Syllabus for

Master of Commerce

(M.Com.)

Semester: I - IV

Syllabus for the Batch
Examinations: 2026-27

Directorate of Online Studies

Guru Nanak Dev University

(ESTABLISHED UNDER STATE LEGISLATURE ACT NO. 21 OF 1969)

Accredited by National Assessment and Accreditation Council (NAAC) At 'A++' Grade (Highest Level) As Per Modified Criteria Notified On 27/07/2017 And Conferred 'University with Potential for Excellence' Status and 'Category-I University' As Per University Grants Commission (F. No. 1-8-2017/(CPP-II) Dated 12/02/2018)

Grand Trunk (G.T.) Road, Chheharta, Amritsar (Punjab) – 143005
Phone No.: 0183-282352, 2258819
Email: director_dos@gndu.ac.in Website: gndu-online.in

Note:

(i) Copy rights are reserved. Nobody is allowed to print it in any form.Defaulters will be prosecuted.

(ii) The syllabi are subject to change therefore, visit the website from time to time to keep yourself updated.

MASTER OF COMMERCE (SEMESTER SYSTEM) under Directorate of Online Studies,

GuruNanak Dev University, Amritsar

Eligibility:
Bachelor of Commerce (Regular, Hons) /Bachelor of Business Administration with at least 50% marks in aggregate (45% for SC / ST candidates)

OR

Any other examination recognized equivalent there to

SEMESTER I

Paper Code	Subject Name	Marks			Credits
		Internal Assessment	End term	Total	
OLMCM- 111T	Managerial Economics	30	70	100	4
OLMCM- 112T	Statistical Analysis for Business	30	70	100	4
OLMCM- 113T	Business Environment	30	70	100	4
OLMCM- 114T	Management Accounting and Control Systems	30	70	100	4
OLMCM- 115S	**Seminar- I**		**100**	**100**	**4**
OLMCM– 116T	**Human Resource Management**	30	70	100	4
Total Marks and Credits		**150**	**450**	**600**	**24**

SEMESTER II

Paper Code	Subject Name	Marks			Credits
		Internal Assessment	End term	Total	
OLMCM- 211T	Corporate Financial Accounting and Auditing	30	70	100	4
OLMCM- 212T	Financial Management	30	70	100	4
OLMCM- 213T	Research Methodology	30	70	100	4
OLMCM- 214T	Management Principles and Organizational Behavior	30	70	100	4
OLMCM- 215S	Seminar-II		100	100	**4**
OLMCM– 216T	**Marketing Management**	30	70	100	4
Total Marks and Credits		**150**	**450**	**600**	**24**

SEMESTER III

Paper Code	Subject Name	Marks			Credits
		Internal Assessment	End term	Total	
OLMCM- 311T	Banking and Insurance Services	30	70	100	4
OLMCM- 312T	Security Analysis and Portfolio Management	30	70	100	4
OLMCM- 313T	Contemporary Accounting	30	70	100	4
OLMCM- 314T	E-Commerce	30	70	100	4
OLMCM- 315S	Seminar- III		100	100	**4**
OLMCM–316T	Strategic Management	30	70	100	4
Total Marks and Credits		**150**	**450**	**600**	**24**

SEMESTER IV

Paper Code	Subject Name	Marks			Credits
		Internal Assessment	End term	Total	
OLMCM- 411T	International Accounting	30	70	100	4
OLMCM- 412T	International Financial Management	30	70	100	4
OLMCM- 413T	Financial Markets and Financial Services	30	70	100	4
OLMCM- 414T	Corporate Tax Law and Planning	30	70	100	4
OLMCM- 415S	Seminar –IV		100	100	**4**
OLMCM–416T	**Consumer Behavior**	30	70	100	4
Total Marks and Credit1s		**150**	**450**	**600**	**24**

M. Com. (OL) (Semester - I)

OLMCM- 111T: Managerial Economics

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section – A

Managerial Economics: Meaning, Nature, Scope and Concepts

Law of Demand: Meaning, Determinants, Exceptions, Kinds of Demand, Change in Demand and Importance.

Elasticity of Demand: Meaning, Types and Degrees of Elasticity of Demand, Methods of Measuring Price Elasticity of Demand, Factors Determining Elasticity of Demand, Importance.

Section – B

Marginal Analysis: Law of Diminishing Marginal Utility, Law of Equimarginal Utility

Indifference Curve Analysis: Meaning, Assumptions, Properties, Consumer Equilibrium, Importance.

Section – C

Theory of Costs: Types of Costs, Traditional Theory: Long Run & Short Run, Modern Theory: Long Run & Short Run.

Market Structure: Meaning, Assumptions and Equilibrium of Perfect Competition, Monopoly, Monopolistic Competition.

Oligopoly: Sweezy Model.

Section – D

National Income: Conceptual Framework, Measures of National Income, Methods of Measurement, Limitations of National Income

Consumption Function: Meaning, and Nature, Determinants and Measures to Raise Propensity to Consume.

Keynes Psychological Law of Consumption – Meaning, Properties and Implications.

Suggested Readings:

1. Thomas, Christopher R. and Maurice, S. Charles, "Managerial Economics – Concepts and

Applications", 8th Edition (2006), Tata McGraw Hills, New Delhi.
2. Mehta, P L, "Managerial Economics – Analysis, Problems and Cases", 13th Edition (2007), Sultan Chand & Sons, Delhi.
3. Peterson and Lewis, "Managerial Economics", 4th Edition, Prentice Hall of India Pvt. Ltd. New Delhi.
4. Joel, Dean, "Managerial Economics", Prentice Hall of India, Pvt. Ltd., New Delhi.
5. Hirschey, M. "Fundamental of Managerial Economics", 9th Edition (2009), South Western Cengage Learning.
6. Koutsyannis A., "Modern Microeconomics", 2nd Edition (1977), Macmillan
7. Dwivedi, D.N., "Managerial Economics", 7th Edition, Vikas Publication.
8. Ahuja, H. L., "Modern Micro Economics", (2009), Sultan Chand and Co.
9. Deepashree, "Principles of Micro Economics", 2nd Edition, Ane Books Pvt. Ltd.
10. Mithani, D.M., "Managerial Economics", 5th Edition (2009), Himalaya Publishing House, New Delhi
11. http://swayam.gov.in/
12. http://edx.org/
13. http://epgp.inflibnet.ac.in/

M. Com. (OL) (Semester - I)

OLMCM- 112T: Statistical Analysis for Business

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section – A

Probability Theory: Probability–Addition and multiplication probability models.

Probability Distributions: Binomial. Poisson, and normal distributions; Their characteristics and applications.

Section – B

Sampling and Data Collection: Sampling and sampling (probability and non-probability) methods; Sampling and non–sampling errors.

Primary data collection techniques; Survey and Observation methods: Secondary data sources; Commercial (Syndicated) and Non–commercial sources.

Section – C

Questionnaire design.

Hypotheses testing; Null and alternative hypothesis, type I and type II error

Section – D

Large and small sampling tests–Z tests, T tests, and F tests. (ANOVA one–way and two– way)

Correlation: Simple, partial and multiple correlation coefficients;

Practical Through SPSS:

The students will be trained in the following techniques of data analysis using latest version of SPSS software. At the end of the semester, external examiner will be appointed by the University to conduct the practical by examining the students in the lab and award marks.

Topics: Z tests, T tests, and F tests. (ANOVA one–way and two–way), Chi–square test, correlation.

Suggested Readings:

1. Sharma, J.K., "Business Statistics", 2nd edition (2007), Dorling Kindersley (India) Pvt Ltd.
2. Hooda, R.P, "Statistics for Business and Economics", 2003, Macmillan, New Delhi.
3. Heinz, Kohler, "Statistics for Business & Economics",(2002), South-Western/Thomson Learning.
4. Hien, L.W, "Quantitative Approach to Managerial Decisions", Prentice Hall, New Jesery,
5. McClave, J. T.; Benson, P.G. and Sincich, T., "Statistics for Business & Economics", 11th edition (2011), Pearson.
6. http://swayam.gov.in/
7. http://edx.org/
8. http://epgp.inflibnet.ac.in/

M. Com. (OL) (Semester - I)

OLMCM- 113T: Business Environment

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section – A

Salient features of Economic Systems: Capitalist system/Market economy; Socialist system and Mixed Economy, Basic Features of Indian Economy, Government Business Relationship.

Business Environment: Meaning, Types: Internal Environment; External Environment; Micro and Macro Environment.

Aspects of Economic Reforms: Liberalization; Privatization; Globalization and its Implications for India.

Section – B

NITI Aayog: objectives, functions & role in economic planning.

Economic Planning in India: objectives, Strategies and Evaluation of Xth plan and Strategy and priorities of XIth plan

Social Responsibility of Business: Concept, rationale, dimensions models of social responsibility and barriers of SR

Section – C

Deficit Financing and its implications for the Indian Economy; Analysis of current year Annual Budget.

Evaluation of various regulatory policies of Government: Industrial Policy changes during the post Reforms; Fiscal and Monetary policy changes in India, Salient Features of FEMA.

Section – D

Consumer Rights and Consumerism: Role of Consumer Groups with special reference to India; Consumer Protection Act, 1986 with latest amendments.

Foreign Trade: concept of balance–of–payments; balance–of–trade; currency convertibility; Foreign trade policy 2009–14; Exim Policy during the post reforms in India

Demonetization: concept & its impact on the Indian economy.

Suggested Readings:

1. Cherunilam, Francis, "Business Environment", 2011, Himalaya Publishing House, New Delhi.
2. K Ashwathappa, "Legal Environment of Business", Himalaya Publishing House, New Delhi.
3. M. Adhikary, "Economic Environment for Business", Sultan Chand & Sons, New Delhi.
4. K. Ashwathappa, "Essentials of Business Environment", 11th edition (2011), Himalya Publishing House, New Delhi.
5. Paul Justin, "Business Environment – Text and Cases", 2006, Tata McGraw Hills Publishing
6. Ruddar Dutt and KPM Sundaram, "Indian Economy", 53rd edition, S. Chand and Company Ltd., New Delhi.
7. Govt. of India, Five Years Plan documents.
8. Govt. of India, Various issues of Annual Economic survey of India.
9. http://swayam.gov.in/
10. http://edx.org/
11. http://epgp.inflibnet.ac.in/

M. Com. (OL) (Semester - I)

OLMCM- 114T: Management Accounting and Control Systems

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section – A

• Introduction to Accounting: Accounting as a management information system; Users of accounting information; generally accepted accounting principles and concepts; understanding the annual reports of companies.

• Management Accounting and Managerial Decisions: Management accountant's position, role and responsibilities.

• Management Control System: Meaning, nature and scope.

Section – B

• Managerial Behaviour and Control Process: Goal congruence, functions of the controller. Understanding various forms of organizational structure and their relevance to the management control systems.

• Management Control Structure: Various forms of responsibility centers. Responsibility Accounting, Intra–company transfer pricing.

• Management Control Process: Budgeting process, Preparation of fixed and flexible budgets, Zero Base Budgeting, Activity Based Budgeting, performance budgeting and participative budgeting.

Section – C

• Standard Costing and Variance Analysis: Standard costing as a control technique; Setting of standards and their revision;

• Marginal Costing and Break–even Analysis: Concept of marginal cost; Marginal costing and absorption costing; Marginal costing versus direct costing; Cost–volume profit analysis; Break–even analysis; Assumptions and practical applications of breakeven– analysis

Section – D

• Segment Performance Evaluation: Traditional measures of evaluation. Economic Value Added, Balanced Score Card.

• Analyzing Financial Statements: Horizontal, vertical and ratio analysis.

• Reporting to Management: Objectives of reporting, reporting needs at different managerial levels; Types of reports, modes of reporting, reporting at different levels of management.

Suggested Readings:

1. Cherunilam, Francis, "Business Environment", 2011, Himalaya Publishing House, New Delhi.
2. K Ashwathappa, "Legal Environment of Business", Himalaya Publishing House, New Delhi.
3. M. Adhikary, "Economic Environment for Business", Sultan Chand & Sons, New Delhi.
4. K. Ashwathappa, "Essentials of Business Environment", 11th edition (2011), Himalya Publishing House, New Delhi.
5. Paul Justin, "Business Environment – Text and Cases", 2006, Tata McGraw Hills Publishing
6. Ruddar Dutt and KPM Sundaram, "Indian Economy", 53rd edition, S. Chand and Company Ltd., New Delhi.
7. Govt. of India, Five Years Plan documents.
8. Govt. of India, Various issues of Annual Economic survey of India.
9. http://swayam.gov.in/
10. http://edx.org/
11. http://epgp.inflibnet.ac.in/

M. Com. (OL) (Semester - II)

OLMCM– 115S: Seminar - I

Max. Marks: 100 Marks

Internal Assessment: 0 Marks

End Term: 100 Marks

OLMCM– 116T: Human Resource Management

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section A

Understanding the Nature and Scope of Human Resource Management: Nature of HRM; HRM Functions and Objectives; Organisation for HR Department; Personnel Policies and Principles; Skills for HR Professionals; Jobs and Careers in HRM

Analysis of Work, Designing Jobs and Job Evaluation: Nature of Job Analysis; The process of Job Analysis; Job Design; factors affecting Job Design; Job Design Approaches; Job evaluation; Job evaluation process; Methods of Job evaluation.

Section – B

Recruitment: Purpose and Importance; Recruitment

Process.

Selecting Right Talent: Selection as a source of Competitive Advantage; Selection Process; Barriers of Effective Selection; Making Selection Effective.

Training and Development, Career Management and Talent Management: Nature of Training and Development; The Training Process; Career Development.

Section – C

Appraising and Managing Performance: Nature of performance appraisal; appraisal process; Challenges of performance appraisal.

Compensation Management: Importance of an Ideal Compensation System; factors Influencing Employee Compensation; devising a Compensation Plan; Challenges of Compensation.

Section – D

A Safety and Healthy Environment: Safety; Types of accidents; Safety Programme; ISOSafety Standards; Managing Ethical Issues in Human Resource Management

Contemporary Challenges in Human Resource Management: Outsourcing HR Activities;BPO and Call Centres; Managing Diversity; Globalisation

Recommended Books:

1. K Aswathappa, "Human Resource Management: Text and Cases", Latest edition, McGraw Hill Education

Suggested Readings:

1. Dessler, Gary, "Human Resource Management", New Delhi, Pearson Education Asia.
2. Durai, Pravin, "Human Resource Management", New Delhi, Pearson.
3. Noe, Raymond A., Hollenbeck, John R, Gerhart, Barry, Wright, Patrick M., "Human Resource Management: Gaining a Competitive Advantage," New Delhi, McGraw-Hill.
4. Mathis, Robert L. and Jackson, John H., "Human Resource Management," New Delhi, Thomson.
5. http://swayam.gov.in/
6. http://edx.org/ formerly http://mooc.org/
7. http://epgp.inflibnet.ac.in/

M. Com. (OL) (Semester - II)

OLMCM- 211T: Corporate Financial Accounting and Auditing

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section – A

• Company Final Accounts–Requirements of Companies Act, 2013.

• Managerial remuneration. Meaning of profit. Divisible profits.

Section – B

• Valuation of goodwill, different approaches such as super profit, annuity and capitalization approach.

• Valuation of shares; different approaches such as book value and earnings approach.

Section – C

• Understanding the concept and rationale of Financial Audit, Cost Audit, Management Audit, Internal Audit, Proprietary Audit, Efficiency Audit and Audit by C. and A.G.,

• Statutory Auditor–Appointment qualifications, removal. Duties and liabilities of auditor. Code of conduct and ethics, professional misconduct of statutory auditor.

Section – D

• Meaning, Objectives and scope of cost audit. Cost Auditor, his appointment, duties liabilities. Cost audit report; Meaning, objectives and scope of management audit. Appointment and qualifications of management Auditor.

• Audit of management functions such as planning, organising and control. Audit of functionalareas–production, personnel marketing finance and accounting.

Suggested Readings:

1. Khan, M.Y. and Jain, P.K., "Financial Management", 5th edition, Himalaya Publishing, New Delhi
2. Pandey I.M., "Financial Management", 9th edition (2009), Vikas Publishing House.
3. Gupta, Kamal, "Contemporary Auditing", 6th edition, Tata McGraw Hill.
4. Sehgal, Ashok and Sehgal, Deepak, "Advanced Accounting", 3rd edition, Taxman, New Delhi.
5. Maheshwari, S.N. and Maheshwari, S.K., "Corporate Accounting", 5th edition (2009), Vikas Publication, New Delhi
6. Mukherjee and Hanif, "Corporate Accounting", 2005, Tata McGraw Hill, New Delhi.
7. http://swayam.gov.in/
8. http://edx.org/
9. http://epgp.inflibnet.ac.in/

M. Com. (OL) (Semester - II)

OLMCM- 212T: Financial Management

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section – A

• Financial Management: Meaning and nature; Financial goal–profit vs. wealth maximization; Finance functions–investment, financing, liquidity and dividend decisions.

• Capital Structure Theories: Conceptual framework. Determinants. Net income approach, Net operating income approach, Intermediary approach and M.M. Hypotheses with special reference to the process of arbitrage.

• Cost of Capital: Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of' capital (weighted).

Section – B

• Instruments of Finance: Long term and short term.

• Capital Budgeting: Nature of investment decisions; Investment evaluation criterion– discounted cash flow criteria, discounted cash flow criteria; Risk analysis in capital budgeting (practicals through excel).

Section – C

• Operating and Financial Leverage: Measurement of leverages; Analyzing Alternate Financial Plans; Financial and Operating leverage, Combined leverage. EBIT and EPS analysis

• Management of Working Capital: Meaning, Significance and Types of Working Capital; Approaches of Working Capital; Calculating Operating Cycle Period and Estimation of Working Capital Requirements.

Section – D

• Management of Cash: Strategies, Baumol's, Miller–Orr's and Beranek's models of Cash Management.

• Management of Receivables: Credit Policy, Credit Terms and Collection Efforts.

Suggested Readings:

1. Berk, Jonathan and DeMarzo, Peter, “Financial Management”, 2nd Edition (2010), Pearson Education, Dorling Kindersley (India) Pvt Ltd.
2. Bhattacharya, Hrishikes, “Working Capital Management: Strategies and Techniques”, 2nd Edition (2009), Prentice Hall, New Delhi.
3. Brealey, Richard A; Stewart, C. Myers and Allen, F. “Principles of Corporate Finance”, 8th Edition (2006), McGraw Hill, New York.
4. Chandra, Prasanna, “Financial Management”, 7th Edition (2008), Tata McGraw Hill, Delhi
5. Pandey I.M., “Financial Management”, 9th Edition (2009), Vikas Publishing House
6. Van Horne. J.G. and J.M. Wachowicz Jr., “Fundamentals of Financial Management”, 13th Edition (2009), Prentice Hall, Delhi.
7. Van Horne, James G, “Financial Management and Policy”, 12th Edition (2002), Prentice Hall, Delhi
8. Khan, MY, Jain, PK, “Financial Management”, 6th Edition (2011), Tata McGraw Hill, New Delhi..
9. http://swayam.gov.in/
10. http://edx.org/
11. http://epgp.inflibnet.ac.in/

M. Com. (OL) (Semester - II)

OLMCM- 213T: Research Methodology

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section – A

• Research methodology: Nature and scope; problem formulation and statement of research objectives. Research process.

• Choose a Research Topic.

Section – B

• Review of Literature

- Goals of a Literature Review.
- Types of Reviews
- Sources of Research Literature.
- Writing of Review.

• Research designs: Exploratory, descriptive and Causal designs (Basic designs—After only, Before After, After along with control group, Before after with control group, Time series designs).

Section – C

• Measurement concept, Levels of measurement—Nominal, Ordinal, Interval and Ratio.

• Attitude Measurement: Comparative and Non–comparative scaling techniques, Tabulation and cross–tabulation of data.

Section – D

• Data Preparation, Analysis, and Interpretation.

- Data preparation
- Data screening
- Transforming data
- Data Analysis and Interpretation.

• Data analysis techniques: Multiple regression analysis, Discriminant analysis and Factor analysis.

Suggested Readings:

1. Cooper, D. R. and Schindler, P.S., "Business Research Methods", 9th Edition, Tata McGraw Hill, New Delhi.
2. Levine, D.M., Krehbiel T.C. and Berenson M.L., "Business Statistics", 12th Edition (2012), Pearson Education, New Delhi.
3. Kothari, C. R., "Research Methodology", 2nd Edition (2008), New Age International.
4. Anderson, D.R.; Sweeney, D.J. and Williams, T.A., "Statistics for Business and Economics", 2nd Edition (2011), Thompson, New Delhi.
5. http://swayam.gov.in/
6. http://edx.org/
7. http://epgp.inflibnet.ac.in/

OLMCM- 214T: Management Principles and Organizational Behaviour

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section – A

Management: Definition, Nature and Purpose; Functions of Managers, Managerial Skills and Roles.

Planning: Concept and Importance, Types, Steps in Planning, Limitations of Planning and Planning Premises. Management by Objectives (MBO): Concept, Objective setting process, Benefits and Weaknesses of MBO.

Organizing: Nature and Types of Organizations; Departmentation; Span of Management; Centralization and Decentralization; Line and Staff Authority; Authority and Responsibility; Committees: Nature, Advantages and Disadvantage of Committees.

Section – B

Motivation: Concept and various theories of Motivation: McGregor's theory X and theory Y, Maslow's Hierarchy of Needs theory, Alderfer's ERG theory, Herzber's Motivation–Hygiene theory, McCelelland's Needs theory of Motivation, Adam's Equity theory, Vroom's Expectancy theory and Porter and Lawler's Model of Motivation.

Leadership: Concept and various theories of Leadership: The Michigan Studies, The Ohio State Leadership Studies, Tannenbaum and Schmidt's Leadership Pattern, Fiedler's Contingency theory, Path–Goal theory, Likert's System four, The Managerial Grid, Charismatic Leadership, Transactional and Transformational Leadership.

Section – C

Organisational Behaviour (OB): Meaning, Importance, Challenges and Opportunities for OB.

Personality: Concept and determinants

Attitudes: Sources and types, Cognitive dissonance theory

Section – D

Emotions: Nature and Types, Sources of Emotions, Managing Emotions at work, Emotional Intelligence: concept and Dimensions.

Perception: Nature and significance of perception, Factors influencing perception, perceptual process, Perceptual Distortions and Improving Perception.

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, "Essentials of Management: An International Perspective", 7th edition (2007), McGraw–Hill, New Delhi.
2. Richard L Daft, "The New Era of Management", 2nd edition (2008), Thomson, New Delhi.
3. Stephen P Robbins, David A. Decanzo, "Fundamentals of Management", 6th edition (2007), Pearson Education, New Delhi.
4. Stephen P. Robbins, Timothy A. Judge, Seema Sanghi, "Organisational Behaviour ", 14th edition, Pearson Education, New Delhi.
5. K. Aswathappa, "Organisational Behaviour, Text, Cases and Games", 10th edition (2012), Himalaya Publishing.
6. Sekaran, Uma, "Organizational Behaviour: Text and Cases", 2007, Tata McGraw Hill, New Delhi.
7. McShane, Steven L.; Glinow, Mary Ann Von and Sharma, Radha R, "Organisational Behaviour", 5th edition (2008), Tata McGraw Hill, New Delhi.
8. Philip Sadler, "Leadership", 2nd edition (2005), Viva Books Private Limited..
9. http://swayam.gov.in/
10. http://edx.org/
11. http://epgp.inflibnet.ac.in/

M. Com. (OL) (Semester - II)

OLMCM– 215S: Seminar - II

Max. Marks: 100 Marks

Internal Assessment: 0 Marks

End Term: 100 Marks

OLMCM- 216T: Marketing Management

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section A

Meaning of Marketing; Importance and Scope of Marketing; Concepts of Marketing Activities.
Component of a Modern Marketing Information System; Internal Records and Marketing Intelligence; Analysing the Macroenvironment; The Demographic Environment
The Marketing Research System; The Marketing Research Process; Forecasting and Demand Measurement

Section – B

Customer Relationship Management; Attracting, retaining and growing customers.
Factors Influencing Consumer Behaviour; The Buying decision process- The FiveStages Model
Levels of Market Segmentation; Segmenting Consumer Markets; Market Targeting.
Developing and Communicating a Positioning Strategy; Differentiation Strategies; Product Life-Cycle Marketing Strategies.

Section – C

Understanding Pricing; Setting the Price; Adapting the Price
Marketing Channels and Value Networks; Channel- Design Decisions; Channel-Management Decisions; E-Commerce Marketing Practices

Section – D

Role of Marketing Communications; Developing Effective Communications; Developing and Managing an Advertising Program; Deciding on Media and Measuring Effectiveness; Sales Promotion
Direct Marketing; Managing the sales force

Recommended Books:

1. Philip Kotler and Kevin Lane Keller, "Marketing Management", Latest Edition, Pearson

Suggested Books:

1. Rama swamy, V.S. and Nama kumari, S., Marketing Management: Global Perspective, Indian Context, 4th edition, Mac Millan.
2. Kurtz, David L. and Boone, Louis E. , Principles of Marketing, Thomson South-Western, 12th edition.
3. Enis, B. M., MarketingClassics: A Selection of Influential Articles, New York, McGraw-Hill, 1991.
4. Saxena, Rajan, Marketing Management, Tata McGraw-Hill, New Delhi, 2006.
5. http://swayam.gov.in/
6. http://edx.org formerly http://mooc.org/
7. http://epgp.inflibnet.ac.in/

M. Com. (OL) (Semester - III)

OLMCM- 311T: BANKING AND INSURANCE SERVICES

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

SECTION-A

Banking: Brief History and Present Structure of Commercial Banking (CB) in India Management of CB in India

Management of Commercial Banks in India: Liquidity Management,

Security Investments and Income Management, Assets and Liabilities Management.

Liberalization of Banking Sector in India: Narsimham Committee Report Part I and II. Regulation of Banking Sector in India: Role of RBI, CRR, SLR, CRAR and Prudential norms.

SECTION-B

Risk Management: Concept, Nature, Causes, Types and Methods of Risk Management. BASEL Norms: Introduction to BASEL Norms, Regulatory framework, Significance and Difficulties. BASEL III –An itroduction

Innovations in Banking: Internet banking, Phone Banking, Mobile Banking Wholesale and Retail banking, Universal and Narrow Banking, Off Shore Banking and Multi national banking.

Social Banking: Need, Challenges, policy initiatives: Priority Sector Lending, Service area approach, genesis of Microfinance.

SECTION-C

Insurance: Introduction to Insurance; Purpose and need/role of Insurance; Insurance industry in India- Evolution, Liberalisation in Insurance Sector: Malhotra Committee Report and its status of Implementation Legislative Insurance Framework

- Insurance Act,1938
- LIC Act,1956

- IRDA Act,1999

SECTION-D

Financial planning and Taxation: Saving and Investment Policies of Insurance Companies in India, Tax benefits under insurance policies.

Insurance pricing: Computation of Premium, rider premium, Bonuses, Surrender Value and Paid up Value

Insurance Documents: Proposal forms, First Premium Receipt/Renewal Premium Receipt, Policy Contract, Endorsements, Renewal Notice/Bonus Notices, Other Insurance Documents Concepts of reinsurance, Bancassurance

Suggested Readings:

1. Banking Theory Law and Practice, Sundaram and Varshney, Sultan Chand and Sons Pub1isher, year: 2004 Edition
2. Managing Indian Banks: Challenging Ahead, Vasant C Joshi & Vinay V Joshi, Sage Pub1ications,
3. Money Banking and Internationa1 Trade, KPM Sundharam, Sultan Chand and Sons, 2002.
4. Financia1 Institutions and Markets, LM Bhole Tata McGraw Hi1l, 2004, 4th Edition
5. Niehaus, Harrington (2007), Risk Management and Insurance, Tata McGraw-Hill
6. Financial Institutions and Markets, Meir Kohn - Tata McGraw Hill, 1996.
7. Management of Indian Financia1 Institutions, R M Srivastava Himalaya Publishing.
8. http://swayam.gov.in/
9. http://edx.org/
10. http://epgp.inflibnet.ac.in/

M. Com. (OL) (Semester - III)

ODMCM-312T: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

SECTION-A

- Nature and Scope of Investment analysis, Elements of Investment, Avenues of Investment, Approaches to Investment Analysis, Concept of Risk and Return, Security return and risk analysis, Measurement of return and risk.
- Financial Assets : Type and their characteristics, Sources of financial Information
- Capital Market: Meaning, Importance, Participants, Instruments, Recent changes in Capital Market.
- Evaluation of Securities: Bonds, Debentures, Preference Shares and Equity Shares.

SECTION-B

- Fundamental Analysis : Concept & significance of economic analysis, industry analysis : introduction, need for industry analysis : alternative classification of industry, industry life cycle analysis, economic factors & industry analysis, SWOT analysis for industries, Company analysis-nature and style of management, key role of financial analysis, ratio analysis.
- Technical Analysis: Different techniques of analysis, DOW theory, volume indicators, market sentiment indicators, confidence indicators, points & figure charting, bar charting.

SECTION-C

- Efficient Market Theory: Random Walk: weak form, semi-strong, strong form of market. Empirical tests. Comparison of random walk, technical & fundamental analysis.
- Portfolio Management : Meaning, importance, objectives and various issues in portfolio construction, revision of portfolio and evaluation
- Portfolio Analysis : Estimating rate of return and standard deviation of portfolio returns ; effects of combining securities ; Markowitz risk-return optimization

SECTION-D

- Single Index model, Multifactor models
- Derivatives: Forward, Future, Options & swaps.

- Portfolio Performance Evaluation: Measure of return, risk adjusted measures of performance evaluation, market timing, evaluation criteria and procedures.

Suggested Readings:

1. Fischer & Jordan: Security Analysis & Portfolio Management
2. Robert Haugen: Modern Investment Theory
3. V.K.Bhalla: World Economy in Ninety's –A Portfolio Approach
4. "Modern Portfolio Theory and Investment Analysis" by E.J. Elton and M.J. Gmber, Publishers: John Wiley & Sons, New York.
5. "Investment, Analysis and Management" by J.C.Francis, Publishers: McGraw Hill, New York.
6. http://swayam.gov.in/
7. http://edx.org/
8. http://epgp.inflibnet.ac.in/

M. Com. (OL) (Semester - III)

ODMCM-313T: CONTEMPORARY ACCOUNTING

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

SECTION-A

Emergence of contemporary issues in accounting – influence of other disciplines on accounting and changing environment.
Human Resource Accounting: Meaning and Scope, Human Resource Cost Accounting – Capitalization, Write off and Amortization Procedure. Human Resource Valuation Accounting – Appraisal of Various Human Resource Valuation Models. Use of Human Resource Accounting in Managerial Decisions. Human Resource Accounting in India.

SECTION-B

Price Level Accounting – Methods, Utility and Corporate Practices

Corporate Social Reporting: Areas of Corporate Social Performance, Approaches to Corporate Social Accounting and Reporting. Corporate Social Reporting in India.

Corporate Reporting: Concept of Disclosure in relation to Published Accounts, Issues in Corporate Disclosure, Corporate Disclosure Environment, Conceptual framework of corporate reporting.

SECTION-C

Recent Trends in the Presentation of Published Accounts. Reporting by Diversified Companies

Value Added Reporting: Preparation and Disclosure of Value Added Statements, Economic Value Added, EVA Disclosure in India.

SECTION-D

Corporate Reporting through Web.

Accounting Standards in India. Significance and formulation of Accounting Standards. Accounting Standards relating to Interim Reporting. Accounting for Leases, Earning Per Share and Accounting for Intangibles.

Suggested Readings:

1. Lal, Jawahar and Lele, R.K., “Contemporary Accounting Issues”, Himalaya Publishers.
2. Porwal, L.S., “Accounting Theory”, Tata McGraw Hill.
3. Lal, Jawahar, “Corporate Financial Reporting”, Taxman.
4. Arora, J.S., “Price Level Accounting”, Deep and Deep Publishers.
5. Chander, Subhash, “Corporate Reporting Practices”, Deep and Deep Publishers.

Suggested Websites:

1. www.icai.org
2. www.fasb.org
3. www.sebi.gov.in
4. http://swayam.gov.in/
5. http://edx.org/
6. http://epgp.inflibnet.ac.in/

M. Com. (OL) (Semester - III)

ODMCM-314T: E-Commerce

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

SECTION-A

Introduction to E Commerce and Definition, E-Commerce based activities, Goals of E-Commerce, Functions, Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Framework of E-Commerce, Electronic Commerce and Electronic Business, Electronic business models: B2B, B2C, C2C, C2B. Web sites as market place.

SECTION-B

Pure online vs. brick and click business; Assessing requirement for an online business designing, developing and deploying the system, Operations of E Commerce: Online-payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; Tools for promoting websites; Risk management options for e - payment systems.

SECTION-C

Security and Legal Aspects of E-Commerce: Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Laws – Relevant provisions of Information Technology Act 2000, offences, secure electronic records and digital signatures penalties and adjudication.

SECTION-D

e-Business Applications & Strategies: Business Models & Revenue Models over Internet, Emerging Trends in e-Business, e-Governance, Digital Commerce, Mobile Commerce, Strategies for Business over Web, Internet based Business Models. e-Marketing, e-CRM, e- SCM, e-Procurement

References:

1. Agarwala, Kamlesh N., Amit Lal and DeekshaAgarwala, Business on the Net: An Introduction to the Whats and Hows of E -Commerce, Macmillan India Ltd.
2. Bajaj, Deobyani Nag, E-Commerce, Tata McGraw Hill Company, New Delhi.
3. Turban, E., et. al., Electronic commerce: A Managerial Perspective, Pearson Education Asia.
4. Diwan, Prag and Sunil Sharma, Electronic Commerce -A Manager's Guide to
5. E-Business, Vanity Books International, Delhi.
6. Dietel, Harvey M., Dietel, Paul J., and Kate Steinbuhler, E-business and E-commerce for managers, Pearson Education.
7. Greenstein, M. and T.M. Feinman, Electronic Commerce: Security, Risk Management and Control, Tata McGraw hill.
8. Kosiur, David, Understanding Electronic Commerce, Prentice Hall of India Private Ltd., New Delhi.
9. Whiteley, David, E-commerce, McGraw Hill, New York.

Suggested Websites:

1. http://swayam.gov.in/
2. http://edx.org/
3. http://epgp.inflibnet.ac.in/

OLMCM– 315S: Seminar - III

Max. Marks: 100 Marks

Internal Assessment: 0 Marks

End Term: 100 Marks

OLMCM– 316T: Strategic Management

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section – A

- Understanding Strategy and Strategic Management: Strategic Management Process. Strategic Decision Making, Issues in decision making, Levels of Strategy.
- Defining Strategic Intent: Vision, Mission, Characteristics of a Good Mission Statement. Designing and Evaluating a Mission Statement.
- External Environment Analysis: Strategically Relevant Components of External Environment. Industry Analysis – Porter's Five Forces Model; External Factor Evaluation Matrix.

Section – B

- Internal Environment Analysis - Resource Based View of an Organization: Value Chain Analysis; Competitive Advantage and Core Competency. Internal Factor Evaluation Matrix.
- Strategies: Types of strategies, Integration strategies, Intensive strategies, Diversification strategies, defensive strategies, Michael Porter's generic strategies, Means of achieving strategies.

Section – C

- Strategy analysis and choice: Nature, comprehensive strategy formulation framework, Input stage, matching stage, decision stage.
- Strategy Implementation- Management and operation issues, marketing and financial issues.

Section – D

- Strategy Evaluation and Control – Nature of Strategy Evaluation; Strategy Evaluation Framework; Balanced Score Card.
- Business ethics and Social Responsibilities of Business.

Recommended book :

1. David, R Fred, "Strategic Management- Concepts and Cases", Pearson Education, India.

Suggested books :

1. Hill, Charles W L and Jones Gareth R, " An Integarated Approach to Strategic Management" Cengage Learning
2. Wheelen, Thomas L., Hungerdavid J. and Rangarajan Krish, " Concepts in Strategic Management and Business Policy", Pearson Education, India
3. Thompson, Arthur A Jr.; Strickland A J III; Gamble, John E and Jain, Arun K. " Crafting and Executing Strategy. The Quest for Competitive Advantage.- Concepts and Cases", TMH, New Delhi.
4. Pitts, Robert A and Lei, David. "Strategic Management Building andSustaining Competitive Advantage", Thomson, India
5. Kazmi, Azhar. "Business Policy and Strategic Management", TMH, New Delhi
6. Srinivasan, R, "Strategic Management", Prentice Hall of India, New Delhi
7. http://swayam.gov.in/
8. http://edx.org formerly http://mooc.org/
9. http://epgp.inflibnet.ac.in/

M. Com. (OL) (Semester - IV)

ODMCM-411T: INTERNATIONAL ACCOUNTING

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

SECTION-A

Introduction to International Accounting: Interaction between accounting and its environment. The global economy. Meaning and domain of international accounting.

International classification of financial accounting and reporting.

International financial reporting: concept and differences in international financial reporting. Reporting problems of Multinational Companies.

SECTION-B

International financial analysis: meaning, need and significance of international financial analysis. Business analysis framework. Problems in international financial analysis.

Comparative financial reporting in U S, U K, China, Japan and India.

International harmonisation of financial reporting: why harmonisation? Role of IASB, OECD, EU and IOSCO(international Organisation of Securities Commissions)

SECTION-C

Convergence of accounting standards.

International transfer pricing: meaning, objectives, methods and regulation.

Accounting for foreign currency transactions and translation: approaches to accounting for foreign currency transactions, methods of foreign currency translation. Practices in various countries.

SECTION-D

Issues related to consolidation of financial statements of MNCs.

International taxation: diversity of national tax systems, taxation of foreign source income and double taxation.

Strategic accounting issues in MNCs: strategy formulation, implementation and control. Evaluating the performance of foreign operations.

Suggested Readings:

1. Choi, Frederick D S and Meek, Garry K, "International Accounting", Pearson Education, 5th Edition. 2007.
2. Doupnik, Timothy and Perera, Hector, "International Accounting", McGraw Hill international Edition, 2007.
3. Saudagaran, Shahrokh M. International Accounting – A Users Perspective", Thompson, 2nd Edition, 2007.
4. Iqbal, zafar M, Melchar, Trini U, and Elmallah, Amin A, International Accounting: A Global Perspective". International Thomson Publishing.
5. Rathore, Shirin, "International Accounting", PHI

Suggested Websites:

1. http://swayam.gov.in/
2. http://edx.org/
3. http://epgp.inflibnet.ac.in

M. Com. (OL) (Semester - IV)

ODMCM-412T: INTERNATIONAL FINANCIAL MANAGEMENT

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

SECTION-A

- Foreign Exchange System: The Internationalization of Business and Finance, Alternative Exchange Rate Systems; International monetary system, The European Monetary System.

- Foreign Exchange Rate Determination: Introduction to spot market and Forward Market; Setting the Equilibrium Spot Exchange Rate; Factors affecting Currency Value: BOP Approach & Asset Market Approach; Role of Central Bank in Determination of Exchange Rates; Parity conditions in International Finance: Arbitrage and Law of One Price; Purchasing Power Parity; Fisher Effect; Fisher Effect in International Context.

SECTION-B

- Currency Forecasting: Interest Rate Parity Theory, The relationship between forward and future spot rate ,Currency Forecasting;

- Balance of payments: Balance of Payment Categories: Current Account, Capital Account, Official Reserves Account; Balance of Payment: The International flow of goods, services and capital, Coping with current account deficit.

SECTION-C

- Country Risk Analysis: Country Risk Analysis, Measuring & Managing Political Risk, Firm Specific Risks; Country Risk Analysis: Study of Economic & Political Factors Posing Risk.

- Measuring Various Exposures: Transaction Exposure, Operating Exposure and Translation Exposure. Risk Hedging-An Introduction

SECTION-D

- Foreign Exchange Risk Management: Foreign Exchange Instruments, Recent developments in derivatives markets in India; Currency Futures & Options Market; Interest Rate & Currency Swaps; Interest rate Forwards & Futures.

Suggested Readings:

1. Shapiro Allan C (2003), "Multinational Financial Management", 7th Edition, John Wiley & Sons, Singapore
2. Apte P.G. (2009) International financial Management, 5th Edition, Tata McGraw Hill, India
3. Bhalla, V. K (2008), "International Financial Management", 7th Edition, Anmol Publications, India
4. Eiteman, Stonehill, Moffett(2004), " Multinational Business Finance",10th Edition, Pearson Education, India

Suggested Websites:

1. http://swayam.gov.in/
2. http://edx.org/
3. http://epgp.inflibnet.ac.in

M. Com. (OL) (Semester - IV)

ODMCM-413T: FINANCIAL MARKETS AND FINANCIAL SERVICES

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

SECTION-A

- Indian Financial System: Meaning, Structure, Role and Deficiencies
- Development Banking in India: Evolution, Structure, Promotional Role, Resource Planning and Mobilisation, Project Evaluation and Follow Up, Performance Evaluation. Recent Developments in Development Banking.
- Reserve Bank of India: Organization and Management, Monetary Policy, Technique of Monetary control, Liquidity Adjustment Facility.

SECTION-B

- NBFCs: Concepts, RBI Guidelines, Progress, problems and Prospects.
- Banking Sector Reforms in India-Implementation Status.
- Factoring Services in India
- Venture Capital Financing in India.
- CCIL: Role and Functions.

SECTION-C

- Repos: Concept, Process and Progress in India
- Govt. Securities Market in India
- Call Money Market in India
- Treasury Bills Market in India

SECTION-D

- Commercial Paper and Certificate Deposit Market in India.
- Securitization: Concept, Process and Progress in India.

Suggested Readings:

1. Indian Financial System by H.R. Machiraju, Vikas Publishing House Pvt. Ltd.
2. Indian Financial System by Varshney & Mittal, Sultan Chand & Sons.
3. Management of Indian Financial Institutions by R.M.Srivastava – Himalya Publishing House.
4. Managing Indian Banks by Vasant C. Joshi, Sage Publications.
5. Indian Financial System by Vasant Desai, Himalya Publising House.
6. Financial Institutions & Markets by L.M.Bhole.

7. M.Y. Khan, Financial Services, Tata McGraw Hills, New Delhi, 2007.

Web Sites: -

1. www.rbi.org.in
2. www.nsdl.com
3. www.licindia.com
4. www.sebi.gov.in
5. www.nabard.org
6. www.ifciltd.com
7. http://swayam.gov.in/
8. http://edx.org/
9. http://epgp.inflibnet.ac.in

ODMCM-414T: CORPORATE TAX LAW AND PLANNING

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

SECTION-A

- Tax Planning, Tax Avoidance & Tax Evasion: Meaning, features and basic differences between tax planning, avoidance and evasion; various tools of tax evasion; Tax Management and its scope.
- Corporate Tax: Residential status of a company, Computation of total income and tax liability of companies, Minimum alternate tax.
- Deductions from Gross Total Income u/s 80 related to company assesse.

SECTION-B

- Tax deduction or collection at source, Advance payment of tax for company assesses.
- Tax Planning for company assess with reference to location and type of business.
- Tax Planning in relation to Forms of Organisation: Sole Proprietary; Partnership and Company form of Organisation from tax planning point of view.

SECTION-C

- Tax incentives to Newly Established Industrial Undertakings: In Special Economic Zones u/s 10 AA and for exporters.
- Tax planning in respect of Amalgamation or Demerger.
- Tax Planning and Financial Management Decisions: Tax Planning relating to Capital structure decisions, Dividend Policy, Inter-Corporate Dividend and Bonus shares.

SECTION-D

- Tax Planning and Management Decisions: Own or Lease Decision, Make or Buy Decision, Sale of Asset used for Scientific Research, Decision relating to Repair, Replace, Renovation of an Asset, Shut-down or Continue Decision.
- Taxability of Dividend from Company and investors point of view.
- Avoidance of Double Taxation

Suggested Readings:

1. Ahuja Girish, “Systematic Approach to Income Tax”, Bharat Law House, New Delhi
2. Gaur, Narang & Puri, “Corporate Tax Planning and Management”, Kalyani Publishers, Ludhiana
3. Mehrotra H.C., “Income Tax Law & Practice”, Sahitya Bhawan Publications, Agra
4. Singhania . K. Vinod, “Direct Tax Theory & Practice”, Taxman Publications (P) Ltd.

Website: www.incometaxindia.gov.in

Suggested Websites:

1. http://swayam.gov.in/
2. http://edx.org/
3. http://epgp.inflibnet.ac.in

M. Com. (OL) (Semester - IV)

OLMCM– 415S: Seminar - IV

Max. Marks: 100 Marks

Internal Assessment: 0 Marks

End Term: 100 Marks

OLMCM– 416T: Consumer Behaviour

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section – A

Introduction to Consumer Behaviour: Nature, Scope, Development of concept of ConsumerBehaviour, Customer Value.

Consumer Motivation: Motivation as a Psychological Force; Dynamics of motivation; Type and System of needs; Need Hierarchy Theory of Motivation and its applications; Measurement of Motives.

Personality and Consumer Behaviour: Definition of personality; Personality and understanding consumer diversity.

Section – B

Consumer Perception: Elements of perception; Dynamics of perception, Perceptual process; Perception and marketing strategy; Perceived risk.

Consumer Learning: Elements of consumer learning; Behavioural theories and Cognitive theories of learning, Measures of Consumer learning

Section – C

Social Class: Definition; Measurement of social class; Geodemographic Clustering

Cultural and Sub culture influences on Consumer Behaviour: Definition of culture and subculture; Culture is learned; Measurement of culture; American core values; Variants of subculture.

Opinion Leadership: Definition; Dynamics of the Opinion Leadership Process; Motivation behind Opinion Leadership.

Section – D

Consumer Decision Making: Levels of Consumer decision making; Views of consumerdecision making; Models of consumer decision making; Decision rules.

Models of Consumer Behaviour: E.K.B; Howard and Sheth; Nicosia's Model.

Recommended Readings:

- Schiffman, I. G. and Kanuk, L. L. Consumer Behaviour, New Delhi, Pearson Education,2007.

Suggested Readings:

- Blackwell, Roger D., Miniard, Paul W., and Engel James F. Consumer Behaviour, Cengage, 2006.
- Solomon, Michael R. Consumer Behaviour, New Delhi, Pearson Education, 2003.
- Assael, Henry Consumer Behaviour and Marketing Action, Cengage, 2006
- Loudon, David L. and Della Bitta, Albert J., Consumer Behavior, Tata McGraw-Hill, Fourteenth Edition, 2002.
- http://swayam.gov.in/
- http://edx.org formerly http://mooc.org/
  http://epgp.inflibnet.ac.in/