimation procedure.
- Estimation of costs and ladder of costs.
- Overhead expenses and Distribution of overhead expenses.
- Calculation of cost of machining and metal.

### **8. Value Engineering**

- Concept of value engineering and techniques.



## **SECTION A : Introducing to Marketing**

### **Unit I :**

**Marketing :** Definition, Key Concepts and Trends; Marketing Environment; Marketing Strategy : Market Segmentation, Target Marketing Selection and Marketing Mix.

## **SECTION B : Consumer Behavior**

### **Unit II :**

**Consumer Behavior :** Customer Decision Making Framework, Buying Process; Customer Satisfaction Relationship Marketing .The Product : Meaning, Levels, Product Mix Decisions, Product Life Cycle, New Product Development ; Pricing: Objective and Strategies.

## **SECTION C : Promotion and Distribution**

**Unit III :** Marketing Information Systems and Marketing Research; Promotion : Meaning, Types and Strategies; Channel Management, Supply Chain Management; Sales- force Management and process of Personal Selling.

## **SECTION D : Global Marketing**

**Unit IV :** Contemporary Issues in Marketing : Green Marketing; Global Marketing; Retailing in India; Brand Management; Competitive Strategies; Customer Loyalty.

## **II Year**

### **SECURITY ANALYSIS AND INVESTMENT MANAGEMENT**

**M-243**

## **UNIT-I**

**Overview of Capital Market:** Market of Securities, Stock Exchange and New Issue Market-their nature, structure, functioning and limitations; Trading of Securities: equity and debentures/bonds, Regulatory Mechanism: SEBI and its guidelines, Investor Protection.

## **UNIT-II**

**Risk and Return:** Concept of risk, Measures of risk and return, calculation, trade off, systematic and unsystematic risk components. Nature of Stock Markets: EMH (Efficient Market Hypothesis) and its implications for investment decision. Valuation of Equity: Nature of equity instruments, Equity Valuation Models. Approaches to Equity Valuation: Technical Approach- overview of concept and tools used and Fundamental Approach-economy, industry and company analysis. Valuation of Debentures/Bonds: Nature of bonds, Valuation, Bond theorem, Term structure of interest rates, Duration. Valuation of Derivatives (Options and futures): concept, trading, valuation.

## **UNIT-III**

**Portfolio Analysis and Selection:** Portfolio concept, Portfolio risk and return, Beta as a measure of risk, calculation of beta, Selection of Portfolio: Markowitz's Theory, Single Index Model, Capital market theorem, CAPM (Capital Assets Pricing Model) and Arbitrage Pricing Theory.

## **UNIT-IV**

**Portfolio Management and Performance Evaluation:** Performance evaluation of existing portfolio, Sharpe and Treynor measures; Finding alternatives and revision of Portfolio' Portfolio Management and Mutual Fund Industry.

## **STRATEGIC MANAGEMENT (M-235)**

### **UNIT I**

Introduction, Strategic Management, Business Policy, Corporate Strategy, Basic Concept of Strategic Management, Mission, Vision, Objectives, Impact of globalization, Basic Model of

Strategic Management, Strategic Decision Making, Impact of Internet and E-Commerce, Role of Strategic Management in Marketing, Finance, HR and Global Competitiveness.

#### **UNIT II**

Environmental Scanning, Industry Analysis, Competitive Intelligence ETOP Study, OCP, SAP Scanning, Corporate Analysis, Resource based approach, Value-Chain Approach, Scanning Functional Resources, Strategic Budget and Audit.

#### **UNIT III**

SWOT Analysis, TOWS Matrix, Various Corporate Strategies: Growth/ Expansion, Diversification, Stability, Retrenchment & Combination Strategy. Process of Strategic Planning, Stages of corporate development, Corporate Restructuring, Mergers & Acquisitions, Strategic Alliances, Portfolio Analysis, Corporate Parenting, Functional Strategy, BCG Model, GE 9 Cell, Porters Model: 5 Force and Porters Diamond Model, Strategic Choice.

#### **UNIT IV**

Strategy Implementation through structure, through Human Resource Management: through values and ethics. Mc Kinsey's 7S Model, Organization Life Cycle, Management and Control, Activity based Costing, Strategic Information System.  
Case Study related to the Entire Syllabus.

### **ENTREPRENEURSHIP DEVELOPMENT (M-246)**

#### **UNIT I**

**Entrepreneurship:** Definition of Entrepreneur, Internal and External Factors, Functions of an Entrepreneur, Entrepreneurial motivation and Barriers, Classification of Entrepreneurship,

Theory of Entrepreneurship, Concept of Entrepreneurship, Development of entrepreneurship; Culture, stages in entrepreneurial process.

## **UNIT II**

**Creativity and Entrepreneurial Plan:** Idea Generation, Screening and Project Identification, Creative Performance, Feasibility Analysis: Economic, Marketing, Financial and Technical; Project Planning: Evaluation, Monitoring and Control segmentation. Creative Problem Solving: Heuristics, Brainstorming, Synectics, Value Analysis, Innovation.

## **UNIT III**

**International Entrepreneurship Opportunities:** The nature of international entrepreneurship, Importance of international business to the firm, International versus domestic entrepreneurship, Stages of economic development. Institutional support for new ventures: Supporting Organizations; Incentives and facilities; Financial Institutions and Small scale Industries, Govt. Policies for SSIs.

## **UNIT IV**

**Family and Non Family Entrepreneur:** Role of Professionals, Professionalism vs family entrepreneurs, Role of Woman entrepreneur. Venture Capital: Venture capital, Nature and Overview, Venture capital process, locating venture capitalists.

## **CONSUMER BEHAVIOR & ADVERTISING MANAGEMENT (M-230)**

### **UNIT I**

**Introduction :** Defining consumer Behavior, Reasons for Studying Consumer Behavior, Understanding Consumer and Market Segments, Environmental Influences on Consumer

Behaviour : Culture, Subcultures, Social Class, Reference Group and Family Influences, Personal Influences and Diffusions of Innovations.

## **UNIT II**

Individual determinants of Consumer Behaviour, Motivation, Personality and Self Concept, Consumer Perception, Consumer Learning, Consumer Attitude Formation and Change.

Consumer Decision Process: Problem Recognition, Search and Evaluation, Purchasing Processes, Post-Purchase Behaviour, Consumer Behaviour Models, Consumerism, Organization Buying Behaviour.

## **UNIT III**

Communication, Process of Communication, Marketing Communication, Objectives of Marketing Communication, Integrated Marketing Communication (IMC), Factors contributing to IMC, Participants in IMC, IMC Promotion Mix, IMC Management & Planning Model, Challenges in IMC, Promotion Mix, Sponsorship: POP: Supportive Communication, Role of E-Commerce in Marketing Communication.

## **UNIT IV**

**Advertising Management, Overview :** Meaning, Nature and Scope of Advertising, Advertising and Other Promotional Tools, Role of Advertising in Promotion Mix, Process of Advertising, Customer and Competitor Analysis, STP Strategies for Advertising.

Campaign Planning: Message Creation, Copywriting. Role of Creativity in Copywriting Media Planning, Testing of Advertising Effectiveness, Preparation and Choice of Methods of Advertising Budget, Ethical and Social Issues in Advertising, Management of Advertising Agencies, Role of Advertising in Natural Development.

## **CORPORATE GOVERNANCE, VALUES & ETHICS (M-247)**

### **UNIT I**

**Corporate Governance :** Issues, need of corporate governance code, Code of Corporate Practices, Social Responsibility of Corporates, Corporate Social Reporting, Corporate

Governance and the Role of Board (BOD), Corporate Governance System Worldwide, Corporate Disclosure and Investor Protection in India

#### **UNIT II**

**Values impact in Business :** Indian Value System and Values, Teaching from scriptures and tradition (Geeta, Ramayana, Mahabharata, Upanishads, Vedas, Bible and Quran)

#### **UNIT III**

**Ethics impact in Business :** Ethical Issues in Capitalism and market systems, Ethics and social responsibility, Ethics and marketing, Ethics in finance, Ethics and human resource, Ethics and Information Technology.

Ethical theories and approaches, Intellectual property rights like designs, patents, trade marks, copy rights,

#### **UNIT IV**

**Corporate Strategy :** Global industrial competition, Information Technology, Competitive Strategy, Benchmarking, Total Quality Management, Brand Building, Promotional Strategies, Corporate Restructuring, Mergers and Acquisitions, Supply Chain Management, Horizontal Organisation, Diversification, The Indian Scene.