

2017-  
18

# Multani Mal Modi College, Patiala

Unit Planning M. Com



**M.Com-I SEMESTER-1st**  
**Paper: MC 101**  
**Subject: Management Concept & Organisational Behaviour**

Max Marks: 70

Maximum Time : 3 Hrs.

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Nature and Scope of Management, Evolution of Management thought, Manager &amp; environment.</li> <li>• Business Ethics, Value systems of Indian Managers. Decision making: meaning and process, creative elements in decision making, Analytical tools to decision making.</li> <li>• Functions of a manager, planning: concept, objective, significance, process and types, reasons for failure in plans; organizing-concept, principles, theories.</li> <li>• Organisational Structure: Formal &amp; Informal organizations.</li> <li>• Motivation: Need, Theories of motivation. Leadership: Concept, Theories and Leadership Styles.</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Communication: Communication process; Barriers to effective communication; Types of organizational communication. Improving communication; Transactional analysis in Communication; Controlling.</li> <li>• Organisational Behaviour ; Concept, Significance; Relationship between Management &amp; Organisational Behaviour.</li> <li>• Perception; Learning Personality. Group Dynamics and Team Development; Group dynamics: Definition and importance, types of groups, group formation, group development, group composition, group performance factors; team development.</li> <li>• Organisation Culture; Concept, Creating &amp; Sustaining Culture, learning culture; Work stress &amp; its management.</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Organisational Development: Concept, Need for change, Resistance to change, Theory of Planned Change, Organisational Diagnosis, OD intervention.</li> </ul>

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**M.Com-I SEMESTER-1st**

**Paper: MC 102**

**Subject: ACCOUNTING FOR MANAGERIAL DECISIONS**

**Max Marks: 70**

**Maximum Time : 3 Hrs.**

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Nature and attributes of Financial Statements, Analysis and interpretation of Financial Statements, Techniques of analysis; comparative statements, common size statements, trend analysis, ratio analysis and AS 20.</li> <li>• Fund flow and cash flow analysis (with special reference to AS 3).</li> <li>• Traditional Cost Management System: Concept, Factors Affecting Cost Management, Cost Assignment.</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Applications of Marginal Costing and Cost Volume Profit analysis for decision making.</li> <li>• Strategic Cost Management (SCM): Concept and Philosophy, Key elements in SCM, Value Chain Analysis, Strategic Positioning and Cost Driver Analysis.</li> <li>• Cost Management and Performance Evaluation: Evaluation criteria; Return on Cash Systems.</li> <li>• The Balanced Score card; Strategic Based Control: concept, process, implementation of Balanced Score card, Challenges in implementation of Balanced Score card.</li> <li>• Budgetary Control: Concept, types and Process.</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Introduction to Performance Budgeting and Zero Base Budgeting. Uniform Costing &amp; Inter-Firm Comparison, Responsibility Accounting.</li> </ul>

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1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**M.Com-I SEMESTER-1st**  
**Paper: MC 103**  
**Subject: Business Economics**

Max Marks: 70

Maximum Time : 3 Hrs.

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Nature and scope of Business Economics: Objective of firm; Economic theory; Fundamental economic concepts: Incremental principle, opportunity cost principle discounting principle, equi-marginal principle.</li> <li>• Demand Analysis: Individual and market demand functions; Law of demand, determinants of demand; Theory of Consumer Choice: Cardinal utility approach, indifference approach, Revealed preference and theory of consumer choice under risk.</li> <li>• Demand estimation for major consumer durable and non-durable products; Elasticity of demand: Price elasticity, income elasticity and cross elasticity. Demand forecasting techniques.</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Production Theory: Production function: production with one and two variable inputs; Stages of production; Short and long run cost functions: their nature, shape and inter-relationship.</li> <li>• Law of variable proportions; Law of returns to scale.</li> <li>• Price Determination under different Market Conditions: Characteristics of different market structures; Price determination and firm's equilibrium in short-run and long-run under perfect competition, monopolistic competition, oligopoly and monopoly.</li> <li>• Price Practices: Methods of price determination in practice; pricing of multiple products; price discrimination; International price discrimination and dumping: Transfer pricing.</li> <li>• Classical, and Keynesian theory of income and employment, Theory of consumption and investment spending, multiplier-accelerator interaction; Business Cycles: Nature and phases of a business cycle</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Theories of business cycle: Cobweb, Samulson and Hicks Theories.</li> <li>• Inflation: Definition, characteristics and types inflation in term of demand pull and cost push factors, effects of inflation.</li> </ul>

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1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**M.Com-I SEMESTER-1st**

**Paper: MC 104**

**Subject: E-Commerce**

**Max Marks: 70**

**Maximum Time : 3 Hrs.**

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Introduction to E-Commerce: Meaning and concept, Importance in the context of today's business, technical components, functions, advantages of e-commerce as compared with traditional system of commerce, disadvantages and scope of E-Commerce, difference between e-commerce and e-business,</li> <li>• Internet and its relation to e-commerce. State of e-commerce in India, problems and opportunities of e-commerce in India.</li> <li>• Framework of E-Commerce: B2B, B2C, C2C, C2B. Supply Chain Management, product and service digitization</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Planning Online-Business: Web sites as market place, E-commerce, pure online vs. brick and click business.</li> <li>• Operations of E Commerce: Electronic Payment Systems : Special features required in payment systems for e-commerce ; types of e-payment system; cash and currency servers, e-cheques, credit cards, smart cards, electronic purses and debit cards.</li> <li>• Risk management options for e - payment systems.</li> <li>• E-Marketing : Concept, types of e-marketing, means of advertising [Banner, Pop-up, sponsored link, email], e-branding.</li> <li>• E-Finance: Areas of e-financing: e-banking and e-trading; E-Accounting.</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Security and Legal Aspects of E-Commerce: Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Law - Information Technology Act 2000: An overview of major provisions in India</li> </ul>

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1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**M.Com-I SEMESTER-1st**  
**Paper: MC 105 (ii)**  
**Subject: Financial Management**

**Max Marks: 70**

**Maximum Time : 3 Hrs.**

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Financial Management: Meaning, Scope, and Objectives, Finance Functions: Investment, Financing and Dividend decisions.</li> <li>• Capital Budgeting: Nature of Investment Decisions, Investment evaluation criteria: Payback period, Accounting rate of return, Net present value, Internal rate of return, Profitability index, Capital Rationing, Capital Budgeting under Risk and Uncertainty.</li> <li>• Cost of Capital: Meaning and Significance, Cost of debt, preference capital, equity capital and retained earnings</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Weighted average cost of capital; Financial, operating and combined leverage: their measurement and effect on profit.</li> <li>• Capital Structure: Concept and significance, Theories of Capital Structure, Capital Structure in Practice.</li> <li>• Dividend Policy: Forms of dividend, stability in dividend policy, Dividend theories, Dividends policy in practice.</li> <li>• Working Capital: Meaning, significance and types, Factors affecting working capital requirements, determining working capital need.</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Working capital management, Sources of working capital.</li> <li>• Financing of working capital, Management of Cash, Receivables and Inventories; Mergers and Acquisitions: Reasons and Financial considerations.</li> </ul>

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1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**M.Com-I SEMESTER-2nd**

**Paper: MC 201**

**Subject: Advanced Accounting**

**Max Marks: 70**

**Maximum Time : 3 Hrs.**

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Accounting Standards: Purpose , Development of International and Indian Accounting Standards.</li> <li>• Convergence of Indian Accounting Standards with International Accounting Standards.</li> <li>• Indian Accounting Standards 1, 2, 10, 17, 19, 25 and 26.</li> <li>• International Financial Reporting Standards 1, 3, 4, 10 and 12.</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Corporate Reporting Practices in India and its evaluation. Creative Accounting: Concept and implications.</li> <li>• Accounting for Price Level Changes: Nature and Techniques; Accounting for Human Resources: Need, Models for Valuation.</li> <li>• Areas of Corporate Social Performance: Measurement and Public reporting of Corporate Social Performance.</li> <li>• Environment Accounting.</li> <li>• Contemporary Issues in Accounting: Value chain analysis; Activity Based Costing, Activity Based Budgeting</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Target and Life-Cycle Costing. Kaizen Costing, Back Flush Costing.</li> </ul>

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**M.Com-I SEMESTER-2nd**  
**Paper: MC 202**  
**Subject: Business Environment**

Max Marks: 70

Maximum Time : 3 Hrs.

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Theoretical framework of Business Environment: concept, significance and nature of business environment.</li> <li>• Elements of Business Environment: Internal and external; changing dimensions of business environment; techniques of environmental scanning and monitoring.</li> <li>• Economic Environment: Economic planning; Economic policies: Fiscal Policy, Monetary Policy, EXIM Policy.</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Policy Environment: Economic reforms; liberalization, privatization and Globalisation.</li> <li>• Second generation reforms; industrial policy and implementation, industrial growth and structural changes.</li> <li>• Political Environment and Its Critical elements. Legal Environment : Competition Act.</li> <li>• Consumer Protection Act, Right to Information Act, Environment Protection Act.</li> <li>• Global Environment: Foreign Direct Investment, Modes and growth of FDI in India.</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• International economic institutions : IMF, World Bank, IFC, IDA and ADB.</li> </ul>

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1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%



**M.Com-I SEMESTER-2nd****Paper: MC 203****Subject: Research Methodology & Statistical Techniques****Max Marks: 70****Maximum Time : 3 Hrs.**

<b>TILL MST-I</b>	
<ul style="list-style-type: none"> <li>• Introduction to Research: Nature, Objectives, Types &amp; Utility, Process of Research.</li> <li>• Hypothesis: Meaning, Nature, Importance, Types, Criteria for Construction of Hypothesis, sources of deriving hypothesis. Data Collection Methods: Primary Sources: Observation, Interview, Questionnaire, Schedules, Survey.</li> <li>• Secondary Sources: Types and sources of locating secondary data and computer assisted information acquisition. .</li> </ul>	
<b>TILL MST-II</b>	
<ul style="list-style-type: none"> <li>• Sampling Methods: Probability and non probability methods; sampling frame, sampling design, sampling and non sampling errors, size of a sample.</li> <li>• Statistical Analysis of Data: Probability distributions: Binomial, Poisson and Normal distributions. Testing of Hypothesis: Procedure, Measuring power of test.</li> <li>• Tests of Hypothesis: Parametric and non parametric tests different test of significance type I &amp; II errors.</li> <li>• Statistical tests: Chi square, t-test, f-test, z-test &amp;Kandal's co-efficient of concordance(w-test), Kruksalwallis H test, Wald wolfowitz test.</li> </ul>	
<b>TILL FINAL EXAM</b>	
<ul style="list-style-type: none"> <li>• Report writing: Mechanics of report writing, preliminary pages, Main body, appendices.</li> </ul>	

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1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**M.Com-I SEMESTER-2nd**  
**Paper: MC 205 (ii)**  
**Subject: Financial Institutions and Markets**

Max Marks: 70

Maximum Time : 3 Hrs.

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Financial System: Meaning, nature, structure, role, flow of funds in financial system, Financial systems and economic development. An overview of Indian Financial System.</li> <li>• Financial Institutions : Banking System in India- Brief history and present structure of commercial banks in India, Importance of banking business.</li> <li>• Development Banks- concept, objectives, &amp; functions, promotional role, resource mobilization, project evaluation &amp; follow up. Role played by IFCI, SIDBI, SFCs SIDCs in Development of various sectors of Indian economy.</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• NBFCs- concept, nature, role, sources of finance, RBI guidelines. Regulatory Bodies: RBI: Organisation, functions, credit creation, credit control.</li> <li>• Recent Monetary Policy. NABARD- role &amp; functions , SEBI- Organisation, Functions, SEBI as a regulator.</li> <li>• Financial Markets: Meaning, nature, structure, significance of Financial markets. Financial Markets in India: an Overview.</li> <li>• Money market; Money market meaning, constituents, functions of money market; Money market instruments- call money, treasury bills, certificates of deposits, commercial bills, trade bills etc.</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Recent trends in Indian money market; Capital market- primary and secondary markets; role, recent developments in Indian Capital Markets. International Stock Exchanges.</li> </ul>

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<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**M.Com-II SEMESTER-3rd**

**Paper: MC 301**

**Subject: Strategic Cost Management**

**Max Marks: 70**

**Maximum Time : 3 Hrs.**

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Traditional Costing System: Cost Management System; Concept, Factors Affecting Cost Management.</li> <li>• Cost Assignment; Direct Tracing, Driver Tracing, Allocation, Cost Behaviour; Basics; Resources, Activities and Cost Behaviour.</li> <li>• Strategic Cost Management (SCM): Concept and Philosophy, Key elements in SCM.</li> <li>• Value Chain Analysis, Strategic Positioning and Cost Driver Analysis.</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Contemporary Cost Management: Activity Based Costing; Concept, rationale, issues, limitations. Design and Implementation of Activity Based Costing.</li> <li>• Activity Based Management and Activity Based Budgeting: Target Costing, Cycle Costing, Kaizen Costing, Back Flush Costing.</li> <li>• Cost Management and Performance Evaluation, Evaluation criterion; Return on Cash Systems.</li> <li>• The Balanced Scorecard; Strategic Based Control; concept, process, implementation of Balanced Scorecard, Challenges in implementation of Balanced Scorecard.</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Transfer Pricing and Divisional Performance.</li> <li>• Transfer Pricing in International Business.</li> </ul>

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**M.Com-II SEMESTER-3rd**  
**Paper: MC 302**  
**Subject: Corporate Legal Framework**

Max Marks: 70

Maximum Time : 3 Hrs.

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Concept of Corporation &amp; Legal Entity, Formation of a Company: Memorandum and Articles of Association and their alteration.</li> <li>• Doctrine of Ultra Vires, Doctrine of Indoor Management, Prospectus, Shares and Share Capital, Transfer and Transmission of shares.</li> <li>• Borrowing Powers of the company, Fixed and Floating charge, Management of companies, Directors.</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Meeting of directors and share holders; Winding up and dissolution.</li> <li>• The Negotiable Instruments Act, 1881; Definition, types of negotiable instruments; negotiation.</li> <li>• Holder and holder in due course; Payment in due course; Endorsement and Crossing of Cheque; Presentation of negotiable instrument.</li> <li>• The Competition Act 2002: Establishment, composition, duties, functions.</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Powers of Competition-Commission of-India, Provisions relating to anti-competitive agreements.</li> </ul>

<b>Mode of Assessment</b>		
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1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**M.Com-II SEMESTER-3rd**  
**Paper: MC 303**  
**Subject: Direct Tax Laws**

Max Marks: 70

Maximum Time : 3 Hrs.

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Definitions, Basis of Charge-Determination of Residential Status under Income Tax Act 1961.</li> <li>• Computation of Income under various Heads (Salaries, House Property, Profits and Gains from Business and Profession, Capital Gains, Income from Other Sources).</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Set Off and Carry Forward Losses</li> <li>• Income of other persons to be included in Assessee's Total Income.</li> <li>• Deduction out of Gross Total Income.</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Computation of Income: in case of individuals, HUF, Partnership Firms, Companies.</li> </ul>

<b>Mode of Assessment</b>		
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1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**M.Com-II SEMESTER-3rd**  
**Paper: MC 304**  
**Subject: Marketing Management**

**Max Marks: 70**

**Maximum Time : 3 Hrs.**

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Marketing: Meaning, importance, scope and various concepts, Tasks of Marketing Manager under different demand situations, marketing environment.</li> <li>• Consumer Behaviour: Meaning, importance, major factors influencing buyer behaviour; identifying market segments and selecting target markets.</li> <li>• Product Decisions: Concept of a product, classification of products, major products decisions, product line and product mix.</li> <li>• Branding; Packaging and labelling; Product life cycle-strategic implications; New product development and consumer adoption process.</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Pricing Decisions: Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.</li> <li>• Physical Distribution Decisions: Nature, functions and types of distribution channels, Channel management decisions, retailing and wholesaling.</li> <li>• Promotion Decisions: Communication process; Promotion Mix: advertising, personal selling, sales promotion.</li> <li>• Publicity and public relations; Determining advertising budget; copy designing and its testing; Media selection; Advertising effectiveness: Promotion tools and techniques; various steps in selling; Training, Supervising, Motivating the salesforce.</li> <li>• Managing Direct and Online Marketing.</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Marketing Organisation and Control.</li> <li>• Marketing of services: Concept, characteristics and problems; Green marketing.</li> <li>• Marketing Research: Meaning, importance, scope and process</li> </ul>

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1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**M.Com-II SEMESTER-3rd**  
**Paper: MC 305(ii)**  
**Subject: Management of Financial Services**

Max Marks: 70

Maximum Time : 3 Hrs.

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Financial Services: Nature and types; Merchant Banking: Role, Services provided by merchant bankers.</li> <li>• Structure of Merchant Banking in India, SEBI regulations, recent developments; Venture Capital: Characteristics, SEBI guidelines, venture capital funds in India.</li> <li>• Leasing: Characteristics and types, Leasing and Hire-Purchase.</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Underwriting: concept, SEBI regulations.</li> <li>• Mutual Funds: Meaning, types, measuring return of mutual funds, SEBI guidelines, Performance of Mutual Funds in India, current developments.</li> <li>• Credit Rating: Meaning, significance, types; SEBI regulations for credit rating, Credit Rating Agencies.</li> <li>• Factoring: characteristics and forms, Factoring in India</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Forfeiting. Plastic Money: Concept, various forms of plastic money.</li> <li>• Growth and Present Scenario of Plastic Money in India.</li> </ul>

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1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**M.Com-II SEMESTER-4th**  
**Paper: MC 401**  
**Subject: Human Resource Management**

Max Marks: 70

Maximum Time : 3 Hrs.

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>Human Resource Management : Meaning, Definition, Scope of HRM, Objectives and functions of HRM, Role and qualities of HRM Manager, HRM Policies and Principles, HRM Model.</li> <li>Evolution of HRM, Organisation of HRM Department.</li> <li>Environment of HRM, Role of Government and other external and internal forces which effect HRM functions.</li> <li>Human Resource Planning and Development of Human Resource Information System (HRIS), Job analysis, Job Description and Job specification.</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>Human Resource (Procurement): Recruitment Process and its effectiveness, Selection Process &amp; its effectiveness.</li> <li>Orientation &amp; Placement. Human Resource Training and Development &amp; its effectiveness.</li> <li>Human Resource Potential Appraisal System, Performance Appraisal (Meaning, Definition, Appraisal Process, Past Oriented Methods, New approaches like 360 degree, Assessment Centres, MBO).</li> <li>Compensation Management: Employee Remuneration Incentive Payments (individual as well as group incentive plans).</li> <li>Employee Benefits and Executive Remuneration. Employee Welfare, Safety and Health, Internal Mobility (Promotion Transfer).</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>Work Redesigning, Job enlargement, Job relation, Job evaluation, job satisfaction-importance and measurement, Work Life Balance.</li> </ul>

<b>Mode of Assessment</b>		
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1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%



**M.Com-II SEMESTER-4th**

**Paper: MC 402**

**Subject: Fundamentals of Investment**

**Max Marks: 70**

**Maximum Time : 3 Hrs.**

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Investment: Concept, Investment and speculation, Nature and scope of investment analysis; objectives of investment.</li> <li>• Risk : Concept, types, measurement of risk ; Return : Meaning and measurement.</li> <li>• Investment alternatives for individuals: Bank deposits, Post office schemes, PF, Public Deposits, Mutual Funds, Shares, Debentures, Government Securities.</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Derivatives: Options and Futures, Valuation models of equity shares and debentures.</li> <li>• Investment Analysis: Fundamental analysis covering economic, industry and company analysis.</li> <li>• Technical Analysis and Chartist techniques; Dow Theory, Types of charts used.</li> <li>• Technical indicators: Advance-Divide Line, Support and Resistance Levels, Moving Averages.</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Efficient Market Theory: Forms and Tests, Random Walk Hypothesis.</li> <li>• Portfolio Management; Concept, objectives and significance.</li> </ul>

<b>Mode of Assessment</b>		
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1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**M.Com-II SEMESTER-4th**

**Paper: MC 403**

**Subject: Banking and Insurance Services**

**Max Marks: 70**

**Maximum Time : 3 Hrs.**

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Banking in India: Functions of Commercial Banks; Deposits: Different deposits products offered by banks.</li> <li>• Deposit mobilization by banks: volume and trends, know your customer guidelines.</li> <li>• Credit-Principles of Lending, various credit products/facilities offered by banks, volume and trends, credit appraisal techniques: approach to lending, credit Management, credit monitoring.</li> <li>• NPA management, priority sector lending, financial inclusion, securitization.</li> <li>• Management of Funds in Commercial Banks: Liquidity Management, Management of Capital funds, Assets Liabilities Management, Risk Management.</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Emerging Trends in Banking: Retail Banking, Banking Technology, E-Banking: Distribution Channels: Teller Machines, cash dispensers, ATM, Home Banking, online Banking, E-Payment systems, E-funds transfer system.</li> <li>• Insurance: Introduction to Insurance: Purpose, need and types, organizational structure of Insurance Business in India.</li> <li>• Legislative framework : Main provisions of IRDA, Entry of Private Sector in Insurance business : progress and problems.</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Major life and non-life insurance players in India.</li> <li>• Risk Management Practices in Insurance sector.</li> </ul>

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**M.Com-II SEMESTER-4th**  
**Paper: MC 404**  
**Subject: Corporate Tax Planning**

Max Marks: 70

Maximum Time : 3 Hrs.

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Introduction to Tax Management: Concept of tax planning; Tax avoidance and tax evasions; Methods of tax planning; justification of tax.</li> <li>• Tax Planning for New Business: Tax planning with reference to location, nature and form of organization of new business.</li> <li>• Special Tax Provisions: Tax provisions relating to free trade zones, infrastructure sector and backward areas; Tax incentives for exporters.</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Tax issues Relating to Amalgamation: Tax Planning with reference to amalgamation and demerger of companies.</li> <li>• Tax Planning and Financial Management Decisions: Tax planning relating to capital structure decision, dividend policy, inter-corporate dividends and bonus shares.</li> <li>• Tax Planning and Managerial Decisions : Tax planning in respect of own or lease, sale of assets used for scientific research, make or buy decisions; Repair, Replace, renewal or renovation and shutdown or continue decisions.</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Tax Planning and Compensations Package; Double taxation avoidance agreements.</li> <li>• Tax Planning and non-residents; Tax-payment: Tax deductions and collection at source, Advance Payment of Tax.</li> </ul>

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**M.Com-II SEMESTER-4th**  
**Paper: MC 406 (ii)**  
**Subject: International Finance**

Max Marks: 70

Maximum Time : 3 Hrs.

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Foundations of International Finance: Concept, Goals of International Finance; and role of International Finance Manager in an MNC.</li> <li>• Globalisation of World Economy; Recent trends. Evolution of International Monetary System: Classical gold standard, Bretton woods system.</li> <li>• Current Exchange Rate arrangements. European Monetary System.</li> <li>• Balance of Payments (BOP) Accounting, the Current Account, the Capital Account, Official Reserve Account.</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Foreign Direct Investment (FDI) and Multinational Corporations, Regional Economic Integration; SAARC, ASEAN, EC, NAFTA.</li> <li>• Foreign Exchange Market: Function and structure; Spot Market, Forward Mark International Parity Relationship and Forecasting Foreign Exchange Rates, Interest Rent Parity, Purchasing Power Parity, Fisher Effects.</li> <li>• Foreign Investment Institutions: Instruments; ADRs, GDRs, FII's-their role in Indian Capital Market.</li> <li>• Foreign Exchange Exposure and Management; Types of exposure, Transaction Exposure Translation Exposure, Economic Exposure and Operating Exposure. Measurement Exposure and Exposure Management Techniques.</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Multinational Working Capital Management Centralised Vs. Decentralized Capital Management, Managing International Receivable Management.</li> </ul>

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%