M.Com. (CBCS)

SYLLABUS

DEPARTMENT OF COMMERCE,
MAHATMA GANDHI UNIVERSITY,
NALGONDA
T.S.

2016
M.Com (CBCS)  

**DEPARTMENT OF COMMERCE, MGU**  
**M.Com COURSE STRUCTURE (CBCS)**

### FIRST SEMESTER

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Code</th>
<th>Title of the Paper</th>
<th>THPW</th>
<th>Credits</th>
<th>DESE</th>
<th>IA Assignment</th>
<th>End-Sem. Exam</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td></td>
<td></td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
</tr>
<tr>
<td>1.</td>
<td>Com 1 : Core – I</td>
<td>Managerial Economics</td>
<td>5</td>
<td>4</td>
<td>3 Hrs</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>2.</td>
<td>Com 2 : Core – II</td>
<td>Principles of Marketing</td>
<td>5</td>
<td>4</td>
<td>3 Hrs</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>3.</td>
<td>Com 3 : Core – III</td>
<td>OT &amp; OB</td>
<td>5</td>
<td>4</td>
<td>3 Hrs</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>4.</td>
<td>Com 4 : Elective – I: Specialization **</td>
<td></td>
<td>5</td>
<td>5</td>
<td>3 Hrs</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>5.</td>
<td>Com 5 : Elective–II : Specialization **</td>
<td></td>
<td>5</td>
<td>5</td>
<td>3 Hrs</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Seminar : .............................................</td>
<td>2</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>25*</td>
<td>25</td>
<td></td>
</tr>
<tr>
<td><strong>FC</strong>*</td>
<td>Communicative English &amp; Soft Skills</td>
<td>2</td>
<td>2</td>
<td>2 1/2</td>
<td>20</td>
<td>80</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td>29</td>
<td>25</td>
<td>-</td>
<td>120</td>
<td>50</td>
<td>625</td>
</tr>
</tbody>
</table>

*25=15W+10PR

### SECOND SEMESTER

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Code</th>
<th>Title of the Paper</th>
<th>THPW</th>
<th>Credits</th>
<th>DESE</th>
<th>IA</th>
<th>End-Sem. Exam</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td></td>
<td></td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
</tr>
<tr>
<td>6.</td>
<td>Com 6 : Core – I</td>
<td>Business Environment &amp; Policy</td>
<td>5</td>
<td>4</td>
<td>3 Hrs</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>7.</td>
<td>Com 7 : Core – II</td>
<td>Marketing Management</td>
<td>5</td>
<td>4</td>
<td>3 Hrs</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>8.</td>
<td>Com 8 : Core – III</td>
<td>Human Resource Management</td>
<td>5</td>
<td>4</td>
<td>3 Hrs</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>9.</td>
<td>Com 9 : Elective–I : Specialization **</td>
<td></td>
<td>5</td>
<td>5</td>
<td>3 Hrs</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>10.</td>
<td>Com 10: Elective-II: Specialization **</td>
<td></td>
<td>5</td>
<td>5</td>
<td>3 Hrs</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td><strong>FC</strong>*</td>
<td>Human Values &amp; Ethics</td>
<td>2</td>
<td>2</td>
<td>2 1/2</td>
<td>20</td>
<td>80</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td><strong>Seminar : .............................................</strong></td>
<td>2</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>25*</td>
<td>25</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td>29</td>
<td>25</td>
<td>-</td>
<td>120</td>
<td>505</td>
<td>625</td>
</tr>
</tbody>
</table>

*25=15W+10PR
### THIRD SEMESTER

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Code</th>
<th>Title of the Paper</th>
<th>THPW</th>
<th>Credits</th>
<th>DESE</th>
<th>IA</th>
<th>Assignment</th>
<th>End-Sem. Exam</th>
<th>Marks</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td></td>
<td></td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
<td>(9)</td>
<td>(10)</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Com: 11</td>
<td>Research Methodology &amp; Statistical Analysis</td>
<td>5</td>
<td>4</td>
<td>3 Hrs</td>
<td>15</td>
<td>5</td>
<td>80</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Com: 12</td>
<td>E-Commerce</td>
<td>5</td>
<td>4</td>
<td>3 Hrs</td>
<td>15</td>
<td>35</td>
<td>50</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Com: 13</td>
<td>Cost Accounting and Control</td>
<td>5</td>
<td>4</td>
<td>3 Hrs</td>
<td>15</td>
<td>5</td>
<td>80</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Com: 14</td>
<td>Specialization **</td>
<td>5</td>
<td>5</td>
<td>3 Hrs</td>
<td>15</td>
<td>5</td>
<td>80</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Com: 15</td>
<td>Specialization **</td>
<td>5</td>
<td>5</td>
<td>3 Hrs</td>
<td>15</td>
<td>5</td>
<td>80</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>ID Paper</td>
<td>Business Organization &amp; Management</td>
<td>4</td>
<td>4</td>
<td>3 Hrs</td>
<td>15</td>
<td>5</td>
<td>80</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Seminar</td>
<td>.....................................................</td>
<td>2</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>25*</td>
<td>25</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td>31</td>
<td>27</td>
<td>-</td>
<td>90</td>
<td>80</td>
<td>475</td>
<td>625</td>
<td></td>
</tr>
</tbody>
</table>

*25=15W+10PR

### FOURTH SEMESTER

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Code</th>
<th>Title of the Paper</th>
<th>THPW</th>
<th>Credits</th>
<th>DESE</th>
<th>IA</th>
<th>Assignment</th>
<th>End-Sem. Exam</th>
<th>Marks</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td></td>
<td></td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
<td>(9)</td>
<td>(10)</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Com: 16</td>
<td>Quantitative Techniques for Business Decisions</td>
<td>5</td>
<td>4</td>
<td>3 Hrs</td>
<td>15</td>
<td>5</td>
<td>80</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Com: 17</td>
<td>Business and Corporate Taxation</td>
<td>5</td>
<td>4</td>
<td>3 Hrs</td>
<td>15</td>
<td>5</td>
<td>80</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Com: 18</td>
<td>Strategic Management</td>
<td>5</td>
<td>4</td>
<td>3 Hrs</td>
<td>15</td>
<td>5</td>
<td>80</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Com: 19</td>
<td>Specialization **</td>
<td>5</td>
<td>5</td>
<td>3 Hrs</td>
<td>15</td>
<td>5</td>
<td>80</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Com: 20</td>
<td>Specialization **</td>
<td>5</td>
<td>5</td>
<td>3 Hrs</td>
<td>15</td>
<td>5</td>
<td>80</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Com: 21</td>
<td>Project Work</td>
<td>8</td>
<td>4</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>50VV + 50D</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Seminar</td>
<td>.....................................................</td>
<td>2</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>25*</td>
<td>25</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td>39</td>
<td>31</td>
<td>-</td>
<td>90</td>
<td>30</td>
<td>525</td>
<td>625</td>
<td></td>
</tr>
</tbody>
</table>

**GRAND TOTAL**

|        |       |                                              | 124  | 104     | -    | 330| 140       | 1930          | 2400  |       |

*25=15W+10PR

Inter Disciplinary (ID) Paper in Third Semester is offered to the Non-Commerce PG Students.

THWP= Teaching Hours Per Week; ESED=End-Semester Examination Duration; VV=Viva-Voce;
LPE = Lab Practical Examinations; D=Dissertation; T=Theory; P=Practical; W=Write-up;
PR=Presentation; DESE = Duration of End-Semester Examination.
**AREA OF SPECIALIZATION**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Specialization</th>
<th>Semester-I</th>
<th>Semester-II</th>
<th>Semester-III</th>
<th>Semester-IV</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>Finance (F)</td>
<td>(1) FM: Financial Management</td>
<td>(3) IM: Investment Management</td>
<td>(5) IFM: International Financial Management</td>
<td>(7) FS: Financial Services</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(2) AS: Accounting Standards</td>
<td>(4) AMA: Advanced Managerial Accounting</td>
<td>(6) SAPM: Security Analysis and Portfolio Management</td>
<td>(8) FD: Financial Derivatives</td>
</tr>
<tr>
<td>II</td>
<td>Accounting (A)</td>
<td>(1) FM: Financial Management</td>
<td>(3) IM: Investment Management</td>
<td>(5) ACA: Advanced Corporate Accounting</td>
<td>(7) ACAC: Advanced Cost Accounting and Control</td>
</tr>
<tr>
<td>III</td>
<td>Marketing (M)</td>
<td>(1) RM: Retail Marketing</td>
<td>(3) CRE: Consumer Rights &amp; Education</td>
<td>(5) SM: Services Marketing</td>
<td>(7) SCM&amp;CRM: Supply Chain Management &amp; Customer Relationship Management</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(2) ASM: Advertising &amp; Sales Management</td>
<td>(4) MR: Marketing Research</td>
<td>(6) CB: Consumer Behavior</td>
<td>(8) IM: International Marketing</td>
</tr>
<tr>
<td>IV</td>
<td>Taxation (T)</td>
<td>(1) FM: Financial Management</td>
<td>(3) IM: Investment Management</td>
<td>(5) DT: Direct Taxation</td>
<td>(7) Tax: Tax planning</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(2) AS: Accounting Standards</td>
<td>(4) AMA: Advanced Managerial Accounting</td>
<td>(6) IDT: Indirect Taxation</td>
<td>(8) IT: International Taxation</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(2) AS: Accounting Standards</td>
<td>(4) AMA: Advanced Managerial Accounting</td>
<td>(6) ITTP: International Trade – Theory and Practice</td>
<td>(8) IM: International Marketing</td>
</tr>
<tr>
<td>VI</td>
<td>Insurance (I)</td>
<td>(1) FM: Financial Management</td>
<td>(3) IM:</td>
<td>(5) PPLHI:</td>
<td>(7) AS: Actuarial</td>
</tr>
</tbody>
</table>
### M.Com (CBCS) Department of Commerce, MGU

<table>
<thead>
<tr>
<th>VII</th>
<th>Banking (B)</th>
<th>VII</th>
<th>Banking (B)</th>
<th>VII</th>
<th>Banking (B)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) FM: Financial Management</td>
<td>(1) FM: Financial Management</td>
<td>(1) RM: Retail Marketing</td>
<td>(1) RM: Retail Marketing</td>
<td>(1) RM: Retail Marketing</td>
<td></td>
</tr>
<tr>
<td>(2) AS: Accounting Standards</td>
<td>(2) AS: Accounting Standards</td>
<td>(2) ASM: Advertising &amp; Sales Management</td>
<td>(3) CRE: Consumer Rights &amp; Education</td>
<td>(4) MR: Marketing Research</td>
<td></td>
</tr>
<tr>
<td>Investment Management</td>
<td>Investment Management</td>
<td>(3) CRE: Consumer Rights &amp; Education</td>
<td>(5) NCS: Netiquettes and Cyber Security</td>
<td>(6) BT: Banking Technology</td>
<td></td>
</tr>
<tr>
<td>(4) AMA: Advanced Managerial Accounting</td>
<td>(4) AMA: Advanced Managerial Accounting</td>
<td>(5) NCS: Netiquettes and Cyber Security</td>
<td>(7) IB: International Banking</td>
<td>(8) CB: Central Banking</td>
<td></td>
</tr>
</tbody>
</table>

### Note:

1. O, A, B, C, D, E and F grades are awarded on the basis of marks secured as per the directive given by the University.
2. For each paper there will be semester examination for 80 marks and 20 marks for internal assessment [15 marks for tests (average of the two tests) and 5 marks for assignment in the subject].
3. Business Organization Management (BOM) is an Inter-Disciplinary (ID) paper which is offered for non-commerce students.

---

<table>
<thead>
<tr>
<th>IX</th>
<th>Computer Applications (CA)</th>
<th>IX</th>
<th>Computer Applications (CA)</th>
<th>IX</th>
<th>Computer Applications (CA)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) FM: Financial Management</td>
<td>(1) FM: Financial Management</td>
<td>(1) RM: Retail Marketing</td>
<td>(1) RM: Retail Marketing</td>
<td>(1) RM: Retail Marketing</td>
<td></td>
</tr>
<tr>
<td>(2) AS: Accounting Standards</td>
<td>(2) AS: Accounting Standards</td>
<td>(2) ASM: Advertising &amp; Sales Management</td>
<td>(3) DCN: Data Communications and Networks</td>
<td>(4) OOP: Object Oriented Programming with C++</td>
<td></td>
</tr>
<tr>
<td>Investment Management</td>
<td>Investment Management</td>
<td>(3) DCN: Data Communications and Networks</td>
<td>(5) RDBMS: Relational Database Management Systems</td>
<td>(6) CL: Cyber Laws</td>
<td></td>
</tr>
</tbody>
</table>

The allotment of THP 4T +2P; IA=15; LPE=35; EE=50; Total =100 Marks.
PROJECT GUIDELINES:

The aim of the Project is to give an opportunity to students to learn independently and show that they can identify, define and analyze problems or issues and integrate knowledge in a business context. It reflects the ability of a student to understand and apply the theory, the concepts and the tools of analysis to a specific situation.

1) The project is a practical, in-depth study of a problem, issue, opportunity, technique or procedure or a combination of these aspects of business. The students are required to define an area of investigation, carve out research design, gather relevant data, analyze the data, draw conclusions and make recommendations. **The project must be an original piece of work that will be undertaken in post-graduate study, over a period of two semesters.**

2) The topic is to be selected carefully with the help of supervisor.

3) All the material that relates to your project, including completed questionnaires or tapes from interviews, should be shown to your supervisor and be kept until the examination board has confirmed your results. Do not throw this material away once your project is submitted, as you might be asked to present it as part of the Viva Voce Examination, before your project results are confirmed.

4) The supervisor’s role is to appraise ideas and work of the student. Student must take overall responsibility for both the content of project and its management. This includes selection of an appropriate subject area (with the approval of the supervisor), setting up meetings with the supervisor, devising and keeping to a work schedule (to include contingency planning), and providing the supervisor with samples of your work.

5) The project reports would be examined by the external examiner and based on the report and Viva Voce examination conducted at the end of IV semester, a student will be awarded marks.

6) The External Examiners will examine the following in Project Report:
   a) Literature Survey on the Topic Chosen.
   b) Method of Data Collection.
   c) Presentation – Style, Comprehensiveness, Table presentation, Graphs, Charts.
   d) Analysis and inference and implication of the study.
   e) Overall linkage between objectives, methodology, findings and suggestions.
   f) Bibliography and References.

*****.*****
SEMESTER–I
MANAGERIAL ECONOMICS

PAPER CODE: COM 1: Core-I
THPW: 5; Credits: 4
Total Marks: 80+15+05=100
ESED: 3 HRS

OBJECTIVE: to impart conceptual and practical knowledge of managerial economics.

Unit-I: NATURE AND SCOPE OF MANAGERIAL ECONOMICS:

Unit-II: DEMAND ANALYSIS:

Unit-III: PRODUCTION ANALYSIS:

Unit IV: COST ANALYSIS:
Concepts of cost – Short run cost functions finding minimum average variable cost through equations – Long run cost function – Linear and non-linear break - even analysis. Profit contribution analysis (including problems).

Unit V: MARKET STRUCTURE:

SUGGESTED READINGS:
SEMESTER–I
PRINCIPLES OF MARKETING

PAPER CODE: COM 2: Core-II  Total Marks: 80+15+05=100
THPW: 5; Credits: 4          ESED: 3 HRS

OBJECTIVE: To familiarize the students with the concepts and principles of Marketing.

UNIT-I: INTRODUCTION:
Meaning and Definition of Marketing - Scope of Marketing - Evolution of Marketing Concepts -
Production Concept - Product Concept - Marketing Myopia - Selling Concept - Marketing Concept -
Societal Marketing Concept - Objectives of Marketing - Role of Marketing in Economic Development -
Rural Marketing - Rural Markets Vs Urban Markets - Marketing Management Tasks - Marketing Mix--
Direct Marketing - Online Marketing - Marketing Challenges and Opportunities – Marketing of Services.

UNIT-II: MARKETING ENVIRONMENT:
Micro Environment (Company-Suppliers-Marketing Intermediaries- Customers- Competitors-Publics) -
Macro Environment (Demographic-Economic-Natural- Technological-Political-Legal (Consumer
Protection Act 1986) and Regulatory Cultural-Social) - International Marketing- GATT & WTO.

UNIT-III: MARKET SEGMENTATION:
Concept of Target Market - Diffused Market - Concentrated Market - Clustered Market - Market
Segmentation: Concept - Bases-Benefits-Requirements for Effective Segmentation - Market

UNIT- IV: CONSUMER BEHAVIOUR:
Consumer Behavior - Nature-Scope-Importance - Factors influencing Consumer Behavior - Economic -
psychological-Cultural-Social and Personal - Models of Consumer Behavior - Marshallian-Maslow
Freudian-Howard-Sheth - Steps in consumer Decision Process - Post Purchase Behavior - Cognitive
Characteristics of Organizational Buyer - Organizational Buying Process - Organizational Buyer Vs
Consumer Behavior.

UNIT-V: MARKETING PLANNING AND STRATEGY:
Corporate Strategic Planning - Vision-Mission – Strategic Business Units – Planning new businesses -
Business Strategic Planning - SWOT Analysis - Goal Formulation-Strategy Formulation-Program
Marketing Plan – marketing control - Annual Plan Control – Profitability Control – Efficiency Control –
Strategic Control.

SUGGESTED READINGS:
1. Philip Kotler: Marketing Management, PHI
2. Stanton WJ: Fundamental of Marketing,
3. Jain: Marketing Planning and Strategy, 7e,
4. Czinkota & Kotabe: Marketing Management,
5. Ramaswamy &. Namakumari: Marketing Management
6. Rajan Saxena: Marketing Management
7.Blackwell: Consumer Behaviour, 10e,
8.Schiffman: Consumer Behavior, 9e PHI
SEMESTER-I ORGANISATION THEORY
AND BEHAVIOUR

PAPER CODE: COM 3: Core-III Total Marks: 80+15+05=100
THPW: 5; Credits: 4 ESED: 3 HRS

OBJECTIVE: to familiarize the students with the concepts and dimensions of Organization Theory.

UNIT-I: INTRODUCTION:
Organisational Behaviour (OB): Features – Scope – Fundamentals Concepts of OB – Challenges and Career Development for OB – Contributing disciplines to the OB.

UNIT-II: UNDERSTANDING INDIVIDUAL AND GROUP BEHAVIOUR:

UNIT- UNIT-III: MOTIVATION, MORALE AND CULTURE:
Morale: Factors influencing Morale.

UNIT-IV: ORGANISATIONAL POWER & POLITICS - CONFLICT - COMMUNICATION:

UNIT-V: LEADERSHIP AND CHANGE:
Theories of Leadership: Traits – Behavioral Model (Managerial Grid) – Contingency (Feilder, Path goal, Tri-dimensional – Inspirational approaches.

SUGGESTED READINGS:
SEMESTER I : SPECIALISATION : FINANCE/Accounting/TAXATION/INTERNATIONAL BUSINESS/INSURANCE/BANKING/COMPUTER APPLICATIONS

FINANCIAL MANAGEMENT

PAPER CODE: COM 4 F/A/T//IB/I/B/CA
THPW: 5

OBJECTIVE: to introduce the subject of Financial Management; and to acquaint the student with various techniques of Financial Management.

UNIT-I: INTRODUCTION:


UNIT-II: CAPITAL BUDGETING:


UNIT-III: WORKING CAPITAL MANAGEMENT:


Accounts Receivable Management: Meaning – Objectives – Cost Benefit Analysis – Credit Standards – Credit Terms – Collection of Receivables (Including Problems).

Inventory Management: Meaning – Components of Inventory – Motives of Holding Inventory – Objectives of Inventory Management – Tools and Techniques of Inventory Control (Including Problems).

UNIT-IV: FINANCING DECISIONS:


UNIT-V: DIVIDEND DECISIONS:


SUGGESTED READINGS:
ACCOUNTING STANDARDS

PAPER CODE: COM 5 F/A/T/IB/B/CA
THPW: 5
ESED: 3 HRS

OBJECTIVE: to familiarize and acquaint the student with accounting standards and various financial reporting practices.

UNIT-I: INTRODUCTION:
Accounting Theory: Concept – Role – Classification – Approaches – Accounting Principles.

UNIT-II: ACCOUNTING STANDARDS IN INDIA - I:
Accounting Standards Framework: Concept – Importance - Types – Difficulties – Enforcement – Accounting Standards Board in India.

UNIT-III: ACCOUNTING STANDARDS IN INDIA - II:

UNIT-IV: INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS):

UNIT-V: FINANCIAL REPORTING:

SUGGESTED READINGS:
2. Rawat D.S. “Accounting Standards” Taxmann Allied Services Private Limited;

JOURNALS: 1. Chartered Accountant, ICAI; 2. Management Accountant, ICAI;
RETAIL MARKETING

Objective: The objective of this course is to enable the students to understand the finer nuances of Retail marketing.

UNIT I: INTRODUCTION TO RETAIL MARKETING.
Introduction Retail definitions. Retailing and marketing. Importance of retailing in an Economy. Retailer- functions of a retailer. Place of retailing in a distribution channel. Classification of Retailers- Types of retailers based on operational structure- non-store retailing-service retailing.

UNIT II: RETAILING CONCEPTS AND CONSUMER BEHAVIOR

Unit III: retailing marketing mix, retail product, retail pricing. Marketing mix, marketing mix for services. Target markets- retail product- break down of the retail product (service, quality, merchandise, brand name, features and benefits, atmospherics) Retail pricing : factors affecting the pricing decisions, setting prices- cost oriented, demand oriented pricing-price adjustments and price tactics.

Unit IV: Retail promotion and retail distribution, Retail Promotion: communication, stages in communication, advertising, sales promotion, publicity. Store Atmosphere. Retail distribution: channels and channel flows( physical flow, manufacturer/producer, intermediary/ wholesaler, retailer, service flow, information, payments, promotion flows) Inventory- merchandise turnover, Book Inventory and Periodic Inventory, Perpetual Inventory, Physical Inventory.

UNIT V: RETAIL RESEARCH – application of Information Technology, Introduction – MkIS- Components of Marketing Information system *( internal records, Marketing Intelligence, Marketing research) Application of IT – areas where IT impacts ( inventory control, point of sale, sales analysis, Planning & forecasting, collaborative planning, forecasting and replenishment –CPFR, Essentials requirements of an information system. Enterprise Resource Planning (EPR) Future trends in IT applications in retailing.

Suggested books:
2. Retail Management by Barry Berman/ JoelEvans/ Mini Mathur – Pearson Publications
3. Retail Marketing Management by David Gilbert – Pearson Publications
4. Retail Management by Arif Shiekh & Kaneez Fatima- Himalaya Publications
5. Retail Management by Pradhan , Tata Mc Graw Hill
6. Retail Management , Sahni & Parti, Kalyani Publishers
SEMESTER I: SPECIALISATION: MARKETING / E-Commerce

ADVERTISING AND SALES MANAGEMENT

PAPER CODE: COM 5 :M/E-Com
THPW: 5 ; Credits : 5

Total Marks: 80+15+05=100
ESED: 3 HRS

Objectives:
The course is designed with an aim to develop an understanding of the decision processes in advertising from a marketer’s point of view and to understand the concept, methods and strategies of sales management.

UNIT I: INTRODUCTION TO ADVERTISING:
Advertising- an element in Marketing Mix- Role and Importance - Difference between advertisement and publicity - Advertising as a means of communication - Setting Advertising Objectives - DAGMAR approach to setting objectives- Media selection - measurement of effectiveness of Media - Preparing advertising plan, Developing message, writing copy, advertising appeals and per-testing and post teaching copy Media decisions, media strategy and scheduling decisions, Planning and managing advertising campaigns.

UNIT II: INTEGRATED MARKETING COMMUNICATIONS:
Different types of advertising, public relations, advertising budget and relevant decisions, Advertising agencies, their role and importance, management problems of agencies, client-agency relations, advertising in India, Problems and Prospects. Role of Integrated Marketing Communications (IMC), Designing, Objectives Setting and Budgeting for IMC programs, Developing effective communications, Managing Mass Communications: Events, Experiences and public relations, Measuring media.

UNIT III: EVALUATION OF ADVERTISING EFFECTIVENESS:

UNIT IV: SALES MANAGEMENT:
Sales organization, Sales Functions and its relationship with other marketing functions, External relationship of the Sales Department e.g. with distributors, Government and Public, Functions and qualities of a Sales Executive, Environment Routing and Scheduling, International Sales Management.

UNIT V: SALESMANSHIP:
Theoretical aspects of Salesmanship, the process of selling, Sales forecasting methods, Sales budget, Sales force management, Recruitment, Selection, Training, Motivation and Compensation of the fields sales force and sales executive, Evaluation and control of sales force, Sales Territories, Sales Quotas.

SUGGESTED READINGS:
2. Raghuvir Singh: Advertising-Planning and Implementation, Prentice Hall India.
SEMESTER-II
BUSINESS ENVIRONMENT AND POLICY

PAPER CODE: COM 6: Core-I
THPW: 5; Credits: 4
Total Marks: 80+15+05=100
ESED: 3 HRS

OBJECTIVE: to familiarize and acquaint the students with the knowledge of business environment and latest development in business environment

UNIT - I: INTRODUCTION:

UNIT - II: LIBERALIZATION AND GLOBALIZATION:
New economic policy: economic reforms - liberalization.
Globalization: meaning - stages - factors facilitating and impeding globalization in India - consequences of globalization for India.

UNIT - III: PUBLIC SECTOR AND PRIVATIZATION:
Privatization: concepts – nature – objectives – forms - regulatory framework with reference to insurance, power and telecom sectors.

UNIT - IV: FOREIGN CAPITAL:
Mergers and acquisitions: reasons - trends - advantages and disadvantages - competition law.

UNIT - V: WTO AND TRADE POLICY:
WTO agreements - Agreement on Agriculture (AOA) - Multi-fibre Agreement (MFA) - Trade Related Intellectual Property Rights (TRIPS) - Trade Related Investment Measures (TRIMS) - General Agreement on Trade in Services (GATS) - Barriers to trade.
Trade policy changes consequent to WTO - Recent EXIM policy - Consequences of WTO for India.

SUGGESTED READINGS:
Books:
1. Francis Cherunilam: Global Economy and Business Environment – Himalaya
2. Francis Cherunilam: Business Environment - Text and Cases - Himalaya
6. Aswathappa: Business Environment - Himalaya
7. Dutt and Sundharam: Indian Economy
8. Ray: Indian Economy, PHI

Reports:

Periodicals:
Economic and Political weekly; Business India; Business World; Business Today; Finance India; Business Standard.
SEMESTER–II
MARKETING MANAGEMENT

PAPER CODE: COM 7: Core-II
THPW: 5; Credits: 4
Total Marks: 80+15+05=100
ESED: 3 HRS

OBJECTIVE: to familiarize the students with the management of marketing functions, components of information system and marketing research process.

UNIT-I: PRODUCT MANAGEMENT:

UNIT-II: PRICE MANAGEMENT:

UNIT-III: PROMOTION MANAGEMENT:

UNIT-IV: CHANNEL MANAGEMENT & RETAILING:

UNIT-V: MARKETING INFORMATION SYSTEM AND MARKETING RESEARCH:

SUGGESTED READINGS:
1. Philip Kotler: Principles of Marketing, PHI
2. Ramaswamy &. Namakumari: Marketing Management
3. Jain: Marketing Planning and Strategy,
4. Gandhi IC : Marketing Management
5. Me CArthy EJ &. OthelS: Basic Marketing
6. Rosenbloom: marketing Channels
7. Majare: The Essence of Marketing
8. Ian Chasten: New Marketing Strategies
SEMESTER–II

HUMAN RESOURCE MANAGEMENT

PAPER CODE: COM 8: Core-III  Total Marks: 80+15+05=100
THPW: 5; Credits: 4  ESED: 3 HRS

OBJECTIVE: to understand various facets of human resource management & comprehend emerging developments in HRM.

UNIT-I: INTRODUCTION;


Human Resource Development (HRD): Concept - Scope - Objectives- Brief introduction of Techniques of HRD.

UNIT-II: ACQUISITION OF HUMAN RESOURCE:


UNIT-III: DEVELOPING AND MOTIVATING HUMAN RESOURCE:


UNIT-IV: MAINTENANCE OF HUMAN RESOURCE:


UNIT-V: HRM IN THE KNOWLEDGE ERA:


SUGGESTED READINGS:
5. Mathis: Human Resource Management, 10e Thomson
6. Sadri, Jayasree, Ajgaonkar: Geometry of HR, Himalaya
8. VSP Rao,: Human Resource Management, Vikas
INVESTMENT MANAGEMENT

OBJECTIVE: To familiarize the student with the principles and practice of Investment Management and acquaint the students with the functioning of the Indian Capital Market.

UNIT-I: INTRODUCTION:

UNIT-II: INDIAN CAPITAL MARKETS - AN OVERVIEW:

UNIT-III: RISK AND RETURN ANALYSIS:

UNIT-IV: PORTFOLIO ANALYSIS:

UNIT-V: PORTFOLIO SELECTION:

SUGGESTED READINGS:
SEMESTER II: SPECIALISATION:
FINANCE/ACCOUNTING/TAXATION/INTERNATIONAL
BUSINESS/INSURANCE/BANKING

ADVANCED MANAGERIAL ACCOUNTING

PAPER CODE: COM 10; F/A/T//IB/I/B
THPW: 5; Credits: 5

OBJECTIVE: to familiarize and acquaint the student with application of advanced managerial accounting techniques.

UNIT-I: FINANCIAL STATEMENT ANALYSIS:

UNIT-II: HUMAN RESOURCE ACCOUNTING AND RESPONSIBILITY ACCOUNTING:
Human Resources Accounting: Concept – Objectives – Approaches – Limitations (Theory only).

UNIT-III: INFLATION ACCOUNTING AND INCOME MEASUREMENT:

UNIT-IV: FINANCIAL MEASURES OF PERFORMANCE:

UNIT V: MANAGERIAL DECISION MAKING:
Introduction: Cost concepts for decision making – Marginal Costing and Decision Making.
Pricing decisions: Normal price - Minimum price – Depression price - Special price.
Product decisions: Profit planning - Level of Activity - Dropping a product line - Introducing a new product line - Product/Sales mix decisions - Make or Buy decisions - Key/Limiting Factors (Including Problems).

SUGGESTED READINGS:
1) Sharma RK & Shashi K. Gupta: Management Accounting- Principles & Practice, Kalyani Publishers;
2) Jawaharlal: Accounting Theory & Practice, Himalaya;
3) Gupta S.P. : Management Accounting, Sahitya Bhavan;
4) Jain S.P & Narang K.L: Accounting Theory & Management Accounting, Kalyani;
5) Robert S. Kaplan & Anthony A. Atkinson: Advanced Management Accounting, Prentice-Hall;
6) Rawat D.S: Accounting Standards, Taxmann;
7) Rustagi R.P: Management Accounting, Galgotia;
8) Ghosh T.P: Accounting Standards and Corporate Accounting Practices, Taxmann;
9) Ronald W. Hilton: Managerial Accounting, TMH;

SEMESTER II: SPECIALISATION : MARKETING / E-COMMERCE

CONSUMER RIGHTS & EDUCATION

PAPER CODE: COM 9 : M/E-Com
Total Marks: 80+15+05=100
THPW: 5 ; Credits : 5
ESED: 3 HRS

Objectives:
To develop the awareness of consumer rights and need role and importance of consumer education, to understand finer nuances of Consumer Protection Act in India in the arena of marketing.

UNIT I: Consumer Rights:
Definition, Consumer Rights: The right to be protected from all kind of hazardous goods and services, The right to be fully informed about the performance and quality of all goods and services, The right to free choice of goods and services, The right to be heard in all decision-making processes related to consumer interests, The right to seek redressal, whenever consumer rights have been infringed and The right to complete consumer education
Concept of Consumer : a) Consumer in India. b) Consumer of goods and services. c) Professional services - Medical, legal, educational and welfare services. Consumer movement and consumer protection in India, historical perspectives, the post independence scenario. Emergence of consumer protection in India, U.S.A. and Britain. Consumerism: Concept of consumerism, consumer justice and consumer sovereignty, and development of public policy and consumer justice.

UNIT II:
Consumer behaviour in Indian marketing system. Countervailing influence: Responsibility of manufacturers, producers organizations. Consumer groups and tools of consumer organizations: Consumer action groups, consumer resistance, consumer boycotts, lobbying, consumer guidance.

UNIT III:

UNIT IV: Consumer education: Consumer awareness of rights and duties, lack of awareness, particularly in rural areas and amongst the farmers, lack of access to information. Role of media in consumer protection, social effect of advertisement, remedies for false and deceptive advertisement, code for commercial advertisements.


Selected Reading:
2. Joel R. Ivans, Consumerism in the United States and Inter- industry Analysis
3. Ram Krishana Bajaj, Consumer viewpoint
4. Wilson M. Herman, Business Economic Problems
Objectives:
To develop the skills of marketing research, to understand the importance and role of research in the total marketing concept and to have an understanding about the conceptual issues in applications of marketing research.

UNIT I

UNIT II:

UNIT III:
Marketing Mix Research: Concept testing, Brand Equity Research, Brand name testing, Commercial eye tracking – package designs, Conjoint analysis, Multidimensional scaling - positioning research, Pricing Research, Shop and retail audits, Advertising Research – Copy Testing, Readership surveys and viewership surveys, Ad tracking, Viral marketing research.

UNIT IV:
Marketing effectiveness and analytics research: Customer Satisfaction Measurement, mystery shopping, Market and Sales Analysis Exploratory designs – Descriptive designs - Longitudinal and cross-sectional analysis Qualitative research techniques – a) Based on questioning: Focus groups, Depth interviews, Projective techniques. b) Based on observations: ethnography, grounded theory, participant observation. Causal research – Basic experimental designs – internal and external validity of experiments.

UNIT V:

Books Recommended:-
1. Marketing Research, Concept & Cases – Cooper Schindler.
2. Research for Marketing Decisions – Paul Green, Donald Tull, Gerald Albaum
4. Marketing Research – Beri
6. Marketing Research – Aakar, Kumar, Day
SEMESTER II: SPECIALISATION : COMPUTER APPLICATIONS

DATA COMMUNICATIONS & NETWORKS

PAPER CODE: COM 9 CA: Total Marks: 80+15+05=100
THPW: 5 ; Credits : 5 ESED: 3 HRS

OBJECTIVE: To familiarize the students with fundamentals of data communication, computer networks, network applications and services.

UNIT - I:

UNIT-II:

UNIT-III:

UNIT-IV:

UNIT-V:

SUGGESTED READINGS:
SEMMER II: SPECIALISATION: COMPUTER APPLICATIONS

OBJECT ORIENTED PROGRAMMING THROUGH C++

PAPER CODE: COM 10 CA : Total Marks: 50T+15IA+35LPE=100
THPW: 5 ; Credits : 5 ESED: 3 HRS

OBJECTIVE: The course emphasizes a strategic problem solving approach to programming. The fundamental constructs of the paradigm - identification, creation and use of high level classes are explained. Algorithmic constructs are introduced as means to support class implementation.

UNIT-I:
Introduction to computers and programming languages: Algorithms - Top down design Stepwise Refinement - Flow Charts - Data types - Variables - Operators - Expressions Evaluation of Expressions -Introduction to Objects and Classes - Simple Programs.

UNIT-II:
Structural Constructs - Grouping - Selection - Repetition - Programs using control structures - Arrays and Pointers.

UNIT-III:
Functions - Parameter passing - Storage classes – References - Macros and Pre-processor – Classes – Attributes - Member Functions - Object Instantiation – Constructors - Scope Resolution.

UNIT-IV:

UNIT-V:

SUGGESTED READINGS:
1. Dietel & Dietel, C++ How to Program, Pearson.
M.Com. (CBCS)  FACULTY OF COMMERCE & BUSINESS MANAGEMENT, MGU
SEMESTER–III

RESEARCH METHODOLOGY AND STATISTICAL ANALYSIS

PAPER CODE: COM 11: Core-I  Total Marks: 80+15+05=100
THPW: 5; Credits: 5  ESED: 3 HRS

OBJECTIVE: Objective of this course is to develop research orientation among the students and develop analytical skills.

UNIT-I: INTRODUCTION:

UNIT-II: COLLECTION, PRESENTATION & ANALYSIS OF DATA:
Sources of Data: Primary and Secondary Sources - Methods of collecting Primary Data - Designing Questionnaires/Schedules in functional areas like Marketing, Finance, Industrial Economics, Organizational Behavioral and Entrepreneurship (Practically students should be able to design questionnaires for given problem/cases in these areas). Census vs. Sampling - Methods of Sampling Random and Non-Random Sampling methods - Measurement and scaling techniques.
Processing and Presentation of Data: Editing, coding, classification, and tabulation - Graphic and diagrammatic presentation (Theory only). Statistical analysis of Data: Types of analysis (Descriptive analysis and inferential analysis) – Tools: Measures of Central Tendency, Measures of Variation, Skewness, Time series, Index numbers, Correlation and Regression (theory only).

UNIT-III: INTERPRETATION AND REPORT WRITING:

UNIT-IV: PROBABILITY AND PROBABILITY DISTRIBUTIONS:
Probability Distributions: Meaning and importance of theoretical frequency distributions Binomial, Poisson and Normal distributions - Properties and uses - fitting Binomial, Poisson and Normal, Distributions (areas method only) (including problems).
UNIT-V: ASSOCIATION OF ATTRIBUTES & CHI SQUARE TEST:

Association of Attributes: Meaning - Distinction between correlation and association Methods of studying Association - interpretation of results. Chi Square Test: Definition - Conditions for applying Chi square test, Yates's correction - Uses and limitations of Chi square test - Chi square test for testing the independence of Attributes - Chi square test for goodness of fit (including problems).

SUGGESTED READINGS:

E- COMMERCE

PAPER CODE: COM 12: Core-II Total Marks: 50EE+15IA+35 LPE=100
THPW: 5 (4T+2P) ; Credits: 4 ESED: 3 HRS

OBJECTIVE: to know and learn about Information Technology through its applications; and to give an overview of E-Commerce fundamentals with an objective of exposing them to the functional areas of ECommerce.

UNIT-I: INTRODUCTION:

UNIT-II: ELECTRONIC DATA INTERCHANGE (EDI), E-COMMERCE & INTERNET:
Introduction - Traditional EDI systems - Benefits and Drawbacks - Data transfer and standards. Financial EDI-EDI systems and the Internet - Legal security and private concerns - Authentication Methods – Firewalls – Factors considered in securing the firewalls - Internet trading relationships: Business to Consumers (B2C), Business (B2B), Consumer to Business (C2B), Government to Consumer (G2C), Features and benefits-Portal Vs Website - Supply Chain Management.

UNIT-III: ELECTRONIC PAYMENT MECHANISMS AND WEB PAGE DESIGNING:
M.Com. (CBCS)  
FACULTY OF COMMERCE & BUSINESS MANAGEMENT, MGU  
SEMESTER-III  

UNIT- IV: COMPUTERIZED ACCOUNTING:  
Computerized Accounting: Meaning, Features, Advantages and disadvantages – Computerized vs Manual Accounting – Creation of Company – Grouping of accounts – Creation of Accounts: Cash Book, Bank Book, Sales Register, Purchase Register, Journal Register, Debit Note Register, Credit Note Register, Opening and Closing Stock – Creation of Inventory – Creation of Stock Groups, Stock Categories, Godowns, Stock Items and Units of Measure – Detailed Stock Valuation.  

UNIT-V: COMPUTERISED STATEMENTS:  

SUGGESTED READINGS:  
1. Implementing Tally: Nadhani & Nadhani, BPB  
2. Business Data processing System: P. Mohan, Himalaya  
4. Manuals Supplied along with respective packages.  

COST ACCOUNTING AND CONTROL  
PAPER CODE: COM 13: Core-III  
THPW: 5 ; Credits: 4  
Total Marks: 80+15+05=100  
ESED: 3 HRS  

OBJECTIVE: to impart conceptual knowledge of cost accounting and to equip with skills of ascertainment and control of costs.  

UNIT-I: INTRODUCTION:  

UNIT-II: PROCESS COSTING:  

UNIT-III: MARGINAL, ABSORPTION AND DIFFERENTIAL COSTING:

UNIT- IV: BUDGETARY CONTROL:

UNIT-V: STANDARD COSTING:

SUGGESTED READINGS:
M.Com. (CBCS)  

FACULTY OF COMMERCE & BUSINESS MANAGEMENT, MGU

SEMMESTER III : SPECIALISATION : FINANCE/INTERNATIONAL BUSINESS

INTERNATIONAL FINANCIAL MANAGEMENT

PAPER CODE: COM 14; F/IB Elective- I  
Total Marks: 80+15+05=100  
Credits 5  
ESED: 3 HRS

Objective: to gain the conceptual knowledge and application of international financial management.

UNIT-I: INTRODUCTION:

UNIT-II: FOREIGN EXCHANGE MARKETS & EXCHANGE RATE MECHANISM:

UNIT-III: FOREIGN EXCHANGE EXPOSURE:

UNIT-IV: INTERNATIONAL FINANCIAL MARKETS & INSTRUMENTS:

UNIT-V: FINANCING OF FOREIGN TRADE:
Foreign Trade Financing: Methods of Financing: Bank Credit (Pre-Shipment Credit, Post-Shipment Credit, Medium Term Credit, Credit under Duty Draw Back Scheme), Factoring, Counter Trade – Modes of Payment (Theory Only).

SUGGESTED READINGS:
(Applicable to the batch of students admitted in the academic year 2016-17 and onwards)

M.Com. (CBCS)  FACULTY OF COMMERCE & BUSINESS MANAGEMENT, MGU


SEMESTER III : SPECIALISATION : FINANCE

SECURITIES ANALYSIS AND PORTFOLIO MANAGEMENT

PAPER CODE: COM 15: F  Total Marks: 80+15+05=100
THPW: 5 ; Credits: 5  ESED: 3 HRS

OBJECTIVE: to familiarize with analysis of securities market, valuation of different securities for the purpose of building optimal portfolio and the students with latest concepts and trends in the securities market.

UNIT-I: SECURITY ANALYSIS:

UNIT -II: VALUATION SECURITIES:
Share Valuation: Concept of Present Value – Share Valuation Model – One Year Holding Period – Multiple Year Holding Period – Constant Growth Model – Multiple Growth Model – Multiplier Approach to Share Valuation (Including problems).
Bond Valuation: Bond Returns – Coupon Rate – Current Yield – Spot Interest Rate – Yield to Maturity – Yield to Call – Bond Prices – Bond Risks – Bond Duration (Including Problems).

UNIT -III: CAPITAL MARKET THEORY:

UNIT-IV: PORTFOLIO PERFORMANCE EVALUATION:
M.Com. (CBCS)  
FACULTY OF COMMERCE & BUSINESS MANAGEMENT, MGU

UNIT-V: PORTFOLIO REVISION:


SEMESTER III : SPECIALISATION : ACCOUNTING

ADVANCED CORPORATE ACCOUNTING

PAPER CODE: COM 14; A  
Total Marks: 80+15+05=100  
Credits : 5  
ESED: 3 HRS

OBJECTIVES: to understand the application of advanced corporate accounting practices in the fields of modern business and profession.

UNIT-I: HOLDING COMPANIES:
Definition – Provisions of Indian Accounting Standard 21 – Accounts – Consolidation – Preparation of Consolidated balance sheet – Minority interest – Pre-acquisition or capital profits - Cost control or Goodwill – Inter-company balances - Unrealized inter-company profits - Revaluation of assets and liabilities - Bonus shares - Treatment of dividend - More than one subsidiary inter-company holdings - Consolidation of profit and loss account (including problems).

UNIT-II: INVESTMENT ACCOUNTS & ACCOUNTING FOR PACKAGES & CONTAINERS:
Accounting for Packages and Containers: Need - Accounting treatment - Non returnable containers Returnable Containers - Methods - Maintaining containers stock account or containers trading account Containers suspense account or Reserve account (including problems).

UNIT-III: LEASE ACCOUNTING:

UNIT-IV: FOREIGN BRANCHES – PREPARATION OF CONSOLIDATED STATEMENTS:

UNIT-V: VALUATION OF INTANGIBLE ASSETS:

SUGGESTED READINGS:

SEMESTER III : SPECIALISATION : ACCOUNTING

FINANCIAL STATEMENT ANALYSIS

PAPER CODE: COM 15; A
THPW: 5 ; Credits 5
Total Marks: 80+15+05=100
ESED: 3 HRS

OBJECTIVES: to familiarize and acquaint the student with application of analysis of financial statements techniques.


UNIT-II: INCOME STATEMENT: Basic elements of the Income statement - Special Income statement items - Income taxes related to operations - Earnings per share - Retained earnings - Dividend and stock splits - Legality of distributions to stockholders - Comprehensive income - International consolidated income statement (IFRS) - Profitability: Profitability measures - Trends in profitability - Segment accounting - Interim reports - Revenue by major product lines (Theory only).

UNIT-III: BALANCE SHEET: Basic elements of the Balance Sheet: Assets, Liabilities, Stockholders’ equity - Quasi-Reorganization - Accumulated other comprehensive income -
M.Com. (CBCS) FACULTY OF COMMERCE & BUSINESS MANAGEMENT, MGU

Employee stock ownership plans (ESOPS) - Treasury stock - International consolidated balance sheet (IFRS) - Liquidity of short-term assets: Current assets, current liabilities and other operating cycle - Long-term debt paying ability: Income statement consideration when determining long term debt paying ability - Balance sheet consideration when determining long term debt paying ability (Theory only).


SUGGESTED READINGS:
8. Rawat D.S.: —Accounting Standards, Taxmann

SEMESTER III : SPECIALISATION : MARKETING

SERVICES MARKETING

PAPER CODE: COM 14 M Total Marks: 80+15+05=100 THPW: 5 ; Credits : 5 ESED: 3 HRS

Objectives:
To develop the skills of marketing of services, to understand the importance and role of services in the total marketing concept.

UNIT I: Introduction to Services:
Definition, Services Vs Goods, Classification of Services, Services Continuum, What are services, Growth of services, Characteristics of services, services Marketing Mix, Role of physical evidence,
M.Com. (CBCS)  

**FACULTY OF COMMERCE & BUSINESS MANAGEMENT, MGU**

processes and people; Service scapes; Internal response to service scapes; Cognitive response, emotional response, physiological responses, behavioral response.

**UNIT II:**
High contact and low contact services, Differentiation in services, strategies for differentiation, Pricing of Services, Distribution of Services; Understanding service process - variety in process, value addition in process, task allocation, decisions in service process planning.

**UNIT III:**
Understanding the service process, Managing Demand and capacity, Service branding, Service Promotion, Service Quality - Quality dimensions, technical quality and functional quality.

**UNIT IV:**
Focus on Customers and Managing Relationships: Customer Behaviour in Service Settings, targeting customers, managing relationships, and building loyalty. Complaint handling and service recovery.

**UNIT V:**
Planning & Managing Service Delivery: Creating delivery systems in place, cyberspace and Time, Enhancing Value and improving quality and productivity, managing customer waiting lines and reservations. Marketing of financial services, hospitality services, tourism and travel services, health services, education and professional services, public utility services. Business Process Outsourcing and Knowledge Process Outsourcing

**Suggested Readings:**
1. Adrian Paye: The Essence of Services Marketing, Prentice Hall India.

**SEMESTER III : SPECIALISATION : MARKETING**

**CONSUMER BEHAVIOR**

**PAPER CODE:** COM 15; M  
**Total Marks:** 80+15+05=100  
**THPW:** 5 ; **Credits :** 5  
**ESED:** 3 HRS

**Objectives:** To develop the skills of marketing by understanding the finer aspects of consumer behaviour, to understand the importance and role of consumer behaviour in the total marketing System.
UNIT I: INTRODUCTION TO CONSUMER BEHAVIOUR: Introduction, Consumer Behaviour – Definition, Consumer and Customers, Buyers and Users, Organizations’ as Buyers, Development of Marketing Concept, Different fields contributing to the knowledge of Consumer behaviour, & 7 O’s Model of Consumer Behaviour.


UNIT III: DETERMINANTS OF CONSUMER BEHAVIOUR: Personality, perception, attitude (attitudinal models), learning, Motivation, Group influence on consumer behaviour - Social class, Social groups, Opinion leaders. Culture, Sub - culture, Cultural relevance to marketing decisions, Characteristics of culture, Cultural Values, Cultural Changes, Cross cultural understandings. Family: Role & Structure, Family Life Cycle, Purchasing decisions, changing role of families.

UNIT IV: ORGANIZATIONAL BUYING BEHAVIOUR: Organizational Buyer Characteristics, Purchase and Demand Patterns, Factors Influencing Organizational Buyer Behaviour, Organizational Buyer Decision Process, Organizational Buying Roles. Service consumer behavior: Decision making perspective, Element of risk in services buying, Service decision process, Service strategy; Anatomy of a service exchange - encounter types, customer and staff, customer and system, customer and environment.


Recommended Books:
1. Consumer Behaviour – Schiffmen, Kanuk – Pearson
2. Consumer Behaviour – Loudon & Della Bitta – TMH
3. Consumer Behaviour – Suja R. Nair – HPH
4. Consumer Behaviour – Blackwell / Minlard / Engel - Cengage
5. Consumer Behaviour – Mujumdar – PHI
6. Consumer Behaviour – M.S. Raju, Dominique Xardel – Vikas

SEMESTER III : SPECIALISATION : TAXATION
M.Com. (CBCS)  
FACULTY OF COMMERCE & BUSINESS MANAGEMENT, MGU

DIRECT TAXATION

PAPER CODE: COM 14; T  
Total Marks:  
80+15+05=100  
THPW: 5; Credits : 5  
ESED: 3 HRS

OBJECTIVE: to acquaint the students with the theoretical and practical aspects of direct taxes including wealth taxes and to make them use computer packages for tax calculations.

UNIT-I: INTRODUCTION TO DIRECT TAXES:

UNIT-II: ASSESSMENT OF INDIVIDUALS:
Clubbing of Income - Set off and carry forward of losses - Permissible Deductions from Gross Total Income - Computation of Total Income and Tax Liability (Students should be given computed income under five heads for calculation of tax liability) (Theory and Problems).

UNIT-III: HINDU UNDIVIDED FAMILIES:
Schools of Hindu Law - Residential Status of HUF - Partition of HUF - Impartible Estate - Income not to be treated as family income - Assessment of HUF (Theory and Problems).

UNIT-IV: ASSESSMENT PROCEDURES:
Filing of Different Types of Returns of Income - Types of Assessment - Deduction and collection of Tax at source - Advance Tax - Recovery of Tax - Modes of Recovery and Refund Appeals and Revision - Penalties and Prosecutions (Theory only).

UNIT-V: WEALTH TAX:
Definitions – Assessee - Assessment Year – Assets - Net Wealth - Valuation Date - Rates of Tax - Persons liable for Tax - Charge of Wealth Tax - Deemed Assets - Assets exempt from Wealth Tax (Theory and Problems).

SUGGESTED READINGS:
1. Vinod K. Singhania: Taxman’s Direct Tax Laws
2. Bhagawati Prasad: Direct Tax Laws and Practice
4. Mannohan: Direct Taxes withTax Planning aspects
5. Girish Ahuja and Dr. Ravi Gupta: Direct Tax Law and Practice and Tax Planning.
M.Com. (CBCS)  
FACULTY OF COMMERCE & BUSINESS MANAGEMENT, MGU  
SEMESTER III : SPECIALISATION : TAXATION

INDIRECT TAXATION

PAPER CODE: COM 15; T  
Credits: 5  
ESED: 3 HRS  
Total Marks: 80+15+05=100  
THPW: 5;

OBJECTIVE: to acquaint the students with the basics and latest developments in the areas of Indirect taxes.

UNIT-I: INTRODUCTION TO INDIRECT TAXES AND CENTRAL EXCISE:

UNIT-II: GENERAL PROVISIONS UNDER CENTRAL EXCISE ACT:
Registration – Valuation - Removal of goods - CENVAT: Meaning, Salient features - Definition of input and capital goods, input service - Determination of transaction value: Classification, Importance, Rules and guidelines to determine correct classification - Assessment procedure for manufactured and unmanufactured goods (simple case studies) (Theory only)

UNIT-III: CUSTOMS ACT:
Meaning of Customs - Organisation and operational authorities of Customs Act - Classification for Customs - Types of Customs duties - Exemptions - Determination of value of imported goods for purpose of calculating countervailing duty (Section 12) - Essential conditions for determination of value (Section 14) (Theory only)

UNIT-IV: ANDHRA PRADESH VALUE ADDED TAX & CENTRAL SALES TAX ACT:
APVAT: Important terms and definitions - Registration - Assessment procedure - Appeals - Revision - Recovery and refund of tax. CST Act: Introduction - Objectives - Principles determining in the course of interstate sale - Outside a state - Import and export - Determination of turnover - Rates of tax (common aspects of APVAT and CST) (including problems).

UNIT-V: SERVICE TAX:
Significance of service sector and rationale for service tax - Meaning and growth of services - Charging of service tax – Negative list - Taxable service - Taxable event - Person who has to pay service tax - Service provider and service receiver - Registration - Records - Payment of tax - Service tax credit - Assessment of some services: telephone, stockbrokers, advertising agencies, courier, insurance, customhouse agents, company secretary and other professionals. (when a new services is added, must be covered) (Theory and simple problems).

SUGGESTED READINGS:
1. V. S. Datey: Indirect Taxes, Taxmann Publishers
3. Service Tax: Taxmann Publications

**SEMESTER III : SPECIALISATION : INTERNATIONAL BUSINESS**

**INTERNATIONAL TRADE - THEORY AND PRACTICE**

**PAPER CODE: COM 15; IB**
**THPW: 5; Credit : 5**

**Total Marks: 80+15+05=100**

**ESED: 3 HRS**

**OBJECTIVE:** to provide the knowledge of international business and acquaint students with latest development in international business

**UNIT-I: INTERNATIONAL TRADE THEORIES:**

**UNIT-II: REGIONAL INTEGRATION:**
Levels of Economic Integration - Free trade area - Customs union - Common nearest - Economic union - Arguments surrounding economic integration - Trade Creation and trade Diversion - Economies of Scale - Price - Factor Productivity - Regionalism vs Nationalism - European integration - EU - NAFTA - SAARC - ASEAN - Other economic alliances - Pros and Cons of integration.

**UNIT-III: WORLD TRADE ORGANIZATION AND GATS:**
Free Trade Vs. Protection - Forms of trade regulation - Restrictions of imports - Tariffs - Quotas - Non tariff barriers - Dumping - Trade barriers - Restrictions of exports - Export promotion - Import promotion - Investment Promotion home and host country perfectives.

**UNIT-IV: MANAGEMENT OF EXCHANGE RATE RISK AND INTEREST RATE RISK:**

**UNIT-V: BALANCE OF PAYMENTS:**
Structure of Balance of Payments – Current account and capital account transaction – Official reserves account – Equilibrium – Disequilibrium and adjustment – Different approaches to BoP adjustment – Recent trends in India is BOP.

**SUGGESTED READINGS:**
2. International Business: Michel R. czinrotx, Ilkka A. Ronkainen and Michel H. Mobbelt, South - Western Changage Learning;
4. International Trade-Selected readings: Bhagwati J, CUP-Massachusetts;
5. Internationa Business Environment: Sundaram and Black, Prentice Hall
6. International Business: Francis cherunilam;
7. International Business: Charles Hill;
M.Com. (CBCS)  FACULTY OF COMMERCE & BUSINESS MANAGEMENT, MGU
11. Panayariya.A (Zooh), ―Miracles and Debracles In defense of trade openness – the world economy, Vol.27,No.8, pp 1149-1171;

SEMESTER III : SPECIALISATION : INSURANCE
PRINCIPLES AND PRACTICE OF LIFE AND HEALTH INSURANCE

PAPER CODE: COM 14; I
Total Marks:
80+15+05=100 THPW: 5; Credits : 5
HRS
ESED: 3

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


SUGGESTED READINGS:
2. Course material and books published by ‘Insurance Institute of India, Mumbai’
4. Treischmann: Risk Management & Insurance, Thomson

SEMESTER : III : SPECIALISATION : INSURANCE

PRINCIPLES AND PRACTICE OF GENERAL INSURANCE

PAPER CODE: COM 15; I Total Marks: 80+15+05=100
THPW: 5; Credits : 5 ESED: 3 HRS

OBJECTIVE : to acquain the student with the techniques of General Insurance.

UNIT-I: RISK, RISK MANAGEMENT AND INSURANCE:


UNIT-II: LEGAL PRINCIPLES IN INSURANCE:

UNIT-III: PROPERTY LOSS EXPOSURES AND GENERAL INSURANCE COVERAGES:
General Insurance Policies - Types of Coverage.

UNIT-IV: AUTOMOBILE INSURANCE:
Act only Cover, Third Party Property Damage and Bodily Injury Cover, Liability Exposures, Types of Liability Damages, Criminal and Civil Law.
Torts, Law of Negligence, Defence Against Negligence Claims, Types of Liability Exposures, Professional Liability Insurance.

UNIT-V: RATE-MAKING IN GENERAL INSURANCE:
Claims Procedures, Surveying and Loss adjusting, Agents and Brokers, Insurance Laws and Insurance Regulation in India, General Insurance Industry In India, Public Sector Players, Private Sector Players, Channels of Distribution Of Insurance, relative Merits and Drawbacks of Different Channels, changes in the Distribution System in India, Co-insurance and Reinsurance, Essential Principles of Reinsurance, Reinsurance in India.

SUGGESTED READINGS:
2. Rejda G.E: Principles of Risk Management and insurance, Pearson Education
3. Luthardt: Property and Liability Insurance Principles, Insurance Institute of America,
4. Stulz: Risk Management management & Derivatives, 2e, Thomson

SEMESTER III : SPECIALISATION : BANKING

E-BANKING AND FINANCIAL SERVICES

PAPER CODE: COM 14 : B
THPW: 5 ; Credits : 5
Total Marks: 80+15+05=100
ESED: 3 HRS

OBJECTIVE: to acquaint the student with Innovative Banking and Financial Services offered to meet the varied requirement of both the corporate and individual customers.

UNIT-I: INTRODUCTION TO E-BANKING:

UNIT-II: ELECTRONIC APPLICATIONS IN BANKING:
M.Com. (CBCS)  


UNIT-III: INTRODUCTION TO FINANCIAL SERVICES:

UNIT-IV: MERCHANT BANKING SERVICES:

UNIT-V: SECURITIZATION AND FACTORING SERVICES:

SUGGESTED READINGS:
(1) Mukund Sharma, Banking and Financial Services, Himalaya Publishing House, Mumbai.

SEMESTER III : SPECIALISATION : BANKING

BANKING TECHNOLOGY

PAPER CODE: COM 15 : B  
Total Marks: 80+15+05=100  
THPW: 5 ; Credits : 5  
ESED: 3 HRS

OBJECTIVE: to make the students conversant with banking technology in terms of delivery, security and controls with reference to India.

UNIT-I: BRANCH OPERATION AND CORE BANKING:
M.Com. (CBCS) FACULTY OF COMMERCE & BUSINESS MANAGEMENT, MGU


UNIT-II: DELIVERY CHANNELS:

UNIT-III: BACK OFFICE OPERATIONS:

UNIT-IV: INTERBANK PAYMENT SYSTEM:

UNIT-V: CONTEMPORARY ISSUES IN BANKING TECHNIQUES:
Analysis of Rangarajan Committee Reports – E Banking - Budgeting – Banking Softwares – Analysis of Recent Core Banking Software.

SUGGESTED READINGS:
(4) Turban Rainer Potter, Information Technology, John Wiely & Sons Inc. 2010.

SEMESTER : III : SPECIALISATION : E-COMMERCE

NETIQUETTES AND CYBER SECURITY

PAPER CODE: COM 14 E-Com MAX.MARKS:80+15+5=100
THPW: 5; Credits : 5 EXAM DURATION: 3 HRS
M.Com. (CBCS) FACULTY OF COMMERCE & BUSINESS MANAGEMENT, MGU

OBJECTIVE: To equip the students with knowledge of accessibility and its security features.

UNIT-I : INTRODUCTION TO NETIQUETTE:
Introduction-Cyberspace-Domains of Cyberspace-Internet-Commercial online services.
Netiquette-Definition-rules of netiquette-usage in emails-discussion group-information retrieval-social media and business-mobile netiquette. advantages and disadvantages of netiquette.


UNIT-IV: MOBILE AND WIRELESS DEVICES: Trend mobility-Authentication service security-Attacks on mobile phones-Mobile phone security-Credit Card frauds-Types of Credit Card frauds-Security implications for organizations-Organizational measurement for Handling mobile Security policies and measures in mobile computing era.

UNIT-V: TOOLS AND METHODS USED IN CYBERCRIME: Proxy servers and Anonymizers-Phishing-Password cracking, Key loggers and Spywares-Virus and Worms-Trojan Horse and Backdoors-Steganography-DoS Attacks-SQL Injection-Buffer overflow-Attacks on wireless network.

References:
5. Dr.Bhuvan Unhelkar, Information system security, Wiley India Pvt Ltd, 2012

SEMESTER : III : SPECIALISATION : E-COMMERCE

NETWORK INFRASTRUCTURE AND PAYMENT SYSTEM

PAPER CODE: COM 15; E-Com MAX. MARKS: 80T+20 IA
THPW: 5; Credits: 5 EXAM DURATION: 3 HRS
M.Com. (CBCS)

FACULTY OF COMMERCE & BUSINESS MANAGEMENT, MGU

OBJECTIVE: Make the student to understand the fundamentals of network infrastructure & its usage in E-payments.

UNIT-I: INTRODUCTION TO NETWORK INFRASTRUCTURE:

UNIT – II LAN NETWORK

UNIT – III NETWORK ACCESSING LINK:

UNIT –IV : ELECTRONIC PAYMENT SYSTEMS:
Features of an ideal electronic payment system - Types of an Electronic Payment System - Credit Cards - Debit Cards - Smart Cards - E-Money- E-cash-virtual money system - E-Check and Electronic fund transfer(EFT) – Mobile payments and digital wallets.

UNIT –V COMMUNICATION SYSTEM SECURITY
Need of security in E-Commerce; Essential security requirements for safe electronic payments - Security Schemes for an Electronic Payment Systems - Encryption - Digital Signature - Security Certificates - Internet security Protocol- SSL –HTTP – SET.

References:

SEMESTER III : SPECIALISATION : COMPUTER APPLICATIONS
M.Com. (CBCS) FACULTY OF COMMERCE & BUSINESS MANAGEMENT, MGU

RELATIONAL DATABASE MANAGEMENT SYSTEM

PAPER CODE: COM 14 CA Total Marks: 50ee+15IA+35LP=100
THPW 4T+2P; Credits: 5 ESED: 3 HRS

OBJECTIVE: To learn about different data storage, organization, design techniques and implementation techniques.

UNIT-I: The Entity –Relationship Model :
Overview of Database Design, Entities Attributes, relationships, Extended ER Model features
Introduction to DBMS - Advantages - Data Abstraction - Data models - Features - Converting ER models to relations - Database Manager - DBA Database users.

UNIT-II:
Relational Model - Query languages – Keys - Query by Example (QBE) - SQL –Introduction - DDL – DML – DCL - Integrity constraints in SQL.

UNIT-III:
Normalization & De-Normalization concepts - Joins and Sub Queries in SQL – Creating Indexes – Views - Sequences and Synonyms.

UNIT-IV:

UNIT-V:

SUGGESTED READINGS:

2. SQL / PL SQL – Deshpande, Dreamtech Publishers.
5. Developing commercial Applications using Developer 2000 version 2. (Forms 5 and Reports 3) - Ivon Byross
SEMESTER III : SPECIALISATION : COMPUTER APPLICATIONS
CYBER LAWS

PAPER CODE: COM 15 CA : Total Marks: 80+15+05=100
THPW: 5; Credits : 5 ESED: 3 HRS

Objective : The objective of this course is to enable students understand legal and regulatory framework for doing business in India. The student will also be able to know the Information Technology Act 2000. Along with learning cyber laws the course enables the student to understand Cyber crime, Tools and methods used in cyber crime and Cyber Security.

Unit-I
Cyberspace and cyber Law: Introduction to cyber space and cyber law, components of cyber law, categories cyber law, Punishments, Components of cyber law, Internet governing bodies, International aspects of electronic contracting, Global issues of Privacy in cyber space.

Unit-II

Unit-III

Unit-IV
Mobile and Wireless devices: Trend mobility, Authentication service security, Attacks on mobile phones, Mobile phone security, Credit Card frauds, Types of Credit Card frauds, Security implications for organizations, Organizational measurement for Handling mobile, Security policies and measures in mobile computing era.

Unit-V
Tools and methods used in cyber crime: Proxy servers and Anonymizers, Phishing, Password cracking, Key loggers and Spy wares, Virus and Worms, Trojan Horse and Backdoors, Steganography, DoS Attacks, SQL Injection, Buffer overflow, Attacks on wireless network.

Text Books:
M.Com. (CBCS)  

FACULTY OF COMMERCE & BUSINESS MANAGEMENT, MGU


**ID PAPER**

**SEMESTER III : - BUSINESS ORGANISATION AND MANAGEMENT**

Paper Code: ID Paper  
PPW: 4 ; Credits: 4  
Max. Marks: 80+20 IA  
Exam Duration: 3 Hrs

**Objective:** To acquaint the students with the basics of Commerce and Business concepts and functions of Business Organization and provide them practical exposure of entrepreneurial role in business using assignments.


**UNIT IV: ORGANIZING:** Definition - Characteristics - Formal and Informal Organizations - Principles of Organization - Types of Organization – Span of Management - Meaning - Factors influencing the Span of Supervision - Authority - Sources of Authority - Power - Sources of Power -: Differences between Authority


SEMESTER-IV

QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

PAPER CODE: COM 16: Core-I Total Marks: 80+15+05=100
THPW: 5 ; Credits: 4 ESED: 3 HRS

OBJECTIVE: to impart inferential skills to the student by using Quantitative Techniques for Business Decisions.

UNIT-I: STATISTICAL ESTIMATION AND HYPOTHESIS TESTING:
Concepts: Population, sample and sampling distribution - Parameters and statistics - Central limit theorem - Concept of Standard Error - Confidential limits - Estimation of population parameters - Properties of a good estimator - Point and interval estimation - Hypothesis Formulation and testing procedure - Type I and Type II errors - One tail and two tail tests (theory only).
Sampling of Attributes: Estimation and testing of Number and Proportions of Successes - Difference between two proportions (including problems).

UNIT-II: SAMPLING OF VARIABLES:
Large Samples: Difference between large and small samples - Estimating population mean – Testing: Significance of Mean - Significance of the difference between means of two samples - Significance of the difference between the standard deviations of two samples (including problems).
Small Samples: 't' test - Fixing fiducial limits to population mean – Testing: Significance of the mean - Significance of the difference between two independent means - Significance of the difference between two dependent means (including problems).

UNIT-III: ANALYSIS OF VARIANCE AND STATISTICAL QUALITY CONTROL:
UNIT-IV: STATISTICAL DECISION THEORY AND GAMES THEORY:
Expected Opportunity Loss – Value of Perfect Information – Types of Decision Situation – Choice of
Decision Criteria – Decision Tree Analysis – Decision Making under Uncertainties (including simple
problems).; Games Theory: Characteristics of Game Theory – Two Persons Zero Sum Game - Maximum
Theory (including simple problems with Analytical Formulae and Graphical Methods).

UNIT-V: LINEAR PROGRAMMING (LP): Linear Programming: Meaning - Requirements for
application - Assumptions - Advantages - Application of LP - Formulation of LP problems (including simple
problems). Graphical Solutions of LP problems with two variables only (including simple problems).

SUGGESTED READINGS:
1. Levin&Rubin: Quantitative Approaches in Management, Pearson
2. SC.Gupta: Fundamentals of Statistics, Himalaya
3. Anderson: Quantitative Methods for Business Decision, 8e Thomson
6. G.Gopikuttan: Quantitative Methods and Operational Research, Himalaya
10. Shenoy GV: Quantitative Techniques for Managerial Decisions, New Age

SEMESTER–IV
BUSINESS AND CORPORATE TAXATION

PAPER CODE: COM 19; T
THPW: 5; Credits : 4
Total Marks: 80+15+05=100
ESED: 3 HRS

OBJECTIVE: to acquaint the student with the Theoretical and Practical aspects of Assessing Partnership Firms, Companies, Co-operatives and Trusts.

UNIT-I: ASSESSMENT OF PARTNERSHIP FIRMS:
Meaning of Partnership Firm - Conditions for Assessment as a firm U/S 184 and 185 - Treatment of interest
and remuneration paid to partners U/S 40(b) - Computation of Total Income - Assessment of Partners of Firm
- Change in constitution of Firm Succession of one firm by another firm - Assessment of dissolved or
discontinued firm (Theory and Problems).

UNIT-II: ASSESSMENT OF PARTNERSHIP FIRMS ASSESSED AS AOP:
Partnership Firm Assessed as Association of Persons (AFAOP) - Computation of Total Income - Allocation
of PFAOP's - Total Income - Treatment of share of income received by partners of PFAOP (Theory and
Problems).

UNIT-III: ASSESSMENT OF COMPANIES-I:
M.Com. (CBCS)  
FACULTY OF COMMERCE & BUSINESS MANAGEMENT, MGU  
Meaning of Company - Types of Companies - Computation Procedure - Taxable income - Deductions - Tax Liability - MAT - Carry Forward and set off of losses - Tax on Distributed Profits - Tax on income distributed to Unit holders - Tax on income receipt from venture capital companies and funds (Theory only).

UNIT-IV: ASSESSMENT OF COMPANIES – II & OTHER TAXES:  

UNIT-V: ASSESSMENT OF CO-OPERATIVES AND TRUSTS:  

SUGGESTED READINGS:  
2. Bhagawati Prasad: Direct Tax Laws and Practice  
5. Manmohan: Direct Taxes withTax Planning aspects  
5. Girish Ahuja and Dr. Ravi Gupta: Direct Tax Law and Practice and Tax Planning.

SEMESTER–IV  
STRATEGIC MANAGEMENT  
PAPER CODE: COM 18; CORE - III  
THPW: 5 ; Credits : 4  
Total Marks: 80+15+05=100  
ESED: 3 HRS

UNIT I: OVERVIEW OF STRATEGIC MANAGEMENT:  

UNIT II: ENVIRONMENTAL ANALYSIS:  
M.Com. (CBCS) FACULTY OF COMMERCE & BUSINESS MANAGEMENT, MGU

UNIT III: CRAFTING STRATEGY:
Vision and Mission – Significance- Characteristics- Objectives – Types – Setting of Objectives
Factors affecting Strategy – Generic Strategies (Overall Low Cost Provider, focused low cost, Broad
Differentiation, focused differentiation, Best-Cost Provider) Other Strategy Choices – Strategic
Alliances – Mergers and Acquisitions – Vertical Integration – Outsourcing – Offensive Strategies –
first mover advantages and disadvantages-diversification –modernization – turnaround.

UNIT 4: EXECUTING STRATEGY (IMPLEMENTATION OF STRATEGY):
Nature – Organizational Issues (Annual Objectives, Policies, Resource Allocation. Structure,
Restructuring, Reengineering, e-reengineering, performance pay, change, conflict, culture, hr issues
leadership). Marketing, Finance and Accounting Issues: Segmentation, Targeting, Positioning,
Marketing Mix. Finance and Accounting: financing, investment ,dividend, budgets. Performance
Evaluating (ROI, EVA, and MVA)- Balanced Score Card

UNIT 5: EVALUATION OF STRATEGY:
Strategic Evaluation – Significance – Criteria – Barriers and overcoming barriers. Strategic Control
and Operation Control-Types of Strategic Controls –Process of operation Control- Evaluation
techniques for strategic and operational control

REFERENCE:
1. Thompson and Strickland :Crafting and Executing Strategy, Tata Mcgraw Hill
2. Fred r. David: Strategic Management, PHI
3. Hitt, Ireland and Hoskisson: Strategic Management, Southwestern
4. Vipin Gupta and Others: Business Policy and Strategic Management, PHI

SEMESTER IV: SPECIALISATION: FINANCE
FINANCIAL SERVICES

PAPER CODE: COM 19; F
Credits :5

Total Marks: 80+15+05=100 THPW: 5;
ESED: 3 HRS

OBJECTIVE: to acquaint the student with Innovative financial services offered to met the varied requirement
of both the corporate and individual customers.

UNIT-I: INTRODUCTION:
Meaning - Classifications - Traditional Activities - Financial sector reforms and Financial innovations in
India - Banking and Non-Banking services - Financial products and services: Merchant Banking, Loan
Syndication, Leasing, Mutual Funds factoring, Forfeiting, Venture capital, Custodial Services, Corporate,
Advisory services, Depository Services, Securitization, Under-writing services (Banks and Insurance),
Banking services: Bank Assurance Services, Credit Rating, Credit Cards, Derivatives,
Mergers, Acquisitions and Amalgamation, Services in Forex Market, Letter of Credit - Innovative Finance
Instruments - Micro Credit Finance - Importance and different products/schemes - Challenges facing the financial services sector.
M.Com. (CBCS)  

FACULTY OF COMMERCE & BUSINESS MANAGEMENT, MGU

UNIT-II: LEASE, HIRE PURCHASE AND HOUSING FINANCE:
Leasing: Financial lease and Operating lease - Lease Vs. Hire purchase - Types of financial leasing -
Advantages of leasing - Consideration under lease Vs. Buy decision - Leasing in India - Problems of Leasing
companies - RBI guidelines on leasing and finance companies. Hire Purchase: Terms of the agreement under
hire purchase - Types of hire purchase -
Advantages. Housing Finance: Housing Finance policy and Role of National Housing Bank (NHB) - Housing
and Urban Development corporation (HUDCO) - Role of Housing Finance Corporations and the housing
schemes - Recent Developments.

UNIT-III: MUTUAL FUNDS:
Mutual fund - Fund unit Vs. Equity share - Importance of Mutual funds - Types of Mutual funds: Close
ended funds - Open ended funds, Income funds, Growth funds - Risks involved - Organisation of firm -
Facilities available to investors - Guidelines from the Government of India - Recent reforms in mutual funds
- Banks providing Mutual Fund services - Factors to be considered in selection of fund - Reasons for
commercial banks to offer mutual funds - Scenario of Mutual funds in India - Problems in future prospects.

UNIT-IV: DISCOUNTING, FACTORING AND FORFAITING:
Meaning of Discounting – Factoring: Meaning, Modus Operandi of factoring scheme, Terms and conditions
in factoring agreement - Function of factoring services - Types of factoring - Role of Banks in providing
discounting, factoring and forfeiting services, Cost of factoring and pricing of factoring services, Benefit to
the clients, Export factoring – Forfeiting: Factoring Vs. Forfeiting - Advantages and limitations of forfeiting
- Forfeiting in India.

UNIT-V: SECURITISAION OF DEBT:
Meaning and Concept of Securitization - Structured securities Vs. Conventional Securities - Securitization
Vs. Factoring - Operational mechanism of securitization - Types of securitized assets - Securitization and
Role of Banks - Advantages and limitation of securitization -
Future prospects of securitization.

SUGGESTED READINGS:
1. Gordon: Financial Markets and Services, 2e Himalaya
2. Gurusamy: Financial Services & Markets, Thomson
4. Avadhani: Marketing of Financial Services, Himalaya
5. Madura: Financial Institution & Markets, Thomson

SEMESTER IV : SPECIALISATION : FINANCE

FINANCIAL DERIVATIVES

PAPER CODE: COM 20; F

Credits: 5

Total Marks: 80+15+05=100 THPW: 5;

ESED: 3 HRS
OBJECTIVE: to make student efficient in the area of derivatives, giving them the knowledge of basics in Derivatives, Future Markets, Options and Swaps etc.

UNIT-I: INTRODUCTION TO FINANCIAL DERIVATIVES:

UNIT- II: FUTURE AND FORWARD CONTRACTS AND MECHANISM:

UNIT- III: PRICING OF OPTION:
Concept of Option - Futures Vs. Options - Determinants of option prices - Black Scholes Option pricing - Binomial Pricing model (Including Problems).

UNIT- IV: SWAP MARKET:

UNIT- V: STOCK INDEX FUTURES:
Concept of Stock Index – Stock Index Futures - Stock Index Futures as a Portfolio Management Tool – Speculation and Stock Index Futures - Stock Index - Futures Trading in Indian Stock Market (Including Problems).

SUGGESTED READINGS:
1. Jayanth Rama Varma: Derivatives and Risk Management, TMH,
2. Mishra Financial Derivatives, Excel,
4. S.S.Kumar, Financial Derivatives, PHI,
5. David A. Dubofsky, Thomas W Multer, TR: Derivatives Valuation and Risk Management, Oxford,
6. Don M. Chance, Robert Brooks: Derivatives and Risk Management Basics, Cengage,

SEMESTER IV : SPECIALISATION : ACCOUNTING

ADVANCED COST ACCOUNTING & CONTROL
OBJECTIVE: to provide the skills and application of advanced cost accounting techniques for cost control and cost reduction.

UNIT I: ACTIVITY BASED COSTING (ABC):

UNIT II: COSTING OF SERVICE SECTOR:

UNIT III: UNIFORM COSTING AND INTER-FIRM COMPARISON:

UNIT IV: COST AUDIT CONCEPT–OBJECTIVES-COST CONTROL AND COST REDUCTION:

UNIT V: TRANSFER PRICING-COST REPORTING & CONTEMPORARY ISSUES:

SUGGESTED READINGS:
2. Iyengar S.P. "Cost Accounting -Principles & Practice", Sultan Chand & Sons;
4. Prashanta Athma, "Cost and Management Accounting" Himalya Publishing House;
7. Lall Nigam & Jain "Cost Accounting - Principles and Practice" Prentice-Hall of India Private limited;

SEMESTER IV : SPECIALISATION : ACCOUNTING
MERGERS AND AQUISITIONS

PAPER CODE: COM 20; A
ESED: 3 HRS

Total Marks: 80+15+05=100 THPW: 5

OBJECTIVE: to gain the knowledge on M&As which are essentiality mean to attain greater market share; acquire additional brands; cannibalize competing brands; realize improved infrastructure; create new synergies; capitalize on efficiencies and economies of scale or to globalize in the shortest span of time. The teachers are expected to demonstrate case study methodology.

UNIT-I: INTRODUCTION:

UNIT-II: CORPORATE VALUATION:

UNIT-III: LEGAL ASPECTS AND SEBI REGULATORY:

UNIT-IV: ACCOUNTING FOR MERGERS AND ACQUISITIONS:
Controversies and Dilemma in Accounting for M&A – Accounting for M&As – Features of Pooling Accounting – Criteria for Pooling of Interests – Incentives to Choose Pooling Over Purchase – Accounting Valuation of Goodwill – Accounting for M&A in India – IFRS-3 on International Accounting Standards for M&A – Main Features of the IFRS-3 – The Standards (IFRS-3) for Business Combination – Comparison between Indian GAAP and IFRS-3 (Including Problems).

UNIT-V: DEMERGER:

SUGGESTED READINGS:
M.Com. (CBCS)  

M.Com. (CBCS)


SEMESTER IV : SPECIALISATION : MARKETING

SUPPLY CHAIN MANAGEMENT AND CUSTOMER RELATIONSHIP MANAGEMENT

PAPER CODE: COM 19; M  

Total Marks: 80+15+05=100 THPW:  
5; Credits: 5  

ESED: 3 HRS

OBJECTIVES: Course enable the students to learn Integrated planning coordination and control of all logistical business processes and to learn a few basic aspects of CRM

UNIT-I: INTRODUCTION TO SCM:
Meaning – Need – Origin - Elements of SCM - Future trends in SCM - Purchasing issues in SCM - Role of purchasing in an organization - Purchasing process - Sourcing decisions - Role of supply base - Supplier selection - Purchasing organization - Centralized Vs Decentralized - International purchasing/global sourcing

UNIT-II: SUPPLIER RELATIONSHIP AND SOURCING STRATEGIES:
Developing successful partnership - Supplier evaluation & certification - Supplier Relationship Management software - Supplier management and alliance Development - Use of E-procurement system - Rewarding Supplier Performance - Bench marking sourcing practices - Third party SCM services.

UNIT-III: OPERATIONS AND DISTRIBUTION ISSUES IN SCM:
Demand forecasting and collaborative planning, forecasting and replenishment - Matching supply and demand forecasting techniques - Qualitative and Quantitative methods - Software solutions - Domestic and International transportation - Impact of transportation on SCM - Fundamentals of transportations - Warehousing - Transportation management - E-commerce & transportation.

UNIT-IV: INTRODUCTION TO CRM:

UNIT-V: CRM IN MARKETING
CRM marketing initiation - Cross-selling and up selling - Behavior prediction - Customer life time value - Call centre and customer care measurement - Analytical CRM - The Concepts of Data Warehouse - Data mining - Click stream analysis - Personalization - Operational CRM.
**SUGGESTED READINGS:**
2. Introduction of SCM: Bozarth Y Hand Field.
3. CRM Hand Book: Jylldyche, Pearson Education.
4. CRM: Judith W Kincaid, Pearson Education.

**SEMESTER IV : SPECIALISATION: MARKETING/INTERNATIONAL BUSINESS**

**INTERNATIONAL MARKETING**

**PAPER CODE: COM 20; M/IB**

**THPW: 5; Credits : 5**

**Total Marks: 80+15+05=100**

**ESED: 3 HRS**

**UNIT-I: INTRODUCTION TO INTERNATIONAL MARKETING:** Definition - Developing a global awareness – Concepts (Domestic Market, Extension Concept, Multi-domestic Market Concept, and Global Marketing Concept) - Driving forces (Market needs, Technology cost, Quality, Communication and Transportation, Leverage) - Restraining forces (Market differences, History, Myopia, Organizational culture, National controls/ Barriers to entry) - Domestic marketing Vs. International marketing.


**UNIT- V: INTERNATIONAL MARKETING MIX: DISTRIBUTION & PROMOTION DECISIONS:**

**Distribution Decisions:** Channel Constraints - Channel Terminology - Distribution Patterns. General Patterns (Middlemen services, Line Breadth, Cost and Margins, Channel length, Non-existence channels, blocked channels, stocking, Power and competition - Retail Patterns (Size Patterns, Direct Marketing) - World Wide Web (Special issues,
M.Com. (CBCS) FACULTY OF COMMERCE & BUSINESS MANAGEMENT, MGU


SUGGESTED READINGS:

SEMESTER IV : SPECIALISATION : TAXATION

TAX PLANNING

PAPER CODE: COM 17: Core-II
THPW: 5 ; Credits: 5  
Total Marks: 80+15+05=100  
ESED: 3 HRS

OBJECTIVE: to acquain the student with theoretical and practical knowledge of tax planning techniques.

UNIT-I: INTRODUCTION:

UNIT-II: TAX PLANNING - INDIVIDUALS:
Planning with reference to all five heads of Income for individuals: Salaries, House property, Profits from Business & Profession, Capital gains and Other Sources - Tax Planning with reference to Relief, Concessions, Rebates, Deductions and Incentives (Problems with special focus on Tax Planning).

UNIT-III: TAX PLANNING – MANAGERIAL DECISIONS:
Tax considerations arising with regard to specific management decisions: Make/buy, Own/lease, Installment/hire purchase, Retain/replace, Export/local sale, Shut down/continue, Expand or Contract, Merger and Amalgamations - Advance Tax - Payment of Advance Tax - Filing of Returns – Refunds - Penalties for non-compliance.
(Problems on Tax planning with reference to tax liability of Firms and Companies should be worked out)

UNIT-IV: TAX PLANNING-NEW INDUSTRIAL ESTABLISHMENTS & INVESTMENTS:

UNIT-V: TAX PLANNING – INCENTIVES AND EXPORT PROMOTION:
Schemes for encouraging exports - Import duty relief schemes - Highlights of Export Oriented Units (EOUs), Special Economic Zones (SEZ), Export Processing Zones (EPZ) - Duty drawback provisions - Types of Drawback rates - Drawback claim procedures - Salient features of Software Technology Park (STP), Electronic Hardware Technology Park (EHTP) - Other export promotion schemes under EXIM policy (Only Theory).

SUGGESTED READINGS:
2. Bhagawati Prasad:  Direct Tax Laws and Practice.

SEMESTER IV : SPECIALISATION : TAXATION

INTERNATIONAL TAXATION

PAPER CODE: COM 20; T
THPW: 5; Credits : 5
Total Marks: 80+15+05=100
ESED: 3 HRS

OBJECTIVES: Course emphasizes on tax treaties and tax laws of various countries and analyses importance of the same.

UNIT-I: AN OVERVIEW OF INTERNATIONAL TAXATION:
International Taxation - Definition - Conflicts - Double Taxation - Double Tax treaties - Domestic Tax system - Anti avoidance measures - International Tax Planning - International Tax Law - Definition - International Tax Principles and tax treaties.

UNIT-II: TAX TREATIES:

UNIT-III: IMPACT OF DOMESTIC TAX SYSTEMS:
Resident Vs Non Resident - Tax residence - Full Vs Limited taxation - Residence of Individuals, Companies and other entities - Domicile under common law. Source of Income / Gain - Rules - Conflicts - Basis of Tax Computation - Tax rate - Base - Accounting policies - Allowances - Disallowances - Incentives - Withholding taxes. Treatment of tax losses: Revenue, Capital, Foreign branch losses - Group taxation (Categories only) - Passive income: Dividend, Interest, Royalty, Capital gains. Foreign tax relief - Expense deduction - Exemption method - Foreign tax credit - Direct, Indirect tax sparing credit limitations - Excess foreign tax credit (Country examples such as...
(Applicable to the batch of students admitted in the academic year 2016-17 and onwards)

M.Com. (CBCS)                              FACULTY OF COMMERCE & BUSINESS MANAGEMENT, MGU
India, Asia Pacific Countries, United States of America, UK, Japan, Singapore, Australia, Mauritius).

UNIT-IV: TAX LAWS OF VARIOUS COUNTRIES:
Salient features of tax laws: Asia Pacific Countries - United States of America - UK - Japan - Singapore - Australia - Mauritius.

UNIT-V: TRANSFER PRICING:
International transactions - Associated enterprises - Arms length price - Computation of arms length price - Transfer pricing under Domestic Tax Law and under tax treaties - Authorities of advance rulings - Deduction of Tax at Source U/S 195 & DTAA.

SUGGESTED BOOKS:
3. Direct Taxes - Law & Practice: Vinod K. Singhania & Kapil Singhania. Taxmann;
4. The Law and Practice of Tax Treaties: An Indian Perspective - Nilesh Modi, Rajesh Kadakia, Wolters Kluwer India Pvt. Ltd.;
5. CCH India Master Tax Guide, PWC;
7. Commentary to OECD Model Tax Convention and UN Model Convention;
8. CA Course Material.

SEMESTER IV : SPECIALISATION : INTERNATIONAL BUSINESS

INTERNATIONAL BUSINESS ENVIRONMENT

PAPER CODE: COM 19; IB                              Total Marks: 80+15+05=100
THPW: 5; Credits : 5                                 ESED: 3 HRS
OBJECTIVE: to provide the knowledge of international business environment and strategic management of international business environment.

UNIT-I: INTRODUCTION TO INTERNATIONAL BUSINESS (IB):

UNIT-II: INTERNATIONAL BUSINESS ENVIRONMENT:

UNIT-III: MANAGEMENT OF INTERNATIONAL BUSINESS OPERATIONS:
Location for production – Options – Factors influencing location decision – Management of inventory methods – Sourcing of inputs – Modes of Procurement – International Logistics – Transportation issues – Services – Barriers to international Services – Major services – Off shoring of corporate services – Factors influencing – India’s status with reference to all the above aspects.

UNIT-IV: STRATEGIC MANAGEMENT OF INTERNATIONAL BUSINESS :-
M.Com. (CBCS)  

Strategies - Different approaches to strategy formulation-porter-pro and Hamel-Yip-levels of strategy formulation: Corporate, Business, Department levels - Strategic Planning Process – Centralized Vs. Recentralized Planning – Organizational structures – Process of control – features of an effective control system.

UNIT-V: GLOBAL TECHNOLOGY MANAGEMENT:
Technology and IB Meaning – Technology as a strategic asset - Technological strategy – Development – Acquisition – Audit - Problems of Technology management - Production of technology - IT in IS.

SUGGESTED READINGS:

3. International Business-Text and Casses: D.Suffa Ra, Himalaya Publications;
4. International Business Envinorment: Sundaram and Black, Prentice Hall;
5. International Business: Francis Cherunika;
6. International Business: Charles Hill;

SEMESTER IV : SPECIALISATION : INSURANCE

INSURANCE: ACTUARIAL SCIENCES

PAPER CODE: COM 19; I
Credits 5
Total Marks: 80+15+05=100 THPW: 5; ESED: 3 HRS

UNIT-I:

UNIT-II:

UNIT-III:
Mean - Variance Analysis - Computation of Mean and Variance - Variance as a measure of risk - Discrete Term - Structure models - Modeling stochastic term structure - Interest - Sensitive cash flows - Valuation of Interest - Sensitive cash flows.
UNIT-IV:
Mortality tables - Probabilities of Survival and Death - Computation of mortality rates - Preparation of mortality tables - Mortality tables for insurance and for annuities - Valuation of Life Insurance Risks and Principles underlying - Determination of Life Reserves: Meaning, Methods of calculation of Life Reserve: Terminal, initial and mean reserves - Acturial Analysis of pension plans.

UNIT-V:

SUGGESTED READINGS:
2. Babbel, David F. and Graig B. Merrill, Valuation of Interest, Sensitive Financial Instruments, Society of Actuaries, Maringale.
5. Course material and books published by "Insurance Institute of India", Mumbai.

SEMESTER IV : SPECIALISATION : INSURANCE

RETIREMENT PLANNING

PAPER CODE: COM 20; I Total Marks: 80+15+05=100
THPW: 5; Credits ; 5 ESED: 3 HRS

UNIT-I:
Historical background to employees benefits in India - Employees State Insurance (ESI) and its schemes - Provident funds and its schemes - Superannuation and gratuity schemes.

UNIT-II:
Group Insurance schemes - Segments of group insurance market - Origin and development of group schemes - Characteristics of groups - Group underwriting - Rate making and experience rating adjustment.

UNIT-III:
Gratuity and Superannuity Schemes - Different ways of arranging schemes - Funded schemes and unfounded schemes - Trustee administered and insured schemes - Methods of costing past service benefit and future service benefits - Annual premium and single premium - Method of costing - Definite funding and indefinite funding and controlled funding - Methods - Cash accumulation system of securing gratuity and pension benefits - Determination of contribution - Rates under gratuity and benefit purchase superannuation schemes.

UNIT-IV:
Legal aspects and taxation treatment of retirement provisions under provident, gratuity and superannuation funds - Documented of trust deeds and Rules.

UNIT-V:
Date processing and group schemes.

SUGGESTED READINGS:
1. Leaflets prepared by the LIC of India.
2. LIC Publications Act.

SEMESTER IV: SPECIALISATION: BANKING

INTERNATIONAL BANKING

PAPER CODE: COM 19 : B
Total Marks: 80+15+05=100 THPW:
5 ; Credits : 5
ESED: 3 HRS

OBJECTIVE: to enable the students familiarizing with functions and performance of international financial institutions and operational mechanism of foreign exchange market in India.

UNIT-I: INTRODUCTION TO INTERNATIONAL BANKING:

UNIT-II: INTERNATIONAL BANKING OPERATIONS:
UNIT-III: INTERNATIONAL BANKING, LEGAL AND REGULATORY ASPECTS:

UNIT-IV: INTERNATIONAL CORPORATE FINANCE:
Fundamental principles of lending to MNCs - Documentation and monitoring of Corporate Finance - International credit rating agencies and global capital markets - Raising resources and its deployment through ECBs, ADRs, GDRs, EDCBs and other types of Bonds, etc. in international markets.

UNIT-V: PROJECT AND INFRASTRUCTURE FINANCE:
Investments both in India and abroad – Joint Ventures abroad by Indian Corporates – Investment Opportunities abroad for resident Indian – Financing of Mergers and Acquisitions.

Suggested Readings:
(1) Indian Institute of Banking and Finance, International Banking Mumbai.

SEMESTER IV: SPECIALISATION: BANKING

CENTRAL BANKING

PAPER CODE: COM 20 : B
THPW: 5 ; Credits : 5
Total Marks: 80+15+05=100
ESED: 3 HRS

OBJECTIVE: to familiarize the students with functions and performance of Central banks in general and central banks in USA, UK, European Union and India in particular.

UNIT-I: EVOLUTION AND FUNCTIONS OF CENTRAL BANKING:

UNIT-II: CENTRAL BANKING IN USA AND RUSSIA:
M.Com. (CBCS) FACULTY OF COMMERCE & BUSINESS MANAGEMENT, MGU

UNIT-III: CENTRAL BANKING IN UK AND EUROPE:

UNIT-IV: CENTRAL BANKING IN CHINA AND BRAZIL:

UNIT-V: CENTRAL BANKING IN INDIA:

SUGGESTED READINGS:
(2) Decock M H., Central Banking, UBS Publisher Distributors Pvt. Ltd., New Delhi.
(6) Indian Institute of Banking & Finance, Central Banking, Mumbai. (7) RBI, History and Evolution of Central Banking in India, Mumbai.

SEMESTER IV : SPECIALISATION : E-COMMERCE

BUSINESS MODELS FOR E-COMMERCE

PAPER CODE: COM:19; E-Com: MAXIMUM MARKS: 80+15+05
THPW: 5; Credits : 5 EXAM DURATION: 3 HOURS

OBJECTIVE: to enable the students to learn different elements and models for E-Commerce.

UNIT-I: INTRODUCTION TO ELECTRONIC COMMERCE:
UNIT-II: BUSINESS TO BUSINESS (B2B) ELECTRONIC COMMERCE:

UNIT-III: BUSINESS TO CONSUMER (B2C) ELECTRONIC COMMERCE:

UNIT-IV: THE ELEMENTS OF E-COMMERCE:

UNIT-V: E-BUSINESS:

SUGGESTED READINGS:
3) Ward Hanson and Kirthi Kalyanan, Internet Marketing and E-Commerce.

SEASON IV : SPECIALISATION : E-COMMERCE

LEGAL SECURITY IN E-COMMERCE

PAPER CODE: COM:20; E-Com
THPW: 5; Credits : 5
MAXIMUM MARKS: 80+15+05
EXAM DURATION: 3 HOURS

OBJECTIVE: to familiarize the students with e-security and cyber laws.

M.Com. (CBCS)  
FACULTY OF COMMERCE & BUSINESS MANAGEMENT, MGU


UNIT-V: THE DESIGNS ACT 2000: Industrial Designs: Introduction and Meaning – Register ability of a Design – Application for Registration of a Design (Section 3-10) – Copyright in Registered Designs (Section 11 to 20) – Infringement (Piracy) of Copyright in Design (Section 22) – Defenses which may be set up by the Defendant.

SUGGESTED READINGS:
1) Dr. U.S. Pandey, Rahul Srivastavan and Saurabh Shukla, E-Commerce and its Applications, S. Chand & Company, New Delhi.
2) Dr. Sushila Madan, Management Information and Control Systems, Taxmann.
3) Elias M Awad, Electronic Commerce, Pearson Education.
4) D. P. Mittal, Law of Information Technology (Cyber Law), Taxmann.
7) D.P. Mittal, Law of Information Technology.
8) Krishnakumar , Cyber Laws.

SEMMESTER IV : SPECIALISATION : COMPUTER APPLICATIONS

ADVANCED EXCEL

PAPER CODE: COM 19 CA Total Marks: 50EE+15IA+35LPE=100
M.Com. (CBCS)  
FACULTY OF COMMERCE & BUSINESS MANAGEMENT, MGU

THPW: 4T+2P ; Credits : 5  
ESED: 3 HRS

OBJECTIVE: To impart the knowledge of excel in data presentation and financial and statistical analysis.


SUGGESTED READINGS:
(Applicable to the batch of students admitted in the academic year 2016-17 and onwards)

M.Com. (CBCS) FACULTY OF COMMERCE & BUSINESS MANAGEMENT, MGU

SEMESTER IV : SPECIALISATION : COMPUTER APPLICATIONS

WEB DESIGNING

PAPER CODE: COM 20 CA : Total Marks: 50EE+15IA+35LPE=100
THPW: 4T+2P ; Credits : 5 ESED: 3 HRS

OBJECTIVE: The Course emphasizes on the skills of designing and creation of web pages, Scripting & Markup language, client side Scripting Language, Server Side Scripting and importance of PHP & My SQL.

UNIT I:
Introduction to HTML, Structure of HTML Document, Basic HTML Tags working with tables, Working with Form Elements, Working Images. Working with list order list, Un order list, Working with CSS. Inline and Internal External Style sheet.

UNIT II:
JAVA Scripts : Introduction What is Client Side Scripting Languages, Data Types Operators Functions Predefined Functions, User Defined Functions, Control Statements IF, Nested IF Loops Break & Continues Statements.

UNIT III:
(Math Objects, Number Objects, Array Objects, Date Objects) Event Handling, On load on Unload on Click, On Focus, On blur On submit On Mouse over, On Mouse Down.

UNIT IV:
PHP : Introduction to PHP, PHP Tags, Statements, white space, PHP Data Types , Using Operators, Making decisions conditionals, Using Arrays, Array Operators, Multidimensional Arrays, /sorting Arrays, Using Functions in PHP, using Parameters, Passing reference and passing value, Object Oriented PHP concepts class and attributes operators , inheritance, Encapsulation Abstract Methods and Class Error Expectation Handling.

UNIT V:
My SQL: Designing your web Data base, Relations Database concepts, Web Data base Architecture, Logging to My SQL, Creating Data base Tables , what is SQL, Retrieving data from the data base, DDL,DML, Statements, Views joins, functions

SUGGESTED BOOKS :
2. Beginning HTML, XHTML, CSS, and JavaScript, Jon Duckett, Publication /Wiley
M.Com. (CBCS)  FACULTY OF COMMERCE & BUSINESS MANAGEMENT, MGU

**********