

PROGRAM DESCRIPTION:

The Faculty of Commerce and Management, United University is planning to start Masters in Commerce (M.Com) as post-graduate programme in commerce. The course provides an extreme and rigorous base for teaching, research and allied business administration. The programme is well received in the industry and for years had been serving the needs of managerial cadre in Indian industries. This course will serve the needs of academics and prepares students for teaching, research and career opportunities in corporate world.

PROGRAM OBJECTIVE:

The program aims to develop the following abilities:

PO1: A conducive environment that holistically engages students through an all– encompassing knowledge impartation.

PO2: To develop critical appreciation regarding the concepts, principles and theories related to finance and accounting.

PO3: To acquaint the learners with the emerging trends, contemporary issues and practices of the business houses in India and abroad.

PO4: To provide the foundation for advanced studies and research in the related domain.

PO5: To equip the learners with knowledge, skills and attitude to meet the requirements of the job market and/or to become self-sufficient

PROGRAM LEARNING OUTCOME:

PLO1: The M.Com course provides base for teaching, research and allied business administration. It serves the needs of academics and prepares students for research and teaching.

PLO2: The post graduates course offers research in diverse areas of Commerce discipline and has large base of research contribution.

PLO3: This program enables the students to develop integrated strategies using a wide variety of tools and techniques to meet the emerging opportunities and challenges.

PLO4: This program enables the students to understand the ethical implication of business decision making and recognize ethical dilemmas.

PLO5: M.Com Course aims to upgrade the standards of teaching and research and deliver an education system that is a source of national pride and public confidence.

Total Credits: 88

STANDARD OF PASSING

Student must achieve the minimum marks in each of the courses as stipulated in the latest ordinance of United University to pass a course. M.Com students must take and pass in minimum **88 total credits**.

SCHEME OF EVALUATION (Attached as Annexure-1)

COURSES OUTLINE

SEMESTER – I

S. N.	Course Code	Course Title	Lectures(L) Hours/ Week	Tutorial (T) Hours/Week	Practical (P) Hours Week	Credits
Core Courses						
1		Accounting For Managerial Decision	4	1	-	4
2		Theory and Practices of Managerial Economics	4	1	-	4
3		Business Statistics and Analytics	4	1	-	4
4		Marketing Behavior & Design Thinking	4	1	-	4
5		Management Concepts and Organizational Behavior	4	1	-	4
6		Computer Application in Business -I	1	-	1	2
Total Credits						22

SEMESTER – II

S. N.	Course Code	Course Title	Lectures (L) Hours/Week	Tutorial (T) Hours/Week	Practical (P) Hours Week	Credits
Core Courses						
1		Legal Aspects of Business	4	1	-	4
2		Strategic Human Resource	4	1	-	4
3		Methods and Techniques of Research in Social Science	4	1	-	4
4		Basic Principles of Operations Management	4	1	-	4
5		Digital Marketing & E-Commerce	4	1	-	4
6		Lab: MS-Office	-	-	2	2
Total Credits						22

SEMESTER – III

S. N.	Course Code	Course Title	Lectures (L) Hours/Week	Tutorial (T) Hours/ Week	Practical (P) HoursWeek	Credits	
Core Courses							
1		Introduction to Strategic Management	4	1	-	4	
2		Basics of Entrepreneurship Development	4	1	-	4	
3		Financial Reporting & Decision-Making	4	1	-	4	
Electives							
4		Specialization A/B/C	Elective-I	4	1	-	4
5			Elective-II	4	1	-	4
6		Lab: Tally		-	-	2	2
Total Credits						22	

SEMESTER – IV

S. N	Course Code	Course Title		Lectures(L) Hours/Week	Tutorial (T) Hours/ Week	Practical(P) HoursWeek	Credits
Core Courses							
1.		International Business		4	1	-	4
2.		Ethics, Corporate Governance and Sustainability		4	1	-	4
Electives							
3.		Specialization A/B/C	Elective-I	4	1	-	4
4.			Elective-II	4	1	-	4
5.			Elective-III	4	1	-	4
Comprehensive Viva-Voce							
6.		Lab: SPSS		-	-	2	2
Total Credits							22

SEMESTER-III
LIST OF SPECIALIZATION ELECTIVES

S. No	Course Code	Course Title	Lectures(L) Hours/Week	Tutorial (T) Hours/ Week	Practical(P) HoursWeek	Credits
SPECIALIZATION ELECTIVES-I: MARKETING						
1		Consumer Behavior and Marketing Communication	4	-	-	4
2		Sales and Retail Management	4	-	-	4
SPECIALIZATION ELECTIVES –II: FINANCE						
1		Strategic Financial Management	4	-	-	4
2		Working Capital Management	4	-	-	4
SPECIALIZATION ELECTIVES –III: HUMAN RESOURCE						
1		Talent and Competency Management	4	-	-	4
2		Employee Relations and Labour Laws	4	-	-	4

SEMESTER-IV
LIST OF SPECIALIZATION ELECTIVES

S. No	Course Code	Course Title	Lecture (L) Hours / Week	Tutorial (T) Hours/ Week	Practical (P) Hours Week	Credits
SPECIALIZATION ELECTIVES –I: MARKETING						
1		Supply Chain Management and Logistics	4	-	-	4
2		International Marketing	4	-	-	4
3		Social Media and Web Analytics	4	-	-	4
SPECIALIZATION ELECTIVES –II: FINANCE						
1		International Financial System/ Management	4	-	-	4
2		Financial Planning and Tax Management	4	-	-	4
3		Security/Investment Analysis and Portfolio Management	4	-	-	4
SPECIALIZATION ELECTIVES –III: HUMAN RESOURCE						
1		HR Analytics	4	-	-	4
2		International HRM	4	-	-	4
3		Performance and Reward Management	4	-	-	4

DETAILED SYLLABUS

FOR

M.COM FIRST SEMESTER

COURSES OUTLINE
SEMESTER – I

S. N.	Course Code	Course Title	Lectures(L) Hours/ Week	Tutorial (T) Hours/Week	Practical (P) Hours Week	Credits
Core Courses						
1		Accounting For Managerial Decision	4	1	-	4
2		Theory and Practices of Managerial Economics	4	1	-	4
3		Business Statistics and Analytics	4	1	-	4
4		Marketing Behavior & Design Thinking	4	1	-	4
5		Management Concepts and Organizational Behavior	4	1	-	4
6		Computer Application in Business -I	1	-	1	2
Total Credits						22

Course Title: Accounting For Managerial Decision
Course: M.COM
Semester: I
Code:

L	T	P	C
4	1	0	4

Course Objectives:

CO1: To equip the students with the knowledge of concepts, methods and techniques of management accounting.

CO2: To enable them to use various techniques of cost ascertainment, budget preparation and variance analysis, while focusing on its need for managerial decision making.

CO3: To help students developed skills of analysis, evaluation and synthesis in accounting.

CO4: To create an awareness of current developments in the area.

CO5: To analyze effective application of budgetary statements, identify and control cost at a responsibility center assigned to a manager, analyze and report performance of the assigned responsibility center.

Course Learning Outcomes: On completion of the course the student will be able to:

CLO1: Identify differences between various forms of accounting—Financial, Managerial and Cost and the role of a Management Accountant.

CLO2: Identify cost according to their associated activities and apply costing techniques for computing cost of products or services.

CLO3: Prepare income statements using variable costing and absorption costing.

CLO4: Make various managerial decisions on the basis of learning about concepts and issues involved therein.

CLO5: Prepare different forms of budgetary statements, identify and control cost at a responsibility center assigned to a manager, analyze and report performance of the assigned responsibility center.

Credit-04
Total Hours: 50

Unit	Content	Hours
I	Management Accounting for Decision Making Nature and functions; Financial vs. Management Accounting; Cost vs. Management Accounting; Role of Management Accountant. Cost concepts and classifications. Introduction to Management Accounting, Tools for Financial Statement Analysis, Ratio Analysis, Cost Control and Cost Reduction.	10
II	Marginal Costing and Cost Volume Profit Analysis Introduction to types of Costing -Relevant Cost, Product Sales Pricing and Mix, Limiting Factors, Multiple Scarce Resource Problems, Shut Down point , Decisions about Alternatives such as Make or Buy, Accept an order, Cost indifference point, and Selection of Products, Incremental revenue and differential cost approach. Marginal, Absorption and Activity Based Costing, Cost Volume Profit Analysis, Break-Even Analysis	12
III	Standard Costing and Variance Analysis Meaning, Nature and significance of Standard Costing, Setting up of Standards, Types of Standards and Sources of Standard Cost Information; Evolution of Standards, Continuous – Improvement; Keeping Standards Meaningful and Relevant. Variance Analysis (Material, Labour, Overhead and Sales); Disposal of Variances.	08
IV	Budgets and Budgetary Control. Budgeting – Concept and Classification, Budgetary Control, The Budget Manual, Preparation and Monitoring Procedures, Budget Variances, Flexible Budgets, Preparation of Functional Budget for Operating and Non-Operating Functions, Cash Budgets, Master Budget, Principal Budget Factors.	10

Faculty of Commerce & Management

V	Responsibility Accounting and Performance Management Responsibility Accounting: Meaning and Significance, Cost Control, Cost Reduction, Benchmarking, Value chain Analysis and Value Engineering Transfer Pricing –Purpose and Methods, Objectives, Guiding Principles, different methods and their applications. Performance Management: Return on Investment, Residual Income, Balanced Scorecard- Meaning, perspectives in Balanced Scorecard; Weighting performance measures; Requisites of Balanced Scorecard.	10
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Recommended Text Books:

T1. Khan and Jain: Management Accounting, THM Horngren, C. J.: Accounting for Management Control

Recommended Reference Books:

R1. Atkinson, Kaplan, Matsumara, Yong, & Kumar. Management Accounting. Pearson Education.

R2. Blocher, Chen, Cokins, & Lin. Cost Management: A Strategic Emphasis. TMH.

R3. Drury, C. Management and Cost Accounting. Thomson Learning and Taxman.

R4. Horagren, Dabur, & Foster. Cost Accounting: A Managerial Emphasis. Pearson Education.

R5. Kishore, R. M. Cost Management. Taxman.

R6. Saxena, & Vasist. Advanced Cost and Management Accounting. Sultan Chand.

Course Title: Theory and Practices of Managerial Economics
Semester: I

Course: M.COM
Code:

L	T	P	C
4	1	0	4

Course Objective:

- CO1: To develop and enhance the ability to apply the concepts, tools and techniques of both microeconomics and macroeconomics in analyzing and interpreting business decisions.
- CO2: To analyze the demand and supply conditions and assess the position of a company.
- CO3: To analyze real-world business problems in the macroeconomic perspective with a systematic theoretical macro framework.
- CO4: To make optimal business decisions by integrating the concepts of economics, mathematics and statistics.
- CO5: To create an in-depth knowledge about cost concepts under various market structure and national economy.

Course Learning Outcomes: After completion of the course student will be able to:

- CLO1: Describe the nature and scope of managerial economics, demand analysis and growth model of the firm.
- CLO2: Learn the techniques of production function and cost analysis.
- CLO3: Comprehend the market forms and apply the pricing techniques to determine the price of factors of production.
- CLO4: Apply the knowledge of national income accounting and cost of living measurement in real world situations.
- CLO5: Assimilate the product and financial market equilibrium and decipher monetary and fiscal policies.
- CLO6: Describe the trade cycles in the open economy and exchange rate determination.

Credit-04		Total Hours: 50
Unit	Content	Hours
I	Basic Economic Concepts Definition, Nature and Scope of Economics-Micro Economics and Macro Economics, Managerial Economics and its relevance in business decisions. Fundamental Principles of Managerial Economics - Incremental Principle, Marginal Principle, Opportunity Cost Principle, Discounting Principle, Concept of Time Perspective, Equi-Marginal Principle, Utility Analysis, Cardinal Utility and Ordinal Utility.	10
II	Demand and Supply Analysis Demand, Types of Demand. Determinants of demand, Demand Function, Demand Schedule, Demand curve, Law of Demand, Exceptions to the law of Demand, Shifts in demand curve, Elasticity of Demand, Price Elasticity, Income Elasticity, Arc Elasticity and Cross Elasticity, Uses of Elasticity of Demand for managerial decision making. Supply Analysis: Law of Supply, Supply Elasticity; Analysis and its uses for managerial decision making. Price of a Product under demand and supply forces.	12
III	Production and Cost Analysis Production concepts & analysis; Production function, Types of production function, Laws of production: Law of diminishing returns, Law of returns to scale. Cost concept and analysis: Cost, Types of costs, Cost output relationship in the short-run. Cost output relationship in the Long-run. Estimation of revenue. Average Revenue, Marginal Revenue.	10
IV	Market and Competitive Analysis Perfect and Imperfect Market Structures, Perfect Competition, features, determination of price under perfect competition. Monopoly: Feature, pricing under monopoly, Price Discrimination. Monopolistic: Features, pricing under monopolistic competition, product differentiation. Oligopoly: Features, kinked demand curve, cartels, price leadership.	09

V	National Income Concepts and various methods of its measurement, Circular flows in 2 sector, 3 sector, 4 sector economies, Inflation-Deflation: In Relation to Employment, GDP and General Economic Conditions, Control Measures. Business Cycle: Concept, Types, Phases, Impacts, and Control Measures of Business Cycle.	09
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Recommended Text Books:

T1: Dwivedi D.N. - Managerial Economics (Vikas Publication, 7th Edition)

Recommended Reference Books:

- R1.** Ahuja, H.L. (2015). Managerial Economics. S.Chand.
- R2.** Atmanand. (2008). Managerial Economics. Excel Books.
- R3.** Hirschey. (2009). Economics for Managers. Cengage Learning.
- R4.** Peterson, H.C., Lewis, W.C., & Jain, S.K. (2009). Managerial Economics. Pearson Education.
- R5.** Dr. D.M. Mithani. Managerial Economics – Theory and Applications, Himalaya Publications, 7th E

Course Title: Business Statistics and Analytics
Semester: I

Course: M.COM
Code:

Course Objectives:

L	T	P	C
4	1	0	4

- CO1: To equip students with some of the important statistical techniques for managerial decision making.
CO2: To provide ground for learning advanced analytical tools used in research and be able to apply statistical tools in order to make scientific decisions even in uncertain business environment.
CO3: To develop an understanding of the theory of probability, rules of probability and probability distributions.
CO4: To become aware of the concepts in sampling, sampling distributions and estimation.
CO5: To be able to interpret the meaning of the calculated statistical indicators.

Course Learning Objectives: on having completed this course students should be able to -

- CLO1: Describe and discuss the basic probability concepts and probability distributions as an aid to business decision making.
CLO2: Learn to conduct basic statistical analysis of data.
CLO3: Learn to solve a range of problems using the techniques covered.
CLO4: Apply discrete and continuous probability distributions to various business problems.
CLO5: Discuss critically the uses and limitations of statistical analysis.

Credit-04

Total Hour:50

Unit	Content	Hours
I	An Overview of Descriptive Statistics An Overview of Descriptive Statistics: Central tendency– Mean, Median, Mode, Quartiles, Measures of Dispersion – Range, Inter quartile range, Mean deviation, Standard deviation, Variance, Coefficient of Variation, Skewness and Kurtosis- basic ideas - definitions, formulae and illustrations with numerical problems.	10
II	Correlation and Regression Analysis Simple Correlation and Regression: Scatter diagram; Bivariate frequency distribution; Simple correlation; Simple linear regression; Rank correlation. Time Series Analysis - Components of time series; Additive and multiplicative models; Determination of trend component (linear, quadratic and exponential trend equations); Computation of seasonal indices	10
III	Probability Theory and Theoretical Distributions Probability Theory: Introduction to set theory, Permutation and Combination; Different definitions of probability; Total probability theorem; Conditional probability; Compound probability; Independent events; Bayes' theorem on conditional probability; Numerical problems, Random Variable and Probability Distributions. Theoretical Distributions: Uniform, Binomial, Poisson; Rectangular, Normal and Exponential distribution	10
IV	Sampling Distributions and Estimation Sampling concepts; Types of sampling techniques; Sampling distribution of means and proportions; Central Limit Theorem. Point and interval estimation; Properties of a good estimator; Confidence intervals for means; Confidence intervals for proportions; Sample size determination.	10
V	Test of Hypotheses, Non-parametric Tests and Analysis of Variance Basic concepts of hypothesis testing; Small sample and large sample parametric tests based on Z, t, Chi-square and F statistic for population means and proportions; Confidence interval for population mean and proportions. Non-parametric Tests: Pearsonian Chi-square test; Kolmogorov-Smirnov test; Wilcoxon signed rank test; Wald-Wolfowitz run test; Mann-Whitney test ; Median test, Kruskal-Wallis test. Analysis of Variance: Analysis of one-way classified data; Analysis of two-way classified data with one observation per cell.	10

Recommended Text Books:

T1. Roy, Ramendu, Principle of Statistics, Prayag Pustak, Allahabad

Recommended Reference Books:

R1. Aczel, A. D., & Sounderpandian, J. Complete Business Statistics. Tata McGraw Hill.

R2. Baruah, S. Basic Mathematics and its Application in Economics. Macmillan.

R3. Beri, G. C. Business Statistics. Tata McGraw Hill.

R4. Das, J. K. Statistics for Business Decisions. Academic Publishers.

R5. Gupta, S. C. Fundamentals of Statistics. Himalaya Publishing House.

R6. Hanke, J. E. Business Forecasting. Prentice Hall of India.

R7. Hooda, R. P. Statistics for Business and Economics. Macmillan.

Course Title: Marketing Behaviour & Design Thinking
Semester: I

Course: M.COM
Code:

L T P C
4 1 0 4

Course Objective:

- CO1: To provide a conceptual understanding of the subject and to make the student aware about the latest developments in the field of Marketing.
- CO2: To describe major bases for segmenting consumer and business markets; define and be able to apply the three steps of target marketing.
- CO3: To enable students to understand major types of consumer buying behaviour, the stages in the buyer decision process and completely outline the components of the marketing mix.
- CO4: It aims to apply design thinking to your real life problems / situations in order to evolve an innovative and workable solutions.
- CO5: To transform creative thinking into design thinking in every stage of problem.

Course Learning Outcome: On completion of the course the student will be able to:

- CLO1: To understand fundamental marketing concepts, theories and principles in areas of marketing policy; of market and consumer behaviour; of product, distribution, promotion and pricing decisions.
- CLO2: To develop the skills to design the Promotion-Mix strategies advertising campaigns.
- CLO3: Awareness about the current trends in marketing to enable them to take proactive measures while taking marketing decisions.
- CLO4: Gain in depth knowledge about creative thinking and design thinking in every stage of problem
- CLO5: Understand the role of marketing as a fundamental organizational policy process.

Credit-04

Total Hour:50

Unit	Content	Hours
1	Introduction Fundamental Concepts of Marketing, Evolution of marketing concepts(orientations); Marketing Mix – 4Ps and their sub-elements, Marketing Environment: Major components of the microenvironment and macro-environment. Consumer Behaviour: A framework of consumer decision making process, Major factors influencing consumer behavior.	10
2	Market Segmentation, Product and Pricing Decisions Concepts of market segmentation and targeting, Various bases for segmentation (consumer and industrial), Differentiation and Positioning strategies. Product Classification, Service – characteristics and expanded service mix elements, Product Mix, Product Life Cycle and marketing strategies at different stages of PLC, New Product Development. Procedure for setting price, Pricing objectives, Cost and demand consideration, Pricing methods, Modifying the price	12
3	Distribution and Promotion Decisions Importance of Marketing intermediaries, Types of intermediaries and their functions, Levels of marketing channels, Channel flows and functions, Channel design decisions, Network Marketing. Elements of Promotion Mix (advertising, sales promotion, personal selling, direct marketing, PR and publicity) – characteristics and their relative strengths and weaknesses, Concept of Integrated Marketing Communications, Designing Communication Strategies.	12
4	Emerging Trends in Marketing Service Marketing, Retailing, E- marketing, Global Marketing, Green Marketing, Customer Relationship Management, Rural marketing; Other emerging trends- ethical issues in marketing.	08
5	Innovation and Creativity Innovation- Meaning of Innovation, types of innovation, barriers to innovation, innovation process. Concept of Creativity, components of creativity, Individual and Group creativity, Organizational role in creativity, Stages of thinking the Design Process.	08

Recommended Text Books:

T1. Marketing Management: A South Asian Perspective - Kotler, Keller, Kevin 15/e, Pearson Education, 2016.

Recommended Reference Books:

- R1.** Banerjee, B. Financial Policy & Management Accounting. PHI.
- R2.** Chandra, P. Financial Management. TMH.
- R3.** Horne, V. Financial Management & Policy. Pearson Education.
- R4.** Horne, V. Fundamentals of Financial Management. PHI.
- R5.** Khan, M. Y., & Jain, P. K. Financial Management. TMH.
- R6.** Design Thinking by Michael G Luchs, K Scott Swan, Abbie Griffin (WILEY).
- R7.** The Design Thinking by Patrick , Michael Lewrick, Larry Leifer (WILEY).

Course Title: Management Concepts and Organizational Behavior

Course: M.COM

Semester: I

Code:

L	T	P	C
4	1	0	4

Course Objectives:

- CO1: To enable students to synthesize related information and evaluate options for the most logical and optimal solution, theoretical and practical understanding of different components of individual and group behavior in organizational setting.
- CO2: To enable students to describe how people behave under different conditions and understand why people behave as they do.
- CO3: To provide the students to analyse specific strategic human resource demands for future action.
- CO4: To apply the concepts of management and organizational behaviors in real world situations and familiarizing the students with the contemporary issues in management.
- CO5: Developing managerial and leadership skills among students.

Course Learning Outcomes: After completion of the course student will be able to:

- CLO1: To provide basic understandings of management processes.
- CLO2: Understand the theoretical development of organizational behavior and its importance in managing people at the work place.
- CLO3: Understand the behaviour of the people as individual and members of the group.
- CLO4: Understand the foundation of group dynamics and the nature of conflict and its management.
- CLO5: Distinguish between manager, boss and a leader and learn the theories of leadership.
- CLO6: Understand different types of organizational structures, organizational climate and to know the importance of organizational culture apart from learning how to deal with change and stress.

Credit-04

Total Hours: 50

Unit	Content	Hours
I	Fundamentals of Management Management practices from past to present, Different levels of management, Managerial skills and Managerial Functions , Case Studies Planning- Objective of planning, Planning process, Types of planning, Types of plans, Management by Objective, Decision-making- types, process & techniques	10
II	Organising & Staffing Types of organization, Organization structure and decentralization of authority, Meaning of staffing, Recruitment, selection & placement, Training & development.. Directing & Controlling- Principle of directing, Essence of coordination, Different control techniques, Management by exception.	08
III	Introduction to Organizational Behaviour Meaning and Concept, Evolution of Organisational Behaviour, Models of Organisational Behaviour, Challenges and Opportunities.	10
IV	Individual and Group Behaviour Understanding Individual Behaviour, Important determinants of Individual Behaviour-Personality – Concepts, determinants and Theories, Perception – Concept, Perceptual Process, OB Applications, Learning – Concept, Learning Theories, OB Applications, Attitude – Definition & meaning, Job related attitudes, AttitudeBehaviour Relationship, Values – Concept, Types of Values, Values across culture, Implications for OB, Emotions – Concepts of Emotions and Emotional Intelligence, OB Applications. Concept of Group, Group Dynamics, Theories of Group Formation, Group development stages, Types of Groups, Understanding Work. Teams, Creating Effective Teams	12
V	Organizational Dynamics Conflict, Power, Motivation, Leadership, Organizational culture, Organizational change, Organizational development and Stress – Definition, Causes and Consequences.	10

Recommended Text Books:

T1. Robbins & Coulter - Management (Prentice Hall of India, 9th Edition)

Recommended Reference Books:

R1. Robbins, S. P. Organizational Behavior. Prentice Hall.

R2. Luthans, F. Organizational Behavior. McGraw Hill.

R3. Aquinas, P. G. Organizational Behaviour. Excel Books.

R4. Hersey, Blanchard, & Johnson. Management of Organizational Behavior: Utilizing Human Resources. Prentice Hall.

R5. Prasad L.H. Organizational Behavior. McGraw Hill.

R6. Pareek, U & Khanna. Understanding Organizational Behaviour. Oxford University Press.

Course Title: COMPUTER APPLICATIONS FOR BUSINESS – I
Semester: I

Course: M. Com.
Code:

L	T	P	C
1	0	1	2

Course Objective:

- CO1: To provide hands on learning of applications and automated systems in businesses, Mobile Communication & its Applications.
CO2: To use computer resources efficiently for effective decision making in an organization to cope up with current business scenarios
CO3: This course will help in applying the relevant knowledge and exposes them to other related papers of IT.

Course Learning Outcomes (CLOs): On Completion of this course, the students will be able to:

- CLO1: Gain insight about various computer application and apply them in various business world.
CLO2: To understand the in-depth knowledge of MS Word and MS Excel.
CLO3: To apply various tools of E Commerce to achieve Competitive edge.

Credit-02

Unit	Content	Hours
I	INTRODUCTION TO COMPUTER& NETWORK Hardware: Input devices - MICR, OMR, Bar code reader, digital camera etc. Output devices - VDU, printers, plotters, Operating systems: Functions of operating system, Classification of operating System. Computer Networks: Network types, Network topologies, Modes of Data communication, Internet: Netiquettes, Architecture & Functioning of Internet, Basic services over Internet like WWW, FTP, Telnet, IP addresses, ISPs, URL, Domain names, Web Browsers, Internet Protocols, Search engines, e-mail.	7
II	MS –OFFICE Microsoft word: Introduction, Working with Tables, Finding and replacing text, Mail merge, Macros, Menus and Tool Bar, Creating and Formatting Tables, Formatting of Letters, Quotation, Invoice, Purchase Order, Sales Order, Application of Mail Merge in Business, Designing the word document with Images and Graphs. Microsoft Excel: Introduction, Add, Subtract, Multiply, Divide in Excel, Excel Data Validation, Filters, Grouping, Logical functions (operators) and conditions, Visualizing data using charts, Types of Charts and Graphs, Financial Functions, Boolean, Logical Functions, financial reports. Microsoft Power Point: Introduction to Power Point, Tool Animation, Templates, Designing Presentations, Slide Show Controls, printing presentations, Customizing Presentations, Auto Content Wizard, Creating Links in Slides, inserting charts, adding tables, Clipping, Slide animation, Inserting Pictures, Working with tables, Working with charts, Slide Effects.	10
III	ELECTRONIC PAYMENT SYSTEM Introduction to EPS Introduction to EFT (Electronic Fund Transfer), Introduction to SET (Secure Electronic Transaction), Business requirement addressed by SET Introduction to Digital Signature and Digital Certificates, Stages of SET, Types of Payment System: Digital Cash, Electronic Cheque, Smart Card, Credit/Debit Card, e-Cash public Key Cryptography, Security Technology-Firewall and VPNs, Intrusion Detection, Access Control. Security Threats -Viruses, Worms, Trojan Horse, Bombs, Trapdoors, Spoofs, E- mail viruses, Macro viruses, Malicious Software, Interchange Introduction to EDI, EDI Architecture, Financial	8

Recommended Text Books:

T1. Ravichandran, Computers Today, Khanna Publishing House, Delhi.

Recommended Reference Books:

- R1.** RitendraGoel& D.N. Kakkar. Computer Applications in Management, New Delhi: New Age International (P) Ltd.
- R2.** ITL ESL – Introduction to Information Technology. Pearson, 2nd Edition.
- R3.** Bharihoke, D. (2009). Fundamentals of Information Technology. New Delhi: Excel Books
- R4.** Basandra, S. K. (2003). Computers Today. Greater Noida: Galgotia Publication Pvt. Ltd.
- R5.** Leon - Fundamentals of Information Technology, Vikas Publications.

DETAILED SYLLABUS

FOR

**M.COM SECOND
SEMESTER**

COURSES OUTLINE

SEMESTER – II

S. N.	Course Code	Course Title	Lectures (L) Hours/Week	Tutorial (T) Hours/Week	Practical (P) Hours Week	Credits
Core Courses						
1		Legal Aspects of Business	4	1	-	4
2		Strategic Human Resource	4	1	-	4
3		Methods and Techniques of Research in Social Science	4	1	-	4
4		Basic Principles of Operations Management	4	1	-	4
5		Digital Marketing & E-Commerce	4	1	-	4
6		Lab: MS-Office	-	-	2	2
Total Credits						22

Course Title: Legal Aspects of Business Environment
Semester: II

Course: M.COM
Code:

L T P C
4 1 0 4

Course Objectives:

- CO1.To provide the student with knowledge of the legal environment in which a consumer and business operates.
- CO2.To provide the student with knowledge of legal principles.
- CO3.To develop understanding and provide knowledge about business environment to the management students.
- CO4. To promote basic understanding on the concepts of Business Environment and international business environment.
- CO5. To provide basic understanding of law of contract.

Course Learning Outcomes: On completion of the course the student will be able to:

- CLO1: Understand the legal requirement to promote the business.
- CLO2: Understand the legal principles and its applications.
- CLO3: Understand the concepts of Business environment.
- CLO4: To impart basic understanding of provisions of Companies Act concerning incorporation and regulation of business organizations.
- CLO5: To appraise the students on the leading practical application oriented case studies – relevant and updated and analyzing case laws in arriving at conclusions facilitating business decisions.

Credit-04

Total Hours: 50

Unit	Content	Hrs.
1	Introduction to Micro Environment Meaning of Business & Business Environment,, Types of Business Organizations , SWOT analysis , Types of Environment-Internal to the Enterprise (Value System, Management Structure and Nature, Human Resource, Company Image and Brand Value, Physical Assets, Facilities, Research & Development, Intangibles, Competitive Advantage), External to the Enterprise , Micro-Suppliers, Customers, Market Intermediaries; Macro- Demography, Natural, Legal & Political, Technological,) Michael Porter's Five Forces Analysis, Competitive Strategies	10
2	Macro Contract Economic, Socio-Cultural, Competitive & International Environment – Economy, Competition, Socio-cultural and International); Business Environment with reference to Global Integration; Comparative Analysis of Business Environment: India and Other Countries, Factors affecting international business environment, Business Policy: LPG model & International forces in business.	10
3	Law of Contract Definition, essentials and types of contracts, offer definition and essentials, acceptance – definition and essentials, consideration – definition and essentials, exceptions to the rule, no consideration, no contract, doctrine of privity of contract, capacity of parties, free consent, quasi contract, legality of object, performance of contract, termination of contract, remedies for breach of contract. Sale of Goods Act: Essentials, sale v/s agreement to sell. Condition v/s warranties, rights of unpaid seller	10
4	Companies Act Definition, characteristics and kinds of companies, steps in formation of company. Memorandum of Association, Articles of Association, prospectus. Directors: appointment, power, duties and liabilities, meeting and resolutions: types of meetings. Auditor: appointment, rights and liabilities, modes of winding up of a company.	10

5	Consumer Protection Act Definitions - Aims and objectives, Consumer protection councils, Redressal agencies and penalties for violation. The Information Technology Act: Definition, Digital Signature, Electronic Governance, Attribution, Acknowledgment and Dispatch of Electronic Records, Sense Electronic Records and Sense Digital Signatures, Regulation of Certifying Authorities, Digital Signature Certificates, Duties of Subscribers, Penalties and Offences.	10
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Recommended Text Books:

T1. Business Environment ---Francis Cherunilam, Himalaya Publishing House

Recommended Reference Books:

- R1.** Business Environment: Text and Cases , PAUL, Mc Graw Hill Education , 3rd Ed.
- R2.** V. Neelamegam – Business Environment (VrindaPublications , 2nd Edition)
- R3.** Shaikh & Saleem - Business Environment (Pearson, 2nd Edition)
- R4.** International Business Environment—Ian Brooks, Jamie Weatherstom and GrahamWilkinson
- R5.** Kuchhal M.C. - Business Law (Vikas Publication)
- R6.** Gulshan S.S. - Business Law Including Company Law (Excel Books)
- R7.** N D Kapoor – Elements of Mercantile Law – Sultan Chand-2014.

Course Title: Strategic Human Resource Management
Semester: II

Course: M.COM
Code:

L T P C
4 1 0 4

Course Objectives:

- CO1: To understand the various concepts, principles, importance of Human Resource Management for an organization.
 CO2: To design a Human Resource Plan for an organization and construct its Selection Process.
 CO3: To develop a job analysis and produce a job description and job specification for a given job profile.
 CO4: To identify the performance appraisal process, Job evaluation, Compensation factors and explain the utility of various methods involved in it.
 CO5: To understand the strategic role of specific HR Systems and appreciate SHRM in the context of changing forms of organizations.

Course Learning Outcomes: On completion of the course the student will be able to:

- CLO1: Understand the concepts and principles of Human Resource Management
 CLO2: Understand the planning of Human resource and its selection process.
 CLO3: Understand the how to define the job description.
 CLO4: Understand the role that HRM has to play in effective business administration.
 CLO5: Understand how to use Human Resource as a tool to implement strategies.

Credit-04

Total Hours: 50

Unit	Content	Hrs.
1	Essentials of HRM: Functions of HRM, HRM vs.HRD, Strategic HRM: Meaning and Roles in Strategy formulation and implementation, Barriers to strategic HRM, Linking HR strategy with business strategy, Roles of HR Manager, roles of HR in merger and acquisitions, Technology & HR and changing roles of HR due to technology, HRM linkage with TQM & productivity. Case Studies	10
2	Human Resource Planning and Employee Hiring : Meaning of job Analysis, job design, Human Resource Planning, methods demand forecasting for manpower planning, factors influencing HRP, Employee hiring- methods of Recruitment, Employee selection, process of employee selection, recent trends in recruitment. Case Studies	10
3	Employee Training & Development: Meaning importance of Training, types and methods and types of training, career planning, promotion, transfer, demotion and separation, Performance Appraisal: Meaning and types of appraisal, Job Evaluation: Meaning and methods of job evaluation. Case Studies	10
4	Compensation Management and Employee Relations: Introduction to compensation management, Components and structure of employee compensation, Factors affecting employee compensation, Employee incentive schemes, and recent trends in compensations management, Meaning of employee relation and industrial relations. Case Studies	10
5	Employee Safety/ Health and International Human Resource Management: Needs and leagal provision of employee health, measures to promote employee health, purpose of employee safety, accidents: causes & prevention, effective safety management, & legal provisos. basic principles governing International Human Resource Case Studies	10

Recommended Text Books:

T1. V.S.P.Rao, Human Resource Management (Text and Cases) Himalaya Publications, Thirteenth Edition.

Recommended Reference Books:

- R1.** Durai Praveen, Human Resource Management Pearson Publication, 2nd Edition.
- R2.** Gary Dessler and Biju Varkkey Human Resource Management, Person Publication, 2013, 14th Edition.
- R3.** Seema Sanghi, Human Resource Management, Vikas Publications, 2014, 5th Edition.
- R4.** K. Aswathappa, Human Resource Management, McGraw Hill Education, 2013, 7th Edition.

Course Title: Methods and Techniques of Research in Social Science

Course: M.COM

Semester: II

Code:

L	T	P	C
4	1	0	4

Course Objectives:

- CO1: To provide the concepts and techniques used in Research and apply this knowledge in business decision making.
- CO2: To define business research problems and will also able to formulate an abbreviated Version of research proposal.
- CO3: To describe and choose appropriate sampling design and will also be able to estimate appropriate sample size.
- CO4: To construct appropriate hypotheses and draw conclusions by using a suitable Hypothesis testing procedure so as to address the research problem in question.
- CO5: To derive inferences by applying various techniques of interpretation and be and write Various types of research reports.

Course Learning Outcomes: On completion of the course the student will be able to:

- CLO1. Understand the concepts and techniques used in Research and apply this knowledge in business decision making.
- CLO2. Understand the research problem and various techniques.
- CLO3. Understand the sampling design.
- CLO4. Understand the concept of Hypothesis and its process.
- CLO5. Understand the techniques of interpretation.

Credit-04

Total Hours: 50

Unit	Content	Hrs.
1	Research: – Definition, Meaning, Importance types and Qualities of Research; Research applications in functional areas of Business, Emerging trends in Business research. Research & the Scientific Method: Characteristics of scientific method. Steps in Research Process Concept of Scientific Enquiry: – Formulation of Research Problem – Management Question – research Question – Investigation Question Research Proposal – Elements of a Research Proposal, Drafting a Research Proposal, evaluating a research proposal.	10
2	Research design: Concept, Features of a good research design, Use of a good research design; Qualitative and Quantitative research approaches, Comparison – Pros and Cons of both approaches. Exploratory Research Design: Concept, Types: Qualitative techniques – Projective Techniques, Depth Interview, Experience Survey, Focus Groups, Observation. Descriptive Research Designs: Concept, types and uses. Concept of Cross-sectional and Longitudinal Research Experimental Design: Concept of Cause, Causal relationships, Concept of Independent & Dependent variables, concomitant variable, extraneous variable, Treatment, Control group.	10

3	Scaling & measurement techniques: Concept of Measurement: Need of Measurement; Problems in measurement in management research – Validity and Reliability. Levels of measurement – Nominal, Ordinal, Interval, Ratio. Attitude Scaling Techniques: Concept of Scale – Rating Scales viz. Likert Scales, Semantic Differential Scales, Constant Sum Scales, Graphic Rating Scales – Ranking Scales – Paired comparison & Forced Ranking – Concept and Application.	10
4	Sampling: Basic Concepts: Defining the Universe, Concepts of Statistical Population, Sample, Characteristics of a good sample. Sampling Frame (practical approach for determining the sample frame expected), Sampling errors, Non Sampling errors, Methods to reduce the errors, Sample Size constraints, Non Response. Probability Sample: Simple Random Sample, Systematic Sample, Stratified Random Sample, Area Sampling & Cluster Sampling. Non Probability Sample: Judgment Sampling, Convenience Sampling, Purposive Sampling, Quota Sampling & Snowballing Sampling methods. Determining size of the sample – Practical considerations in sampling and sample size, sample size determination.	10
5	Data Analysis: Editing, Coding, Tabular representation of data, frequency tables, Construction of frequency distributions, Graphical Representation of Data: Appropriate Usage of Bar charts, Pie charts, Histogram. Hypothesis: Qualities of a good Hypothesis –Framing Null Hypothesis & Alternative Hypothesis. Concept of Hypothesis Testing – Logic & Importance. Analysis of Variance: One way and two way Classifications. Mechanism of Report Writing- Report Preparation: Types, Report Structure: preliminary section, main report, interpretation of results, suggestions and recommendations, limitations of the study, Report formulation.	10

Recommended Text Books:

T1. Marketing Research, Naresh K. Malhotra, Pearson Publication.

Recommended Reference Books:

R1. Research Methodology, Deepak Chawla, NeenaSondhi, Vikas Publication

R2. Business Research Methods, Naval Bajpai, Pearson Education

R3. Research Methodology, C R Kothari, New Age International.

R4. Business Research Methods by Donald Cooper & Pamela Schindler, TMGH, 9th Edition.

R5. Business Research Methods by Alan Bryman & Emma Bell, Oxford University Press, 2ndEdition.

R6. Business Research Methods by T N Srivastava & Shailaja Rao, TMH Publication, 2ndEdition.

Course Title: Basic Principles of Operations Management
Semester: II

Course: M.COM
Code:

L	T	P	C
4	1	0	4

Course Objectives:

- CO1: To provide basic understanding of Operations in overall Business Strategy of the firm.
 CO2: To provide basic understanding of operations management policies and techniques to the service sector as well as manufacturing firms.
 CO3: To provide basic understanding of the key factors and their interdependence of these factors in the design of effective operating systems.
 CO4: To provide basic understanding of trends and challenges of Operations Management in the current business environment.
 CO5: To familiarize the students with the techniques for effective utilization of operational resources and managing the processes to produce good quality products and services at competitive prices.

Course Learning Outcomes: On completion of the course the student will be able to:

- CLO1: Understand the role of Operations in overall Business Strategy of the firm.
 CLO2: Understand the application of operations management policies and techniques to the service sector as well as manufacturing firms.
 CLO3: Identify and evaluate the key factors and their interdependence of these factors in the design of effective operating systems.
 CLO4: Understand the trends and challenges of Operations Management in the current business environment.
 CLO5: Understand the techniques for effective utilization of operational resources and managing the processes to produce good quality products and services at competitive prices.

Credit-04

Total Hours: 50

Unit	Content	Hrs.
1	Production Concepts: Introduction, meaning, nature and scope of production and operations management. Difference between production and operations management. Productivity, factors affecting productivity and productivity measurement. Work study— Method study and work measurement. Production Technology – Types of manufacturing processes. Plant location and types of plant layout.	10
2	Operations Concepts: Services scenario in India, difference between product and service, characteristics of services, classification of services, product and service design, factors affecting service design, service designing process, service blueprinting, service capacity planning. Dimensions of quality in services, understanding service quality gap, measuring service quality using SERVQUAL model. Case Studies	10
3	Material and Inventory Management: Types of production planning, process of production planning and control (PPC) – routing, scheduling and loading. Master production schedule, aggregate production planning. Types of inventories, inventory control techniques- EOQ, ABC, VED, FSN, HML and SDE (Simple numerical problems on Inventory control techniques). Just-in-time (JIT) and KANBAN. Case Studies	10
4	Supply Chain Management: Overview of supply chain management, conceptual model of SCM, supply chain drivers, measuring supply chain performance, core and reverse supply chain, global supply chain, inbound and outbound logistics, Bullwhip effect in SCM, push and pull systems, lean manufacturing, agile manufacturing, role of IT in SCM. Demand forecasting in supply chain— Simple moving average method, weighted moving average method, linear regression and exponential smoothing method. Case Studies	10

5	Productivity and Quality: TQM, Deming's 14 principles, Juran's quality trilogy, PDCA cycle, KAIZEN, quality circles, 7QC tools and its 7 new management tools, ISO 9000-2000 clauses, six sigma, Total Productive Maintenance (TPM), 5S. Case Studies	10
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Recommended Text Books:

T1. Aswathappa, K. & Bhat, K.S.-- Production and Operations Management (Himalaya Publishing House, 2nd Edition)

Recommended Reference Books:

- R1.** Chase, R.B., Shankar, R. & Jacobs, F.R. -- Operations & Supply Chain Management (Tata McGraw Hill, 14th Edition)
- R2.** Chunawalla, S.A. & Patel, D.R. – Production & Operations Management (Himalaya Publishing House, 9th Edition)
- R3.** Chary, S.N. -- Production and Operations Management (Tata McGraw Hill, 6th Edition)
- R4.** Charantimath, P.M. – Total Quality Management (Pearson Education, 3rd Edition)
- R5.** Bedi, Kanishka – Production & Operations Management (Oxford University Press, 3rd Edition)
- R6.** Adam, Everett E. & Ebert, Ronald J. – Production and Operations Management (Prentice Hall, 5th Edition)
- R7.** Gopalakrishnan, P. & Sundaresan, M. – Materials Management (Prentice Hall of India)

Course Title: **Digital Marketing & E-Commerce**
 Semester: **II**

Course: **M.COM**
 Code:

L T P C
4 1 0 4

Course Objectives:

- CO1: To help Student understand the concept of Digital Marketing & E-commerce in today's scenario.
 CO2: To enable student in creating and maintaining a good website and blog posts.
 CO3: To make student understand the importance of SEO and Email Marketing in today's modern world.
 CO4: To provide the understanding of functioning and importance of Social Media Marketing via various platforms.
 CO5: To provides an understanding of the ever evolving digital landscape.

Course Learning Outcomes: On completion of the course the student will be able to:

- CLO1: Understand the concept of Digital Marketing and E-Commerce in modern context.
 CLO2: Understand the website and blog creation.
 CLO3: Understand the importance of SEO and Email Marketing in today's modern world.
 CLO4: Understand the functioning and importance of Social Media Marketing via various platforms
 CLO5: Understand various Analytics tools of online marketing.

Credit-04

Total Hours: 50

Unit	Content	Hrs.
1	Introduction to Digital Marketing & Website and Blog Development: Introduction to Digital Marketing and its Significance; Traditional Marketing Vs Digital Marketing; Digital Marketing Process; The contemporary digital revolution, digital transformation framework. Types of websites, Keywords, Understanding Domain and Webhosting, Building Website/Blog using CMS WordPress, Using WordPress Plug-ins; Blog Creation: Including Headlines, Links, Posts ; Using various plug- ins like Elimentor	10
2	SEO & Email-Marketing: Introduction to SEO; SEO Keyword Planner Tools; On Page SEO Techniques: Indexing and Key Word Placement, Content Planning & Optimization, Display Advertising, Various SEO Plug-in, Off –Page SEO Techniques; Email Marketing- Introduction and Significance, campaigns using Mail Chimp; Email Marketing Strategy and Monitoring.	10
3	SEM & Social Media Marketing: Introduction to SEM, Mobile Marketing, Video Marketing on YouTube. Introduction to Social Media Marketing: Facebook, Instagram, Linked-in, Twitter, Google G Suit and online marketing campaigns on theses Social Media platforms. Content Marketing, Content creation process, Influencer marketing.	10
4	Using Marketing Strategies & Analytics Tools: Understanding Digital marketing Strategies, Using Marketing analytics tools to segment, target, position; Online PR and reputation management, Digital Marketing Strategies and its ROI. Using Google Analytics and other social media analytics tools. Using Apps and Gamification.	10

5	Applications of E-Commerce: Introduction, History of Electronic Commerce, Advantages and Disadvantage of E-commerce, Roadmap of e-commerce in India, E-business Models Based on the Relationship of Transaction Parties, e-commerce Sales Life Cycle (ESLC) Model, Electronic Payment Systems, Electronic Cash, Smart Cards and Electronic Payment Systems, Credit Card Based Electronic Payment Systems, Risks and Electronic Payment Systems, Electronic Data Interchange (EDI)	10
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Recommended Text Books:

T1: Seema Gupta; Digital Marketing, McGraw Hill Education; First edition (November 2017)

Recommended Reference Books:

R1. Vandana, Ahuja; Digital Marketing, Oxford University Press India (November, 2015).

R2. Ryan, Damian; Understanding Digital Marketing: marketing strategies for engaging the digital generation; Kogan Page (3rd Edition, 2014).

R3. Ravi Kalakota :Frontiers of E Commerce (Pearson)