

**RAJEEV GANDHI GOVERNMENT POST GRADUATE
COLLEGE AMBIKAPUR (C.G.)**

DEPARTMENT OF COMMERCE



Learning Outcomes based Curriculum

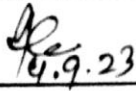
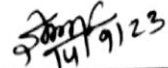
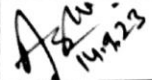
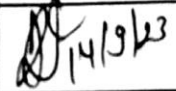
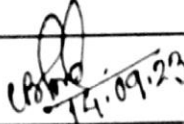
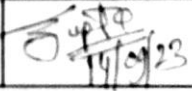
For

MASTER OF COMMERCE

Syllabus of M.Com. (C.B.C.S.)

SESSION 2023-24

Quorum of Board of studies of Commerce

S.N.	Name	Designation/Institution	Designation	Signature
1	Dr. A.K. Gour	Head of Department of Commerce Rajeev Gandhi Govt, P.G. College, Ambikapur	President	 14.9.23
Members from Department				
1	Dr. Shampu Tirkey	Assistant Professor	Member	 14/9/23
2	Mr. Ashutosh Kaushik	Assistant Professor	Member	 14.9.23
3	Mrs. Rashmit Kour	Assistant Professor	Member	 14/9/23
Members Nominated by Acedemic Council				
1	Dr. C.V. Prasad	Assistant Professor Govt. College, Barpali, Distt. Korba (C.G.)	Member	 14.09.23
2	Dr. Pankaj Jaiswal	Professor Kesharwani College, Jabalpur, (M.P.)	Member	On line present & Approved
Meritorious Student Nominated by Principal				
1	Mr. Sandeep Kumar Gupta	Mayor Colony, Rawat Residency, Manendragarh Road, Ambikapur (C.G.)	Member	 14/9/23

MASTERS OF COMMERCE

PROGRAM OUTCOME (POs)

- PO 01:** To provide a systematic and rigorous learning and exposure to accounting and Finance related disciplines.
- PO 02:** To train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to financial management and accounting transactions of a business.
- PO 03:** To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.
- PO 04:** To enable a student well versed in national as well as international trends in commerce.
- PO 05:** To facilitate the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.
- PO 06:** To provide in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology and Tax planning.

MASTERS OF COMMERCE

PROGRAM SPECIFIC OUTCOME (PSOs)

After Completing Masters in Commerce students are able to:

- PO 01:** Develop an ability to apply knowledge acquired in problem solving.
- PO 02:** Ability to work in teams with enhanced interpersonal skills and communication.
- PO 03:** The students can work in different domains like Accounting, Taxation, HRM, Banking and administration. Ability to start their own business.
- PO 04:** Ability to work in MNCs as well as private and public companies.
- PO 05:** To develop team work, leadership and managerial and administrative skills.
- PO 06:** Students can go further for professional courses like CA/CS/CMA/CFA.

Relevance of Course to Global/National/Regional and Local Development Needs

M. Com. First semester		Course Code	Course Title	Description	Relevance			
					Global	National	Regional	Local
CCC	MCM101	Managerial Economics	Nature, Scope, Objective of a firm, Economics theory and managerial theory, Managerial economist's role and responsibilities. Fundamental Economics, Demand Analysis, Theory of consumer Choice, Production Theory	✓	✓	✓	✓	
CCC	MCM102	Advanced Accounting	Accounting for share capital, final accounts of companies, Amalgamation and internal reconstruction of Companies, accounting for holding and subsidiary companies, liquidation of companies.	✓	✓	✓	✓	
CCC	MCM103	Management Accounting	Management Accounting- objectives, nature and its scope, accounting plan and responsibilities centres, budgeting, standard costing and variance analysis, marginal costing.	✓	✓	✓	✓	
OSC	MCMS01	Social Outreach, Internship & Entrepreneurship	Social outreach and practical experience in the field, enhancement of entrepreneur's skill, acquaint to real life working conditions.	✓	✓	✓	✓	
ECC/CB	MCMA01	Constitutionalism & Indian Political System	Meaning of constitution and constitutional government, concept of state and citizenship, Union executives, Parliament of India, controller and Accountant General of India.	□	✓	✓	✓	
ECC/CB	MCMA02	Advanced Business Statistics	Probability and expectation, addition, multiplication and their theorem, analysis of time series, sampling distribution and estimation, hypothesis testing, non-parametric test, chi square test, median test and rank correlation test, regression analysis.	✓	✓	✓	✓	
ECC/CB	MCMA03	Business Finance	Nature and scope of Business Finance, objectives of financial management, planning for funds and financial plan, difference between capitalisation and capital structure, pattern of capital requirement- long and short term, sources of raising of funds.	✓	✓	✓	✓	
ECC/CB	MCMA04	Marketing management	Promotion decision, determining advertising budget, marketing planning ,organising and control, marketing organisations, issue and development of marketing.	✓	✓	✓	✓	
ECC/CB	MCMA05	Principles of Marketing	Meaning Nature and scope of marketing, market analysis and selection, marketing environment, market segmentation, product decision, development of a new product, pricing decision, distribution channel and physical distribution.	✓	✓	✓	✓	

M. Com. Second semester

Paper	Course Code	Course Title	Description	Relevance			
				Global	National	Regional	Local
CCC	MCM201	Business Economics	Theory of cost and estimation, price determination under different market conditions, pricing practices, business cycle and inflation.	✓	✓	✓	✓
CCC	MCM202	Specialized Accounting	Accounts of general insurance companies, banking companies, public utility concerns and double accounting system, royalty accounts and investment accounts.	✓	✓	✓	✓
CCC	MCM203	Accounting for Managerial Decision	Break even analysis, financial statement analysis, cash flow and fund flow analysis, contemporary issues of Management Accounting, reporting to management.	✓	✓	✓	✓
OSC	MCMS02	Research Methodology & Computer Application : Basics	Concept of research, selection of problem for research, tools of research, sampling, methods of research, treatment of data and report writing.	✓	✓	✓	✓
ECC/CB	MCMB01	Forest & Environment Laws	Evolution of forest and wildlife laws, forest protection and law, Wildlife Protection and law, introduction to legal system, legislative Framework for pollution control, environmental constitutionalism.	□	✓	✓	✓
ECC/CB	MCMB02	Advanced Statistics	Statistical decision theory, statistic Estimation and test theory, Association of attributes, statistical quality control, interpolation and extrapolation.	✓	✓	✓	✓
ECC/CB	MCMB03	Business Laws	SEBI Act 1992, MRTP act 1969, Consumer Protection Act 1986, FEMA Act 1999, WTO.	□	✓	✓	✓
ECC/CB	MCMB04	Marketing Strategy	Marketing strategy designing, marketing mix strategies, customer orientation in marketing, recent issues in marketing strategy.	✓	✓	✓	✓
ECC/CB	MCMB05	Advertising & Sales Management	Objectives and functions of advertising, pre-launch advertising decisions, promotional management, personal selling, sales management.	✓	✓	✓	✓
ECC/CB	MCMB06	Personnel Management	Personal Management, concept, definition, importance and objective, personal policies, program and procedures, manpower planning, recruitment and selection, performance appraisal, employees benefit and services.	✓	✓	✓	✓

M. Com. Third semester							
Paper	Course Code	Course Title	Description	Relevance			
				Global	National	Regional	Local
CCC	MCM301	Management Concept	School of Management thought, managerial functions, staffing, directing, coordination, control, motivation, group dynamics and team development	✓	✓	✓	✓
CCC	MCM302	Organisational Behaviour	Organisational behaviour, leadership, organisational conflict, interpersonal and organisational communication, organisational development.	✓	✓	✓	✓
CCC	MCM303	Advance Cost Accounting	Cost accounting, labour costing, unit costing, job and contract costing, process costing, operating costing	✓	✓	✓	✓
OSC	LLM304	Intellectual Property Rights	Introduction, nature, basic concepts and international conventions, law of copyright, law of patent, law of Trademark, design and other forms of geographical indications.	✓	✓	✓	✓
ECC/CB	MCMC01	Tribal Studies	Tribal studies, schedule tribes in India, illiteracy in tribes, problem of Health and sanitation, welfare concept in tribes, tribal development programmes for schedule tribes, tribal welfare and advisory agencies in India	☐	✓	✓	✓
ECC/CB	MCMC02	Strategic Management	Concept of strategy and Diagnostics strategy formation and choice of alternatives, functional strategies, strategy implementation, strategy evaluation.	✓	✓	✓	✓
ECC/CB	MCMC03	International Marketing	Meaning and scope of international marketing, foreign market selection, quality issues and after sale services, promotion of product and services abroad, export policy and practices in India.	✓	✓	✓	✓
ECC/CB	MCMC04	Production Management	Fundamentals of production management, production planning, process designing, work measurement and work standard, production control.	✓	✓	✓	✓
ECC/CB	MCMC05	Life Insurance	Life Insurance- introduction and policy, premium and annuity, life insurance and his working, privatization of life insurance in India.	✓	✓	✓	✓
ECC/CB	MCMC06	Accounting Methods	Accounting standards in India, branch accounting lease and social accounting, accounting for price level changes, human resource accounting, government accounting and insolvency accounts.	✓	✓	✓	✓

M. Com. Fourth semester							
Paper	Course Code	Course Title	Description	Relevance			
				Global	National	Regional	Local
CCC	MCM401	Corporate Legal Framework	The Companies Act 2013, meetings and resolutions, Negotiable Instrument Act 1881, monopoly's and restrictive trade practices act 1969, legal environment for security market.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
CCC	MCM402	Marketing Research	Introduction to marketing research, marketing research process, data collection in sampling, data analysis and report preparation, marketing research application.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
CCC	MCM403	Investment Management	Properties of financial asset, Nature and scope of Security Analysis, fundamental analysis, valuation of security, efficient market hypothesis.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
OSC	MCMS04	Dissertation	Preparation of a brief report on the basis of data collected and data analysis	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
ECC/CB	MCMD01	Consumer Behavior	Consumer behaviour, individual differences in consumers, external determinants of consumer behaviour, models of consumer behaviour, cross cultural dimensions of consumer behaviour.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
ECC/CB	MCMD02	Financial Institutions and markets	Indian financial system, Reserve Bank of India, commercial banks, development and banks, unit Trust of India.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
ECC/CB	MCMD03	Goods and Service Tax	GST- introduction and meaning, registration under GST, returns and accounts, turnover and GST demand and recovery, refund of tax.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
ECC/CB	MCMD04	Industrial Laws	The Factories Act 1949, the industrial dispute 1947, the trade union act 1926, the workman compensation act 1923, Employees Provident Fund act 1952, payment of ways act 1936, the minimum wage act 1948.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
ECC/CB	MCMD05	Bank Management	Banks- concept and functions, accounts of customer's, employment of banks, purchase /discounting of bills, securities.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
ECC/CB	MCMD06	Introduction to Information Technology	Introduction to Information Technology, electronic business, payment system, storage and database, database management system.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**CURRICULAM ENRICHMENT
CROSS - CUTTING ISSUES
MASTERS OF COMMERCE**

PROGRAMME NAME	COURSE CODE & NAME	DESCRIPTION	GENDER EQUALITY	HUMAN VALUES	PROFESSIONAL ETHICS	ENVIRONMENT & SUSTAINABLE DEVELOPMENT	Any other issue	LINK FOR SYLLABUS
M. Com. First semester	MCM101 Managerial Economics	Nature, Scope, Objective of a firm, Economics theory and managerial theory, Managerial economist's role and responsibilities. Fundamental Economics, Demand Analysis, Theory of consumer Choice, Production Theory		✓	✓	•	•	
	MCM102 Advanced Accounting	Accounting for share capital, final accounts of companies, Amalgamation and internal reconstruction of Companies, accounting for holding and subsidiary companies, liquidation of companies.		✓	✓	•	•	
	MCM103 Management Accounting	Management Accounting- objectives, nature and its scope, accounting plan and responsibilities centres, budgeting, standard costing and variance analysis, marginal costing.	✓	✓	✓	•	•	
	MCMS01 Social Outreach, Internship & Entrepreneurship	Social outreach and practical experience in the field, enhancement of entrepreneur's skill, acquaint to real life working conditions.						
	MCMA01 Constitutionalism & Indian Political System	Meaning of constitution and constitutional government, concept of state and citizenship, Union executives, Parliament of India, controller and Accountant General of India.	✓	✓	✓	✓	•	
	MCMA02 Advanced Business Statistics	Probability and expectation, addition, multiplication and their theorem, analysis of time series, sampling distribution and estimation, hypothesis testing, non-parametric test, chi square test, median test and rank correlation test, regression analysis.						
	MCMA03 Business Finance	Nature and scope of Business Finance, objectives of financial management, planning for funds and financial plan, difference between capitalisation and capital structure, pattern of capital requirement- long and short term, sources of raising of funds.		✓	✓	•	•	
	MCMA04 Marketing management	Promotion decision, determining advertising budget, marketing planning, organising and control, marketing organisations, issue and development of marketing.	✓	✓	✓	✓	•	
	MCMA05 Principles of Marketing	Meaning Nature and scope of marketing, market analysis and selection, marketing environment, market segmentation, product decision, development of a new product, pricing decision, distribution channel and physical distribution.		✓	✓	✓	•	

PROGRAMME NAME	COURSE CODE & NAME	DESCRIPTION	GENDER EQUALITY	HUMAN VALUES	PROFESSIONAL ETHICS	ENVIRONMENT & SUSTAINABLE DEVELOPMENT	Any other issue	LINK FOR SYLLABUS
M. Com. Second semester	MCM201 Business Economics	Theory of cost and estimation, price determination under different market conditions, pricing practices, business cycle and inflation.		✓	✓	•	•	
	MCM202 Specialized Accounting	Accounts of general insurance companies, banking companies, public utility concerns and double accounting system, royalty accounts and investment accounts.			✓	✓	•	
	MCM203 Accounting for Managerial Decision	Break even analysis, financial statement analysis, cash flow and fund flow analysis, contemporary issues of Management Accounting, reporting to management.		✓	✓	•	•	
	MCMS02 Research Methodology & Computer Application : Basics	Concept of research, selection of problem for research, tools of research, sampling, methods of research, treatment of data and report writing.	✓	✓	✓	•	•	
	MCMB01 Forest & Environment Laws	Evolution of forest and wildlife laws, forest protection and law, Wildlife Protection and law, introduction to legal system, legislative Framework for pollution control, environmental constitutionalism.		✓	✓	✓	•	
	MCMB02 Advanced Statistics	Statistical decision theory, statistic Estimation and test theory, Association of attributes, statistical quality control, interpolation and extrapolation.		✓	✓	•	•	
MCMB03 Business Laws	SEBI Act 1992, MRTP act 1969, Consumer Protection Act 1986, FEMA Act 1999, WTO.		✓	✓	✓	•		
MCMB04 Marketing Strategy	Marketing strategy designing, marketing mix strategies, customer orientation in marketing, recent issues in marketing strategy.	✓	✓	✓	✓	•		
MCMB05 Advertising & Sales Management	Objectives and functions of advertising, pre-launch advertising decisions, promotional management, personal selling, sales management.			✓	✓	•		
MCMB06 Personnel Management	Personal Management, concept, definition, importance and objective, personal policies, program and procedures, manpower planning, recruitment and selection, performance appraisal, employees benefit and services.	✓	✓	✓	•	•		

PROGRAMME NAME	COURSE CODE & NAME	DESCRIPTION	GENDER EQUALITY	HUMAN VALUES	PROFESSIONAL ETHICS	ENVIRONMENT & SUSTAINABLE DEVELOPMENT	Any other issue	LINK FOR SYLLABUS
M. Com. Third semester	MC301 Management Concept	School of Management thought, managerial functions, staffing, directing, coordination, control, motivation, group dynamics and team development	✓	✓	✓		•	•
	MC302 Organisational Behaviour	Organisational behaviour, leadership, organisational conflict, interpersonal and organisational communication, organisational development.	✓	✓	✓	✓	•	•
	MC303 Advance Cost Accounting	Cost accounting, labour costing, unit costing, job and contract costing, process costing, operating costing	✓	✓	✓		•	•
	LLM304 Intellectual Property Rights	Introduction, nature, basic concepts and international conventions, law of copyright, law of patent, law of Trademark, design and other forms of geographical indications.		✓				•
	MC01 Tribal Studies	Tribal studies, schedule tribes in India, illiteracy in tribes, problem of Health and sanitation, welfare concept in tribes, tribal development programmes for schedule tribes, tribal welfare and advisory agencies in India		✓	✓	✓		•
	MC02 Strategic Management	Concept of strategy and Diagnostics strategy formation and choice of alternatives, functional strategies, strategy implementation, strategy evaluation.		✓	✓			•
MC03 International Marketing	Meaning and scope of international marketing, foreign market selection, quality issues and after sale services, promotion of product and services abroad, export policy and practices in India.		✓	✓			•	
MC04 Production Management	Fundamentals of production management, production planning, process designing, work measurement and work standard, production control.			✓	✓		•	
MC05 Life Insurance	Life Insurance- introduction and policy, premium and annuity, life insurance and his working, privatization of life insurance in India.			✓	✓		•	
MC06 Accounting Methods	Accounting standards in India, branch accounting lease and social accounting, accounting for price level changes, human resource accounting, government accounting and insolvency accounts.			✓	✓	✓	•	•

PROGRAMME NAME	COURSE CODE & NAME	DESCRIPTION	GENDER EQUALITY	HUMAN VALUES	PROFESSIONAL ETHICS	ENVIRONMENT & SUSTAINABLE DEVELOPMENT	Any other issue	LINK FOR SYLLABUS
M. Com. Fourth semester	MCMD01 Corporate Legal Framework	The Companies Act 2013, meetings and resolutions, Negotiable Instrument Act 1881, monopoly's and restrictive trade practices act 1969, legal environment for security market.	.	✓	✓	✓	.	
	MCMD02 Marketing Research	Introduction to marketing research, marketing research process, data collection in sampling, data analysis and report preparation, marketing research application.	.	✓	✓	.	.	
	MCMD03 Investment Management	Properties of financial asset, Nature and scope of Security Analysis, fundamental analysis, valuation of security, efficient market hypothesis.	.	✓	✓	.	.	
	MCMS04 Dissertation	Preparation of a brief report on the basis of data collected and data analysis	.	✓	✓	.	.	
	MCMD01 Consumer Behavior	Consumer behaviour, individual differences in consumers, external determinants of consumer behaviour, models of consumer behaviour, cross cultural dimensions of consumer behaviour.	✓	✓	✓	.	.	
	MCMD02 Financial Institutions and markets	Indian financial system, Reserve Bank of India, commercial banks, development and banks, unit Trust of India.	.	✓	✓	.	.	
MCMD03 Goods and Service Tax	GST- introduction and meaning, registration under GST, returns and accounts, turnover and GST demand and recovery, refund of tax.	.	✓	✓	.	.		
MCMD04 Industrial Laws	The Factories Act 1949, the industrial dispute 1947, the trade union act 1926, the workman compensation act 1923, Employees Provident Fund act 1952, payment of ways act 1936, the minimum wage act 1948.	✓	✓	✓	.	.		
MCMD05 Bank Management	Banks- concept and functions, accounts of customer's, employment of banks, purchase /discounting of bills, securities.	.	✓	✓	.	.		
MCMD06 Introduction to Information Technology	Introduction to Information Technology, electronic business, payment system, storage and database, database management system.	.	✓	✓	.	.		

RAJEEV GANDHI GOVERNMENT POST GRADUATE COLLEGE AMBIKAPUR (C.G.)

DEPARTMENT OF COMMERCE

AUTOMOMIUS

Syllabus of M.Com. (C.B.C.S.)

Course Type	M.Com. First Semester		M.Com. Second Semester		M.Com. Third Semester		M.Com. Fourth Semester	
	Code	Course Name	Code	Course Name	Code	Course Name	Code	Course Name
CCC	MCM101	Managerial Economics	MCM201	Business Economics	MCM301	Management Concept	MCM401	Corporate Legal Framework
	MCM102	Advanced Accounting	MCM202	Specialized Accounting	MCM302	Organisational Behaviour	MCM402	Marketing Research
	MCM103	Management Accounting	MCM203	Accounting for Managerial Decision	MCM303	Advance Cost Accounting	MCM403	Investment Management
OSC	MCMS01	Social Outreach, Internship & Entrepreneurship	MCMS02	Research Methodology & Computer Application : Basics	LLM304	Intellectual Property Rights	MCMS04	Dissertation
ECC/CB	MCMA01	Constitutionalism & Indian Political System	MCMB01	Forest & Environment Laws	MCMC01	Tribal Studies	MCMD01	Consumer Behavior
ECC/CB	MCMA02	Advanced Business Statistics	MCMB02	Advanced Statistics	MCMC02	Strategic Management	MCMD02	Financial Institutions and markets
ECC/CB	MCMA03	Business Finance	MCMB03	Business Laws	MCMC03	International Marketing	MCMD03	Goods and Service Tax
ECC/CB	MCMA04	Marketing management	MCMB04	Marketing Strategy	MCMC04	Production Management	MCMD04	Industrial Laws
ECC/CB	MCMA05	Principles of Marketing	MCMB05	Advertising & Sales Management	MCMC05	Life Insurance	MCMD05	Bank Management
ECC/CB	----	-----	MCMB06	Personnel Management	MCMC06	Accounting Methods	MCMD06	Introduction to Information Technology

**RAJEEV GANDHI GOVERNMENT POST GRADUATE COLLEGE
AMBIKAPUR (C.G.)
DEPARTMENT OF COMMERCE**

**AUTOMOMUS
Syllabus of M.Com. (C.B.C.S.)
M.Com. First Semester**

Course Code	Course Type	Course (Paper/Subject)	Credits	Contact Hours per week			EoSE Duration (Hours)	
				L	T	P	Thy	P
MCM101	CCC	Managerial Economics	6	4	2	0	90	0
MCM102	CCC	Advanced Accounting	6	4	2	0	90	0
MCM103	CCC	Management Accounting	6	4	2	0	90	0
MCMS01	OSC	Social Outreach, Internship & Entrepreneurship	6	4	2	0	90	0
MCMA01	ECC/CB	Constitutionalism & Indian Political System	6	4	2	0	90	0
MCMA02	ECC/CB	Advanced Business Statistics						
MCMA03	ECC/CB	Business Finance						
MCMA04	ECC/CB	Marketing management						
MCMA05	ECC/CB	Principles of Marketing						
MINIMUM CREDITS IN INDIVIDUAL SUBJECT IS 6 AND IN COMPLETE SEMESTER IT WOULD BE 30.			30					

M. Com. First Semester
COURSE CODE : MCM101
MANAGERIAL ECONOMICS

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

COURSE OUTCOMES:

1. Understand the roles of managers in the firms.
2. Understand the internal and external decisions making ability of managers.
3. Analyze the demand and supply conditions and assess the position of a company.
4. Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets.
5. Analyze real-world business problems with a systematic theoretical framework.
6. Make optimal business decisions by integrating the concepts of economics, mathematics and statistics.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1					✓	
CO 2						✓
CO 3						
CO 4	✓					
CO 5			✓			
CO 6		✓		✓		

M. Com. First Semester	
COURSE CODE: MCM101	
COURSE TYPE: CCC	
COURSE TITLE: MANAGERIAL ECONOMICS	
CREDIT: 6 THEORY: 6	CREDIT: 6 THEORY: 6
MARKS: 100 SEMESTER END EXAM: 70	CCA:30
OBJECTIVE: The objective of the course is to acquaint students with the basic principles of micro and macroeconomics for 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-its 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 theory, 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	<ol style="list-style-type: none"> 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.

M. Com. First Semester
COURSE CODE : MCM102
ADVANCED ACCOUNTING

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.

COURSE OUTCOMES:

1. Demonstrate understanding of concepts underlying the accounting for course topics.
2. Analyse accounting problems and apply appropriate accounting procedures to course topics.
3. Use Codification to research issues related to course topics.
4. Use optimum format to organize and present information.
5. Communicate accounting information clearly, concisely and accurately.
6. Identify significant differences between Indian and international accounting standards for covered topics
7. Describe and explain the ethical and social responsibilities of accountants in ensuring the integrity of financial information
8. Apply knowledge of International accounting standards (IAS) and managerial accounting theories to business organizations, state and local

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	✓			✓		
CO 2		✓	✓			
CO 3						
CO 4						✓
CO 5					✓	
CO 6						
CO 7						
CO 8						

M. Com. First Semester	
COURSE CODE: MCM102	
COURSE TYPE: CCC	
COURSE TITLE: ADVANCED ACCOUNTING	
CREDIT: 6 THEORY: 6	CREDIT: 6 THEORY: 6
MARKS: 100	
SEMESTER END EXAM: 70	CCA:30
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 reissue of shares.
UNIT-2 18 Hours	Final accounts and financial statements of companies.
UNIT-3 18 Hours	Accounting issues related to amalgamation and internal 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	<ol style="list-style-type: none"> 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 Avam Agrawal : Advanced Accountancy 10. Dr. S. P. Gupta : Advanced Accounts 11. Dr. Karim, Dr.Khanuja & Pro. Mehata : Advanced Accounting १२. डॉ. करीम, डॉ. खन्नुजा एवं प्रो. मेहता : वृहत् लेखाकर्म १३. जे. के. अग्रवाल तथा आर. के. अग्रवाल : उच्च वित्तीय एवं कम्पनी लेखांकन

M. Com. First Semester
COURSE CODE : MCM103
MANAGEMENT ACCOUNTING

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

COURSE OUTCOMES:

1. To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
2. To enhance the abilities of learners to analyze the financial statements.
3. To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporate.
4. To make the students develop competence with their usage in managerial decision making and control.
5. To develop the analytical, technical and managerial skills of students in the various areas of Business Administration

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	✓	✓				
CO 2						
CO 3						✓
CO 4		✓				
CO 5			✓			

M. Com. First Semester	
COURSE CODE: MCM103	
COURSE TYPE: CCC	
COURSE TITLE: MANAGEMENT ACCOUNTING	
CREDIT: 6 THEORY: 6	CREDIT: 6 THEORY: 6
MARKS: 100	
SEMESTER END EXAM: 70	
CCA:30	
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	<ol style="list-style-type: none"> 1. Anthony Robert N. : Management Accounting 2. Gillet : Management and the account 3. Willsmore : Business, Business Budget and Budgetary Control 4. Rose U. Fahri : Higher Management Control 5. Guthmann H.G. : Analysis of financial Statement 6. Smith and Ashburn : Financial and Administrative Accountancy 7. Pinkless and Duakaraley : Accountancy 8. Manmohan A : Goyal : Management Accounting

M. Com. First Semester
COURSE CODE : MCMS01
SOCIAL OUTREACH, INTERNSHIP & ENTREPRENEURSHIP

OBJECTIVE:

1. Understands the concept of social outreach and practical experiences on the field.
2. To enhance entrepreneurial skill in students so as to make them self-employed.
3. To acquaint aspirants with real life working conditions as interns.

COURSE OUTCOMES:

1. Recognize that students understand civic responsibility.
2. Enhanced sense of what it means to be in community and act with integrity.
3. Greater understanding of community.
4. Ability to identify community needs.
5. Sustained interest for community involvement/contributions.
6. Greater awareness of diversity.
7. Enhanced tolerance of different perspectives.
8. Increased competence and comfort when interacting with diverse groups.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2		✓				
CO 3			✓			
CO 4				✓		
CO 5		✓				
CO 6				✓		
CO 7		✓				
CO 8			✓			

M. Com. First Semester	
COURSE CODE: MCMS01	COURSE TYPE: OSC
COURSE TITLE: SOCIAL OUTREACH, INTERNSHIP & ENTREPRENEURSHIP	
CREDIT: 6 THEORY: 6	CREDIT: 6 THEORY: 6
MARKS: 100	
OBJECTIVE:	
<ol style="list-style-type: none"> 4. Understands the concept of social outreach and practical experiences on the field. 5. To enhance entrepreneurial skill in students so as to make them self-employed. 6. To acquaint aspirants with real life working conditions as interns. 	
PART - A	SOCIAL OUTREACH MARKS: PROJECT REPORT: 40 PRESENTATION : 10
PART - B	INTERNSHIP & ENTREPRENEURSHIP MARKS: PROJECT REPORT: 40 PRESENTATION : 10 Note: 1. The project report shall be prepared for Internship & Entrepreneurship. 2. Time duration for Internship - 15 hours & Entrepreneurship - 30 hours. 3. The candidate is mandate to produce a certificate concerning Internship.

M. Com. First Semester
COURSE CODE : MCMA01
CONSTITUTIONALISM AND INDIAN POLITICAL SYSTEM

OBJECTIVE

1. Understands the concept of Constitutionalism.
2. Gets acquainted with various Indian Political System.
3. Becomes familiar with various Union Executive.
4. Gets conversant with Legislatures, Legislative Bills.
5. Achieves skills in various writings.

COURSE OUTCOMES:

1. Explain the concept of Constitution.
2. Define the concept of Constitution in its material and formal sense
3. Explain constitutional movements in historical progress.
4. Describe constitution making procedures.
5. Define the State from a legal viewpoint.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1						✓
CO 2		✓				
CO 3				✓		
CO 4					✓	
CO 5					✓	

M. Com. First Semester	
COURSE CODE: MCMA01	
COURSE TYPE: ECC/CB	
COURSE TITLE: CONSTITUTIONALISM & INDIAN POLITICAL SYSTEM	
CREDIT: 6 THEORY: 6	CREDIT: 6 THEORY: 6
MARKS: 100 SEMESTER END EXAM: 70	CCA:30
OBJECTIVE	
<ol style="list-style-type: none"> 1. Understands the concept of Constitutionalism 2. Gets acquainted with various Indian Political System 3. Becomes familiar with various Union Executive 4. Gets conversant with Legislatures, Legislative Bills 5. 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 Indian Democracy: Terrorism, Regionalism, Communalism, <i>Linguistics</i> and National Integration.
UNIT-5 18 Hours	Controller & Accountant General of India, Solicitor General, Advocate General, Election Commission, Union and State(s) Public Service Commission, Finance Commission.
RECOMMENDED READINGS	<ol style="list-style-type: none"> 1. HOBBS, Thomas, The Leviathan, Chapters XIII & XVII [entry] 2. LOCKE, John, The Second Treatise of Civil Government, Chapter IX [entry] 3. ROUSSEAU, Jean-Jacques, The Social Contract or 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 on 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

M. Com. First Semester
COURSE CODE : MCMA02
ADVANCED BUSINESS STATISTICS

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

COURSE OUTCOMES:

1. Conduct basic statistical analysis of data.
2. Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis
3. Critically evaluate the use of tools of analysis.
4. Understand and critically discuss the issues surrounding sampling and its significance.
5. Discuss critically the uses and limitations of statistical analysis.
6. Solve a range of problems using the techniques covered.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2						✓
CO 3		✓				
CO 4				✓		
CO 5		✓				
CO 6			✓			

M. Com. First Semester	
COURSE CODE: MCMA02	
COURSE TYPE: ECC/CB	
COURSE TITLE: ADVANCED BUSINESS STATISTICS	
CREDIT: 6 THEORY: 6	CREDIT: 6 THEORY: 6
MARKS: 100	
SEMESTER END EXAM: 70	CCA:30
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. Sampling methods. Concept of sampling distribution, its 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 σ is known, and (b) when σ is not known. Sample size determination for a 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	<ol style="list-style-type: none"> 1. Levin, R. I. and D. S. Rubin, <i>Statistics for Management</i>, Prentice-Hall of India. 2. Aczel, Amir D., and Sounderpandian, J., <i>Complete Business Statistics</i>, Tata McGraw Hill Publishing. 3. Anderson, Sweeny and Williams, <i>Statistics for Business and Economics</i>, CENGAGE Learning, New Delhi. 4. Kazmeir Leonard J., <i>Business Statistics</i>, Tata McGraw Hill Publishing Company, New Delhi 5. Vohra, N. D., <i>Business Statistics</i>, Tata McGraw Hill Publishing Company, New Delhi. 6. Freund, J. E. And F. J. Williams, <i>Elementary Business Statistics – The Modern Approach</i>, Prentice Hall of India Private Ltd., New Delhi.

M. Com. First Semester
COURSE CODE : MCMA03
BUSINESS FINANCE

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

COURSE OUTCOMES:

1. Explain the concept of fundamental financial concepts, especially time value of money.
2. Apply capital budgeting projects using traditional methods.
3. Analyze the main ways of raising capital and their respective advantages and disadvantages in different circumstances
4. Integrate the concept and apply the financial concepts to calculate ratios and do the capital budgeting
5. Provide an in-depth view of the process in financial management of the firm

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	✓					
CO 2		✓				
CO 3					✓	
CO 4	✓					
CO 5			✓			

M. Com. First Semester	
COURSE CODE: MCMA03	
COURSE TYPE: ECC/CB	
COURSE TITLE: BUSINESS FINANCE	
CREDIT: 6 THEORY: 6	CREDIT: 6 THEORY: 6
MARKS: 100	
SEMESTER END EXAM: 70	CCA:30
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	Capitalization: Concept, Difference between Capitalization and Capital Structure; Cost and Earnings Theories of Capitalization; Over-Capitalization and Under Capitalization – their Causes, Effect 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	<ol style="list-style-type: none"> 1. Richard Stutely, Business Finance, Pearson Publication. 2. Robertog Medina, Business Finance, Rexbooks Store 3. R.M. Shrisvastava & Shubhra Verma, Business Finance, Himalaya Publishing House 4. Shakohi K. Gupta, R.K. Sharma, Neeti Gupta Business Finance, Kalyan Publication.

M. Com. First Semester
COURSE CODE : MCMA04
MARKETING MANAGEMENT

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.

COURSE OUTCOMES:

1. Critically evaluate the key analytical frameworks and tools used in marketing
2. Apply key marketing theories, frameworks and tools to solve Marketing problems
3. Utilize information of a firm's external and internal marketing environment to identify and priorities appropriate marketing strategies
4. Exercise critical judgment through engagement and reflection with existing marketing literature and new developments in the marketing environment
5. Critically evaluate the marketing function and the role it plays in achieving organizational success both in commercial and non-commercial settings
6. Evaluate and act upon the ethical and environmental concerns linked to marketing activities

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1						✓
CO 2		✓				
CO 3			✓			
CO 4				✓		
CO 5		✓				
CO 6					✓	

M. Com. First Semester	
COURSE CODE: MCMA04	
COURSE TYPE: ECC/CB	
COURSE TITLE: MARKETING MANAGEMENT	
CREDIT: 6 THEORY: 6	CREDIT: 6 THEORY: 6
MARKS: 100	
SEMESTER END EXAM: 70	CCA:30
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 Organization - Company Goals and Marketing Organization, Marketing Organization Structure, Relation with other Selling and Non-selling Department , Field Organization. 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	<ol style="list-style-type: none"> 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.

M. Com. First Semester
COURSE CODE : MCMA05
PRINCIPLES OF MARKETING

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 constraints.

COURSE OUTCOMES:

1. Explain what marketing is and how it's used
2. Identify the primary marketing activities of an organization
3. Determine market segments and target customers
4. Apply principles of ethics and social responsibility in marketing
5. Use marketing information and research to develop marketing strategies for organizations
6. Use information about consumer behavior to inform marketing strategy and tactics

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2		✓				
CO 3				✓		
CO 4				✓		
CO 5		✓				
CO 6			✓			

M. Com. First Semester	
COURSE CODE: MCMA05	
COURSE TYPE: ECC/CB	
COURSE TITLE: PRINCIPLES OF MARKETING	
CREDIT: 6	CREDIT: 6
THEORY: 6	THEORY: 6
MARKS: 100	
SEMESTER END EXAM: 70	
CCA:30	
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 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.
UNIT-5 18 Hours	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	<ol style="list-style-type: none"> 1. Philip Kotler - Marketing Management, Englw wood Chiffs, Prentice N.J. 2. Dr. S.K. Jain, Hindi Granth Academy M.P. Bhopal. 3. William M. Pride and O.C. Ferell – Marketing Houghton- Mifflin Bostan. 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.

**RAJEEV GANDHI GOVERNMENT POST GRADUATE COLLEGE
AMBIKAPUR (C.G.)
DEPARTMENT OF COMMERCE**

AUTOMOMUS

Syllabus of M.Com. (C.B.C.S.)

M.Com. Second Semester

Course Code	Course Type	Course (Paper/Subject)	Credits	Contact Hours per week			EoSE Duration (Hours)	
				L	T	P	Thy	P
MCM201	CCC	Business Economics	6	4	2	0	90	0
MCM202	CCC	Specialized Accounting	6	4	2	0	90	0
MCM203	CCC	Accounting for Managerial Decision	6	4	2	0	90	0
MCMS02	OSC	Research Methodology & Computer Application : Basics	6	4	2	0	90	0
MCMB01	ECC/CB	Forest & Environment Laws	6	4	2	0	90	0
MCMB02	ECC/CB	Advanced Statistics						
MCMB03	ECC/CB	Business Laws						
MCMB04	ECC/CB	Marketing Strategy						
MCMB05	ECC/CB	Advertising & Sales Management						
MCMB06	ECC/CB	Personnel Management						
MINIMUM CREDITS IN INDIVIDUAL SUBJECT IS 6 AND IN COMPLETE SEMESTER IT WOULD BE 30.			30					

M. Com. Second Semester
COURSE CODE : MCM201
BUSINESS ECONOMICS

OBJECTIVE:

This course develops managerial perspective to economic fundamentals as aids to decision making under given environmental constraints.

COURSE OUTCOMES:

1. Apply the concept of opportunity cost.
2. Employ marginal analysis for decision making.
3. Analyze operations of markets under varying competitive conditions.
4. Analyze causes and consequences of unemployment, inflation and economic growth.
5. Make optimal *business* decisions by integrating the concepts of economics, mathematics and statistics.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2		✓				
CO 3				✓		
CO 4						✓
CO 5	✓					

M. Com. Second Semester	
COURSE CODE: MCM201	
COURSE TYPE: CCC	
COURSE TITLE: BUSINESS ECONOMICS	
CREDIT: 6 THEORY: 6	HOURS: 90 THEORY: 90
MARKS: 100 SEMESTER END EXAM: 70	CCA:30
OBJECTIVE: 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, 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; price discrimination; International price discrimination and dumping.
UNIT-4 18 Hours	Business Cycles: Nature and phases of la 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.
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Edward Shapiro- Macro Economics 2. Rudiger Dornbush and Stanley Fischer - Macro Economics 3. Geoffrey and Woylom – Modren Macro Economics 4. Paul Samuelson – Economics 5. Michael Parkin - Macro Economics 6. Karl E. Case, Ray C. Fair and Sharon M. Oster. Principle of Macro Economics 7. G.S. Gupta - Macro Economics Theory and Application 8. M.L.Jhingan – Monetary Economics 9. D.N. Dwivedi - Macro Economics : Theory and Policies 10. Willis L. Peterson – Principle of Economics - Macro

**M. Com. Second Semester
COURSE CODE : MCM202
SPECIALIZED ACCOUNTING**

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.

COURSE OUTCOMES:

1. Demonstrate advanced knowledge and understanding in the functional area of accounting corresponding to the student's option.
2. Demonstrate the ability to provide solutions to accounting problems and completion of accounting assignments and projects that require analysis of the multiple functional areas of the accounting function.
3. Demonstrate and understanding of the roles and duties of the professional accountant corresponding with the student's selected option.
4. Demonstrate and understanding of the roles and duties of an accountant in accounting firms, businesses and other agencies.
5. Demonstrate and understanding of the professional standards, ethics and governmental policies relevant to the student's selected option.
6. Demonstrate knowledge of expectations for general professional ethics in accounting and ethical standards in the student's selected option.
7. Demonstrate and understanding of ethical and global considerations in solutions to accounting problems, assignments, cases, and projects.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	✓					
CO 2	✓					
CO 3			✓			
CO 4		✓				
CO 5					✓	
CO 6					✓	
CO 7				✓		

M. Com. Second Semester	
COURSE CODE: MCM202	COURSE TYPE: CCC
COURSE TITLE: SPECIALIZED ACCOUNTING	
CREDIT: 6 THEORY: 6	HOURS: 90 THEORY: 90
MARKS: 100 SEMESTER END EXAM: 70	CCA:30
OBJECTIVE: The objective of this course -is to expose students to accounting issues and practices suchas maintenance of company accounts and handling accounting adjustments.	
UNIT-1 18Hours	Accounts of General Insurance Companies.
UNIT-2 18Hours	Accounts of Banking Companies.
UNIT-3 18Hours	Accounts of Public Utility concerns: Double Accounts System.
UNIT-4 18Hours	Royalty accounts.
UNIT-5 18Hours	Investment accounts.
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Dr. Karim Khanuja, Mehta and Saha (Specialized Accounting) SBPD Agra 2. Shri Niwas Ganesh (Advance Corporate Accounting) S. Chand Publication New Delhi 3. S.M. Shukla (Advance Accounting) Sahitya Bhawan Agra 4. B.M.Agrawal (Advance Accounting) vol. 2, S. Chand Publication New Delhi 5. Monga J.R. (Advance Financial Accounting) Mayoor Paper Backs Noida 6. Gupta R.L. (Advance Financial Accounting) S. Chand & Co. New Delhi

M. Com. Second Semester
COURSE CODE : MCM203
ACCOUNTING FOR MANAGERIAL DECISIONS

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

LEARNING OBJECTIVES-

1. Apply mathematical skills to solve problems with a variable of unknown value
2. Identify the Major Principles of Accounting
3. Describe the different types of business organizations and the financial statements they rely on.
4. Define managerial accounting, its key elements, and its role in a business
5. Predict fixed, mixed, and variable cost behaviors
6. Identify problems using cost variance analysis
7. Determine relevant revenues and costs for both short and long-term decision making.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1		✓				
CO 2	✓					
CO 3			✓			
CO 4			✓			
CO 5			✓			
CO 6						✓
CO 7		✓				

M. Com. Second Semester	
COURSE CODE: MCM203	
COURSE TYPE: CCC	
COURSE TITLE: ACCOUNTING FOR MANAGERIAL DECISION	
CREDIT: 6 THEORY: 6	HOURS: 90 THEORY: 90
MARKS: 100 SEMESTER END EXAM: 70	CCA:30
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 base 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 of reporting; reporting at different levels of management.
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Dr V.P. Agrawl, Dr. B.K. Mehta Accounting for Managerial Decisions SBPD Agra 2. Dr. S.N. Mittal, Mahavir Publication 3. Ainapure, Accounting for Managerial Decisions Manan Prakshan. 4. K.L. Gupta, Accounting for Managerial Decisions, Sahitya Bhawan Agra

M. Com. Second Semester

COURSE CODE : MCMS02

RESEARCH METHODOLOGY AND COMPUTER APPLICATION: BASICS

OBJECTIVE:

1. Understands the concept and place of research in concerned subject
2. Gets acquainted with various resources for research
3. Becomes familiar with various tools of research
4. Gets conversant with sampling techniques, methods of research and techniques of analysis of data
5. Achieves skills in various research writings

COURSE OUTCOMES:

1. Understand a general definition of research design.
2. To know why educational research is undertaken, and the audiences that profit from research studies.
3. Be able to identify the overall process of designing a research study from its inception to its report.
4. To be familiar with ethical issues in educational research, including those issues that arise in using quantitative and qualitative research.
5. Understand the primary characteristics of quantitative research and qualitative research.
6. Must be able to identify a research problem stated in a study.
7. Should be familiar with how to write a good introduction to an educational research study and the components that comprise such an introduction.
8. Students should be familiar with conducting a literature review for a scholarly educational study:
 - i. The steps in the overall process.
 - ii. The types of databases often searched.
 - iii. The criteria for evaluating the quality of a study.
 - iv. The ways of organizing the material found.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1		✓				
CO 2			✓			
CO 3			✓			
CO 4		✓				
CO 5				✓		
CO 6		✓				
CO 7						✓
CO 8			✓			

M. Com. Second Semester	
COURSE CODE: MCMS02	COURSE TYPE: OSC
COURSE TITLE: RESEARCH METHODOLOGY & COMPUTER APPLICATION: BASICS	
CREDIT: 6 THEORY: 6	HOURS: 90 THEORY: 90
MARKS: 100 SEMESTER END EXAM: 70	CCA:30
OBJECTIVE:	
<ol style="list-style-type: none"> 1. Understands the concept and place of research in concerned subject 2. Gets acquainted with various resources for research 3. Becomes familiar with various tools of research 4. Gets conversant with sampling techniques, methods of research and techniques of analysis of data 5. Achieves skills in various research writings 6. Gets acquainted with computer Fundamentals and Office Software Package. 	
UNIT - 1 15 Hours	<p>CONCEPT OF RESEARCH : Meaning and characteristics of research , Steps in research process , Types of research - (i) Basic, applied and action research, (ii) Quantitative and qualitative research , Areas of research in concern discipline</p> <p>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.</p>
UNIT - 2 15 Hours	<p>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</p> <p>SAMPLING : Meaning of population and sample , Importance and characteristics of sample , Sampling techniques - i) Probability sampling : random sampling, stratified random sampling, systematic sampling, cluster sampling ii) Non-probability sampling: incidental sampling, purposive sampling, quota sampling</p>
UNIT - 3 15 Hours	<p>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</p>
UNIT - 4 15 Hours	<p>TREATMENT OF DATA : Level of measurements of data , Steps in treatment of data: editing, coding, classification, tabulation, analysis and interpretation of results</p> <p>WRITING RESEARCH REPORT : Sections of report : Preliminary section , Content section : various chapters , Supplementary section : appendices, references, abstract , Format and style. Abstract, Synopsis, Summary, Research Paper, Project, Citation and referencing.</p>

<p style="text-align: center;">UNIT - 5 15 Hours</p>	<p>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.</p>
<p style="text-align: center;">UNIT - 6 15 Hours</p>	<p>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.</p>
<p style="text-align: center;">SUGGESTED READINGS</p>	<p><i>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-Contury 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. Hillway, T. (1964) Introduction to Research (2nd ed.) Noston : Houghton Mifflin. Hyman, H. H., et al. (1975). Interviewing in Social Research. Chicago : University of Chicago Press. Kerlinger, F. N. (1983) Foundation of Behavioural Research. (2nd Indian Reprint) New York : Holt, Rinehart and Winston. Kothari, C. R. (2007) Research Methodology: Methods & Techniques (3rd ed.) New Delhi : Wishwa Prakashan. Fundamentals Of Computers, Dr. P. Mohan, Himalaya Publishing House. 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, Dr Catherine Dawson, The Essence Of Research Methodology, Jan Jonker & Bartjan Pennink, Springer.</i></p>

M. Com. Second Semester
COURSE CODE : MCMB01
FOREST AND ENVIRONMENT LAWS

OBJECTIVES- To preserve and protect the nature's gifts from pollution. Further, the objective of environmental law is to protect the man's fundamental rights of freedom, equality and adequate conditions of life in an environment of quality that permits a life of dignity and wellbeing.

COURSE OUTCOMES:

1. To explain the role of law, policy and institutions in the conservation and management of natural resources as well as pollution control
2. To introduce the laws and policies both at the national and international level relating to environment
3. To equip the students with the skills needed for interpreting laws and state policies.
4. Think, write, and speak effectively about the complexities and tradeoffs associated with responsible stewardship of forest resources.
5. Utilize quantitative and qualitative methods for resource analysis and problem solving.
6. Integrate knowledge of basic biology, physical sciences, forest and wildlife ecology, and social sciences into the stewardship of forest resources.
7. Apply knowledge of and techniques from forest measurement, geometrics, silviculture, forest economics, forest operations, forest byproducts, and forest policy to develop and evaluate alternatives for managing forest resources.
8. Choose and employ appropriate concepts, models, and effective techniques to produce and analyze forest resource plans, from woodlots to landscapes, which consider multiple competing objectives.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1					✓	
CO 2			✓			
CO 3		✓				
CO 4						✓
CO 5		✓				
CO 6						✓
CO 7					✓	
CO 8		✓				

M. Com. Second Semester	
COURSE CODE:MCMB01	COURSE TYPE : ECC/CB
COURSE TITLE: FOREST AND ENVIRONMENT LAWS	
CREDIT: 6 THEORY: 6	HOURS: 90 THEORY: 90
MARKS: 100 SEMESTER END EXAM: 70	CCA:30
OBJECTIVE: To preserve and protect the nature's gifts from pollution. Further, the objective of environmental law is to protect the man's fundamental rights of freedom, equality and adequate conditions of life in an environment of quality that permits a life of dignity and wellbeing.	
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 c) The Forest Rights Act, 2006 d) 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	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 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 LEGISLATIVE FRAMEWORK FOR POLLUTION CONTROL LAWS a) Air Pollution and Law. b) Water Pollution and Law. c) Noise Pollution and Law.

<p style="text-align: center;">UNIT - 5 18 Hours</p>	<p>LEGISLATIVE FRAMEWORK FOR ENVIRONMENT PROTECTION</p> <ul style="list-style-type: none"> 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 <p>ENVIRONMENTAL CONSTITUTIONALISM</p> <ul style="list-style-type: none"> a) Fundamental Rights and Environment <ul style="list-style-type: none"> i) Right to EqualityArticle 14 ii) Right to InformationArticle 19 iii) Right to LifeArticle 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
<p style="text-align: center;">SUGGESTED READINGS</p>	<p>Bharucha, Erach. Text Book of Environmental Studies. Hyderabad : University Press (India) Private limited, 2005.</p> <p>Doabia, T. S. Environmental and Pollution Laws in India. New Delhi: Wadhwa and Company, 2005.</p> <p>Joseph, Benny. Environmental Studies, New Delhi: Tata McGraw-Hill Publishing Company Limited, 2006.</p> <p>Khan. I. A, Text Book of Environmental Laws. Allahabad: Central Law Agency, 2002.</p> <p>Leelakrishnan, P. Environmental Law Case Book. 2nd Edition. New Delhi: LexisNexis Butterworths, 2006.</p> <p>Shastri, S.C (ed). Human Rights, Development and Environmental Law, An Anthology. Jaipur: Bharat law Publications, 2006.</p> <p>Environmental Pollution by Asthana and Asthana, S, Chand Publication</p> <p>Environmental Science by Dr. S.R.Myneni, Asia law House</p> <p>Gurdip Singh, Environmental Law in India (2005) Macmillan.</p> <p>ShyamDiwan and Armin Rosencranz, Environmental Law and Policy in India – Cases, Materials and Statutes (2nd ed., 2001) Oxford University Press.</p> <p>JOURNALS :-</p> <p>Journal of Indian Law Institute, ILI New Delhi.</p> <p>Journal of Environmental Law, NLSIU, Bangalore.</p> <p>MAGAZINES :-</p> <p>Economical and Political Weekly</p> <p>Down to Earth.</p>

M. Com. Second Semester
COURSE CODE : MCMB02
ADVANCED STATISTICS

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

COURSE OUTCOMES:

1. Formulate complete, concise, and correct mathematical proofs.
2. Frame problems using multiple mathematical and statistical representations of relevant structures and relationships and solve using standard techniques.
3. Create quantitative models to solve real world problems in appropriate contexts.
4. Effectively use professional level technology and tools to support the study of statistics.
5. Communicate quantitative ideas both orally and in writing to a range of audiences.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1		✓				
CO 2			✓			
CO 3		✓				
CO 4						✓
CO 5		✓				

M. Com. Second Semester	
COURSE CODE: MCMB02	COURSE TYPE: ECC/CB
COURSE TITLE: ADVANCED STATISTICS	
CREDIT: 6 THEORY: 6	HOURS: 90 THEORY: 90
MARKS: 100 SEMESTER END EXAM: 70	CCA:30
OBJECTIVE: The Objective of this course is to help student learn the application of statistical tools and techniques for decision making.	
UNIT-1 17Hours	Statistical Decision Theory: Decision environment, Expected profit under uncertainty and assigning probabilities and utility theory.
UNIT-2 18Hours	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 22Hours	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 18Hours	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 15Hours	Interpolation and Extrapolation – Parabolic Binomial, Newton and long rages method.
SUGGESTED READINGS	<ol style="list-style-type: none"> 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
BUSINESS LAWS

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

COURSE OUTCOMES:

1. Appreciate the relevance of business law to individuals and businesses and the role of law in an economic, political and social context.
2. Understand the fundamental legal principles of SEBI Act 1992 and its role in security market.
3. Understand the role of MRTP Act 1969 and functions of MRTP commission.
4. Understand the fundamentals of Consumer Protection Act 1986 and its provisions.
5. Acquire fundamental knowledge about FEMA.
6. To know about the brief outlay of WTO, TRIPS, TRIMS and GATT.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1					?	
CO 2	✓					
CO 3			✓			
CO 4				✓		
CO 5			✓			
CO 6				✓		

M. Com. Second Semester	
COURSE CODE: MCMB03	
COURSE TYPE: ECC/CB	
COURSE TITLE: BUSINESS LAWS	
CREDIT: 6 THEORY: 6	CREDIT: 6 THEORY: 6
MARKS: 100 SEMESTER END EXAM: 70	CCA:30
OBJECTIVE: The Objective of this course is to provide knowledge of relevant provisions of various laws influencing business operations.	
UNIT-1 18Hours	UNIT-1 SEBI Act-1992: Organisation and objectives of SEBI, Functions and Role of SEBI Rights and Power of SEBI.
UNIT-2 18Hours	MRTP Act 1969: Monopolistic Trade Practice Meaning, essentials, Restrictive Trade Practices - Meaning, Unfair trade practice, MRTP commission offences and Penalties.
UNIT-3 18Hours	Consumer Protection Act 1986: Needs of Act, Rights of consumers, Objectives of Act., Grievance redressal Machinery, District Forum, State Commission, National Commission
UNIT-4 18Hours	FEMA Act 1999: Objectives; Regulation and Management of FEMA, Penalties Appeal.
UNIT-5 18Hours	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.
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. N.D. Kapoor – Business Law, Sultan Chand & Sons, New Delhi. 2. Avtar Singh – The Principle of Merchantile Law, Eastern Book Co. Lacknow. 3. S.K. Tulya - Business Law for Managers. 4. M.C. Kuchal - Business Law, Vikash Publishing House. 5. Arun Kumar Sen & Jitendra Kumar Mitra – Commercial Law, The World Press Pvt. Ltd.

M. Com. Second Semester
COURSE CODE : MCMB04
MARKETING STRATEGY

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

COURSE OUTCOMES:

1. Critically evaluate the key analytical frameworks and tools used in marketing.
2. Apply key marketing theories, frameworks and tools to solve Marketing problems.
3. Utilize information of a firm's external and internal marketing environment to identify and priorities appropriate marketing strategies.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2		✓				
CO 3						✓

M. Com. Second Semester	
COURSE CODE:MCMB04	
COURSE TYPE: ECC/CB	
COURSE TITLE: MARKETING STRATEGY	
CREDIT: 6 THEORY: 6	CREDIT: 6 THEORY: 6
MARKS: 100 SEMESTER END EXAM: 70	CCA:30
OBJECTIVE: The objective of the course is to help students understand and basic concept of marketing strategy.	
UNIT-1 18Hours	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 18Hours	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 Nichers Strategies.
UNIT-3 18Hours	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 18Hours	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 18Hours	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	<ol style="list-style-type: none"> 1. Stevan P. Schnaars – The Pre Press. 2. O.C. Ferrell & Michael D. Hartlinhe –South Western. 3. Paul Fifield – The Chartered Institute of Marketing. 4. Alexander Chernew & Philip Kotlar –Strtegy Marketing Management, Carebellum Press.

M. Com. Second Semester
COURSE CODE : MCMB05
ADVERTISING AND SALES MANAGEMENT

OBJECTIVE: Enable to enhance the knowledge of advertising and sales management and help students to develop conceptual frame work.

COURSE OUTCOMES:

1. Describe different types of advertisement.
2. Identify key players in advertising industry.
3. Discuss the ethics in advertisement.
4. Identify and make decisions regarding the most feasible advertising appeal and media mix.
5. Conduct pre-testing, post testing and concurrent testing of ads to determine their effectiveness.
6. Identify the dealer oriented promotion techniques, customer oriented promotion techniques and the salesmen oriented promotion techniques.
7. Describe different types of sales persons
8. Explain the steps involved in sales force management.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2		✓				
CO 3					✓	
CO 4		✓				
CO 5				✓		
CO 6			✓			
CO 7						✓
CO 8		✓				

M. Com. Second Semester	
COURSE CODE: MCMB05	
COURSE TYPE: ECC/CB	
COURSE TITLE: ADVERTISING & SALES MANAGEMENT	
CREDIT: 6 THEORY: 6	HOURS: 90 THEORY: 90
MARKS: 100 SEMESTER END EXAM: 70	CCA:30
OBJECTIVE: Knowledge of advertising and sales management help to students conceptual frame work.	
UNIT-1 18Hours	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 18Hours	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 18Hours	Promotional Management : Advertising Department, Role of Advertising Agencies and their Selection, Advertising Budget, Evaluation of Advertising Effectiveness.
UNIT-4 18Hours	Personal Selling : Meaning and Importance of Personal Selling, - Difference between Personal Selling, Advertising and Sales Promotion. Methods and Procedure of Personal Selling.
UNIT-5 18Hours	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	<ol style="list-style-type: none"> 1. N.K. Sahai - Advertising and Sales Management, Paper back Publisher, 2. Mukesh Trehan, Ranju Trehan - Advertising and Sales Management, V.K. Publication. 3. Sanjay Gupta - Advertising and Sales Management, SBPD Publication Agra 4. Kotler Philip, Marketing Management- Analysis, Planning & Control, Prentice Hall. 5. Sill, Londiff and Govani - Sales Management, Prentice Hall.

M. Com. Second Semester
COURSE CODE : MCMB06
PERSONNEL MANAGEMENT

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

LEARNING OUTCOME –

1. Understand the meaning of personnel management and its relation with behavioral science.
2. To know the policies, function and organization of personnel management.
3. Enable to know manpower planning and development techniques.
4. Evaluation of performance appraisal, incentives and rewards.
5. To know about benefits and provisions available to employees.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2		✓				
CO 3			✓			
CO 4					✓	
CO 5					✓	

M. Com. Second Semester	
COURSE CODE:MCMB06	
COURSE TYPE: ECC/CB	
COURSE TITLE: PERSONNEL MANAGEMENT	
CREDIT: 6 THEORY: 6	HOURS: 90 THEORY: 90
MARKS: 100 SEMESTER END EXAM: 70	CCA:30
OBJECTIVE: The course exposes the students to the basic concept and the tools used in personnel management.	
UNIT-1 18Hours	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 18Hours	Personnel policies, programmes & procedures. Personnel Department; Personnel Functions, Position of personnel Department & Organization of Personnel Management.
UNIT-3 18Hours	Man power planning Recruitment and Selection, Training & Development of Employees & Executives. Promotion, Demotion, Transfers, Absenteeism & Turnover.
UNIT-4 18Hours	Performance Appraisal and Merit Rating, Discipline. Job evaluation Wage & Salary Administration plans of Remuneration & Financial Rewards/Incentive payments.
UNIT-5 18Hours	Employees Fringe Benefits & Services - Safety, Health & Security programme and welfare. Motivation and Moral.
Recommended Readings	<ol style="list-style-type: none"> 1. Dr. Gaurav Sankalp - Personnel Management, Sahitya Bhawan Publication Agra. 2. Beach D.S. – The Management of People at Work, McMillan Publishing Co. New York. 3. Dale Yadav - Personnel Management, Prentice Hall of India Ltd., New Delhi 4. Davis Keita – Human Behaviour at Work Organisation Behaviour, Prentice Hall of India Ltd., New Delhi

**RAJEEV GANDHI GOVERNMENT POST GRADUATE COLLEGE
AMBIKAPUR (C.G.)
DEPARTMENT OF COMMERCE**

AUTOMOMUS
Syllabus of M.Com. (C.B.C.S.)
M.Com. Third Semester

Course Code	Course Type	Course (Paper/Subject)	Credits	Contact Hours per week			EoSE Duration (Hours)	
				L	T	P	Thy	P
MCM301	CCC	Management Concept	6	4	2	0	90	0
MCM302	CCC	Organisational Behaviour	6	4	2	0	90	0
MCM303	CCC	Advance Cost Accounting	6	4	2	0	90	0
LLM304	OSC	Intellectual Property Rights	6	4	2	0	90	0
MCMC01	ECC/CB	Tribal Studies	6	4	2	0	90	0
MCMC02	ECC/CB	Strategic Management						
MCMC03	ECC/CB	International Marketing						
MCMC04	ECC/CB	Production Management						
MCMC05	ECC/CB	Life Insurance						
MCMC06	ECC/CB	Accounting Methods						
MINIMUM CREDITS IN INDIVIDUAL SUBJECT IS 6 AND IN COMPLETE SEMESTER IT WOULD BE 30.			30					

**M. Com. Third Semester
COURSE CODE : MCM301
MANAGEMENT CONCEPT**

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

COURSE OUTCOMES:

1. Describe the influence of historical forces on the current practice of management.
2. Identify and evaluate social responsibility and ethical issues involved in business situations and logically articulate own position on such issues.
3. Explain how organizations adapt to an uncertain environment and identify techniques managers use to influence and control the internal environment.
4. Describe the process of management's four functions: planning, organizing, leading, and controlling.
5. Identify and properly use vocabularies within the field of management to articulate one's own position on a specific management issue and communicate effectively with varied audiences.
6. Evaluate leadership styles to anticipate the consequences of each leadership style.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2					✓	
CO 3					✓	
CO 4			✓			
CO 5		✓				
CO 6						✓

M. Com. Third Semester	
COURSE CODE: MCM301	
COURSE TYPE: CCC	
COURSE TITLE: MANAGEMENT CONCEPT	
CREDIT: 6 THEORY: 6	HOURS: 90 THEORY: 90
MARKS: 100	
SEMESTER END EXAM: 70	CCA:30
OBJECTIVE: The objective of this course is to acquaint students with the management concept.	
UNIT-1 20 Hours	Schools of Management Thought : Scientific, process, human behaviour and social system school; Decision theory school; Quantitative and system school; Contingency theory of Management; Functions of a manager.
UNIT-2 20 Hours	Managerial Functions : Planning - concept, significance, types; Organizing - concept, principles of authority, theories, types of organizations, authority, responsibility, power, delegation, decentralization;
UNIT-3 15 Hours	Staffing; Directing; Coordinating; Control - nature, process, and techniques.
UNIT-4 20 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 15 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:	<ol style="list-style-type: none"> 1. R.C Agrawal. Agra 2. Allen L.A.: Management and Organization (New York MC Grew Hill) 3. Prasad Lallan: Management Principals and Practice, S. Chand Publication New Delhi 4. Banerjee M.: Modren Managemrnt.

M. Com. Third Semester
COURSE CODE : MCM302
ORGANIZATIONAL BEHAVIOUR

OBJECTIVE :the Objective of this course is to help student understand and conceptual framework of management and organizational behavior.

COURSE OUTCOMES:

1. Demonstrate the applicability of the concept of organizational behavior to understand the behavior of people in the organization.
2. Demonstrate the applicability of analyzing the complexities associated with management of individual behavior in the organization.
3. Analyze the complexities associated with management of the group behavior in the organization.
4. Demonstrate how the organizational behavior can integrate in understanding the motivation behind behavior of people in the organization.
5. To provide the students to analyze specific strategic human resources demands for future action.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1		✓				
CO 2			✓			
CO 3		✓				
CO 4						✓
CO 5			✓			

M. Com. Third Semester	
COURSE CODE: MCM302	
COURSE TYPE: CCC	
COURSE TITLE: ORGANISATIONAL BEHAVIOUR	
CREDIT: 6 THEORY: 6	HOURS: 90 THEORY: 90
MARKS: 100	
SEMESTER END EXAM: 70	CCA:30
OBJECTIVE: The Objective of this course is to help student understand and 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; Learning; Personality.
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 difunctional 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:	<ol style="list-style-type: none"> 1. Keith Davis & John W. Newstrom: Organisational Behaviour, Tata MC Graw Hills 2. Stephan P. Robbins: Organisational Behaviour, Parentice Hall of India Ltd. 3. Robbins S.P.: Organisational Behaviour, Parentice Hall of India Ltd. 4. L.M. Prasad: Organisational Behaviour, S. Chand & Sons New Delhi

**M. Com. Third Semester
COURSE CODE : MCM303
ADVANCED COST ACCOUNTING**

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

COURSE OUTCOMES:

1. Explains cost accounting systems.
2. Explains the purposes of cost accounting.
3. Defines the concepts of cost, expense, loss and revenue.
4. Explains the relationships between cost and financial accounting.
5. Prepare production cost statement and cost of goods sold statement.
6. Explains main manufacturing cost elements.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	✓					
CO 2	✓					
CO 3			✓			
CO 4	✓					
CO 5			✓			
CO 6		✓				

M. Com. Third Semester	
COURSE CODE: MCM303	
COURSE TYPE: CCC	
COURSE TITLE: ADVANCE COST ACCOUNTING	
CREDIT: 6 THEORY: 6	HOURS: 90 THEORY: 90
MARKS: 100	
SEMESTER END EXAM: 70	CCA:30
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	<ol style="list-style-type: none"> 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 : LLM304
INTELLECTUAL PROPERTY RIGHTS

OBJECTIVE : To understand the basics of intellectual properties especially in context to patent, copyright, trademark, design and geographical indication.

COURSE OUTCOMES:

1. The concept and development of all forms of I.P.R.
2. Distinguish and explain various forms of I.P.R
3. Identify criteria's to fit one's own intellectual work in particular forms of I.P.R
4. Apply statutory provisions to protect particular forms of I.P.R
5. Apply the concept and forms of I.P.R in research field.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2					✓	
CO 3		✓				
CO 4			✓			
CO 5		✓				

M. Com. Third Semester	
COURSE CODE:LLM304	COURSE TYPE : OSC
COURSE TITLE: INTELLECTUAL PROPERTY RIGHTS	
CREDIT: 6 THEORY: 6	HOURS: 90 THEORY: 90
MARKS: 100	
SEMESTER END EXAM: 70	CCA:30
OBJECTIVE: To understand the basics of intellectual properties especially in context to patent, copyright, trademark, design and geographical indication.	
UNIT-1 18 Hours	Introduction, Nature, Basic Concepts and International Conventions : Nature and meaning of Intellectual property, Justification for protection of intellectual property right, Types of intellectual property. Leading international instrument concerning protection of IP: The Berne Convention (1971), Rome convention (1961), Trade Related intellectual property agreement" (TRIPS)
UNIT-2 18 Hours	Law of Copyright Definition, Subject matter of copyright, Ownership of Copyright, Term of Copyright, Rights of Owner, Assignments and Licenses, Infringement of Copyright, Remedies against infringement of copyright.
UNIT-3 18 Hours	Law of Patents Meaning , Criteria for obtaining patents, Novelty, Utility, Non-obviousness, Non patentable inventions, Procedure for registration, Term of patent, Rights of patent, Basic concept of compulsory license and government use of patent, Infringement of patent, Remedies in case of Infringement.
UNIT-4 18 Hours	Law of Trademark Meaning of mark, trademark, Categories of Trademark- Conventional and Non-conventional Marks, Concept of distinctiveness, Absolute and relative grounds for refusal, Doctrine of honest concurrent use , Procedure of registration of trademarks and Term of protection, Assignment and Licensing, Infringement and passing off
UNIT-5 18 Hours	Design and other forms of Geographical Indication (GI) 1.Designs, Meaning of Design Protection, Concept of original design, Term of Protection 2..Geographical Indication, Meaning of GI, Difference between GI and Trademark Concept of Authorized user.
SELECTED READINGS	G.B.Reddy, <i>Intellectual Property Rights and Law</i> , Gogia Law Agency, Hyderabad. S.R.Myneni, <i>Intellectual Property Law</i> , Eastern Law House, Calcutta P Narayanan <i>Intellectual Property Rights and Law (1999)</i> , Eastern Law House, Calcutta, India VikasVashistha, <i>Law and Practice of Intellectual Property</i> ,(1999) Bharat Law House, New Delhi. Comish W.R <i>Intellectual Property, 3rd ed, (1996)</i> , Sweet and Maxwell P.S. Sangal and Kishor Singh, <i>Indian Patent System and Paris Convention</i> , Comish W.R <i>Intellectual Property, Patents, Copyrights and Allied Rights, (2005)</i> Bibeck Debroy, <i>Intellectual Property Rights, (1998)</i> , Rajiv Gandhi Foundation.

M. Com. Third Semester
COURSE CODE : MCM C01
TRIBAL STUDIES

OBJECTIVE: To understand fairs and festivals of different tribes of the state to unfold the rich and diverse cultural heritage of the indigenous people of the state and to promote brotherhood and cultural interaction. To organize State and National Level Seminar on Tribal life, culture and language.

COURSE OUTCOMES:

1. The aim of this program is to give basic knowledge of tribes and their situation in India.
2. It will help learners to understand the tribal way of life in India including their culture, tradition as well as changes in their life.
3. The program hopes to provide employment to learners in the tribal development departments, in NGOs or other institutions engaged in tribal welfare activities.
4. Understand the tribal culture, life and their situation in India
5. Know about the Tribal development in India from Pre-independence to Present-day
6. Develop zeal to work for tribal people and their development in different departments of Government and non-governmental organizations.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2						✓
CO 3				✓		
CO 4			✓			
CO 5			✓			
CO 6				✓		

M. Com. Third Semester	
COURSE CODE: MCM C01	
COURSE TYPE : ECC/CB	
COURSE TITLE: TRIBAL STUDIES	
CREDIT: 6 THEORY: 6	HOURS: 90 THEORY: 90
MARKS: 100 SEMESTER END EXAM: 70	CCA:30
OBJECTIVE: To understand fairs and festivals of different tribes of the state to unfold the rich and diverse cultural heritage of the indigenous people of the state and to promote brotherhood and cultural interaction. To organize State and National Level Seminar on Tribal life, culture and language.	
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, Bheria, Korkus.
UNIT-3 18 Hours	Illiteracy: Poverty, Indebtedness, 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.
SUGGESTED READINGS	<i>Tribal Development In India (Orissa)</i> by Dr. Taradutt <i>Books on Tribal studies</i> by PK Bhowmik <i>Books on 'Tribal Studies'</i> by W.G. Archer

**M. Com. Third Semester
COURSE CODE : MCM C02
STRATEGIC MANAGEMENT**

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

COURSE OUTCOMES:

1. To expose students to various perspectives and concepts in the field of Strategic Management
2. The course would enable the students to understand the principles of strategy formulation, implementation and control in organizations.
3. To help students develop skills for applying these concepts to the solution of business problems
4. To help students master the analytical tools of strategic management

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2		✓				
CO 3						✓
CO 4			✓			

M. Com. Third Semester	
COURSE CODE: MCMC02	
COURSE TYPE: ECC/CB	
COURSE TITLE: STRATEGIC MANAGEMENT	
CREDIT: 6 THEORY: 6	HOURS: 90 THEORY: 90
MARKS: 100 SEMESTER END EXAM: 70	CCA:30
OBJECTIVE: The objective of this course is to help students learn the application of strategic management.	
UNIT-1 18 Hours	<p>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.</p> <p>Environmental Analysis and Diagnosis: Concept of environment and its components; Environment scanning and appraisal; Organisational appraisal; Strategic advantage analysis and diagnosis, SWOT analysis.</p>
UNIT-2 18 Hours	<p>Strategy Formulation and Choice of Alternatives : Strategies - modernisation, diversification, integration, Merger, take-over and joint strategies; Turnaround, 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.</p>
UNIT-3 18 Hours	<p>Functional Strategies: Marketing, production / operations and R & D plans and policies.</p> <p>Functional Strategies : Personnel and financial plans and policies</p>
UNIT-4 18 Hours	<p>Strategy Implementation: Inter-relationship between formulation and implementation; Issues in strategy implementation; Resource allocation.</p> <p>Strategy and Structure: Structural considerations, structures for strategies; Organisational design and change.</p>
UNIT-5 18 Hours	<p>Strategy Evaluation: Overview of strategic evaluation; Strategic control; Techniques of strategic evaluation and control.</p> <p>Global Issues in Strategic Management.</p>
SUGGESTED READINGS	<ol style="list-style-type: none"> 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.: Management, Prentice Hall.

M. Com. Third Semester
COURSE CODE : MCMC03
INTERNATIONAL MARKETING

OBJECTIVE: The course intends to familiarise 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.

COURSE OUTCOMES:

1. Develop an understanding of and an appreciation for basic international marketing concepts, theories, principles, and terminology.
2. Be able to demonstrate an awareness and knowledge of the impact of environmental factors (cultural, economic, institutional, legal and political) on international marketing activities.
3. Be capable of identifying international customers through conducting marketing research and developing cross-border segmentation and positioning strategies.
4. Be capable of developing a global marketing strategy by applying the basic concepts of product, pricing, promotion, and channels of distribution in international settings.
5. Be able to apply an integrated understanding of the course material by conducting an analysis of international marketing issues in relevant case studies and current events identifying factors that contribute to the challenges faced by marketers internationally, and developing corresponding solution options based on multiple perspectives.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2		✓				
CO 3						✓
CO 4			✓			
CO 5					✓	

M. Com. Third Semester	
COURSE CODE: MCMC03	
COURSE TYPE: ECC/CB	
COURSE TITLE: INTERNATIONAL MARKETING	
CREDIT: 6 THEORY: 6	HOURS: 90 THEORY: 90
MARKS: 100 SEMESTER END EXAM: 70	CCA:30
OBJECTIVE: The course intends to familiarise 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 levelling.
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.
SUGGESTED READINGS	<ol style="list-style-type: none"> 1.Czinkota : International Marketing, Thomson; 2.Sak Onkvisit 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.

M. Com. Third Semester
COURSE CODE : MCMC04
PRODUCTION MANAGEMENT

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

COURSE OUTCOMES:

1. Identify the elements of operations management and various transformation processes to enhance productivity and competitiveness.
2. Analyze and evaluate various facility alternatives and their capacity decisions, develop a balanced line of production & scheduling and sequencing techniques in operation environments
3. Develop aggregate capacity plans and MPS in operation environments.
4. Plan and implement suitable materials handling principles and practices in the operations.
5. Plan and implement suitable quality control measures in Quality Circles to TQM.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2		✓				
CO 3						✓
CO 4					✓	
CO 5		✓				

M. Com. Third Semester	
COURSE CODE: MCMC04	
COURSE TYPE: ECC/CB	
COURSE TITLE: PRODUCTION MANAGEMENT	
CREDIT: 6 THEORY: 6	HOURS: 90 THEORY: 90
MARKS: 100 SEMESTER END EXAM: 70	CCA:30
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 & Quantative 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 Loding, Scheduling, Despatching, Follow up. Quality control & inspection: place of quality control in modern enterprises, organisation of qualit control. Statistical quality control, inspection location for inspection, inspection procedure and records, Inspection devices.
SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Industrial Engineering: Hazara 2. Industrial Engineering: Martand Telsang, S. Chand & Sons New Delhi. 3. Production Management, Buffa 4. Production Management, S.C. Row

M. Com. Third Semester
COURSE CODE : MCMC05
LIFE INSURANCE

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

COURSE OUTCOMES:

1. Explain various types of risks
2. Explain nature and principles of Insurance
3. Describe the features of Life Insurance
4. Describe the features of General Insurance
5. Explain the regulatory framework of Insurance in India

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2					✓	
CO 3	✓					
CO 4			✓			
CO 5					✓	

M. Com. Third Semester	
COURSE CODE: MCMC05	
COURSE TYPE: ECC/CB	
COURSE TITLE: LIFE INSURANCE	
CREDIT: 6	HOURS: 90
THEORY: 6	THEORY: 90
MARKS: 100	
SEMESTER END EXAM: 70	CCA:30
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.
SUGGESTED READINGS	<ol style="list-style-type: none"> 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
ACCOUNTING METHODS**

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

COURSE OUTCOMES:

1. Demonstrate accounting standards in India and preparation of Accounts from Incomplete Records.
2. To understand about Branch Accounts, Independent and Foreign Branch.
3. Analyze Lease Accounts and Social Accounting.
4. Demonstrate about Accounting for Price level Changes. Human Resource Accounting.
5. Understand Government Accounting, Insolvency Accounts. (Individual and firm).

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	✓					
CO 2			✓			
CO 3	✓					
CO 4						✓
CO 5			✓			

M. Com. Third Semester	
COURSE CODE: MCMC06	
COURSE TYPE: ECC/CB	
COURSE TITLE: ACCOUNTING METHODS	
CREDIT: 6 THEORY: 6	HOURS: 90 THEORY: 90
MARKS: 100	
SEMESTER END EXAM: 70	
CCA:30	
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).
SUGGESTED READINGS	Peter J. Elisen: Accounting Christopher moles: Accounting, Oxford University Press. S.M. Shukla: Financial Accounting, SBPD Agra Dr. Karim Khanuja: Financial Accounting Sshitya Bhawan Publication Agra Dr. S.N. Maheshwari: Financial Accounting S. Chand Publication New Delhi

**RAJEEV GANDHI GOVERNMENT POST GRADUATE COLLEGE
AMBIKAPUR (C.G.)
DEPARTMENT OF COMMERCE**

**AUTOMOMUS
Syllabus of M.Com. (C.B.C.S.)
M.Com. Fourth Semester**

Course Code	Course Type	Course (Paper/Subject)	Credits	Contact Hours per week			EoSE Duration (Hours)	
				L	T	P	Thy	P
MCM401	CCC	Corporate Legal Framework	6	4	2	0	90	0
MCM402	CCC	Marketing Research	6	4	2	0	90	0
MCM403	CCC	Investment Management	6	4	2	0	90	0
MCMS04	OSC	Dissertation	6	0	0	0	90	0
MCMD01	ECC/CB	Consumer Behavior	6	4	2	0	90	0
MCMD02	ECC/CB	Financial Institutions and markets						
MCMD03	ECC/CB	Goods and Service Tax						
MCMD04	ECC/CB	Industrial Laws						
MCMD05	ECC/CB	Bank Management						
MCMD06	ECC/CB	Introduction to Information Technology						
MINIMUM CREDITS IN INDIVIDUAL SUBJECT IS 6 AND IN COMPLETE SEMESTER IT WOULD BE 30.			30					

M. Com. Fourth Semester
COURSE CODE : MCM401
CORPORATE LEGAL FRAMEWORK

OBJECTIVE: The objective of this course is to acquaint students with legal concepts related to the corporate sector.

COURSE OUTCOMES:

1. To provide an overview of important laws that have a bearing on the conduct of business in India
2. To examine the various legal forms that a business entity can take and the relative advantages and disadvantages of each of these forms
3. To understand Meetings and resolutions, Company management, Managerial Remuneration, Winding up and dissolution of companies.
4. Remember the fundamental aspects of Negotiable Instruments Act
5. Knowledge of the fundamental aspects of Companies Act.
6. Understand about Monopolies and Restrictive Trade Practices Act, 1969.
7. To know about Legal Environment for Security Markets: SEBI Act. 1992.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1					✓	
CO 2		✓				
CO 3	✓					
CO 4					✓	
CO 5			✓			
CO 6					✓	
CO 7					✓	

M. Com Fourth Semester	
COURSE CODE: MCM401	
COURSE TYPE: CCC	
COURSE TITLE: CORPORATE LEGAL FRAMEWORK	
CREDIT: 6 THEORY: 6	HOURS: 90 THEORY: 90
MARKS: 100 SEMESTER END EXAM: 70	CCA:30
OBJECTIVE : The objective of this course is to acquaint students with the management concept.	
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
Recommend Readings:	<ol style="list-style-type: none"> 1. Amarchand,D: Government & Business, Tata McGraw 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. Fourth Semester
COURSE CODE : MCM402
MARKETING RESEARCH

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

COURSE OUTCOMES:

1. understand the process of marketing research and its different processes.
2. identify sources of information understand different research methods.
3. apply selected research methods.
4. analyze and interpret both qualitative and quantitative data.
5. conduct and analyze a focus group discussion.
6. Build a simple questionnaire from a web-based survey administration site.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2		✓				
CO 3						✓
CO 4			✓			
CO 5			✓			
CO 6		✓				

M. Com Fourth Semester	
COURSE CODE: MCM402	
COURSE TYPE: CCC	
COURSE TITLE: MARKETING RESEARCH	
CREDIT: 6	HOURS: 90
THEORY: 6	THEORY: 90
MARKS: 100	
SEMESTER END EXAM: 70	CCA:30
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 analyses techniques and their applications in marketing research; Report preparation, presentation and follow-up.
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.
Recommend Readings:	<ol style="list-style-type: none"> 1. Zaltman and Burger: Marketing Research, Dryden Press, Illinois. 2. Beri, G.C.: Marketing Research, Tata McGraw Hill, New Delhi 3. Churahill, Gilbert A: Basic Marketing Research, Dryden Press, Bostan 4. Chinsall, Peter M.: The Essence of Marketing Research, Prentice Hall, New Delhi 5. Davis J.J.: Marketing Research, Prentice Hall, New Delhi. 6. Luck D.J.: Marketing Research, Prentice Hall, New Delhi.

**M. Com. Fourth Semester
COURSE CODE : MCM403
INVESTMENT MANGEMENT**

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

COURSE OUTCOMES:

1. Discuss core client groups of the investment management industry
2. Describe the investment management process
3. Detail relevant asset classes for investment
4. Define types of securities.
5. Confidently communicate the definition of technical words and phrases found within the investment management industry

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2		✓				
CO 3						✓
CO 4			✓			
CO 5					✓	

M. Com Fourth Semester	
COURSE CODE: MCM403	
COURSE TYPE: CCC	
COURSE TITLE: INVESTMENT MANAGEMENT	
CREDIT: 6	HOURS: 90
THEORY: 6	THEORY: 90
MARKS: 100	CCA:30
SEMESTER END EXAM: 70	
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. Note: Only theory questions.
Recommend Readings:	<ol style="list-style-type: none"> 1. Dr.Raganatham M. & Madhumathi R.: Investment analysis & Portfolio management. Person Education, New Delhi. 2. Dr.Bhalla V.K.: Investment Management, S. Chand and Company, New Delhi

**M. Com. Fourth Semester
COURSE CODE : MCMD01
CONSUMER BEHAVIOUR**

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

COURSE OUTCOMES:

1. Demonstrate how knowledge of consumer behavior can be applied to marketing
2. Identify and explain factors which influence consumer behavior.
3. Relate internal dynamics such as personality, perception, learning motivation and attitude to the choices consumers make.
4. Use appropriate research approaches including sampling, data collection and questionnaire design for specific marketing situations.
5. In a team, work effectively to prepare a research report on consumer behavior issues within a specific context.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2		✓				
CO 3			✓			
CO 4						✓
CO 5			✓			

M. Com Fourth Semester	
COURSE CODE: MCMD01	
COURSE TYPE: ECC/CB	
COURSE TITLE: CONSUMER BEHAVIOUR	
CREDIT: 6 THEORY: 6	HOURS: 90 THEORY: 90
MARKS: 100 SEMESTER END EXAM: 70	CCA:30
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	1. 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	2. 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	3. 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	4. Models of consumer behaviour; Business buying behaviour.
UNIT-5 18 Hours	5. Cross-cultural dimensions of consumer behaviour; Consumer research – complexities and issues.
Recommend Readings:	<ol style="list-style-type: none"> 1. Schiffman, L. G. and L. L.Kanuk, <i>Consumer Behaviour</i>, Pearson, Ltd., New Delhi, 2007. 2. Engel, J. F., Roser D. Blackwell and Paul W. Miniard, <i>Consumer Behaviour</i>, Cengage Learning, 2007. 3. Peter, J. Paul, and Jerry C. Olson, <i>Consumer Behaviour and Marketing Strategy</i>, McGraw Hill, 2007. 4. Assael, H., <i>Consumer Behaviour and Marketing Action</i>; Cengage Learning, 2004. 5. Hawkins Dell., Roger J. Best, Kenneth A. Conej, <i>Consumer Behaviour: Building Marketing Strategy</i>, 2003.

M. Com. Fourth Semester
COURSE CODE : MCMD02
FINANCIAL INSTITUTIONS AND MARKETS

OBJECTIVE: The objective of this course exposes knowledge of Financial Institutions & Market.

COURSE OUTCOMES:

1. Apply concepts relevant to financial markets and financial institutions, such as the flow of funds, levels of interest rates and interest rate differentials, to current events or topical issues.
2. Determine and analyze the appropriate measures of risk and return for various financial instruments. Understand the mechanics and regulation of financial securities exchanges and determine how the value of stocks, bonds, and securities are calculated.
3. Identify and evaluate the role symmetric versus asymmetric information plays in the structure and operation of the financial system information.
4. Evaluate empirical evidence of market performance, and contrast it with theories of market performance.
5. Research and analyze specific problems or issues related to financial markets and institutions.
6. Explore the international integration of international financial markets and analyze the implications for financial managers.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	✓					
CO 2		✓				
CO 3			✓			
CO 4		✓				
CO 5						✓
CO 6			✓			

M. Com Fourth Semester	
COURSE CODE:MCMD02	
COURSE TYPE: ECC/CB	
COURSE TITLE: FINANCIAL INSTITUTIONS & MARKETS	
CREDIT: 6 THEORY: 6	HOURS: 90 THEORY: 90
MARKS: 100	
SEMESTER END EXAM: 70	CCA:30
OBJECTIVE: The objective of this course expose knowledge of Financial Institutions & Market	
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 it 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.
Recommend Readings:	<ol style="list-style-type: none"> 1. Chandler M.V. & Goldfeld S.M.:Economics of money & Banking, Harper & Row, New Delhi. 2. Bhole L.M.: Financial Market & Institutions, Tata Mc Grow Hills, New Delhi. 3. Nooda R.P.; Indian securities Market Investors view Point, Excell Books, New Delhi. 4. Gupta Surey B.: Monetary Economics, S. Chand Co. New Delhi. 5. foRrh; cktkj dh dk;Z iz.kkyh&lkfgT; Hkou ifCyds"ku] vkxjk

**M. Com. Fourth Semester
COURSE CODE : MAMD03
GOODS AND SERVICE TAX**

OBJECTIVE: The objective of this course provides knowledge of relevant provisions of Goods and Service Tax.

COURSE OUTCOMES:

1. Explain concept, need, and utility of indirect taxes.
2. Understand and analyze the taxable event, i.e., supply under GST.
3. Describe the provisions relating to levy of GST.
4. Identify exemptions for different types of goods and services.
5. Examine implications of input tax credit.
6. Explain the various procedures under GST.
7. Analyze provisions regarding penalties and interest.
8. Understand administration of GST.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2		✓				
CO 3			✓			
CO 4						✓
CO 5					✓	
CO 6		✓				
CO 7					✓	
CO 8			✓			

M. Com Fourth Semester	
COURSE CODE: MCMD03	
COURSE TYPE: ECC/CB	
COURSE TITLE: GOODS AND SERVICE TAX	
CREDIT: 6 THEORY: 6	HOURS: 90 THEORY: 90
MARKS: 100 SEMESTER END EXAM: 70	CCA:30
OBJECTIVE: The objective of this course provides knowledge of relevant provisions of Goods And Service Tax - GST.	
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 Distributor, 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.
Recommend Readings:	<ol style="list-style-type: none"> 1. Saklech Shripal & Saklecha Anit: Goods and Service Tax, Satish Printers & Publishers Indore 2. Mahrotra H.C. & Agrawal V.P.: Indirect Taxes With GST, Sahitya Bhawan Publication Agra

M. Com. Fourth Semester
COURSE CODE : MCMD04
INDUSTRIAL LAWS

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

COURSE OUTCOMES:

1. Students should able to elaborate the concept of Industrial Relations.
2. The students should able to illustrate the role of trade union in the industrial setup.
3. Students should able to outline the important causes & impact of industrial disputes.
4. Students should able to elaborate Industrial Dispute settlement procedures.
5. Student should be able to summarize the important provisions of Wage Legislations, in reference to Payment of Wages Act 1936, Minimum Wages Act 1948 & Payment of Bonus Act 1965
6. Student should able to summarize the important provisions of Social Security Legislations, in reference to Employees State Insurance Act 1948, Employees Provident Fund Act 1952 and Payment of Gratuity Act 1972.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2		✓				
CO 3						✓
CO 4			✓			
CO 5					✓	
CO 6					✓	

M. Com Fourth Semester	
COURSE CODE: MCMD04	
COURSE TYPE: ECC/CB	
COURSE TITLE: INDUSTRIAL LAWS	
CREDIT: 6 THEORY: 6	HOURS: 90 THEORY: 90
MARKS: 100	
SEMESTER END EXAM: 70	CCA:30
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.
Recommend Readings:	<ol style="list-style-type: none"> 1. Malik P. L, <i>Labour and Industrial Law, 9th edn, 2009, Eastern Book Company, Lucknow.</i> 2. Sharma J. P, <i>Simplified Approach to Labour Laws 3rd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi.</i> 3. Kumar H. L, <i>Digest of Labour Cases-1990 –2009, Universal Law Publishing Co Pvt Ltd, Delhi.</i> 4. Singh Avtar, <i>Introduction to Labour & Industrial Law, 2009 edn, Wadhwa and Company, Nagpur.</i> 5. Sharma J. P, <i>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</i> 6. Sharma J. P, <i>Employees’ State Insurance Act, 1948 with Frequently Raised Queries, 2nd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi</i> 7. Sharma J. P, <i>Factories Act, 1948 with Frequently Raised Queries, 2nd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi</i>

M. Com. Fourth Semester
COURSE CODE : MCMD05
BANK MANAGEMENT

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

COURSE OUTCOMES:

1. Understand the peculiarities of valuing a bank, factors shaping the banking industry (e.g., regulation), and how this bears on value-based bank management
2. Apply key concepts of value-based bank management like deposit and loan pricing
3. Understand key concepts of risk management in banking
4. Acquire knowledge on Indian Banking system and Banking Regulation Acts.
5. Involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.
6. Develop skills to take up career opportunities ranging from roles in Finance and Accounting, Banking Industry, Corporate Sector etc.

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2	✓					
CO 3						✓
CO 4					✓	
CO 5			✓			
CO 6						✓

M. Com Fourth Semester	
COURSE CODE:MCMD05	
COURSE TYPE: ECC/CB	
COURSE TITLE: BANK MANAGEMENT	
CREDIT: 6 THEORY: 6	HOURS: 90 THEORY: 90
MARKS: 100 SEMESTER END EXAM: 70	CCA:30
OBJECTIVE: The objective of this course is to help to 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, Lodgement 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	<ol style="list-style-type: none"> 1. Varshney, PN. 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. Fourth Semester
COURSE CODE : MCMD06
INTRODUCTION TO INFORMATION TECHNOLOGY

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

COURSE OUTCOMES:

1. Know about Meaning, Definition and Types of Information System, Computer net works
2. Identify, design, and analyze Internet business , its Definition , Online Business and E. Business Categories
3. Understand Paying in the net: The Payment Business - Post-paid System.
4. Review literature and indulge in research using research based knowledge and methods to design new experiments, analyze, and interpret data to draw valid conclusions.
5. Select and apply current techniques, skills, and tools necessary for computing practice and integrate IT-based solutions into the user environment effectively.
6. Apply contextual knowledge about data base approach, its objectives and data base languages - Ethics of using Databases.
7. Analyze Multimedia and Knowledge storage Capacity

PROGRAMME OUTCOME & COURSE OUTCOME MAPPING

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1			✓			
CO 2						✓
CO 3	✓					
CO 4			✓			
CO 5		✓				
CO 6			✓			
CO 7						✓

M. Com Fourth Semester	
COURSE CODE: MCMD06	
COURSE TYPE: ECC/CB	
COURSE TITLE: INTRODUCTION TO INFORMATION TECHNOLOGY	
CREDIT: 6 THEORY: 6	HOURS: 90 THEORY: 90
MARKS: 100 SEMESTER END EXAM: 70	CCA:30
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 net works: 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 DATABASE 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	<ol style="list-style-type: none"> 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.