

CH. CHARAN SINGH UNIVERSITY, MEERUT
MASTER OF COMMERCE (M.Com) PRIVATE



SYLLABUS AND SCHEME OF EXAMINATION FOR M.COM. PRIVATE

(Effective From Academic Year 2019-20 and Onwards)

2019

(Dr. R.C. Lal)

(K.G. Singh)

(Dr. Rakesh Sharma)

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CH. CHARAN SINGH UNIVERSITY, MEERUT
M.COM. PRIVATE SYLLABUS (Effective from 2019-20 and onwards)

YEAR : I

Code No.	Title of Paper/Course	Marks
I : 1001	Management Concept and Organizational Behavior	100
I : 1002	Direct tax- Law and Practice	100
I : 1003	Statistical Analysis	100
I : 1004	Financial Management	100
I : 2001	Indirect Taxes-GST and Custom Law	100
I : 2002	Corporate Financial Accounting	100
I : 2003	Corporate Laws and Governance	100
	Total	700

YEAR : II

Code No.	Title of Paper/Course	Total Marks
I : 3001	Operations Research	100
I : 3002	Research Methodology	100
I : 3003	Strategic Management	100
I : 3004	Project Based Viva-Voce	100
I : 4001	Managerial Economics	100
	Elective I of Elective Group	100
	Elective II of the same Elective Group (Both Papers of any one Elective Group to be opted by the student)	100
	Total	700

Elective Groups

(Both Papers of any one Elective Group to be opted by the student)

Finance Group

I : 4002	Security Analysis & Portfolio Management	100
I : 4003	Securities Laws & Capital Markets	100

Marketing Group

I : 4004	Marketing Management	100
I : 4005	International Marketing	100

Human Resources Management Group

I : 4006	Human Resource Management	100
I : 4007	Industrial Relations & Labour Laws	100

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Max. Marks 100

M.COM. I SEMESTER
MANAGEMENT CONCEPT AND ORGANIZATIONAL BEHAVIOUR (I-1001)

Learning Objectives: To help students to understand the conceptual framework of Management and Organisational Behaviour, Motivational Techniques, Leadership Traits and Theories.

Unit I: Managerial Functions: Planning-concept, significance, types; organising - concept, principles, Theories, Types of organisations, Authority, Responsibility, Power, Delegation, Decentralization, Staffing, Coordinating; Control-Nature, Process and techniques.

Unit II: Organisational Behavior : Organisational behaviour – concept and significance; Relationship between management and organisational behaviour; Emergence and ethical perspective; Attitudes; Perception; Learning ; Personality; Transactional Analysis.

Unit III: Motivation: Process of motivation ; Theories of motivation-need hierarchy theory ; theory X and theory Y, Two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.

Unit IV: Group Dynamics and Team Development: Group dynamics-definition and importance, Types of groups, Group formation; Group development, Group composition Group performance factors; Principle-centered approach to team development.

Unit V: Leadership: Concept, Leadership styles, Theories – trait theory, Behavior theory, Fielder's contingency theory ; Harsey and Blanchard's situational theory ; Managerial grid; Likert's four systems of leadership.

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Direct Tax - Law and Practice (I: 1002)

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

Unit I: Income Tax Act, 1961 – special provisions relating to assessment of companies only.

Unit II: Introduction to tax management: concept of tax planning, tax avoidance and tax evasion, tax planning for new business-tax planning with reference to location, nature and form of organization of new business.

Unit III: Tax planning for financial management decisions: tax planning relating to capital structure decisions and dividend policy.

Unit IV: Filing of return of Income: Types of ITRs and procedure of their filing. Return of income, compulsory filing return of income, Return of loss, provision relating to belated return, revised return etc, fee and interest to default in furnishing return of income.

Unit V: Taxation of international transactions and non-residents under the Income tax act, 1961: Specific provisions relating to non residents: double taxation relief; transfer pricing and Advance rulings.

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Max. Marks 100

STATISTICAL ANALYSIS (I- 1003)

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

Unit I: Probability Theory: Classical, Relative and subjective probability, Addition and Multiplication Rules, Conditional probability, Baye's Theorem, Bernoulli's Theorem and Mathematical Expectation.

Unit II: Theoretical Frequency Distribution: Binomial Distribution, Poisson distribution and Normal Distribution, their Characteristics and Application.

Statistical Decision Theory: Decision Environment, Expected Profit Under Uncertainty, Expected Monetary Value, Risk, Decision Tree, Utility Theory.

Unit III: Sampling: Large Sample: Test of Hypothesis in Variables and Attributes-Z Test **Small Samples:** Test of Significance in t-test, F-test, and Z-test

Unit IV: Analysis of Variance: One way and Two Way Classification, Design of Experiment. **Simulation :** Process of Simulation, Monte Carlo Simulation, Simulation of an Inventory System.

Unit V: Association of Attributes: Two Attributes Only, Chi Square Test

Interpolation And Extrapolation : Binominal, Newton and Langrange's Method.

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Max. Marks 100

FINANCIAL MANAGEMENT (I- 1004)

Learning Objective: To provide expert knowledge and application of Financial Management in present business environment.

Unit I: **Introduction:** Meaning, Nature, Scope and objectives of financial Management; Finance Functions; Time Value of Money; Risk and Return.

Unit II: **Capital Budgeting Decisions :** Nature, Importance and process of Capital Budgeting; Techniques – Pay Back Method, Discounted Pay- Back Method ; ARR Method ; NPV Method ; IRR Method ; Terminal Value Method ; Capital Method ; Capital Rationing and Risk Analysis in Capital Budgeting.

Unit III: **Cost of Capital and Financing Decisions:-** Cost of Long Term Financing ; Estimation of components of Cost of capital; Methods of calculating cost of Debt, Cost of Preference shares, Cost of Equity, Cost of Retained Earnings, Weighted Average Cost of Capital and Marginal Cost of capital, Theories of capital Structure, Leverage-Measurement and effects on Profit; Determinants of capital Structure.

Unit IV: **Working Capital Decisions:** Concept of working capital; Operating cycle & cash cycles; Risk- Return trade off ; Sources of short term Finance ; Working capital Estimation.

Unit V: **Dividend Decisions :**Issues in dividend decisions; Walter's valuation Model , Gordon's Growth Model, Capital Asset Pricing Model, Modigliani and Miller Theory, Cash and stock dividends, Dividend Policy and Determinants of dividend.

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M.COM. II SEMESTER
Indirect Taxes- GST & Custom Law (I: 2001)

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

- Unit I: Introduction:** Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Major Defeat in the structure of Indirect Taxes prior to GST; Structure of GST (SGST,CGST,UTGST & IGST); GST Council, GST Network, State Compensation Mechanism.
- Unit II: Levy and collection of GST:** Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.
- Unit III: Input Tax Credit & Value of Supply:** Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credits in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work. Valuation Procedure.
- Unit IV: Registrations & Assessment Procedures** Registrations, Tax Invoice, Credit and Debit Notes, GST Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.
- Unit V: Customs Law:** Introduction Levy and collection duties: Taxable Events: custom duties Classification and Valuation of Import and Export Goods; Assessment; Abatement and Remission of Duty; Exemptions; Refund and recovery.

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CORPORATE FINANCIAL ACCOUNTING (I-2002)

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

Unit I: Corporate Restructuring: Accounting Issues relating to Amalgamation and Reconstruction as per Accounting Standards; Merger and Demerger; Accounting in the books of Transferor and Transferee companies, Internal Reconstructions.

Unit II : Consolidation of Accounts : Accounting Treatment and Consolidated Financial Statements of Holding companies having more than one subsidiary company, Chain Holdings.

Unit III : Valuation of Intangible Assets : valuation of Goodwill and other intangible Assets Technique and Methods.

Unit IV : Corporate Financial Reporting : Various requirements of Corporate Reporting , Value Added Statement, Economic value added, Market value added, share holder's Value added.

Unit V : Inflation Accounting Liquidation of Companies.

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CORPORATE LAWS AND GOVERNANCE: (I-2003)

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

Unit I : **The Insolvency and Bankruptcy Code , 2016** – Important definitions , Powers and functions of Insolvency and Bankruptcy Board of India (IBBI). Process of Insolvency and Bankruptcy. concept of Information Utility and Insolvency Professionals . Resolution Plan . Liquidation Under IBC. Process of Voluntary Winding up under the Insolvency and Bankruptcy Code, 2016

Unit II : **The Competition Act , 2002-** Important Definitions and Provisions of the Act.

Unit III : **The Companies Act , 2013** -- Procedural Aspects relating to preparation and alteration of Memorandum of Association and Articles of Association; Appointment and Removal of Directors and Auditors : Meetings of the company- Procedure.

Unit IV : **Corporate Governance I:** Conceptual Framework of Corporate Governance: Principles of Corporate Governance: Theories of Corporate Governance: Legislative and Regulatory Frameworks of Corporate Governance in India. . Business ethics Vis-a-vis Corporate Governance.

Unit V : **Corporate Governance II:** Codes and Practices in Corporate Governance in India ; Best Practices of Corporate Governance : Case studies on corporate Governance in Indian Perspective.

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**M.COM. III SEMESTER
OPERATIONS RESEARCH I - 3001**

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

Unit I: **Introduction** : Meaning and Importance of Operations Reserch, Production Planning and Control. Learning Curve theory : Learning Curve Ratio, Learning Coefficient, Learning Curve Equation , Learning Curve Application.

Unit II : **Linear Programming I:** Mathematical Formulation of the Problem, Graphic Solution, Simplex Method – Maximization and Minimization.

Unit III: **Linear Programming II:** Transportation Problem : Initial Solution, North West Corner Rule, Least Cost Method, Vogel's Approximation Method, Optimality Test , Degeneracy, unbalanced Problems.

Unit IV: **Assignment Problem** : Assisgnment Algorithm, Unbalanced Assignment Problem, Maximization Problems.
Queuing Theory : Introduction, Benefits, Single Channel Queuing Model.

Unit V : **Job Sequencing** : Introduction, Solution of Sequencing Problem, Johnsan's Algorithm of scheduling n-Jobs on two machines.

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RESEARCH METHODOLOGY (I- 3002)

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

Unit I: Understanding Research : Definition, Meaning, Characteristics, Objective and Motivation Research, Types of Research, Research in Decision Making, Role of Research in Various Areas, Limitations of Research.

Unit II: Scientific Methods of Research: Definition, Characteristic and Basis of Scientific Method, Basis of Scientific Method, Components of Scientific Approach, Bias and Prejudice in Scientific Research.

Unit III: Formulating Research Problem and Hypothesis : Research Process/ Planning Process, Research Problem-Need of Defining, Points to Ponder on Research Problem, Time and Space of Co-ordination, Environment Conditions, Hypothesis Testing, Research Design.

Unit IV: Methods of Research : Interview-Definition, Meaning, Type, Advantage and Limitation; Questionnaire-Meaning Purpose, Types, Formulation, Advantage and Disadvantage; Survey- Definitions, Meaning, objective, Characteristics, types, planning, limitation and advantages; Experiment –Meaning, objective, Advantage and Disadvantage; Basic Principles of Experimentation, Experimental Designs.

Unit V: Scaling and Attitudes Measurement Techniques : Attitudes, Attributes and Beliefs, Attitudes Measurement, Scaling Techniques, Types of Scales, Selection of an Approximate Scale, Limitations of Attitudes Measurement Scales.
Data Presentation Processing and Analysis: Editing, Coding, Classification, Tabulation, Analysis and Interpretation of Data.

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STRATEGIC MANAGEMENT: I 3003

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

- Unit I: Introduction to strategic Management** Introduction, Concept, Importance & Nature of Strategic Management, Strategic Evaluation and Control Process. Strategic Planning Process. Issue in Strategic Evaluation and Control Process. Issue in Strategic Decision-Making Strategic Management in Different Functions of Management. Organization's Vision and Mission, Goals and objective. Value & Ethics. Data Vs. Information.
- Unit II: Corporate Level Strategies** :Concept and Significance. Strategy vs. synergy. Strategic levels in Organization. Need and types : Stability strategies, Diversification strategies, Retrenchment strategies, Turnaround strategies, Divestment strategies, Business level strategies.
- Unit III: Functional Strategies** : Need & Types of Functional Strategy- Human Resource Strategy, Marketing Strategy, Production Strategy, R & D Strategy, Strategic Alliance , Mergers & Acquisitions.
- Unit IV: Environmental Scanning and Appraisal** Internal and External Environment , Environmental Scanning, Environmental Analysis, Environmental Appraisal. Strategic Choices & Implementations.
- Unit V: Model for Strategic Analysis** :Mc Kinsey 7s Model, The Emerging Theory of Manufacturing, Michael Porter's Model for Industry Analysis, Value Chain Approach , BCG Matrix, GE Model, PIMS Model, SWOT Analysis.

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Project based Viva Voce (I: 3004)

Students will select a topic of his/her choice to prepare a project report which will be submitted by the student to the Department/College before IIIrd semester examination. This project report in to be evaluated by a board of examiners appointed by the University, consisting of one internal and one external examiner. The board of examiners will conduct the Viva-Voce examination based on the project report of the student.

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**M.COM. IV SEMESTER
MANAGERIAL ECONOMICS (I- 4001)**

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

- Unit I:** **Introduction:** Nature and scope of managerial economics, Fundamental economic concepts-incremental principle, Opportunity cost principle, Discounting principle, Objectives of a firm, Economic theory and managerial theory,
- Unit II:** **Demand and the Firm :** Consumer Behaviour - Cardinal and Ordinal approaches, Indifference approach, Equi-marginal Principle, Revealed preference approach, Consumer's Equilibrium, Demand for consumer durables, Demand forecasting techniques.
- Unit III:** **Production and Cost :** Production-Law of variable proportion, Returns to scale. Production function, Producer's Equilibrium, Isoquants, Isocost.
Cost function: Classification of costs, Short run cost functions, Relationship between return to scale and return to a factor, long run cost functions.
- Unit IV:** **Market and Pricing :** Characteristics of different market structures, Price determination and firm's equilibrium in short-run and long-run under perfect competition, Monopolistic competition, Oligopoly and monopoly. Pricing practices, Price discrimination, International price discrimination and dumping, Transfer pricing.
- Unit V:** **Business cycle :** Nature and phases of a business cycle, Theories of business cycle- Cobweb, Samuelson and Hicks theories.

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SECURITIES ANALYSIS & PORTFOLIO MANAGEMENT (I- 4002)

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

- Unit I:** **Introduction:** Nature and scope of investment analysis, elements of investment, avenues of investment, approaches to investment analysis, concept of return and risk, measurement of return and risk. Financial assets: types and their characteristics, sources of financial information. New Financial Instruments.
- Unit II:** **Valuation of Securities:** Bonds, debentures, preference shares and equity shares, fundamental analysis- Economic analysis, industry analysis and company analysis.
- Unit III:** **Technical Analysis:** trends, indicators, indices and moving averages applied to technical analysis. Efficient market hypothesis: weak, semi-strong and strong market and its testing techniques.
- Unit IV:** **Portfolio Analysis :** estimating rate of return and standard deviation of portfolio, effect of combining the securities, Markowitz risk-return optimization, single index model or market model, portfolio total risk, portfolio market risk and unique risk,. Simple Sharpe's optimization solution.
- Unit V:** **Portfolio Performance Evaluation:** Measure of return, risk adjusted measure of return ,market timing, evaluation criteria and procedures. Portfolio diversification.

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SECURITIES LAWS & CAPITAL MARKETS (I- 4003)

Learning objective: To make the learners aware of the prevailing Securities laws and have an understanding of Indian capital market.

- Unit I:** **Securities Contracts(Regulations)Act 1956** : Objectives of the Act, Important Definitions, Provisions relating to Public issue and listing of securities.
- Unit II:** **Securities and Exchange Board of India Act, 1992:** Objectives, powers and functions of SEBI; Securities Appellate Tribunal; Penalties and Appeals.
- Unit III:** **Depositories Act, 1996:** Objectives and important provisions of the Act; Dematerialization & Re-materialisation; Depository Process.
- Unit IV:** Primary Capital Market : Important instruments and intermediaries, capital Market Investors–Domestic Financial Institutions(DFI), Qualified Institutional Buyers(QIB), Foreign Portfolio Investors(FPI), Private Equity, Angel Funds, High Net Worth Individuals, Venture Capital, Pension Funds, Alternative Investment Funds.
Capital Market Instruments- Equities, Preference Shares, Shares with Differential Voting Rights, Corporate Debt, Foreign Currency Exchangeable Bonds (FCEB), Indian Depository Receipts (IDR), Derivatives and Warrants.
Aspect of Primary Market-Book Building, Green Shoe Option.
- Unit V:** Secondary Capital Market : Development of Stock Market in India, Stock Market and its operations, Trading Mechanism, Basis of Sensex and Nifty, Surveillance Mechanism, Risk management in secondary market.

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Max. Marks 100

MARKETING MANAGEMENT I- 4004

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

Unit I: Introduction: Nature and Scope of marketing, Core Concepts, Marketing environment - macro and micro components and their impact on marketing decisions.
Buyer behavior and factors affecting buyer behavior, Consumer buying decision process, industrial buying decision process.
Market segmentation, targeting and positioning.

Unit II: Product and Pricing decision : Concept and Classification of product, Product mix
Major product decisions- branding, packaging, labeling, New product development, product life cycle. Pricing: pricing objectives, factors affecting pricing, pricing strategies:

Unit III: Distribution(Place) and Promotion decision : Concept of Channels of Distribution , Functions and types of distribution channels, Channel management decisions, Distribution logistics, channel integration.
Promotion: Concept of Integrated marketing communication, promotion mix-- Advertising, Personal selling, Sales promotion, Publicity and public relations.

Unit IV: Marketing Planning, Organization and control: marketing planning process, methods of organizing marketing department, Ethical and legal aspects of marketing, marketing audit and marketing control.

Unit V: Trends in marketing: Social marketing, marketing of services, Green marketing digital marketing, customer relationship marketing, rural marketing and other emerging trends in marketing.

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International Marketing (I- 4005)

Learning Objective: The objective of this course is to make the students understand the conceptual framework of international business and familiarize them with trends and developments in the international arena.

- Unit I:** **Introduction to international marketing:** Nature and Importance of international marketing, Transition from domestic to international marketing, Modes of entry in international markets, International market orientation-EPRG framework, Characteristics of MNCs, International Product life cycle.
- Unit II:** **International marketing environment:** Internal environment, External environment: geographical, Demographic, Economic, Socio-cultural, Political and legal environment.
Business culture around the world, marketing strategy adaptations.
- Unit III:** **International marketing planning:** international market selection, international marketing research.
International Organizing and control: issues in international marketing planning, International marketing information system, Organizing and controlling, International marketing operations.
- Unit IV:** **International marketing Mix Decisions:**
Product decisions : Product planning for global markets, Standardization vs. product adaptation, New product development, Management of international brands, Packaging and labeling
Pricing decisions: International pricing policies and strategies.
Promotion decisions: International advertising, Personal selling, Sales promotion and public relations.
Distribution channels and logistics: functions and types of channels, Channel selection decision, international logistics decisions.
- Unit V:** **Emerging issues and developments in international marketing:** ethical and social issues in international marketing , information technology and international marketing, Development and scope of international law and regional economic groupings.

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Human Resource Management (I- 4006)

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

Unit I: **Introduction:** Concepts and evolution of Human resource management, Human resource management functions, Human resource management in dynamic environment. Human Resource Planning :-Concept, Process of Human resource Planning, Forecasts-demand analysis, Quantitative and Qualitative aspects of Human resource planning. Concept of Job analysis and Job description. Recruitment and selection:- Process and policies, Induction and Placement.

Unit II: **Human Resource Training and Development :** Identification of training needs, Learning Principles of Training, Types of Training, Training Methods. Executive Development Programmes, Training vs Development, Carrer planning and succession planning.

Unit III: **Compensation Management :** Nature of employee benefits-statutory and customary, Wage plans and policies, Profit sharing and incentive plan, Compensation package and terminal benefits, Impact of compensation and Employees benefits and Organizational effectiveness, Employee benefit programmes.

Unit IV: **Performance Appraisal :** Concept, Process of Performance Appraisal, Methods and Limitations, Performance Appraisal Practices in India.

Unit V: **Human Resource Organisation:** Line and staff relationship, Morale and Productivity, Creating conductive work environment.

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Max. Marks 100

INDUSTRIAL RELATIONS & LABOUR LAWS (I-4007)

Learning Objective: To Provide conceptual frame work of Industrial Relation, To make Student aware with the Indian Labour legislation and To make students aware with the basic requirement and mandate of labour legislations.

Unit I: Structure and Evolution of Industrial Relations: Concept, Nature and models of IR: Major contemporary developments in global economy and its impact on industrial relations scenario in India.

Unit II: Trade Unionism, Negotiations and Collective bargaining: Concept of Trade unionism , Development of trade unionism, Functions, Types and structure, Problem and Suggestive remedial measures of trade unions.
Collective bargaining: Nature and functions; Types of bargaining; Collective bargaining in the Indian context; Negotiating a collective bargaining agreement.

Unit III: Industrial conflict & disputes Resolutions - Concept , forms of Industrial conflicts, Dynamics of conflicts and collaborations, Trends in industrial conflict Nature, Causes and Types of Industrial disputes.
Industrial disputes : preventive machinery
Industrial disputes : settlement machinery

Unit IV: Factories Act, 1948 and the Employee's compensation Act, 1948, Important provisions

Unit V: Trade Union Act 1926 and the Industrial Disputes Act,1947, Important provisions

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