

# MASTER OF COMMERCE

AS PER CBCS SYLLABUS

(Course Code: 030300)

Centre for Distance and Online Education, Utkal University

(Effective From 2024-25)

## Course Structure

<b>SEMESTER-I (16 Credits)</b>			
<b>Paper Code</b>	<b>Title of the Paper</b>	<b>Marks</b>	<b>Credit</b>
MCM-101	Management Concepts and Practices	100	4
MCM-102	Quantitative Methods for Management	100	4
MCM-103	Business Economics & Environment	100	4
MCM-104	Advanced Financial Management	100	4
<b>SEMESTER-II (20 Credits)</b>			
<b>Paper Code</b>	<b>Title of the Paper</b>	<b>Marks</b>	<b>Credit</b>
MCM-201	Corporate Financial Accounting	100	4
MCM-202	Business Ethics & Corporate Governance	100	4
MCM-203	Marketing Management	100	4
MCM-204	Managerial Economics	100	4
MCM-205	Entrepreneurship Development	100	4

<b>SEMESTER-III (20 Credits)</b>			
<b>Paper Code</b>	<b>Title of the Paper</b>	<b>Marks</b>	<b>Credit</b>
MCM-301	Corporate Law & Tax compliance	100	4
MCM-302	Advanced Cost & Management Accounting	100	4
MCM-303	Human Resource Planning & Development	100	4
<b>Elective Papers (Student has to choose any two elective papers)</b>			
PG-313	Budgetary System with Special Reference to India	100	4
PG-304	Organizational Behavior	100	4
PG-305	Women In India	100	4
<b>SEMESTER-IV (24 Credits)</b>			
<b>Paper Code</b>	<b>Title of the Paper</b>	<b>Marks</b>	<b>Credit</b>
MCM-401	Banking & Insurance Management	100	4
MCM- 402	Merchant Banking & Financial Services	100	4
PG- 403	Research Methodology	100	4
PG 404	Disaster Management	100	4
PG-405	Project Work & Viva	200	8
		<b>2000</b>	<b>80</b>



## **DETAILED SYLLABUS**

### **I YEAR- 1ST SEMESTER (400 Marks)**

#### **Core-MCM-101: Management Concepts & Practices Detailed Syllabus (100 MARKS)**

##### **Block No. 1 : Introduction to Management**

**Unit 1 :** Concept of Management, Functions, Skills of a Manager

**Unit 2 :** Process of Management and its Steps

**Unit 3 :** Development of management

**Unit 4 :** Scientific Management- Taylor, Modern Approach Fayol, Human Relations Approach – Mayo

##### **Block No. 2 : Planning, Decision Making**

**Unit 5 :** Concept, Process, Type & Importance of Planning

**Unit 6 :** Decision making: Concept & types of Decision

**Unit 7 :** Process of decision making

**Unit 8 :** Models & Issues of decision making

##### **Block No. 3 : Principles of Organization**

**Unit 9 :** Structure & Types of Organization

**Unit 10 :** Departmentation, Decentralization, Delegation

**Unit 11 :** Span of management

**Unit 12 :** Line & Staff Organization, Matrix Organization

##### **Block No. 4 : Coordination and Controlling & Contemporary Issues**

**Unit 13 :** Principle of Coordination –Process of Coordination

**Unit 14 :** Principle of Coordination –Process of Coordination

**Unit 15 :** Recent Trends and Challenges,-Role of Managers in Changing environment

**Unit 16 :** 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-102: Quantitative Methods for Management Detailed Syllabus (100 MARKS)**

### **Block No. 1 : Introduction to statistics**

**Unit 1 :** Permutation and Combination

**Unit 2 :** Matrices and Determinants

### **Block No. 2 : Types of Data & Data analysis**

**Unit 3 :** Meaning and Classification of Quantitative techniques,

**Unit 4 :** Statistics: Meaning, Scope and Limitations, Collection, Classification

**Unit 5:** Tabulation and Presentation of Statistical Data, Characteristics of Frequency Distributions

**Unit 6 :** Measures of Central Tendency, Partition Values, Measures of Dispersion

### **Block No. 3 : Foundation of Inference**

**Unit 7 :** Probability: Concepts, Sample Space, Rules of Probability, Independent Events, Bayes' Rule

**Unit 8 :** Random Variable, Simple-Correlation and Regression analysis

### **Block No. 4 : Inferential Statistics Method of Estimation**

**Unit 9 :** Time Series: Analysis and its Component

**Unit 10 ;** Measurement of Secular Trend

**Unit 11 :** Measurement of Seasonal Variation

**Unit 12 :** Forecasting with Moving Average and least square method

**Unit 13 :** Linear Programming, formulation and Graphical Solution

**Unit 14 :** Transportation problems and Solutions by North-West Corner rule

**Unit 15** : Least Cost method and Vogel's approximation method, Optimum Solution by MODI method

**Unit 16** : 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-103: Business Economics & Environment Detailed Syllabus  
(100 MARKS)**

**Block No. 1 : Business Environment & Strategic Management**

**Unit 1** : Introduction to Business Environment & Strategic Management

**Unit 2** : International Environment; External Environment, Political & Business Society

**Unit 3** : Social Responsibility of Business

**Unit 4** : Consumerism

**Block No. 2 : Economic Roles of Government**

**Unit 5** : Economic Roles of Government

**Unit 6** : Industrial Policy Monetary and Fiscal Policy

**Unit 7** : Privatization

**Unit 8** : Industrial Sickness

**Block No. 3 : GATT, WTO, MRTP ACT**

**Unit 9** : MRTP Act, Globalization and Liberalization

**Unit 10** : Labour Welfare and Social Security

**Unit 11** : GATT & WTO

**Block No. 4 : FINANCIAL ENVIRONMENT, ROLE OF RBI INDUSTRIAL DEVELOPMENT**

**Unit 12 :** Financial Environment: Financial Institution, RBI

**Unit13 :** Stock Exchange, Non- Banking Financial Corporation, Capital Market Reform and Development

**Unit 14 :** Industrial Development Strategy and Growth under Indian Planning

**Unit 15 :** Commodity Exchange and its Regulation, Price and Distribution Control

**Unit 16 :** 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-104: Financial Management Detailed Syllabus (100 MARKS)**

**Block No. 1: Introduction to Financial management & financial budgeting**

**Unit 1 :** Meaning, nature and scope of finance, financial goal-profit vs. wealth maximization

**Unit 2 :** Finance functions Investment, financing and dividend decisions.

**Unit 3 :** Innovative finance functions

**Unit 4 :** Financial Budgeting Nature of investment decisions

**Block No. 2 : Investment Evaluation, Cost of Capital, Concept of retained earnings, Concept of Leverage**

**Unit 5 :** Investment evaluation criteria-net present value, internal rate of return, payback period, accounting rate of return, capital rationing, risk analysis in capital budgeting

**Unit 6 :** Cost of Capital: Meaning and significance of cost of capital, Calculation of cost of debit, preference capital, and equity capital

**Unit 7 :** Retained earnings, combined cost of capital (weighted)

**Unit 8 :** Operating and Financial Leverage: Measurement of leverages, effects of Operating and financial leverage on profit

**Block No. 3 : Modern Financial plan, combined leverage, concept of dividends, MM hypothesis**

**Unit 9 :** Analyzing alternate financial plans

**Unit 10 :** Combined financial and operating leverage.

**Unit 11 :** Capital Structure Theories: Traditional and M.M. hypotheses determining capital structure in practice

**Unit 12 :** Dividend Policies: Issues in dividend decisions, Walter's model, Gordon's model, M-hypothesis, dividend and uncertainty, relevance of dividend, dividend policy in practice

**Block No. 4 : Dividend policy, working capital concept, estimation & management of working capital**

**Unit 13 :** Forms of dividends, stability in dividend policy, corporate dividend behavior.

**Unit 14 :** Requirement of Working Capital & Financing: Meaning, Significance and types of working capital, calculating operating cycle period

**Unit 15 :** Estimation of working capital requirements, financing of working capital, finance of working capital, spontaneous source and negotiated source.

**Unit 16 :** Management of Working Capital: Dimensions of working capital management

**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- 2<sup>nd</sup> SEMESTER (500 Marks)

### Core-MCM-201: Corporate Financial Accounting Detailed Syllabus (100 MARKS)

#### Block No. 1 : Conceptual Framework of Accounting

**Unit 1 :** Accounting as an information system, Users and their information needs, Concepts and conventions

**Unit 2 :** Elements of financial statements: Recognition and Measurement Qualitative Characteristics of financial Statement, Accounting Standard

**Unit 3 :** Historical Developments, Needs International Accounting Standards, Accounting Standards in India:

**Unit 4 :** Objectives & Process of Standard setting

#### Block No. 2 : Statutory Financial Statements

**Unit 5:** Preparation of Company Final Accounts Managerial remuneration

**Unit 6 :** Disposal of Company profits; Accounting Reports; Accountants Report in prospectus

**Unit 7:** Half yearly Financial Report of listed Companies

#### Block No. 3 : Funds Flow Statement

**Unit 8 :** Meaning and importance, Elements of F/F Statement, Uses, and Funds flow Reporting, Cash flow Statement

**Unit 9 :** Meaning and importance, Elements of C/F statement, Uses, Cash Flow Reporting

**Unit 10 :** Accounting Standard for Cash Flow Statement

#### Block No. 4 : Financial Statement Analysis, Corporate Social Reporting

**Unit 11 :** Need, Process, Tools, Cross sectional Techniques, Time sense Analysis, financial Ratio Analysis and Interpretation

**Unit 12 :** Trends of Financial Ratios, Predictability of Insolvency on the aspects of financial Ratios

**Unit 13 :** Financial Ratios for Budgeting, Limitations of Financial Ratios.

**Unit 14 :** Social Income Statement, Social Balance Sheet

**Unit 15 :** Value Added Statement, Importance, Preparation, Interpretation of VA, Limitations

**Unit 16 :** 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. Graw Hill)*

**Core-MCM-202: Business Ethics & Corporate Governance Detailed  
Syllabus (100 MARKS)**

**Block No. 1 : Introduction to Business Ethics**

- Unit 1 :** Concept of Business Ethics and Law
- Unit 2 :** Ethics in context of Globalization
- Unit 3 :** Sustainability as a goal of business ethics
- Unit 4 :** Business Ethics the Indian Context

**Block No. 2 : Ethical Theories**

- Unit 5 :** Normative ethical theories
- Unit 6 :** Virtue Ethics
- Unit 7 :** Discourse Ethics
- Unit 8 :** Feminist Ethics

**Block No. 3 : Ethical Decision making**

- Unit 9 :** Ethical considerations in decision making
- Unit 10 :** Ethical Dilemmas in organization
- Unit 11 :** Social responsibility of Business
- Unit 12 :** Corporate Governance

**Block No. 4 : Ethical Issues in Business**

- Unit 13 :** Ethical issues in Marketing, HR
- Unit 14 :** Ethical issues in Finance & IT
- Unit 15 :** Environmental Ethics & Corruption
- Unit 16 :** Gender Ethics and Mitigation

**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*

**Core-MCM-203: Marketing Management Detailed Syllabus (100 MARKS)****Block No. 1 : Introduction to Marketing Management**

- Unit 1 :** Introduction to Marketing Management: Meaning, Importance, Functions and Core Concept of Marketing
- Unit 2 :** Philosophies of Marketing Management
- Unit 3 :** Marketing Management Process and Marketing in Economic Development Process
- Unit 4 :** Marketing Management Environment

**Block No. 2 : Introduction to Marketing Planning**

- Unit 5 :** Identification of market
- Unit 6 :** Market Segmentation
- Unit 7 :** Marketing Information System and Marketing Research
- Unit 8 :** Consumer Behavior and Demand Forecasting

**Block No. 3 : Product Pricing Strategy**

- Unit 9 :** Product, Product Classifications, Product Strategies
- Unit 10 :** New Product Development, Product Life Cycle
- Unit 11 :** Marketing Mix Strategy,
- Unit 12 :** Branding, Labeling and Packaging Strategies

**Block No. 4: Promotion and Placement Management & Contemporary topics in Marketing**

**Unit 13 :** Integrated Marketing Communication (IMC) and tools of Promotion and Promotional Strategy

**Unit 14 :** Meaning and Importance of Distribution System, Functions of wholesaler and retailer.

**Unit 15 :** Marketing of Services, Rural Marketing

**Unit 16 :** International Marketing, Digital Marketing and Green 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*

**Core-MCM-204: Managerial Economics Detailed Syllabus (100 MARKS)**

**Block No. 1 : Significance and Scope of Managerial Economics**

**Unit 1 :** Role of Managers in Business

**Unit 2 :** Economic paradigms applicable to business analysis

**Block No. 2 : Market Demand**

**Unit 3 :** Determinants of Demand and Supply, Elasticity of Demand

**Unit 4 :** Indifference Curve Analysis

**Unit 5 :** Consumer's Equilibrium Price

**Unit 6 :** Income and Substitution Effects,

**Unit 7 :** Demand Forecasting.

**Block No. 3 : Production Function**

**Unit 8 :** Production decision making,

**Unit 9 :** Short Run Long Run Production Functions

## **Block No. 4 : Market Analysis & Profit Analysis**

**Unit 10** : Cost Structure, Various Cost Concepts Cost Estimation

**Unit 11** : Pricing and Output decisions in Perfect Competition

**Unit 12** : Monopoly, Monopolistic Competition

**Unit 13** : Oligopoly

**Unit 14** : Theories of Profit

**Unit 15** : Break Even Analysis, Managerial Decisions

**Unit 16** : 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-205: Entrepreneurship Development Detailed Syllabus (100 MARKS)**

### **Block No. 1 : Entrepreneur**

**Unit 1** : The Entrepreneur: General concept and definition

**Unit 2** : Entrepreneur and Entrepreneurship, Entrepreneurial culture

**Unit 3** : Types of Entrepreneurship, Entrepreneurial traits

**Unit 4** : Woman Entrepreneur

### **Block No. 2 : Environment and Entrepreneurial Development**

**Unit 5** : Entrepreneurial environment in India

**Unit 6** : Entrepreneurial Development Programmes (EDPs) Role

**Unit 7** : Relevance and Achievement of EDPs in India

**Unit 8** : Institutions for entrepreneurial development.

### **Block No. 3 : Project Appraisal and Management**

**Unit 9** : Search for business ideas, Project identification and formulation,

**Unit 10** : Project appraisal

**Unit 11** : Profitability and risk analysis, Sources of finance

**Block No. 4 : Legal and Statutory Environment for Small Industry Small Scale Industrial Undertakings**

**Unit 12 :** Legal formalities in setting up of SSIs Business Laws

**Unit 13 :** Governmental Setup in promoting small industries, Financial institutions

**Unit 14 :** Social Responsibility of Business

**Unit 15 :** Status of Small Scale Industrial Undertakings, Steps in starting a small industry

**Unit 16 :** 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*

**2<sup>nd</sup> YEAR- 3<sup>rd</sup> SEMESTER (500 Marks)**

**Core- MCM-301: Corporate Law & Tax compliance Detailed Syllabus (100 MARKS)**

**Block No. 1 : Incorporation of Company-I**

**Unit 1 :** Introduction To Companies Act 2013 –Important Definitions and concepts - Formation Of Company

**Unit 2 :** Articles-Incorporation Of Company, Government Company

**Unit 3 :** Key Managerial Personnel -Member -Net Worth -One Person Company

**Unit 4 :** Private Company –Promoter – Prospectus

**Block No. 2 : Incorporation of Company-II**

**Unit 5 :** Public Company -Small Company -Subsidiary Company -Unlimited Company

**Unit 6 :** Appointment Of Directors, Director And Nominee Director

**Unit 7 :** Disqualifications For Appointment -Number Of Directorships -Duties Of Directors, Register Of Members

**Unit 8 :** Registration of Members

**Unit 9 :** Annual General Meeting, Notice Of Meeting Quorum For Meetings- Chairman of Meetings, Minutes Of Meetings

**Block No. 3 : Share Capital, and Winding Up**

**Unit 10 :** Kinds of Share Capital -Voting Rights

**Unit 11 :** Variation of Shareholders. Corporate Social Responsibility

**Unit 12 :** Circumstances of Winding Up, Legal Aspects of Accounts and Audit

**Block No. 4 : Tax Planning and Tax Management**

**Unit 13 :** Tax evasion -Tax avoidance –Tax planning -Tax management -Need for Tax Planning -Limitations of Tax Planning

**Unit 14 :** Tax Planning for Employees -Tax planning relating to income from house property

**Unit 15 :** Tax planning relating to income from business –Tax planning relating to capital gains - Tax planning relating to income from other sources.

**Unit 16 :** 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*

**Core- MCM-302: Advanced Cost & Management Accounting Detailed Syllabus  
(100 MARKS)**

**Block No. 1 : Accounting information and Managerial Decision Making**

**Unit 1 :** Financial Accounting Vs Cost & Management Accounting

**Unit 2 :** Role of Management Accountant

**Unit 3 :** Basic Cost Terms and Concepts

**Unit 4 :** Relevant Cost; Statement of Cost

**Block No. 2 : Absorption Costing and Marginal Costing**

**Unit 5 :** Break Even Analysis

**Unit 6 :** Cost - Volume - Profit Analysis

**Unit 7 :** Managerial Application of CVP Analysis

### **Block No. 3 : Job Order Cost Systems & Segment Performance Analysis**

**Unit 8** : Cost Allocation & Activity Based Costing

**Unit 9** : Process Cost System: Normal Loss & Abnormal Loss

**Unit 10** : Joint Product and By Products; Equivalent Production

**Unit 11** : Responsibility Accounting System; Variance Analysis

**Unit 12** : Evaluation of Cost and Sales Variances

### **Block No. 4 : Budgetary Control System**

**Unit 13** : Operating and Functional Budgets

**Unit 14** : Financial Budgets

**Unit 15** : Master Budgets

**Unit 16** : 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-303: Human Resource Planning & Development**

#### **Detailed Syllabus (100 MARKS)**

#### **Block No. 1 : HRM (Human Resource Management)**

**Unit 1** : Nature, Scope, Concepts & Significance of HRM

**Unit 2** : HRM & Personal Management

**Unit 3** : Growth & Development of HRM in India.HRP concepts, importance, objective, type of HR plan

**Unit 4** : HRP approaches, (Social demand approach, rate of return approach and man power requirement approach)



**Block No. 2 : HRIS (Human Resources Information System)**

**Unit 5 :** Importance, types, sources

**Unit 6 :** Procedure of maintaining HRIS

**Unit 7 :** Human Resource reporting

**Unit 8 :** HR audit

**Unit 9 :** HR accounting

**Block No. 3 : HRD (Human Resource Development)**

**Unit 10 :** Concept & system

**Unit 11 :** HRD matrixes climate, elements

**Unit 12 :** HRD Interventions, Quality of Work life, Models

**Block No. 4: Career planning & Organizational Development**

**Unit 13 :** Concept, objective process Career planning and Career development

**Unit 14 :** Career planning Vs Succession planning

**Unit 15 :** Need & Objectives in Organization. Techniques of ODJob rotation, Under Study Method, Incident, Method Role Playing

**Unit 16 :** 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*

**PAPER-PG 313: Budgetary System with Special Reference to India**

**Detailed Syllabus (100 MARKS)**

**Block No. 1: Economic Analysis: Budgets, National Income, and Decision Making.**

**Unit-1 :** Budgetary System: Making of Budgets, Social Accounting and Income Calculation.

**Unit-2 :** Budgetary Policy and National Income Determination.

**Unit-3 :** Normative Principles of Public Expenditure and Taxation.

**Unit-4 :** Decision Making Process and Institutional Choices.

**Block No. 2 : Economic Dynamics: Budgetary Impacts, Fiscal Policy, and Growth.**

**Unit-5 :** The Effects of Budgetary Measures on Resources Allocation.

**Unit-6 :** Distribution of Income and Wealth, Aggregate Expenditure and Economic Growth.

**Unit-7 :** The Relation between Government Budget and National Plans.

**Unit-8 :** Role of Fiscal Policy in Resource Mobilization for Development.

**Block No. 3 : Understanding Budgets in Federal Systems: Trends and Impacts.**

**Unit-9 :** Budgetary under Federal Set-up, Budgeting at National Level and Regional Levels and their Co-ordination Performance, Budgeting,

**Unit-10 :** Budget Classification, Analysis and Interpretation of Budgeting and Plans.

**Unit-11 :** Broad Trends of Indian Budget and Orissa Budgets during the Plan Period, Budgetary Trends, Important Texture.

**Unit-12 :** Major Components of Revenue and Expenditure.

**Block No. 4 : Exploring Budget's Role in Policy, Cycles, and Accountability.**

**Unit-13 :** Budget as an Instrument of Social and Economic Policy.

**Unit-14 :** Budget Cycles (with Reference to India and Orissa), Budget Formation.

**Unit-15 :** Legislative Encashment Implementation of Public Accounts Committee, Estimates.

**Unit-16 :** Committee Efficiency and Accountability of the Present System of Budgeting Suggestions for Improvement.

**References :-**

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.*

**Core- PG-304: Organisational Behaviour\_Detailed Syllabus  
(100 MARKS)**

**Block No. 1 : Individuals Behaviour**

- Unit 1 :** Introduction to Organisational Behavior: Meaning, Focus, Purpose and Nature of OB
- Unit 2 :** Scope and Development of OB, OB Model, Individuals Behaviour
- Unit 3 :** Learning: Factors influencing. Process
- Unit 4 :** Conflict: Types, Resolving Conflicts

**Block No. 2 : Psychological Factors Influencing Behaviour**

- Unit-5 :** Individual Difference, Matching, Personality and Jobs
- Unit-6 :** Determinants and Theory of Personality
- Unit-7 :** Perception: Meaning, Perceptual process, perception and OB
- Unit-8 :** Attitude - Characteristics and Components of Attitude

**Block No. 3 : Organisational Factors Influencing Behaviour**

- Unit 9 :** Job satisfaction: Factors.
- Unit 10 :** Motivation: Process and outcome
- Unit 11 :** Theories of Motivation (Maslow's hierarchy of needs, Herzberg's dual factor theory)
- Unit 12 :** Theories of Motivation (ERG theory and Mc Clelland's theory)

**Block No. 4 : Individual as a Leader**

- Unit-13 :** Importance, Functions, Style of Leadership
- Unit-14 :** Theories of Leadership and Types
- Unit-15 :** Communication: Importance of communication, Types of Communication
- Unit-16 :** Communication Process Barriers to Communication

**References :-**

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

## **PG-305: Women in India\_Detailed Syllabus (100 MARKS)**

### **Block No. 1 : Women in India- a Historical Perspective**

**Unit 1 :** Ancient India and Medieval India: Position

**Unit 2 :** Modern India: Status.

**Unit 3 :** Reform movements in pre-independence India- Brahma Samaj, Arya Samaj, Theosophical Movement and self respect movement.

### **Block No. 2 : Theories of Feminism**

**Unit 4 :** Meaning and Definition on theories of feminism

**Unit 5 :** Liberal Feminism

**Unit 6 :** Marxist Feminism

**Unit 7 :** Post Modern Feminism

**Unit 8 :** Indian thinking on feminism

### **Block No. 3 : Women and Law**

**Unit 9 :** Customary legal status of women: Status of women in Post Independent India

**Unit 10 :** Women and personal law (Hindu/Muslim/Christian)

**Unit 11 :** Women in Tribal Societies

**Unit 12 :** Women and property right

### **Block No. 4 : Women and Work**

**Unit 13 :** Women and Work (Household, Agriculture, Industry, Profession)

**Unit 14 :** Education and Women: Primary and Secondary Education

**Unit 15 :** Higher Education and Professional Education

**Unit 16 :** Women movement in post independent India

### **Reference:-**

1. *Aajam, Kant: Women and the Law, Motilal Banarasidas Publishers, Banaras.*
2. *Altekar, A.S.: The Position of Women – In Hindu Civilization, Banaras, 1956.*
3. *Asaf Ali, Aruna: The Resurgence of Indian Women, Radiant Publishers, New Delhi, 1991.*
4. *Bambs Online: Faces of Feminism – A Study of feminism as a Social Movement.*
5. *Gandhi, M.K.: Women and Social Injustice, Ahamdabad, 1945.*

## 2<sup>nd</sup> YEAR- 4<sup>th</sup> SEMESTER (600 Marks)

### Core-MCM-401: Banking & Insurance Management (100 MARKS)

#### Block No. 1 : Management of Banking Companies

**Unit 1 :** Principle of Banking, Debitization of Bank

**Unit 2 :** Creation of Money, Present Structure of Commercial Banking system in India, Transaction, Working during 1947 to 1991 and the after

**Unit 3 :** Management Principles function in Banks, Management of Deposit and Advances, Investment Report

**Unit 4 :** Nature of Bank Investment

#### Block No. 2 : Management of Finance

**Unit 5 :** Bank Account, Records

**Unit 6 :** Reports, Statement of Advances

**Unit 7 :** Profit and Loss Accounts

**Unit 8 :** Balance Sheet and Financial Reports

#### Block No. 3 : Life Insurance

**Unit 9 :** Definition, Features, Classification

**Unit 10 :** Life Insurance Products

**Unit 11 :** Health Insurance, Principle of Health Insurance

**Unit 12 :** LIC of India

**Unit 13 :** Marketing of Life Insurance

#### Block No. 4 General Insurance

**Unit 14** Meaning & Classification

**Unit 15** General Insurance Products

**Unit 16** 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-402: Merchant Banking & Financial Services (100 MARKS)**

### **Block No. 1 : Financial Services**

- Unit 1 :** Introduction, Role & Functions. Merchant Banking: Concept, Functions, Growth, Policy Measures
- Unit 2 :** SEBI Guidelines, Future of Merchant Banking in India
- Unit 3 :** Lease: Meaning, importance, types

### **Block No. 2 : Lease**

- Unit 4 :** Evaluation of lease form the point of view of leaser and lessee
- Unit 5 :** Leasing vs. Buy Decision
- Unit 6 :** Hire Purchase and installment credit types
- Unit 7 :** Housing Financial: Sources and policies for housing finance

### **Block No. 3 : Mutual Funds**

- Unit 8 :** Concept, different schemes, advantages
- Unit 9 :** UTI: Objective, functions, Regulation of Mutual Fund
- Unit 10 :** Role of UTI in Industrial Finance

### **Block No. 4 : Factoring, Forfeiting, Credit Rating & Merger and acquisitions**

- Unit 11 :** Meaning and necessity methodology of credit rating
- Unit 12 :** Factoring, Forfeiting
- Unit 13 :** Merger and take over, Main highlights, take over by bids and acquisitions, guiding principles
- Unit 14 :** BIFR & Merger
- Unit 15 :** Insurance Sector: Objective, Role, and investment practice
- Unit 16 :** IRDA: Role and Functions

### **Reference:-**

1. MBFS- By Gordon and Natrajan.

## **Core-PG-403: Research Methodology (100 MARKS)**

### **Block No. 1 : Introduction to Research**

**Unit 1 :** Meaning, Objectives & Importance of Research

**Unit 2 :** Role of research in Functional Areas: (Finance, Marketing, HRD)

**Unit 3 :** Research Methodology; Process of Research

### **Block No. 2 : Defining Research Problem**

**Unit 4 :** Process of formulating Hypothesis

**Unit 5 :** Research Design

**Unit 6 :** Sampling Design

### **Block No. 3 : Hypothesis formulation, Data Collection**

**Unit 7 :** Testing of Hypothesis

**Unit 8 :** Parametric and Non-parametric Tests

**Unit 9 :** T-test, Z-test chi-square test

**Unit 10 :** Chi-square test

### **Block No. 4 : Data Analysis Report Writing**

**Unit 11 :** Multiple Regression Analysis

**Unit 12 :** Discriminated Analysis

**Unit 13 :** Factor Analysis, ANOVA

**Unit 14 :** Report Writing; Importance & Techniques of Interpretation; Significance of Report Writing

**Unit 15 :** Steps in Writing Report

**Unit 16 :** 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*

## **P.G - 404: Disaster Management Detailed Syllabus (100 MARKS)**

### **Block No. 1 : Concept of Disaster and Its Types (Natural Disaster)**

**Unit 1 :** Aquatic Disasters

**Unit 2 :** Geographical Disaster

**Unit 3 :** Climatic Disaster-Heat

**Unit 4 :** Global Warming

### **Block No. 2 : Manmade Disaster**

**Unit 5 :** Nuclear, Chemical and Biological Disaster

**Unit 6 :** Building, Coal and Oil Fire

**Unit 7 :** Air, Water and Industrial Pollution

**Unit 8 :** Deforestation, Rail, Road, Air & Sea Accidents

### **Block No. 3 : Disaster Preparedness**

**Unit 9 :** Disaster Prevention, Preparation and Mitigation

**Unit 10 :** Disaster Information and System

**Unit 11 :** Megha Satellite and Role of Various Agencies in Disaster Mitigation

**Unit 12 :** National level and State levels

### **Block No. 4 : Disaster Response**

**Unit 13 :** Disaster Medicine

**Unit 14 :** Rehabilitation

**Unit 15 :** Reconstruction

**Unit 16 :** Recovery

### **Further Readings:**

- Disaster Management Guidelines, GOI-UND Disaster Risk Program (2009-2012)
- Damon, P. Copola, (2006) Introduction to International Disaster Management, Butterworth Heineman.
- Gupta A.K., Niar S.S and Chatterjee S. (2013) Disaster management and Risk Reduction, Role of Environmental Knowledge, Narosa Publishing House, Delhi.
- Murthy D.B.N. (2012) Disaster Management, Deep and Deep Publication PVT. Ltd. New Delhi.
- Modh S. (2010) Managing Natural Disasters, Mac Millan publishers India LTD.

## **Core-PG-405: ESSAY WRITING VIVA /PROJECT VIVA-VOICE (200 MARKS)**

**-THE END-**