

M.COM SYLLABUS AND STRUCTURE UNDER CBCS

(Applicable to 2018 Admission Batch onwards)

MASTER OF COMMERCE

Course Code-030300

COURSE STRUCTURE

Year / Semester	Category	Paper Code	Title of the Paper	Max. Mark		
1 st YEAR	1 st Semester	Core	MCM-1.1	Management Concepts and Practices	100	
		Core	MCM-1.2	Quantitative Methods for Management	100	
		Core	MCM-1.3	Business Economics & Environment	100	
		Core	MCM-1.4	Financial Management	100	
	2 nd Semester	Core	MCM-2.1	Corporate Financial Accounting	100	
		Core	MCM-2.2	Organization Behaviour	100	
		Core	MCM-2.3	Marketing Management	100	
		Core	MCM-2.4	Managerial Economics	100	
		Core	MCM-2.5	Entrepreneurship Development	100	
	2 nd YEAR	3 rd Semester	GROUP			
<i>Elective Subject Discipline Select Any One Group</i>			A	MCM-3.1.1	Advance Accounting	100
				MCM-3.1.2	Cost and Management Accounting	100
				MCM-3.1.3	Corporate Tax Planning	100
B			MCM-3.2.1	Financial Markets and Institution	100	
			MCM-3.2.2	Derivative and Risk Management	100	
			MCM-3.2.3	Security Analysis & Portfolio Management	100	
C			MCM-3.3.1	Human Resources Planning & Development	100	
			MCM-3.3.2	Consumer Behavior and Advertisement Management	100	
			MCM-3.3.3	Merchant Banking and Financial services	100	
<i>Elective Discipline Free Any Two</i>		ECO-2.5	Budgetary System with special reference to India	100		
		MCM-3.5	Business Ethics & Corporate Governance	100		
		PAD-4.3	Disaster Management	100		
4 th Semester		Core	MCM-4.1	Banking and Insurance Management	100	
		Core	MCM-4.2	Research Methodology	100	
	Core	MCM-4.3	Essay Writing Viva/ Project Viva	200		
TOTAL				1800		

Group A-Accounting, **Group B**-Finance, **Group C**- Management

SYLLABUS FOR M.COM UNDER CBCS

(With effect from 2018-19 Academic Sessions)

I YEAR-1ST SEMESTER

(400 Marks)

Core-MCM-1.1: MANAGEMENT CONCEPTS AND PRACTICES

(100 MARKS)

Unit-1 Concept of Management: Functions, Skills of a Manager, Process of Management, Development of management (Scientific Management- Taylor, Modern Approach- Fayol, Human Relations Approach - Mayo)

Unit-2 Planning: Concept, Process, Type, Importance; Decision making: types of Decision, Process of decision making, Models & Issues.

Unit-3 Principles of Organization: structure & Types of Organization; Departmentation, Decentralization, Delegation, Span of management. Line & Staff Organization, Matrix Organization.

Unit-4 Coordination and Controlling: Principle of Coordination –Process of Coordination, Control – Tools and Techniques, -MBO.

Unit-5 Contemporary Issues: -Recent Trends and Challenges, -Role of Managers in Changing environment, -Contemporary Organizational Structure, Trends in Management, Challenges in today's global environment and competitiveness.

References:

1. *Essentials of Management – Koontz, O'Donnel & Weihrich (Tata Mc.Graw)- Reading in Management Peter Ducker*
2. *Management – Robbins & Coulter (Pearson)*
3. *Principles of Management – Stoner & Freeman*
4. *Principles of Management – Chandra Bose (PHI)*

Core-MCM-1.2: QUANTITATIVE METHODS FOR BUSINESS MANAGEMENT

(100 MARKS)

Unit -1 Permutation and Combination: Matrices and Determinants, Functions.

Unit-2 Meaning and Classification of Quantitative techniques: Statistics: Meaning, Scope and Limitations, Collection, Classification, Tabulation and Presentation of Statistical Data, Characteristics of Frequency Distributions, Measures of Central Tendency, Partition Values, Measures of Dispersion.

Unit-3 Probability: Concepts, Sample Space, Rules of Probability, Independent Events, Bayes' Rule, Random Variable, Simple-Correlation and Regression analysis.

Unit-4 Time Series: Analysis and its Components, Measurement of Secular Trend, Measurement of Seasonal Variation, Forecasting with Moving Average.

Unit-5 Linear Programming: formulation and Graphical Solution, Transportation problems and Solutions by North-West Corner rule, Least Cost method and Vogel's approximation method, Optimum Solution by MODI method, Assignment Problem and its solution.

References

1. Gupta & Khanna –Quantitative Techniques for Decision Making (Prentice Hall of India)
2. Statistical Methods. S. P. Gupta, (S.Chand & Co.)
3. Mathematics and Statistics, N.K. Nag, (Kalyani Publishers.)
4. Quantitative Techniques, C.R. Kothari, (Vikash)
5. Statistics for Management, Levin & Rubin (Pearson)
6. S.C.Gupta : Fundamentals of Statistics- HPH

Core-MCM-1.3: BUSINESS ECONOMICS AND ENVIRONMENT

(100 MARKS)

Unit-1 Business Environment & Strategic Management, International Environment, External Environment, Political & Business Society, Social Responsibility of Business, Consumerism.

Unit-2 Economic Roles of Government, Monetary and Fiscal Policy, Industrial Policy, Privatization, Industrial Sickness,

Unit-3 MRTP Act., Globalization and Liberalization, Labour Welfare and Social Security, GATT & WTO, Competition Act, 2002.

Unit-4 Financial Environment: Financial Institution, RBI, Stock Exchange, Non Banking Financial Corporation, Capital Market Reform and Development.

Unit-5 Industrial Development Strategy and Growth under Indian Planning: Commodity Exchange and its Regulation, Price and Distribution Control, Concentration of Economic Power.

References

1. Francis, Cherunillam: Business Environment and Government (HPH.)
2. Adhikary, M: Economic Environment of Business (Sultan Chand)
3. Agrawal & Diwan: Business Environment (Excel)
4. Daniel: International Business Environment and Operations (Pearson)
5. Michael V.P.: Business Policy and Environment (S.Chand)
6. Mishra & Puri: Indian Economy ,2006 Edition.
7. Dutt & Sundaram: Indian Economy,2006 Edn.

Core-MCM-1.4: FINANCIAL MANAGEMENT

(100 MARKS)

Unit-1 Financial Management: Meaning, nature and scope of finance, financial goal-Profit vs. wealth maximization, Finance functions- Investment, Financing and Dividend Decisions, Innovative finance functions.

Unit-2 Capital Budgeting : Nature of investment decisions, Investment evaluation criteria- Net present value, Internal rate of return, Payback period, Accounting rate of return, Capital rationing, Risk analysis in capital budgeting.

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).

Unit-3 Operating and Financial Leverage: Measurement of leverages, Effects of operating and financial leverage on profit, Analyzing alternate financial plans, combined financial and operating leverage.

Capital Structure Theories: Traditional and M.M. hypotheses- Determining capital structure in practice.

Unit-4 Dividend Policies: Issues in dividend decisions, Walter's model, Gordon's model, M-M hypothesis, Dividend and uncertainty, Relevance of dividend, Dividend policy in practice, Forms of dividends, Stability in dividend policy, Corporate dividend behaviour.

Requirement of Working Capital & Financing : Meaning, significance and types of working capital, Calculating operating cycle period and estimation of working capital requirements, Financing of working capital, Source of working capital, Spontaneous Source and Negotiated Source,

Unit-5 Management of Working Capital: Dimensions of Working Capital Management, Management of Cash, Management of receivables and Management of Inventory.

References

1. *Van Horn : Financial Management- Pearson Education.*
2. *I M Pandey - Financial Management, Vikash*
3. *Prasanna Chandra - Financial Management, TMH*
4. *Khan & Jain - financial Management, Tata McGraw - Hill*
5. *Banerjee: Financial policy and Management Accounting (PHI)*
6. *Sahoo, P K - financial Management, Pen Point Communication*

I YEAR-2ND SEMESTER

(500 MARKS)

Core-MCM-2.1: CORPORATE FINANCIAL ACCOUNTING

(100 MARKS)

- Unit-1: Conceptual Framework of Accounting:** Accounting as an information system, Users and their information needs, Concepts and conventions, Elements of financial statements: Recognition and Measurement Qualitative Characteristics of financial Statement, Accounting Standards: Historical Developments, Needs International Accounting Standards, Accounting Standards in India: Objectives, Process of Standard setting.
- Unit-2: Statutory Financial Statements:** Preparation of Company Final Accounts Managerial remuneration, Disposal of Company profits. Accounting Reports. Accountants Report in prospectus. Half yearly Financial Report of listed Companies.
- Unit-3: Funds Flow Statement:** Meaning and importance. Elements of F/F Statement, Uses, and Funds flow Reporting, Cash flow Statement. Meaning and importance, Elements of C/F statement, Uses, Cash Flow Reporting, Accounting Standard for Cash Flow Statement.
- Unit-4: Financial Statement Analysis :** Need, Process, Tools, Cross sectional Techniques, Time sense Analysis, financial Ratio Analysis and Interpretation, Trends of Financial Ratios, Predictability of Insolvency on the aspects of financial Ratios, Financial Ratios for Budgeting, Limitations of Financial Ratios.
- Unit-5: Corporate Social Reporting :** Social Income Statement, Social Balance Sheet, Value Added Statement, Importance, Preparation, Interpretation of VA, Limitations, Corporate Disclosures, Modern Trends in Published Accounts.

References:

1. *Accounting : The Basis for Business Decision – Meos & Moegs. (Mc Hraw Hill)*
2. *Accounting for Management ; Text and Cases – Bhattacharya & Groden (Vani)*
3. *Accounting : Theory and Practice – Juneja, Saxena & Ch-awal (Kalyani)*
4. *Financial Accounting : Advanced – Agrawal (Pitambar)*
5. *Managers Guide to Finance & Accounting – Prasanna Chandra (Tata Mc. GrawHill)*

Core-MCM-2.2: ORGANISATIONAL BEHAVIOUR

(100 MARKS)

- Unit-1 Study of Organizational Behaviour:** Focus and Purpose, Nature, Scope and Development, OB Models and Models of Man.
- Unit-2 Personality:** Determinants of Personality, Theories of Personality, Individual Difference, Matching Personality and Jobs, Personality and Organization, Perception: Meaning, Perceptual process, perception and O B
- Unit-3 Learning and Behaviour Modification:** Learning process, Theories of Learning, Attitude - Characteristics and Components of Attitude, Attitude and Behaviour, Attitude Formation, Measurement of Attitude, Attitude and Productivity.

Unit-4 Motivation: Nature of Motivation, Motivation Process, Theories of motivation; Need Priority Theory, Theory X and Theory Y, Two Factor Theory, E R G Model, Limitations and Criticisms of Motivation Theories.

Unit-5 Leadership: Importance, Functions, Style, Theories of Leadership, Types. Communication: Importance of communication, communication Process, Barriers to Communication, Steps for improving Communication, Transactional Analysis

References

1. *Stephen P Robbins - Organization Behaviour, (PHI)*
2. *L M Prasad - Organizational Behaviour, (Sultan Chand)*
3. *R Aswathappa - Organizational Behaviour, Himalaya Pub House*
4. *Michael, V.P. : Organisational Behaviour & Managerial Effectiveness (S.Chand)*
5. *S.S.Khanka-Organisational Behaviour (S.Chand).*

Core-MCM-2.3: MARKETING MANAGEMENT

(100 MARKS)

Unit-1 Introduction to Marketing: Meaning, Importance, Scope, Core Concept, Marketing Management Process, Marketing in Economic Development Process, Marketing Environment.

Unit-2 Marketing Planning: Identification of market, Market Segmentation, MIS, and M.R. Studying of Consumer Behaviour.

Unit-3 Product Pricing Strategy: Product, Product Classifications, Product Strategies, Product Life Cycle and Marketing Mix Strategy, Branding, Leveling and Packaging Strategies, Methods of Pricing and Strategy.

Unit-4 Promotion and Placement Management: Meaning, importance, scope and tools of Promotion and Promotional Strategy, Meaning and Importance of Distribution System, Strategic functions of whole seller and retailer.

Unit-5 Strategic Marketing: in Practice, Marketing of Services, Rural Marketing, International Marketing and Cyber Marketing.

References

1. *Philip Kotler - Marketing Management, 12th Edn , PHI*
2. *Sherlekar, S.A. Marketing Management, HIMALAYA.*
3. *Stanton : Fundamentals of Marketing.*
4. *Kotler & Arm Strong : Principles of Marketing (Asian Perspective)*
5. *Rajan Saxena - Marketing Management, Tata - McGraw Hill*
6. *Ramaswamy & Namakumari - Marketing Management, McMillan*

Core-MCM-2.4: MANAGERIAL ECONOMICS

(100 MARKS)

Unit-1 Significance and Scope of Managerial Economics: Role of Managers in Business, Economic paradigms applicable to business analysis.

Unit-2 Market Demand: Determinants of Demand and Supply, Elasticity of Demand, Indifference Curve Analysis, Consumer's Equilibrium, Price, Income and Substitution Effects, Demand Forecasting.

Unit-3 Production Function: Production decision making, Short Run Long Run Production Functions.

Unit-4 Market Analysis: Cost Structure, Various Cost Concepts, Cost Estimation, Pricing and Output decisions in Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly.

Unit-5 Profit Analysis: Theories of Profit, Break Even Analysis, Managerial Decisions, Business Cycle.

References:

1. *Managerial Economic , Dwivedi, Vikas*
2. *Petersen & Lewis – Managerial Economics (PHI)*
3. *Maheswari – Managerial Economics (PHI)*
4. *Gupta G S Managerial Economics, TMH*

Core-MCM-2.5: ENTREPRENEURSHIP DEVELOPMENT

(100 MARKS)

Unit-1 The Entrepreneur: General concept and definition, Entrepreneur and Entrepreneurship, Entrepreneurial culture, Types of Entrepreneurship, Entrepreneurial traits and Motivation, Woman Entrepreneur.

Unit-2 Environment and Entrepreneurial Development: Entrepreneurial environment, Development Programmes (EDPs) Role, Relevance and Achievement of EDPs in India, Institutions for entrepreneurial development.

Unit-3 Project Appraisal and Management: Search for business ideas, Project identification and formulation, Project appraisal, Profitability and risk analysis, Sources of finance.

Unit-4 Legal and Statutory Environment for Small Industry: Legal formalities in setting up of SSIs Business Laws, Governmental Setup in promoting small industries, Financial institutions, Social Responsibility of Business

Unit-5 Small Scale Industrial Undertakings: Status of Small Scale Industrial Undertakings, Steps in starting a small industry, Incentives and subsidies, Problems in small enterprise management, Sickness and Preventions

Reference

1. *S K Mohanty, Prentice Hall of India, New Delhi, Fundamentals of Entrepreneurship.*
2. *Dynamics of Entrepreneurial Development and Management Vasant Desai, HPH*

II YEAR 3RD SEMESTER

(500 MARKS)

SPECIALIZATION GROUP A: (ACCOUNTING)

(300 MARKS)

Core-MCM-3.1.1: ADVANCE ACCOUNTING

(100 MARKS)

Unit-1: Valuation of assets: Valuation of business needs valuation methods, Valuation of good will & share: Purpose, methods.

Unit-2: Amalgamation of Companies: Acquisition of Business by accompany: Reconstruction, Alteration & Absorption of a company.

Unit-3: Accounts of Holding Company: Legal requirements in India, Preparation of Consolidated balance sheet, Preparation of consolidated P/L A/cs.

Unit-4: Human Resources Accounting: Meaning, need, models of HRA, HRA in India. Accounting for Inflation: Meaning, need, System of Accounting for inflation, Current Purchasing Power, Vedic System.

Unit-5: Accounts for Banking Companies: Propagation of Final accounts, Accounts of Insurance Companies, Preparation of Final Accounts. Accounts of Electricity Companies: Double Accounting System.

References:

1. *Advanced Accountancy-Sukla & Grewal(S. Chand)*
2. *Advanced Accountancy-Vol-II, R.L Gupta & M.Radheswamy (S.Chand)*
3. *Advanced Accountancy-Jain & Narang(Kalyani)*
4. *Human Resource Accounting-N.D Gupta(S.Chand)*

Core-MCM-3.1.2: COST AND MANAGEMENT ACCOUNTING

(100 MARKS)

Unit-1: Accounting information and Managerial Decision Making; Financial Accounting Vs Cost & Management Accounting; Role of Management Accountant; Basic Cost Terms and Concepts; Relevant Cost; Statement of Cost

Unit-2: Absorption Costing and Marginal Costing; Break Even Analysis; Cost - Volume - Profit Analysis; Managerial Application of CVP Analysis

Unit-3: Job Order Cost Systems;Cost Allocation & Activity Based Costing;Process Cost System: Normal Loss & Abnormal Loss; Joint Product and By Products; Equivalent Production.

Unit-4: Segment Performance Analysis: Responsibility Accounting System; Variance Analysis: Evaluation of Cost and Sales Variances.

Unit-5: Budgetary Control System: Operating and Functional Budgets, Financial Budgets,Master Budgets, Zero- Base Budgeting.Strategy and Balanced Scorecard.

References:

1. *Horngren, Foster & Datar - Cost Accounting: A Managerial Emphasis (Pearson)*

2. Pillai & Bhagavathi –Cost Accounting (S.Chand)
3. M.N. Arora – Cost and Management Accounting Theory and Problems (HPH)
4. Jain & Narang.
5. Justin Paul – International Business (2nd Edition) -PHI
6. International Business, Bhalla, V K and Ramu, S Shiva, Anmol Pub

Core-MCM-3.1.3: CORPORATE LAW & TAX COMPLIANCES

(100 MARKS)

Unit-1: INCORPORATION OF COMPANY-I

Introduction To Companies Act 2013 –Important Definitions and concepts -Formation Of Company – Memorandum –Articles-Incorporation Of Company , Government Company -Key Managerial Personnel -Member -Net Worth –Officer -One Person Company -Private Company –Promoter – Prospectus

Unit-2: INCORPORATION OF COMPANY-II

Public Company -Small Company -Subsidiary Company -Unlimited Company.Appointment Of Directors , Director And Nominee Director-Disqualifications For Appointment -Number Of Directorships -Duties Of Directors , Register Of Members, Annual General Meeting, Notice Of Meeting Quorum For Meetings- Chairman Of Meetings, Minutes Of Meetings

Unit-3: SHARE CAPITAL, AND WINDING UP

Kinds of Share Capital -Voting Rights -Variation of Shareholders. Corporate Social Responsibility, Circumstances of Winding Up, Legal Aspects of Accounts and Audit

Unit-4: TAX PLANNING AND TAX MANAGEMENT

Tax evasion -Tax avoidance –Tax planning -Tax management -Need for Tax Planning -Limitations of Tax Planning –Tax Planning for Employees -Tax planning relating to income from house property -Tax planning relating to income from business –Tax planning relating to capital gains -Tax planning relating to income from other sources.

Unit-5: Introduction to TDS, Introduction to Corporate Returns, Introduction of GST and Applications

References

1. Company Law –V S Datey
2. Company Law –Tulsian
3. Income Tax Law and Practice –Singania –Taxman

SPECIALIZATION GROUP B : (FINANCE)

(300 MARKS)

Core-MCM-3.2.1: FINANCIAL MARKETS & INSTITUTION

(100 MARKS)

Unit-1: Financial System: Components of Indian Financial System, Institutions, Instruments, Market & Services, Nature and Role of Financial System, & Economic Development, Financial Sector Reforms.

Unit-2: Capital Market: Constituents, Functions, Capital Market instruments, New issue Market, Private Placement, Security Exchange Board of India, Regulation and Investor Protection

Unit-3: Secondary Market: Stock Exchange; Rules & Regulation of Trading & Settlement, Stock Market Reforms, Listing of Shares, Depositories System.

Unit-4: Money Market: Constituents and functions , Types of Money Market, Government Security Market, Money Market Instruments, Regulations of the Money Market.

Unit-5: Financial Institutions: Reserve Bank of India, Commercial Banks, Developmental Financial

Institutions, Investment institutions, Role & Functions.

Reference Studies

1. Shashi K.Gupta, Nisha Aggarwal, Neeti Gupta, "financial Institutions and Markets" –Kalyani Publishers.
2. Fabozzi & Modigliani – Capital Markets Institutions and Instruments (3rd Edn) – PHI.

Core-MCM-3.2.2: DERIVATIVE AND RISK MANAGEMENT

(100 MARKS)

UNIT I: INTRODUCTION TO FINANCIAL DERIVATIVES

Introduction: Definition of financial derivatives, Features, Types of derivatives, Basic financial derivatives, History of derivatives markets, Uses of derivatives, Traders in derivatives market, Factors contributing to the growth of derivatives, Financial derivatives market in India.

Forward contract: Features of Forward contract, Classification of Forward Contracts, Valuation of Forward contracts.

UNIT II: FINANCIAL FUTURES MARKET

Introduction to Financial futures: Features of financial future contracts, Types of financial futures, contracts, Evolution of financial futures market in India, Operators / Traders in future market, Functions of futures market, Future market trading mechanism, Theories of future prices, Forward prices Vs Future prices.

UNIT III: HEDGING & FINANCIAL OPTIONS MARKET

Hedging concepts: Long Hedge, Short Hedge, Cross Hedge, Computation of optimal Hedge ratio, Hedge effectiveness, Tailing the hedge

Introduction to financial Options: Concept, Types, Distinction between option and futures contract,

UNIT IV: OPTION VALUATION

Option valuation: Determinants of option pricing, Binomial option pricing model, Black-Scholes Option pricing model, Trading with options, Hedging with options.

UNIT V: FINANCIAL SWAPS & INTEREST RATE DERIVATIVES

Financial swaps: Introductory concepts, nature, evolution, features, types of swaps, uses of swap

Interest rate derivatives: Forward Rate agreements, Interest rate futures, interest rate options, Interest rate swaps.

References:

1. John C. Hull, "Fundamentals of Futures and Options Markets," Eighth Edition, Prentice Hall.
2. Bhole, L.M. "Financial Institutions and Markets", TATA Mc Graw-Hill, New Delhi
- 3 Clifford Gomez, "Financial Markets, Institutions and financial Services", PHI Learning
4. SSS.Kumar, Financial Derivatives, PHI Learning
5. Gupta SL, "Financial Derivatives", PHI Learning

Core-MCM-3.2.3: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

(100 MARKS)

- Unit-1: Introduction to Portfolio Management:** Risk & Return in a Portfolio, Markowitz Model, Two & Multi Assets Portfolio, Sharpe Mode
- Unit-2: Portfolio Selection Process :** Optimal Portfolio, Concept & Determination, Utility Theory, Indifference Curve, Capital Assets Pricing Model & Arbitrage Pricing Theory, Efficient Market Hypothesis.
- Unit-3: Building Fixed Income Security Portfolio- Bond VALUATION:** Yield to Maturity, Duration & Immunization, Valuation of Convertibles & Warrants, Bond Management Strategies
- Unit-4: Fundamental Analysis :** Economic, Industry, Company & Environment Analysis, Technical Analysis, Volume & Price Trends, Tools of Analysis, Derivative Instruments, Forward Futures, Options & Swaps
- Unit-5: Evaluation of Portfolio Performance:** Framework of Evaluating Performance, Measures of Portfolio Performance, Reward to Variable Measure, Measure Problems with Portfolio Management.

References:

1. Kevin –*Security Analysis and Portfolio Management -PHI*
2. Jack Clark Francis - *Management of Invest, McGraw Hill*
3. Elton & Gruber - *Modern Portfolio Theory and Investment Strategy, Willey*
4. Shape Alexander Ballen - *Investment, Eastern Economy Ed*
5. Jordan and Fisher - *Security Analysis and Portfolio Management, Prentice-Hall I*
6. SAPM –VA Avdhani.

SPECIALIZATION GROUP C: (MANAGEMENT)

(300 MARKS)

Core-MCM-3.3.1: HUMAN RESOURCES PLANNING & DEVELOPMENT

(100 MARKS)

- Unit-1: Human Resource Management:** Nature, Scope, Concepts & Significance of HRM, HRM & Personal Management, Growth & Development of HRM in India.HRP concepts, importance, objective, type of HR plan, HRP approaches, (Social demand approach, rate of return approach and man power requirement approach).
- Unit-2: HRIS:** Importance, types, sources, and procedure of maintaining HRIS, Human Resource reporting, HR audit and HR accounting.
- Unit-3: HRD:** Concept, system, HRD matrixes climate, elements, HRD Interventions, Quality of Work life, Models
- Unit-4: Career planning:** concept, objective process Career planning and Career development, Career planning Vs Succession planning.
- Unit-5: Organizational Development:** It's Need & Objectives in Organization. Techniques of OD- Job rotation, Under Study Method, Incident, Method Role Playing, Assessment of OD Management Development- Its Nature & Characteristics..

References

1. Pattanayak – *Human Resource Management – PHI*
2. *Manpower Planning and Development –Excel Publisher.*
3. Kandula – *Strategic Human Resource Development – PHI.*
4. Arthur, M *Career Theory Handbook Englewood cliff, Prentice Hall Inc 1991*
5. Belkaoui, A R and Belkaoui, J M *Human Resource Valuation; A Guide to Strategies and Techniques Greenwood, Quorum Books, 1995*

Core-MCM-3.3.2: CONSUMER BEHAVIOUR AND ADVERTISING MANAGEMENT (100 MARKS)

- Unit-1: Introduction:** the application of consumer behaviour, principle to strategic marketing,

Consumer Research, Consumers Psychographics; Constructing a Psychographic inventory, application of psychographic analysis

Unit-2: The nature of consumer's attitude; structural models of attitudes, measurement of attitudes, social class and consumer behaviour; the measurement of social class, life style profiles of the social classes

Unit-3: The influence of culture on consumer behaviour, characteristics of culture, the measurement of culture personal influence and the opinion leadership process; measurement of opinion leadership

Unit-4: Consumer Decision making; Four view of consumer - Economic man, Passive Man, Cognitive Man, Emotional Man, Consumer Decision Process, Comprehensive Models of Consumer Decision Making; Nicosia Models Howard - Sheth Model, Engel - Kollat - Blackwell Model.

Unit-5: Advertising and the marketing process, Media planning and selection, Campaign planning and launching. **Message designing and development.** Advertising budgeting, Corporate Advertising.

References:

1. Solomon –Consumer Behaviour-Buying, Having & Being. PHI.
2. Assael H Consumer Behaviour and Marketing Action, Ohio, South Western, 1995
3. Engle, J F etc Consumer Behaviour Chicago, Dryden Press, 1993
4. Howard, John A etc consumer Behaviour in Marketing Englewood Cliffs, New Jersey, Prentice Hall Inc , 1989

Core-MCM-3.3.3: MERCHANT BANKING & FINANCIAL SERVICES (100 MARKS)

Unit-1: Financial Services: Introduction, Role & Functions. Merchant Banking: Concept, Functions, Growth, Policy Measures, SEBI Guidelines, Future of Merchant Banking in India.

Unit-2: Lease: Meaning, importance, types, evaluation of lease form the point of view of leaser and leases, leasing vs. Buy Decision.

Hire Purchase and installment credit, types. Housing Financial: Sources and policies for housing finance.

Unit-3: Mutual Funds: Concept, different schemes, advantages, UTI: Objective, functions, Regulation of Mutual Fund, Role of UTI in Industrial Finance.

Venture Capital: Concept, and developments in India, Process and methods of financing

Unit-4: Factoring, Forfeiting, Credit Rating: Meaning and necessity methodology of credit rating. Factoring, Forfeiting,

Unit-5: Merger and acquisitions: Merger and take over, Main highlights, take over by bids and acquisitions, guiding principles, BIFR & Merger. Insurance Sector: Objective, Role, and investment practice, IRDA: Role and Functions.

Reference:

1. MBFS- By Gordon and Natrajan.

ELECTIVE DISCIPLINE FREE (ANY TWO) (200 MARKS)

MBA-1.4: BUSINESS ETHICS & CCORPORATE GOVERNANCE (100 MARKS)

Unit-1: Business Ethics-An Introduction. Business ethics and law, Ethics in the context of Globalization, Sustainability as a goal of business ethics. , Theories of Business Ethics, normative ethical theories, virtue ethics, discourse ethics, feminist ethics.

Unit-2: Ethical Corporate Behaviour, Ethical Leadership and Value System. Moral and Ethics, Ethical issues for leaders. Fundamental Issues -Long Term, Goals - Good of Society and Mankind.

Unit-3: Ethical Decision-making, Ethical Dilemmas in Organization, Social Responsibility of Business and Corporate Governance.

Unit-4: Ethical Issue in Marketing, HR, Finance & IT.

Unit – 5: Environmental Ethics, Corruption and Gender Issues—Gender Ethics, Sexual Harassment and Discrimination.

Reference-

1. *Business Ethics*, Andrew Crane Dirk, *The Good Struggle responsible leadership in an unforgiving world* Joseph L. Badaracco, Harvard Business publishing 2013. ISBN-13978-1-4221-9164-4.

2. *Business Ethics-Text & Cases*-C.S.V murthy-Himalaya Publishing House-2012 ISBN-978-93-5051-812-0 j.

3. *Professional Ethics* KR Govindan S. Sen thil Kumar Anuradha Agencies 2004. *Ethics in Management Vedantic Perspectives* ,S. K Chakravorty-Oxford University Press-2006 ISBN No-019564092-6.

4. *Indian Ethics-Modern Management* ma ntra Kumar Dutta A. Ganjree

MECO-2.5: BUDGETARY SYSTEM WITH SPECIAL REFERENCE TO INDIA (100 MARKS)

Unit-I:

1. Budgetary System: Making of Budgets, Social accounting and income calculation, budgetary policy and national income determination.

Unit-II:

2. Normative principles of public expenditure and taxation, decision making process and institutional choices.
3. The effects of budgetary measures on resources allocation, distribution of income and wealth, aggregate expenditure and economic growth.

Unit-III

4. The relation between government budget and national plans, role of fiscal policy in resource mobilization for development.
5. Budgetary under federal set-up, budgeting at national level and regional levels and their co ordination performance, budgeting, budget classification, analysis and interpretation budgeting and plans..

Unit-IV

6. Broad trends of Indian budget and Orissa budgets during the plan period, budgetary trends, important testure, major components of revenue and expenditure, budget as an instrument of social and economic policy.

Unit-V

7. Budget Cycles: (with reference to India and Orissa) Budget formation, legislative encashment implementation of public accounts committee, estimates, committee efficiency and accountability of the present system of budgeting suggestions for improvement.

Reference:

1. *Public Spending*-R. K. C. Kean
2. *Government Budgeting and Economic Planning in Developing Countries*-U. N.
3. *A Manual for Economic and Functional Classification of Government Transaction*-U. N
4. *State Finance in India*-L. V. Kataran
5. *S. C. P. Orissa Finance in Perspective*
6. *Control of Public Expenditure*-A. Premchand
7. *Indian Federal Finance and Budgetary Policy*-B. N. Gupta
8. *Fiscal Policy in the Contest of Planning*-B. N. Mishra
9. *National Planning*-ASSO, (USA) *Annual Budgeting and Development Planning*.

PAD-4.3: DISASTER MANAGEMENT

(100 MARKS)

Unit-1: Disaster and its type, Flood Draught, Cyclone, Geographical Disaster, Earthquake, Landslide, Avalanches, Volcanic Eruptions, Climatic Disaster-Heat and Cold Wave, Climate Change, Global Warming, Sea level Rise, Ozone Depletion.

Unit-2: Manmade Disaster- Nuclear Disaster, Chemical Disaster, Biological Disaster, building Fire, Coal Fire, Oil Fire, Air Pollution, Water Pollution, Industrial Pollution, Deforestation, Rail & Road Accidents, Air & Sea Accidents.

Unit-3: Disaster Preparedness, Disaster Prevention, Preparation and Mitigation, Disaster Information, System, Mega Satellite, Role of Various Agencies in Disaster Mitigation- National level and State levels.

Unit- 4: Disaster Response: Disaster Medicine, Rehabilitation, Reconstruction and Recovery.

II YEAR 4TH SEMESTER

(400 MARKS)

Core-MCM-4.1: BANKING & INSURANCE MANAGEMENT

(100 MARKS)

Unit-1: Management of Banking Companies: Principle of Banking, Debitization of Bank, Creation of

Money, Present Structure of Commercial Banking system in India, Transaction, Working during 1947 to 1991 and the after.

Unit-2: Management Principles function in Banks, Management of Deposit and Advances, Investment Report: Nature of Bank Investment

Unit-3: Management of Finance Bank Account, Records, Reports, Statement of Advances, Profit and Loss Accounts, Balance Sheet and Financial Reports

Unit-4: Life Insurance: Definition, Features, Classification, Life Insurance Products, Principle of Health Insurance, Health Insurance. LIC of India, Marketing of Life Insurance.

Unit-5: Principles of General Insurance: Function Personal General Insurance Products, Commercial General Insurance Products.

Reference:

1. *Insurance –Theory and Practice. Tripathy and Pal (PHI)*
2. *Principle and Practice of Insurance. Dr. P. Paniasamy (HPH)*
3. *Insurance Principles and Practice-Mishra M. N., S. Chand & Co.,New Delhi.*

Core-MCM-4.2: RESEARCH METHODOLOGY

(100 MARKS)

Unit-1: Research: Meaning, Objectives & Importance of Research; Role of research in Functional Areas: Finance, Marketing, HRD; Research Methodology; Process of Research.

Unit-2: Defining Research Problem: Process of formulating Hypothesis; Research Design; Sampling Design.

Unit-3: Collection , Processing & Analysis of Data , Design of Questionnaire; Testing of Hypothesis ; Parametric and Non-parametric Tests ; T-test, Z-test and chi-square test.

Unit-4: Multivariate Analysis Techniques; Multiple Regression Analysis; Discriminated Analysis; Factor Analysis, ANOVA.

Unit-5: Interpretation & Report Writing; Importance & Techniques of Interpretation; Significance of Report Writing; Steps in Writing Report ; Lay-out of the Research Report ; Types of Report.

References

1. *Panneerselvam – Research Methodology (PHI)*
2. *Research Methodology : Methods and Techniques, by C R Kothari*
3. *Quantitative Techniques for Managerial Decisions, Wiley Eastern Ltd , by U K Srivastava*
4. *Statistics for Management by Levin (PHI)*
5. *The Foundation of Multivariate Analysis, Wiley Eastern Ltd , by Takeuchi K ; Yanai, H and Mukherjee.*
6. *Statistics, by S P Gupta*

Core-MCM-4.3: ESSAY WRITING VIVA /PROJECT VIVA-VOCE

(200 MARKS)

-THE END-