

M.Com. 2nd Semester

2.6 Economic Legislations

Unit1: Competition Act. 2002

Objective and definitions- Prohibition of certain agreements, abuse of dominant position and regulation of combinations- Competition commission of India: duties, powers and function of commission- Duties of Director General, Penalties- Provisions relating to finance, account and audit- Miscellaneous provisions.

Unit II: Foreign Exchange Management Act. 1999

Objects and definitions- Regulation and management of foreign exchange, Dealings in foreign exchange, holding of foreign

exchange etc, current account transactions, capital account transactions, export of goods and services, realization and repatriation of foreign exchange, exemption, authorized person-contravention & penalties- Adjudication & appeal, directorate of enforcement- Miscellaneous provisions.

Unit III: Standards of Weights and Measures Act 1976

Objects, detailed study of the provisions relating to packaged commodities under the Act- Applicable provisions concerning penalties and offences.

Unit IV: Securities and Exchange Board of India Act. 1992

Objects, organization and management of SEBI- powers and functions of the board- registration certificate- provisions relating to finance, accounts and audit- penalties and adjudication- Securities appellate tribunal.

Unit V: Prevention of Money Laundering Act, 2002

Definition- offences- punishment for money laundering – attachment of properties- adjudicating authorities- Banking Companies and Financial Institutions to maintain records- summons searches and seizures- special counts- authorities- reciprocal arrangement for assistance in certain matters and procedure for attachment and confiscation of property.

Unit VI: Law relating to pollution control and environment protection

Sailent features of the Air (prevention and Control of Pollution) Law, Water and Environment (Protection) Law- various Boards and their functions and powers; duties of occupier of specified industries to ensure adherence to standards; offences by companies. Legal and regulatory framework, procedures of obtaining various environments clearances: role and functions of Environment Tribunal Authority.

Unit VII: The Right to Information Act 2005

Preliminary, right to information and obligation of public authority, The Central Information Commission, the State Information Commission, powers and functions of the Information Commissions, appeals and penalties.



Books Recommended:

1. Economic Laws- Taxman Publication
2. Foreign Exchange Law & Practice- Gupta S.k. & Ajay Jain
3. Commentaries on Essential Commodities Act.- D.P. Varshini.
4. Essential Commoties Act Sarjoo Prasad.
5. Lall's Commentaries on water and Air Pollution Act- Law Publisher, Allahabad
6. Economic Laws & Practice- Sanjeev Kumar (Vrinda Publication)
7. R.T. Act., 2005.
8. Economic Labour & Industrial Laws- Gulshan & Kapoor.

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2.7: Organisational Behaviour

Marks: 80

Unit I: Introduction to organisational behaviour: Organisation Behaviour Framework; Environmental forces, Individual, Interpersonal, team and Organisational Process, Change process. Behaviour in times of Globalisation, Emerging Issues and challenges in OB: Managing Workforce Diversity, Downsizing and Technology: Corporate Social Responsibility -ethics and ethical behaviour in organisation, Cultural Differences and cross cultural sensitivity- Hofstede's dimensions, Managing through knowledge: Behaviour in terms of emerging organisations: Learning and Virtual Organisation- Organisational structure and design.

Unit II : Personality, Perception, and Attribution:-

Personality and attitude- Culture and Personality- Personality theories- Big Five Personality factors- Locus of Control-emotional intelligence, individual's personality and work place, organisational socialisation.

Perception- Social Perception and Perceptual Selectivity- Perceptual Errors-Perceptual Organisation- - Impression Management- Attribution in Organisation: process theory and errors.

Unit III Motivation: Early and contemporary theories, motivation at work-design, traditional and modern approach motivating through job design, Motivation by empowerment goal setting and performance.

Unit IV Leadership : Trait, behavioural, and contingency theories;; - Leadership Styles- Emerging issues in leadership- Creating and Building- Leader's Role in reinforcing culture- - stages- challenges to develop cohesive culture. Creating and building shared and organisational vision- From transactional to transformational leadership: Organisational change and development; organisational culture and climate; Power and Politics.

Unit V Learning and Reinforcement: Importance and Barriers to learning, Behavioural models and theories of learning- Cognitive and Programmed Learning- Contingencies of Reinforcement- Positive reinforcement- Negative Reinforcement- Behaviour Modification- Limitation- Transfer of Learning, Performance Management feedback and Rewards.

Unit VI Group Dynamics: Group behaviour and norms, group decision making, Group Formation- stages of group development, Group effectiveness Cohesiveness, Group think, Work teams in modern work place, Common Threat to Group Effectiveness, Managing Culturally Diverse Group; Organisational conflict: management of conflict in organisations, Causes and types strategies, techniques- Negotiations.

Recommended Books:

1. Organizational Behaviour, 9th Ed. - **Stephen Robbins**
2. Human Behaviour at work - **Davis and Newstorm**
3. Organizational Behaviour - **Uma Sekaran**
4. Organizational Behaviour - **Fred Luthans**
5. Organizational Behaviour - **K.Aswathappa**
6. Human Behaviour at Work - **Keith Davis**
7. Organizational Behaviour - **Jit S.Chandran**
8. Human Relations & Organizational Behaviour - **R.S.Dwivedi**
9. Organizational Behaviour - **McShane**
10. Organizational Behaviour – **Sharma.**
11. Organisational Behaviour Text and Cases- **Kavita Singh.**



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2.8 Operations Research & Computer in Business

Group-A: Operations Research

Marks: 50

Unit I: Origin and development of Operations Research (O.P.), phases of O.R., characteristics of O.R. model, role of O.R. in managerial decision making, use and limitations of O.R.

Unit II: Linear Programming Problem (LPP)

Meaning, uses and limitations, formulation of general LPP, solutions of LPP, solutions of LPP by graphic method and simplex method, artificial variable technique.

Unit III: Assignment and Transportation Problems:

Concept of assignment problem; transportation problem: definition, mathematical formulation of transportation problem, to find the initial basic feasible salutation, to derive optimal solution by Modi Method, difference between a transportation problem and an assignment problem.

Unit IV: Theory of Games and Queueing Theory:

Theory of Games: Origin and development of game theory, two person zero-sum (rectangular) game, maximin and minimax criteria of optimality, saddle point, solution of a rectangular game with and without saddle point, limitations of games in competition;

Queueing Theory: Meaning and objective of a queueing model, application of queueing model, queen discipline, relationship between poisson process and exponential probability distribution, M/M/I queueing model application of queueing model in inventory problems.

Books Recommended:

1. Operations Research- Swarup Kanti, P.K. Gupta, Sultan Chand & Sons.
2. Quantitative Techniques in Management- N.D. Vohra, Tata McGraw Hill.

3. Operations Research- An Introduction –A. Taha Hamdy, Mecmillan Publishing Company.
4. Operations Research- P.K. Gupta and D.S. Hira, S. Chand & Sons Company Ltd.
5. Operations Research- S.D. Sharma, Kedar Nath Ram Nath & Co.

Group-B: Computer Business

Marks: 30

Unit V: System Analysis and Design: concept of system; characteristics of a system, elements of a system; types of systems, systems models; open or closed systems; man-made information system; computer based information system.

Information System Development: The process of system development, system life cycle; system development methodologies.

System Analysis: System planning and initial investigation, information gathering, tools-interview, questionnaire; tools used in structured analysis data flow diagram (DFD), data dictionary, structured English, decision trees, decision tables.

System Design: The process and stages of system design, logical and physical design, design methodologies, input/output and forms design; file organization and data base design.

System Implementation: System testing quality assurance, hardware/software selection, system security.

Unit VI: Introduction to E-Commerce:

Meaning and concept; scope and promise; E-commerce and E-business; lure of E-commerce; different categories of E-commerce; encryption and authentication; elements of encryption, encryption keys; different devices of authentication, digital signatures, categories of digital signature, cryptographic algorithms, digital certificates, secure socket layer (SSL) secure electronic transaction (SET) biometrics; future of E-commerce.

Books Recommended:

1. Understanding Electronic Commerce- Kosivr, David, Microsoft Press, Washington.



2. E-Commerce- A Managers' Guide to E-Commerce- Parag Diwan and Sunil Sharma, Excel Books, New Delhi.
3. System Analysis and Design- Kendall and Kendall, Pearson Education, Singapore.
4. System Analysis and Design- E.M. Award, Galgotia Publication, New Delhi.
5. An Introduction to Database System- C.J. Date, Pearson Education, (Singapore), New Delhi.

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2.9A ADVANCED FINANCIAL MANAGEMENT

UNIT I: Financial Management: Its scope and functions, Objectives of Financial management, Finance Function and its approaches, Financial Decisions, Emerging role of finance managers in different functional areas of finance.

Time value of money, Risk associated with finance function, measurement of risk, computation of beta; Return – its measurement; Valuation of bonds and shares.

UNIT II: Cost of Capital: Cost of debt, cost of preference capital, cost of equity capital, cost of retained earnings, Weighted Average Cost of Capital, Beta estimation and cost of capital, Cost of equity using CAPM; Operating, financial and combined leverage. Capital Structure Theories: Net Income Approach, Net Operating Income Approach, Traditional Approach, Modigliani and Miller Approach.

UNIT III: Appraisal Techniques of Capital Investment proposals: Payback Period, Discounted Payback, ARR, NPV, IRR, Profitability Index; Replacement of existing assets.

Working capital management: Estimation of working capital; Receivables Management; Inventory Control and Management; Cash Management; Financing working capital: sources, regulation of bank finance and recommendations of various committees.

UNIT IV: Dividend Decision: Forms of Dividend, Buyback of shares, Employee Stock Option Scheme; Dividend Policies; Dividend

Decision Models – MM Hypothesis, Walter's Model, Gordon's Model; Legal mandate under the Companies Act, 2013 and Income Tax Act, 1961.

UNIT V: Corporate Restructuring: Merger, Acquisition and Combination, Motives of mergers, Valuation Methods, Forms of financing a merger, International acquisition and merger.

Recommended Books:

1. Financial Management, I M Pandey, Vikas Publishing House, New Delhi.
2. Financial Management, Bhabatosh Banerjee, PHI India Pvt Ltd, New Delhi.
3. Financial Management, Khan and Jain, Tata Mc Graw Hill, New Delhi.
4. Financial Management, James Van Horne, PHI, New Delhi.
5. Fundamentals of Financial Management, V Sharan, Pearson Education, New Delhi.
6. Fundamentals of Financial Management, Prasanna Chandra, Tata Mc Graw Hill, New Delhi.
7. Fundamentals of Financial Management, James Van Horne and J M Wachowicz, Pearson Education, New Delhi.
8. Management Control System, Robert Anthony and Govindarajan, McGraw Hill Education, New Delhi.

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2.9 B: Strategic Human Resource Management

Total Marks-80

Unit-I: Human Resource Environment

Technology and structure; Workforce diversity; Demographic changes Temporary and contract labour; Global environment; Global competition Global sourcing of labour; WTO and labour standards.

The changed role of HR in organizations with respect to leading the change and operating from the “Board Room” level; challenges of sustainability with reference to Retention and Talent Management for competitive Advantages; Learning organizations and organizational learning, collective learning (20)

Unit-II: PERFORMANCE MANAGEMENT STRATEGIES

Defining key result areas (KRA); Result based performance Linking performance to pay; Seniority Vs. Merit based promotions. Leadership Critical Role in managing conflict inside the organisation, reduction of unhealthy internal competition, stress management, and bringing about work life balance. (10)

Unit-III: COMPENSATION & RETIREMENT PLANNING

Compensation Management, Objectives and Approaches, Repatriation Process, Labour Relations – Key Issues. Process of payment and pay revision. Broad banding; Profit sharing; Executive Compensation; Variable pay. Constitutional Perspective, International Labour Standards, and Norms for Wage Determination. VRS/CRS etc. (10)

Unit-IV: HRM PRACTICES IN VARIOUS SECTORS

HRM Policies and Practices in India: in service sector (Banks, Insurance etc.), IT Sector, Retail Sector, MNCs and Large Business Houses; HRM practices in SME Sector. (10)

Unit-V: HR in International Context:

Issues that change the context, differences between HRM Domestic and International perspectives, linking hr to international expansion, international recruitment at different levels, issues in staff selection and retention, Performance Management – Criteria's used, factors associated, evaluation systems. Training and Development, Expatriate Training, Developing International teams, managing virtual teams, aligning educational and training system in the country with industry requirements (domestic and global) (20)



Unit-VI: Re-Engineering HR – Functions and Processes, implementing re-engineering changes. HRD Accounting and Audit: HRA Introduction, need and objectives, methods and valuation models, benefits of HRA. HRD Audit: Meaning, methodology, issues, audit instruments, HRD Scorecard, Report. (10)

Books Recommended:-

1. **Personnel Management, Text and Cases**, Author: C. B. Mamoria and S. V. Gankar, Pub: Himalaya Publications
2. **HRD Audit**; Author: T. V. Rao; Pub: "Response Books" Leading HR,
3. **Delivering Competitive Advantages** Author: Clive Morton, Andrew Newall, Jon Sparkes, Pub: Jaico Publishing House 1st edition.
4. **Re-engineering of Human Resources** Author: Lyle Spencer (Jr) Pub: John Wiley and Sons
5. **International HRM – Managing People in International Context**, Author: Dowling, Welch
6. **Re-engineering the Corporation A Manifesto for Business Revolution-** by Michel Hammer and James Champy: Nicholas Brealy Publishing.
7. **Selected Readings in HRD-** by Kuldee Singh, T.V. Rao, Baburaj Nair: Tata McGraw-Hill Publishing Company Limited
8. **Strategic Human Resource Management-** by William P. Athony, Pamella L. Perrewe, K. Michele Kacmar: Harcourt Brace Jovanovich College Publiswhin

M.Com 2nd Semester

2.10 A: Security Analysis & Portfolio Management

Unit I:

Investment: concept of investment, investment objectives, security and non-security form of investment, concept of portfolio management, phases of portfolio management; risk and return, types of risk, measurement of risk.



Unit II:

Securities market: securities market and their functions, methods of raising capital, stock market in India; security market Indices- purpose, factors influencing construction of index, methods of constructing index.

Unit III:

Analysis of equity investment: economic analysis, industry and company analysis, technical analysis, efficient market hypothesis.

Unit IV:

Portfolio Analysis: meaning, portfolio risk and return, markwitz risk-return optimization, single index model, sharpe index model, portfolio data, efficient frontier; portfolio selection- risk and investor preference, capital asset pricing model.

Unit V:

Portfolio Revision: meaning, significance and strategies; portfolio evaluation meaning, performance measurement of portfolios, Sharpe's, Treynor's and Jensens's measure of portfolio performance.

Unit VI:

Derivative: meaning and evaluation of derivatives, options, futures, portfolio management using futures and options.

Books Recommended:

1. Investment Analysis and Portfolio Management- M. Ranganathanam and R. Madhumathi, Pearson Education.
2. Security Analysis and Portfolio Management- V.A. Avadhani, Himalaya Publishing House.
3. Security Analysis and Portfolio Management- Jordan and Gordon, Prentice Hall India.
4. Portfolio Management –Samir K. Barua, J. Verma & V. Raghunathan, Tata McGraw Hill.
5. Investment Analysis and Portfolio Management- Prasanna Chandra.



2.10 B: Marketing Research & Consumer Behaviour

Unit I:

Introduction to Marketing Research: Its growth and evolution
Nature and scope of marketing and research, interaction between management and marketing research, applications and limitation of marketing research, marketing information system.

Unit II:

Marketing Research Management: Importance of research management, qualities of marketing research manager, organization of marketing research deptt. (Organisation within the group and out side the group) organization of marketing research function, evaluation and control.

Unit III:

Scientific method and the marketing research process: Steps in designing a research, formulating the research problem, research design, source of data, primary and secondary data, sampling design, sampling size, organizing and conducting the field survey, processing and analyzing the collected data, preparing the research report. What is scientific method, scientific method in the physical science and marketing, difficulties in applying the scientific method to marketing.

Unit IV:

Data collection, sampling and reporting: Primary data, secondary data, interpretation, analysis, preparation of report and evaluation oral and written reports.

Unit V:

Importance of consumer behaviour in marketing in management approaches to the study of consumer behaviour. Variable influencing consumer behaviour Economic variable determining consumption, income, prices and utility. Social influence on consumer behaviour, cultural and sub-cultural influences, social classes, social groups, life styles, self-concept, family in consumer behaviour.



Unit VI:

Psychological concepts in consumer behaviour, learning process perception, cognition mapping, attribution process, motivation an personality, attitude.

Books Recommended:

1. Marketing Research Text and Cases- Harper W. Boyd Jr. Ralph Westfall Stanely F. Starch, AITBS, 2004.
2. Marketing Research- G.C. Beri, Tata McGraw Hill, 2001.
3. Marketing Research- B.S. Goel, Pragati Prakashan, 1998.

M.Com 3rd Semester

3.11: Research Methodology

Unit I:

Concept and nature of research, objectives of research, criteria of a good research, social science research, business research, approaches to research-qualitative and quantitative research, types of research- pure and applied research, descriptive and analytical research, exploratory and empirical research, case study research, research and research methodology, difficulties of social science research in India.

Unit II:

Research Design- features of a good research design, defining research problem, components of research problem, selection and formulation of research problem; formulation of hypothesis, types of research design research design for experimental, exploratory and descriptive research.

Unit III:

Sampling Design: meaning and significance of sample, sampling process, principles of sampling: essentials of a good sample, methods of sampling: random sampling, stratified sampling, judgment or purposive sampling, double and multistage sampling; determination of sample size.



Unit IV:

Data Collection: types of data, methods of collection of primary data, collection secondary data and limitations of secondary data.

Unit V:

Data processing, analysis and interpretation: steps in data processing, editing, coding, classification and tabulation, analysis and interpretation of data.

Unit VI:

Test of Significance and Analysis of Variance (ANOVA): testing of hypothesis, Z-test, chi-square test and F-test; ANOVA: meaning, basics principles, assumptions, one-way and two-way ANOVA.

Unit VII:

Report Writing: Types of report, steps in report writing, format of report, presentation style.

Books Recommended:

1. Research Methodology in Social Science- P. Sarvanavel, Katiab Mahal.
2. Research Methodology in Management- V.P. Michael, Himalaya Publishing House.
3. Research Methodology: Methods and Techniques- C.R. Kothari, New Age International.
4. Research Methodology for Business Students- M. Saunders, Philip Lewis and Adrian Thornhill, Pearson Education.
5. Statistics for Management- R.I. Levin and D.S. Rubin, Prentice Hall of India.