# Dolphin (PG) Institute

# Of Biomedical & Natural Sciences

# Dehradun, Uttarakhand-248007

***(An Autonomous Institute)***

# Ordinance & Syllabus

# of

# MASTER OF COMMERCE (M.COM)

## Duration: 2 Years

## ACKNOWLEDGEMENT:

We acknowledge the invaluable contributions and expertise of the Board of Studies in shaping the Master of Commerce course curriculum. The Board's dedication to ensuring the program meets the highest standards of academic, research and industrial skills excellence has been instrumental in preparing our students for successful careers in Commerce.

We extend our sincere gratitude to the Board members and faculty of various departments for their expert guidance in the development and review of our curriculum. Their commitment to staying current with Commerce trends and best practices has been crucial.

We also wish to thank all members for their active involvement in ensuring that the program aligns with professional accreditation standards. Their support in fostering strong research and industry partnerships, as well as enhancing placement opportunities, has been invaluable.

We are profoundly grateful to the following expert for their significant contributions in developing the syllabi:

1. Mr. Vipul Garg, Associate Professor, Department of Computer, DIBNS
2. Dr. G.N.Sinha , Associate Professor, Department of Education, DIBNS
3. Dr.Shruti Sharma , Associate Professor, Department of Education, DIBNS

Your dedication and expertise are greatly appreciated.

Programme:

# Master of commerce

## Introduction

Commerce serves as a gateway to some of the most beautiful and profound phenomena in the nature. Commerce acts as a driver for transformative technologies that significantly impact lifestyles e.g. Accountant, and Business Consultant & Financial Analysit etc. Moreover, it provides a dynamic framework for problem-solving applicable across diverse fields, extending beyond traditional commerce domains. The captivating allure and profound nature of the phenomena investigated by commercist inspire a sense of wonder and ignite passion, while the practical applications and effective methodologies of Commerce generate curiosity and engagement. Commercist find inspiration not just within the confines of commerce but also from a wide array of other areas of human exploration and reflection. Keeping all these things in mind the Post Graduate commerce program has been designed to allow students to develop logical thinking, reasoning, intellectual thinking and providing most exciting and rewarding jobs in the future.

## Eligibility:

A candidate for admission to M.Com Ist Semester must have passed B.Com. Examination of any recognized Indian or Foreign University with minimum 45% marks in aggregate, or B.A. with Economics or Mathematics, or B.Sc. with Mathematics or Economics with minimum 50% in aggregate, from a recognized Indian or Foreign University.

## Future prospects/ Job availability/ Scope

Commerce degree prepares candidates for a wide range of career options. After completing a B.com in Commerce Program, one may pursue job different sectors like

**Public sector:** Some Public Sector organizations where commerce graduates are employed are DRDO, Physical Research Laboratory, Saha Institute of Nuclear Physics, ISRO (Indian Space Research Organization) Nuclear Science Centre, BARC (Bhabha Atomic Research Centre) ONGC (Oil and Natural Gas Corporation)

**Government sector jobs:** Candidates have good probability to crack various central and state-level examinations for securing a job in the government sector. A candidate with a bachelor's degree in Commerce can apply to different government sector jobs through tests held by these public sector ventures

- UPSC (Union Public Service Commission)
- State PSC (Public Service Commission)
- SSC (Staff Selection Commission)
- IFS (Indian Forest Services)
- Public sector banks
- Indian railways

**Private Sector**: A commerce graduate can initially gain employment in the private sector in entry-level or junior positions. After gaining experience, there are good chances of advancement into senior-level positions. Senior positions may be managerial, administrative or technical. Top companies in the private sector recruiting Commerce graduates are TCS (Tata Consultancy Services), Maruti Udyog,Tech Mahindra, Analog Devices,GE (General Electric) Digital Atomic Labs

**Advanced Studies:** Some popular entrance exams that candidates can take to gain admission into reputed colleges include JAM (Joint Admission Test for Masters) for IITs, DUET (Delhi University Entrance Exam) for Delhi University, NEST (National Entrance Screening Test) for NISER (National Institute for Science Education and Research), JNUEE (Jawaharlal Nehru University Entrance Examination) for JNU,IPU CET (Indraprastha University Common Entrance Test) for IPU, BITSAT (Birla Institute of Technology and Science Admission Test) for BITS,IAT (IISER Aptitude Test) for IISER. Candidates can also do their PhD in the subject to progress to academic roles.

## Programme Objectives:

- To provide a well trained professional to the requirements of Industries, Banking sectors, Insurance companies, Financing Companies, Transport Agencies and corporates.
- Students can get through the knowledge of finance and accounting.
- The knowledge of different specialisation in accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.
- To impart industry needed skill, problem solving and decision making competencies.
- To make students industry ready and develop various managerial and accounting skills for better professional opportunities.
- To enrich students to adapt to an ever changing and dynamic business environment.

## Programme outcomes

| Type of learning outcomes | The Learning outcomes descriptors |
|---|---|
| **Generic learning outcomes:** | **Complex problem-solving:** Commerce graduates will have the ability to apply their knowledge of commerce to analyse and resolve problems in various settings, using appropriate mathematical tools, experimental methods, and computational techniques |
| | ***Critical thinking:*** Commerce graduates will be able to analyze and evaluate information, identify and define problems, develop and implement solutions, and make evidence-based decisions. |
| | ***Creativity***: Commerce graduates will able to design solutions and execute them |

| | |
|---|---|
| | by considering the environmental, societal and public safety aspects appropriately |
| | ***Communication Skills:*** Commerce graduates will demonstrate written and oral communication skills in communicating commerce-related topics |
| | ***Analytical reasoning/thinking :*** Commerce graduates will have the ability to apply their Commerce knowledge to analyse and resolve problems in various activity . |
| | ***Research-related skills***: Commerce graduates will get academic exposure through the various Internships offered by reputed CA firms ,Insurance Sector and Banking Co. during their UG tenure. They will be able to utilize the small summer/ winter recesses through their involvement in small projects under careful guidance of reputed faculties and may get the flavor of the current trend of research |
| | ***Coordinating/collaborating with other***s: Commerce graduates will be able to collaborate effectively with others, including peers, colleagues, and interdisciplinary teams, to achieve common goals. |
| | ***Leadership readiness/qualities:*** Commerce graduates will have an ability to develop the quality of leadership which will help them to be a part of any organization as well as create a positive energy in their work field to achieve any assigned target |
| | ***'Learning how to learn skills:*** Commerce graduates will have a curiosity-driven and self-directed approach to learning, as well as the ability to ask insightful questions and explore new areas of knowledge. |
| | ***Digital and technological skills: Commerce*** graduates should be proficient in the use of digital tools and information and communication technologies (ICT), including and data analysis tools |
| | ***Multicultural competence and inclusive spirit:*** Commerce Graduates will have acquisition of knowledge of the values and beliefs of multiple cultures and a global perspective to honour diversity |
| | ***Value inculcation:*** Commerce graduates will be aware of the global and national issues related to science and technology, as well as their roles and responsibilities as Indian and global citizens as well. |
| | ***Environmental awareness and action:*** Commerce graduates should have a strong ethical and environmental awareness and the ability to apply ethical reasoning in decision-making, including consideration of social, cultural, and environmental impacts. |
| | ***Community engagement and service:*** The Commerce graduates should be able to demonstrate the capability to participate in community-engaged services and activities for promoting the well-being of society through the scientific approach. |
| | ***Empathy:*** The Commerce graduates will be able to demonstrate the ability to give regard to points of view of another individual or group, and to identify and understand other people's emotions. |

# Programme Structure

The M.Com. programme is a two-year course divided into four-semester. A student is required to complete 80 credits for the completion of course and the award of degree.

| | | |
|---|---|---|
| **M.Com. I Year** | **Semester I** | **Semester II** |
| **M.Com. II Year** | **Semester III** | **Semester IV** |

**Max. Marks for each paper: 100 (40 – Sessional Tests + 60 -End Term Test)**

**MASTER OF COMMERCE(M.Com.)**

**CURRICULUM AND SYLLABUS**

Minimum credit requirement = 80

| | Title of Course | code | Credits |
|---|---|---|---|
| | **I Semester** | | |
| 1. | Corporate Accounting | M.Com.101 | 4 |
| 2. | Management Principles and Practice | M.Com.102 | 4 |
| 3. | Managerial Economics | M.Com.103 | 4 |
| 4. | Computer Applications in Business | M.Com.104 | 4 |
| 5. | Business Environment | M.Com.105 | 4 |
| | On-line Course From MOOCS/NPTELSAWYAM/* | | 2 |
| | Total Credits | | 22 |
| | II Semester | | |
| 1. | Financial Management | M.Com.201 | 4 |
| 2. | Marketing Management | M.Com.202 | 4 |
| 3. | Management Accounting | M.Com.203 | 4 |
| 4. | Legal Aspects of Business | M.Com.204 | 4 |
| 5. | Statistical Analysis | M.Com.205 | 4 |
| | On-line Course From MOOCS/NPTEL/SWAYAM | | **2** |
| | **Total Credits** | | **22** |
| | | | |
| | **III Semester** | | |
| 1. | Income Tax Laws and Practice | M.Com.301 | 4 |
| 2. | International Business | M.Com.302 | 4 |
| 3. | Financial Markets and Institutions | M.Com.303 | 4 |
| 4. | Marketing Communication | M.Com.304 | 4 |
| 5. | Research Methodology | M.Com .305 | 4 |
| | Total Credits | | 20 |
| | IV Semester | | |
| | Dissertation | M.Com.401 | 20 |
| | OR | | |
| 1 | Project Planning and Evaluation | M.Com.402 | 4 |
| 2 | E-Commerce | M.Com.403 | 4 |
| 3 | Entrepreneurship Development | M.Com .404 | 4 |
| 4. | Consumer Behaviour | M.Com.405 | 4 |
| 5. | Management of Financial Services | M.Com.406 | 4 |
| | **Total Credits** | | **20** |
| | | | |
| | | | |

**M.Com. I Semester**

| S.No. | Subjects | Subject Code | Credit | MARKS | | |
|---|---|---|---|---|---|---|
| | | | | Internal Assessment | External Assessment | Maximum Marks |
| 1. | **Corporate Accounting** | **M.Com.101** | **4** | 40 | 60 | 100 |
| 2. | **Management Principles and Practice** | **M.Com.102** | **4** | 40 | 60 | 100 |
| 3. | **Managerial Economics** | **M.Com.103** | **4** | 40 | 60 | 100 |
| 4. | **Computer Applications in Business** | **M.Com.104** | **4** | 40 | 60 | 100 |
| 5. | **Business Environment** | **M.Com.105** | **4** | 40 | 60 | 100 |
| | On-line Course From MOOCS/NPTEL/ SAWYAM* | | **2** | | | |
| | | **Credits** | **20+02** | | | 600 |

**Core Credits= 20 with additional 02 Credits of On-line Course From MOOCS/NPTEL/SAWYAM ***

**M.Com. II Semester**

| S.No. | Subjects | Subject Code | Credit | MARKS | | |
|---|---|---|---|---|---|---|
| | | | | Internal Assessment | External Assessment | Maximum Marks |
| 1. | **Financial Management** | **M.Com.201** | **4** | 40 | 60 | 100 |
| 2. | **Marketing Management** | **M.Com.202** | **4** | 40 | 60 | 100 |
| 3. | **Management Accounting** | **M.Com.203** | **4** | 40 | 60 | 100 |
| 4. | **Legal Aspects of Business** | **M.Com.204** | **4** | 40 | 60 | 100 |
| 5. | **Statistical Analysis** | **M.Com.205** | **4** | 40 | 60 | 100 |
| | On-line Course From MOOCS/NPTEL/ SAWYAM* | | **2** | | | |
| | | **Credits** | **20+02** | | | 600 |

**Core Credits= 20 with additional 02 Credits of On-line Course From**

**MOOCS/NPTEL/SAWYAM ***

# SYLLABUS
# OF
# MASTER OF COMMERCE

# I& II
# SEMESTERS

# Detailed Syllabus for M. Com.

## Semester-I

**M.Com. 101: Corporate Financial Accounting**
**Total Number of Credits: 4**
**TOTAL HOURS: 60h**

**Course Objective**: The objective of paper is to help students understand accounting with relation to the corporate world and to introduce the recent accounting concepts and conventions. Students are requested to follow Revised Schedule VI for presenting Balance sheet wherever needed.

**Course Outcomes: On completion of the course, the students will be able to**

CO 1. Develops an understanding of the final accounts of the companies as per schedule III.

CO 2. Becomes aware with regard to valuation of goodwill and shares of the companies.

CO 3. Understands the process of issue and redemption of debentures.

CO 4. Learn the preparation of consolidated profit & loss account and balance sheet.

CO 5. Understand the concept of amalgamation, absorption and reconstruction of companies.

**Unit 1: Preparation of Final Accounts of Companies:** Preparation of Final Account with adjustments as per revised schedule VI.

**Unit II: Valuation of Goodwill and Share:** Valuation of goodwill and shares with all the available methodology.

**Unit III: Corporate Accounting:** Issue and redemption of debentures.

**Unit IV: Holding Companies:** Preparation of Consolidated Profit & Loss Accounts and Balance-sheet.

**Unit V: Accounting for Amalgamation of Companies as per A.S.-14:** Accounts of amalgamation, absorption and reconstruction of companies

## Note: Question paper will contain 50% Numerical questions and 50% Theoretical questions.

**Suggested Reading:**


1. M.C. Shukla & T.S. Grewal: Advanced Accounts, S. Chand & Co. (Pvt.) Ltd. New Delhi.
2. S.M. Shukla & S.P. Gupta: Corporate Accounting, Sahitya Bhawan Publications Agra.
3. R.L. Gupta & M. Radha Swamy: Ad. Accounting, Sutan Chand & Sons, Delhi
4. S.M.Maheshwari: Fiannacial Accounting,
5. G.R. Mounga: Corporate Accounting, Mayur Publication, New Delhi

# M.Com. 102: Management Principles and Practice

**Total Number of Credits: 4**

**TOTAL HOURS: 60h**

**Course objective:** The objective of this course is to provide an understanding of the tasks and functions of management and to acquaint the participants with the developments of the concept, theories and practices in the field of management.

**Course Outcomes: On completion of the course, the students will be able to**

CO 1. Understands the nature and significance of management.

CO 2. Develops planning abilities and rationale behind it.

CO 3. Develops an understanding about the different types of organisations and their roles.

CO 4. Learns the nature and purpose of staffing, methods of performance appraisal and techniques of organisational development.

CO 5. Learns about different styles of leadership and forms of communication. And Analyse the process and techniques of controlling.

**Unit I: Management:** Nature and Significance of Management, Classical, Neo-Classical and Modern Theories of Management. Contingency and System Approach to Management, Functions of Management.

**Unit II: Planning:** Meaning and Process, Goals, Objectives, Plans and Programmes. Premises of Planning – Forecasting, Process of Decision Making. Rationality and Bounded Rationality. Risk and Uncertainty in Decision Making.

**Unit III: Organization:** Theory, Structure, Departmentation, Vertical and Horizontal Growth in Organization, Line and Staff Functions and Conflicts, Span of Management, Authority, Accountability, Delegation, Centralization and Decentralization, Formal and informal organization Group Functions in Organization: Formation and Role of Groups in organization.

**Unit IV: Staffing:** Nature and Purpose of Staffing: Selection, Performance Appraisal, Organizational Development.

Leading: Motivation – Meaning and Theories of Motivation, Motivation in Practice Leadership – Types and Traits of a Leader, Leadership Styles. Communication: Forms, Process, Barriers and Effective Communication.

**Unit V: Controlling:** Meaning and Process of Controlling. Techniques of Controlling. Management of Change: Adaptability to Change, Resistance to Change. Emerging Challenges for the Managers.

## Suggested Reading:


1. Stoner, James A.F., Management, Pearson (Textbook)
2. Robbins, Stephen P. and Coulter, Mary, Management, Prentice Hall
3. Koontz, Harold and Weihrich, Heinz, Essentials of Management, McGraw-Hill
4. Bateman, Thomas S. and Snell, Scott A., Management, McGraw-Hill

# M.Com.103: Managerial Economics

**Total Number of Credits: 4**

**TOTAL HOURS: 60h**

**Course Objective:** To develop managerial perspective on economic fundamentals as an aid to decision making under given environmental constraints.

**Course Outcomes: On completion of the course, the students will be able to**

CO 1 Explain the basic concepts in managerial economics, its relationship with other disciplines and its practical implications for a manager

. CO 2.Explain the various concepts of micro economics

CO 3 Apply the concept of production function and cost analysis to help businesses understand the relationship between inputs and outputs

CO 4 Analyse pricing decisions and pricing strategies under different forms of market

CO 5 Develop managerial perspective on economic fundamentals as an aid to decision making for profit maximization

**Unit 1: Introduction:** Nature and Scope of managerial economics and its relationship with other disciplines; Its role and significance in decision making; Basic concepts; Positive Vs Normative analysis.

## Unit II: Market Forces: Demand and Supply:

a) **Demand Analysis:** Theory of demand; Objectives of demand analysis and determinants of demand; Theory of consumer behaviour; Elasticity of demand and its measurement methods; Importance in decision-making.

b) **Supply Analysis:** Objectives of supply analysis; Determinants of supply.

**Unit III: Production Function and Cost Analysis:** Theory of production and cost analysis; Production function and its managerial uses; Laws of production and analysis; Empirical estimates of production and cost; Short-run and long-run average cost curves and their analysis; Economies and diseconomies of scale.

**Unit IV: Organisation of the Firm:** Pricing decision; Pricing under different market structure; Perfect and imperfect (monopoly, monopolistic and oligopoly markets); Pricing strategies; Collusive and non-collusive oligopoly; Baumol's marries; and O. Williamsons' models.

## Suggested Reading:

1. Baumal, Shalliam J. Economic theory and operations analysis, Prentice hall, Landon.
2. Baya, Michail R. Managerial economics and business strategy, Mc Graw hill New York.
3. Chopra O.P. Managerial economic, Tata Mc Graw hill Delhi.
4. Dean, Joel. Managerial economic, prentice hall Delhi

## M.Com.104: Computer Applications in Business

**Total Number of Credits: 4**

**TOTAL HOURS: 60h**

**Course objective:** The main objective of the course is to familiarize the students with the fundamental aspects of computers and their application in Commerce.

**Course Outcomes: On completion of the course, the students will be able to**

CO 1. Understands the fundamentals and components of computers.

CO 2. Understands the functioning of operating system and introduction to windows.

CO 3. Learns the features, concepts and uses of Ms Office.

CO 4. Learns the concepts of networking and computer networks.

CO 5. Understands and analyses the internet environment and its protocols.

**Unit I:** **10 HRS**

**Introduction to Computer:** Evaluation of Computer, Functional part of computer, Input Devices, Output Devices, Central Processing Unit, Memory (Primary and Secondary), Introduction to Software (System Software, Application Software)

**Unit II:** **10 HRS**

**Operating Systems**: Type of Operating Systems, Functions of Operating Systems, Features of a good operating system, Introduction to WINDOWS.

**Unit III:** **20 HRS**

**Introduction to Ms Office:** Word Processing (MS word), Introduction to Presentation Software (MS Power Point). Introduction to Spreadsheets (MS Excel)

**Unit IV:** **10 HRS**

**Introduction to Computer Networks:** Need for Networking, Type of Networks, Networks Topologies, Transmission Media, Networking Components (BRIDGE, GATEWAY, ROUTER, REPEATER, HUB, SWITCH),

**Unit V:** **10 HRS**

**The Internet Environment:** Introduction to Internet (WWW, HTTP, FTP, TCP/IP), Surfing & Searching, Protocols, World Wide Web, elementary Idea of e-Commerce and its types, future of information technology.

# M.Com.105: Business Environment

**Total Number of Credits: 4**

**TOTAL HOURS: 60h**

**Course Objective:** The objective of this course is to develop the ability to understand and scan business environment in order to analyse the opportunities and take decisions under uncertain conditions

**Course Outcomes: On completion of the course, the students will be able to** .

**Unit I: Theoretical Framework of Business Environment:** Concept, significance and nature of business environment; Elements of environment micro and macro; Techniques of environmental scanning and monitoring.

**Unit II: Economic Environment of Business:** Significance and elements of economic environment; Economic system and business environment; Economic planning in India; Government policies, industrial policy, fiscal policy, monetary policy, EXIM policy.

**Unit III: New Economic Policy:** Privatization, Liberalization and Globalization and their Implications for Indian Business, MNCs.

**Unit IV: Political and Legal Environment of Business:** Critical elements of political environment; Government and business; Competition Act 2002, FEMA and Consumer Protection Act.

**Unit V Technological Environment:** Factors Influencing Technological Environment. Role and Impact of Technology on Business. Transfer of technology-Channels, Methods and limitations.

## Suggested Reading:


1. Adhikary, M.: Economic Environment of Business Sultan Chand & sons New Delhi.
2. Ashwathappa, K.: Legal Environment of Business Himalaya Publication New Delhi.
3. Cherunilam, Francis: Business Environment Himalaya Publishing House New Delhi.
4. Rajvaid: Business Environment.
5. I.C. Dhingra, Indian Economy: Environmental and Policy, Sultan Chand & sons New Delhi.

# <u>Semester-II</u>

## M.Com.201: Financial Management

**Total Number of Credits: 4**

**TOTAL HOURS: 60h**

**Course objective:** To develop adequate level of knowledge of broad areas of financial decisions and also to introduce to the students the basic analytical techniques and methods of Financial Management of Organizations.

**Course Outcomes: On completion of the course, the students will be able to** .

CO 1.Understands the basic concepts and terminology related to financial management.

CO 2.Learns the concepts of cost of capital and capital structure along with its managerial implications.

CO 3.Critically analyse the investment decisions with the help of case studies.

CO 4. Understand the concept of dividend decisions and the significance of working capitalmanagement.

CO 5.Learn the concepts and reasons behind corporate restructuring with empirical studies.

**Unit I: Financial Management:** Nature, Objectives and Scope, Modern concept of finance, Financial Decision- Types of Financial Decisions, Role of Finance Manager, Risk Return Framework for Financial Decision Making, Time value of money.

## Unit II:

a) **Cost of capital: Concept of value, present value, basic valuation models.**
b) **Capital Structure:** Concept, Financial Leverage and its Impact on the Valuation of firm, Theories of Capital Structure- net income approach, operating income approach, miller – Modigliani approach, Determinants of Capital Structure.

**Unit III: Investment Decisions:** Nature and Kinds of Capital Budgeting, Techniques of Evaluating Capital Budgeting Decisions, Capital Budgeting Under Risk and Uncertainty, Analysis of Real Life Capital Budgeting Decisions- Some Case Studies.

## Unit IV:

a) **Dividend Decisions: Dividend and its form, Theories of Dividend Policy and their Impact on the Value of a Firm, Determinants of Dividend Policy.**
b) **Working Capital Management:** Meaning and Concepts of Working Capital. Estimating Working Capital Requirements. Management of Cash Receivables and Inventory.

**Unit V: Corporate Restructuring:** Merger and Acquisitions-Types, Sources of Takeover Gains, Valuation and Financing of Acquisitions, Analysis of some Case Studies**.** The Empirical Evidences on Theories and the Case Studies Relevant for above Topics are Required be Discussed**.**

## Suggested Readings:


**1.** Van Horne James C.: Financial Management and Policy, Prentice Hall of India 12th Ed,208.

**2.** Prashna Chandra: Financial Management. McGraw Hill.

3. Pandey, I.M: Financial Management. 9th Ed. Vikas Publishing.
4. Khan and Jain: Financial Management. McGraw Hill..

# M.Com.202: Marketing Management

**Total Number of Credits: 4**

**TOTAL HOURS: 60h**

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

**Course Outcomes: On completion of the course, the students will be able to** .

CO 1. Understands the conceptual framework of marketing and its application in the decision making relating to business.

CO 2. Explain the theory of consumer behaviour and the idea of market segmentation.

CO 3. Describe the practical implication of product decisions.

CO 4. Discuss the different pricing techniques and distribution channels with regards to different types of products.

CO 5. Analyze the promotion decisions keeping in view the legal, ethical and social aspects of marketing.

**Unit I:**

a) **Marketing Concept:** marketing management; Nature and scope; Evolution of marketing; Selling vs marketing; CRM; Emerging role of marketing; Marketing mix.
b) **Marketing Environment:** Concept; Need for study; Major elements and their impact on marketing decisions.

## Unit II:

a) **Consumer Behaviour:** Consumer vs. organizational/industrial buyer; Their characteristics; Importance of understanding consumer behaviour; Determinants of consumer behaviour; Theories of consumer behaviour; Various buying roles in family; Types of buying behaviour; Consumer decision-making process in buying.
b) **Market Segmentation:** Nature and importance of segmentation; Pre-requisites for effective segmentation; Bases of segmenting consumer markets; Market selection strategies; Positioning.

**Unit III: Product Decisions:** Concept of product; Classification of products; Product line and produt mix; Branding, packaging and labeling; Customer services; Development of new product; Product life cycle; The new product (Consumer); Adoption process.

## Unit IV:

a) **Price Decisions:** Pricing as a marketing variable-its role and importance; Price vs. non-price competition; Factors influencing price determination; Price setting in practice; Price policies and strategies.
b) **Distribution Channels and Physical Distribution Decisions:** Why are marketing intermediaries used? Marketing channel functions; Selecting channels distribution; Determining the intensity of distribution; Channel management decisions- selection,

motivation and evaluation of individual middlemen; Manufacturer- distribution relationship; Retailing and wholesaling; Logistics of distribution.

# Unit V:

a) **Promotion Decisions:** Nature; Objectives and importance of promotion; Communication process; Promotion mix and methods; Advertising; Personal selling; Public Relations and Sales promotion.

b) **Legal, Ethical and Social Aspects of Marketing:** Consumerism; Consumer protection measure in India; Recent Developments in consumer protection in India.

## Suggested Reading:

1. Kotler Philip and Gray Armstrong: Principles of marketing, Prentice hall New Delhi.
2. Kotler Philip: Marketing Management-Analysis, Planning, Implementation and Control, Prentice hall New Delhi.
3. Ramaswami, V.S and Namakumari, S: Marketing Management Mac Millan India New Delhi.
4. Stanton, Shallian J. and Charles Futrell: Fundamentals of Marketing Mc Graw hill New York.
5. Rajan Saxena, Marketing Management, 3rd ed, Tata MCGraw Hill, New Delhi, 200

# M.Com.203: Management Accounting

**Total Number of Credits: 4**

**TOTAL HOURS: 60h**

**Course objective:** The objective of this course is to impart knowledge of various accounting tools and techniques useful for business decision making.

**Course Outcomes: On completion of the course, the students will be able to** .

CO 1.Creates an understanding regarding the concepts and significance of management accounting.

CO 2.Develops the capability to analyse the financial statements of the business.

CO 3.Learns different accounting tools and techniques to make better business decisions.
CO 4 Described about different concept in preparation of difference types of budgets
CO5 Provide knowledge about Standard Costing.

**Unit I: (a) Management Accounting:** Concept, Importance, Nature and Functions, Financial vs Management Accounting, Cost vs Management Accounting, Role of Management Accountant.

**(b)Basic Concepts of Costing:** Basic Cost Terms and Concepts, Type and Elements of Cost, Cost Allocation- Absorption Costing, Marginal Costing, Activity Based Costing.

**Unit II: Financial Statement Analysis:** Trend Analysis, Ratio Analysis, Preparation and Analysis of Fund Flow Statement and Cash Flow Statement (Revised AS).

## Unit III: (a) Use of Marginal Costing in Decision Making.

**(b) Cost Volume Profit (CVP) Analysis:** Contribution Margin, Break-Even Analysis, Profit Volume (P/V) Analysis, Multiple Product Analysis, Optimal Use of Limited Resources.

**Unit IV: Budget and Budgetary Control:** Preparation of Different Types of Budgets, Fixed Versus Flexible Budgets.

**Unit V: (a) Standard Costing:** Concept, Advantage, Types of Standards, Variance Analysis- Material, Labour, Overheads, Managerial Use of Variances.

**(b) Responsibility Accounting:** Concept of Responsibility Accounting, Responsibility Central-Cost Centre, Revenue Centre, Profit Centre, Investment Centre.

**Note: Question paper will contain 50% Numerical questions and 50% Theoretical questions.**

**Suggested Reading:**


1. Horngreen : Management Accounting. PHI
2. Homgreen Charies T., and Gary L. Sundem and Shalliam O. Stration, Introduction to Management Accounting, Prentice Hall of In dia, 2006.
3. Dury Colin, Management and Cost Accounting, Thomson Learning, 2001.
4. Jawahar Lal, Advanced Management Accounting, Text Problems and Cases, S. Chand & Co., New Delhi, 2009.
5. S.N. Maheswari: Management Accounting.

## M.Com.204 : Legal Aspects of Business

**Course Objective:** The objective of this course is to help students become familiar with the relevant provisions of various laws influencing business.

**Course Outcomes: On completion of the course, the students will be able to**

CO 1.Becomes aware with regards to the provisions of the Companies Act 2013 which becomes relevant for the Indian business scenario.

CO 2 Analyse the laws relating to Competition Commission Act, 2002

CO 3 Analyse the laws relating to Consumer Protection Act, 1986

CO 4 Describe the provision relating to Right to Information Act 2005

CO 5 Describe the provisions relating to IT Act

**Unit I: Company Act; Selected Aspects:** Nature, kinds of companies, formulation of company; Company management, powers, functions and duties and liabilities of directors, managerial compensation, oppression and mismanagement.

**Company Meetings;** Types of meetings, resolutions, winding up.

**Unit II: The Consumer Protection Act, 1986:** Basic Concepts: Complaint, complainant, consumer, rights of consumer, consumer forums, their role, powers and functions, procedure for consumer grievance redressel, major decided cases.

**Unit III: The Competition Act, 2002:** Basic concepts, powers of central government under the competition act, major provisions of the competition act: Role and working of competition commission of India.

**Unit IV: Information Technology Act,** major provisions.

**Unit V: Right to Information Act (RTI)** .major provisions

## Suggested Reading:


1. Avtar Singh, Principles of Mercantile Law, 7th ed., Eastern Book Company, Lucknow
2. M.C. Kuchhal, Business Law, 6th ed., Vikas publishing House, New Delhi
3. Ravindra Kumar, Legal Aspects of Business, Cengage learning, New Delhi, 2009
4. Avtar Singh, Consumer Protection Law, Eastern Book Co., Lucknow, 2006
5. M.C. Kuchhal, Indian Company Law, Shree Mahabir Book Depot, Delhi, 2008

# M.Com.205: Statistical Analysis

**Total Number of Credits: 4**

**TOTAL HOURS: 60h**

**Course Objective:**The objective of the course is to acquaint students with some of the important statistical techniques for managerial decision making. The emphasis will be on their applications to business and economics situations.

**Course Outcomes: On completion of the course, the students will be able to** .

CO1: Understand the concept of statistical data Understand

CO2: Explain the concept of relation and regression Apply

CO3: Analyse the time series model Explain

CO4: Demonstrate the decision-making model Demonstrate

CO5: Identify the hypothesis testing Identify

Unit I: Introduction

a) Meaning and definitions of Statistical Data; Applications of Statistics in Managerial decision making;
b) Frequency Distributions; Measures of Central Tendency: Mean, Median, Mode and their implications;
c) Measures of Dispersion: Range, Quartile Deviation,
d) Mean Deviation and Standard Deviation.

**Unit II: Correlation and Regression**

a) Meaning and uses of correlation
b) Meaning and uses of regression
c) Various methods of calculation of Coefficients and their analysis:
d) Two Variable and Multi Variable Cases.

**Unit III: Analysis of Time Series**

a) Concept; Additive model, Multiplication model,
b) Secular trend or Long term movement or Trend
c) Seasonal variation, Cyclical Variation;
d) Various methods of Time Series Analysis and their applications in business.

**Unit IV: Probability**

a) Concept, its uses in business decision-making,
b) Addition and multiplication theorem of probability;
c) Binomial theorem and its applications
d) Probability Distribution: Concept, applications of Binomial, Poisson and Normal Distributions.

**Unit V: Estimation Theory and Hypothesis Testing**

Estimation Theory and Hypothesis Testing: Sampling theory;

a) Formulation of Hypotheses;
b) Application of Z-test, t-test,
c) F-test
d) Chi-Square test. Techniques of association of Attributes & Testing.

**Text and Reference Books**

1. Business Statistics, 3 rd Edition, JP Sharma, Pearson Publishing

2. Statistics for Management - Richard Levin, Pearson Publishing

3. Statistics for Management - G.C. Beri, Tata McGraw-Hill Education, 2010

4. Statistical Methods - Gupta S. P, Sultan Chand & Sons, 2002.