

CH. CHARAN SINGH UNIVERSITY CAMPUS MEERUT
M.Com (CBCS) SYLLABUS (2018-19 and onwards)

Semester: I

Code no.	Title of paper/course	Credit Point	Internal Marks	External Marks	Total Marks
CI-1501	Organizational Behavior	6	50	50	100
CI-1502	Accounting for Business Decision	6	50	50	100
CI-1503	Quantitative Analysis	6	50	50	100
CI-1504	Direct Tax Law And Practice	6	50	50	100
	Total Credit Point of Core Courses	24			
	Open Elective - CBCS	4			100
	Total	28			500

Semester: II

Code no.	Title of paper/course	Credit	Internal Marks	External Marks	Total Marks
CI-2501	Marketing Management	6	50	50	100
CI-2502	Corporate Accounting	6	50	50	100
CI-2503	Indirect Taxes- Law and Practice	6	50	50	100
CI-2504	Economics for Business Decision	6	50	50	100
	Total Credit Point of Core Courses	24			
	Open Elective -CBCS	4			100
	Total	28			500

Semester: III

Code no.	Title of paper/course	Credit	Internal Marks	External Marks	Total Marks
CI-3501	Operations Research	6	50	50	100
CI-3502	Business Research Methodology	6	50	50	100
CI-3503	Human Resource Management	6	50	50	100
CI-3504	Financial Management	6	50	50	100
	Total Credit Point of core courses	24			
	Open Elective -CBCS	4			100
	Total	28			500

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Semester: IV

Code No.	Title of paper/course	Credit	Internal Marks	External Marks	Total Marks
CI-4501	Corporate Governance and Business Ethics	6	50	50	100
	Elective – I (From Specialization)	6	50	50	100
	Elective – II (From Same Specialization)	6	50	50	100
CI-4508	Dissertation And Viva Voce (50+50)	6			100
	Total Credit Point of core courses	24			
	Open Elective –CBCS	4			
	Total	28			

Elective Group**(Any one group (Both Papers) to be selected by the student)****Finance Group**

CI-4502	Securities Laws and Capital Market <i>Elective I</i>		50	50	100
CI-4503	Security Analysis and Portfolio Management <i>Elective II</i>		50	50	100

Marketing Group

CI-4504	Consumer Behavior <i>Elective I</i>		50	50	100
CI-4505	Marketing of Services <i>Elective II</i>		50	50	100

Human Resources Group

CI-4506	Industrial Relations and Labor Laws <i>Elective I</i>		50	50	100
CI-4507	Organization Development <i>Elective II</i>		50	50	100

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Semester: I

Organizational Behavior (CI: 1501)

- Unit I:** Schools of management thought: scientific school, human behavior and social system school, decision theory school, quantitative and system school. Contingency theory of management. Functions planning concept, significance, types organizing concept, principles theories type of organization, authority, responsibility, power, delegation, decentralization, Staffing, Directing, coordinating, Control : nature, process and techniques.
- Unit II:** Organizational behavior: Concept, significance, relationship between management and Organizational behavior, emergence and ethical perspective, attitudes, perception, learning, personality, transactional analysis.
- Unit III :** Motivation- process of motivation, theories of motivation-need hierarchy theory, X and Y theories, two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.
Group dynamics: definition and importance, types of groups, group formation; team development.
- Unit IV:** Leadership: concept, styles, theories – trait theory, behavioral theory, Fielder's Contingency conflict, traditional and modern approaches to conflict, resolution of Conflicts.
- Unit V:** Interpersonal and organizational communication: concept of two-way communication, Communication process, barriers of effective communication, types of organizational Communication, improving communication, Organizational development: concept, need for change, resistance to change, theories of planned change, organizational diagnosis, OD intervention.

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Accounting for Business Decision (CI: 1502)

- Unit I:** Introduction to accounting : Management accounting as an area of accounting objectives, nature and scope of financial accounting, cost accounting and management accounting, management accounting and managerial decisions, management accountant's position, role and responsibilities.
Responsibility accounting: Meaning and significance of responsibility accounting responsibility centers-cost centre profit centre and investment centre. Problems in transfer pricing objectives and determinants of responsibility centers.
- Unit II:** Budget, Budgeting and Budgetary Control: Preparation of various types of Budgets, Budgetary Control System, Zero Based Budgeting, Performance Budgeting.
- Unit III:** Ratio Analysis: Financial Analysis through Ratios, Management Reporting (Management Information Systems)
- Unit IV:** Decision Making Tools: Marginal Costing, Transfer Pricing
- Unit V:** Standard Costing and Break-even Analysis : Standard costing as a control technique, Variance analysis-meaning and importance, kinds of standards and their uses-material, labour and overhead variance, Disposal of variance, Relevance of variance analysis to budgeting and standard costing, Break even analysis-Relevance in decision making.

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- Top right: *Om Patel*
- Middle right: *Manoj*
- Bottom right: *Suresh*
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Quantative Analysis (CI: 1503)

- 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, And 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 Langrange's Method.

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Direct Taxes- Law and Practice (CI: 1504)

- Unit I:** Introduction to tax management: concept of tax planning, tax avoidance and tax evasion, corporate taxation and dividend tax, tax planning for new business-tax planning with reference to location, nature and form of organization of new business.
- Unit II:** Tax planning for financial management decisions: tax planning relating to capital structure decision, dividend policy, and inter-corporate dividend and bonus shares.
- Unit III:** Tax planning for managerial decision, tax planning in respect of own lease, sale of assets used for scientific research, make or buy decisions repair, replace. Renewal or renovation and shut down or continue decisions.
- Unit IV:** Special tax provisions: tax provisions relating to free trade zones, infrastructure sector and backward areas, tax incentives for exporters, tax planning with reference to amalgamation of companies.
- Unit V:** Tax payment: tax deduction and collection at source advance payment.

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Semester: II

Marketing Management (CI: 2501)

- Unit I:** Introduction: Concept, nature, scope and importance of marketing concept and its evolution, marketing mix, strategic marketing planning –an overview, Market analysis and selection: marketing environment –macro components and their organizational buyers, consumer decision-making process.
- Unit II:** Product decision : concept of a product, classification of product, major product decisions, product line and product mix, branding, packaging and labeling product life cycle, strategic implications, new product development and consumer adoption process.
- Unit III:** Pricing decisions: factors affecting price determination, pricing policies and strategies, discount and rebates. Distribution channels and physical distribution decisions: nature, functions and types of distribution channels, distribution channel intermediaries, channel management decisions, retailing and wholesaling.
- Unit IV:** Promotion decision : communication process, promotion-mix-advertising, personal selling, sales promotion, publicity and public relations, determining advertising budget, copy designing and its testing, media selection, advertising effectiveness, sales promotion-tools and controlling techniques. Marketing research: meaning, scope and process.
- Unit V:** Marketing organization and control: social, ethical and legal aspect of marketing, marketing of services, international marketing, green marketing, cyber marketing, relationship marketing and other development in marketing.

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Corporate Accounting (CI: 2502)

- Unit I:** Corporate Restructuring: Accounting Issues relation to Amalgamation and Reconstruction as per Accounting Standards, Merger and Demerger, Accounting in the books of Transferor and Transferee company Internal Reconstruction.
- Unit II:** Consolidation of Accounts: Accounting Treatment of Holding companies having more than one subsidiary company, chain Holdings.
- Unit III:** Valuation of shares and Intangible Assets: valuation of shares and Goodwill—methods Price-Earnings Multiple valuation.
- Unit IV:** Corporate Financing Reporting: various requirements of corporate reprovng, value added statement, Economic value added, Market value added, share holder Value added.
- Unit V:** Liquidation of Companies: Inflation Accounting.

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Indirect Taxes- Law and Practice (CI: 2503)

- 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 with in 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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Economics for Business Decisions (CI: 2504)

- Unit I:** Nature and scope of managerial economics: objectives of a firm, economic theory and managerial theory, managerial economist's role and responsibilities, fundamental economic concepts-incremental principle, opportunity cost principle, discounting principle, equi-marginal principle.
- Unit II:** Demand analysis: individual and market demand function, law of demand, determinants of demand, elasticity of demand-meaning, importance, price elasticity, income elasticity and cross elasticity, using elasticity of demand in managerial decisions.
- Unit III:** Theory of consumer choice: cardinal utility approach, indifference approach, Revealed preference Theory of consumer choice under risk, demand estimation for major consumer durable and non-durable products, demand forecasting techniques
- Unit IV:** Production theory: production functions-production with one two variable inputs, stages of production, economies of scale, estimation of production function, Cost theory and estimation. Economic value analysis, Law of variable proportions, law of returns to scale.
- Unit V:** Price determination: 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, methods of price determination in practice, pricing of multiple products. Price discrimination, international price discrimination and dumping, transfer pricing.

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Semester: III

Operations Research (CI: 3501)

- Unit I:** Introduction: Meaning and Importance of Operations Research, Production Planning and Control.
Learning Curve Theory: Learning Curve Ratio, Learning Coefficient, Learning Curve Equation, Learning Curve Application.
- Unit II:** Linear Programming I: Mathematical Formulation of the problem, Graphic Solution, Simplex Method – Maximization and Minimization Problems.
- Unit III:** Linear Programming II: Transportation Problem, Balanced and Unbalanced Problems.
- Unit IV:** Assignment Problems: Assignment Algorithm, unbalanced Assignment Problems, Maximization Problems.
- Unit V:** Job Sequencing: Introduction, Solution of Sequencing Problem, Johnson's Algorithm form jobs through machines and statistical Quality control.

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Business Research Methodology (CI: 3502)

- Unit I:** Understanding Research : Definition, Meaning, Characteristics, Objective and Motivation for Research, Types of Research, Research in Decision Making, Role of Research in Various Areas, Limitations of Research.
- Unit II:** Scientific Methods and Research: Definition, Characteristic and Basis of Scientific Methods, 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, Types, Advantages and Limitations; Questionnaire-Meaning Purpose, Types, Formulation, Advantages and Disadvantages; Survey- Definitions, Meaning, Objectives, Characteristics, Types, Planning, Limitations and Advantages, Experiment –Meaning, Objectives, Advantages and Disadvantages, 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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Human Resource Management (CI: 3503)

- Unit I:** Introduction: Nature, significance, scope and status, concepts; human resource management functions and objectives, new dimensions in human resource management. Human Resource Planning and Procurement: Meaning, objectives and significance: steps in human resource planning, forecasts-demand analysis, quantitative and qualitative aspects of human resource planning, job analysis and job description, recruitment and selection-process and policies, interviewing, induction and placement, staffing, carrier planning, succession planning.
- Unit II:** Human Resource Training and Development : Identification of training needs-qualitative and quantitative, training curriculum planning, choice of training methodologies training facilities and equipment, in-service training outside training, re-training, advanced training designing training programmes, employee counseling, executive development programmes evaluation of training and development programmes career planning and career development, promotion, transfer and demotion.
- Unit III:** Compensation Management: Nature of employee benefits-statutory and customary wage plans and policies profit sharing and incentive plans, compensation package and terminal benefits impact of compensation and employees benefits and organizational effectiveness, employee benefit programmes.
- Unit IV:** Performance Appraisal: Nature, objectives, limitations-various methods-personnel record, personnel audit, human resource accounting, job evaluation.
- Unit V:** Human Resource Organization: Line and staff relationship, organization of human resource department, styles, communication-human resource productivity, moral and motivation, creating conducive work environment.

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Financial Management (CI: 3504)

- Unit I:** Introduction: Meaning, Nature, scope and objectives of financial Management Financial decision making and types of financial decisions, Finance as a strategic function Role of finance manager, Agency problem, Stock price maximization, and agency costs, Alternatives to stock price maximizations Stakeholder's wealth, maximization; Risk and return framework for financial decision making.
- Unit II:** Capital Budgeting Decision : Nature; significance and kinds of capital budgeting decisions, Cash flow estimation, Capital budgeting methods-Pay Back, Discounted Pay Back, ARR, NPV, Equivalent Annual NPV, IRR, Incremental IRR, Modified IRR Method, Capital Rationing, Capital budgeting decision under inflation, Capital budgeting decision under uncertainty, Techniques of incorporating risk and uncertainty in capital budgeting decisions-Simulation method, Probability distribution method, Decision tree analysis, Sensitivity analysis and Scenario analysis.
- Unit III:** Capital Structure: An overview of Cost of capital-Specific and WACC Evaluation of financial plans (EBIT-EPS analysis), Theories of Capital Structure-NI, NOI, MM Hypothesis without and with corporate taxes, Merton Miller arguments with corporate and personal taxes, Trade off theory, Pecking, Signaling theory and effects of information asymmetry on capital structure, Optimal capital structure, Determinants of capital structure in practice.
- Unit IV:** Dividend Policy: Forms of dividends, Theories of relevance and irrelevance of dividend in firm valuation (Walter's model, Gordon's model, MM hypothesis, Bird in hand theory and Dividend signaling theory) ,Relevance of dividend policy under market imperfections Traditional and radical position on dividend Issues in dividend policy ,Types of dividend policies in practice (Constant rupee dividend policy, Constant dividend payout policy, Smooth stream dividend policy etc.), Determinants of dividend policy, Linter's model on corporate dividend behavior
- Unit V:** Working Capital Planning and Management : Concept and types of working capital, Concept of operating and cash cycle Estimation of working capital, Working capital financing, Determinants of working capital, Components of working capital, Cash management-Baumol's model and Miller-Orr Model of managing cash, Receivables management, Inventory management.

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Semester: IV

Corporate Governance and Business Ethics (CI: 4501)

- Unit I:** **Corporate Governance I** - Conceptual Framework of corporate Governance, Theories of Corporate Governance, Principles of corporate of Governances Business ethics Vis-a-vis Corporate Governance.
- Unit II:** **Corporate Governance II** - Codes and Practices in Corporate-Government in India, Best Practices of Corporate Governance case studies on corporate Governance Initiatives in India including clause 49, Corporate-Governance Reforms.
- Unit III:** **Legislative and Regulatory Framework of Corporate Governance in India:** Provisions of Companies Act, 2013 related to Listed Companies, Unlisted Companies, Public Sector Undertakings, Banking and Insurance companies, insider trading, whistle blowing, principles of Good governance.
- Unit IV:** **Ethics & Business:** Concept of Business Ethics, Organization Structure and Ethics, Addressing Ethical Dilemmas, Corporate Code of Ethics, Policies, practices and Frameworks, theories of Business Ethics.
- Unit V:** **Corporate Social Responsibility-** concept and practices in India, CSR and corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, CSR Models, Corporate Philanthropy

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Dissertation and Viva Voce
Viva Voce –Based on Dissertation

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Elective : Finance Group

Elective I- Securities Laws & Capital Market (CI: 4502)

- 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-materialization 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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Elective: Finance Group

Elective II - Securities Analysis & Portfolio Management (CI: 4503)

- 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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Elective: Marketing Group

Elective I- Consumer Behavior (CI: 4504)

- Unit-I:** **Introduction :** Concept and Need for Study of Consumer Behaviour. Application of Consumer Behaviour, Factors Affecting Consumer Behavior, Individual Consumer-Features of Individual Consumers, Consumer Decision-making Process, Organizational Consumer-Concept, Characteristics and Types of Organisational Consumer Organizational Consumer Decision -making Process, Consumer Research.
- Unit-II:** **Consumer Behaviour Models:** Economic, Learning, Psychoanalytical and Sociological Models, Howard Sheth Model, Nicosia Model, Engel-Kollat-Blackwell Model, Sheth Model of Industrial Buying.
- Unit-III:** **Consumer Motivation and Personality:** Motivation –Concept of Motivation, Needs and Goals, Dynamic Nature of Motivation, Hierarchy of Needs, A Trio of Needs, Major Aspects of Motivation Research, Personality–Concept and Characteristics, Stages in the Development of Personality, Self and Self-image.
- Unit-IV :** **Consumer Perception, Learning and Attitude :** Concept and Elements of Perception, Factors Influencing Perception, Dynamics of Perception, Consumer Imagery Concept, Process and Theories of Learning Concept and Characteristics of Attitude Factors Involved in Attitude Formation, Models of Attitude, Cognitive Dissonance and Attribution Theories.
- Unit-V :** **Consumer in Scio-Cultural Settings :** Reference Groups, Family Influences and Life Cycle, Social Class and its Measurement, Cultural Influence on Consumer Behaviour, Subcultures and Consumer Behavior, Diffusion Process, Adoption Process.

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Elective: Marketing Group

Elective II- Marketing of Services (CI: 4505)

- Unit-I:** **Introduction:** Concept of Services Marketing, Characteristics and Importance of Services, Development of Services Marketing, Role of Marketing in Services, Organisation Services Marketing Mix Technological Developments in Services Marketing International Services Marketing – A Brief Discussion Only
- Unit-II :** **Services Market and Marketing :** Application of Marketing Research in Services Marketing, Services Marketing Research Process, Collection of Services Marketing Information, Strategic Marketing Process for Services, Services Marketing Planning, Internal Marketing – Concept and Components and Marketing Planning and Implementation.
- Unit-III:** **Services Product and Pricing :** Service Product Concept, Service Attributes, Life Cycle, Concept of Services, New Service Development, Positioning the Services, Service Pricing– Factors Influencing Service Pricing, Services Pricing Policies, Steps in Pricing Strategy for Services.
- Unit-IV:** **Services Distribution and Promotion:** Accessibility and Availability, Location–Factors Considered, Promotion–Goals of Internal and External Communication, Promotion Mix –Advertising, Personal Selling, Sales Promotion and Publicity ,Media Choice and Selection, Managing Promotional Efforts, Role of Employees in Services Marketing , Process and Physical Evidence.
- Unit-V:** **Special Aspects of Services Marketing:** Tourism Marketing, Financial Services Marketing, Not-for-Profit Services Marketing ,Charities Marketing ,Internationalization of Services, Professional Services and Marketing, Importance of After sales Services.

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Elective: Human Resources Group

Elective I- Industrial Relations and Labour Law (CI: 4506)

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: The Factories Act, 1948:- Introduction, Important definitions, Provisions regarding the health of workers, Provisions regarding safety, Provisions regarding welfare, Provisions regarding leave with wages

Workmen's compensation Act, 1923:- Introduction, Important definitions, Aims and Object, Liability of employer, notional extension & defences, determination of Compensation amount, contracting out, Appointment and powers of commissioner.

Unit V: Trade Union Act 1926:- Introduction, Important definitions, Applicability, Registration, Recognition of Trade unions, Immunities available to trade union office bearers, dealing with trade union, Trade Union Funds.

Industrial Disputes Act 1947:- Introduction, Important definitions, Concept of Industry and workman, Dispute resolution methods and machinery – Conciliation, Arbitration, Adjudication, Layoff, Closure, Retrenchment, Strike, Powers and Duties of Authorities

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Elective: Human Resources Group

Elective II- Organization Development (CI: 4507)

Unit-I: Organization Development: - Concept and Need of Organization Development (OD), Steps in OD, OD Interventions, Survey Feedback Process, Process Consultation, Sensitivity Training, Safeguards in OD.

Unit-II: Executive Development:- Concept, Need and Significance of Executive Development, Objective of Executive Development Programmes, Steps in the Organization of an Executive Development Programme, On-the-Job and Off-the-Job Methods, Techniques of Executive Development, Executive Development in India after Liberalization.

Unit-III : Worker's Development: Rational for Worker's Development, Concept and Objectives of HRD for Workers, HRD Roles of Unions, Techniques/Methods of Worker's Development in India with Emphasis on Quality Circles (QCs), Quality of Work Life (QWL) in Indian Industry.

Unit-IV : Organizational Change Management and Leadership Development: Concept and Significance of Organizational Change, Levels of Organizational Change, Resistance to Change, Traits of Leadership, Developing Leadership from Within.

Unit-V: Future of Organizational Development- Organizational Development and Globalization, Emerging trends in OD, expanding the use of OD, using OD to facilitate Partnerships and Alliances.

Recent issues in OD: - Introduction, issues related to client relationship, power, politics and OD

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Dissertation and Viva Voce (CI: 4508)
Viva Voce –Based on Dissertation

The aim of the dissertation is to provide the student with an opportunity to further his/her intellectual and personal development in his/her chosen field by undertaking a significant practical unit of activity, having an educational value at a level commensurate with the award of the degree.

The dissertation can be defined as a scholarly inquiry into a problem or issues, involving a systematic approach to gathering and analysis of information/data, leading to production of a structured report

The dissertation Topic

It is usual to give the student some discretion in the choice of topic for the dissertation and the approach to be adopted. The student will need to ensure that the dissertation is related to his/her field of specialisation. Deciding this is often the most difficult part of the dissertation, process, and perhaps, the student has been thinking of a topic for some time.

It is important to distinguish here between 'dissertation topic' and 'dissertation title' The Topic is the specific area that the student wants to investigate The title may not be decided until the dissertation has been written so as to reflect its content properly.

Few restrictions are placed on the topic Normally we would expect it to be:

- Relevant to business, defined broadly;
- Related to one or more of the subject or areas of study with in the core program and specialisation stream;
- Clearly focused so as to facilitate an in-depth approach. Subject to the availability of adequate sources of information and to your own knowledge of value and inters to the student and his/her personal and professional development

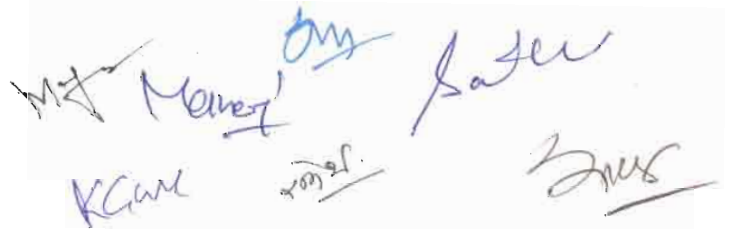
Planning the dissertation: The will entail following:

Selecting a topic for investigation.

Establishing the precise focus of the study by deciding on the aims and objectives of the dissertation, or formulating questions to be investigated. Consider very carefully what is worth investigating and its feasibility. Drawing up initial dissertation outlines considering the aims and objectives of the dissertation.

Work out various stages of dissertation.

Devising a time table to ensure that all stages of dissertation are completed in time. The time table should include writing of the dissertation and regular meeting with the dissertation guide.



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The dissertation plan or outline

It is recommended that the student should have a dissertation plan to guide his/her right from the outset. Essentially the dissertation plan is an outline of what the indent to do chapter wise and, therefore, should reflect the aims and objectives of the dissertation.

It provides a focus to the thoughts of the student.

It provides the faculty-guide with an opportunity, at an early stage of the work to constructive comments and helps build up his her confidence

In many ways the plan encourages the students to come to terms with the reading thinking and writing in a systematic and integrated way with plenty of time left for changes

Finally the dissertation plan generally provides a revision point in the development of your dissertation report in order to allow appropriate changes in the scope and even direction of the work as it progresses.

Keeping records

This includes the following-

Making a note of everything he head inclusion those discarded. Ensuring that when recording sources authors name and initials date of publication title place of publication and publisher are included.(The student may consider starting a card index or data base from the outset.) Making an accurate note of all quotations at the time he read them. Make clear what is a direct quotation and what is paraphrase.

Dissertation format

All students must follow the following rules is submitting their dissertation.

Front page should provide title, author, name of degree/diploma and the data of submission. Second page should be the table of contents giving page references for each chapter and section.

The next page should be the table of appendices, graphs and tables giving titles and page references. Next to follow should be a synopsis or abstract of the dissertation(approximately 500 words) titled: Executive summary.

Next is the 'acknowledgements'

Chapter I should be a general introduction, giving the background to the dissertation, the objectives of the dissertation, the rationale for the dissertation, the plan, methodological issues and problems. The limitations of the dissertation should also be hinted in this chapter.

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Z. A. M.

Other chapters will constitute the body of the dissertation. The number of chapter and their sequence will usually vary depending on, among others, on a critical review of the previous relevant work relating to major findings, a discussion of their implications, and conclusions, possibly with a suggestion of the direction of future research on the area.

After this concluding chapter the student should give a list of all the references he has used.

These should be cross-references with the text. For articles from journals, the following details are required e.g.

Draper P and Pandyal K.1991 The Investment Trust Discount Revisited, Journal of Business Finance and Accounting, Vol. 18, No.6, Nov,pp 791-832. For the books, the following details are required:

Levi, M, 1996 International Financial Management, Prentice Hall, New York, 3rd Ed,1996

Finally, the student should give any appendices. These should only include relevant statistical data or material that cannot be fitted into the above categories.

Guidelines for the assessment of the dissertation

While evaluating the dissertation, faculty guide will consider the following aspects:

1. Has the student made a clear statement of the objective or objectives(s)?
2. If there are more than seven objectives, do these constitute parts of a whole?
3. Has the student developed an appropriate analytical framework for addressing the problem at hand?
4. Is this based on up-to date developments in the topic area?
5. Has the students collected information/data suitable to the frameworks?
6. Are the techniques employed by the student to analyse the data/information appropriate and relevant?
7. Has the student succeeded in drawing conclusion from analysis?
8. Do the conclusions relate well to the objectives of the project?
9. Has the student been regular in his work?

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M.Com (CBCS), Open Elective semester – 1
Basics of Commerce

Unit 1 : Basics of Accountancy – Branches of Accounting, Recording of business transactions, Capital and Revenue receipts/ expenditure, Preparation of Profit & Loss Account and Balance Sheet (Sole Proprietorship only).

Unit 2 : Basics of E Commerce– Meaning, Concepts, advantages, Applications of E Commerce in manufacturing, wholesale, retail and service sector, online payment systems and gateways.

Unit 3 : Basics of Business Environment– Concepts and Components of Business Environment, Monetary and Fiscal Policy, LPG Reforms in India.

Unit 4 : An Introduction of International Institutions- GATT,WTO, World Bank , IMF.

Unit 5 : Startups and MSMEs– Meaning of startups, role of startups in economic development of India, Role of government for growth of MSMEs.

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M.Com (CBCS), Open Elective semester – 2

An introduction to the business world

Unit 1 : Business and Commerce – Meaning of business and commerce, role and importance of business, concept and components of business environment, role of government in promotion and setting up of business, Role of public and private sector in India.

Unit 2 : Business entrepreneurship – concept of entrepreneurship, role and importance of Entrepreneurship in Economic development, process of developing a business plan, sources of business finance.

Unit 3 : Business Organizations – sole proprietorship, LLP, partnership, HUF, Cooperative societies Company.

Unit 4 : Human Resource Management – Concept, Role and functions of Human Resource Management, Emerging trends in HR practices in India.

Unit 5 : Marketing Management – Introduction to Marketing mix and marketing tools

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M.A. Sandhu
M.A. Sandhu
K.A. Sandhu
K.A. Sandhu

M.Com (CBCS), Open Elective semester – 3

Ethics, Governance and Social Responsibility of Business

Unit 1 :Ethics in Business– Concept of Business Ethics, Principles of Business Ethics, Professional Ethics in various professions in India (CA, CS, ICWA etc)

Unit 2 : Corporate Social Responsibility– Meaning, Definition, Overview of CSR practices in India and abroad , Corporate Social initiatives , Corporate Philanthropy.

Unit 3 : Corporate Governance– Meaning and importance, Conceptual framework of Corporate Governance, Insider Trading, Corporate Governance reforms.

Unit 4 : Corporate Governance and The Companies Act 2013 – Important Provisions of The Companies Act 2013 relating to Corporate Governance.

Unit 5 : Audit- Basic principles and techniques of auditing , Classification of Audit, Types of Audit, Importance of Audit,Audit of a company.

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M.Com (CBCS), Open Elective semester – 4

Financial Planning for a Common Man

Unit 1 : Basic of Taxation – Concept of tax and its general terms, Distinction between Direct and Indirect Tax, Various Income Heads under Income Tax Act, 1961. Filling of Income Tax Return, Brief Introduction of GST.

Unit 2 : Basics of Investment – Basic Terms of investment, difference between saving and investment Do's and Don'ts in case of investment, an analysis of various investment opportunities.

Unit 3 : Investing in Stock market – Basic terms, Difference between speculation and gambling, Various Investment consideration and selection criteria, types of securities, concept of risk and return.

Unit 4 : Investing in Banking Sector – Banking system in India, Cocept of E-Banking (Mobile Banking, Internet Banking Etc.), Do's and Don'ts in E-Banking.

Unit 5 : Investing in Insurance Sector – Importance and Basic Principles of Insurance, types Of Insurance – life and general, Evaluation of an Insurance Policy, Investor Protection Mechanism in India.

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