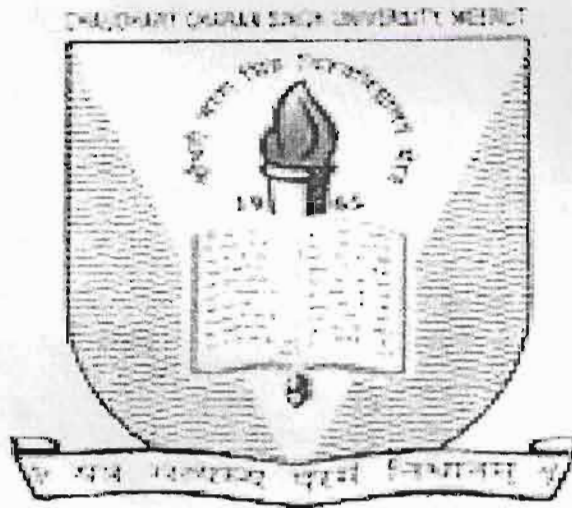


OFFICE

CH. CHARAN SINGH UNIVERSITY (CAMPUS) MEERUT  
MASTER OF COMMERCE (CBCS)  
For Campus Only



SYLLABUS (CBCS)  
(Effective from Academic Year 2018-19 onwards)

DEPARTMENT OF COMMERCE  
INSTITUTE OF BUSINESS STUDIES  
CH. CHARAN SINGH UNIVERSITY CAMPUS MEERUT

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Allprave  
Mojamul  
Ramesh  
Mangal  
Suresh

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

**Semester: I**

CI-1001  
 CI-1002  
 CI-1003  
 CI-1004

Code no.	Title of paper/course	Credit Point	Internal Marks	External Marks	Total Marks
MC:101	Organizational Behavior	6	50	50	100
MC:102	Accounting for Business Decision	6	50	50	100
MC:103	Quantitative Analysis	6	50	50	100
MC:104	Direct Tax Law And Practice	6	50	50	100
	Total Credit Point of Core Courses	24			
	Open Elective - CBCS	4			100
	<b>Total</b>	<b>28</b>			<b>500</b>

**Semester: II**

CI 2001  
 CI 2002  
 CI 2003  
 CI 2004

Code no.	Title of paper/course	Credit	Internal Marks	External Marks	Total Marks
MC:201	Marketing Management	6	50	50	100
MC:202	Corporate Accounting	6	50	50	100
MC:203	Indirect Taxes- Law and Practice	6	50	50	100
MC:204	Economics for Business Decision	6	50	50	100
	Total Credit Point of Core Courses	24			
	Open Elective -CBCS	4			100
	<b>Total</b>	<b>28</b>			<b>500</b>

**Semester: III**

CI 3001  
 CI 3002  
 CI 3003  
 CI 3004

Code no.	Title of paper/course	Credit	Internal Marks	External Marks	Total Marks
MC:301	Operations Research	6	50	50	100
MC:302	Business Research Methodology	6	50	50	100
MC:303	Human Resource Management	6	50	50	100
MC:304	Financial Management	6	50	50	100
	Total Credit Point of core courses	24			
	Open Elective -CBCS	4			100
	<b>Total</b>	<b>28</b>			<b>500</b>

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 Akshay  
 Raju  
 Manoj  
 Kumar  
 Suresh



Semester: I

Organizational Behavior (MC: 101)

- 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, Co-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 (MC: 102)

- 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 centres-cost centre profit centre and investment centre. Problems in transfer pricing objectives and determinants of responsibility centres.
- 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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Quantative Analysis (MC: 103)

- 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 (MC: 104)

**Objective:** This course aims at making students conversant with the concept of corporate tax planning and Indian tax laws as also their implications for corporate management.

**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, 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 payme

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Semester: II

Marketing Management (MC: 201) - CI-2001

- Objective:** The objective of this course is to facilitate understanding of the conceptual framework of marketing and its application in decision making under various environmental constraints.
- 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 (MC: 202) CJ -2002

- 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-Earning Multiple valuation.
- Unit IV: Corporate Financing Reporting: various requirements of corporate reporting, 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 ~~(MC: 203)~~ CI-2003

- 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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Economics for Business Decisions (~~MC-2014~~) CJ-2004

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

**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, and international price discrimination and dumping, transfer pricing.

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Semester: III

Operations Research (MC: 301)

- 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 Alogrithm for jobs through mechnes and statistical Quality control.

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Business Research Methodology (MC: 302 )

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 and 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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## Human Resource Management (MC: 303)

- Unit I:** Introduction: Nature, significance, scope and status, concepts; human resource management functions and objective, new direction 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 plan; 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 method-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 (MC: 304)

- Unit I:** Introduction: Meaning, Nature, scope and objectives of financial Management: Finance functions: Time value of money: Risk and return.
- Unit II:** Capital Budgeting Decision : Nature and importance and process of capital; budgeting : Techniques – Pay Back Method, Discounted Pay Back Method: ARR Method : NPV Method ; IRR Method; Terminal value method; Capital Rationing ; 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 ; Method of calculating cost of Debt, cost of preference shares, cost of Equity , cost of Retained Earning, weighted average cost of capital and managerial cost of capital theories of capital structure, Leverage-Measurement and effects on profit ; Determents of capital Structure.
- Unit IV:** Working capital Decisions: Concept of working capital; operating cycles: Risk –return trade off; sources of short term Finance : working capital Estimation.
- Unit V:** Dividend Decisions : Issues in dividend decision : Walter's model . Gordon's Model. MM Theory. Cash and stock dividends, dividend policy and Determinants of dividend.

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Semester: IV

Corporate Governance and Ethics (MC: 401)

- Unit I: Corporate Governance - 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 - Codes and Practices in Corporate-Government in India; Best Practices of Corporate-Government; case studies on corporate Government Indian Prospective.
- Unit III: Legislative and Regulatory Framework of Corporate Governance in India; Provision related to Listed Companies. Unlisted Companies, Public Sector Undertaking, Banks and Insurance companies.
- Unit IV: Ethics & Business : Ethics, Business Ethics, Organization Structure and Ethics. Addressing Ethical Dilemmas, Code of Ethics. Indian Ethos, Designing Code of Conduct, Policies, Fair practices and frameworks.
- Unit V: Business sustainability : Corporate Social Responsibility- concept and practices in India.

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Dissertation and Viva Voce (MC: 404)  
Viva Voce - Based on Dissertation

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**Elective : Finance Group**

**Elective I- Securities Laws & Capital Market (MC: 901)**

- Unit I:** Securities Contracts(Regulations)Act 1956 : objective of the SCR Act. Rules and Regulations made there under; Important Definitions; Recognized Stock Exchange, Clearing Corporation; Public issue and listing of securities.  
Securities and Exchange Board of India Act, 1992 : Objective; power and functions of SEBI; Securities Appellate Tribunal; Penalties and appeals.
- Unit II:** Depositories Act, 1996 : Depository System in India; Role & Functions of Depositories Participants; Admission of Securities; Dematerialization & Re-materialisation; Depository Process; Inspection and Penalties; Internal Audit and Concurrent Audit of Depository Participants.
- Unit III:** Primary Market : Capital Market Investment Institutions Domestic Financial Institutions(DFI). Qualified Institutional Buyers(QIB). Foreign Portfolio Investors(FPI),Private Equity, Angel Funds, HNIs, Venture Capital, Pension Funds, Alternative Investment Funds, Capital Market Instruments- Equities, Preference Shares, Shares with Differential Voting Rights, Corporate Debt, Non-Bonds(FCCB), Foreign Currency Exchangeable Bonds (FCEB) Indian Depository Receipts (IDR), Derivatives, Warrants. Aspect of Primary Market-book building, ASBA, Green Shoe Option
- Unit IV:** Secondary Market . Development of stock market in India; Stock market & its operations, Trading Mechanism; Block and Bulk deals, Grouping, Basis of Sensex, Nifty; Suspension and penalties; surveillance Mechanism; Risk management in secondary market, Impact of various Policies on Stock Markets such as Credit Policy of RBI, Fed Policy, Inflation index, CPI, WPI, etc.
- Unit V:** Securities Market Intermediaries : Primary Market and Secondary Market Intermediaries : Role and Functions, Merchant Bankers, Stock Brokers, Syndicate Members, Registrars and transfer Agents, Underwriters, Bankers to an Issue, Portfolio Manger, Debenture Trustees, Investment Advisers, Research Analysis, Market Makers, Credit Rating Agencies.

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Elective: Finance Group

Elective II - Securities Analysis & Portfolio Management (MC: 902)

- Unit I: Investments: nature and scope of investment analysis, elements of investment, avenues of investment, approaches to investment analysis, concept of return and risk, security return and risk analysis, measurement of return and risk. Financial assets: types and their characteristics, sources of financial information. Security assets: primary market- role, functions and methods of selling securities, allotment procedure. new financial instruments; secondary market.
- Unit II: public issue : SEBI guidelines on public issue size of issue, pricing of issue, promoters' contribution, appointment of merchant bankers, underwriters, brokers, registrar and managers. bankers and allotment of shares. Secondary market : role, importance, type of brokers, trading mechanism, listing of securities in stock exchange, screen based trading, depository' role and need, depositories act, 1996. 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: capital market theory : capital market line, security market line, risk free lending and borrowing, factors models, principle of arbitrage, arbitrage portfolios, Portfolio performance evaluation : measure of return, risk adjusted measure of return . market timing, evaluation criteria and procedures.

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Elective: Marketing Group

Elective I- Consumer Behavior (MC: 903)

- 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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