

SANSKARAM UNIVERSITY JHAJJAR



**Scheme of Examination and Syllabus for M.Com
Hons.**

Under Multiple Entry-Exit, Internships and CBCS-LOCF in according to NEP2020

w.e.f. 2024-25

Programme Specific Outcomes

PSO	Description
PSO-1	To improve skills and personality of the students required in the job market
PSO-2	Students undergoing commerce course can learn business planning, decision making, Finance, Marketing, HRM etc. which will enable them to become an entrepreneur and placed themselves at better position in the industry.
PSO-3	To encourage for research work, in the area of Marketing, Finance, HR and Management.
PSO-4	Knowledge acquired by the students in the programme would increase understanding about commerce which will be useful for the students in their future higher studies in the field of research.
PSO-5	To make the learner aware about knowledge of Management, Ethical issues, E-commerce and logistics management with skills and employment prospect.
PSO-6	Commerce programme provides knowledge which fosters self-employability and try to meet manpower requirements of different sectors of the economy as well as industries.
PSO-7	It develops ethical values and overall personality of the learner which is needed for personal growth as well as development of the nation.
PSO-8	The course provides an extreme and rigorous base for teaching, research, and allied business administrations.
PSO-9	A learner will gain knowledge of Taxation, Accounting concept and its implications.

Postgraduate Attributes

- Disciplinary Knowledge
- Creative and Critical Thinking
- Reflective Thinking
- Problem Solving
- Analytical Reasoning
- Communication Skills
- Research Skills
- Life Skills
- Multicultural Competence
- Moral and Ethical Values
- Life-long Learning
- Global Competence

SCHEME OF THE PROGRAMME: M.COM.(2 YEAR)

Semester 1

Course Code	Course Title	Course ID	L	T	P	Credits	Marks		
							Internal	External	Total
DSC									
081301001	Accounting for Managerial Decisions		4	0	0	4	40	60	100
081301002	Managerial Economics		4	0	0	4	40	60	100
081301003	Organizational Behavior		4	0	0	4	40	60	100
General Elective Course(s)									
(One from Pool of Courses)	E- filling of returns Management Concepts		4	0	0	4	40	60	100
Ability Enhancement Course(s)									
(One from Pool of Courses)	Digital Marketing (BL) Entrepreneurship Development		3	0	0	3	40	60	100
Skill Enhancement Course(s)/VOC									
(One from Pool of Courses)	Collective Bargaining & Negotiation Skills Business Communication (BL)		2	0	0	2	20	30	50
Value Addition Course(s)									
	Computerized Accounting(BL)		2	0	0	2	20	30	50
Total						23			600

***BL – Blended Mode of Learning**

SCHEME OF THE PROGRAMME: M.COM.(2 YEAR)

Semester 2

Course Code	Course Title	Course ID	L	T	P	Credits	Marks		
							Internal	External	Total
DSC									
081302001	Financial Management & Policy		4	0	0	4	40	60	100
081302002	Quantitative Techniques		4	0	0	4	40	60	100
081302003	Global Business Environment		4	0	0	4	40	60	100
General Elective Course(s)									
(One from Pool of Courses)	Foreign Exchange Management(BL) Women Entrepreneurship		4	0	0	4	40	60	100
Ability Enhancement Course(s)									
(One from Pool of Courses)	International Trade and Logistics Contemporary Issues in Commerce		3	0	0	3	40	60	100
Skill Enhancement Course(s)/VOC									
(One from Pool of Courses)	Goods and Services Tax (BL) Team Development and Leadership		2	0	0	2	20	30	50
Value Addition Course(s)									
MCVA207	Legal Environment of Business (BL)		2	0	0	2	20	30	50
Total						23			600

***BL – Blended Mode of Learning**

SCHEME OF THE PROGRAMME: M.COM.(2 YEAR)

Semester 3

Course Code	Course Title	Course ID	L	T	P	Credits	Marks		
							Internal	External	Total
DSC									
081303001	Corporate Tax Planning and Management		4	0	0	4	40	60	100
081303002	Ethics, Corporate Governance and Stability		4	0	0	4	40	60	100
081303003	Business Research Methods		4	0	0	4	40	60	100
General Elective Course(s)									
(One from Pool of Courses)	Industrial Relations and Compensation Laws Consumer Behavior		4	0	0	4	40	60	100
Skill Enhancement Course(s)/ Internship/Apprenticeship/project/Community Outreach									
Project/Training/ Internship (One from Pool of Courses)	Business Plan Project		0	6	0	6	50	50	100
Total						22			500

SCHEME OF THE PROGRAMME: M.COM.(2 YEAR)

Semester 4

Course Code	Course Title	Course ID	L	T	P	Credits	Marks		
							Internal	External	Total
DSC									
081304001	Strategic Management		4	0	0	4	40	60	100
Discipline Specific Elective Course(s)									
(One from the pool of Courses)	Advanced Corporate Accounting Advanced Management Accounting Marketing Research Supply Chain Management Strategic Human Resource Management Management of Industrial Relation		4	0	0	4	40	60	100
(One from the pool of Courses)	Multinational financial Management Corporate Finance International Marketing Advertising Management Employees Relationship Management Knowledge Management		4	0	0	4	40	60	100
General Elective Course(s)									
(One from the Pool of Courses)	Risk Management Financial Institutions & Markets		4	0	0	4	40	60	100
Dissertation/Internship/Academic Project/Entrepreneurship									
	Dissertation		0	6	0	6	50	50	100
Total						22			500

DETAILED SUMMARY OF THE COURSES FOR M.COM (TWO YEAR)

DETAIL OF THE COURSES			
Courses	No. of Courses	No. of Credits per courses	Total No. of Credits
DSC	10	04	40
Discipline Specific Elective Courses	02	04	08
General Elective Courses	04	04	16
Ability Enhancement Courses	02	03	06
Skill Enhancement Courses	02	02	04
Value Addition Courses	02	02	04
Dissertation/Internship/Academic Project/Entrepreneurship	02	06	12
Total	24	25	90

Master of Commerce (2 Year) w. e. f 2024-25

Semester I

DSC-081301001

Accounting for Managerial Decisions

Time: 3 Hours

MM: 60

Credits: 04:0:0=04

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

1. Know the concept and scope of management accounting, define the role of management and designing management information system for business organizations.
2. Understand the concept of responsibility accounting and measure the performance.
3. Enable the students to learn the preparation and application of budgetary statements, standard-costing and marginal costing.
4. Prepare the students to apply the recent accounting systems required to meet the challenges of competitive business environment.

Unit I- Management Accounting: Meaning, objectives, nature, tools& techniques of management accounting; Installation of management accounting system; Role of management accountant. Management Information System and Reporting: Objectives, types and methods of reporting, reporting needs at different levels of management; Designing and installation of a reporting system.

Unit II-Responsibility Accounting and Divisional Performance Measurement: Meaning, significance and fundamental aspects of responsibility accounting; Responsibility centers; Divisional performance evaluation: Measures of performance - Return on Investment vs. residual Income; Methods and Problem of transfer pricing.

Unit III-Budgeting: Essentials of budgeting; Kinds of budgets; Budgetary control; Zero-base budgeting. Standard Costing and Variance Analysis: Types of standards, Setting of standards and their revision; Variance analysis – Material, labour and overheads, control of variances.

Unit IV-Marginal Costing and Break-even Analysis: Concept, Marginal costing versus absorption costing, Preparation of income statements, Break-even analysis & Cost-Profit- volume analysis; Composite break-even-point, managerial applications of marginal costing.

Suggested Readings:

1. Anthony, Robert: *Management Accounting*, Tarapore -wala, Mumbai.
2. Barfield, Jessie, Ceily A. Raiborn and Michael R. Kenney: *Cost Accounting: Traditions and Innovations*, South -Western College Publishing, Cincinnati. Ohio.
3. Decoster, Don T. and El den L. Schafer: *Management Accounting: A Decision Emphasis*, John Wiley and Sons Inc., New York.
4. Garrison, Ray H. and Eric W. Noreen: *Management Accounting*, Richard D. Irwin, Chicago.

Master of Commerce (2 Year) w.e.f 2024-25
Semester I
DSC-081301002
Managerial Economics

Time: 3 Hours

MM: 60
Credits: 04:0:0=04

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

1. Estimate trends in demand through various forecasting techniques.
2. Analyze the cost behavior for production decisions.
3. Understand types of market conditions and taking decisions accordingly.
4. Study the different business phases such as boom, depression, inflation, etc. for effective decision making.

Unit I - Nature and significance of managerial economics: Demand Analysis: Demand and Elasticity of Demand; Demand estimation for major consumer durable and non-durable products; Demand forecasting techniques.

Unit II - Production analysis and cost analysis: Production functions in short run and long run. Cost concepts, Cost behavior in short run and long run.

Unit III - Price Determination Under Different Market Conditions: Characteristics of different market structures; Price determination and firm's equilibrium under perfect competition, monopoly & discriminating monopoly, monopolistic competition, and oligopoly.

Unit IV - Business Cycles: Nature and phases of business cycle, theories of business cycle- psychological, profit, monetary, innovation, Cobweb, Samuelson, and Hicks theories.
Inflation: Definition, characteristics, and types; Inflation in terms of demand-pull and cost-push factors; Effects of inflation.

Suggested Readings:

1. Peterson, Lewis, *Managerial Economics*, Prentice Hall of India, New Delhi
2. Salvatore, *Managerial Economics in Global Economy*, Thomson Learning.
3. E. F Brigham & J.L Pappas, *Managerial Economics*, Dried & Press
4. Diwedi, D.N *Managerial Economics*, Vikas Publishing House, New Delhi
5. Mehta, P.L *Managerial Economics*, Sultan Chand, New Delhi
6. R.L Varshnay, *Managerial Economics*, Sultan Chand Publications

Master of Commerce (2 Year) w. e. f 2024-25
Semester I
DSC-081301003
Organizational Behavior

Time: 3 Hours

MM: 60
Credits: 04:0:0=04

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

1. Know the conceptual framework and development of organizational behavior.
2. Understand the determinants and theories of personality.
3. Apply the understanding of perception and learning in managing people at workplace.
4. Apply the understanding of the group dynamics and transactional analysis in dealing with people in organizations.

Unit I - Organizational Behavior: Concepts and Significance; Human Relations and Organizational Behavior – Historical Development of Organizational Behavior; Industrial Revolution; Scientific Management, The Human Relations Movements, Hawthorne Studies; Meaning and Definitions of Organizational Behavior; Features of OB; Basic Assumptions; Contributing Disciplines to OB; Emergence of HR and OB, Approaches to Organizational Behavior; Classical Approach; Neo-Classical; Modern approach; Scope of OB; Nature/Fundamental concepts of OB; Nature of People; Nature of Organizations; Determinants of Organizational Behavior; Significance of OB; Criticism.

Unit II - Personality: Concept of Personality; Major Determinants of Personality; Biological Contribution; Socialization; Culture; Situational Factors; Major Personality Attributes influencing Organizational Behavior; Theories of Personality; Psychoanalytic Theory (Freud's Theory); New Freudian Theories; Trait Theories; Social Learning Theory; The Self Theory; Need Theories; Holistic Theories; Personality and Organizational Behavior.

Perception: Nature, Importance and process of Perception; Perceptual Selectivity; Internal Factors; External Factors; Distortion in Perception; Managerial Implications of Perception; Managing the Perception Process.

Unit III - Learning: Introduction; Theories of Learning; Classical Conditioning Theory; Operant or Instrument Conditioning Theory; Cognitive Learning Theory; Social Learning Theory; Modeling; Shaping Behavior; Learning and Organizational Behavior or Significance of Learning.

Unit IV - Group Dynamics: Concept; Components of Group Dynamics; Group Norms; Group Role; Group Status; Group Size; Group Leadership; Group Composition; Proxemics and Group Dynamics; Group Cohesiveness; Determinants of Cohesiveness; Consequences of Group Cohesiveness; Relationship between Group Cohesiveness and Productivity. Organizational Change and Development.

Suggested Readings:

1. Griffin, Ricky W.: *Organizational Behavior*, Houghton Mifflin Co., Boston.
2. Ivancevich, John, and Micheol T. Matheson: *Organizational Behavior and Management*, Business Publication Inc. Texas.
3. Koontz, Harold, Cyril O Donnell, and Heinz Weihrich: *Essentials of Management*, Tata

McGraw Hill, New Delhi.

4. Luthans, Fred: *Organizational Behavior*, McGraw Hill, New York.
5. Newstrom, John W. and Keith Davis: *Organizational Behavior: Human Behavior at Work*, Tata McGraw Hill, New Delhi.
6. Robbins, Stephen P.: *Organizational Behavior*, Prentice Hall, New Delhi.
7. Steers, Richard M., and J. Stewart Black: *Organizational Behavior*, Haper Collins College Publishers, New York.
8. Sukla, Madhukar: *Understanding Organizations: Organization Theory and Practice in India*.
9. Singh, Hawa: *Organizational Behavior*, V.K. Global Publications Private Ltd., New Delhi.

Master of Commerce (2 Year) w. e. f 2024-25
Semester I
GE 1
E-Filing of Returns

Time: 3 Hours

MM: 60
Credits: 04:0:0=04

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

1. Know the difference between e-filing and regular filing of Income tax returns and understand the circumstances when e-filing is mandatory.
2. Understand the basic process of computing taxable income and tax liability and know about various types of income tax return forms.
3. Understand the concept of advance payment of tax and tax deduction at source and develop the ability of e-filing of TDS returns.
4. Know about various types of GST returns and their filing.

Unit I- Conceptual Framework: e-filing Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing; types of e-filing; e-filing process; relevant notifications. Documents required for e- filing.

Unit II- Income tax and e-filing of ITRs Introduction to income tax – basic terminology; types of assessee; income taxable under different heads; basics of computation of total income and tax liability; deductions available from gross total income; PAN card; due date of filing of income tax return. Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to Income Tax Portal; preparation of electronic return (practical workshops)

Unit III- TDS and e-Filing of TDS returns Introduction to the concept of TDS; provisions relating to advance payment of tax; schedule for deposit of TDS; schedule for submission of TDS returns; prescribed forms for filing of TDS returns; exemption from TDS – Form 13, 15G, 15H; Practical workshop on e-filing of TDS returns

Unit IV- Filing of GST returns: GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B

Suggested Readings:

1. Ahuja, Girish. and Gupta. Ravi. Systematic Approach to Income Tax. Bharat Law House, Delhi.
2. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
3. Bansal, K. M., GST & Customs Law, Taxmann Publication.
4. Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017
5. Singhania V. K , GST & Customs Lax, Taxmann Publication.
6. Singhania, Vinod K. and Singhania Monica. Students' guide to Income Tax. University Edition. Taxmann Publications Pvt Ltd., New Delhi
7. Sisodia Pushpendra, GST Law, Bharat Law House

Master of Commerce (2 Year) w. e. f 2024-25
Semester I
GE 2

Management Concepts

Time: 3 Hours

MM: 60
Credits: 04:0:0=04

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

1. Know the basic concept and importance of management
2. Understand the theories involved in management
3. Understand the role of communication in managing organisations

Unit-I- Schools of Management Thought: Scientific, process, human behavior and social system school; Decisions theory school; Quantitative and system school; Contingency theory of management; Managerial skills. Managerial Functions: Planning –concept, significance, types; Organizing-concept, principles, theories, types of organizations, authority, responsibility, power, delegation, decentralization; Staffing; Directing; coordinating; control- nature, process, and techniques.

Unit-II- 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.

Unit-III- Leadership: concept; Leadership styles; Theories- trait theory, behavioral theory, Fiedler's contingency theory; Hersey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership.

Unit-IV- Interpersonal and Organisational communication: concept of two-way communication; communication process; Barriers to effective communication types of organisational communication, improving communication, transactional analysis in communication

Suggested Readings:

1. Griffin, Ricky W: ;Organisational Behaviour, Houghton Mifflin co., Boston.
2. Hellreigel, Don, John W. Slocum, Jr., and Richards W. Woodman: Organizational Behavior, south western college Publishing, Ohio.
3. Hersey, Paul, Kenneth H. Blanchard and Dewey E Johnson: Management of Organisational Behaviour:
4. Utilising Human Resources, Prentice Hall, New Delhi.
5. Ivancevich; John and Micheel T. Matheson: Organisational Behaviour and Management, Tata McGraw-Hill, New Delhi.
6. Luthans, Fred: Organizational Behaviour, McGraw-Hill, New

Master of Commerce (2 Year) w. e. f 2024-25
Semester I
AEC-1
Digital Marketing

Time: 3 Hours

MM: 60
Credits: 03:0:0=03

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

1. Know about the concept of marketing on digital platforms
2. Apply SEO and SEM in the real-world situations
3. Understand the need of social media in marketing

Unit I: Introduction to digital marketing: Concept, emergence advantages and limitation of digital medium over other media, Impact of internet on consumer buying behaviour. Domain names; Website hosting; Lead generation; Ethical and Legal Issues in the field of digital marketing.

Unit II: Search Engine Optimisation (SEO): Introduction to SEO; understanding search engines; basics of keyword research; On-page and off-page Search Engine Optimisation.

Unit III: Search Engine Marketing (SEM): Introduction to SEM; Google Ad words; keywords; bidding and budget; quality score; creating and optimising campaign. Google Analytics; Content marketing; Affiliate marketing; Email marketing; Mobile marketing.

Unit IV :Social media marketing: Introduction; approach to social media; types of social media websites; blogging; social media engagement; social media ROI; using social media for branding and promotion. Marketing on Facebook, LinkedIn, Youtube, Instagram, Pinterest.

Suggested Readings:

1. Seema Gupta, Digital Marketing, The Tata MacGraw Hill, New Delhi
2. Ian Dodson, The Art of Digital Marketing, The Wiley India Pvt. Ltd., New Delhi.

Master of Commerce (2 Year) w. e. f 2024-25

Semester I

AEC-2

Entrepreneurship Development

Time: 3 Hours

MM: 60

Credits: 03:0:0=03

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

1. Develop an entrepreneurial mindset and learn to think differently under the supervision and coaching of faculty
2. Experience the steps involved in launching and developing an innovative business with start-up founders and corporate entrepreneurs
3. Anchor entrepreneurial projects in sustainable growth and create meaning

Unit I-Introduction: Concept of Entrepreneurship; Types of entrepreneurs; Role of entrepreneurship in economic development; Factors impacting emergence of entrepreneurship; Managerial vs. entrepreneurial approach; Characteristic of successful entrepreneurs; Entrepreneurship process; Women entrepreneurs; Social entrepreneurship; Entrepreneurial challenges

Unit II-Entrepreneurship Development and Leadership: Entrepreneurial class theories; Entrepreneurial training; EDP programmes; International Entrepreneurship- Opportunities and challenges; Entrepreneurial challenges; Source of innovative ideas; Entrepreneurship and creativity; Techniques for generating ideas, Impediments to creativity.

Unit III- New Venture Planning: Methods to initiate ventures; Developing a marketing plan- customer analysis, sales analysis and competition analysis, steps in marketing research; Marketing mix; Business plan

Unit IV- Financing Venture: Financing stages; Sources of finance; Venture capital; Criteria for evaluating new venture proposals; Evaluating Venture Capital- process; Sources of financing for Indian entrepreneurs.

Suggested Readings:

1. Arya, K. (2016). Entrepreneurship: Creating and Leading an Entrepreneurial Organization. Pearson.
2. Hisrich, R. D., Shepherd, D. A. & Peters, M. P. (2016). Entrepreneurship. McGraw-Hill Education.
3. Galindo, C. R. (2018). The Entrepreneur's Guide To Winning: 7 Arts You Need To Master To Win The Game Of Business. CreateSpace Independent Publishing.
4. Ramachandran, K. (2014). Entrepreneurship Development: Indian cases on Change Agents. Tata McGraw Hill.
5. Robinson, P. J. (2017). A Guide for Writing Your Business Plan.

Master of Commerce (2 Year) w. e. f 2024-25
Semester I
SEC-1
Collective Bargaining and Negotiation Skills

Time: 3 Hours

MM: 30
Credits: 02:0:0=02

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

1. Identify issues in collective bargaining, its significance.
2. Work on liaison in negotiations
3. Differentiate between negotiations, collective bargaining and use of its approaches.

Unit I: Meaning and Characteristics of Collective Bargaining; Critical Issues in Collective Bargaining

Unit II: Theories of Collective Bargaining: Hick's Analysis of Wages Setting under Collective Bargaining, Conflict-choice Model of Negotiation, A Behavioural Theory of Labour Negotiation.

Unit III: Negotiating a Contract Meaning of Negotiations, Pre-negotiation- Preparing the Charter of Demand(s), Creating the Bargaining Team, Submission of COD, Costing of Labour Contracts

Unit IV: Negotiation Process; Effective Negotiation-Preparing for Negotiation, Negotiating Integrative Agreements

Suggested Readings:

1. Dubey,S and Jain,P (2017) Collective Bargaining and negotiation Skills. Bookage Publications.
2. Salamon, Michael. Industrial Relations, (2001), Theory & Practice. London. Prentice Hall.
3. Venkataratnam, C. S. (2017), Industrial Relations: Text and Cases. Oxford University Press, Delhi.

Master of Commerce (2 Year) w. e. f 2024-25

Semester I

SEC-2

Business Communication

Time: 3 Hours

MM: 30

Credits: 02:0:0=02

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

1. Realize the significance of effective communication in business.
2. Gain knowledge on drafting of official letters and documents.
3. Learn electronic communication and understanding privacy issues.

Unit I- Communication: introduction, need, importance, process, fundamental concept of business communication, Roles and Flows in Organizations: Meaning and process of communication (with reference to Mintzberg's managerial roles).

Unit II- Business Correspondence: Inviting quotations, Sending quotations, Placing orders, Social and public relations correspondence

Unit III- Reading and writing shorter business messages – invitations, thank you notes, greetings and congratulations.

Unit IV- Technology and Communication: Introduction to electronic communication; Privacy and data security issues in business communication.

Suggested Readings:

1. Andrews, D. C., & Andrews, W. D. (2003). Management Communication: A Guide. Boston: Cengage Learning.
2. Canavor, N. (2012). Business Writing in the Digital Age. California: SAGE Publications.
3. Guffey, M. E., & Loewy, D. (2013). Essentials of Business Communication. Boston: Cengage Learning.
4. Locker, K., & Kaczmarek, S. (2009). Business Communication: Building Critical Skills. New York: McGraw Hill Education.
5. Newman, A. (2017). Business Communication: In Person, In Print, Online. Boston: Cengage Learning.

Master of Commerce (2 Year) w. e. f 2022-23

Semester I

VAC-1

Computerised Accounting

Time: 3 Hours

MM: 30

Credits: 02:0:0=02

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

1. Know how to use digital platforms for accounting
2. Understand the application of ERP in accounting
3. Post the day-to-day stock operations into computerized form

Unit I- Maintaining chart of Accounts in ERP: Introduction-Getting Started with Enterprise Resource Planning (ERP)

Unit II- - Mouse/Keyboard Conventions-Company Creation, Shut a Company, Select a Company, Alter Company, Single Ledger Creation, Multi-Ledger Creation, Altering and Displaying Ledgers.

Unit III- Maintaining Stock-Keeping Units (SKU): Introduction, Inventory Masters in ERP, Creating Inventory Masters

Unit IV- Creation of Stock Group, Creation of Units of Measure, Creation of Stock Item, Creation of Godown, Defining of Stock Opening Balance in ERP Stock Category, Reports.

Suggested Readings:

1. Computerised Accounting: Garima Agarwal, Himalaya
2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
4. Aakash Business Tools: Spoken Tutorial Project IIT Bombay
5. Mastering Tally: Dinesh Maidasani, Firewal Media
6. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications
7. Computerised Accounting and Business Systems: Kalyani Publications
8. Manuals of Respective Accounting Packages
9. Tally ERP 9: J.S. Arora, Kalyani Publications.

Master of Commerce (2 Year) w. e. f 2024-25
Semester II
DSC- 081302001
Financial Management & Policy

Time: 3 Hours

MM: 60
Credits: 04:0:0=04

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

1. Acquaint with dividend decisions & models.
2. Know the determinants of capital structure and analyze EBIT-EPS.
3. Know the broad areas and techniques of corporate restructuring.
4. Understand and implement financial restructuring.

Unit I – Financial Management: meaning, scope & recent development; Capital Structure Decisions: Concept & importance, Determinants of capital structure, theories of capital structure, optimum capital structure, financial indifference point; Leverage: Operating, financial & combined leverage, EBIT-EPS analysis.

Unit II - Dividend Decisions: Types & determinants of dividend decisions, Dividend models, corporate dividend practices in India.

Unit III - Corporate Restructuring: Need and broad areas of corporate restructuring, objectives, techniques of corporate restructuring.

Financial Restructuring: Need & steps in financial restructuring, reorganization of capital, buy- back of shares-concept, necessity, and procedure. Financial management of sick units.

Unit IV - Mergers & Takeover: Types & objectives, legal and procedural aspect of mergers and takeover process, valuation & financing of mergers & acquisitions, post-merger problems & reorganization, taxation, and financial aspects of mergers, takeover defenses. An overview of mergers & takeovers in India.

Suggested Readings:

1. Ravi M. Kishore: *Financial Management*, Taxmann Publications Pvt. Ltd., New Delhi.
2. Sinha, Pradip Kumar: *Financial Management*, Excel Books, New Delhi
3. Van, Horne: *Financial Management and Policy*, Prentice Hall of India, New Delhi.
4. Hampton: *Financial Decision Making*, Prentice Hall of India, New Delhi.
5. Prasanna, Chandra: *Financial Management*, Tata McGraw Hill, New Delhi.
6. Khan, M. Y. and Jain, P.K.: *Financial Management*, Tata McGraw Hill, New Delhi.

Master of Commerce (2 Year) w. e. f 2024-25
Semester II
DSC-081302002
Quantitative Techniques

Time: 3 Hours

MM: 60
Credits: 04:0:0=04

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

1. Understand the concept of quantitative techniques
2. Know the uses of parametric and non-parametric tests
3. Acquaint with statistical quality control methods and advanced statistical techniques

Unit I- Quantitative Techniques: An introduction to quantitative techniques, classification of quantitative techniques, role / uses of quantitative techniques in business and industry, their functions, their scope and limitations of quantitative techniques.

Unit - Analysis of Variance: Introduction, assumptions, Techniques of Analysis of Variance – one way classification and two way classifications. F-Test.

Unit III -Non-Parametric Tests: sign-Test, Sign test for paired observations, Wilcoxon signed – rank tests, Wald – Wolfo –Witz test, Kruskal Wallis – Test and The Mann - Whitney – U-Test.

Unit IV- Linear Programming and Network –Analysis. Linear Programming: Uses, applications, data requirement and limitations. Simplex Method. Net Work Analysis: CPM and PERT; Significance of PERT to a Manager Network activity, Network analysis. Critical Path method, Limitations of CPM, Limitations of PERT.

Suggested Readings:

1. Chou-Ya-Lun: Statistical analysis, Holt, Rinchart and winslon.
2. Hooda, R.P: Statistics for Business and Economics, Macmillan India Ltd. New Delhi.
3. Heinz, Kohler: Statistics for Business & Economics, Harper Collins.
4. Hien, L.W: Quantitative approach to Managerial decisions, Prentice Hall, New Jesery. India, Delhi.
5. Lawrence B.Morse: Statistics for Business & Economics, Harper Collins.
6. Levin, Richard I and David S Rubin: Statistics for Management, Prentice Hallof India, Delhi.
7. Watsnam Terry J. and Keith Parramor: Quantitative Methods in Finance, International Thompson Business Press.
8. Ackaff,R.L. and Sasieni, M.W., Fundamentals of Operations Research, John Wiley and sons Inc., New York 1968.

Master of Commerce (2 Year) w. e. f 2024-25
Semester II
DSC-081302003

Time: 3 Hours

MM: 60
Credits: 04:0:0=04

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

1. Understand the global environment in commerce
2. Know the global Investment environment
3. learn the foreign market entry strategies

Unit – I International Business: - An overview; Domestic versus International Business; Major risks and challenges of International Business; International Business Environment-Components and determinants; stages of internationalization of business; international business approaches, concept of globalization. Modes of entering into international business

Unit – II Foreign market entry strategies; country evaluation and selection; factors affecting foreign investment decisions; impact of FDI on home and host countries; types and motives for foreign collaboration; control mechanisms in international Business, India’s FDI policy; foreign exchange; Balance of payments;

Unit – III Global Trading and Investment Environment: World trade in goods and services –Major trends and developments; World trade and protectionism –Tariff and non-tariff barriers; Government intervention in international trade; India’s foreign trade policy

Unit – IV Regional Economic Integration: Levels of Regional Economic Integration; Trade creation and diversion effects; Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA, International Economic institutions: IMF, World Bank, UNCTAD World Trade Organisation (WTO): Functions and objectives of WTO; Agriculture Agreement; GATS; TRIPS; TRIMS, Corporate social responsibility (CSR)

Suggested Readings:

1. Daniels, J.D. and H. LEE Radesbaugh, International Business-Environment and Operation (New Delhi; Pearson Education).
2. Hill, Charles W.L., International Business – competency in the Global marketplace (New Delhi: Tata McGraw Hill).
3. Sundram, Anant K and steward J Black, The International Business environment: Text and Cases (New Delhi: Prentice Hall of India).
4. Sharan, V., International Business: Concept, Environment, and strategy (New Delhi: Person Education)
5. Beth V. Yarbrough and Robert H. Yarbrough, The World Economy – Trade and Finance, Thomson Leaning, Singapore

Master of Commerce (2 Year) w. e. f 2022-23
Semester II
GE -4

Foreign Exchange Management

Time: 3 Hours

MM: 60
Credits: 04:0:0=04

Course outcomes: After completion of the course, learners will be able to:

1. Know how the foreign Exchange Market operates
2. Understand the principles of Currency valuation
3. Explain techniques that can be used to hedge foreign exchange risk
4. Create an understanding on foreign exchange Management in India

Unit I- Foreign Exchange, concepts, significance of foreign exchange, forex reserves, Exchange rates, inter banks and Merchant rates, spot and forward rates, TT rates, computations, Forex Markets, derivative in the forex markets, Futures, Swaps, Options and Arbitrage- Forex dealers and Speculators Organisations of the Forex market.

Unit II- Exchange rate fixation, Purchasing Power Parity Theory, Interest Rate Parity Theory, Flow Model, Asset market models, forecasting of exchange rates, Nominal Effective Exchange Rates and real Effective Exchange rates, hedging against Exchange rate fluctuations.

Unit III- Forward Exchange Contracts-relevance-types- forward exchange rate computation – factors influencing forward RATES- extension and cancellation of forward contracts- Futures-features vs Forward contracts-Options- types and Mechanisms-risk Management through forward contracts.

Unit IV- Forex Risk management, transaction risk exposure risks, internal strategies, shifting of risk, sharing of risk, exposure netting and offsetting, External strategies, money market Hedge, currency swaps, interest rate swaps, Economic consequences of exchange rate changes, Managing Risk, Forex Management in India, Fixed and fluctuating rate, rupee convertibility, NOSTRO-VOSTRO, LORO Accounts.

Suggested Readings:

1. Bishop, Paul, and Don Dixon. 1994. *Foreign exchange handbook*. New York: McGraw-Hill.
2. Goodwin, Jason. 2003. *Greenback*. New York: Henry Holt.
3. Reinfeld, Fred. 1957. *The story of paper money*. New York: Sterling Publishing Company.

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Semester II

GE -5

Women Entrepreneurship

Time: 3 Hours

MM: 60

Credits: 03:0:0=03

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

1. Understand the role of women entrepreneurship in different facets of society.
2. Know the various livelihood supports for women Employment opportunities.
3. Elucidate the role of various developmental schemes supporting women entrepreneurship.
4. Know the Status of women empowerment in micro enterprises and self- employment.

Unit I- Women Entrepreneurship: Significance of women entrepreneurship, Factors contributing to women Entrepreneurship, Concept, features, need and Challenges faced by Women Entrepreneurs, Growth of women Entrepreneurship, Entrepreneurship in Sectors like Agriculture, Tourism, Health care, Transport and allied services, Relationship between Entrepreneurship and empowerment, Achievements of Woman Entrepreneurs, Success stories of Woman Entrepreneurs.

Unit II-Women Employment Opportunities: Livelihood support for women Employment opportunities: Various agencies, Income Generating Programme, IRDP, Rural Credit & women's Self- help Groups, Skill Development and Technology Transfer, Technologies for Women, Impact on Women's Development Programs and policy measures at International, National and State Levels.

Unit III- Strategies of Women Entrepreneurship Development: EDP, Objectives, Evolution of women entrepreneur development programme, Special Women and EDPs.

Unit IV- Micro Enterprises and Self-employment: Opportunities, Trends and Patterns of Women Entrepreneurship, Non-Stereotyping Women, Institution and Schemes supporting Women Entrepreneurs: SIDO, DIC, EDI, NIESBUD,SEWA, ALEAP - Institutional infrastructure. Role of SHGs in promoting women entrepreneurship.

Suggested Readings:

1. Hisrich, Robert D., Michael Peters and Dean Shepherded Entrepreneurship 9th Tata McGraw Hill 2012
2. Peter F.Drucker Innovation and Entrepreneurship Reprint Heinemann 2006
3. Donald L. Sexton & Raymond W.Smilor The Art and Science of Entrepreneurship 1st Ballinger Pub. Co 1986
4. Clifford M.Baumbach& Joseph R.Mancuso Entrepreneurship and Venture Management 2nd Prentice Hall 1987

Master of Commerce (2 Year) w. e. f 2022-23
Semester II
AEC

International Trade and Logistics

Time: 3 Hours

MM: 60
Credits: 03:0:0=03

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

1. Appreciate the importance of logistics in international trade
2. Understand the concept of marketing logistics.
3. Assess the modes of transportation and their benefits, and the importance of ocean transport
4. Understand the multimodal transport system
5. Be apprised of the duties/obligation/responsibilities associated with the multimodal transport system
6. Understand the cargo clearance procedure and formalities

Unit I- Introduction: Logistics- Origin of the term and its relevance to the international trade; Interchangeability in marketing logistics; Materials management; Objective of logistics and supply chain management.

Unit II- Marketing Logistics: Economic Order Quantity; Just in Time Concept; Warehousing; Packing; Transportation.

Unit III- Organization of Overseas Transportation Services: Choice of modes, Importance of ocean transport, general view of shipping, chartering, linear shipping; Containerization & Multimodal Transportation: Types of containers, dimensions, unimodal, intermodal, combined transport, development of containerization in India, ports in India and Foreign port, container traffic, ports constraints, definition of foreign port.

Unit IV- Rights/Duties & Responsibilities of Carrier/Shipper: Rights & obligation of consignee, Multimodal Transport Operator (MTO); Bills of Lading: Airway bill, clearance of cargo for export & import

Suggested Readings:

1. Khurana, P. K. (2003). Export Management. Galgotia Publishing Co.
2. Singh, R. (2015). International Trade Logistics. Oxford University Press.
3. Bes, J. (2012). Clearing & Shipping Term. 1 & 2.
4. Christopher, M. (2016). Logistics & Supply Chain Management.
5. Hariharan, K.V. (2002). Containerization & Multimodal Transport in India.

Master of Commerce (2 Year) w. e. f 2024-25
Semester II
AEC

Contemporary Issues in Commerce

Time: 3 Hours

MM: 60
Credits: 03:0:0=03

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

1. Research and analyze complex contemporary commerce issues, and formulate well-reasoned and coherent arguments and reach well considered conclusions in relation to those issues.
2. Learn about Financial Innovations, Global Financial Crisis, Recent trends in Banking and Financial Services.
3. Focus on Challenges in Managing Workforce Diversity, Human Resource Accounting and Audit, HR challenges in Managing Technological Changes.
4. Reshaping Rural Marketing; Modern Retailing Challenges in India, Marketing through Social Networking Websites, Evolving E-Marketing in India

Unit I- General Issues: Balance of Payment and Deficit Financing, Tax Regulations & Economic Growth, Role of Micro Finance in Rural Development, Corporate Social Responsibility: Ethics and Accountability Information and Communication Technology: E- Learning : An Effective Tool in Present Educational Scenario, Mobile Communication : A Revolutionary tool in I.T.

Unit II -Finance Issues: Financial Innovations, Global Financial Crisis, Recent trends in Banking and Financial Services

Unit III-Marketing Issues: Reshaping Rural Marketing; Modern Retailing Challenges in India, Marketing through Social Networking Websites, Evolving E- Marketing in India

Unit IV-Human Resource Issues: Challenges in Managing Workforce Diversity, Human Resource Accounting and Audit, HR challenges in Managing Technological Changes

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Semester II

SEC

Goods and Services Tax

Time: 3 Hours

MM: 30

Credits: 02:0:0=02

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

1. Enable the students to learn the concepts indirect tax and GST.
2. Understand the importance of indirect taxes (GST) in the Indian economy.
3. Comprehend the principles of taxations, objectives of taxes and its impact in the market orientated economy.
4. Understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes.
5. Make them to be a tax consultant in preparing the tax planning, tax management. Payment of tax and filing of tax returns.

Unit I- Concept and types of Indirect Tax: Introduction of GST in India; Definition - Supply, Aggregate Turnover, Person, Business , Appropriate Government, Mixed Supply, Composite Supply, GSTN, GSTIN

Unit II- Registration under GST : Persons liable to get registered, Compulsory Registration, Registration Procedure, Reverse Charge Mechanism, Exemption from GST.

Unit III- Various Documents under GST- Tax Invoice, Bill for Supply, Debit Note, Credit Note, Payment Voucher, Receipt Voucher, E-way bill, HSN Code and SAC Code.

Unit IV- Assessment and Administration of GST - Types of GST Returns, Types of Assessment & Assessment Procedures, Tax deduction at Source & Tax Collection at Source, Refund of Tax.

Suggested Readings:

1. Deepak Jauhari & Anita Jauhari – GST simplified, Tax Wave publications. Edition: Latest.
2. Aurn Kumar Gupta & Viranderchauhan – Goods & Services Tax, Commercial law publishers (India) Pvt. Ltd. Edition: Latest. (Introduced in 2010)
3. CA. Rajat Mohan – Goods & Services Tax, Bharat Law house Pvt. Ltd. New Delhi. Edition: Latest. (Introduced in 2012)
4. CA. Kashav R Garg – GST Ready Reckoner, Bharat Law house Pvt. Ltd. New Delhi. Edition: Latest.
5. Goods and Services Tax in India – Notifications on different dates.
6. GST Bill 2012 & 2017.
7. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra - 282 00

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Semester II
SEC

Team Development and Leadership

Time: 3 Hours

MM: 30
Credits: 02:0:0=02

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

1. Evaluate the traits of successful Leader;
2. Use the leadership self-assessment tool to assess their leadership styles;
3. Differentiate between different Leadership Styles with real life examples and demonstrate role play as a Leader in a team in the class;
4. Analyze the strategies of building an effective team with a real-life example;
5. Design shared vision and articulate business strategy of a hypothetical organisation to create high performing Teams.

Unit I – Introduction: Leadership: Meaning & Concept; Role and Functions of a Leader; The Great Man Theory; Trait Theory; Leadership & 3 Forces Model.

Unit II - Leadership Styles: Self & Personality in Leadership; Leadership Traits & Motive Profile. Lewin's (Iowa) Leadership Styles: Autocratic, Democratic, Free Reign;

Unit III - Contingency Theories of Leadership: Fiedler's Contingency Model, The Path-Goal Theory, Hersey-Blanchard Situational Leadership Theory; Transactional Leadership; Charismatic Leadership; Transformational Leadership.

Unit IV - Team Building: Team: Meaning, Characteristics, Types; Team Development Stages - Tuckman's Model; Team Building; Team Leader; Belbin Team Roles- Action Oriented Roles, People Oriented Roles, and Cerebral Roles; Team Meetings and Leadership; Ginnett-Team Effectiveness Leadership Model (TELM).

Suggested Readings:

1. Dyer, W. G. J., Dyer, J. H., & Dyer, W. G. (2013). Team Building: Proven Strategies for Improving Team Performance. New Jersey: John Wiley & Sons.
2. Day, D. V. (2014). The Oxford Handbook of Leadership and Organizations. Oxford, New York: Oxford University Press.
3. Northouse, P. (2018). Leadership: theory and practice. California: SAGE Publications Inc.
4. Mittal, R. (2015). Leadership: Personal Effectiveness and Team Building. Uttar Pradesh: Vikas Publishing House Pvt. Ltd.
5. Willink, J. (2020). Leadership Strategy and Tactics: Field Manual. New York: Macmillan

Master of Commerce (2 Year) w. e. f 2024-25
Semester II
VAC
Legal Business Environment

Time: 3 Hours
30

MM:

Credits:
02:0:0=02

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

1. Comprehend and utilize laws relating to Societies and Trusts for start-ups and entrepreneurial ventures, independently.
2. Provide comprehensive knowledge about competition and consumer protection, establishment and functioning of trusts and society form of business.
3. Know about environmental laws.

Unit I - Law relating to Trusts: General concept relating to registration of societies; Property of societies; suits by and against societies; Enforcement of judgment against societies; Dissolution of societies.

Unit II - Law relating to Societies: General concept relating to trusts; Creation of a trust; Duties and liabilities of trustees; Rights and powers of trustees, disabilities of trustees; Rights and liabilities of the beneficiary.

Unit III - Law relating to Pollution Control and Environmental Protection: Concept of sustainable development, biodiversity and carbon credit.

Unit IV- Government policy regarding environment; Law relating to prevention and control of air pollution and water pollution; Environment (Protection) Act, 1986; National green tribunal.

Suggested Readings:

1. Albuquerque, D. (2016). Legal Aspects of Business Text, Jurisprudence and Cases. New Delhi:Oxford University Press.
2. Bare Acts on Laws Relating to Societies and Trusts.
3. Pathak, A. (2014). Legal Aspects of Business. New Delhi: Mc Graw Hill Education.
4. Bare Act on Competition Law, Consumer Protection Law, Intellectual Property Law
5. Row, Sanjiva. revised by Justice K. Shanmukham & Shrinivas, Gupta, Transfer of Property Act (with Model Forms of Sale Deed, Agreement to Sell, Mortgage, Lease Deed, Gift Deed, Partition Deed, Assignment of Actionable Claim etc.)