

Course/ Paper		Course/ Paper	Credits	T/P	Evaluation	
Code	Category	Title			CIE	ETE
Semester III (Year II)						
C010301	Major One	Tax Planning & Management	5	T	25	75
C010302	Major Two	Project Planning & Control	5	T	25	75
C010303	Major Three	GST & Custom Law	5	T	25	75
C010304-AF01 C010304-MK01 C010304-HR01	Major Four (Select any one group)	Specialization Group* (AF-1/MK-1/HR-1)	5	T	25	75
C010305	Research Project ***	Topic Selection from major subject/ Review of Literature / Industrial Training/Survey	4	R	-	-
Total Credits			24			

Semester IV (Year II)						
C010401	Major One	Advanced Cost Accounting	5	T	25	75
C010402 (AF/MK/HR-02)	Major Two	Specialisation Group : AF-2 / MK-2 / HR-2	5	T	25	75
C010403 (AF/MK/HR-03)	Major Three	Specialisation Group : AF-3 / MK-3 / HR-3	5	T	25	75
C010404 (AF/MK/HR-04)	Major Four	Specialisation Group : AF-4 / MK-4 / HR-4	5	T	25	75
C010405	Research Project ***	Report Writing / Report Submission / Report Evaluation	4	R	-	-
Total Credits			24			

Total Credits of III & IV Semester : 24+24 = 48

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O.K. Mittal

MASTER OF COMMERCE (M.COM.)

Programme Class:	(Year-)	1 (First)	Max. Marks: 25+75
Master in Commerce(M.Com)	Semester	1st	Min. Passing Marks: 40
Credit -5	Total No. of Lectures 75		

Marketing Management

Course Objectives: This course is intended to acquaint the student with 'Marketing mix' elements and the strategies and principles underlying the modern marketing practices

Code: C 010101

- Unit I** Nature and Scope of Marketing, Marketing Environment, Marketing Mix, Marketing Segmentation, Consumer Behaviour (No. of Lectures 15)
- Unit II** Product Decision: Product Mix, Product Life Cycle, New Product Development, Branding and Packaging. (No. of Lectures 15)
- Unit III** Pricing Decision: Factor Affecting Price Determination Pricing Policies & Strategies. (No. of Lectures 15)
- Unit IV** Promotion Decision: Promotion Mix, Advertising, Publicity, Personal Selling, Sale Promotion, Channel Management Decision. (No. of Lectures 15)
- Unit V** Marketing Research, Marketing Planning, Marketing, Organisation, Marketing Control; Emergence Issues and Development in Marketing (No. of Lectures 15)

Suggested Readings:

1. Kotler, Philip, & Keller, K.L., "Marketing Management" Pearson
2. Vivek Kumud, Marketing Management Swaranjali Publication, Ghaziabad
3. Kotler, Philip & Armstrong.G., "Principle of Marketing", Pearson
4. Baines, Paul & Fill, Chris, "Marketing", Oxford University Press
5. Shukla, Ajit Kumar, "Marketing Management" Vaibhav Laxmi Prakashan
6. Shukla, Ajit Kumar, "Vipanan Prabhandh" Vaibhav Laxmi Prakashan
7. JAIN, S.C. विपणन प्रबन्ध

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MASTER OF COMMERCE (M.COM.)

Programme/Class:	(Year-) 1 (First)	Max. Marks: 25+75
Master in Commerce(M.Com)	Semester 1st	Min. Passing Marks: 40
Credit -5	Total No. of Lectures 75	

Advance Financial Management

Course Objective: The Objective of this course is to help students to understand the conceptual framework of Financial Management and its application under various environmental constraints

Code: C 010102

- Unit I** Introduction: Meaning, Nature and Scope of Finance, Financial Goal – Profit Vs Wealth Maximization, Finance Functions, Investment Financing and Analysis of Financial Ratio
(No. of Lectures 15)
- Unit II** Cost of capital: Meaning and Significance of cost of capital, Calculation of Cost of Debts, Preference Share Capital, Equity Share Capital and Retained Earnings, Combined Cost of Capital; ~~Simple and Weighted Average;~~ *Capital Budgeting.*
(No. of Lectures 15)
- Unit III** Theory of Leverage: Meaning and definition of Leverage, Type of Leverage, Effects of Operating and Financing Leverage on Profit Analysis, Combined, Financial and operating Leverage
(No. of Lectures 15)
- Unit IV** Dividend Policies: Issues in Dividend Decisions, Walter's Model and Gordon's Model of Dividend, Essentials of a sound Dividend Policy, Dividend Policy in Practice.
(No. of Lectures 15)
- Unit V** Management of Working Capital: Meaning, Significance and types of Working Capital, Estimation of Working Capital Requirement, Financing of Working Capital and Bank finance, Management of Cash, Receivables and Inventory.
(No. of Lectures 15)

Suggested Readings:

1. Griffen, Ricky W: Organistaional Behaviour, Houghton Mifflin Co. Boston.
2. Hellreigel, Don, Jhon W Sloccum, Jr., and Richard W. Woodman: Organizational Behaviour: Utilising Human Resources, Prentice Hall, New Delhi
3. Knootz, Harold, Cyril O' Donnell, and Heinz Wehrich: Essentials of Management, Tata McGraw-Hill, New York
4. Luthan, Fred: Organizational Behaviour, McGraw-Hill, New York
5. Pandey I.M. - financial Management
6. Garg A.K - Advance financial management
7. गुप्ता, एच. पी. - वित्तीय प्रबन्ध

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MASTER OF COMMERCE (M.COM.)

Programme/Class:	(Year-) 1 (First)	Max. Marks: 25+75
Master in Commerce (M.Com)	Semester 1st	Min. Passing Marks: 40
Credit -5	Total No. of Lectures 75	

Management Concept and Organisational Behaviour

Course Objectives: This course is intended to acquaint the student to synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behaviour and improve results

Code: C 010103

Unit I Managerial Function- Planning-Concept, significance, Types of Organizing-concept, Principles, Theories, Types of Organisation,- Authority, Responsibility, Power, Delegation, Decentralisation, Staffing, Coordinating, Control- Nature Process and techniques (No. of Lectures 15)

Unit II Organisational Behaviour- Concept & Significance, Relationship between Management and Organisational Behaviour- Emergence & Ethical Perspective (No. of Lectures 15)

Unit III Motivation- Process & Theories of Motivation, Need hierarchy theory, X & Y Theory, Two Factor Theory, Alderfer's ERG theory, McClelland's learned need Theory, Victor Vroom's Expectancy Theory (No. of Lectures 15)

Unit IV Group Dynamics & Team Development- Group Dynamics- Definition and Importance, Type of Groups, Group Formation, Group Development, Group Composition, Group Performance Factors. (No. of Lectures 15)

Unit V Leadership - Concept, Style, Theories - Trait Theory, Behaviour theory, Fielder's Contingency Theory, Harsey & Blanchard's Situational Theory, Managerial Grid, Libert's Fun System of Leadership. (No. of Lectures 15)

Suggested Readings:

1. Agrawal Gunjan, Vivek Kumud, "Principles of Management" Nirupam Sahitya Sadan, Agra
2. K. ASWATHAPPA - 'Organisational Behavior' Himalaya Publishing House.
3. YADAV DR. PRIYAVRAT NARAYAN - Management and Organizational Behaviour - SAHITYA Bhawan
4. KOONTZ, HAROLD, Cyril O' Donnell, and Heinz Wehrlich Essentials of management - TATA Mc Graw Hill New Delhi
5. Luthans, Fred. - Organizational Behaviour, Mc. Graw-Hill New York

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MASTER OF COMMERCE (M.COM.)

Programme/Class:	(Year- <i>1 (First)</i>)	Max. Marks: 25+75
Master in Commerce(M.Com)	Semester <i>1st</i>	Min. Passing Marks: 40
Credit -5	Total No. of Lectures 75	

Statistical Analysis

Course Objective: The Objective of this course is to give advance knowledge of the subject to make the students learn the application of statistical tools and techniques for decision making

Code: *C 010104*

Unit I Regression Analysis, Association of Attributes, Coefficient of Chi-Square Test
(No. of Lectures 15)

Unit II Interpolation and Extrapolation: Meaning, Importance and Algebraic Methods
(No. of Lectures 15)

Unit III Probability Theory:
Probability Classical, Relative and Subjective Probability; Addition and Multiplication Probability Models, Permutation and Combination.
(No. of Lectures 15)

Unit IV Sampling Theory:
Sampling Design, Standard Error, Large and Small Sample, The Mean and different Test of Significance
(No. of Lectures 15)

Unit V Statistical Quality Control and Business Forecasting
(No. of Lectures 15)

Suggested Readings:

1. Varshney R.P, Jain B.L, "Statistical Analysis", Jawahar Publication Agra
2. Varshney R.P., Jain B.L, "सांख्यिकी विश्लेषण" जवाहर पब्लिकेशन आगरा
3. Goel K.C, Garg A.K, "Statistical Analysis", Swati Prakashan Meerut
4. Goel K.C., Garg A.K. "सांख्यिकी विश्लेषण" स्वाती प्रकाशन मेरठ
5. Shukla and Sahai, "Business Statistics", Sahitya Bhawan Publication Agra
6. Gupta S.P "Statistical Methods", S. Chand & Chand, Delhi
7. K.L. Gupte. "Statistical Analysis". NAVYUG SAHITYA-SADAN. Agra.

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MASTER OF COMMERCE (M.COM.)

Programme/Class:	(Year- ²) 1 (First)	Max. Marks: 25+75
Master in Commerce(M.Com)	Semester 2 nd	Min. Passing Marks: 40
Credit -5	Total No. of Lectures 75	

Advance Corporate Accounting

Course Objective: This course is intended to acquaint the student to understand the theoretical and practical role of Corporate accounting in business.

Code: C 010201

- Unit I** Winding up of Companies; Preparation of Statement of Affairs and Liquidator's Final Statement Account (No. of Lectures 15)
- Unit II** Accounting Issues Relating to Amalgamation in the nature of Merger and in the nature of Purchase, Reconstruction of Companies. (No. of Lectures 15)
- Unit III** Accounting for Holding and Subsidiary Companies; Underwriters Accounts (No. of Lectures 15)
- Unit IV** Accounting Standards, Inflation Accounting and Managerial Reconstruction (No. of Lectures 15)
- Unit V** Double Accounting System with special reference to Electric Supply Companies and Replacement of Assets (No. of Lectures 15)

Suggested Readings:

1. Gupta P.C. and Gupta V.K., "Corporate Financial Accounting" Jawahar Publication Agra
2. Gupta P. C. and Gupta V.K. "निगमतीय वित्तीय लेखांकन" जवाहर पब्लिकेशन अग्रा
- 3- Shukla & Gupta, "निगमित वित्तीय लेखांकन"
- 4- Shukla, S.M., "Corporate Financial Accounting" SAHITYA BHAVAN Agra.
5. Gupta, R.L., "Advanced Financial Accounting"
6. BATLIBIO. J.R. - Advanced Accountancy.
7. MAHESHWARI.S.N - Advanced Accounting - Vol II

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MASTER OF COMMERCE (M.COM.)

Programme Class:	(Year-) 1 (First)	Max. Marks: 25+75
Master in Commerce(M.Com)	Semester 2nd	Min. Passing Marks: 40
Credit -5	Total No. of Lectures 75	

Managerial Economics

Course Objectives: The objective is to equip students with skill sets in applying an analytical approach to the study of how individuals and business units deal with the fundamental problems of scarce resources.

Code: C 010202

- Unit I** Introduction: Nature and Scope of Managerial Economics, Objective of Firm, Managerial Economist's Role and Responsibilities, Fundamental Economic Concepts (No. of Lectures 15)
- Unit II** Demand Analysis: Individual and Market Demand and Function, Law of Demand. Elasticity of Demand- Price Elasticity, Income Elasticity and Cross Elasticity. Demand Forecasting Techniques (No. of Lectures 15)
- Unit III** Cost Output Relationship: Cost Output Relationship in the Short run and Long run. Cost Measurement; Fixed cost Variable Cost, Total cost, Average Cost and Marginal Cost and Cost schedule Analysis (No. of Lectures 15)
- Unit IV** Profit Planning and Break-Even Analysis, Managerial Techniques in the Decision for Long term Investment; Pay Back Period, Post Pay Back Period, Return on Investment and Net Present Value (No. of Lectures 15)
- Unit V** Pricing and Policies Decision of Product: Objectives and factors affecting Price Policy, Pricing Methods and Policies of Product, Characteristics of different market structure, Price Determination and Firm Equilibrium in Short run and Long run under Perfect Competition and Monopolistic Competition, Methods of Price Determination in practice. (No. of Lectures 15)

Suggested Readings:

1. K.G Gupta : Business Economics
2. B.L Ojha : Managerial Economics
3. D.C. Hauge: Managerial Economics
4. Spencer & Sigelman: Managerial Economics
5. शर्मा एवं केजरीवाल :- प्रबन्धकीय अर्थशास्त्र
6. H.L Ahooja - Managerial Economics.
7. D.M. Mithani - Managerial Economics
8. JAIN TR, Gupta L.M. प्रबन्धकीय अर्थशास्त्र

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MASTER OF COMMERCE (M.COM.)

Programme/Class:	(Year) 1 (First)	Max. Marks: 25+75
Master in Commerce(M.Com)	Semester 2nd	Min. Passing Marks: 40
Credit -5	Total No. of Lectures 75	

Accounting for Managerial Decisions

Course Objective: The Objective of this course is to familiarize students with the accounting concepts and methods used by managers for planning and controlling business operations.

Code: C 010203

- Unit I** Introduction: Management Accounting as an Area of Accounting, Objectives; Nature and Scope of Financial Accounting, Cost Accounting and Management Accounting; Management Accounting and Managerial Decision, Analysing and Interpretation of financial statements, Financial Ratios- Types Computation and their Interpretation. (No. of Lectures 15)
- Unit II** Budgeting: Definition of Budget; Essential of Budgeting; Types of Budgets- Functional Master, Fixed and Flexible Budget; Zero Based Budgeting; Performance Budgeting; Appraisal Project Profitability (No. of Lectures 15)
- Unit III** Standard Costing: Standard Costing as a Control Technique; Setting of Standards and their Revision; Variance Analysis- Meaning and Importance; kind of Variance and their Use- material, Labour and Overhead Variance; (No. of Lectures 15)
- Unit IV** Marginal Costing and Break-Even Analysis: Concept of Marginal Cost; Marginal Costing and Absorption Costing; Marginal Costing and Direct Costing; Cost Volume Profit Analysis; Assumption and Practical applications of Break Even Analysis; Decision Regarding Sales Mix, Make or Buy Decision, discontinuation of Product Line, Acceptance of an Order etc. (No. of Lectures 15)
- Unit V** Fund Flow Analysis and Reporting to Management: Construction of Cash and fund flow Statements, Objective of Reporting; Types of Reports, Model of Reporting; Reporting of Different levels of Management. (No. of Lectures 15)

Suggested Readings:

1. Gupta P.C., "Accounting for Managerial Decision," Jawahar Publication Agra
2. Gupta P.C. "प्रबन्धकीय निर्णय हेतु लेखांकन" जवाहर पब्लिकेशन अग्रा
3. Garg A.K., "Accounting for Managerial Decision" Swati Prakashan Meerut
4. Garg A.K. "प्रबन्धकीय निर्णय हेतु लेखांकन" स्वामी प्रकाशन मेरठ
5. Sharma, R.K., Gupta Shashik., "Manangement Accounting", Kalyani Publication
6. Shukla M.B., Prabandhakiya Lekhakan (Hindi)
7. Gupta S.P. Accounting for Managerial Decisions.
8. NARANG & JAIN - Management Accounting
9. Gupta K.L. - Accounting for Managerial Decisions.

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MASTER OF COMMERCE (M.COM.)

Programme/Class:	(Year-) 1 (First)	Max. Marks: 25+75
Master in Commerce(M.Com)	Semester 2nd	Min. Passing Marks: 40
Credit -5 (Optional)	Total No. of Lectures 75	

Human Resource Management

Course Objectives: This course is intended to acquaint the student to understand the terms, theories/concepts and practices within the field of HRM

Code: C 010204(a)

- Unit I** Meaning, Definition, Characteristics and Nature of HRM, Human Resource Manager- Manpower Planning, Recruitment, Selection and Placement
(No. of Lectures 15)
- Unit II** Wages and Salary, Employee Benefit Programmes, Group and Individual Incentives, Motivation.
(No. of Lectures 15)
- Unit III** Promotion, Demotion, Transfer, Termination of Service, Retirement, Retrenchment.
(No. of Lectures 15)
- Unit IV** Training;-Meaning, Objectives, Need of Training, Different Level of Training, Moral- Meaning of Moral, Determination of Employee, Moral, Methods of Raising of Employee Moral.
(No. of Lectures 15)
- Unit V** Job Analysis, Job description, Performance Appraisal- Meaning, Difference with Merit Rating, Objectives of Performance Appraisal, Welfare and working condition.
(No. of Lectures 15)

Suggested Readings:

1. Agarwal, R.D., "Dynamics of Personnel Management in India", McGraw Hill, Inc. US
2. Memoria, CB "Personnal Management", Himalaya Publishing House
3. Aswathappa, K., "Human Resource Management", Tata McGraw Hill
4. Agrawal and Fauzdar, "Human Resource Management", SBPD Publication Agra
5. मामोरिया रव दशौरा, "सैविकर्ग प्रबन्ध रव औयैगिक सन्ध
6. Rao, V.S.P., "Human Resource Management" Excel Books
7. TRIPATHI P.C. - Personnel Management & Industrial Relations.

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Programme/Class:	(Year-) 1 (First)	Max. Marks: 25+75
Master in Commerce(M.Com)	Semester 2nd	Min. Passing Marks: 40
Credit -5	Total No. of Lectures 75	

Research Methodology

Course Objective: This course is intended to acquaint the student to understand the nature of problem to be studied and identifying the related area of knowledge.

Code: C010204(A)

Unit I: Introduction: Concept of Research and its Application in Various Functions of Management, Types of Research, Types of Business Problems Encountered by the Researcher, Problems and Precautions to the Researchers.

(No. of Lectures 15)

Unit II: Process of Research: Steps Involved in Research Process. Research Design: Various Methods of Research Design.

(No. of Lectures 15)

Unit III: Collection of Data : Concept of Sample, Sample Size and Sampling Procedure, Various Types of Sampling Techniques, Types of Data : Secondary and Primary, Various Methods of Collection and Data, Preparation of questionnaire and Schedule

(No. of Lectures 15)

Unit IV: Analysis of Data: Coding, Editing and Tabulation of Data, Various kinds of Charts and Diagrams used in Data Analysis, Bar and Pie Diagrams and their Significance, Use of SPSS in Data Analysis

(No. of Lectures 15)

Units V: Report Preparation: Types and Layout of Research Report, Precautions in Preparing the Research Report, Bibliography and Annexure in the Report: their Significance, Drawing Conclusion, Suggestion and Recommendation to the Concerned Persons.

(No. of Lectures 15)

Suggested Readings:

1. Kothari, C.R. "Research Methodology: Methods & Techniques", New Age International Publishers, New Delhi.
2. Gupta, S.P., "Statistical Methods". Sultan Chand & Sons.
3. Sinha, K.K. "Business Communication", Taxmann Publication.
4. Chavla, Deepak & Sodhi, Neena, "Research Methodology: Concepts Cases", Vikas Publishing House, New Delhi.

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MASTER OF COMMERCE (M.COM.)

Programme/Class:	(Year) <i>2 (Second)</i>	Max. Marks: 25+75
Master in Commerce(M.Com)	Semester <i>3rd</i>	Min. Passing Marks: 40
Credit -5	Total No. of Lectures 75	

Tax Planning and Management

Course Objective: This course is intended to acquaint the student to give an understanding of income tax laws in India and be able to do tax planning

Code: *C 010301*

- Unit I** Incidence of Tax – Exemptions, Computation of Taxable Income under Various Heads (No. of Lectures 15)
- Unit II** Deduction from gross total Income – Tax Rebates, Computation of Total Income & Tax Liability of an Individual & HUF. (No. of Lectures 15)
- Unit III** Computation of Total Income & Tax Liability of a firm, Cooperative Societies and Companies (No. of Lectures 15)
- Unit IV** Introduction of Tax Management – Concept of Tax Planning, Tax Avoidance & Evasion, Area of Tax Planning, Dividend Tax, Inter Corporate Dividend (No. of Lectures 15)
- Unit V** Tax Planning to New Business – Special Tax Provision Relating to Free Trade Zones, Tax Deduction & Collection at Source, Advance Payment of Tax (No. of Lectures 15)

Suggested Readings:

1. Shukla S.K and Shukla- "Tax Planning and Management"
2. Raina, H.P., "Corporate Taxation"
3. Basu, S.N and Basu S., "Income Tax"
4. Acharya, Swachandra, "Tax Planning under Direct Tax"
5. *Singhania, V.K. – Direct Tax Planning & Management.*
6. *Mehrotra. H.C. – Income Tax Planning*
7. *Agarwal B.K – Income Tax Law & Practice.*
8. *Lakhotia, R.N – Corporate Tax Planning.*

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MASTER OF COMMERCE (M.COM.)

Programme/Class:	(Year- ^o) 2 (Second)	Max. Marks: 25+75
Master in Commerce(M.Com)	Semester 3 rd	Min. Passing Marks: 40
Credit -5	Total No. of Lectures 75	

Project Planning and Control

Course Objective: This course is intended to acquaint the student to make them understand the concepts of Project Management for planning to execution of projects.

Code: C 010302

- Unit I** Identification of Investment Opportunities- Project Ideas, Screening of Ideas, Environmental Scanning & Opportunity Analysis (No. of Lectures 15)
- Unit II** Market and Demand Analysis – Information Required for Market and Demand Analysis, sources of Information - Primary & Secondary, Demand Forecasting, Material Inputs, Production Technology (No. of Lectures 15)
- Unit III** Cost of Project and Means of Financing - Major Cost Components, Means of Financing: Planning, Capital Structure and Various Financing Schemes of financial Institutions (No. of Lectures 15)
- Unit IV** Profitability, Financial Projections & Tax Consideration – Cost of Production, Break- Even Analysis, Projected Balance Sheet, Profit and Loss Statement & Cash Flow Statement (No. of Lectures 15)
- Unit V** Appraisal Criteria & Appraisal Process – Methods of Appraisal under Certainty & Risk & Uncertainty, Investment Appraisal in Practice, Process Followed by Financial Institutions, Project Appraisal Techniques (No. of Lectures 15)

Suggested Readings:

1. Little & Mirrless : Project Appraisal & Planning
2. OECD: Guide to Practical Project Appraisal
3. Chaudhary S. : Project Management
4. Chandra, Prasanna: Project Preparation, Appraisal & Implementation
5. Naik, B.M. Project Management
6. Ditale, R.L. - Project Appraisal Technique.
7. Planning Commission:- Manual for Preparation of feasibility Report.

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MASTER OF COMMERCE (M.COM.)

Programme/Class:	(Year -) <i>Second</i>	Max. Marks: 25+75
Master in Commerce(M.Com)	Semester <i>2nd</i>	Min. Passing Marks: 40
Credit -5	Total No. of Lectures 75	

GST & Custom Law

Course Objective: This course is intended to acquaint the student with a working knowledge of principles and provisions of GST and Customs Law

Code: *C 010303*

Unit I Introduction to GST – Concept, Definition, GST Framework, GST Council, GST Models, Single GST & Dual GST, Types of GST, CGST, SGST, UTGST, IGST, GST rates
(No. of Lectures 15)

Unit II Levy and Collection of GST – Composition Schemes, Exemption of GST
Place Time and Value Supply – Place of supply, Time of Supply of Goods, Supply of Services, Rules for Valuation of Supply
Registration Under GST – Compulsory registration, Registration Process, Time Value of supply, Input Tax Credit, Tax Invoice and Bill of Supply, Debit and Credit Note
(No. of Lectures 15)

Unit III Payment of GST and Filing Returns – Payment of Tax, Interest Penalty and other Amounts
Assessment – Self Assessment, Provisional Assessment, Assessment of Non-Filers of Returns, Assessment of Unregistered Person, Audit by Tax Authorities, Special Audit, Recovery of Tax
(No. of Lectures 15)

Unit IV Authorities and Power of GST Authorities
Tax Authorities – Power, Inspection, Offence & Penalty, Appeals & Revision
(No. of Lectures 15)

Unit V Custom Duty Act 1962 – Concept, Objectives, Computation and Assessment, Power, Appeal, Penalties
(No. of Lectures 15)

Suggested Readings:

1. **GST and Custom Law:** CA Anoop Modi, CA Gupta Mahesh & CA Gupta Nikhil – SBPD Publication
2. **Textbook of GST & Custom Laws:** V. Balachandran; S. Chand
3. **GST and Custom Duty:** Mehrota HC & Agarwal V.P., Shaitya Bhawan Publication

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MASTER OF COMMERCE (M.COM.)

Programme/Class:	(Year- ⁵) <i>Second</i>	Max. Marks: 25+75
Master in Commerce(M.Com)	Semester ⁹ <i>3rd</i>	Min. Passing Marks: 40
Credit -5 (Optional)	Total No. of Lectures 75	

Strategic Management

Course Objective: This course is intended to acquaint the student to introduce the concepts of strategic management and understand its nature in competitive and institutional landscape

Code: *C 010304 A.F.01*

- Unit I:** Concept, Definition and Nature of Strategy, Vision, Mission, Goal & Objective, Strategic Management: Definition and Process, Models of Strategic Decision Making Strategies Business Unit. (No. of Lectures 15)
- Unit II:** Environmental Scanning- Concept of Environment and its Components, SWOT Analysis, Environmental Scanning and Appraisal, Strategic Advantage Analysis and Diagnosis, Concept of Synergy. Core Competence (No. of Lectures 15)
- Unit III:** Strategic Analysis & Choice- Stability, Growth, Turnaround, Retrenchment, Diversification, Vertical and Horizontal Integration, Strategic Alliance, Divestment, Business Portfolio analysis BCG & GEC matrix, Strategic Choice. (No. of Lectures 15)
- Unit IV:** Strategic Implementation and Control: Inter-relation between Formulation and Implementation, Issues in Strategy Implementation. (No. of Lectures 15)
- Unit V:** Structural and Non-Structural Resource Allocation. Overview of Strategic Evaluation. Strategic Control. Techniques of Strategic evaluation and Control (No. of Lectures 15)

Suggested Readings:

1. Kazmi Azhar, "Strategic Management & Business Policy", Tata McGraw Hill.
2. Srinivasana, R. "Strategic Management", PHI. Learning
3. Lynch Richard. "Strategic Management, Pearson
4. Rao, P. Subha Business Policy and Policy and Strategic Management", Himalaya Publishing House.
5. Haberberg & Rieple, "Strategic Management Theory and Application", Oxford Press
6. Rathore, P.S., "Strategic Management", Kitab Mahal Distributors
7. Mahur, U.C., "Strategic Management", Macmillain India limited.
8. Mifal, Amita. "Cases in Strategic Management", McGraw Hill Education

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MASTER OF COMMERCE (M.COM.)

Programme Class:	(Year- ¹ <i>Second</i>)	Max. Marks: 25+75
Master in Commerce(M.Com)	Semester <i>2nd</i>	Min. Passing Marks: 40
Credit -5 (Optional)	Total No. of Lectures 75	

Services Marketing

Course Objective: This course is intended to acquaint the student to bring out the emerging service environment in India and the world and emphasises the distinctive aspects of Services Marketing

Code: *C 010304 M.K.01*

- Unit I:** Concept, Nature, Emergence, Growth and Importance of Services, Marketing Challenges in Service Business Service Classification (No. of Lectures 15)
- Unit II:** Marketing Framework for Service Business, Understanding Service Market, Services and Consumer Behaviour. (No. of Lectures 15)
- Unit III:** Approaches to Segmenting Service Market, Marketing Mix in Services Marketing. Branding of Services, Retail Marketing. (No. of Lectures 15)
- Unit IV:** Marketing Research and Marketing Information System in Services, Strategies for Services Marketing. Service Vision (No. of Lectures 15)
- Unit V:** E-Marketing and Services Marketing in various Business Areas, Development of Services Marketing in Indian Business. (No. of Lectures 15)

Suggested Readings:

1. Zeithaml, V. A. & Bimer, M.J., "Services Marketing", McGraw- Hill Education
2. Lovelock, C. H. "Services Marketing". Prentice Hall
3. Rao, K. R Mohana, "Services Marketing" Pearson Education India
4. Nargundkar, R. "Services Marketing". McGraw-Hill Education
5. Apte, Govind. "Services Marketing". Oxford University Press
6. Shukla, Ajit Kumar. "Services Marketing", Vaibhav Laxmi Prakshan

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MASTER OF COMMERCE (M.COM.)

Programme/Class:	(Year- <i>Second</i>)	Max. Marks: 25+75
Master in Commerce(M.Com)	Semester <i>3rd</i>	Min. Passing Marks: 40
Credit -5 (Optional)	Total No. of Lectures 75	

Entrepreneurship Development and Small Business in India

Course Objective: This course is intended to acquaint the student to state the meaning, nature and theories of entrepreneurship and also describe the importance of entrepreneurship

Code: *C 010304 H.R.01*

Units-I: Entrepreneurship: Concept Nature, Scope and Importance, Emergence of Entrepreneurial Class in India. (No. of Lectures 15)

Unit-II: Theories of Entrepreneurship, Entrepreneurship and Environment, Creativity and Innovation (No. of Lectures 15)

Units-III: Entrepreneurship Development Programme (EDP): Nature Scope and importance, Institutions Established by the Government for EDP Government Assistance and Incentives. Women Entrepreneurship. Social Entrepreneurship (No. of Lectures 15)

Unit IV: Promotion of a Venture, Project Management. Financial Management: Raising of Funds, Private Equity and Venture Capital, Production, Human Resource Management and Marketing Management Practices in Small Scale Sector. (No. of Lectures 15)

Unit-V: Nature, Scope and Importance of Small Business, Government Support System, Infrastructural Facilities. Latest Government Policy with regard to Small Scale Sector. Problems & Suggestions for Small Industries. Industrial Sickness: Meaning, Causes and Remedies. (No. of Lectures 15)

Suggested Readings:

1. Desai, Vasant, "Entrepreneurship and Small Business Management", Himalaya Publishing House
2. Duker, Peter. "Innovation and Entrepreneurism", Harper Business; Reprint edition
3. Gupta, C.B. & Srinivasan, N.P. "Entrepreneurship Development", S. Chand
4. Kenneth, P. Van, "Entrepreneurship and Small Business Management",
5. Shukla, M.B., "Entrepreneurship and Small Business Management, Kitab Mahal.
6. Agrawal, R.C., "Udyamita Vikas" (Hindi)
7. Khanka, S.S. "Entrepreneurship Development". S. Chand & Company

K. K. K.

MASTER OF COMMERCE (M.COM.)

Programme/Class:	(Year- <i>Second</i>)	Max. Marks: 25+75
Master in Commerce(M.Com)	Semester <i>4th</i>	Min. Passing Marks: 40
Credit -5	Total No. of Lectures 75	

Advance Cost Accounting

Course Objective: This course is intended to acquaint the student to understand basic concept, processes used to determine product cost and gain knowledge of preparation of budgets, standard costs and variance statements

Code: *C 010401*

Unit I Cost Accounting- Meaning, objectives, Importance, Limitations and Installation of Cost accounting System, Classification of Cost, Behaviour of Cost, Principles of Cost Accounting, Cost Accounting Standard in India. (No. of Lectures 15)

Unit II Accounting for Labour Material and Overheads

A. Material: Concept and Techniques, Pricing of Materials Issue.

B. Labour: Organisation for Accounting and Control of Labour Cost, Methods of Wages Payments Including Incentives Schemes.

C. Overheads: Classification and Departmentalisation. Methods of factory Overheads Absorption- Machine hour rate (No. of Lectures 15)

Unit III Process Costing:

A. Features – Process Costing Vs Job Costing – Treatment of Losses, Waste, Scrape, Defectives, Byproducts and Joint Products – Inter Process profits, Work in progress.

B. Procedure for Accounting of Equivalent Production (No. of Lectures 15)

Unit IV Cost Audit: Concepts, Objects, Types, Classification, Advantages and Criticisms, Programme of cost Audit and Cost Report, Important Provisions related to Cost Audit under Companies Act 2013 ,

Difference between Financial and Cost Audit (No. of Lectures 15)

Unit V Service Costing, Non-Integrated Accounting System, Integrated Accounting System , (No. of Lectures 15)

Suggested Readings:

1. Gupta S.K- Cost Accounting
2. Mehta B.K -Cost Accounting
3. Gupta K.L Advance Cost Accounting and Control (Hindi And English)
4. DR. SUHAS MAHAJAN, DR. MAHESH KULKARNI - Advanced Cost Accounting
5. I Madogowda - ADVANCED Cost Accounting - Himalaya Publishing House

Kritika

MASTER OF COMMERCE (M.COM.)

Programme/Class:	(Year-) <i>Second</i>	Max. Marks: 25+75
Master in Commerce(M.Com)	Semester <i>4th</i>	Min. Passing Marks: 40
Credit -5 (Optional)	Total No. of Lectures 75	

Security Analysis & Portfolio Management

Course Objective: To impart knowledge to students regarding the theory and practice of security analysis and portfolio management

Code: *C 010402 AF.02*

Unit 1 Investments: Nature and Scope of Investment Analysis; Elements of Investment; Avenues of Investments; Approaches of Investments Analysis; Concept of Return and Risk; Security Risk and Return Analysis; Measurement of Return and Risk

(No. of Lecture 15)

Unit 2 Security Market: Primary and secondary Market; Primary Market- Role, Functions and Methods of selling Securities in Primary Market; Allotment Procedure: New Financial Institutions; SEBI Guidelines on Public Issue.

(No. of Lecture 15)

Unit 3 Valuation of Securities: Bonds; Debentures Share; Equity shares; Fundamental Analysis; Economic Analysis; industrial Analysis and Company Analysis; Technical analysis: Trends, Indicators, Indices and Moving Averages Applied in Technical Analysis

(No. of Lecture 15)

Unit 4 Portfolio Management: Estimating Rate of Return and Standard Deviation of Portfolio. Effect of Combining the Securities; Markowitz Risk return Optimization; Single Index Model or Market Model; Portfolio Total Risk; Portfolio Market Risk; Simple's Optimization Solution

(No. of Lecture 15)

Unit 5 Capital Market line; Security Market line; Risk Free lending and Borrowing; Factor Model; Arbitrage Pricing theory; Two Factor Multi-Factor Models; Principles of Arbitrage; Arbitrage Portfolio

(No. of Lecture 15)

Suggested Readings

1. Pandian, P. (2005). Security analysis and portfolio management. (2ed.). Noida: Vikas Publishing house Pvt. Ltd.
2. Bhai, S. (2008). Security analysis and Portfolio Management. (1st ed.). New Delhi: Excel Books.
3. Chandra. (2011). Security Analysis and Portfolio Management. (4th ed), New Delhi: Tata McGraw Hill Publishing company.

4. Agrawal, R.K. :- *VANIJOG Prabandh*

5. Bhalla, V.K. *Investment Analysis*

6. Avadhani, V.A. - *Security Analysis & Portfolio Management*

Prithal

MASTER OF COMMERCE (M.COM.)

Programme Class:	(Year- <i>Second</i>)	Max. Marks: 25+75
Master in Commerce(M.Com)	Semester <i>4th</i>	Min. Passing Marks: 40
Credit -5 (Optional)	Total No. of Lectures 75	

Indian Financial System & Financial Service

Course Objective: The objective of this course is to familiarize the students with the concepts and aspects of Indian financial system and develop their analytical skills, conceptual abilities and substantive knowledge in the aforesaid field

Code: *C 010403 AF.03*

Unit 1 Structure of Indian Financial system, Meaning & Difference of Savings & Investments, Relationship between, Inflation & Interest, Financial Market (capital market and money market) – Meaning, constituents, function and instruments

(No. of Lecture 15)

Unit 2 Financial Institutions & Regulator: Reserve Bank of India- Organization- Management and Functions, Commercial Banks- Meaning, Functions, Present Structure, Types, E-Banking and Recent Developments in Commercial Banking: NBFC, Sectorial Financial institution NABARD, Apex Financial institutions: SEBI - Objectives and Functions.

(No. of Lecture 15)

Unit 3 Financial intermediaries and Services - Meaning and Role of Merchant Banking in India, Credit Rating Agencies → Meaning and Role of Investment, CIBIL; Depositories- Meaning and Roles Overview of Fintech In India.

CIBIL; Depositories -

(No. of Lecture 15)

Unit 4 Loan Syndication, External Commercial financing - Introduction, Need of External Commercial Borrowings (ECB) & Other modes of external financing, Foreign direct investment.

(No. of Lecture 15)

Unit 5 Mutual Fund Introduction and issues, Types, Organisation of Mutual Fund in India, Types – Asset Class, Open Ended and Close Ended. Net Asset Value

(No. of Lecture 15)

Suggested Readings:

1. Bhole, LM: "Financial Institutions and Markets", McGraw-Hill Education
2. Kohn M, "Financial Institutions and Markets"
3. Pathak, Bharti V., "Indian Financial System", Person Education
4. Khan, M.Y: "Indian Financial System"; McGraw – Hill Education
5. Varshney P.N. "Banking Law and Practice", Sultan Chand and Sons

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MASTER OF COMMERCE (M.COM.)

Programme/Class:	(Year- <i>Second</i>)	Max. Marks: 25+75 Min.
Master in Commerce(M.Com)	Semester <i>4th</i>	Passing Marks: 40
Credit -5 (Optional)	Total No. of Lectures 75	

Advance Auditing

Course Objective: This course is intended to acquaint the student with auditing standards and the general procedures required in conducting an audit

Code: *C 010404 A.F.04*

- Unit I** Company Audit – Appointment, Rights; and Duties & Liabilities of a Company Auditor
(No. of Lectures 15)
- Unit II** Salient Features of Chartered Accountant Act, 1949: Member of Institute, Qualification, Disabilities; removal of Name of the Institute; Function of the Council
(No. of Lectures 15)
- Unit III** (A) Special Audit of Educational Institutional, Co-operative Societies; Banking Company, General Insurance, Holding Companies
(B) Audit of government Companies; Appointment of Auditor – their Rights and Duties, Present Audit Arrangement of Government Companies under section 619(3)(a)
(No. of Lectures 15)
- Unit IV** (A) Cost Audit: Meaning, Objectives, Advantage and outline of Cost Audit
(B) Management Audit: Meaning, objects, Importance, Appointments and Function of Auditors
(No. of Lectures 15)
- Unit V** Investigation: Meaning, Objectives, Qualification of Investigator; points to be observed in Investigation, Difference between Investigation and Audit
(No. of Lectures 15)

Suggested Readings:

1. Tondon BN, "Principle of Auditing"
2. Sharma, TR, 'Auditing Principles & Problems.'
3. Pagare, Dinkar :- Principles & Practice of Auditing
4. Agarwal & Sharma :- Advanced Auditing.
5. De Paula :- Principles & Practice of Auditing

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MASTER OF COMMERCE (M.COM.)

Programme/Class:	(Year-) <i>Second</i>	Max. Marks: 25+75
Master in Commerce(M.Com)	Semester <i>4th</i>	Min. Passing Marks: 40
Credit -5 (Optional)	Total No. of Lectures 75	

Consumer Behaviour

Course Objective: This course is intended to acquaint the student to identify the major influences in consumer behaviour and distinguish between different consumer behaviour influences and their relationships

Code: *C 010402 M.K02*

- Unit 1** Introduction: Nature, Importance, and Scope of Consumer Behaviour; Application Consumer Behaviour in Marketing Determinants of Consumer Behaviour, changing profile of Indian Consumers. (No. of Lectures 15)
- Unit 2** Individual Determinants of consumer Behaviour: Needs and Motivation, Perception. Learning and learning theories, Attitude and attitude change, Personality and Life Style. (No. of Lectures 15)
- Unit 3** External Determinants of Consumer Behaviour: Group Dynamics, Reference Groups and their Influence, Family- Role and Functions. Social class, Culture and sub-Culture, Cross Cultural understanding of Consumer Behaviour. (No. of Lectures 15)
- Unit 4** Consumer Decision Making Process: Pre and post-purchase behaviour, purchase process, Diffusion of innovation. Rationality in buying. (No. of Lectures 15)
- Unit 5** Models of Consumer Behaviour: Nicosia: Howard-Sheth; Engle: Kollat and Blackwell Models, Business buying behavior. (No. of Lectures 15)

Suggested Readings:

1. Schiffman, L.G. and Kanuk, L.L.: Consumer Behavior.
2. Nair, Suja R, Consumer Behaviour in Indian Perspective.
3. Loudon, David, L and Billa, A.J. Dalla, : Consumer Behaviour.
4. Bennet and Kasara Jan; Consumer Behaviour.
5. Peter J. Paul and Jerry C. Olson: Consumer Behaviour and Marketing Strategy.
6. *Satish K. Batra, S.H.H. Kazmi - Consumer Behavior.*
7. *SANGEETA SAHNEY - Consumer Behavior - Oxford.*
8. *S. Ramesh Kumar - Consumer Behavior.*

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MASTER OF COMMERCE (M.COM.)

Programme/Class:	(Year-2)	Max. Marks: 25+75
Master in Commerce(M.Com)	Semester 4	Min. Passing Marks: 40
Credit -5	Total No. of Lectures 75	

Retail and Supply Chain Management

Course Objective: This course is intended to acquaint the student to familiarize with organized retail and, the value it creates. The strategic and operational decision-making processes in the retail and relate the supply chain activities which create the value in the organized retail industry.

Code: C010403 MK03

Unit I **Retail Management:** Meaning and Definition of Retailing, Function of Retailing and its Driving Force, Retailing Planning, Development and Control, KYC (Knowing Your Customer) Focusing on the Customer, Mapping out Society, Targeting Customers **(No. of Lectures 15)**

Unit II **Type of Retailing Institutions:** Marketing in Retail trading, Promotion Strategy used in Retailing, Choosing a store location, Store Design and Layout, International Retailing Entry. **(No. of Lectures 15)**

Unit III **Meaning and Scope of Supply Chain Management (SCM):** Importance of SCM Decision Phases and process view of SCM, Supply Chain Drivers, Various Flows (Cash-Value and Information) in SCM **(No. of Lectures 15)**

Unit IV **Logistic Management(LM):** LM as a Part of SCM Logistic Costs, Inbound and Outbound Logistics, Bullwhip Effects in Logistics, Purchasing and Warehousing Management, Function of Purchase Department, Vender Rating. **(No. of Lectures 15)**

Unit V **Inventory Management:** Meaning and Objective, Costs of Inventories, Determination of EOQ, Buffer Stock, Reorder Point, Lead Time, ABC and VED Analysis, Just-in-Time System of Inventory **(No. of Lectures 15)**

Suggested Readings:

1. Newman A.J and Cullen P - "Retailing: Environment and Operation" (Vikas, 1st ed.)
2. Vedmani G. Gibson- "Retail Management- Functional Principle & Practices" (Jalco Publications 1st ed.)
3. Raghunath G. (IIMA) - "Logistic and Supply Chain Management" (McMillan, 1st ed.)
4. Krishnan Dr. Gopal - "Material Management" (Pearson, New Delhi 5th ed.)
5. Agarwal D.K.- "A Text Book of Logistic and Supply Chain Management" (McMillan, 1st ed)
6. Sahay B.S.- "Supply Chain Management" (McMillan, 1st ed)

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MASTER OF COMMERCE (M.COM.)

Programme/Class:	(Year-) <i>Second</i>	Max. Marks: 25+75
Master in Commerce(M.Com)	Semester <i>10 4th</i>	Min. Passing Marks: 40
Credit -5 (Optional)	Total No. of Lectures 75	

Advertising and Sales Management

Course Objective: This course is intended to acquaint the student to critically evaluate the key analytical frameworks and tools used in marketing. Apply key marketing theories, frameworks and tools to solve Marketing problems

Code: *C010404 M.K04*

- Unit 1** Promotion: Meaning, Importance; Process of Communication in Marketing Social aspects of Promotion; Promotion Mix
Advertising: Meaning: Functions. Objective, Strength of Advertising as a Promotion tools; Importance of Advertising in Marketing. **(No. of Lectures 15)**
- Unit 2** Communication Goals of Advertising: Advertising Campaign; Media Selection: Creation of Advertising: Advertising Theme and Appeal: Advertising copy. Essentials of good Advertising Copy. **(No. of Lectures 15)**
- Unit 3** Advertising Budget: factors affecting it: Methods of Appropriation, Allocation. Advertising Agency: Functions and Importance: types: Advertising Agency scene in India: Test of Effectiveness of Advertising: Communication Effect: Sales Effects. **(No. of Lectures 15)**
- Unit 4** Personal Selling: Meaning, Process, Personal Selling in the Marketing Mix. **(No. of Lectures 15)**
- Unit 5** Sales Management: Role of Sales Management, Sales Manager's duties and responsibilities: Sales Organisation **(No. of Lectures 15)**

Suggested Readings:

1. S.A. Chunawalla: Advertising, Sales and Promotion Management, Himalaya Publishing House.
2. S.A. Chunawalla: Sales & Distribution Management, Himalaya Publishing House
3. Cohan, Dorothy, John: Advertising, John Wiley & Sons
4. G.D. Downing: Sales Management, John Wiley & Sons, New York
5. CH Sandage CH Fryburger, Vernan: Advertising : Theory and Prattice, Richard Dirwing, New York
6. MN Misra: Sales Promotion & Advertising Manang Management, Himalaya Publishing House

Ritika

MASTER OF COMMERCE (M.COM.)

Programme/Class:	(Year-5) <i>Second</i>	Max. Marks: 25+75
Master in Commerce	Semester <i>10</i> <i>4th</i>	Min. Passing Marks: 40
Credit -5 (Optional)	Total No. of Lectures 75	

Industrial Relation in India

Course Objective: This course is intended to acquaint the student to elaborate the concept of Industrial Relations, role of trade union in the industrial setup, outline the important causes & impact of industrial disputes and able to elaborate Industrial Dispute settlement procedures.

Code: *C010402 HR02*

Unit I Industrial Relations in India & Emerging Challenges- Evolution of Industrial Relations, Approaches to Industrial Relations, Industrial Relation Strategy. Emerging Trends and Challenges in Industrial Relations in the Era of Globalization
(No. of Lectures 15)

Unit II Evolution Development and types of Unions, Functions of Unions, Trade Unions Act 1926 and recent Amendments, Collective Bargaining - concepts, Stages and Types and Process
(No. of Lectures 15)

Unit III Grievance Redressal - Grievance & Redressal- Approaches & Nature of Grievance, Causes and Procedure & Grievance Redressal Mechanisms
(No. of Lectures 15)

Unit IV Industrial Conflict & Regulation of Industrial Disputes
Industrial conflicts, Nature of Conflicts, Data Analysis, Strike, Lockouts, Strike Pattern, Arbitration, Conciliation, Regulation of Industrial Disputes- object, Schemes, Settlement of Disputes
(No. of Lectures 15)

Unit V Workers Participation & International Labour Organisation
Workers Participation - Evolution, Nature, Forms, Impact of Participation, Prerequisites & limitation of Participation. International Labour Organisation - Genesis of ILO, Membership of Organisation
(No. of Lectures 15)

Suggested Readings

1. Bhgoliwal, T.N., "Industrial Relation in India" Sahitya Bhawan, Agra
2. Mehrotra, S.N., "Labour Problems in India, S.Chand

3. *CHHABRA T.N., SURI RK - Industrial Relations*

4. *KAVITA KRISHNAMURTHI - Industrial Relations*

5. *DR. F.C. Sharma, DR Satish Kumar Saha - Industrial Relations*

6. *बालकृष्ण कुमावत- औद्योगिक सन्निगम & Labour Laws.*

Final

MASTER OF COMMERCE (M.COM.)

Programme/Class:	(Year- 1) <i>Second</i>	Max. Marks: 25+75
Master in Commerce(M.com)	1 st Semester <i>4th</i>	Min. Passing Marks: 40
Credit -5 (Optional)	Total No. of Lectures 75	

Labour Legislation in India

Course Objective: This course is intended to acquaint the student to know the development and the judicial setup of Labour Laws and understand laws relating to Industrial Relations, Social Security and Working conditions

Code: *C 010403 HR03*

Unit I: Objectives of Labour laws. Industrial Dispute Act, 1947 – Objectives Scope, Lay off, Strike, Lockout, Retrenchment. (No. of Lectures 15)

Unit II: Workmen Compensation Act- 1923 Employer, Partial Disablement, Total Disablement, Wages, Workman Rules Regarding Workmen's Compensation. (No. of Lectures 15)

Unit III Factories Act – 1948 Definition, Health of Workers in Factories, Safety of Workers in Factories (No. of Lectures 15)

Unit IV: Payment of Wages Act, 1936- Object of the Act. Definitions, Rules for Payment of Wages, Deductions from Wages. Enforcement of 1948: Definition, Minimum, Fair and Living Minimum Wages, Payment of Minimum Wages, Enforcement of the Act, Minimum Wages Act (No. of Lectures 15)

Unit V: Trade Union Act, 1926: Features, Definition, and Registration of Trade Unions. Rights and Liabilities of Registered Trade Unions. Employee's Provident Fund and Miscellaneous Provisions Act, 1952: Introduction, Definition, Schemes under the Act. (No. of Lectures 15)

Suggested Readings:

1. Charve. B.R. -Laws and Procedure of Developmental Enquiry (In Private and PublicSector)", Eastern Book Co, India
2. Malhotra, O.P., "The Law of Industrial Disputes", Lexis Nexis
3. Malik, P.C., "Handbook of Labour and Industrial Law". Eastern Book Com
4. Kapoor, N.D., "Element of Industrial Law". Sultan Chand & Sons

5. Padam Singh, Sudeshna Singh - Labour Legislation

6. P.R.N. Sinha, Indu Bala Sinha - Industrial Relations, Trade Unions and labour legislation

7. Pijali Ghosh, Shefali Wandan - Industrial Relations and Labour Laws.

Final

MASTER OF COMMERCE (M.COM.)

Programme/Class:	(Year-5) <i>Second</i>	Max. Marks: 25+75 Min.
Master in Commerce (M.com)	<i>Semester : 4th</i>	Passing Marks: 40
Credit -5 (Optional)	Total No. of Lectures 75	

Performances and Compensation Management

Course Objective: This course is intended to acquaint the student to examine the strategic use of compensation systems by management to attract, motivate, retain, and reward employee performance

Code: *C 010404 HR 04*

Unit I: Performance Management System: Introduction to Performance Management and Objectives of Performance Management. Determinants of Performance, Diagnosing the causes of Poor Performance, Implementing Performance Management System. (No. of Lectures 15)

Unit II: Performance Appraisal: Organizational uses of Performance Appraisal, Methods of Appraisal: Traditional Methods and Modern Methods, Shift from Performance Appraisal to Potential Appraisal. Appraisal Interview and Follow up. Related Cases. (No. of Lectures 15)

Unit III: Introduction to Compensation Management: Nature and Objectives of Compensation, Factors affecting Compensation Policy, Concept of Wages and Salary, Minimum Wages, Fair Wages and Living Wages.

Unit IV: Elements of Compensation Structure: Fixed Pay, Variable Pay, Cash Benefits, Incentives, Executive Compensation, Stock Options. (No. of Lectures 15)

Unit V: Concept of Social Security: Introduction to Provident Fund, Employees State Insurance, Gratuity, Superannuation, Bonus, Reward Systems, Retirement, VRS/ Golden Handshake, Case Studies. (No. of Lectures 15)

Suggested Readings:

1. George T. Mulkovich & Jerry Newmann, Compensation Planning McGraw Hill Publication
2. B.D. Singh, Compensation and reward management, Excel Publication
3. Aswathappa K (2001). Human resource de personal management (text & cases). NewDelhi: Tata McGraw-Hill.
4. Mamoria, C. B. & Gankar, SVT Cankar. SV. (2002). Personal management (text & cases). New Delhi Tara McGraw-Hill.

5. Surbhi Jain — Performance & Compensation Management

*6. Deepak kumar Bhattacharyya - Compensation Management
— Oxford —*

Final