

# SANT GHIRA GURU VISHWAVIDYALAYA SARGUJA AMBIKAPUR (C.G.)



CHOICE BASED CREDIT SYSTEM  
(CBCS)

2018-19

Syllabus

Master of M.Com.

  
प्रस्तावित अकादमिक भवन



**M. COM**  
**SANT GAHIRA GURU VISHWAVIDYALAYA**  
Sarguja Ambikapur (C.G.) .

**CHOICE BASED CREDIT SYSTEM**  
**(CBCS)**

**SYLLABUS**  
**M. COM**

**SEMESTER SYSTEM**  
**SESSION 2018-19**



For Affiliated Colleges of  
**SANT GAHIRA GURU VISHWAVIDYALAYA**  
Ambikapur (C.G.) -497001

**SANT GAHIRA GURU VISHWAVIDYALAYA  
SARGUJA, AMBIKAPUR (C.G.)**

**SANT GAHIRA GURU ORDINANCE 46:  
MASTER DEGREE (P.G.) PROGRAMMES**

**PROPOSED DRAFT ORDINANCE 46:**

**O.M.D.1.:** This Ordinance shall be called "The Sant Gahira Guru Master Degree (Semester Study) Programme with Choice based Credit System.

**O.M.D.2.:** This Ordinance shall come into the force from the Academic Semester 2017-18.

Notwithstanding anything in the earlier laws of the Sant Gahira Guru Master Degree Programmes in the different faculties (*Ayurveda, Commerce, Education, Fine Arts, Law Life Sciences, Medicine, Management, Science & Social Sciences*) under the "semester system", the "Semester with Choice based Credit System" shall be regulated and conducted as per the provisions of this ordinance.

**O.M.D.3. Definitions:**

In this Ordinance, unless the context otherwise requires:

- a. "**Academic Council**" means Academic Council of the University.
- b. "**Administrative Grade Letter**" means the alphabet indicating the administrative comment in place of Grade Letter to indicate the Credit Withdrawn (W), Unfair Means (U), Absent in SEE (X). The Administrative Grade Letter has zero Grade Point associated with it.

- c. **"Board of Studies"** means PG Board of Studies in any subject constituted under the university statutes.
- d. **"Core Course"** means the course pertaining to main subject or theme of the master programme.
- e. **"Credit"** means the unit by which the academic activity of course work is measured. In these Regulations, One Credit means one hour of Class Room Teaching per week in case of theory papers and 1.5 hours in practical / laboratory work.
- f. **"Credit Courses"** means the course classified as Compulsory Core Courses(CCC), Elective Core Courses(ECC), Seminar (SEM),Project Work(PRJ), Field Study(FST), Self Study Course(SSC), Other Supportive Courses(OSC), Educational/Study Tour (EST) and Research Publications (RPJ).
- g. **"Credit Monitoring"** means an act to monitor the credit by a Credit Monitoring Committee (CMC) consists of the Head (as Chairperson) and three senior most teachers on the Roll of the Department. In case, when the Department does not have the required number of the teachers in the department than the Vice chancellor may constitute the said committee by nominating the number of expert(s) required by the Ordinance from any other university or institute who are not below the post of Professor.
- h. **"Credit Points"** means the product of 'credits assigned to the course' and 'the Grade Point secured for the same course by the student'.
- i. **"Semester Grade Point Average (SGPA)"** means the Semester Grade Point average computed on the basis of the formula prescribed in the ordinance. It measures the performance of a student in a given Semester. The SGPA is the ratio of the 'total credit points earned by the student in all the credits earned in the concerned semester' and the 'total number of credits earned in that Semester'.

- j. **"Cumulative Grade Point Average (CGPA)"** means the Cumulative Grade Point weightage average of SGPA computed on the basis of the formula prescribed for the entire Programme. It measures the overall performance of a student in a Master degree programme. The CGPA is the ratio of the 'total credit points earned by the student in all the credits earned in the Master degree programme' and the 'total number of credits earned in that Master degree programme'.
- k. **"Degree"** means Post Graduate Degree in any subject.
- l. **"Departmental Staff Council (DSC)"** means a Council of the Department consisting of its whole time faculty which falls in the category of teacher. The DSC will be empowered to consider and decide the academic matters, as specified in Master Degree Ordinances and Regulations.
- m. **"Elective Course"** means the course, which can be offered as 'optional subject' to the provisions of this Ordinance and the respective syllabus from inter or intra subjects and or disciplines including interdisciplinary or multidisciplinary nature.
- n. **"Fee"** means the fee prescribed by the University for the respective Master Degree Programme from time to time.
- o. **"Grade Letter"** means the alphabet indicating the performance of a student in a particular course. It is the transformation of the scaled marks secured by the student in a Course. Grade letters are O, A, B, C, D, E, and F.
- p. **"Grade Point"** means the numerical weightage allotted to each stratum of scaled marks corresponding to each 'Grade letter'.  
However, the "Administrative Grade Letter" as defined will represent the categories mentioned in the OMD.3 sub clause 'b' of this ordinance.

- q. **"Master Degree Programme"** means a Masters Degree Programme in any subject studied at Master degree level under any faculty of the University.
- r. **"Semester End Examination (SEE)"** means the examination due to be conducted after the end of the respective semester.
- s. **"Semester"** means an academic term constituting 20(twenty) weeks. Each semester shall have at least 15 (fifteen) weeks of direct class room teaching. The Academic Year shall be of bi-semesters. Odd Semesters shall be normally from mid June to mid December and Even Semesters shall be from mid December to mid June.
- t. **"Student"** means student admitted to Master Degree Programme in any subject being run under the University Ordinance and Regulations.

#### O.M.D.4.Course Structure:

1. A Master Degree programme shall consist of the duration of at least two academic years consisting four semesters. A candidate will be required to complete this programme within 4 years from the date of his/her first admission in the semester – I.

Provided that subject to the approval of the UGC Regulations, when the Master Degree Programme is of one academic year and spreads in the two academic semesters then the study has to be completed within a period of two years from the date of admission in the Semester – I.

2. Subject to the provisions of this Ordinance the programme/study shall be based on (a) Semester System Examination, (b) Continuous Assessment, (c) Choice Based Credit System, and (d) Semester Grade Point Average and Cumulative Grade Point Average Systems.

3. **"Core Course"** means a 'course/subject', the knowledge of which is considered essential for a student of the respective programme. This may also include elective courses.
4. **'Elective Course'** allow students to acquire knowledge and skills in areas of their choice. Such course(s) may be offered by concerned department and / or other departments within the university. This may be inter or/ and intra department/institution subject to the approval by the university.
5. The Course of respective Master Degree Programme shall have following (i) Course Code(CC), (ii)Course Title (CT), (iii) Course type such as Compulsory Core Courses(CCC), Elective Core Courses(ECC), Seminar (SEM),Project Work(PRJ), Field Study(FST), Self Study Course(SSC), Other Supportive Courses(OSC), Educational/Study Tour (EST) and Research Publications(RPJ) (iv) Credits Assigned, (v) Number of Contact Hours for Lecture(L), Tutorial (T) and Practical or other (P) to be assigned per week.

S No.	Course Code	Course Title	Course Type	Credits	Contact Hours Per week		
					L	T	P

6. Fifteen (15) hours of theory teaching will lead to one credit((which means one hour per week theory teaching in a semester is equivalent to one credit) and in case of practical 45 hours of laboratory work will lead to two credits. (Which means 3 hour practical classes per week in a semester is equivalent to two credits). Each semester of Master's course shall offer 30 credits or more. Number of semester of Examinations and minimum credit required to be earned for Master Degree in various post-graduate courses specified as under:

S No.	Course Code	Number of Semesters	Minimum Required Credit
1.	All Two Year Master Degree Programme	Four	120
2.	All One Year Master Degree Programme	Two	60

- **Note:** The curriculum may be described in the syllabus in form of 'Courses' or 'Papers'. The number of papers, course type, and credits with detailed syllabus for each course shall be described in the 'syllabus of the respective course'. Candidate will be required to earn minimum credits prescribed for the respective Master Degree.

- 7. Each course shall be assigned a specific number of credits. A course or paper is identified by a course code designated by a string of six alphanumeric characters and a course title. In course code the first three characters of the string indicate the Department offering the course and the later three alphanumeric characters designate a particular course. In the case of compulsory core courses (CCC) the fourth character identifies the semester numeric digit and in case of the elective core courses (ECC) the fourth character indicates the cluster of specialization. For compulsory theory core courses the fifth character is '0', for laboratory core courses it is '1' and for project/seminar it is '2' and for research publications in journals it is '3'.

The examination shall comprise of the requirement of four (in case of one year course two) semesters and the Subjects for each semester will be as per the schedule of the structure of the Master Degree Programme with the particulars mentioned therein.

- 8. CBCS offers flexibility for effective **teaching learning processes** in terms of number of contact hours for Lecture (L), Tutorial (T) and Practical or other (P) to be assigned per week for a course or paper.

## 9. Type of courses

There shall be following categories of courses in the MASTER DEGREE Regular Programme:

### 9.1. Compulsory Core Course (CCC)

- A course, prerequisite for a student to obtain the Degree in the concerned Programme.

### 9.2. Elective Core Course (ECC)

- A course, which is to be chosen by the student from a pool of courses offered by the Department.

### 9.3. Other Supportive Course (OSC)

Subject to the availability of the course and provisions of university rules, a student admitted in a Master Degree Programme shall have option to offer **Other Supportive Courses** including Interdisciplinary (ID)/Multidisciplinary (MD) course/s offered by a Department/cluster of Departments. For formation of a cluster, two or more Departments shall come together for offering ID/MD courses depending on their available expertise and infrastructure. The Departmental Staff Council (DSC) shall be competent to decide the nature and scope and number of such courses to be offered by the concerned Department in collaboration with other Department/s.

### 4. Self Study courses (SSC)

Since one of the main objectives of the CBCS is to enable the students to learn on their own. The Self Study course(s) shall be offered to realize this objective. A list of Self Study course(s) shall be designed by different faculty of the Department and after the approval of the DSC, the course(s) shall be made available to the students for self study. Such a course(s) shall have advisory academic support of the faculty, who proposed the course, and the same faculty shall evaluate the student at the end of the semester for a Course Report of 50 marks and a viva voce examination of 50 marks. The number of credits that can be earned in a semester in SSC shall be limited to 4.

### • 9.5. Seminar (SEM):

The aim of the seminar is to give students an exposure to recent developments and advance topic of research interests. The seminar preparations can be undertaken only after the prior approval of the CMC of the Department. The CMC will allot Seminar Credits on merit basis out of desiring students. The said preparations will be undertaken under the guidance and supervision of a teacher of the parent department. No teacher will be allowed to guide more than three students at a time in a semester. The guiding teacher will make continuous internal assessment of the seminar. At the end of the 'Semester End Examination' the seminar will be conducted and credits will be awarded by a Board of three examiners consisting of the Head of the Department, guide and one faculty member other than a guide.

### 9.6. Project Work (PRJ) or Field Study (FST):

The aim of the Project Work or Field Work is to introduce students with the research methodology in the subject and to prepare them for pursuing research in theoretical, experimental or computational areas of the subject. The Project Work or Field Study has to be conducted under the guidance of a teacher of the concerned department or a scientist or any other suitable person with proven research excellence in the concerned field of study. One can conduct the Project Work or Field Work in an outside institution of national or international repute on the prior approval by the CMC of the department concerned.

The CMC will allot the Credits Project Work or Field Study to the desirous depending on their capacity and subject to the availability of the resources on the basis of their merit. The guiding teacher will make continuous

assessment of the Project Work or Field Study of a candidate under his/her supervision. SEE for the said Project Work or Field Study will be held at the unit where the study has been undertaken by a Board of three examiners consisting of the concerned Head, Guide/Supervisor and one other senior faculty.

### 9.7. Education Study Tour (EST):

Subject to the provisions of the syllabus of the concerned Master degree Programme, the concerned Department may arrange educational tour/study tour. It will be compulsory on the part of student to join the same and on completion of tour; he/she will be required to submit its report to the University Department. The time spent for the purpose will be considered for computation of attendances in the respective semester/term. The Department may design & arrange the educational tour considering nature, scope & requirement of the respective subject.

The requirement of the tour has to be incorporated in the respective syllabus.

The university will determine the university contribution for tour for each student and escorting staff by administrative decision approved by the Finance Committee.

### 9.8. Research Publications in Journals (RPJ):

One research publication as a coauthor in a journal above impact factor 1.0 will be assigned two credits and that in other ISSN bearing journals will be assigned one credits.

### 10. A Master Degree study is a regular fulltime programme.

Therefore, no student admitted in the said programme will be allowed to join any other programme of study during this period. This will be obligatory for the student to ensure that he has not sought admission in any other programme during this period.

### **O.M.D.5.Admission:**

1. A candidate, who has passed Bachelor Degree programme in the concerned subject/discipline from this university or any other university established by law and recognized by the Sant Gahira Guru for the purpose of admission in the Master Degree programme of this university shall be eligible to apply for admission in the respective Master Degree programme of this university.

Provided further that a candidate, who has passed Bachelor Degree programme from the Faculty of Arts/Social Science shall be eligible to submit his candidature for any subject of the Master degree programme(s) of the said faculties except the Master degree programme in Mathematics run under the same faculties. A candidate can apply for Master Degree in Mathematics only when he has passed Bachelor degree with subject of Mathematics either from Faculty of Social Sciences/ Science.

2. The University may prescribe further stipulation with respect to minimum qualifications subject to the approval of the Academic Authorities of the university.
3. The University may prescribe different qualifications for different courses.
4. The admissions shall be granted strictly on the basis of the merit list.
5. The Department/ University may with the previous permission of the Vice-Chancellor (including the approval of the scheme entrance test/examination), hold entrance test and /or Oral examination for admission in the respective Master degree programme of the department.
6. In case when the Department conducts Entrance Test and/ or Oral Test, the university will give at least "Fifty per cent" weightage to the marks obtained by the candidate at the concerned qualifying examination.

7. It will be obligatory for the authorities involved in the admission process to strictly observe the reservation policy in admissions formulated time to time by the Union Government or State Government, UGC, Rehabilitation Council and adopted by the University. The data based information in this regard has to be provided to the university within a period of 15 days after the completion of the admissions in the respective degree.

3. Admitting authority shall have to prepare and publish the merit list in the two fold as mentioned below:-

- (i) Candidates, who have passed the qualifying examination indicating category against each of the name in the last column such as General/S.T./S.C./S.E.B.C./Physically Challenged/Women etc.
- (ii) Candidates, who have passed the qualifying examination from a foreign university.

3. Admission granted by the University/Department to any student shall be provisional till the enrolment/registration/enlistment is made by the University. When the admission is granted on the bases of provisional eligibility certificate, the conditions & instructions given by the University should be complied within the time limit fixed by the University or latest by the beginning of next semester otherwise, term kept by such students will be forfeited and no fees on any account will be refunded.

### **O.M.D.6.Medium of Instruction and Examinations :**

1. English or Hindi shall be the medium of instruction & examination.
2. No student shall be allowed to change the medium to appear in the examinations once he/she has opted any medium for particular Semester.
3. No student shall be allowed to opt or write papers with two different medium in one examination.



4. Notwithstanding anything in this ordinance the University may declare English as compulsory medium for instructions and/ or examinations for any Master Degree Course keeping academic considerations in mind

### **O.M.D.7.Mandatory Requirement of Attendance to appear in Examination:**

1. The Choice Based Credit System (CBCS) Programme of the University is a comprehensive and continuous evaluation programme. Therefore; no students shall be allowed to appear in the examination unless he has at least 75% (seventy five per cent) attendance separately in all the papers/courses.
2. The respective term/ semester of the student shall be liable for rejection in case the attendance is short in any paper/subject due to the reasons, whatsoever.

Provided that the Vice chancellor may on the medical ground condone the requirement of attendance not exceeding 10% (ten per cent) short to the required minimum attendance on the recommendation of the Head of the concerned Department that the illness was of such a serious nature (recorded by the doctor treating him/her) that it was beyond his or her control to attend the classes during the said period. The production of false certificate in this regard will be a ground for rejection from the Master degree programme and criminal action.

Provided further that the Vice chancellor may on any other reasonable ground condone 5% (five per cent) attendance lesser than to the required 75% (seventy five per cent) to his satisfaction on the recommendation of the concerned Head of the Department.

3. A student, who represented the university/ institution/ Department/Centre/ State or Nation in Sports, N.C.C., N.S.S. Cultural or other Activities conducted and / or sponsored officially by such institution(s) or agencies shall be entitle to

relaxation of ten percent in the attendance required for the purpose. Such cases should also be recommended by the concerned Head before he/she proceeds for leave and forwarded his application with appropriate documents to prove his participation. Submission of his case without prior permission will not be considered in any case.

**Explanation:** The University in no case will grant relaxation in attendance to a student, separate or combined on all the heads mentioned in O.M.D. 7 exceeding 15% (fifteen percent). Therefore, no candidate, who does not have 60% (sixty) or more than 60% (sixty per cent) attendance, will not be allowed to appear in the examination for reasons and grounds whatsoever.

### **O.M.D.8. Advisory for Students:**

1. Each Department shall develop 'Advisory Mechanism' to address complex nature of the issues including advice to elect the course(s) from the category of elective courses.
2. Each Department will appoint Advisors in appropriate number required for the purpose.
3. The Department may Prepare "Student Hand Book" containing the detail of the courses available at the Department. This includes both the 'Core' and 'Elective Course (s)'.

A student subject to the availability of the elective courses will be required opt course(s) and submit his 'Option in writing' in triplicate on the prescribed 'Forma' for his registration in the concerned semester to the Head of the Department immediately after the commencement of the respective semester; i.e. on or before the last date notified by the concerned department.

5. The last date for registration and permission for election of subject should not exceed more than two weeks after the commencement of the semester.
6. A student may be permitted to withdraw from his registration from two weeks from the date of the registration.
7. A student may be permitted to withdraw from/change the elective subject opted by him after the allocation. However, he/she will not be allowed to withdraw/ change the same on or before the last date fixed for exercising his/her option to opt the same. Provided further that no student will be allowed to withdraw or change the option, who has been allowed for late registration/permission or entry.

#### O.M.D.9. Semester Schedule:

1. A Semester shall consist of the duration of Fifteen weeks (90 working Days)
2. First Semester of each Academic year will commence from July 15<sup>th</sup> of every Academic year.
3. Mid-academic year Semester(s) will commence on the stipulated date notified by the university or within in a period of seven days after the completion of the examination of the preceding semester for those students, who fall in this category can seek provisional admission.  
Their admission will be regularized within a period of seven days after the date of the declaration of the result of the said semester.

#### O.M.D.10. Examination Schedule:

1. **Proposed Time of Examinations:** The examinations of the "Even Semester(s)" shall commence in the month of **May** in case of "Odd Semester(s)" it may commence in the month of **December**.

2. **Examination Application:** A candidate shall be required to apply on the prescribed '**Examination Application Form**' for the 'Semester End Examination' to the Registrar/Dean/ Controller of Examinations through the Head of the concerned Department.
3. '**Examination Application Form**' must consist with following particulars and certificates signed by the appropriate authorities:
  - (a) Candidate has attended minimum number of lectures etc. in respect of all the Courses.
  - (b) Statement of 'No due Certificate' with regard to all the dues including the fee due on all the heads.

#### O.M.D.11. Salient Features of the Choice Based Credit System:

1. PG Departments of the different Faculties of the University shall design the Semester based Choice Based Credit System (CBCS) for Master Degree programme. Students will be provided choice to select courses offered by the respective Department of the same faculty or any other Department of the same or any other Faculty, depending on his/her interest, needs and long term goals as well as the feasibility in terms of the available expertise and infrastructure at the Department level.
2. Each PG Department shall design and offer courses after the due consideration and approval of the **Departmental Staff Council (DSC)** and concerned authorities of the University.
3. **Composition of the DSC:** The DSC shall consist of all the regular faculty of concerned Department and the Head of the Department shall chair it. The DSC shall recommend to the Vice chancellor for approval the constitution of "Credit Monitoring Committee (CMC)", which consists of the Head of the Department and three senior most teachers of the

department. The Department having the faculty strength of less than three (including HOD) shall co-opt maximum up to two members of the rank of Professor of the same subject from other Universities with the permission of the Vice - Chancellor. The Vice chancellor shall have prerogative to drop, alter or substitute any name suo moto or on the further recommendation of the same. In the absence of the HOD, the DSC/CMC shall be chaired by the next senior faculty member of the concerned Department.

4. Registration of candidates in first and subsequent semesters after the last date will not be permitted. For subsequent semesters, no minimum credit earning criteria will be applicable. Credit registration at least once in all Compulsory Credit Course shall be binding. However, earning all CCC credits for accumulation of the prescribed minimum credits shall not be required.
5. A student shall be evaluated through CCA (Comprehensive Continuous Assessment) and Semester End Examination (SEE). The distribution of marks between the CCA and the Semester end examination shall be in the ratio of 30:70. Each paper/ Course shall consist of 100 marks .However; the Programme governed by the provisions of different Councils in case of inconsistency shall be exempted from this requirement.
6. The candidate will be required to finalize the number of credits at the time of the registration in the semester and no change will be permitted after seven days of the commencement of the semester. The CMC of the concerned Department will forward the credits registration detail of all the students enrolled in the semester. The prior approval of the CMC will be essential and its decision shall be final and binding.
7. Each course shall be assigned a specific number of credits.

8. The marks obtained by a student in a course shall be converted into Grade Points and Credit Points based on scale-normalized marks. The performance of a student in a Semester shall be expressed as Semester Grade Point Average (SGPA) and the combined performance of a student in all the semesters of the Master degree programme shall be expressed as Cumulative Grade Point Average (CGPA).
9. The Department is under obligation to arrange all Compulsory Core Courses and the special number of Elective Core Courses so that the students enrolled for the course can complete/obtain prescribed minimum number of credits. However, it will not be at all obligatory for the department to make provision for all the Elective Core Courses. Department can add, remove or substitute any course and course both in the Core and/ or Elective Course(s).
10. There will be no provision to conduct supplementary, due paper of special examination for any examination. Students with 'F' or 'E' Grade will be provided an option to re-register themselves in the said course subject to their desire as 'Self Study Course' or in a 'Regular Course' subject to the feasibility and availability of the resources in the department. The credit earned will not be considered in any case if the candidate has not re-registered and the same has not been approved by the CMC of the department at the time of the registration in the respective semester.

### **O.M.D.12. Credits: Weightage and Distribution:**

1. The term '**Credit**' refers to the weightage given to a course and means the unit by which the academic activity of course work is measured. In these Regulations, One Credit means one hour of Class Room Teaching per week in case of theory papers. For a theory course of 6 credits, 6 'contact hours' per week will be assigned in time-table and thus in a semester 90 contact hours will be assigned to a 5 credit course.

2. The minimum number of credits to be earned for a degree will be 30 times the number of semesters specified in the syllabus for the degree. For example for a two year four semester course the minimum numbers of credit to be earned will be 120. In case where a candidate earned more than the minimum number credits specified, the best credits upto minimum number of credits will be considered for CGPA. However, the total credits for different courses may be different subject to the nature and design of the course concerned and norms formulated by the regulatory authorities.
3. **Distribution of Credits:** Ordinarily, all semester shall have uniform distribution of credits.
4. **Credit Card:** Every department will be under an obligation to maintain academic credit card on the prescribed Performa developed and provided by the University Examination Department for students. The Credit card shall be issued to the students before the commencement of the next semester and a student will be under the obligation to attach the copy of the same with the application for registration as student in the next semester. The department will prepare two copies of the Credit Card one each for the student and for the office record of the department.

### O.M.D.13. Assessment and Evaluation:

1. The CBCS is student centric not only in the teaching-learning processes but also in their evaluation process. In CBCS, the evaluation process is divided into two parts. The first part consists of Comprehensive Continuous Assessment (CCA) and the second part consists of the Semester End Examination. The division of marks between the two shall be as per the provisions of this ordinance in ratio 30:70. In the CBCS, the evaluation process shall follow the norm that the faculty, who teaches the course, shall conduct the

Comprehensive Continuous Assessment (CCA) and the Semester End Examination (SEE). The concerned faculty shall be accountable for transparency and reliability of the entire evaluation of the student in the concerned Course.

2. The comprehensive continuous assessment and evaluation (based on the performance of the student) process in CBCS is in continuous model is conducted for the purpose to bring periodically in to the notice of the candidate about his/her progress. The assessment is divided into four discrete components for reporting the scores to the student as earned by him/ her. The CMC shall announce policy for CCA for all the courses in the Department in the beginning of the Semester and the same shall be communicated to the students.
3. The details of the Comprehensive Continuous Assessment and Semester End Examination are summarized in the Table below:

Component	Unit covered in a Course/Paper	Mode of Evaluation	Weightage in Percentage	Marks	Period of Continuous Assessment
CCA-I	First 30%	Assignment/ Field-Project Study/ Tour	10%	10	First part of the Semester. *Completed by the Fifth(5 <sup>th</sup> ) Week.
CCA-II	Succeeding 30%	Seminar Presentation	10%	10	Second part of the semester. *Completed by the Tenth(10 <sup>th</sup> ) Week.
CCA-III	Remaining 40%	Written/MCQ Test	10%	10	Third part of the Semester *Completed by the Fifteenth(15 <sup>th</sup> ) Week.
<b>CCA-Sub Total</b>			<b>30%</b>	<b>30</b>	
SEE	100%	Semester End Examination	70%	70	To be completed between 18 <sup>th</sup> - 20 <sup>th</sup> week of the Semester.

4. The marks/ grades awarded for the continuous assessment shall be notified to the students within a period of ten days from the date of the completion of the assessment. In case a student fails to secure 12 out of 30 in the CCA (all three components taken). He/she shall not be allowed to appear for the Semester End Examination.

5. Students may seek clarifications within period of a week from the date of the notification of the said result. No clarifications will be entertained after the expiry of the said period.

6. The Department will constitute a committee consists of three members and the Head will be the ex officio chairperson of the Committee to supervise the whole Examination Process.

7. The marks awarded by the teacher(s) are shall be kept confidential unless moderated and approved by the CMC/Dept. Examination committee constituted for the purpose. The Committee shall be under consideration to maintain the standards of the evaluation.

#### **O.M.D.14. Semester End Examination:**

1. Semester End Examination shall be conducted between 18<sup>th</sup> - 20<sup>th</sup> week of the semester.

2. The duration for per course shall be of three hours for theory courses and four hours for practical/laboratory courses, and half hour for seminar, project work or field study presentations.

3. Question papers for Semester End Examination shall be set keeping in mind to examine the candidates' creativity, comprehension, problem solving capacity, application side of the subject, interpretation and awareness capacities. It should not be expected from the students to reproduce the answers by memorizing the answers.

#### **4. Paper Setting:**

4.1.1. The question paper for the end-semester examinations for each course shall be set by the paper setter appointed for the purpose. It shall be the responsibility of the paper setter to ensure that the syllabus for the course is adequately covered in the question paper.

4.1.2. The questions may comprise; objective type, short notes, Descriptive or any other types as per the policy developed and designed by the department and approved by the competent academic authorities of the university and notified in advance. The University may retain the earlier pattern of setting papers which includes the requirement of 10/8 questions and students may be provided with choice to answer respectively 5/4 questions. The maximum marks of SEE shall be 70. All questions shall carry the marks mentioned in the paper.

4.1.3. The answer scripts for End-Semester Examinations shall be evaluated preferably, by the respective paper-setters and or the mechanism developed by the university.

4.2.1. **Appointment of paper-setter/examiner:** The Boards of Studies in each subject shall draw a panel of paper-setters/examiners ordinarily in the month of August every alternate year and forward the same to the Academic Council which shall approve the panel of Paper-Setter/Examiner. While drawing the panel, the Chairman of the Board of Studies shall take into consideration the confidential aspect of the assignment.

The Vice chancellor if present preside the meeting of the Board but will not cast his vote. In his absence the Chairperson of the Board will preside the meeting.

However, the University may constitute group of teachers to set the paper through workshop method.

Provided further that the university may develop question bank with the help of examiners appointed subject to the provisions of this ordinance.

4.2.2. A person to be appointed as a Paper –Setter must be a full time teacher of the University/Colleges having at least 3 years Post Graduate teaching experience.

4.2.3. However, in exceptional circumstances, the Vice-Chancellor may relax the condition of experience and or alter or remove any paper setter.

**4.3.1. Moderation Board and moderation of Question Papers:**

There shall be a Moderation Board for each subject/programme of study and it shall consist of-

- a) Dean of the School concerned
- b) Head of the concerned Department,
- c) Two senior teachers nominated by the Head of the Department/ Departmental committee recommended by the Dean of school and finally approved by the Vice Chancellor.

**4.3.2. The functions of the Board shall be:**

- a) To ensure that the question paper has been set strictly in accordance with the syllabus and instructions given by the University covering broad areas adequately.
- b) To delete question(s) set from outside syllabus and to make necessary substitution, if required.
- c) To remove ambiguity in the language of question, if any,
- d) To moderate the questions properly giving ample opportunity to candidates of both average and exceptional capabilities,

e) To ensure proper distribution and indication of marks for each question or part or parts thereof, time prescribed for the paper and to correct errors, if any, in this regard.

f) To bring to the notice of the Controller of Examinations lapses or omission on the part of the Paper-Setter, if any.

**4.4. Evaluation:**

1. The CBCS is student centric scheme, not only in the teaching-learning processes but also in the evaluation process.
2. In CBCS, the evaluation process is divided into two parts. The first part consists of Comprehensive Continuous Assessment (CCA) and the second part consists of the Semester End Examination.
3. The division of marks between the two shall be as per the provisions of this Ordinance i.e. the CCA will have a weightage of 30 and SEE of 70 out of 100.
4. In the CBCS, the evaluation process shall follow the norm that the faculty, who teaches the course, shall conduct the Comprehensive Continuous Assessment (CCA) and the Semester End Examination (SEE) and the concerned faculty shall be accountable for transparency and reliability of the entire evaluation of the student in the concerned Course.
5. In Comprehensive Continuous assessment and Semester End Examination evaluation for each course shall be carried out on the basis of performance of students.
6. Continuous Assessment means 'internal assessment tests' or 'sessional tests' and end-on semester means theoretical or practical laboratory examinations along with

Project work/Field study/Educational Tour or preparation of dissertation or Term paper.

7. Each course shall carry credits as may be prescribed by Board of Studies time to time in the syllabus. The weightage assigned to 'Continuous Assessment' and 'Semester End Examination' shall be taken into the consideration for the purpose of determining the grade obtained by the student in a course.

8. Grade point shall be calculated for each course in 10 point scale system on the basis of total marks obtained in CCA and SEE.

9. The Vice chancellor on the recommendation of Board of studies and approved by the Academic Council shall appoint Paper Setter-cum Examiner or constitute Board of Examiners for each course of study subject to the provisions of this Ordinance.

10. The Semester End Practical Examinations shall be jointly conducted by an external and an internal examiner.

### O.M.D.15. Result Preparation:

1. The final result of the examination shall be prepared on the basis of 'comprehensive continuous assessment' and 'semester end examination' along with credits earned by the respective student.

The results after computation and tabulation shall be placed before the Vice Chancellor for approval after it has been moderated/scrutinized by a Board consisting of the Head of the concerned Department and not less than two faculty members appointed by the Dean.

### 2. Grade Assignments:

The grades in a course will be assigned on the basis of combined marks obtained in CCA and SEE. The total of maximum marks in CCA and SEE shall be 100 in all courses with a weightage of 30% to CCA. The letter grades and points will be assigned as per table given below.

Total Marks of CAA and SEE	Grade	Grade Definition	Grade Point
90<X<=100	O	Outstanding	10
80<X<=90	A	Excellent	9
70<X<=80	B	Very good	8
60<X<=70	C	Good	7
50<X<=60	D	Fair	6
39<X<=50	E	Average	5
Les than 40	F	Failed	0

3. **Credit Point Assignments:** Credit points earned in a course will be equal to product of Credit assigned to the course in the syllabus and grade point earned by the student on the basis of combined score in CAA and SEE.

### 4. Grade Card and /Mark sheet:

The University will issue the 'Grade Card' and "Mark Sheet" at the end of each semester to each student registered for the respective course from the examination. The Grade Card shall consist of at least the following particulars:

Basic Details: i. Name of the Student. ii. Father's Name. iii. Roll Number. iv. Enrolment / Registration / Unique Number.

Performance Details: For each course i. Course Code. ii. Course Title, iii Course type, iv. Credit of course, v. CAA marks, SEE Marks, Total Marks, Grade Point, Credit Point

Summary Performance Details: i. Total credit points earned in the semester, ii. Total credit earned in the semester, iii. SGPA, iv. Credit earned in Previous Semesters and v. CGPA (calculated till the end of current semester)

5. Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA) will be calculated on the credit weighted average of the grade points obtained as given below.

$$CGPA = \frac{\sum_{i=1}^n C_i P_i}{\sum_{i=1}^n C_i}$$

Where

$C_i$ : Number of credits earned in the  $i^{\text{th}}$  course of Semester for which SGPA is to be calculated.

$P_i$ : Grade Point Earned in  $i^{\text{th}}$  course

$i$ : 1, 2, ..., n represents the number of courses in which a student is registered in the concerned semester.

$$SGPA = \frac{\sum_{i=1}^n C_i P_i}{\sum_{i=1}^n C_i}$$

Where

$C_i$ : Number of credits earned in the  $i^{\text{th}}$  course of Course till date for which CGPA is to be calculated.

$P_i$ : Grade Point Earned in  $i^{\text{th}}$  course

$i$ : 1, 2, ..., n represents the number of courses in which a student is registered in the concerned semester.

6. The Cumulative Grade Point Average (CGPA) of all the courses after completing the programme or all semesters at the final stage of study shall be awarded in the Final Cumulative Grade Card. The Final Grade of the Master degree programme will be assigned on the basis of Final CGPA as per table given below.

CGPA	Letter Grade	Classification
9.00 to 10.00	O	Outstanding
8.00 to 8.99	A	Excellent
7.00 to 7.99	B	Very good
5.50 to 6.99	C	Good
4.50 to 5.49	D	Fair
3.60 to 4.49	E	Average
O to 3.59	F	Failed

7. Equivalent Percentage of marks may be computed as ten times of CGPA. The candidates with CGPA equal to or higher than 5.5 (Letter Grade C) will be considered with good academic record and shall be treated as eligible wherever the minimum percentage of 55% is specified.
8. In case of LLM examination and other cases wherever specified specifically the candidates with CGPA less than 4.8 will be declared failed.

#### O.M.D.16. Promotion Rules:

- a) A candidate is eligible to continue the classes of next semester immediately after the examinations of one semester is over and he/ she can appear the next semester examination with any number of back/arrear papers.
- b) A candidate shall have to appear in 1<sup>st</sup> semester examinations to be eligible for promotion to 2<sup>nd</sup> semester. If and student could not appear or apply for 1<sup>st</sup> semester examination then he/she must have to take re-admission in 1<sup>st</sup> semester afresh.
- c) A candidate may get chance to clear the all courses double the duration of the course of study . i.e. for 2 year course within four years, for 3 year courses within 6 years, for 4 year courses within eight years and for 5 year courses within ten years.

O.M.D.17.: When a candidate at a 'University Semester End Examination' fails to obtain minimum marks for passing in a particular courses he/she will be required to reappear in that



course without keeping term for that semester. The candidate will have to reappear in the semester end examination by paying fresh examination fee along with an application form. Such candidate when obtains minimum or more than minimum marks for passing in the course, his/her actual marks of reappearance will be carried forward for award of class/CGPA.

### **O.M.D.18. RANKS:**

First and Second Ranks will be awarded after completion of the course of study at the end of the final semester examination on the day of publication of final results.

On the basis of Average percentage of results as declared and on this basis of CGPA, Ranks will be awarded to the candidates in each subject.

### **O.M.D.19. General Guidelines:**

- i) There will be no provision for repeat of betterment i.e. scope for re-appearing and paper again for obtaining better result.
- ii) If a candidate after admission in first semester could not continue the classes or could not obtain eligibility to get admission in first semester examination then he/she is to get re-admission in first semester again as fresh and he/she will not be allowed to continue study in other semester.
- iii) Candidates should be registered under Sant Gahira Guru, within 3 months of study, if not obtained earlier. The conditions for obtaining Registration must be followed as specified in the Application form. Without Registration number of Sant Gahira Guru no students will be allowed to get admission in first semester examination or 2<sup>nd</sup> semester course of study.
- iv) The dates of commencement and termination of each semester shall be as fixed by the Academic Council.

v) It will be obligatory for the Head of Department to take appropriate measures against Ragging & Gender problems arising in the University Department. In case of occurrence of any such incident, the violator shall be dealt with very seriously and appropriate stringent action be taken by the Head of Department by observing principle of natural justice. The Head of Department may appoint a committee to inquire into the matter which will also observe the principle of natural justice. The committee will submit its report to the head of Department who will forward the same with his comment there upon to the University Registrar, for taking further necessary action in the matter.

Candidates must forward their applications for admission to University examination to the registrar on or before the prescribed date with a certificate of attendance duly signed by the Head of the Department along with the examination fees fixed by the University.

ii) Thirty percent internal evaluation shall be within the exclusive purview of the concerned Head of Department which requires purity, transparency accuracy in the evaluation & assessment of students. The benefits of re-assessment scheme will not be made available to the students as regards the internal assessment.

iii) There will be theory and practical examination if prescribed in the syllabus, at the end of the fourth semester. The viva voce examination will be conducted at the end of the fourth semester.

iv) Subject to the provisions of University Act., Statutes, Ordinances, Rules and Regulations, the University will prepare, design and enact syllabus/prospectus for different Master Degree programmes under the different faculties time to time.

**O.M.D.20.: EMPOWERING CLAUSE:** Subject to the provisions of this ordinance, the University shall run Master Degree programme(s) prepared and approved by the Academic authorities of the University including the Board of Studies and Faculty of the respective subject and approved by the Academic Council and the Executive Council.

## Semester Structure Table

## Appendix

**Note:** The Department Staff Council may subject to the approval of the Board of Studies of the respective subject, respectively Faculty and the Academy Council of the University, may in any way of addition or deletion introduction of new or additional subject or amend the given scheme including the increase the number of papers under the same code number or inserting additional or new code numbers.

Provided further that the University may design different CBCS scheme for the different Master Degree programme depending on their nature, scope & requisites. In such situation, the scheme will be notified with semester wise detailed evaluation scheme and the syllabus of the respective subject/course.

## First Semester Structure Table

S. No.	Subject Code	Course Title	Course Type	Credit	Contact Hours Per week			EoSE Duration (Hrs.)	
					L	T	P	Thy	P
1.	ABC 101		CCC	6	4	2	0	3	0
2.	ABC 102		CCC	6	4	2	0	3	0
3.	ABC 103		CCC	6	4	2	0	3	0
4.	ABC S01	Other Supportive Course	OSC	6	4	2	0	3	0
5.	ABC A01/B01/C01/D01/E01/F01		ECC	6	4	2	0	3	0
				30					

## Second Semester Structure Table

Thus the actual semester structure table may vary for the different master degree programme. The one given below is for an example.

ABC: In tables given below ABC shall be replaced by Three Letter Subject Code of the degree programme for example PH for M.Sc. Physics.

The table assumes that six cluster A, B, C, D, E, F are available for Elective Core Courses each involving four courses labeled like A01, A02, A03, A04.

The Interdisciplinary courses are classified under OSC

S. No.	Subject Code	Course Title	Course Type	Credit	Contact Hours Per week			EoSE Duration (Hrs.)	
					L	T	P	Thy	P
1.	ABC 201		CCC	6	4	2	0	3	0
2.	ABC 202		CCC	6	4	2	0	3	0
3.	ABC 203		CCC	6	4	2	0	3	0
4.	ABC 221		PRJ/FST/EST	6	4	2	0	3	0
5.	ABC A02/B02/C02/D02/E02/F021		ECC	6	4	2	0	3	0
				30					

### Third Semester Structure Table

S. No.	Subject Code	Course Title	Course Type	Credit	Contact Hours Per week			EoSE Duration (Hrs.)	
					L	T	P	Thy	P
1.	ABC 301		CCC	6	4	2	0	3	0
2.	ABC 302		CCC	6	4	2	0	3	0
3.	ABC 303		CCC	6	4	2	0	3	0
4.	ABC 502		OSC	6	4	2	0	3	0
5.	ABC A03/B03/ C03/D03/ E03/F03		ECC	6	4	2	0	3	0
				30					

### Fourth Semester Structure Table

S. No.	Subject Code	Course Title	Course Type	Credit	Contact Hours Per week			EoSE Duration (Hrs.)	
					L	T	P	Thy	P
1.	ABC 401		CCC	6	4	2	0	3	0
2.	ABC 402		CCC	6	4	2	0	3	0
3.	ABC 403		CCC	6	4	2	0	3	0
4.	ABC 421		PRI/FST/ EST	6	4	2	0	3	0
5.	ABC A04/B04/ C04/D04/ E04/F04		ECC	6	4	2	0	3	0
				30					

### M. COM. FIRST SEMESTER

Course Code	Paper/Subject	Credit	Contract Hour Per Week			EoSE Duration (Hrs.)	
			L	T	P	THY	P
MCM 101	Managerial Economics	6	4	3	0	3	0
MCM 102	Advanced Accounting	6	4	3	0	3	0
MCM 103	Management Accounting	6	4	3	0	3	0
MCM SO1- OSC (Compulsory)	Research Methodology & Computer Application Basics	6	4	3	0	3	0
ECC/CB -A01	Constitutionalism & Indian Political System						
ECC/CB- A02	Advanced Business Statistics						
ECC/CB- A03	Business Finance						
ECC/CB- A04	Marketing Management						
ECC/CB- A05	Principle of Marketing	6	4	3	0	3	0
MINIMUM CREDIT IN INDIVIDUAL SUBJECT IS 6 AND IN COMPLETE SEMESTER IT WOULD BE 30		30					

**M.COM. FIRST SEMESTER**  
**COURSE CODE: MCM101** **COURSE TYPE: CCO**  
**COURSE TITLE: MANAGERIAL ECONOMICS**

**CREDIT: THEORY: PRACTICAL: 6** **HOURS: THEORY: PRACTICAL:**

**MARKS:**  
**THEORY: PRACTICAL : 80+20** **MARKS THEORY: PRACTICAL:**

**OBJECTIVE:** The objective of the course is to acquaint students with the basic principles of micro and macroeconomics and developing the understanding of theory of the firm, markets and the macro environment, which would help them in managerial decision making processes.

#### **UNIT-1 18 Hours**

Nature and Scope of Managerial Economics: Objective of a firm Economics theory and managerial theory, Managerial economist's role and responsibilities.

#### **UNIT-2 18 Hours**

Fundamental Economics - Concepts-incremental principle Opportunity Cost principle, Discounting principle. Equi-marginal principle.

#### **UNIT-3 18 Hours**

Demand Analysis, Individual and Market demand functions, Law of Demand, determinants of demand, Elasticity of demand-meaning and importance, Price elasticity, Income elasticity and Cross elasticity; Using elasticity in managerial decisions.

#### **UNIT-4 18 Hours**

Theory of consumer Choice: Cardinal utility approach Indifference approach, Revealed preference and theory of consumer choice under risk, Demand estimation for major consumer durable and non-durable Products, Demand

forecasting technique.

#### **UNIT-5 18 Hours**

Production Theory: Production function-production with one and two variable inputs, Stages of production, Economics of scale; Estimation of production function.

#### **RECOMMENDED READINGS**

1. Koutsiyannis, A., Modern Microeconomics, Macmillan Press Ltd.
2. Varian, Micro-Economic Analysis, Norton.
3. Pindyck Robert S., Daniel L. Rubinfeld and Prem L. Mehta, Micro Economics, Pearson Education Asia, New Delhi.
4. Branson William H., Macro Economics Theory and Policy, First East - West Press.
5. Dornbusch, R. and S. Fischer Macro Economics , Publisher Tata McGraw Hill.
6. Oliver Blanchard Macro Economics, Pearson Education, LPE.
7. Mankiw, N. Gregory, Macro Economics, Macmillan. :
8. Koutsoyiannis A Modern Microeconomics
9. Stonier, A.W. and Hague, D.C., A text of Economic Theory.
10. Snyder. C. and Nicholson, W. Microeconomic Theory. Basic Principles and Extensions
11. Baye M.R. Managenal Economics and Business Strategy
12. Pindyck, R.S. Rubmfeld, D. L and Mehta, P.L. Microeconomics.

**M.COM. FIRST SEMESTER**

**COURSE CODE: MCM102**

**COURSE TYPE: CCC**

**✓ COURSE TITLE: ADVANCED ACCOUNTING**

**CREDIT: THEORY: PRACTICAL: 6 HOURS: THEORY: PRACTICAL: 90**

**MARKS:**

**THEORY: PRACTICAL : 80+20**

**MARKS THEORY: PRACTICAL :**

**OBJECTIVE :** The objective of this course is to expose students to accounting issues and practices such as maintenance of company accounts and handling accounting adjustments.

**UNIT-1 18 Hours**

Accounting for issue, Forfeited and redemption of shares and debentures.

**UNIT-2 18 Hours**

Final accounts and financial statements of companies.

**UNIT-3 18 Hours**

Accounting issues relative to amalgamation and reconstruction of companies.

**UNIT-4 18 Hours**

Accounting for holding and subsidiary companies.

**UNIT-5 18 Hours**

Accounts relating to Liquidation of companies.

**RECOMMENDED READINGS**

1. Plekles and Duakerley : Accountancy
2. Wilson: Company Accounts
3. Diskson: Accountancy
4. J.R. Batlboi : Advanced Accounting

5. R.R.Gupta: Advanced Accounting
6. S.M. Shukla : Advanced Accounting
7. Shukla and Grewal: Advanced Accounting
8. H Chakravarty : Advanced Accounts
9. Dr.Shukla AvamAgrawal: Advanced Accountancy
10. Dr.S. P. Gupta: Advanced Accounts
11. Dr.Karim,Dr.Khanuja& Pro.Mehata : Advanced Accounting
12. डॉ. करीम, डॉ. खनूजा एवं प्रो. मेहता : वृहत् लेखाकर्म
13. जे. के. अग्रवाल तथा आर. के. अग्रवाल: उच्चवित्तीय एवं कम्पनी लेखांकन
14. आर.के.गुप्ता : उन्नतलेखांकन
15. BasuDas : Advanced Accounting

**M.COM. FIRST SEMESTER**  
**COURSE CODE: MCM103**  
**COURSE TYPE: CCC**  
**COURSE TITLE: MANAGEMENT ACCOUNTING**

**CREDIT: THEORY: PRACTICAL: 6**    **HOURS: THEORY: PRACTICAL: 90**

**MARKS:**  
**THEORY: PRACTICAL : 80+20**    **MARKS THEORY: PRACTICAL :**

**OBJECTIVE:**

The objective of this course is to acquaint student with the accounting concepts, tools and techniques for managerial decisions.

**UNIT-1 18 Hours**

Introduction of Accounting: Management accounting as a area accounting; Objectives, nature and scope of management accounting, techniques of management accounting, difference between financial accounting, cost accounting and management accounting, Management accounting and managerial decisions; Management accountants position, role and responsibilities.

**UNIT-2 18 Hours**

Accounting Plan and Responsibility Centers: Meaning and significance of responsibility accounting; Responsibility centers- cost Centre, profit Centre and investment Centre, Problems in transfer pricing, Objectives and determinates of responsibility centers.

**UNIT-3 18 Hours**

Budgeting : Definition of Budget; Essentials of budgeting; Types of budgets functional, master etc. Fixed and " flexible budget, Budgetary control, Zero-base budgeting; Performance budgeting.

**UNIT-4 18 Hours**

Standard Costing and Variance Analysis:, Standard costing as a control technique; Setting of standards and their revision;

Variance analysis-meaning and importance; Kinds of variances and their uses-material, labour and overhead variances; Disposal: of variances; Relevance of variance analysis to budgeting and standard costing.

**UNIT-5 18 Hours**

Marginal Costing: Concept of marginal cost; Marginal costing and absorption, costing, Marginal costing versus direct, costing; Cost-volume-profit analysis.

**RECOMMENDED READINGS**

- Anthony Robert N. : Management Accounting
- Gillet : Management and the account
- Wills more : Business, Business Budget and Budgetary Control
- Rose U. Fahri : Higher Management Control
- Guthmann H.G. :Analys of financial Statement
- Smith and Ashburn :Financial and Administrative Accountancy
- Pinkless and Duakaraley : Accountancy
- Manmohan A : Goyal : Management Accounting

M.COM. FIRST SEMESTER  
COURSE CODE: MCMS01 COURSE TYPE: OSC  
COURSE TITLE: Research Methodology & Computer  
Applicatio : Basics

CREDIT: THEORY: PRACTICAL:6 HOURS: THEORY: PRACTICAL:90

MARKS:

THEORY: PRACTICAL : 80+20 MARKS THEORY: PRACTICAL :

### OBJECTIVE:

- Understands the concept and place of research in concerned subject
- Gets acquainted with various resources for research
- Becomes familiar with various tools of research
- Gets conversant with sampling techniques, methods of research and techniques of analysis of data
- Achieve skills in various research writings
- Gets acquainted with computer Fundamentals and Office Software Package

### UNIT-1 18 Hours

#### CONCEPT OF RESEARCH :

Meaning and characteristics of research, Steps in research process, Types of research -

- Basic, applied and action research
- Quantitative and qualitative research, Areas of research in concern discipline

#### SELECTION OF PROBLEM FOR RESEARCH :

Sources of the selection of the problem, Criteria of the selection of the problem, Drafting a research proposal, Meaning and types of variables, Meaning and types of hypotheses.

### UNIT-2 18 Hours

#### TOOLS OF RESEARCH :

Meaning and general information about construction procedure of

(i) Questionnaire

(ii) Interview

(iii) Psychological test

(iv) observation

(v) Rating scale

(vi) Attitude scale and

(vii) check list, Advantages and disadvantages of above tools

#### SAMPLING :

Meaning of population and sample, Importance and characteristics of sample, Sampling techniques -

- Probability sampling : random sampling, sampling random sampling, systematic sampling, cluster sampling.
- Non-probability sampling: incidental sampling, purposive sampling, quota sampling

### UNIT-3 18 Hours

#### METHODS OF RESEARCH

Meaning and conducting procedure of following methods of research : Historical method, Survey method, Case study, Causal comparative method, Developmental methods, Experimental methods.

### UNIT-4 18 Hours

#### TREATMENT OF DATA :

Level of measurements of data, Steps in treatment of data:

editing, coding, classification, tabulation, analysis and interpretation of results.

## WRITING RESEARCH REPORT:

Sections of report : Preliminary section, Content section : various chapters, Supplementary section : appendices, references, abstract, Format and style.

## UNIT-5 18 Hours

### Computer Fundamentals

**Computer System** :Features, Basic Applications of Computer, Generations of computers.

**Parts of Computer System** : Block Diagram of Computer System; Central Processing Unit (CPU) ; Concepts and types of Hardware and Software, Input Devices - Mouse, Keyboard, Scanner, Bar Code Reader, track ball; Output Devices - Monitor, Printer, Plotter, Speaker; Computer Memory - primary and secondary memory, magnetic and optical storage devices.

**Operating Systems - MS Windows** :Basics of Windows OS ; Components of Windows - icons, taskbar, activating windows, using desktop, title bar, running applications, exploring computer, managing files and folders, copying and moving files and folders ; **Control panel** : display properties, adding and removing software and hardware, setting date and time, screensaver and appearance; **Windows Accessories** : Calculator, Notepad, WordPad, Paint Brush, Command Prompt, Windows Explorer.

## UNIT-6 18 Hours

### Office Software Package

**Word Processing - MS Word** :Creating, Saving, Opening, Editing, Formatting, Page Setup and printing Documents ; Using tables, pictures, and charts in Documents ; Using Mail Merge sending a document to a group of people and creating form, letters and label.

**Spreadsheet - MS Excel** :Opening a Blank or New Workbook, entering data/Function/Formula into worksheet cell, Saving, Editing, Formatting, Page Setup and printing Workbooks.

**Presentation Software - MS Power Point** :Creating and enhancing a presentation, modifying a presentation, working with visual elements, adding Animations & Transitions and delivering a presentation.

## RECOMMENDED READINGS

Agrawal, Y. P. (1988). **Better sampling : Concepts, Techniques and Evaluation**. New Delhi : sterling Publishers Private Ltd. Best, J. W. (1993).

**Research in Education** (6th ed.) New Delhi : Prentice-Hall of India Pvt. Ltd.

Broota, K. D. (1992) **Experimental design in Behavioral Research** (2nd ed.)

New Delhi : Wiley Eastern Limited.

Dasgupta, A. K. (1968). **Methodology of Economic Research**. Bombay: Asia Publishing House.

Edwards, A. L. (1957). **Techniques of Attitude Scale construction**. New York : Appleton-Century

Gall, M. D., Gall, J. P. and Borg, W. R. (2007). **Educational Research : An introduction** (8th ed.) Coston : Allyn and Bacon.

Garrett, H. E. & Woodworth, R. S. (1969). **Statistics in Psychology and Education**. Bombay :Vakils, Fecffer& Simons Pvt. Ltd.

Goode, W. J. &Hatt, Paul K. (1952). **Methods in Social Research**. New York: McGraw-Hill.

Gopal, M. H. (1964). **An Introduction to research Procedure in Social Sciences**. Bombay : Asia Publishing House.



10. Hillway, T. (1964) **Introduction to Research** (2nd ed.) Noston : Houghton Mifflin.
11. Hyman, H. H., et al. (1975). **Interviewing in Social Research**, Chicago : University of Chicago Press.
12. Kerlinger, F. N. (1983) **Foundation of Behavioural Research, (2nd Indian Reprint)** New York : Holt, Rinehart and Winston.
13. Kothari, C. R. (2007) **Research Methodology: Methods & Techniques** (3rd ed.) New Delhi : WishwaPrakashan.
14. **Fundamentals Of Computers**, Dr. P. Mohan, Himalay Publishing House.
15. Microsoft First Look Office 2010, K. Murray, Microsoft Press. **Fundamental Of Research Methodology And Statistics**, Y.K. Singh, New Age International (P) Limited, Publishers. **Practical Research Methods**,
15. Dr Catherine Dawson, **The Essence Of Research Methodology**, Jan Jonker & Bartjan Pennink, Springer.

**M.COM. FIRST SEMESTER**  
**COURSE CODE: MCMA01** **COURSE TYPE: ECC/CB**  
**COURSE TITLE: CONSTITUTIONALISM & INDIAN POLITICAL SYSTEM**

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**CREDIT: THEORY: PRACTICAL: 6** **HOURS: THEORY: PRACTICAL: 90**  
**MARKS:**  
**THEORY: PRACTICAL : 80+20** **MARKS THEORY: PRACTICAL :**

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**OBJECTIVE:**

- Understands the concept of Constitutionalism
- Gets acquainted with various Indian Political System
- Becomes familiar with various Union Executive
- Gets conversant with Legislatures, Legislative Bills
- Achieves skills in various writings

**UNIT-1 18 Hours**

Meaning: Constitution, Constitutional government & constitutionalism; Difference between Constitution and Constitutionalism; Constitutionalism: Basis, Elements, Features & future. Forms of Government: Democracy & Dictatorship, Unitary & Federal, Parliamentary & Presidential form. Ideals of the Indian Constitution incorporated in the Preamble.

Special Features of the Indian Constitution.

**UNIT-2 18 Hours**

Concept of State and Citizenship, Judicial Review and Fundamental Rights, Directive Principles of the State Policy, Fundamental Duties, Procedure to Amend the Indian Constitution, Judiciary: Supreme Court and High Court, Judicial Activism and Public Interest Litigation and Provisions relating to Emergency.

### UNIT-3 18 Hours

Union Executive- President, Prime Minister, Council of Ministers  
State Executive- Governor, Chief Minister and Council of Ministers. Local Bodies & Panchayati Raj.

### UNIT-4 18 Hours

Parliament of India, State Legislatures, Legislative Bills: Ordinary Money and Financial, Union State Relations, Principles of the 'Separation of Power and the 'Principles of Check & Balance Political Parties and Pressure Groups. Challenges before India Democracy: Terrorism, Regionalism, Communalism, Linguistic and National Integration.

### UNIT-5 18 Hours

Controller & Accountant General of India, Solicitor General, Advocate General, Election Commission, Union and State Public Service Commission, Finance Commission.

### RECOMMENDED READINGS

1. HOBBS, Thomas, The Leviathan, Chapters XIII & XV [entry]
2. LOCKE, John, The Second Treatise of Civil Government Chapter IX [entry]
3. ROUSSEAU, Jean-Jacques, The Social Contract (Principles of Political Right)
4. MONTESQUIEU, The spirit of the laws,
5. RAZ, Joseph, "The rule of law and its virtue", in The authority of law, Oxford University Press, 1979 Dicey (British constitution)
6. P. Ishwara Bhat Inter-relationship between Fundamental Rights

7. M. P. Jain Indian Constitutional Law H M Seervai Constitutional Law of India
8. V.N. Shukla Constitution of India
9. D.D. Basu Shorter Constitution of India B Sivarao Constitutional Assembly Debates
10. J. V. R. Krishna Iyer Fundamental Rights and Directive Principles
11. Paras Diwan Human Rights and the Law
12. P.K. Tripathi Some Insight into Fundamental Rights
13. S. P. Sathe Fundamental Rights and Amendment to the Constitution
14. P. B. Gajendragadkar Law, Liberty and Social Justice
15. David Karrys Politics of Law.

M.COM. FIRST SEMESTER  
COURSE CODE: MCMA02 COURSE TYPE: ECC/C  
COURSE TITLE: ADVANCED BUSINESS STATISTICS

CREDIT: THEORY: PRACTICAL: 6 HOURS: THEORY: PRACTICAL: 90  
MARKS:  
THEORY: PRACTICAL : 80+20 MARKS THEORY: PRACTICAL:

### OBJECTIVE:

The objective of this paper is to equip students with some of the important statistical techniques for managerial decision making and to provide ground for learning advanced analytical tools used in research.

#### UNIT-1 18 Hours

Probability and Expectation: Approaches to probability Addition, multiplication and Bayes Theorem, Mathematical Expectation. Probability Distribution: Binomial, Poisson, Exponential, Beta and Normal Distributions.

#### UNIT-2 18 Hours

Analysis of Time Series - Causes of Variation in time series data Components of time series, Decomposition of trend-moving Averages Method and method of least squares (Including linear, second degree, parabolic and exponential trend), Computation of seasonal indices by simple average, Ratio to trend, Ratio to moving average and link relative method.

#### UNIT-3 18 Hours

Sampling Distributions and Estimation: Sampling concepts and Sampling methods. Concept of sampling distribution, expected value and standard error. Sampling distribution of means and Central Limit Theorem. Sampling distribution of proportions. Point and interval estimation; Properties of a good estimator. Confidence intervals for means (a) when  $\sigma$  is known and (b) when  $\sigma$  is not known. Sample size determination for mean. Confidence intervals for proportions.

#### UNIT-4 18 Hours

Hypothesis Testing; Power of a test, Large sample tests for proportions, means and standard deviations. Small Sample Tests - t and F tests. Design of Experiments and analysis of variance.

#### UNIT-5 18 Hours

Non-Parametric Tests: Chi-square test, Sign test, Median test and Rank correlation test. Regression Analysis: Simple and multiple linear regression analysis up to three variables.

### RECOMMENDED READINGS

1. Levin, R.I. and D.S. Rubin, *Statistics for Management*, Prentice-Hall of India.
2. Aczel, Amir D., and Sounderpandian, J., *Complete Business Statistics*, Tata McGraw Hill Publishing.
3. Anderson, Sweeny and Williams, *Statistics for Business and Economics*, CENGAGE Learning, New Delhi.
4. Kazmeir Leonard J., *Business Statistics*, Tata McGraw Hill Publishing Company, New Delhi
5. Vohra, N. D., *Business Statistics*, Tata McGraw Hill Publishing Company, New Delhi.
6. Freund, J. E. And F. J. Williams, *Elementary Business Statistics - The Modern Approach*, Prentice Hall of India Private Ltd., New Delhi.

**M.COM. FIRST SEMESTER**

**COURSE CODE:MCMA03**

**COURSE TYPE: ECC/**

**COURSE TITLE: BUSINESS FINANCE**

**CREDIT: THEORY: PRACTICAL:6 HOURS: THEORY: PRACTICAL:9**

**MARKS:**

**THEORY: PRACTICAL : 80+20 MARKS THEORY: PRACTICAL**

**OBJECTIVE:**The objective of this course is to help to student understand and conceptual framework of business finance.

**UNIT-1 18 Hours**

Introduction : Definition, Nature and Scope of Business Finance; Finance Function in Business; Traditional and Modern Views of Finance; Objectives of Financial Management - Profit Maximization Vs Wealth Maximization.

**UNIT-2 18 Hours**

Planning for Funds : Financial Plan - Meaning and Basic Considerations; Factors Affecting Fixed Capital and Working Capital Requirements; Estimating the Need for Cash, Receivables and Inventories.

**UNIT-3 18 Hours**

Capitalisation : Concept, Difference between Capitalization and Capital Structure; Cost and Earnings Theories of Capitalization; Over-Capitalization and Under Capitalization - their Causes, Effects and Remedies.

**UNIT-4 18 Hours**

Pattern of Capital Requirements : Long-term and Medium-term Financing - Purpose, Sources and Instruments; Short-term Financing-Purpose, Sources and Instruments.

**UNIT-5 18 Hours**

Raising of Funds : Sources and Forms of External Financing with Special Reference to India; Promotion -Steps and Importance of Promotion, Types of Promoters; Underwriting of Capital Issues-Trends and Broad Features of Underwriting in India; Long-term, Medium-term and Short-term Financing-Purpose, Sources and Instruments.

**RECOMMENDED READINGS**

1. Richard Stutely, Business finance, Pearson Publication.
2. Robertog Medina, Business finance,, Rexbooks store.
3. R. M. Shrivastava & Shubhra Verma, Business finance, Himalya Publishing Home.
4. Shakohi K Gupta, R.K. Sharma, Neeti Gupta Kalyani publication.

M.COM. FIRST SEMESTER  
COURSE CODE: MCMA04  
COURSE TYPE: ECC/O  
COURSE TITLE: : **MARKETING MANAGEMENT**

CREDIT: THEORY: PRACTICAL:6 HOURS: THEORY: PRACTICAL:9  
MARKS:  
THEORY: PRACTICAL : 80+20 MARKS THEORY: PRACTICAL :

**OBJECTIVE:** The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraint.

#### **UNIT-1 18 Hours**

Promotion Decision - Meaning and importance of promotion  
Communication process, Promotion Mix-advertising, Personal Selling, Publicity and Public Relation.

#### **UNIT-2 18 Hours**

Determining advertising budget, Copy designing and its testing  
Media selection, Advertising effectiveness, Sales Promotion  
Tools and Techniques.

#### **UNIT-3 18 Hours**

Marketing Planning, Organizing and Control : Marketing  
planning process; Different ways of organizing the marketing  
department; Sales, cost and Profit analysis.

#### **UNIT-4 18 Hours**

Marketing Organisation - Company Goals and Marketing  
Organisation, Marketing Organisation Structure, Relation with  
other Selling and Non-selling Department, Field Organisation.  
Marketing Control - Need, Steps in Controlling, Planning the  
control of Marketing Activities, Types and Techniques of  
Marketing Control.

#### **UNIT-5 18 Hours**

Issue and Development in Marketing - Social, Ethical and Legal  
Aspects of Marketing, Services marketing, International  
marketing, Green Marketing, Cyber Marketing, Relationship  
Marketing and Other marketing developments.

#### **RECOMMENDED READINGS**

1. Kotler, Philip and Gary Armstrong: Principles of Marketing, Prentice Hall, New Delhi.
2. Kotler, Philip : Marketing Management, Analysis, Planning, Implementation and Control, Prentice Hall, New Delhi.
3. Majumdar, Ramanuj : Product Management in India, Prentice Hall, New Delhi.
4. Mc Carthy, E. Jenome and William D., Perreault Jr.. Basic Marketing Managerial Approach,
5. Richard D. Irwin, Homewood, Lllinois.
6. Ramaswamy V.S. and Namakumari S: Marketing Management, MacMillan India, New Delhi.
7. Srinivasan R: Case Studies in Marketing: The Indian Context, Prentice Hall, New Delhi.
8. Stanton, William Still, Richard R. Edward W., Cundiff and Norman A. P. Govon Sales Management Decisions, Strategies and Cases. Prentice Hall, New Delhi.
9. J., and Charles Futrell: Fundamental of Marketing : McGraw Hill Publishing Co., New York.

COURSE CODE: MCMA05

COURSE TYPE: ECC/CB

COURSE TITLE: : PRINCIPLE OF MARKETING

CREDIT: THEORY: PRACTICAL:6 HOURS: THEORY: PRACTICAL:90

MARKS:

THEORY: PRACTICAL : 80+20 MARKS THEORY: PRACTICAL :

**OBJECTIVE:**The Objective of this course is to facilitate understanding of the conceptual frame work of marketing and its applications in decision making under various environmental constraints.

**UNIT-1 18 Hours**

Introduction - Meaning, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning - an overview.

**UNIT-2 18 Hours**

Market Analysis and Selection - Marketing environment - macro and micro components and their impact of marketing decisions; Market segmentation and positioning ; Buyer behaviour ; Consumer versus organizational buyers ; Consumer decision - making process.

**UNIT-3 18 Hours**

Product Decisions - Concept of a product ; Classification of products ; Major product decisions ; Product line and product mix ; Branding ; Packaging and labeling ; Product lifecycle - strategic implications ; New product development and consumer adoption process.

**UNIT-4 18 Hours**

Pricing Decisions - Factors affecting price determination; Pricing policies and strategies ; Discounts and rebates.

Distribution Channels and Physical Distribution Decisions - Nature, functions, and types of distribution channels ; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling. Physical Distribution Management.

**RECOMMENDED READINGS**

1. Philip Kotler - Marketing Management Englwwood chiffs, Prentice N.J.
2. Dr. S. K. Jain, Hindi Granth Academi M.P. Bhopal
3. William M. Pride and O.C. ferell : Marketting Houghton-Mifflin Boston
4. Dr. R. C. Agrawal, Principles of Marketing, Sahitya Bhawan, Publication, Agra
5. Dr. S.C. Saxcena, Principles of Marketing, SBPD Publication, Agra
6. Dr. N.C Jain. Principles of Marketing

M. COM. SECOND SEMESTER

Course Code	Paper/Subject	Credit	Contract Hour Per			EoSE (Hrs.)	
			L	T	P	THY	P
MCM 201	Business Economics	6	4	3	0	3	0
MCM 202	Specialized Accounting	6	4	3	0	3	0
MCM 203	Accounting for Managerial Decision	6	4	3	0	3	0
MCM SO2-OSC (Compulsory)	Social Outreach & Skill Development	6	4	3	0	3	0
ECC/CB-B01	Environment & Forest Law	6	4	3	0	3	0
ECC/CB-B02	Advanced Statistics						
ECC/CB-B03	Business Law						
ECC/CB-B04	Marketing Strategy						
ECC/CB-B05	Advertising & Sales Management						
ECC/CB-B06	Personnel Management						
MINIMUM CREDIT IN INDIVIDUAL SUBJECT IS 6 AND IN COMPLETE SEMESTER IT WOULD BE 30		30					

M.COM. SECOND SEMESTER

COURSE CODE: MCM201

COURSE TYPE: CCC

COURSE TITLE: : BUSINESS ECONOMICS

CREDIT: THEORY: PRACTICAL: 6 HOURS: THEORY: PRACTICAL: 90

MARKS:

THEORY: PRACTICAL : 80+20 MARKS THEORY: PRACTICAL :

OBJECTIVE: *[Handwritten scribbles]*

This course develops managerial perspective to economic fundamentals as aids to

decision making under given environmental constraints.

**UNIT-1 18 Hours**

Cost Theory and Estimation, economic value analysis, Short and long run cost functions- their nature, shape and inter-relationship; Law of variable proportions;-Law of returns to scale.

**UNIT-2 18 Hours**

Price Determination under Different Market Conditions: 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

**UNIT-3 18 Hours**

Pricing Practices : Methods of price determination in practice, pricing of multiple products; price discrimination; International price discrimination and dumping; Transfer pricing.

#### UNIT-4 18 Hours

Business Cycles: Nature and phases of the business cycle; Theories of business cycles: psychological, profit, monetary, innovation, cobweb, Samuelson and Hicks theories.

#### UNIT-5 18 Hours

Inflation: Definition, Characteristics and types; Inflation in terms of demand-pull and cost-push factors; Effects of inflation.

#### RECOMMENDED READINGS

1. Edward Shapiro - macroeconomics
2. Rudiger Dornbusch and Stanley Fischer - Macroeconomics
3. Geoffrey and Woylom - Modern Macroeconomics
4. Paul Samuelson - Economics
5. Michael Parkin - Macroeconomics
6. Karl E. Case, Ray C. Fair and Sharon M. Oster. Principles of Macroeconomics.
7. G.S. Gupta - Macroeconomics Theory and Applications.
8. M.L. Jhingan - Monetary Economics.
9. D.N. Dwivedi - Macroeconomics : Theory and Policies
10. Willis L. Peterson - Principles of Economics - Macro.

#### M.COM. SECOND SEMESTER

COURSE CODE: MCM202

COURSE TYPE: CCC

COURSE TITLE: SPECIALIZED ACCOUNTING

CREDIT: THEORY: PRACTICAL: 6 HOURS: THEORY: PRACTICAL: 90

MARKS:

THEORY: PRACTICAL : 80+20

MARKS THEORY: PRACTICAL :

#### OBJECTIVE:

The objective of this course is to expose students to accounting issues and practices such as maintenance of company accounts and handling accounting adjustments.

#### UNIT-1 18 Hours

Accounts of General Insurance Companies.

#### UNIT-2 18 Hours

Accounts of Banking Companies.

#### UNIT-3 18 Hours

Accounts of Public Utility concerns: Double Accounts System.

#### UNIT-4 18 Hours

Royalty accounts.

#### UNIT-5 18 Hours

Investment accounts.

#### RECOMMENDED READINGS

1. Dr Karim Khanuja, Mehta & Saha (Specialized A/c) SBPD Agra.
2. Shri Niwas Ganesh (Advance Corporate Accounting) S. Chand Publication.
3. S.M. Shukla (Advance Accounting)
4. B.M. Agrawal (Advance Accounting) Vol 2 S. Chand Publication
5. Monga J.R. (Advance financial Accounting) Mayoor Paper backs Noyada
6. Gupta, R. L. (Advance financial Accounting, S Chand & Company New Delhi.



M.COM. SECOND SEMESTER  
COURSE CODE:MCM203  
COURSE TYPE: CCC

COURSE TITLE:  
**ACCOUNTING FOR MANAGERIAL DECISION**

CREDIT: THEORY: PRACTICAL:6 HOURS: THEORY: PRACTICAL:90

MARKS:  
THEORY: PRACTICAL : 80+20 MARKS THEORY: PRACTICAL :

**OBJECTIVE:** The objective of this course is to acquaint student with the accounting concepts, tools and techniques for managerial decisions.

**UNIT-1 18 Hours**

Break-even-analysis; Assumptions and practical applications of break - even-analysis; Decisions regarding sales-mix, make or buy decisions and discontinuation of a product line etc.

**UNIT-2 18 Hours**

Analysing financial Statements: Method, objects and ratio analysis.

**UNIT-3 18 Hours**

Cash flow analysis and Fund flow analysis.

**UNIT-4 18 Hours**

Contemporary Issues in Management Accounting: Value chain analysis Activity bases costing, Quality costing, Target and life cycle costing.

**UNIT-5 18 Hours**

Reporting to Management : Objectives of reporting, reporting needs at different managerial levels; Types of reports, modes reporting; reporting at different levels of management.

**RECOMMENDED READINGS**

1. Dr. V.P. Agrawal , Dr. B. K. Mehta, Accounting for managerial decision. SBPD
2. Dr. S. N. Mittal Mahavir Publication
3. Ainapure Accounting for Managerial Decision Manan Prakashan.
4. K.L. Gupta Sahitya Bhawan Publication.

M.COM. SECOND SEMESTER

COURSE CODE:MCMB01

COURSE TYPE: ECC

COURSE TITLE: **FOREST AND ENVIRONMENTAL LAWS**

CREDIT: THEORY: PRACTICAL:6 HOURS: THEORY: PRACTICAL:90

MARKS:  
THEORY: PRACTICAL : MARKS THEORY: PRACTICAL :

**OBJECTIVE:**

- Understands the concept and place of research in concerned subject
- Gets acquainted with various resources for research
- Becomes familiar with various tools of research
- Gets conversant with sampling techniques, methods of research and techniques of analysis of data
- Achieves skills in various research writings
- Gets acquainted with computer Fundamentals and Office Software Package.

**UNIT-1 18 Hours**

**EVOLUTION OF FOREST AND WILD LIFE LAWS**

- a) Importance of Forest and Wildlife
- b) Evolution of Forest and Wild Life Laws
- c) Forest Policy during British Regime
- d) Forest Policies after Independence.
- e) Methods of Forest and Wildlife Conservation.

**UNIT-2 18 Hours**

**FOREST PROTECTION AND LAW**

- a) Indian Forest Act, 1927
- b) Forest Conservation Act, 1980 & Rules therein
- c) Rights of Forest Dwellers and Tribal
- d) The Forest Rights Act, 2006
- e) National Forest Policy 1988

**UNIT-3 18 Hours**

**WILDLIFE PROTECTION AND LAW**

- a) Wild Life Protection Act, 1972
- b) Wild Life Conservation strategy and Projects
- c) The National Zoo Policy

#### UNIT-4 18 Hours

##### CHAPTER – BASIC CONCEPTS

- a. Meaning and definition of environment.
- b. Multidisciplinary nature of environment
- c. Concept of ecology and ecosystem
- d. Importance of environment
- e. Meaning and types of environmental pollution.
- f. Factors responsible for environmental degradation.

##### CHAPTER – INTRODUCTION TO LEGAL SYSTEM

- a. Acts, Rules, Policies, Notification, circulars etc.
- b. Constitutional provisions on Environment Protection
- c. Judicial review, precedents
- d. Writ petitions, PIL and Judicial Activism

##### CHAPTER – LEGISLATIVE FRAMEWORK FOR POLLUTION

###### CONTROL LAWS

- a) Air Pollution and Law.
- b) Water Pollution and Law.
- c) Noise Pollution and Law.

#### UNIT-5 18 Hours

##### CHAPTER- LEGISLATIVE FRAMEWORK FOR ENVIRONMENTAL PROTECTION

- a) Environment Protection Act & rules there under
- b) Hazardous Waste and Law
- c) Principles of Strict and absolute Liability.
- d) Public Liability Insurance Act
- e) Environment Impact Assessment Regulations in India

##### CHAPTER – ENVIRONMENTAL CONSTITUTIONALISM

- a. Fundamental Rights and Environment
- i) Right to Equality .....Article 14
- ii) Right to Information .....Article 19
- iii) Right to Life .....Article 21
- iv) Freedom of Trade vis-à-vis Environment Protection

- b. The Forty-Second Amendment Act
- c. Directive Principles of State Policy & Fundamental Duties
- d. Judicial Activism and PIL

#### RECOMMENDED READINGS

1. Bharucha, Erach. Text Book of Environmental Studies. Hyderabad : University Press (India) Private limited, 2005.
2. Doabia, T. S. Environmental and Pollution Laws in India. New Delhi: Wadhwa and Company, 2005.
3. Joseph, Benny. Environmental Studies, New Delhi: Tata McGraw-Hill Publishing Company Limited, 2006.
4. Khan. I. A, Text Book of Environmental Laws. Allahabad: Central Law Agency, 2002.
5. Leelakrishnan, P. Environmental Law Case Book. 2nd Edition. New Delhi: LexisNexis Butterworths, 2006.
6. Shastri, S.C (ed). Human Rights, Development and Environmental Law, An Anthology. Jaipur: Bharat law Publications, 2006.
7. Environmental Pollution by Asthana and Asthana, S, Chand Publication
8. Environmental Science by Dr. S.R. Myneni, Asia law House
9. Gurdip Singh, Environmental Law in India (2005) Macmillan.
10. ShyamDiwan and Armin Rosencranz, Environmental Law and Policy in India – Cases, Materials and Statutes (2nd ed., 2001) Oxford University Press.

**JOURNALS** : Journal of Indian Law Institute, ILI New Delhi.

Journal of Environmental Law, NLSIU, Bangalore.

**MAGAZINES** : Economical and Political Weekly

Down to Earth

**M.COM. SECOND SEMESTER**

**COURSE CODE: MCMB02**

**COURSE TYPE: ECC/CB**

**COURSE TITLE : ADVANCED STATISTICS**

**CREDIT: THEORY: PRACTICAL:6 HOURS: THEORY: PRACTICAL:90**

**MARKS:**

**THEORY: PRACTICAL :**

**MARKS THEORY: PRACTICAL : 80+**

**OBJECTIVE:** The Objective of this course is to help student learn the application of statistical tools and techniques for decision making.

**UNIT-1 18 Hours**

Statistical Decision Theory: Decision environment, Expected profit under uncertainty and assigning probabilities and utility theory.

**UNIT-2 18 Hours**

Statistical Estimations and Test theory: Point and interval estimation of population mean, proportion and variance  
Statistical Testing - Hypothesis and Errors, Sample size - Large and Small Sampling test Z tests, T Tests & F Tests.

**UNIT-3 18 Hours**

Association of Attributes: Two Attributes, consistency of data, measurement of Association of Attributes - Percentage method, Co-efficient of Association, Comparison of Actual and Youle method, Expected frequency's & Issusery Association.

**UNIT-4 18 Hours**

Statistical Quality Control: Causes of Variations in quality characteristics, Quality Control charts-purpose and logic, Process

under control and out of control, warning limits, control charts for attributes-fraction defectives and number of defects, Acceptance sampling.

**UNIT-5 18 Hours**

Interpolation and Extrapolation - Parabolic Binomial, Newton and long rages method.

**RECOMMENDED READINGS**

1. S. M. Shukla Business Statistics.
2. B. N. Gupta- Advanced Statistics.
3. D.N. Elahance - Advanced Statistics.
4. K. N. Nagar - Fundamental of Statistics.

**M.COM. SECOND SEMESTER**

**COURSE CODE: MCMB03**

**COURSE TYPE: ECC/CR**

**COURSE TITLE : BUSINESS LAWS**

**CREDIT: THEORY: PRACTICAL: 6 HOURS: THEORY: PRACTICAL: 90**

**MARKS:**

**THEORY: PRACTICAL : 80+20 MARKS THEORY: PRACTICAL :**

**OBJECTIVE:** The Objective of this course is providing knowledge of relevant provisions of various laws influencing business operations.

**UNIT-1 18 Hours**

SEBI Act-1992: Organisation and objectives of SEBI, Functions and Role of SEBI Rights and Power of SEBI.

**UNIT-2 18 Hours** MRTP Act 1969: Monopolistic Trade Practice Meaning, essentials, Restrictive Trade Practices - Meaning, Unfair trade practice, MRTP commission offences and Penalties.

**UNIT-3 18 Hours**

Consumer Protection Act 1986: Needs of Act, Rights of consumers, Objectives of Act., Grievance redressal Machinery, District Forum, State Commission, National Commission.

**UNIT-4 18 Hours**

FEMA Act 1999: Objectives; Regulation and Management of FEMA, Penalties Appeal.

**UNIT-5 18 Hours**

W.T.O.: Brief History of WTO, Objectives and Functions, Organisation, W.T.O. and India, Regional groupings, anti-dumping duties and other NTBs, Doha declaration, Dispute settlement system, TRIP, TRIMS and GATS.

**RECOMMENDED READINGS**

1. N.D. Kapoor - Business Law, sultan Chand & Sons, New Delhi.

2. Avtar Singh - The Principles of Merchantili Law, Estern Book Co. Lucknow.

3. S. K. Tulya - Business Law for Managers.

4. M.C. Kuchal - Business Law Vikas Publishing House.

5. Arun Kumar Sen & Jitendra Kumar Mitra Commercial Law, The world Press Pvt. Ltd.

CREDIT: THEORY: PRACTICAL: 6 HOURS: THEORY: PRACTICAL: 90

MARKS: THEORY: PRACTICAL : MARKS THEORY: PRACTICAL: 80: 20:

**OBJECTIVE:** The objective of the course is to help students understand and basic concept of marketing strategy.

#### UNIT-1 18 Hours

**Introduction :** Concept and Significance of Marketing Strategy; Marketing Strategy and New Economy – Major Drivers of New Economy and Changing Marketing Practices in Business; Factors Considered in Formulating Marketing Strategy.

#### UNIT-2 18 Hours

**Designing Strategic Marketing :** Steps Involved in Corporate Strategic Planning, Business Unit Strategic Planning and Marketing Process; Competitive Strategies – Market Leader, Market Challenger, Market Followers and Market Niches Strategies.

#### UNIT-3 18 Hours

**Designing Marketing Mix Strategies :** Product Strategy – Steps Involved and Differentiation Tools; Product Life Cycle Marketing Strategies; Pricing Strategy – Steps in Pricing Strategy; Initiating and Responding to Price Changes; Channel Strategy – Steps Involved in Channel Strategy; Channel Dynamics; Communication Strategy – Developing Effective Communication; Managing Integrated Marketing Communication Process.

#### UNIT-4 18 Hours

**Customer-Orientation in Marketing :** Customer Relationship Marketing-Concept and Need for Customer Relationship Marketing; Process of Customer Relationship Marketing;

**Building Customer Satisfaction and Retention –** Defining and Delivering Customer Value and Satisfaction; Nature of High Performance Business; Attracting and Retaining Customers.

**UNIT-5 18 Hours** Recent Issues in Marketing Strategy : Direct Marketing – Concept and Significance; Major Channels for Direct Marketing; Marketing and Technology – Telemarketing and M-Marketing; E-Marketing and Kiosk Marketing; Marketing Audit; Event Marketing.

#### RECOMMENDED READINGS

1. Steven P. Schnaars - "The Pre Press"
2. O.C. Ferrell & Michael D. Hartlinhe "South Western"
3. Paul Fifield - The chartered Institute of Markting.
4. Alexander chernew & Philip Kotlar- " strtegy Marketing "Management" " Carebellum Press"

**M.COM. SECOND SEMESTER**

**COURSE CODE: MCMB04**

**COURSE TYPE: ECC/CB**

**COURSE TITLE : ADVERTISING & SALES MANAGEMENT**

**CREDIT: THEORY: PRACTICAL:6 HOURS: THEORY: PRACTICAL:90**

**MARKS:**

**THEORY: PRACTICAL : MARKS THEORY: PRACTICAL:80**

**OBJECTIVE :** Knowledge of advertising and sales management help to students conceptual frame work.

**UNIT-1 18 Hours**

Concept, Scope, Objectives and Functions of Advertising. Role of Advertising in marketing mix and the advertising process. Legal, ethical and social aspect of advertising.

**UNIT-2 18 Hours**

**Pre-launch Advertising Decision :** Determination of target audience, Advertising Media and their choice. Advertising messages, Layout of advertisement and Advertising Appeal, Advertising Copy.

**UNIT-3 18 Hours**

**Promotional Management :** Advertising Department, Role of Advertising Agencies and their Selection, Advertising Budget, Evaluation of Advertising Effectiveness.

**UNIT-4 18 Hours**

**Personal Selling :** Meaning and Importance of Personal Selling, - Difference between Personal Selling, Advertising and Sales Promotion. Methods and Procedure of Personal Selling.

**UNIT-5 18 Hours**

**Sales Management :** Concept of Sales Management, Objectives and Functions of Sales Managements. Sales Organization, Management of Sales force and Sales force objectives, Sales force Recruitment : Selection, Training, Compensation and Evaluation.

**RECOMMENDED READINGS**

1. N. K. Sahai, Advertising and Sales Management Paper back Publisher, Kalyani Publicing.
2. Mukesh Trehan, Ranju Trehan, Advertising and Sales Management- V. K. Publication.
3. G. S. Sudha, Advertising and sales Management RBD Publisher.
4. Sanjay Gupta Davertising and Sales Management SBPD
5. Katler Philip, Marketing Management -Analysis Planning & Control, Prentice Hall.
6. Skill, Londiff and Govani Sales Management Prentice Hall.

**M.COM. SECOND SEMESTER**

**COURSE CODE: MCMB05**

**COURSE TYPE: ECC/CB**

**COURSE TITLE : PERSONNEL MANAGEMENT**

**CREDIT: THEORY: PRACTICAL:6 HOURS: THEORY: PRACTICAL:90**

**MARKS:**

**THEORY: PRACTICAL :80+20 MARKS THEORY: PRACTICAL :**

**OBJECTIVE:** The course exposes the students to the basic concept and the tools used in personnel management.

**UNIT-1 18 Hours**

Concept, Definition, Importance & Objectives of Personnel Management, Historical Development of Personnel Management, Nature, scope planning, Philosophy and Principles of personnel Management and its relation with Behavioural Sciences.

**UNIT-2 18 Hours**

Personnel policies, programmes & procedures. Personnel Department; Personnel Functions, Position of personnel Department & Organization of Personnel Management.

**UNIT-3 18 Hours**

Man power planning Recruitment and Selection, Training & Development of Employees & Executives. Promotion, Demotion, Transfers, Absenteeism & Turnover.

**UNIT-4 18 Hours**

Performance Appraisal and Merit Rating, Discipline. Job evaluation Wage & Salary Administration plans of Remuneration & Financial Rewards / Incentive payments.

**UNIT-5 18 Hours**

Employees Fringe Benefits & Services - Safety, Health & Security programme and welfare. Motivation and Moral.

**RECOMMENDED READINGS**

1. Dr. Gautav Sankalp, Sahitya Bhawan Publication.
2. Beach D. S. : Personnel The Management of people at work (Newyork) MacMillan Publishing Co. Inc)
3. Dale Yadev : Personnel Management (New Delhi, Prentice Hall of India Ltd.
4. Davis, Keita : Human behaviour at work organization behaviour (New Delhi, Prentice Hall of India Ltd.

*Handwritten notes and scribbles:*  
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**M. COM. THIRD SEMESTER**

Course Code	Paper/Subject	Credit	Contract Hour Per			EoSE (Hrs.)	
			L	T	P	THY	P
MCM 301	Management Concept	6	4	3	0	3	0
MCM 302	Organization Behaviour	6	4	3	0	3	0
MCM 303	Advanced Cost Accounting	6	4	3	0	3	0
MCMS03-OSC (Compulsory)	Intellectual Properties, Human Rights & Environment Basics	6	4	3	0	3	0
ECC- C01	Tribal Studies	6	4	3	0	3	0
ECC - C02	Strategic Management						
ECC - C03	International Marketing						
ECC - C04	Production Management						
ECC - C05	Life Insurance						
ECC - C06	Accounting Methods						
MINIMUM CREDIT IN INDIVIDUAL SUBJECT IS 6 AND IN COMPLETE SEMESTER IT WOULD BE 30		30					

**M.COM. THIRD SEMESTER**

**COURSE CODE: MCM301**

**COURSE TYPE: CCC**

**COURSE TITLE : MANAGEMENT CONCEPT**

**CREDIT: THEORY: PRACTICAL:6 HOURS: THEORY: PRACTICAL:90**

**MARKS: THEORY: PRACTICAL : 80+20 MARKS THEORY: PRACTICAL :**

**OBJECTIVE :** The objective of this course is to acquaint students with the management concept.

**UNIT-1 18 Hours**

**Schools of Management Thought :** Scientific, process, human behavior and social system school; Decision theory school; Quantitative and system school; Contingency theory of management; Functions of a manager.

**UNIT-2 18 Hours**

**Managerial Functions :** Planning - concept, significance, types; Organizing - concept, principles of authority, theories, types of organizations, authority, responsibility, power, delegation, decentralization.

**UNIT-3 18 Hours**

**Staffing; Directing; Coordinating; Control -** Nature, process and techniques.

**UNIT-4 18 Hours**

**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-5 18 Hours

**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.

### RECOMMENDED READINGS

1. R. C. Agrawal . Agra
2. Allen L.A. Management and Organization (New York MC Grew Hill.)
3. Prasad Lallan Management Principles and Practice (Delhi & Chand)
4. Banerjee M. Modern Manegement.

## M.COM. THIRD SEMESTER

COURSE CODE: MCM302

COURSE TYPE: CCC

COURSE TITLE : ORGANISATIONAL BEHAVIOUR

CREDIT: THEORY: PRACTICAL: 6 HOURS: THEORY: PRACTICAL: 90

MARKS:

THEORY: PRACTICAL : 80+20

MARKS THEORY: PRACTICAL :

**OBJECTIVE:** The Objective of this course is to help student understand & conceptual framework of management and organizational behaviour.

### UNIT-1 18 Hours

Organizational Behaviour : concept and significance ; Relationship between management and organizational behaviour; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional analysis.

### UNIT-2 18 Hours

Leadership : Concept; Leadership styles; Theories - Trait theory, behavioural theory, Fielder's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership.

### UNIT-3 18 Hours

Organizational Conflict : Dynamics and management; Sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and bifunctional organizational conflicts; Resolution of conflict.

### UNIT-4 18 Hours

Interpersonal and Organizational Communication : Concept of

two-way communication; Communication process; Barriers to effective communication.

**Types of organizational communication;** Improving communication; Transactional analysis in communication.

**UNIT-5 18 Hours**

Organizational Development : Concept; Need for change, resistance to change; Theories of planned change; Organizational diagnosis; Organizational Development intervention.

**RECOMMENDED READINGS**

1. Kaith Davis & John W. Newstrom, organisational Behaviour Tata MC Graw hill
2. Stephen P. Robbins : organisational Behaviour, Prentice Hall of India Ltd.
3. Robbins Sp organisational Behaviour, Prentice Hall of India Ltd.
4. LM Prashad : organisational Behaviour, S. Chand & Sons.

**M.COM. THIRD SEMESTER**

**COURSE CODE:MCM303**

**COURSE TYPE: CCC**

**COURSE TITLE : ADVANCE COST ACCOUNTING**

**CREDIT: THEORY: PRACTICAL:6 HOURS: THEORY: PRACTICAL:90**

**MARKS:**

**THEORY: PRACTICAL : 80+20**

**MARKS THEORY: PRACTICAL :**

**OBJECTIVE :** This course exposes the students to the basic concepts and the tools used in cost accounting.

**UNIT-1 18 Hours**

Cost Accounting - Concept and Classification, Methods and Techniques, Accounting for Material, Materials control - Techniques of Materials control. Pricing of Material Issues.

**UNIT-2 18 Hours**

Labour cost - Computation and Control, Method of Wages Payments, Overheads - Accounting and control, Machine Hour Rate.

**UNIT-3 18 Hours**

Unit Costing, Job, Batch, Contract Costing.

**UNIT-4 18 Hours**

Process Costing, Joint products & By-Products costing, Standard Costing.

**UNIT-5 18 Hours**

Operating costing, Uniform costing and Estimate costing, Reconciliation statement.

**RECOMMENDED READINGS**

1. S.P. Jain and K.L. Narang - Cost accounting-Kalyani Publishers-New Delhi.

2. B.K. Bhar - Cost Accounting - Academic publishers, Calcutta.
3. T.S.Reddy and Y.H. Reddy - Cost and Management Accounting - Margam Publications, Chennai.
4. C.T.Horangren - Cost Accounting - A Managerial Emphasis - Pearson education - New Delhi.
5. Jawaharlal - Cost Accounting - Tata Mc. Graw Hill.
6. Ravi M Kishore - Advanced Management Accounting - Taxman's - New Delhi.
7. Robert S. Kaplan - Anthony A. Atkinson - Advanced Management Accounting - Prentice Hall of India - New Delhi.
8. Weldon's Cost Accounting and Cost Methods - Mc. Donald and Evens Limited.

## M.COM. THIRD SEMESTER

COURSE CODE: MCMS02

COURSE TYPE: OSC

COURSE TITLE : INTELLECTUAL PROPERTY RIGHTS,  
HUMAN RIGHTS & ENVIRONMENT: BASICS

CREDIT: THEORY: PRACTICAL: 6 HOURS: THEORY: PRACTICAL: 90

MARKS: THEORY: PRACTICAL : 80+20

**OBJECTIVE:** - Understands the concept and place of research in concerned subject  
 - Gets acquainted with various resources for research  
 - Becomes familiar with various tools of research  
 - Gets conversant with sampling techniques, methods of research and techniques of analysis of data.

**UNIT-1 18 Hours Patents :** - Introduction & concepts, Historical Overview.

- Subject matter of patent.
- Kinds of Patents.
- Development of Law of Patents through international treaties and conventions including TRIPS Agreement.
- Procedure for grant of patents & term of Patent.
- Surrender, revocation and restoration of patent.
- Rights and obligations of Patentee
- Grant of compulsory licenses
- Infringement of Patent and legal remedies
- Offences and penalties
- Discussion on leading cases.

**UNIT-2 18 Hours**

- Meaning of Copyright, Historical Evolution,
- Subject matter of copyright.

- Literary works
- Dramatic Works & Musical Works
- Computer Programme
- Cinematographic films
- Registration of Copyrights
- Term of Copyright and Ownership of Copyrights
- Neighboring Rights
- Rights of Performers & Broadcasters
- Assignment of Copyright.
- Author's Special Rights (Moral Rights)
- Infringement of Copyrights and defenses
- Remedies against infringement (Jurisdiction of Courts and penalties)
- International Conventions including TRIPS Agreement, WIPO, UCC, Paris Union, Berne Convention, UNESCO.
- Discussion on leading cases.

#### UNIT-3 18 Hours

- Rights: Meaning
- Human Rights- Meaning & Essentials
- Human Rights Kinds
- Rights related to Life, Liberty, Equals & Disable

#### UNIT-4 18 Hours

- National Human Rights Commission
- State Human Rights Commission
- High Court
- Regional Court

- Procedure & Functions of High & Regional Court.

#### UNIT-5 18 Hours

- Right to Environment as Human Right
- International Humanitarian Law and Environment
- Environment and Conflict Management
- Nature and Origin of International Environmental Organisations (IEOs)
- Introduction to Sustainable Development and Environment
- Sustainable Development and Environmental Governance

#### RECOMMENDED READINGS

1. G. B. Reddy, Intellectual Property Rights and Law, Gogia Law Agency, Hyderabad.
2. S. R. Myneni, Intellectual Property Law, Eastern Law House, Calcutta
3. P. Narayanan Intellectual Property Rights and Law (1999), Eastern Law House, Calcutta, India
4. VikasVashistha, Law and Practice of Intellectual Property, (1999) Bharat Law House, New Delhi.
5. Comish W. R. Intellectual Property, 3rd ed, (1996), Sweet and Maxwell
6. P. S. Sangal and Kishor Singh, Indian Patent System and Paris Convention,
7. Comish W.R Intellectual Property, Patents, Copyrights and Allied Rights, (2005)
8. BibeckDebroj, Intellectual Property Rights, (1998), Rajiv Gandhi Foundation.

**M.COM. THIRD SEMESTER**

**COURSE CODE: MCMC01**

**COURSE TYPE: ECC**

**COURSE TITLE : TRIBAL STUDIES**

**CREDIT: THEORY: PRACTICAL: 6 HOURS: THEORY: PRACTICAL: 90**

**MARKS: THEORY: PRACTICAL :**

**OBJECTIVE:**

- Understands the concept and place of research in concerned subject.
- Gets acquainted with various resources for research.
- Becomes familiar with various tools of research
- Gets conversant with sampling techniques, methods of research and techniques of analysis of data.
- Achieves skills in various research writings
- Gets acquainted with computer Fundamentals and Office Software Package.

**UNIT-1 18 Hours**

**Tribal Studies :** Meaning, Nature, Scope, Need & importance of tribal studies. Meaning, Definition & characteristics of Tribe, Caste & Race.

**UNIT-2 18 Hours**

**Scheduled Tribe in India :** Population Composition of tribal, classification of Indian Tribe – Racial, Lingual, Geographical, Cultural.

**Some Major Tribes in India :** Santhal, Khasi, Munda, Bhils.

**Some Major Tribes in Central India :** Gond, Baiga, Bharia, Korkus.

**UNIT-3 18 Hours**

**Illiteracy :** Poverty, Indebtness, Unemployment, migration & Exploitation Environmental & Degradation.

**Problem of Health and sanitation :**

Prostitution, Culture Decay due to assimilation. Replacement & Rehabilitation of Tribal population.

**UNIT-4 18 Hours**

**Welfare-Concept, Characteristics:** Tribal Welfare in post-independence period. Constitutional provision & safe guard after Independence, Legislation & Reservation Policy.

**UNIT-5 18 Hours**

**Tribal Development Programs for Scheduled Tribes :** Medical, Education, Economy, Employment & Agriculture Evaluation of Programs.

**Tribal Welfare & Advisory Agencies in India :** Role of NGO's in tribal development, Role of Christian missionaries in tribal welfare & development. Tribal Welfare Administration.

**RECOMMENDED READINGS**

- Tribal Development In India (Orissa)* by Dr. Taradutt
- Books on Tribal studies* by P. K. Bhowmik.
- Books on 'Tribal Studies'* by W.G. Archer.

CREDIT: THEORY: PRACTICAL:6 HOURS: THEORY: PRACTICAL:90

MARKS: THEORY: PRACTICAL :

**OBJECTIVE:** The objective of this course is to help students learn the application of strategic management.

#### UNIT-1 18 Hours

**Concept of Strategy :** Defining strategy, levels at which strategy operates; Approaches to strategic decision making; Mission and purpose, objectives and goals; Strategic business unit (SBU); Functional level strategies.

**Environmental Analysis and Diagnosis :** Concept of environment and its components; Environment scanning and appraisal; Organisational appraisal; Strategic advantage analysis and diagnosis, SWOT analysis.

#### UNIT-2 18 Hours.

**Strategy Formulation and Choice of Alternatives :** Strategies - modernisation, diversification, integration, Merger, take-over and joint strategies; Turn around, divestment and liquidation strategies; Process of strategic choice-industry, competitor and SWOT analysis; Factors affecting strategic choice; Generic competitive strategies- cost leadership, differentiation focus, value chain analysis, bench marking, service blue printing.

#### UNIT-3 18 Hours

**Functional Strategies :** Marketing, production / operations and R & D plans and policies.

**Functional Strategies :** Personnel and financial plans and policies.

#### UNIT-4 18 Hours

**Strategy Implementation :** Inter-relationship between formulation and implementation; Issues in strategy implementation; Resource allocation.

**Strategy and Structure :** Structural considerations, structures for strategies; Organisational design and change.

#### UNIT-5 18 Hours

**Strategy Evaluation :** Overview of strategic evaluation; Strategic control; Techniques of strategic evaluation and control.

**Global Issues in Strategic Management.**

#### RECOMMENDED READINGS

1. Bhattachary S. K. and N. Yenkataramin : Managing Business Enterprises : Strategy Structure and System. Vikas Publishing.
2. Sharma R.A. Strategic Management in India Companies Deep & Deep Publication.
3. Kazmi Azhar : Business Policy. Tata Mc Graw hill
4. David, Fred R Strategic Management Prentice Hall.

COURSE CODE: MCMC03

COURSE TYPE: ECC/CB

COURSE TITLE : INTERNATIONAL MARKETING

CREDIT: THEORY: PRACTICAL:6 HOURS: THEORY: PRACTICAL:90

MARKS: THEORY: PRACTICAL :

**OBJECTIVE:** The course intends to familiarize the students with the concept and issues of international marketing and enable them to be able to analyse the foreign market environment and develop international marketing strategies for a business firm.

**UNIT-1 18 Hours**

International Marketing ; Meaning ; Scope, benefits and difficulties of International Marketing ; International marketing and Domestic Marketing, reasons for entering International marketing. International marketing environment ; Identifying and selecting foreign market.

**UNIT-2 18 Hours**

Foreign Market Selection : Global market segmentation; Selection of foreign markets, International positioning. Product Decisions: Product planning for global markets; Standardisation vs product adaptation; New product development; Management of international brands; Packaging and leveling.

**UNIT-3 18 Hours**

Quality issues and after sales service ; International pricing; International Price quotation ; Payment terms and Methods of payment.

**UNIT-4 18 Hours**

Promotion of products and services abroad : International channels of distribution ; Selection and appointment of foreign sales agents. Logistic decision.

**UNIT-5 18 Hours**

Export policy and practices in India, Trends in India's foreign trade, Steps in starting export business ; Export finance, Documentation and Procedure.

**RECOMMENDED READINGS**

1. Czinkota : International Marketing, Thomson;
2. SakOnkvisit and John J. Shaw: International Marketing: Analysis & Strategy, PHI;
3. Warren J. Keegan: Global Marketing Management, PHI;
4. Roger Bennet : International Marketing : Strategy. Planning Market Entry & Implementation, Kogan Page Ltd., U. K.
5. Philip R. Cateora and John L. Graham : International Marketing, TMH.
6. Doole : International Marketing Strategy, Thomson.

CREDIT: THEORY: PRACTICAL:6 HOURS: THEORY: PRACTICAL:90

MARKS: THEORY: PRACTICAL :

**OBJECTIVE:** The objective of this course is to acquaint with the production management.

**UNIT-1 18 Hours**

Fundamentals of production management, Nature, Scope, Functions ; Problems, Production and Productivity organizing for production. Types of manufacturing systems.

**UNIT-2 18 Hours**

Production planning, Objectives, Factors affecting Production Planning. Planning future activities, forecasting. Qualitative & Quantitative forecasting Methods, long range forecasts, project planning method (P.E.R.T. and C.P.M.) Process planning System. Techniques of process planning : Assembly charts, process charts make or buy analysis.

**UNIT-3 18 Hours**

Process design, Factors affecting design Relation with types of manufacturing plant location and layout : Factors affecting location. Types of plans layout, evaluation of alternative layout.

**UNIT-4 18 Hours**

Work measurement and work standards Uses of work measurement date, procedure for work measurement. Direct work measurement. Time study, activity sampling, Indirect work measurement : Synthetic timing, Predetermined motion time system, analytical estimating. Methods analysis : Areas of application, Approaches to methods design, Tools for methods

analysis, work simplification programme.

**UNIT-5 18 Hours**

Production Control – Control functions : Routing Landing, Scheduling, Dispatching, Follow up. Quality control & inspection : place of quality control in modern enterprises, organisation of quality control. Statistical quality control, inspection location for inspection, inspection procedure and records, Inspection devices.

**RECOMMENDED READINGS**

1. Industrial Engineering : Hazra
2. Industrial Engineering : Martand Telsang Sultan Chand & Sons.
3. Production Management - Buffa
4. Production Management - S.C. Row



**M.COM. THIRD SEMESTER**

**COURSE CODE: MCMC05**

**COURSE TYPE: ECC/CB**

**COURSE TITLE : LIFE INSURANCE**

**CREDIT: THEORY: PRACTICAL: 6 HOURS: THEORY: PRACTICAL: 90**

**MARKS: THEORY: PRACTICAL : 80+20**

**OBJECTIVE:** To acquaint the student about the changing scenario in Life & Health Insurance.

**UNIT-1 18 Hours**

**Life insurance : introduction,** History of life insurance, Utility, Object, Characteristics and importance of life insurance, procedure of getting life insurance, non - medical insurance, Insurance of sub - standard lives, insurance of female lives and Minors.

**UNIT-2 18 Hours**

**Life insurance policy**

Conditions and kinds of Life insurance policies, some important plans of life insurance.

**UNIT-3 18 Hours**

**Premium and Annuity**

Elements of premium ; methods of premium computation, Natural premium plan, level premium plan, Gross and net premium, Loading mortality table - meaning, characteristics and importance in life insurance ; Kinds of mortality table. Annuity : meaning, objects, advantages and kinds of annuity, annuity Vs Life insurance.

**UNIT-4 18 Hours**

Life Insurance agent and his working, settlements of Life insurance claims. Guidelines and procedures, Organisation and management of life insurance corporation of India, working and progress.

**UNIT-5 18 Hours**

Privatization of Life insurance in India, Insurance Regulatory & Development Authority Act, 1999, - powers and functions of authority.

**RECOMMENDED READINGS**

1. Vaughan, E.T & T.Vaughan: Fundamentals of Risk Insurance, Johan Willey & Sons.
2. Course material and books published by 'Insurance Institute of India, Mumbai'.
3. Rejda, G.E: Principles of Risk Management and Insurance (Seventh Edition), Pearson.
4. Treischmann: Risk Management & Insurance, Thomson.
5. Chance: Introduction to Risk Management and Derivatives, Thomson.

M.COM. THIRD SEMESTER

COURSE CODE: MCMC06

COURSE TYPE: ECC/CS

COURSE TITLE : ACCOUNTING METHODS

CREDIT: THEORY: PRACTICAL:6 HOURS: THEORY: PRACTICAL:90

MARKS: THEORY: PRACTICAL : 80+20

**OBJECTIVE :** The objective of this course is to expose students to accounting issues and practice.

**UNIT-1 18 Hours**

Accounting standards in India. Preparation of Accounts from Incomplete Records and Single Entry System.

**UNIT-2 18 Hours**

Branch Accounts - Independent and Foreign Branch, Departmental Accounts.

**UNIT-3 18 Hours**

Lease Accounts, Social Accounting.

**UNIT-4 18 Hours**

Accounting for Price level Changes. Human Resource Accounting.

**UNIT-5 18 Hours**

Government Accounting, Insolvency Accounts. (Individual and firm).

**RECOMMENDED READINGS**

1. Peter J. Eisen Accounting
2. Christophermoles : Accounting oxford university press.
3. S.M. Shukla financial Accounting, Sahitya Bhawan Publication Agra.
4. Dr. Kareen Khanja Financial Accounting SBPD Agra.
5. Dr. S. N. Maheshwari Financial Accounting S. Chand Publication.

M. COM. FORTH SEMESTER

Course Code	Paper/Subject	Credit	Contract Hour Per			EoSE (Hrs.)	
			L	T	P	TH	P
MCM 401	Corporate Legal Framework	6	4	3	0	3	0
MCM 402	Marketing Research	6	4	3	0	3	0
MCM 403	Investment Management	6	4	3	0	3	0
MCMS04-OSC (Compulsory)	Dissertation	6	4	3	0	3	0
ECC -D01	Consumer Behavior	6	4	3	0	3	0
ECC- D02	Financial Institution and Markets						
ECC - D03	Goods & Service Taxes - GST						
ECC - D04	Industrial Law						
ECC - D05	Bank Management						
ECC - D06	Introduction to Information Technology						
MINIMUM CREDIT IN INDIVIDUAL SUBJECT IS 6 AND IN COMPLETE SEMESTER IT WOULD BE 30		30					

**M.COM. FORTH SEMESTER**

**COURSE CODE: MCM401**

**COURSE TYPE: CCC**

**COURSE TITLE : CORPORATE LEGAL FRAMEWORK**

**CREDIT: THEORY: PRACTICAL:6 HOURS: THEORY: PRACTICAL:90**

**MARKS: THEORY: PRACTICAL : 80+20**

**UNIT-1 18 Hours** The Companies Act, 2013 (Relevant Provisions) : Definition, types of companies. Memorandum of association; Articles of Association; Prospectus; Share capital and membership.

**UNIT-2 18 Hours**

Meetings and resolutions, Company management, Managerial Remuneration, Winding up and dissolution of companies.

**UNIT-3 18 Hours**

The Negotiable Instruments Act, 1881 - Definition, Types of Negotiable Instruments; Negotiation; Holder and holder in due course; Payment in due course. Endorsement and crossing of cheque; Presentation of negotiable instruments. Endorsement and crossing of cheque.

**UNIT-4 18 Hours**

Monopolies and Restrictive Trade Practices Act, 1969 - Monopolistic Trade Practices, Restrictive Trade Practices, Unfair Trade Practices.

**UNIT-5 18 Hours**

Legal Environment for Security Markets: SEBI Act. 1992 - Organisation and Objectives of SEBI, Power and Security under Contract Regulation Act, 1956 transfer to SEBI. Role of SEBI in controlling the Security Market.

**RECOMMENDED READINGS**

1. Amarchand, D: Government & Business TATA Megraw Hill New Delhi.
2. Indian Contract Act. - 1872
3. Ramaiya A : Guide to Companies Act. wathwa Co. 1996.
4. SEBI Act 1992 : NABHI Publication, Delhi.
5. Securities (Contract & Regulation) Act. 1956
6. Taxman's Company Act. 1998, New Delhi
7. The Companies Act, 1956.

## M.COM. FORTH SEMESTER

COURSE CODE: MCM402

COURSE TYPE: CCC

COURSE TITLE : MARKETING RESEARCH

CREDIT: THEORY: PRACTICAL: 6 HOURS: THEORY: PRACTICAL: 90

MARKS: THEORY: PRACTICAL :

**OBJECTIVE:** The objective of this course acquaint students with the marketing research concept, tools & techniques for marketing research.

### UNIT-1 18 Hours

#### Introduction to Marketing Research

Meaning, nature and importance of marketing research; Marketing research and scientific method; Research reliability and validity; Problems in conducting marketing research; Marketing information system (MIS), Ways of conducting marketing research.

### UNIT-2 18 Hours

#### Marketing Research Process

Steps involved in conducting marketing research; Problem identification; Determining information needs; Developing marketing research proposal.

### UNIT-3 18 Hours

#### Data collection and Sampling Plan

Data collection methods, Sample Design: Defining universe and sampling unit; Determining sampling frame; Sampling Techniques, Sample size determination; Field work and data collection.

### UNIT-4 18 Hours

### Data Analysis and Report Preparation

Data editing, coding tabulation and graphical presentation; Univariate and multivariate data analysis techniques and their applications in marketing research; Report preparation, presentation and follow-up.

### 80+20 UNIT-5 18 Hours

### Marketing Research Applications

Advertising Research : Planning and Procedure, New Product Research. Sales and Market Research, Marketing Research in India : Status, organization and developments; Ethical issues in marketing research.

### RECOMMENDED READINGS

1. Zaltman and Burger: Marketing Reserch: Dryden Press, illinois.
2. Beri, G. C.: Marketing Research, Tata Mc Graw Hill New Delhi.
3. Churahill, Gilbert A : Basic Marketing Research, Dryden Press, Boston.
4. Chisnall, Peter M. : The Essence of Marketing Research Prentice Hall, New Delhi.
5. Davis J.J. : Marketing Reasearch, Prentice Hall, New Delhi.
6. Luck D.J. : Marketing Reasearch, Prentice Hall, New Delhi.

M.COM. FORTH SEMESTER

COURSE CODE: MCM403

COURSE TYPE: CCC

COURSE TITLE : : INVESTMENT MANAGEMENT

CREDIT: THEORY: PRACTICAL: 6 HOURS: THEORY: PRACTICAL: 90

MARKS: THEORY: PRACTICAL : 80+20

**OBJECTIVE:** The objective of this course is to expose students to investment, management techniques and concepts.

**UNIT-1 18 Hours**

Properties of financial assets - Financial Markets - Investments -

Types - Characteristics - Objectives - Types of investors -

Investment vs. Gambling, Speculation, Speculation Vs. Gambling.

**UNIT-2 18 Hours**

Nature and Scope of Security Analysis - Concept of Risk and Return - Measurement of Risk.

**UNIT-3 18 Hours**

Fundamental analysis - Economic analysis, Industry Analysis and company Analysis - Technical analysis - Trend indications -

Indices and moving average applied in technical analysis.

**UNIT-4 18 Hours** Valuation of Securities - Equity shares -

Preference shares - Debentures - Bonds.

**UNIT-5 18 Hours**

Efficient market Hypothesis - Random Walk Theory - Markowitz

Theory - Sharpe's optimization solution - Dow Theory - CAPM model - SML, CML.

Note: Only theory questions.

**RECOMMENDED READINGS**

1. Dr. Raganatham m & Madhumathi R. Investment analysis 7 Portfolio management. Person Education, New Delhi.

M.COM. FORTH SEMESTER

COURSE CODE: MCMD01

COURSE TYPE: ECC/CB

COURSE TITLE : CONSUMER BEHAVIOUR

CREDIT: THEORY: PRACTICAL: 6 HOURS: THEORY: PRACTICAL: 90

MARKS: THEORY: PRACTICAL : 80+20

**OBJECTIVE:** Knowledge of consumer behaviour is a prerequisite for developing effective marketing strategy. The purpose of the course is to provide an in-depth understanding of the consumer and industrial buying processes and their determinants as relevant for marketing decision making.

**UNIT-1 18 Hours**

Consumer Behaviour : Importance and nature of consumer behaviour; Types of consumers and their role; Consumer buying process and determinants; Changing profile of Indian consumers.

**UNIT-2 18 Hours**

Individual Differences in Consumers : Needs and motivation; Perception; Attitude and attitude change; Learning and learning theories; Personality and life style analysis.

**UNIT-3 18 Hours**

External determinants of Consumer Behaviour : Family and its influence on consumer buying behaviour; Group and their influences; Social class; Culture and sub-culture.

**UNIT-4 18 Hours**

Models of consumer behaviour; Business buying behaviour.

**UNIT-5 18 Hours**

Cross-cultural dimensions of consumer behaviour; Consumer research - complexities and issues.

**RECOMMENDED READINGS**

1. Schiffman, L.G. and L.L.Kanuk, *Consumer Behaviour*, Pearson, Ltd., New Delhi, 2007.
2. Engel, J.F., Roser D. Blackwell and Paul W. Miniard, *Consumer Behaviour*, Cengage Learning, 2007.
3. Peter, J. Paul, and Jerry C. Olson, *Consumer Behaviour and Marketing Strategy*, McGraw Hill, 2007.
4. Assael, H., *Consumer Behaviour and Marketing Action*; Cengage Learning, 2004.
5. Hawkins Dell., Roger J. Best, Kenneth A. Conej, *Consumer Behaviour: Building Marketing Strategy*, 2003.

**M.COM. FORTH SEMESTER**

**COURSE CODE:MCMD02**

**COURSE TYPE: ECC/CB**

**COURSE TITLE : FINANCIAL INSTITUTIONS & MARKET**

**CREDIT: THEORY: PRACTICAL:6 HOURS: THEORY: PRACTICAL:90**

**MARKS: THEORY: PRACTICAL : 80+20**

**UNIT-1 18 Hours**

Indian Financial System : Money Market Meaning Constituents, Function of Money Market; Money Market Instruments. Recent trends in Indian Money Market; Capital Market-Meaning, Constituents and Functions of Capital Market.

**UNIT-2 18 Hours**

Reserves Bank of India : Organization, Management and Function; Credit creation and instruments of credit control; Monetary Policy and its significance in economy.

**UNIT-3 18 Hours** Commercial Banks : Meaning, Function. Recent development in Commercial Banking.

**UNIT-4 18 Hours**

Development Banks : Concept and Meaning, Objectives and Function of Development Banks; Operational and Promotional activities of Development banks; IFCI, ICICI, IDBI, SIDBI, SFC's.

**UNIT-5 18 Hours**

Unit Trust of India : Objectives, function of various schemes of UTI; Role of UTI in industrial finance, Insurance Sector : Objectives, Role, Investment Practices of LIC and GIC.

## RECOMMENDED READINGS

1. Chandler M.V. & Glodfeld S.M. : Economics of Money & Banking, Harper & Row, New Delhi.
2. Bhole LM : Financial Market & Institutions : Tata Mc Grow Hill, New Delhi.
3. वित्तीय बाजारों की कार्य प्रणाली - साहित्य भवन पब्लिकेशन, आगरा
4. Nooda R. P. : India Securities Market Investors view Point, Excell Books, New Delhi.
5. Gupta Surey B. Monetary Economies : S Chand & Co. New Delhi.

## M.COM. FORTH SEMESTER

COURSE CODE:MCMD02

COURSE TYPE: ECC/CB

COURSE TITLE : GOODS AND SERVICE TAX - GST

CREDIT: THEORY: PRACTICAL:6 HOURS: THEORY: PRACTICAL:90

MARKS: THEORY: PRACTICAL : 80+20

### UNIT-1 18 Hours

GST - Introduction and Meaning, Technical Terms, GST Model in India, Advantages and Disadvantages. Structure of GST, Types of GST.

### UNIT-2 18 Hours

Registration under GST, Cancellation of Registration, Revocation of Cancellation, Supply Under GST, Time of Supply, Place, Valuation.

### UNIT-3 18 Hours

Returns and Accounts, Records, Billing under GST, E-way-Bill, Audit, Composite Scheme, Job Work, Input Credit Under GST, Matching, Reversal and Reclaim of Input Credit, Input Service Distributer, TDS.

### UNIT-4 18 Hours

Turnover Under GST, GST compliance Rating, Rate of GST, Exemptions, Estimation of Tax, Tax Assessment under GST, Payment of Taxes, GST compliance Rating.

### UNIT-5 18 Hours

Demand and Recovery, Refund of Tax, Administration of GST, Appeal, Appellate Advance Ruling, Review and Correction, Inspection, Search, Seizure and Arrest, Offence, Penalty and Settlement.

M.COM. FORTH SEMESTER

COURSE CODE: MCMD02

COURSE TYPE: ECC/CB

COURSE TITLE : : INDUSTRIAL LAWS

CREDIT: THEORY: PRACTICAL: 6 HOURS: THEORY: PRACTICAL: 90

MARKS: THEORY: PRACTICAL : 80+20

**OBJECTIVE:** The course is designed to provide an understanding of certain industrial legislations in the context of the Indian Socio-economic conditions.

#### UNIT-1 18 Hours

**The factories Act, 1948 :** Objects, provisions relating to hazardous process, health, safety, welfare, working hours, leave etc. of workers, approval, licensing and registration of factories, manager and occupier - their obligations, power of the authorities under the Act, penal provisions.

#### UNIT-2 18 Hours

**The Industrial Disputes Act, 1947:** Objects, authorities for settlement of industrial disputes, reference of industrial disputes, procedure, powers and duties of authorities, settlements and awards, strikes, lock-outs, lay-off, retrenchment, transfer and closure, unfair labour practices, miscellaneous provision.

#### UNIT-3 18 Hours

**The Trade Unions Act, 1926:** Objects, registration of trade unions, rights and liabilities of registered trade unions- procedure, penalties.

**The Workmen's compensation Act, 1923:** Objects, employer's liability for compensation, amount of compensation, distribution of compensation, notice and claims, remedies, of employers against stranger, commissioners for workmen's compensation

#### UNIT-4 18 Hours

**The Employees' Provident Funds & Miscellaneous Provision Act, 1952:** Objects, Schemes under the Act. Employees' Provident Fund Scheme, Employees' pension scheme, 1995, Employees' Deposit linked Insurance Scheme, Determination and Recovery of Moneys due from and by employers, protection against attachment.

**The payment of Wage Act, 1936:** Objects, Application, responsibility for payment of wages, wage periods, time-limits, deduction from wages remedy available to worker for delay or unauthorized education.

#### UNIT-5 18 Hours

**The Minimum Wages Act, 1948:** Objects, Application, Minimum Fair and Living Wages, Determination of minimum wage, Taxation of minimum wage, Advisory Board, remedy to worker for non-payment of minimum wages.

#### RECOMMENDED READINGS

1. Malik P. L, *Labour and Industrial Law*, 9th edn, 2009, Eastern Book Company, Lucknow.

2. Sharma J. P, *Simplified Approach to Labour Laws* 3rd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi.



3. Kumar H. L, *Digest of Labour Cases-1990 -2009*, Universal Law Publishing Co Pvt Ltd, Delhi.
4. Singh Avtar, *Introduction to Labour & Industrial Law*, 2009 edn, Wadhwa and Company, Nagpur.
5. Sharma J. P, *Employees' Provident Funds and Miscellaneous Provisions Act, 1952 with frequently Raised Queries including Schemes & Rules*, 2nd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi
6. Sharma J. P, *Employees' State Insurance Act, 1948 with Frequently Raised Queries*, 2nd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi
7. Sharma J. P, *Factories Act, 1948 with Frequently Raised Queries*, 2nd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi

## M.COM. FORTH SEMESTER

COURSE CODE:MCMD02

COURSE TYPE: ECC/CB

COURSE TITLE : BANK MANAGEMENT

CREDIT: THEORY: PRACTICAL:6 HOURS: THEORY: PRACTICAL:90

MARKS: THEORY: PRACTICAL : 80+20

### OBJECTIVE:

The objective of this course is to help the students understand and conceptual framework of bank management.

### UNIT-1 18 Hours

Bank - Concept, Functions and Services, Prohibited Business, Nature of Banking, Qualities of Banker, Bank and Customer Relationship, Concept of Customer, general Relationship, Bankers, Rights and obligations, Termination of Relationship.

### UNIT-2 18 Hours

Accounts of Customers : Various Customers' Accounts, Opening an account, Nomination facility, Special Types of Customers Minors, Pardanashin Women, Lunatics, Intoxicated Persons, Joint Hindu Family, Limited Companies and Non Trading Concern.

### UNIT-3 18 Hours

Employment of Bank Funds, Importance of Liquidity, Cash Reserve, Money at call and short notice, Investments, Statutory provisions regarding liquid Assets, Principles of lending, Types of loan, Interest Tax Act.

### UNIT-4 18 Hours

Purchase/Discounting of Bills, Legal Position, Bill Market scheme, Lodgment of bills, Vaghul Working Group Report, Letters of Credit, Concept and types, Crossing and endorsements of cheque.

## UNIT-5 18 Hours

Securities for Advances : General Principles, Advances against Goods, Stock Exchange Securities, Real Estate, Life Policies, Fixed Deposits, Gold, Silver, Bond and Debenture. Lien and Mortgage. Types of mortgage, Hypothecation, pledge.

### RECOMMENDED READINGS

1. Varshney, P. N. Banking Law & Practice, Sultan Chand, New Delhi.
2. S.N.Maheswari, Banking Law & Practice, Ludiana, Kalyani Publications.
3. Vasant Desai, Principles of Bank Management, Mumbai Himalaya Publications.
4. K.Subramanian, Banking Reforms in India, TMH, New Delhi.
5. Joseph Sinkey, Commercial Bank Financial Bank Financial Management, Pearson Education (Prentice Hall)
6. E.Gordon and Dr. K. Natarajan, Banking Theory Law and Practice - Himalaya Publishing House.

## M.COM. FORTH SEMESTER

COURSE CODE:MCMD02

COURSE TYPE: ECC/CB

### COURSE TITLE : : INTRODUCTION TO INFORMATION TECHNOLOGY

CREDIT: THEORY: PRACTICAL:6 HOURS: THEORY: PRACTICAL:90

MARKS: THEORY: PRACTICAL : 80+20

**OBJECTIVE:** This course exposes the students to the basic concept and tools in Information Technology.

#### UNIT-1 18 Hours

##### INFORMATION TECHNOLOGY

Meaning - Definition - Types of Information System - Computer networks: Goals and uses of networks. Network Hardware and Software - Types of Networks - Protocols - Knowledge Management.

#### UNIT-2 18 Hours

##### ELECTRONIC BUSINESS

Computers - Internet business - Definition - Online Business - E. Business Categories - preparing to online business - Ethics of information technology. E. Business Applications - Business to Business (B2B) - Business to Customers (B2C) - Electronic Shopping.

#### UNIT-3 18 Hours

##### PAYMENT SYSTEM

Paying in the net: The Payment Business - Post-paid System - Instant-paid payment System - Pre-paid Payments System. The Open source Projects - Introduction to open hardware.

#### UNIT-4 18 Hours

##### STORAGE AND DATA BASE

Foundation for interactivity - Multimedia and Knowledge storage  
Capacity - Compression and Decompression. Secondary Storage  
Devices Diskettes - Hard disks - Optical Disks - Magnetic tape.

**UNIT-5 18 Hours**

**DATA BASE MANAGEMENT SYSTEM (DBMS)**

Introduction to data base approach - objectives of data base and  
data base languages - Ethics of using Databases - Concerns about  
accuracy and privacy.

**RECOMMENDED READINGS**

1. Saily Chan, Electronic Commerce Management, John Wiley  
1998.
2. Neil Randall, The Internet in a Wee, 2nd Edn. Prentice Hall of  
India, New Delhi.
3. Marilyn Greenstein and Todd M. Fein Mann, Electronic  
Commerce, Security, Risk Management, Irwin McGraw Hill  
2000.
4. David Kosiur, Understanding Electronic Commerce, Addison  
Wesley, 1996.