

REVISED SYLLABUS FOR M.COM. FROM ACADEMIC YEAR 2018-19 ONWARDS

| | Sem 1 | | Sem 2 | | Sem 3 | | Sem 4 | |
|-----|---|---------------------------|--------------------|--------------------------------------|---------------------|--------------------------------------|-------------------------------------|--|
| | EA: Advanced Accounting and Auditing | 401 | Business Economics | 407 | Operations Research | 501 | Taxation -I (Personal Tax Planning) | 507 |
| 402 | | Business Management | 408 | Financial Markets | 502 | Strategic Management | 508 | Taxation -II (Corporate Tax Planning and Goods and Services Tax) |
| 403 | | Marketing Management | 409 | Business Environment | 503 | Financial Services | 509 EA | International Accounting |
| 404 | | Business Research Methods | 410 EA | Financial Accounting and Auditing- 1 | 504 EA | Management Accounting - 1 | 510 EA | Management Accounting - 2 |
| 405 | | Financial Management | 411 EA | Cost Accounting - 1 | 505 EA | Corporate Financial Reporting | 511 EA | International Accounting - Essay Paper |
| 406 | | Accounting for Managers | 412 EA | Cost Accounting - 2 | 506 EA | Financial Accounting and Auditing- 2 | 512 EA | Management Accounting - 2 - Essay Paper |

| | Sem 1 | | Sem 2 | | Sem 3 | | Sem 4 | |
|-----|---------------------------|---------------------------|--------------------|---------------------------------------|---------------------|------------------------|-------------------------------------|--|
| | EB: Management | 401 | Business Economics | 407 | Operations Research | 501 | Taxation -I (Personal Tax Planning) | 507 |
| 402 | | Business Management | 408 | Financial Markets | 502 | Strategic Management | 508 | Taxation -II (Corporate Tax Planning and Goods and Services Tax) |
| 403 | | Marketing Management | 409 | Business Environment | 503 | Financial Services | 509 EB | Service Marketing |
| 404 | | Business Research Methods | 410 EB | Operations Management | 504 EB | Organization Behaviour | 510 EB | Entrepreneurship and Innovation Management |
| 405 | | Financial Management | 411 EB | Logistics and Supply Chain Management | 505 EB | Project Management | 511 EB | Service Marketing - Essay Paper |
| 406 | | Accounting for Managers | 412 EB | Investment Management | 506 EB | Consumer Behaviour | 512 EB | Entrepreneurship and Innovation Management - Essay Paper |

407: Operations Research

Unit:1 Introduction to Operations Research:

Definitions of O.R., Nature and Scope of O.R., Phases of O.R., Different types of Models in O.R., Types of Mathematical models, Advantages of Models, Applications of O.R. in the fields of Marketing, Finance, Planning, Research Development Techniques, Limitations of O.R., Linear Programming and its Applications: Definitions of Linear Programming, Linear Programming as an Optimization Technique, Structure of an L.P. problem, Formulations of L.P. problem, Graphical Method, Simplex method for Maximization problem, Big-M method for Minimization case, Degeneracy, Unbounded, Infeasible and Alternative Solution cases, Advantages and Limitations of Linear Programming, Applications of Linear Programming Problem.

Unit:2 Transportation Problem and Assignment Problem:

Transportation Model, Formulation of Transportation Problem as an L.P. model, Vogel's approximation Method, Modified Distribution Method, Optimality Tests, Degeneracy in T.P., Unbalanced T.P., Transportation Problem with Prohibited Routes, Trans-shipment Problem, Assignment Problem: Formulation, Hungarian Method, Unbalanced Assignment Problem, Constrained Assignment Problem, Travelling Salesman Problem, Applications of Transportation and Assignment Problems.

Unit:3 Theory of Games and Sequencing Problems:

Study of Two Person Zero-sum Game Problems, Games with and without Saddle point, Principles of Dominance, Graphical method, Conversion of Game problem into an L.P. problem, Problem of Sequencing: Sequencing of n jobs on two and three machines, Applications of Game theory and Sequencing problems.

Unit:4 Network Analysis: (CPM & PERT):

Concept of Network, Network Diagram, Concepts connected with a Network, Labeling Method, Critical Path Method, Determination of Floats: Total Float, Free Float and Independent Float, Project Evaluation and Review Technique (PERT), Applications of CPM and PERT.

Note: Case studies on all of the above units indicating practical applications of the topics concerned must be included as a teaching pedagogy.

References:

1. Sharma J.K.: "Introduction to Operations Research" Mc. Milan.
2. Taha H. A.: "Operations Research- An Introduction" Pearson Education
3. Hiller and Lieberman: "Operations Research" Tata Mc. Graw Hill
4. Vohra N.D.: 'Quantitative Techniques for Management' Tata Mc. Graw Hill
5. Sharma J. K. : "Operations Research: Problems & Solutions" McMillan Kapoor V.K.: "Problems and Solutions in Operations Research" S. Chand

408: Financial Markets

Unit1: Financial Markets: An Introduction Meaning, Nature and Role of Financial System; Financial Markets as a component of Financial System; Financial system and Economic Growth; Financial System Designs: Bank - based and Market-based.

Unit2: Money Market: Meaning, Characteristics and Functions of Money Market; Role of the Reserve Bank in the Money Market; Intermediaries in the Money Market; Development of Money Market in India; Money Market Instruments: Treasury Bills, Commercial Paper; Certificate of Deposit; Commercial Bills; Collateralized Borrowing and Lending Obligation; Call Money Market and Term Money Market.

Unit3: Capital Market: Meaning, Functions and Types of Capital Market; Reforms in the Capital market; Intermediaries; Issue Mechanisms; Types of Primary Issues: Public, Rights and Private Placement; Resource Mobilization from International Capital Markets: ADRs, GDRs and ECBs; Primary Market Scenario in India; Debt Market: Private Corporate; Role of SEBI in the Capital Market.

Unit4: Secondary Capital Market: Functions of the Secondary Market; Post Reforms Stock Market Scenario; Organization, Management and Membership of Stock Exchanges; Listing of Securities; Trading Arrangements; Stock Market Index; Stock Exchanges in India, Derivatives Market in India: A conceptual idea of Futures and Options

References:

1. Pathak, Bharati V., "Indian Financial System", Pearson Education, 4th Edition.
2. M.Y.Khan, "Indian Financial System", Mc Graw Hill, 6th Edition.
3. Machiraju, H.R., "Indian Financial System", Economic Times

409: Business Environment

Unit-1: Types of Environment, Competitive structure of Industries, Competitor and Environmental Analysis, Classification of Business and Industries, Characteristics and Goals of Business, Techniques for environmental analysis, Steps in / Approaches to Environmental Analysis, Types and techniques for environmental forecasting, Benefits/ Importance and limitations of environmental analysis and forecasting.

Unit-2: Economic Environment: Nature of the economy, Structure of the economy, Economic policies and conditions. Political and Government Environment: Functions of state, Economic rules of government, Government and Legal environment, Constitutional Environment. Natural And Technological Environment: Nature, Innovation, Technological Leadership and Followership, Technology and Competitive Advantage, Sources of technological dynamics, Impact of Technology on Globalization, IT and Marketing, Transfer of Technology. Demographic Environment: Population size, Falling birth rate and changing age structure, Migration and ethnic aspects. Societal Environment: Business and Society, Objectives and Importance of Business, Business and Culture, Religion, Language, Culture and Organizational Behaviour, Technological Development and social Change. Social Responsibility of Business: Classical and Contemporary views, Factors affecting social orientation, arguments for and against social involvement, Social Audit, Companies act 2013 and CSR. Consumer Rights, Consumerism and Consumer Protection

Unit-3: Indian Company Law: Brief History, Companies act 2013, Objectives of the companies act, Classification of companies, Incorporation of company, Management and Administration, Revival and Rehabilitation of sick companies, Winding of companies
Industrial Relations: Industrial Disputes: Causes and Preventive steps, Tripartite machinery, Settlement of disputes. Workers Participation in Management: Meaning, Objectives, Problems and Limitations, Forms of Participation. Quality Circles: Origin and development, Meaning, Nature, structure, objectives, process of Quality Circles, Conditions for success of Quality Circles, Reasons for failure of Quality circles.

Unit-4:

International Business Environment:

(a) Nature, importance and scope, framework for analysing international business environment – geographical, economic, socio-cultural, political and legal environment. (b) Modes of international business – trade, contract, foreign investment, collaborations, joint ventures, and others. (c) Trade policies – free trade, protection and economic cooperation (d) New international economic order.

Economic environment of International business: (a) World economic unions– EU, NAFTA, ASEAN, SAARC, SAPTA (b) Trade regulating bodies – WTO, UNCTAD, ILO, BIS (c) Technology transfers

References:

1. Francis Cherunilam; Business Environment Text and Cases; Revised Edition; Himalaya Publishing House.
2. A.C. Fernando; Business Environment; Pearson Publication.
3. The business environment; Ian Worthington, Chris Britton; Financial Times Prentice Hall.

