



**Curriculum in Accordance to
National Education Policy-2020**

Proposal placed before BoS on 11th September, 2023

Master of Commerce- M.Com (2023-24)

**In Continuation to
Academic Session 2022-23**



Department Of Commerce

Dr. Harisingh Gour Vishwavidyalaya, Sagar-470003 (M.P.)

(NAAC A⁺ Accredited Central University)

Board of Studies
(Date of Board of Studies Meeting: 11/09/2023)
Department of Commerce

S.No.	Name	Designation	Signature
1.	Prof. J. K. Jain	Head & Chairman	
2.	Prof. G. L. Puntambekar	Professor	
3.	Prof. D. K. Nema	Professor	
4.	Prof. Sanjeet Kumar Gupta	External Member	
5.	Prof. G. Soral	External Member	
6.	Prof. M.K. Singh	Special Invitee	
7.	Prof. G. M. Dubey	Representative from other School	
8.	Prof. Utsav Anand	Representative from other School	
9.	Dr. Anita Kumari	Assistant Professor from Department	

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Overview of the Department of Commerce

Glorious journey of the Department of Commerce commenced since 18th July 1948 on separation from the Department of Economics led by an eminent authority of Commerce named Professor Amar Narayan Agrawal who was invited from University of Allahabad (U.P) to develop Commerce as academic branch of knowledge. The Department with its continuous nurturing gave another branch of relevant knowledge “Department of Applied Economics and Business Administration” which later renamed as Department of Business Management is second Department under the ages of School of Commerce & Management-SCM. The Growth & Development of this Department emerged on a magnificent platform by its hardworking faculty members who have adopted out of box thinking and dedication towards the University as well as the Department. The Department is leading in academic contributions in the form of popular text book writings in Hindi and English by faculty members, Research Grant under DRS, Major & minor Projects by Faculty, faculty Participation in National-International Association conferences, Presentation of Research Papers, Recipient of Research Awards in the National Academic forums, visiting lecture, creating innovative ideas including own academic responsibility of Teaching.

Master of Commerce (M.Com) Programme:

Master of Commerce (M.Com) is the most exalted two year full time post-graduate programme in commerce. The course provides an extreme and rigorous base for teaching, research and administration. The course serves the needs of academics and prepares students for business and industry sector. The Alumni of this course are well placed in business, academics and administration in the country. In the year 2009, after being upgraded as Central University, CBCS System has been adopted by the University and this course is being changed second time after adopting CBCS System. The UGC has asked for introduction CBCS System in all the Central and State Universities and also proposed a model syllabus of CBCS System in undergraduate programme and it is being introduced in academic year 2016-17. In the current year the entire structure and syllabus of course is revised as per national education policy 2020.

Foreword

The National Education Policy 2020 (NEP) has been conceptualized and framed with an aim of actualizing constitutional imperatives to achieve human development goals in an equitable and democratic manner. The prime concern of this public policy is to develop well-rounded competent individuals and a community of practices for making the nation a self-reliant and global leader.

The NEP-2020 envisages a nova-epistemic and ontological anticipation for India's tertiary education system, which recognizes that higher education plays a pivotal and crucial role in promoting human as well as societal well-being and in developing India as envisioned in its Constitution - a democratic, just, socially conscious, cultured, and humane nation upholding liberty, equality, fraternity, and justice for all.

The NEP-2020 underlines "higher education significantly contributes towards sustainable livelihoods and economic development of the nation" and "as India moves towards becoming a knowledge economy and society, more and more young Indians are likely to aspire for higher education."

In this backdrop, Doctor Harisingh Gour Vishwavidyalaya, Sagar is taking steps to bring the desired transformation in higher education by implementing NEP from the academic session 2022-23. Implementing and executing NEP in the Vishwavidyalaya, where a number of courses are being offered to thousands of students, is a great responsibility. After rigorous discussions with various stakeholders, and concerned key functionaries, a common curriculum framework is framed and proposed. The curriculum framework would be further fine-tuned after feedback and suggestions from the respective academic bodies. We all know that NEP-2020 also focuses on promoting critical thinking, innovation, and creativity to enable the use and promotion of higher-order thinking skills. Indeed, NEP is set to revolutionize the education system in the country right from school to higher education.

I am happy to share the "Curriculum Framework-2022" which is based on National Education Policy-2020. This Framework is designed with a Bharat-centric approach and provides an opportunity to decolonize the knowledge, knower, and knowing through learner-centric, innovative and liberal approach in terms of choice of subject/disciplines of study, creating academic pathways having constructive combinations of disciplines for study with multiple entry and exit points, academic bank of credits (ABC) determining semester-wise academic load and the ease how to learn" to the extent possible.

The proposed curriculum framework is also aligned with the letter and spirit of NEP-2020 in terms of providing multi/trans-disciplinary and holistic education, assessment of/for/as learning, experiential learning, and community engagement, with the fusion of Indian ethos, culture, and life practices along with 21st-century skills.

I appreciate the sincere efforts made by the NEP Implementation committee of the Vishwavidyalaya, in formulating this Framework. I also acknowledge the contribution of the academic stakeholders and administrative officers in this venture.

Prof. Neelima Gupta
Hon'ble Vice Chancellor

National Education Policy- 2020

“Shaping the Future Through Education”

Education is the foundation of a thriving society, the bedrock upon which individuals and nations build their dreams and aspirations. It is a powerful force that shapes our citizens' character, intellect, and capabilities. The National Education Policy Curriculum demonstrates our unwavering commitment to leveraging education's transformative potential for the betterment of our nation.

In developing this curriculum, we set out on a journey to not only adapt to changing times, but also to lead and innovate. Our vision was simple: to prepare our students to be active, responsible, and compassionate citizens by providing them with the knowledge, skills, and values they need to navigate an increasingly complex world. This curriculum is the culmination of extensive research, consultation, and collaboration with educators, experts, and stakeholders from a variety of backgrounds and fields. Promoting holistic development is the central goal of this Curriculum. It goes beyond rote memorization and standardization by emphasizing creativity, critical thinking, and problem-solving. It acknowledges that education must go beyond classrooms and textbooks, embracing experiential learning, digital literacy, and interdisciplinary perspectives.

One of the curriculum's most significant innovations is its emphasis on flexibility and choice. We believe that each learner is unique, and that their educational path should reflect their interests, passions, and goals. The curriculum provides students with a diverse range of subjects and opportunities to explore, allowing them to forge their own paths to success while ensuring a solid foundation in essential knowledge and skills.

This Curriculum also recognizes the value of values and ethics in education. It seeks to develop not only intelligent minds, but also compassionate hearts. It promotes the development of moral and ethical values by emphasizing empathy, respect, and social responsibility.

Furthermore, this curriculum is designed to meet the changing needs of the global community. In a rapidly changing world, it is critical that our students have the skills and knowledge necessary to compete on a global scale. This curriculum encourages internationalization by raising awareness of global issues and fostering an appreciation for cultural diversity.

With the introduction of this curriculum, we are entering into a new era in education. It is a promise to our children and future generations that we will provide them with the best education possible, one that will prepare them to face the challenges and seize the opportunities of the twenty-first century.

Prof. J.K. Jain
Head, Department of Commerce

Important Guidelines for Students {Ordinance 22 (A)}

Medium of Instruction and Examination:

- The medium of instruction in respect of all Programmes of Studies offered by the Schools, Departments and Centers of Studies shall be English/ Hindi, except in cases of studies / research in languages.
- Question Papers of all examinations shall be set and answered in English/Hindi language, except in case of examinations in languages / literature, where the question papers may be set and answered in the respective languages either in totality or in part, depending upon the requirements of the course.
- Project Work / Project Report / Dissertation / Field Work Report / Training Report etc, if any, shall have to be written in English/Hindi, except in case of the Programmes of Studies in languages / literature, where the same may be required to be written in the respective language.

Feedback of the Students:

There shall be an evaluation of the course taught to the students in accordance with the parameters fixed for such a purpose and also in consonance with the prevailing practice / convention in the Universities of the country. The modalities of such an exercise would broadly respond to teacher-taught relationship as determined by quality, style, manner and method of teaching along with efficacy of communication and the like. The terms of evaluation will be pursued by the Committee constituted for such a purpose by the Vice-Chancellor of the University. The configuration of evaluation shall generate the following ethics:

- (i) Nature of course
- (ii) Effectiveness of course
- (iii) Comprehensibility by the students
- (iv) Effectiveness of communication
- (v) Employment of Audio/Visual Aids (wherever applicable)
- (vi) Sincerity and regularity of teacher/ instructor.

Examination System:

- All Programmes of Studies of the University shall be offered under Semester System and Examination and evaluation of students shall be through Comprehensive Continuous Internal Assessment (CCA).
- As a general principle, the Comprehensive Continuous Internal Assessment and End Semester Examination shall comprise the following components:
 - i. Mid Term Examination 20%
 - ii. Continuous Internal Assessment 20%
 - iii. End-Semester Examination 60%
- Depending upon the nature and requirements of a particular course, individual Departments/Centre shall, within the overall framework of Comprehensive Continuous Internal Assessment (CCA) prescribed by the Board of Studies concerned, have freedom to prescribe additional/different components and weightage for different component. Provided that the weightage of the End-Semester Examination shall not be less than 60%.
- Detailed distribution and break-up of the Comprehensive Continuous Internal Assessment (CCA) shall be specified by the teacher concerned in the Detailed Course outlined for each course taught by him/her during a semester.

- The question papers for the End-Semester Examinations shall be of 3 (Three) hours duration and shall be set such as to comprise the following sections:
 - i. Section A: shall have 10 (Ten) Objective Type Questions of 1 (one) Mark each. All questions in this Section shall be compulsory (Total 10 Marks)
 - ii. Section B: shall have 6 (Six) Short Answer Questions (SAQs) of 5 (Five) Marks each, out of which the examinee shall be required to attempt any (four) questions; (Total 20 Marks)
 - iii. Section C: shall have 5 (Five) Essay/Long Answer Questions (LAQs) of 10 marks each. Out of which the examinee shall be required to attempt any three questions (Total 30 Marks);

Revaluation of Answer Sheets:

- No revaluation of answer sheet is permitted. However, aggrieved student may apply on the prescribed application form along with the prescribed fees, for retotaling of his/her answer script(s) to the Controller of Examinations within seven working days from the date of declaration of the results.
- Retotaling of the answer script shall be done by a board comprising two members to be appointed by the controller of examination.

Conduct of Examination:

- All examinations of the University (except the entrance examinations for admission in different Programmes of Studies) shall be conducted and held at the University Campus only.
- The Date Sheet for Mid-Term and End- Semester Examination shall be notified by the Heads of the Department / Directors of the Centers / Deans of the School at least fifteen days prior to the commencement of the examinations.
- The Mid-Term and End-Semester Examinations shall be conducted under the general supervision of the Head of Department, who shall act as Centre Superintendent for all examinations of the courses of his/her Department. He/she shall arrange for the invigilation duties from amongst the faculty members and shall be responsible for the fair and orderly conduct of the examination.
- The University shall have grading system based on a Ten (10) point scale of evaluation of the performances of students in terms of marks, grade points, letter grade and class.
- The total performance of a student within a semester shall be indicated by the
 - a. Semester Grade Point Average (SGPA); and Weighted Average Marks (WAM); The grade sheet of a student in the final semester of a programme shall also include;
 - b. The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the grade sheets
 - i. Cumulative Grade Point Average (CGPA); and
 - ii. Overall Weighted Percentage Marks (OWPM). The CGPA and OWPM being the real indicators of a student's performance. These shall be calculated as under:

$$SGPA = (\sum C_i G_i) / (\sum C_i)$$

$$WAM = (\sum C_i M_i) / (\sum C_i) \%$$

$$CGPA = (\sum \sum C_{ni} G_{ni}) / (\sum \sum C_i)$$

$$OWPM = (\sum \sum C_{ni} M_{ni}) / (\sum \sum C_{ni}) \%$$

where,

C_i = number of credits in i^{th} course, M_i = marks obtained in the i^{th} course,

G_i = grade point obtained in the i^{th} course,

C_{ni} = number of credits of the i^{th} course of the n^{th} semester,

M_{ni} = marks of the i^{th} course of the n^{th} semester,

G_{ni} = grade points of the i^{th} of the n^{th} semester

Course-Wise Letter Grade & Grade Point:

Accordingly, the percentage of marks obtained by a student in a course will be indicated by a grade point and a letter grade on a Ten (10) point scale as under:

Percentage of Marks	Grade Point	Letter Grade
91-100	10	O
75-90	9	A⁺
65-74	8	A
55-64	7	B⁺
50-54	6	B (Above Average)
45-49	5	C
40-44	4	P
0-39	0	F
Absent	0	Ab

- A student obtaining Grade F shall be considered failed and will be required to reappear in the examination.
- For non-credit courses "Satisfactory" or "Unsatisfactory" shall be indicated instead of the letter grade and this will not be counted for the completion of SGPA/CGPA.

CGPA, Overall Letter Grade and Class:

- The overall cumulative performance of a student shall be indicated by the Cumulative Grade Point Average (CGPA).
- The marks and the grades obtained in the courses corresponding to the maximum number of credits specified for completion of a Programme of Studies will be taken into consideration in arriving at the OWPM with overall Letter Grade and Class, as under:

OWPM	LETTER GRADE	CLASS
91-100	O (Outstanding)	First Class (Outstanding)
75-90	A⁺ (Excellent)	First Class
65-74	A (Very good)	First Class
55-64	B⁺ (Good)	Second Class
50-54	B (Above Average)	Second Class
45-49	C (Average)	Third Class
40-44	P (Pass)	Pass Class

- A student who has successfully completed all the courses to accumulate the minimum specified number of credits under the Comprehensive Choice Based Credit System shall be deemed to have completed the Programme of Studies.

Ranking of Students:

- The first three ranks in every Programme of Studies shall be decided on the basis of OWPM. All the rank holders in each Programme of Studies shall be awarded the Certificate of Merit, subject to fulfillment of the following criteria:
 - a. Should have more than 60 percent marks (OWPM);
 - b. Should have passed all the Semesters of a Programme of Study without any break;
 - c. Should have passed all the Courses in a Programme of Study without any back log meaning thereby that he/she has not been awarded 'F' or 'I' grade in any course; and
 - d. Should have exhibited good conduct and character during the period of a Programme of Study.

Attendance:

- No student shall be permitted to sit for the End semester examination in the course in which he/she has secured less than 75% attendance.
- The teacher handling a course shall be responsible for maintaining a record of attendance of students who have registered for the course and shall display on the Notice Board of the Department the monthly attendance record of each student.
- All teachers shall intimate the Head of the Department/Director of the Centre concerned, at least seven calendar days before the last instruction day in the semester, particulars of all students who have secured less than 75% attendance in one or more courses.
- The Head of the Department / Director of the Centre shall display on the Notice Board of the Department names of all students who will not be eligible to take the End-semester examinations in the various courses and send a copy of the same to the Dean of the School concerned.
- The Dean of the School concerned may grant exemption to a candidate who has failed to obtain the minimum prescribed 75% attendance for valid reasons provided that such exemptions shall not be granted for attendance below 65%.

Promotion & Progression:

- A student shall be required to participate in Mid-Term Examination and Internal Assessment as specified in the Detailed Course Outline, failing which he/she shall be deemed to have NOT COMPLETED the course and shall be awarded the "I" Grade. Provided further that the "I" Grade shall also be awarded to a candidate in a course in which he/she has been declared ineligible to appear in the End-Semester Examination of courses on account not meeting the minimum prescribed attendance requirements for the course.
- A student who has been awarded "I" Grade shall be required to re-register for the same course, when it is offered in the next semester(s), or shall have to register for another course under the overall framework of credit accumulation under the Comprehensive Choice Based Credit System to be able to successfully complete the minimum specified credit requirements for completion of the Programme of Studies.
- A candidate shall be deemed to have successfully completed a course except in case where he/she has been awarded the "I" Grade or "F" Grade.
- A student who has successfully completed a course shall not be permitted to repeat the course to improve his/her grade.
- A candidate shall be required to secure a minimum of 40% Marks, in the course taken, to successfully complete that course, failing which he/she shall be deemed to have failed in the course and shall be awarded the "F" Grade.
- The "F" Grade once awarded shall stay in the grade card of the student and shall not be deleted even when he/she successfully completes the course later. The grade acquired later by the student will be indicated in the grade sheet of the subsequent semester in which the candidate has appeared for clearance of the arrears.
- If a student has been awarded "F" Grade, he/she shall be required to repeat only the End-Semester Examination i.e. he/she shall be required to reappear in End-Semester Examination of that course in the next session. The student shall not be permitted to repeat / reappear in the Continuous Internal Assessment and/or the Mid-Term Examination. The marks obtained by him/her in the Continuous Internal Assessment and/or the Mid-Term Examination shall be carried forward for declaring the result.
- A student with "F" Grade in a course shall be permitted to repeat / reappear in the EndSemester Examination of the Course along with the subsequent End Semester Examinations up to the maximum duration of that particular programme.

- If a student secures “F” Grade in a Project Work / Project Report / Dissertation / Field Work Report / Training Report etc, he/she shall be required to resubmit the revised Project Work / Project Report / Dissertation / Field Work Report / Training Report etc as required by the evaluator(s). Provided further that a student shall be permitted to re-submit the Project Work / Project Report / Dissertation / Field Work Report / Training Report etc for a maximum of three times (including the first submission).
- There shall be no system of compartmental / supplementary examination.
- All students admitted to an Odd Semester shall be eligible for promotion to the Even Semester. To be eligible for promotion from an Even Semester to the Odd Semester, a student shall be required to successfully complete at least 50% of all the courses registered by him/her so far. All such students who are not promoted to the next semester shall be treated as Ex-Students and shall continue to remain so till they become eligible for promotion to the next semester.

Re-registration in Failed Courses:

- If a student, who has been awarded ‘F’ Grade wants to repeat the course by re-registration, he/she may be permitted on a payment of prescribed fees. In such cases, the student is permitted to appear in mid semester and continuous internal assessment besides the end semester examinations.

Department of Commerce

Course Structure in Accordance to National Education Policy-2020

MASTER OF COMMERCE (M.Com. 2 Year Programme)

ENTRY: LEVEL-8 Required Three Year Bachelor's Degree with Minimum CGPA of 7.5

MASTER OF COMMERCE (M.Com. 2 Year Programme)

ENTRY: LEVEL-8 Required Three Year Bachelor's Degree with Minimum CGPA of 7.5

Semester-I

Course Code	Course Title	Course Type	L	T	P	Credit
COM-DSM-121	Advance Statistics	Disciplinary Specific Major	5	1	0	6
COM-DSM-122	Management Accounting	Disciplinary Specific Major	5	1	0	6
COM-MDM-121	Advance Banking & Insurance	Multi-DisciplinaryMajor	5	1	0	6
COM-SEC-121	Public Finance	Skill Enhancement Course	4	0	0	4
Total Credit						22

MASTER OF COMMERCE (M.Com. 2 Year Programme)

Semester-II

Course Code	Course Title	Course Type	L	T	P	Credit
COM-DSM-221	Financial Management	Disciplinary Specific Major	5	1	0	6
COM-DSM-222	Managerial Economics	Disciplinary Specific Major	5	1	0	6
COM-MDM-221	Business Environment and International Business	Multi-DisciplinaryMajor	5	1	0	6
COM-SEC-221	Marketing Management	Skill Enhancement Course	4	0	0	4
Total Credit						22

EXIT: Total of 144-160 Credits (from L-5 36-40-, L-6 36-40, L-7 36-40, L-8 36-40) (Honours/Research)

(OR)

MASTER OF COMMERCE (M.Com. 2 Year Programme)						
Semester-II						
Course Code	Course Title	Course Type	L	T	P	Credit
COM-DSM-221	Financial Management	Disciplinary Specific Major	5	1	0	6
COM-DSM-222	Managerial Economics	Disciplinary Specific Major	5	1	0	6
COM-MDM-221	Dissertation/Project/Field work/Case study	Multi-Disciplinary Major	0	0	8	10
Total Credit						22

L-THEORY; IS/IT/AS= Internship/ Industrial Training/ Apprenticeship; L= Theory--1 credit=1 Hour
P-PRACTICAL; FV/CE= Field visit/ Community Engagement; P= Practical--1 credit=2 Hours
T-TUTORIAL; T= Tutorial--1 Credit= 1 Hour;
 IS/IT/AS= Internship/ Industrial Training/ Apprenticeship--1 Credit= 4 Hours

Available Specializations

MASTER OF COMMERCE-M.COM (2Year Programme)						
ENTRY: LEVEL-9 required successful completion LEVEL 8 WITH 36-40 CREDITS						
Semester-III						
Specialization: Accounting						
Course Code	Course title	Course Type	L	T	P	CREDIT
COM-DSM-321-AC	Advanced Financial Accounting	Disciplinary Specific Major	5	1	0	6
COM-DSM-322-AC	Cost Audit, Standards and Management Audit	Disciplinary Specific Major	5	1	0	6
COM-MDM-321-AC	Financial Planning, Budgeting and Valuation	Multi-Disciplinary Major	5	1	0	6
COM-SEC-321-AC	Professional Communication Essentials	Skill Enhancement Course	4	0	0	4
Total Credits						22

MASTER OF COMMERCE-M.COM (2Year Programme)						
Semester-IV						
Specialization: Accounting						
Course Code	Course title	Course Type	L	T	P	CREDIT
COM-DSM-421-AC	Business Analytics Or Dissertation/Project/Field work/Case study	Disciplinary Specific Major	5	1	0	6
COM-DSM-422-AC	Strategic Performance Management Or Dissertation/Project/Field work/Case study	Disciplinary Specific Major	5	1	0	6
COM-MDM-421-AC	Risk Management	Multi-Disciplinary Major	5	1	0	6
COM-SEC-421-AC	Management Information System	Skill Enhancement Course	4	0	0	4
Total Credits						22
EXIT: LEVEL 9 REQUIRED L-8,36-40 CREDITS L-9 36- 40 CREDITS (POST UNDERGRADUATE DEGREE)						

Note: The Student can choose to do Dissertation/Project/Field work/Case study in place of only One Disciplinary Specific Major Course.

MASTER OF COMMERCE-M.COM (2Year Programme)						
ENTRY: LEVEL-9 required successful completion LEVEL 8 WITH 36-40 CREDITS						
Semester-III						
Specialization: MARKETING MANAGEMENT						
Course Code	Course title	Course Type	L	T	P	CREDIT
COM-DSM-321-MM	Consumer Behaviour	Disciplinary Specific Major	5	1	0	6
COM-DSM-322-MM	Advertising Management	Disciplinary Specific Major	5	1	0	6
COM-MDM-321-MM	Retail and Franchising	Multi-Disciplinary Major	5	1	0	6
COM-SEC-321-MM	Professional Communication Essentials	Skill Enhancement Course	4	0	0	4
Total Credits						22

MASTER OF COMMERCE-M.COM (2Year Programme)						
Semester-IV						
Specialization: MARKETING MANAGEMENT						
Course Code	Course title	Course Type	L	T	P	CREDIT
COM-DSM-421-MM	International Marketing Or Dissertation/Project/Field work/Case Study	Disciplinary Specific Major	5	1	0	6
COM-DSM-422-MM	Customer Relationship Management Or Dissertation/Project/Field work/Case Study	Disciplinary Specific Major	5	1	0	6
COM-MDM-421-MM	Sales and Distribution Management	Multi-Disciplinary Major	5	1	0	6
COM-SEC-421-MM	Management Information System	Skill Enhancement Course	4	0	0	4
Total Credits						22
EXIT: LEVEL 9 REQUIRED L-8,36-40 CREDITS L-9 36- 40 CREDITS (POST UNDERGRADUATE DEGREE)						

Note: The Student can choose to do Dissertation/Project/Field work/Case study in place of only One Disciplinary Specific Major Course.

MASTER OF COMMERCE-M.COM (2Year Programme)						
ENTRY: LEVEL-9 required successful completion LEVEL 8 WITH 36-40 CREDITS						
Semester-III						
Specialization: HUMAN RESOURCE MANAGEMENT						
Course Code	Course title	Course Type	L	T	P	CREDIT
COM-DSM-321-HR	Organizational Behaviour and Development	Disciplinary Specific Major	5	1	0	6
COM-DSM-322-HR	Training and Development	Disciplinary Specific Major	5	1	0	6
COM-MDM-321-HR	Conflict and Negotiation	Multi-Disciplinary Major	5	1	0	6
COM-SEC-321-HR	Professional Communication Essentials	Skill Enhancement Course	4	0	0	4
Total Credits						22

MASTER OF COMMERCE-M.COM (2Year Programme)						
Semester-IV						
Specialization: HUMAN RESOURCE MANAGEMENT						
Course Code	Course title	Course Type	L	T	P	CREDIT
COM-DSM-421-HR	International Human Resource Management Or Dissertation/Project/Field work/Case Study	Disciplinary Specific Major	5	1	0	6
COM-DSM-422-HR	Social Security and Labour Welfare Or Dissertation/Project/Field work/Case Study	Disciplinary Specific Major	5	1	0	6
COM-MDM-421-HR	Industrial Relation and Labour Laws	Multi-Disciplinary Major	5	1	0	6
COM-SEC-421-HR	Management Information System	Skill Enhancement Course	4	0	0	4
Total Credits						22
EXIT: LEVEL 9 REQUIRED L-8,36-40 CREDITS L-9 36- 40 CREDITS (POST UNDERGRADUATE DEGREE)						

Note: The Student can choose to do Dissertation/Project/Field work/Case study in place of only One Disciplinary Specific Major Course.

MASTER OF COMMERCE-M.COM (2Year Programme)						
ENTRY: LEVEL-9 required successful completion LEVEL 8 WITH 36-40 CREDITS						
Semester-III						
Specialization: HOTEL MANAGEMENT						
Course Code	Course title	Course Type	L	T	P	CREDIT
COM-DSM-321-HM	Management Thoughts and Process	Disciplinary Specific Major	5	1	0	6
COM-DSM-322-HM	Hospitality Industry	Disciplinary Specific Major	5	1	0	6
COM-MDM-321-HM	Tourism – Principles, Policies and Practices	Multi-Disciplinary Major	5	1	0	6
COM-SEC-321-HM	Professional Communication Essentials	Skill Enhancement Course	4	0	0	4
Total Credits						22

MASTER OF COMMERCE-M.COM (2Year Programme)						
Semester-IV						
Specialization: HOTEL MANAGEMENT						
Course Code	Course title	Course Type	L	T	P	CREDIT
COM-DSM-421-HM	Food and Beverage Management Or Dissertation/Project/Field work/Case Study	Disciplinary Specific Major	5	1	0	6
COM-DSM-422-HM	Hotel Operation Or Dissertation/Project/Field work/Case Study	Disciplinary Specific Major	5	1	0	6
COM-MDM-421-HM	Food Safety and Quality Management	Multi-Disciplinary Major	5	1	0	6
COM-SEC-421-HM	Management Information System	Skill Enhancement Course	4	0	0	4
Total Credits						22
EXIT: LEVEL 9 REQUIRED L-8,36-40 CREDITS L-9 36- 40 CREDITS (POST UNDERGRADUATE DEGREE)						

Note: The Student can choose to do Dissertation/Project/Field work/Case study in place of only One Disciplinary Specific Major Course.

MASTER OF COMMERCE-M.COM (2Year Programme)						
ENTRY: LEVEL-9 required successful completion LEVEL 8 WITH 36-40 CREDITS						
Semester-III						
Specialization: STRESS MANAGEMENT						
Course Code	Course title	Course Type	L	T	P	CREDIT
COM-DSM-321-SM	Stress Management	Disciplinary Specific Major	5	1	0	6
COM-DSM-322-SM	Time Management	Disciplinary Specific Major	5	1	0	6
COM-MDM-321-SM	Psychotherapy	Multi-Disciplinary Major	5	1	0	6
COM-SEC-321-SM	Professional Communication Essentials	Skill Enhancement Course	4	0	0	4
Total Credits						22

MASTER OF COMMERCE-M.COM (2Year Programme)						
Semester-IV						
Specialization: STRESS MANAGEMENT						
Course Code	Course title	Course Type	L	T	P	CREDIT
COM-DSM-421-SM	Conflict and Negotiation Or Dissertation/Project/Field work/Case Study	Disciplinary Specific Major	5	1	0	6
COM-DSM-422-SM	Processes And Skills of Counselling Or Dissertation/Project/Field work/Case Study	Disciplinary Specific Major	5	1	0	6
COM-MDM-421-SM	Environmental Psychology	Multi-Disciplinary Major	5	1	0	6
COM-SEC-421-SM	Management Information System	Skill Enhancement Course	4	0	0	4
Total Credits						22
EXIT: LEVEL 9 REQUIRED L-8,36-40 CREDITS L-9 36- 40 CREDITS (POST UNDERGRADUCATE DEGREE)						

Note: The Student can choose to do Dissertation/Project/Field work/Case study in place of only One Disciplinary Specific Major Course.

MASTER OF COMMERCE-M.COM (2Year Programme)						
ENTRY: LEVEL-9 required successful completion LEVEL 8 WITH 36-40 CREDITS						
Semester-III						
Specialization: EVENT MANAGEMENT						
Course Code	Course title	Course Type	L	T	P	CREDIT
COM-DSM-321-EM	Management Thoughts and Process	Disciplinary Specific Major	5	1	0	6
COM-DSM-322-EM	Fundamentals of Event Management	Disciplinary Specific Major	5	1	0	6
COM-MDM-321-EM	Event Planning and Team Management	Multi-Disciplinary Major	5	1	0	6
COM-SEC-321-EM	Professional Communication Essentials	Skill Enhancement Course	4	0	0	4
Total Credits						22

MASTER OF COMMERCE-M.COM (2Year Programme)						
Semester-IV						
Specialization: EVENT MANAGEMENT						
Course Code	Course title	Course Type	L	T	P	CREDIT
COM-DSM-421-EM	Event Safety and Security Or Dissertation/Project/Field work/Case Study	Disciplinary Specific Major	5	1	0	6
COM-DSM-422-EM	Food and Beverage Management Or Dissertation/Project/Field work/Case Study	Disciplinary Specific Major	5	1	0	6
COM-MDM-421-EM	Food Safety and Quality Management	Multi-Disciplinary Major	5	1	0	6
COM-SEC-421-EM	Management Information System	Skill Enhancement Course	4	0	0	4
Total Credits						22
EXIT: LEVEL 9 REQUIRED L-8,36-40 CREDITS L-9 36- 40 CREDITS (POST UNDERGRADUCATE DEGREE)						

Note: The Student can choose to do Dissertation/Project/Field work/Case study in place of only One Disciplinary Specific Major Course.

**L-THEORY; IS/IT/AS= Internship/ Industrial Training/ Apprenticeship; L= Theory--1 credit=1 Hour
P-PRACTICAL; FV/CE= Field visit/ Community Engagement; P= Practical--1 credit=2 Hours
T-TUTORIAL; T= Tutorial--1 Credit= 1 Hour;
IS/IT/AS= Internship/ Industrial Training/ Apprenticeship--1 Credit= 4 Hours**

DEPARTMENT OF COMMERCE
M.Com (Semester-I)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-DSM-121	Advance Statistics	Disciplinary Specific Major	5	1	0	6

Course Objectives:

This course aims:

CO₁: To impart knowledge of data and procedures involved in processing of data.

CO₂: To provide in depth understanding of correlation, regression and time analysis.

CO₃: To introduce concepts of probability.

CO₄: To introduce concepts of sampling theory, survey and testing of significance of results.

CO₅: To introduce analysis of variance and non-parametric tests

Course Contents:

UNIT – I

Correlation and Regression Analysis: Simple, multiple and partial correlation analysis. Rank correlation. Simple and Multiple linear regression analysis (involving up to three variables). Multiple regression analysis.

UNIT-II

Theory of Probability: Approaches to calculation of probability. Marginal, joint and conditional probabilities. Probability rules. Bayes' theorem.

Probability Distributions: Expected value and standard deviation of a probability distribution. Standard probability distributions -Binomial, Poisson.

Statistical Decision Theory: Decision-making process. Payoff and Regret tables. Decision rules under risk and uncertainty.

UNIT-III

Sampling Distributions and Estimation: Sampling concepts. Sampling methods. Concept of sampling distribution, its expected value and standard error. Sampling distribution of means and Central Limit Theorem. Sampling distribution of proportions.

Point and interval estimation; Properties of a good estimator. Confidence intervals for means (a) when σ is known, and (b) when σ is not known. Sample size determination for a mean. Confidence intervals for proportions.

Hypothesis Testing: One and Two-sample Tests: General methodology of hypothesis testing. One and two- tailed tests. Type I and type II Errors. Power of a test. Calculation and use of p-value.

UNIT – IV

One Sample Tests: Hypothesis testing of means when the population standard deviation is known and when it is not known. Hypothesis tests concerning proportions.

Two-sample Tests: Tests for difference between means when population standard deviations are known, and when they are not known. Inferences about difference between two means for matched samples. Testing of difference between two proportions.

UNIT-V

Analysis of Variance and Non-parametric Tests: F-test of equality of variances. One-factor ANOVA (Completely Randomised Model) and Two-factor ANOVA without replication (Randomised Block Model). Chi square test for Independence and for Goodness-of-fit. Sign test, One-sample runs test and Rank correlation test.

Learning Outcomes:

On completion of this course, the learners will be able to:

LO₁: Develop awareness of the data and procedures involved in processing of data.

LO₂: Develop ability to understanding of Correlation, Regression and Time Analysis.

LO₃: Develop ability to awareness about concepts of Probability.

LO₄: Develop ability to Sampling Theory, Survey and Testing of Significance of Results.

LO₅: Develop ability to understand the analysis of variance and non-parametric tests.

Suggested Readings:

- Aczel, Amir D., and Sounderpandian, J., Complete Business Statistics, Tata McGraw Hill Publishing.
- Anderson, Sweeny and Williams, Statistics for Business and Economics, CENGAGE Learning, New Delhi
- Ashish J. Dave Statistics for Management Indica Publishers & Distributors Pvt Ltd New Delhi
- Business Mathematics, Ramesh Mangal, Satish Printers and publishers.
- Business Mathematics, S.P. Gupta, S.M. Shukla, Sahitya Bhawan Publications.
- Freund, J. E. And F. J. Williams, Elementary Business Statistics – The Modern Approach, Prentice Hall of India Private Ltd., New Delhi.
- Gupta & Gupta Business Statistics Himalaya Publishing House Pvt Ltd New Delhi
- Gupta .S.C. Fundamentals of Statistics Himalaya Publishing House Pvt Ltd New Delhi
- J. K. Sharma, *Business Statistics*, Pearson Education.
- Kazmeir Leonard J: Business Statistics, Tata McGraw Hill Publishing Company, New Delhi
- Levin, R.I. and D.S. Rubin, Statistics for Management, Prentice-Hall of India.
- S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publishing House.
- S.P. Gupta and Archana Gupta, *Elementary Statistics*, Sultan Chand and Sons, New Delhi.
- Sejal Desai Statistical Methods in Business Management Indica Publishers & Distributors Pvt ltd, New Delhi
- Vohra, N. D., Business Statistics, Tata McGraw Hill Publishing Company, New Delhi

DEPARTMENT OF COMMERCE

M.Com. (Semester-I)

(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-DSM-122	Management Accounting	Disciplinary Specific Major	5	1	0	6

Course Objectives:

This course aims:

CO₁: To impart knowledge of various methods of accounting useful for management.

CO₂: To provide in depth understanding of decision making process on financial aspects

CO₃: To introduce concepts of Standard Costing and decisions related to costs

CO₄: To introduce concepts of analysis of cost and responsibility accounting

CO₅: To develop analytical approach on various financial aspects and decision making

Course Contents:

UNIT – I

Management Accounting: Nature and Functions, Scope of Management Accounting, Financial vs. Management Accounting; Cost vs. Management Accounting; Role of Management Accountant, Tool and Techniques used in Management Accounting, Limitation of Management Accounting.

Budgeting and Budgetary Control: Meaning, Objectives, Advantages and Limitations, Essentials of Effective Budgeting, Classification of Budgets; Cash Budget, Fixed and Flexible Budget, Master Budget, Zero Base Budgeting, Performance Budgeting.

UNIT-II

Standard Costing and Variance Analysis: Limitations of Historical Costing, Meaning of Standard Costing, Standard Costing v/s Estimated Costing, Variance Analysis: Material Variance, Labour Variance and Overhead Variance.

Unit- III

Variable and Absorption Costing: Concept, Comparison, Applications of Variable Costing, Preparation of Income Statements.

Marginal Costing: Meaning of Marginal Costing, Characteristics of Marginal Costing, Income determination under Marginal Costing and Absorption Costing, Income Determination under Marginal Costing.

Cost-Volume-Profit (CVP) Analysis: Contribution Margin; Break Even Analysis; Profit Volume (P/V) Analysis; Multiple-Product Analysis;

UNIT – IV

Decision Process: Relevant Information and Short-Run Managerial Decisions – Managerial Decision Making; Decision Making Process; Differential Analysis; Types of Managerial Decisions – Make/Buy, Add/Drop, Sell/ Process Further, Operate/Shutdown, Special Order, Product-Mix, Pricing Decisions.

UNIT-V

Concept of Responsibility Accounting; Responsibility Centers, Cost Centre, Revenue Centre, Profit Centre, Investment Centre, Responsibility Performance Reporting, Cost Reduction and Cost Control.

Learning Outcomes:

On completion of this course, the learners will be able to:

- LO₁:** Develop understanding of the application of Management Accounting
- LO₂:** Develop ability to apply various accounting techniques in managerial decisions
- LO₃:** Develop ability to analyze cost –profit relationship
- LO₄:** Demonstrate cost reduction and cost control ability and related decision making
- LO₅:** Develop ability to analyze various financial aspects and decision making

Suggested Readings:

- Arora, M.N.: Cost and Management Accounting, Vikas Publication, New Delhi
- Atkinson Anthony A., Rajiv D. Banker, Robert Kaplan and S. Mark Young, Management Accounting, Prentice Hall.
- Chintaman. S. A. Management Accounting Indica Publishers & Distributers Pvt ltd New Delhi
- Drury Colin, Management and Cost Accounting, Thomson Learning.
- Garison R. H. and E.W. Noreen, Managerial Accounting, McGraw Hill.
- Horngreen Charles T., and Gary L. Sundem and William O. Stratton, Introduction to Management Accounting, Prentice Hall of India.
- Jawahar Lal, Advanced Management Accounting, Text, Problems and Cases, S. Chand & Co., New Delhi.
- Khedkar & Bharti Accounting for Business Decisions Himalaya Publishing House, New Delhi
- Mukhi, Bhavya Accounting for Management Decisions Indica Publishers & Distributers Pvt ltd New Delhi
- Ronald W. Hilton, Managerial Accounting, McGraw Hill Education.
- Vasudeva S. Accounting for Business Managers Himalaya Publishing House, New Delhi

DEPARTMENT OF COMMERCE
M.Com (Semester-I)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-MDM-121	Advance Banking & Insurance	Multi-Disciplinary Major	5	1	0	6

Course Objectives:

This course aims:

CO₁: To impart knowledge of Commercial Banking in India

CO₂: To provide in depth understanding of Corporate Governance in Commercial Banks

CO₃: To introduce concepts of Management of Non- Performing Assets in Commercial Banks

CO₄: To introduce concepts of different types of Insurances

CO₅: To familiarize the students with the IRDA

Course Contents:

UNIT – I

Commercial Banking in India-Introduction, scheduled and non- Scheduled banks, evolution and growth of banking system of India , RBI' s policy, present structure of Indian Banking.

Competitive strategy to meet challenges to Commercial Banks in India- Challenges before Indian Commercial Banks, Opportunities for Indian Commercial Banks, Strengths of Indian Commercial Banks, Strategy to cope with the challenges.

UNIT-II

Corporate Governance in Commercial Banks- Emergence of Corporate Governance, Corporate Governance and Commercial Banks, Concept, Objectives, Fundamentals, Prescribing code of effective corporate governance for commercial banks, Corporate Governance in commercial banks in India.

Management of Loans in Commercial Banks- Characteristics, principle, Loan policy, supervision of loan.

UNIT – III

Management of Non- Performing Assets (NPAs) in Commercial Banks- Conceptual Exposition, NPAs in Indian Commercial Banks, NPAs in priority sector advances, Steps taken by the government and the RBI to control NPA's, impact of the efforts for managing NPA's, Future Challenges.

Retail Banking-Concept, features, utility, Retail banking in Foreign Countries, Retail banking in India, Future of Retail Banking and Government Policy for Retail Banking.

UNIT – IV

Insurance: Introduction, definition, nature, role and importance, insurance contract.

Life Insurance: Nature, classification of policies, annuities, selection of risk.

Marine Insurance: Nature, contract, policies, policies conditions.

Fire Insurance: Nature, uses, contract, kinds of policies, Policies conditions, rate fixation in fire Insurance, payment of claim, Progress of fire Insurance.

UNIT-V

Miscellaneous Insurance: Social Insurance, health, transport, motor, rural, agriculture, urban, traditional, and non-urban traditional Insurance, progress of general and misc. insurance.

Insurance Legislation in India, IRDA, Reformatory measures taken by the Government in Insurance Sector, Impact of Reforms, Future Opportunities and Challenges.

Learning Outcomes:

On completion of this course, the learners will be able to:

LO₁: Develop ability for the application of present structure of Indian Banking.

LO₂: Develop ability to apply various concept of Corporate Governance in commercial banks in India.

LO₃: Develop ability to analyze NPAs in Indian Commercial Banks

LO₄: Develop ability to analyze various life insurance.

LO₅: Develop awareness regarding the reformatory measures taken by the Government in InsuranceSector.

Suggested Readings:

- Arumugam Vijayakumar: Indian Insurance Sector in 21st century: An Outlook, Gyan Publishing House.
- Bhole L. M: Financial institutions and Market, Tata Mc. Graw Hill.
- Desai Vatan: The Indian Financial System, Himalaya Publishing House.
- Gordon E., Natrajan K.: Financial Markets and institutions, Himalaya Publications.
- Mishra M.N., Mishra S.B.: Insurance Principles and Practice, S. Chand Publications.
- Sadhak H., Life Insurance in India: Opportunities, Challenges and strategic Perspective.Sage Publications

DEPARTMENT OF COMMERCE
M.Com. (Semester-I)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-SEC-121	Public Finance	Ability Enhancement Course	4	0	0	4

Course Objectives:

This course aims:

CO₁: To make learner aware with basics of public finance.

CO₂: To provide knowledge regarding public expenditure.

CO₃: To impart knowledge regarding public revenue and its sources.

CO₄: To make learner understand about public debt and related terms.

CO₅: To impart knowledge regarding Indian public finance.

Course Contents:

UNIT I

Public Finance: Meaning and Scope of Public Finance Public goods vs. Private goods, Principle of Maximum Social Advantage, Public Budget, Techniques of Budgeting (ZBB PBB), Deficit Financing.

UNIT II

Public Expenditure: Meaning & Nature, Wagner's views on increasing state activities, Wiseman-peacock hypothesis, Canons and classification of public expenditure effects on production, distribution and economic stability.

UNIT III

Public Revenue: Main source of revenue, Tax revenue, Direct and Indirect Taxes, Progressive, proportional & Regressive Taxes, Value added tax, The Division of tax burden, Incidence of a tax, effects on production and distribution.

UNIT IV

Public Debts: Role and Classification of public Debts and methods of their redemption, deficit management of Central & State Government.

UNIT V:

Indian Public Finance: Financial Federalism under constitutions, Financial Adjustments in India, Finance Commission, review of Indian Tax System, Budgetary Procedure and Financial Control of India.

Learning Outcomes:

On completion of this course, the learners will be able to:

- LO₁:** Understand basics of public finance.
- LO₂:** Understand terms related to public expenditure.
- LO₃:** Understand about public revenue and its sources.
- LO₄:** Understand about public debts and methods of their redemption.
- LO₅:** Understand about Indian Public Finance.

Suggested Readings:

- Bhatia H.L., (2012), Public Finance, Vikas Publications.
- Harvey Rosen, (2005), Public Finance, Seventh Edition, McGraw Hill Publications.
- J. Hendricks, G. Myles, (2006), Intermediate Public Economics, MIT Press.
- Kaushik Basu and Maertens (ed.), (2013), The New Oxford Companion to Economics in India, Oxford University Press.
- Report of the Fourteenth Finance Commission, Government of India.
- Sury M.M., (1990), Government Budgeting in India, Commonwealth Publishers.

DEPARTMENT OF COMMERCE

M.Com (Semester-II)

(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-DSM-221	Financial Management	Disciplinary specificMajor	5	1	0	6

Course Objectives:

This course aims:

CO₁: To provide an overview of Financial Management

CO₂: To impart knowledge about various techniques of managing finance

CO₃: To assist learners in understanding various theories of financial decisions

CO₄: To help learners in understanding about the procedures of taking long & short-term investing decisions.

CO₅: To make learners able to understand dividend decision strategy.

Course Contents:

UNIT – I

Introduction: Nature, scope and objectives of financial management. Financial decision making and types of financial decisions Finance as a strategic function. Role of finance manager.

Capital Budgeting: Nature, significance and kinds of capital budgeting decisions. Capital budgeting techniques- ARR, Payback period, discounted payback period, NPV, IRR.

UNIT-II

Cost of Capital: An overview of cost of capital- Equity share capital, Preference share capital, debenture and retained earnings and WACC.

Theories of capital structure- NI, NOI, MM Hypothesis without and with corporate taxes, Modigliani miller argument with corporate and personal taxes, Point of Indifference, Optimal capital structure. Determinants of Capital structure in practice.

UNIT – III

Operating and Financial leverage and evaluation of financial plans (EBIT-EPS analysis).

Dividend Policy: Forms of dividends. Theories of relevance and irrelevance of dividend in firm valuation, Dividend policy in Practice, Issues in dividend policy, Determinants of dividend policy.

UNIT-IV

Working Capital Planning and Management: Concept and types of working capital. Operating and cash cycle, Estimation of working capital requirement. Working capital financing, Determinants of working capital.

UNIT- V

Management of Cash and Marketable Securities: Objectives of Cash Management, Factors determining, Cash Needs, Basic strategies of Cash Management, Cash Management Techniques.

Receivable Management: Objectives, Credit Policies, Credit Terms and Collection Policies.

Inventory Management: Objectives and Techniques of Inventory Management.

Learning Outcomes

On completion of this course, the learners will be able to:

LO₁: Understand the conceptual framework of finance function and to understand the nature, scope, structure of Financial Management related areas and to impart knowledge

regarding source of finance for a business.

LO₂: Understand the choice of optimal capital structure.

LO₃: Assess the profitability of various projects before committing the funds using the capital budgeting techniques.

LO₄: Select and apply techniques in managing working capital.

LO₅: Bring out the optimal dividend policy by evaluating the dividend theories, which affect the shareholder's wealth and the value of the firm.

Suggested Readings:

- Arthur J. Kewon, John H. Martin, J. William Petty & David F. Scott, Financial Management: Principles & Application, Pearson.
- Banerjee, Bhabatosh. Financial Policy and Management Accounting. PHI (2019)
- Brealey R.A. and S.C. Myers, Principles of Corporate Finance, McGraw Hill.
- Brealey, Richard A. Stewart, C. Myers and Mohanthy. Principles of Corporate Finance. Tata McGraw Hill.
- Chandra, P. Financial Management, Tata McGraw Hill.
- Damodaran, A., Corporate Finance: Theory and Practice, John Wiley & Sons.
- Ehrhardt, M. C. & Brigham E. F, Corporate Finance, Indian Edition, Cengage Learning
- Gordon, E. & Natarajan, K. Financial Markets and Services. Himalaya Publishing House.
- Gupta S.P. Financial Management, Sahitya Bhavan Publications, Agra.
- Gupta, Shashi K. & Sharma, R. K. Financial Management – Theory and Practice. Kalyani Publishers
- Khan, M. Y. & Jain, P. K. Financial Management – Text, Problems & Cases. McGraw Hill Publications
- Khan, M. Y. Indian Financial System. Tata McGraw Hill
- Khan, M.Y & Jain, P.K Financial Management: Text, Problems and Cases, Tata McGraw Hill.
- Krishnamurthy and Viswanathan. Advanced Corporate Finance. PHI Learning
- Meyer. et.al, Contemporary Financial Management, Cengage Learning.
- Pandey, I. M. Financial Management. Vikas Publications Pvt Ltd.
- Srivastava, Rajiv and Misra. Anil, Financial Management, Oxford University Press.

DEPARTMENT OF COMMERCE
M.Com (Semester-II)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-DSM-222	Managerial Economics	Disciplinary Specific Major	5	1	0	6

Course Objectives:

This course aims:

- CO₁:** To impart knowledge about various economic decisions that impacts managerial decision Making.
- CO₂:** To develop understanding of various micro and macro factors impacting a firm's overall functioning.
- CO₃ :** To develop the ability to initiate reform proposals.
- CO₄:** To develop understanding of market behavior.
- CO₅ :** To develop the ability to analyze the trade cycle.

Course Contents:

UNIT – I

Firm and Market: Demand and The Firm: Consumer Behavior, Cardinal and ordinal approaches to the derivation of the demand function. Revealed preference approach, Theory of attributes – Demand for consumer durables. Firm Theory: Objectives of the firm
Production and Cost: Production: Law of variable proportion. Returns to scale. Production function, Cost function: Classification of costs, Short run cost functions, Long run cost functions.

UNIT-II

Market structures Perfect and Imperfect: Market forms: AR-MR. Price taker; Monopoly power, Oligopolistic behavior

UNIT – III

Macroeconomic environment: Meaning, Scope, Importance, factors.

ISLM: Derivation of IS function. Demand for real cash balances: Tobin's Portfolio theory. Derivation of real LM function, Real IS-LM framework.

UNIT-IV

Aggregate Demand and Aggregate Supply: Modern aggregate demand function, Demand Management. Philips Curve, Aggregate supply and the price level.

UNIT-V

Trade Cycles and the Open Economy: Real Business Cycles. Exchange rate, trade balance, net saving. National Income: Concept and components, Methods of measuring National Income, Problem of Measurement, Importance of National Income Analysis, Per- capita Income, Physical Quality of Life Index.

Learning Outcomes:

On completion of this course, the learners will be able to:

- LO₁:** Develop analytical abilities with respect to managerial decision making
- LO₂:** Have understanding about functioning of economy and its impact on decision making.
- LO₃:** Develop analytical abilities of market operation and decision making.
- LO₄:** Have understanding about the demand analysis and its use in business forecasting.
- LO₅:** Understand the use of economic theories in managerial practices.

Suggested Readings:

- Ankit Khanna Economics for Managerial Decisions Indica Publishers & Distributors Pvt Ltd New Delhi
- Appannaiah, Shanti, Ramanath Managerial Economics Himalaya Publishing House, New Delhi
- Branson William H., Macro Economics Theory and Policy, First East – West Press.
- D.M. Mithani-Himalay Publication House – Managerial Economic
- Dornbusch, R. and S. Fischer Macro Economics, Publisher Tata McGraw Hill.
- Koutsyiannis, A., Modern Microeconomics, Macmillan Press Ltd.
- Mankiw, N. Gregory, Macro Economics, Macmillan.
- Mithani, D.M. Economics for Managers Himalaya Publishing House, New Delhi
- Oliver Blanchard Macro Economics, Pearson Education, LPE.
- Pindyck Robert S., Daniel L. Rubinfeld and Prem L. Mehta, Micro Economics, Pearson Education Asia, New Delhi.
- Sarkar M.K. Management Economics Indica Publishers & Distributors Pvt Ltd New Delhi
- Varian, Micro-Economic Analysis, Norton.

DEPARTMENT OF COMMERCE
M.Com (Semester-II)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-MDM-221	Business Environment & International Business	Multi-Disciplinary Major	5	1	0	6

Course Objectives:

This course aims:

CO₁: To impart knowledge about business environments.

CO₂: To develop understanding of concepts and features of public sectors

CO₃: To develop understanding of globalization for India.

CO₄: To develop understanding of Foreign direct investment

CO₅: To develop the understanding Foreign Trade Policy

Course Contents:

UNIT – I

Business Environment: Concepts and elements of business environment, micro-environment, macro environment; economic environment, economic systems, economic policies (monetary and fiscal policies), political & legal environment, role of government in business, International business environment.

UNIT – II

Public Sector: Concepts and features of Public sectors, changing role of public sector, relevance of public sector public Sector reforms.

Privatization: concepts, nature, objectives. Industrial sickness, Industrial policy, Industrial licensing,

UNIT – III

Liberalization: Economic reforms, liberalization and economy

Globalization: meaning, stages, factors facilitating and impeding globalization in India, consequences of globalization for India.

UNIT – IV

Foreign Capital: Foreign direct investment, trends, problems & consequences, multinational corporations and collaborations.

UNIT – V

Foreign Trade Policy and WTO: World Trade Organization (WTO): Functions and objectives of WTO; Agriculture Agreement; GATS; TRIPS; TRIMS, IMF, World Bank, UNCTAD.

Learning Outcomes:

On completion of this course, the learners will be able to:

- LO₁:** Develop analytical abilities with business environment.
- LO₂:** Have understanding about public sector
- LO₃:** Develop analytical abilities with liberalization and globalization
- LO₄:** Have understanding about foreign direct investment.
- LO₅:** Have understanding foreign trade policy and WTO

Suggested Readings:

- Aswathappa: Business Environment - Himalaya Publication; New Delhi
- Francis Cherunilam: Business Environment - Text and Cases - Himalaya Publication; New Delhi
- Francis Cherunilam: Global Economy and Business Environment – Himalaya Publication; New Delhi
- Prof. Laxmi Narain: Globalization – Liberalization and Privatization of Public Enterprises: S. Chand & Co.
- S. K. Misra & V. K. Puri: Economic Environment of Business - Himalaya Publication; New Delhi

DEPARTMENT OF COMMERCE
M.Com. (Semester-II)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-SEC-221	Marketing Management	Skill Enhancement Course	4	0	0	4

Course Objectives:

This course aims:

CO1: To impart knowledge about various economic environments.

CO2: To develop familiarize the students with the basic concepts and principles of marketing

CO3: To develop conceptual and analytical skills in marketing.

CO4: To understand marketing operations of a business firm.

CO5: To develop the understanding promotion in marketing.

Course Contents

UNIT – I

Introduction: Nature and Scope of Marketing; Core Marketing Concepts; Evolution of modern marketing concept; Modern marketing concepts; Marketing Mix; Marketing management process- a strategic perspective; Customer quality, value and satisfaction; Planning and control.

Marketing Environment, Significance of scanning marketing environment, Analyzing macro environment of marketing-economic, demographic, socio-cultural, technological, political and legal segments; Impact of micro and macro environment on marketing decisions.

UNIT-II

Buyer behavior: Need for studying buyer behavior; Consumer vs. business buying behavior; Consumer buying decision process and influences; Industrial buying process.

Market Segmentation, Targeting and Positioning: Bases for segmenting a consumer market; Levels of market segmentation; Factors influencing selection of market segments; Criteria for effective market segmentation; Target market selection and strategies; Positioning – concept, bases and process.

Unit – III

Product and Pricing Decisions: Product - concept and classification; Major product decisions; New product development; Packaging and labeling; Product support services; Branding decisions; Product life cycle – concept and appropriate strategies adopted at different stages.

Pricing- Objectives, Factors affecting price of a product, Pricing policies and strategies, Ethical issues in product and pricing decisions.

UNIT – IV

Distribution Decisions: Channels of distribution – concept and importance; Different types of distribution middlemen and their functions; Channel management, selection, motivation and performance appraisal of distribution middlemen; Distribution logistics – concept, importance and major logistics decisions; Channel integration and systems. Ethical issues in distribution decisions,

Retailing and Wholesaling: Types of retail formats; Retail theories; Retailing strategies; Non-Store retailing; Wholesaling-nature and importance, types of wholesalers; Developments in retailing and whole selling in Indian perspective.

UNIT- V

Promotion Decisions: Role of promotion in marketing; Promotion methods; Integrated Marketing Communication – Concept; Communication process and promotion; determining promotion mix; Factors influencing promotion mix; developing advertising campaigns. Ethical issues in promotion decisions.

Marketing Planning, Organizing and Control: Marketing planning process; Different ways of organizing marketing department; Sales, cost and profit analysis.

Trends in Marketing: Service Marketing, Social Media Marketing, Green Marketing, Customer Relationship Management, Rural marketing, and other emerging trends.

Learning Outcomes:

On completion of this course, the learners will be able to:

- LO₁:** Understand the basic concepts of marketing and factors of marketing environment.
- LO₂:** Understand the concept of buyer behaviour and process of market segmentation, targeting and positioning.
- LO₃:** Understand product concept and issues involved in pricing decisions.
- LO₄:** Make decisions regarding distribution strategies.
- LO₅:** Have an overview of trends in marketing and steps involved in marketing planning and develop skills to make promotion decisions.

Suggested Readings:

- Bose. B.S. Marketing Management Himalaya Publishing House, New Delhi
- Czinkota, Michael, Marketing Management, Cengage Learning.
- Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition).
- Karunakaran. K. Marketing Management Himalaya Publishing House, New Delhi
- Kazmi, SHH, Marketing Management Text and Cases, Excel Books.
- Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson.
- Kumar, Arun and N. Meenakshi, Marketing Management, Vikas Publishing House.
- Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Mktg, Cengage Learning.
- Sarkar. M.K. Marketing Management Indica Publishers & Distributors Pvt Ltd New Delhi

DEPARTMENT OF COMMERCE
M.Com. (Semester-III)
(ACCOUNTING)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-DSM-321-AC	Advanced Financial Accounting	Disciplinary Specific Major	5	1	0	6

Course Objectives:

This course aims:

CO₁: Providing advance knowledge to students in contemporary areas of business transactions and activities and their Accounting.

CO₂: Making learners aware with Social Accounting concepts.

CO₃: Making learners skilled in corporate sustainability reporting.

CO₄: Enlightening learners with integrated reporting concepts.

CO₅: Providing information about Productivity Accounting and Business Process Re-Engineering

Course Contents:

Unit I: Environmental Accounting: Concept, Need, Objectives, Scope – Global Environment accounting, National Environment accounting, Corporate Environment accounting; Process of environment accounting – Identification and appraisal, Communication, Remediation, Analysis and Control; Environmental costs, Potential and hidden costs; Environment cost centers, Environment management accounting; Environment accounting for reporting; Case studies/Exercises.

Unit II: Social Accounting and Audit: Concept, Features, Importance, Uses, Components of social accounting – Production account, Consumption account, Government account, Capital account, Foreign account; Presentation of social accounts for corporate and country, Social accounting reports; Issues in social accounts; Social audit, Methodology of social audit; Social audit of MHNREG in India. Case studies/Exercises.

Unit III: Sustainability Reporting: Concept, Objectives, Scope – Strategic goals, Sustainable activities, Status of performance, Corporate sustainability reporting; Common Framework for Sustainability Reporting of Global Reporting Initiative, Netherlands. Case studies/Exercises.

Unit IV: Integrated Reporting: Concept, Objectives, History and developments, International Integrated Reporting Council Initiative; Framework of integrated reporting – Vision, Values Capital (Financial, Products, Intellectual, Human, Social and Relationship, Nature), Integrated Reporting by companies in India; the SEBI recommendations; Case studies of Indian companies/Exercises.

Unit V: Productivity Accounting: Concept, Importance, Measurement of productivity, Partial productivity measurement, Total productivity measurement; Measuring changes in efficiency of activities and processes; Productivity in service providing enterprises and in not-for-profit organizations; Case studies in productivity accounting in Indian enterprises/Exercises. 100

Business Process Re-Engineering (BPR): Process Reengineering (PR) - Concept, Importance; Issues in process re-engineering; Value Chain Analysis- Concept, Value chain linkages; Internal linkages; Supplier linkages; Customer linkages; Role of value-chain in decision analysis; Business process re-engineering; Case studies/Exercises.

Learning Outcomes:

On completion of this course, the learners will be able to:

LO1: Ability to compile and critique the advanced external financial reports, including Environmental accounting reports, social accounting reports, Sustainability reports and Integrated reports based on extensive and deep knowledge of best practices, methods and techniques relevant to external financial reporting practices.

LO2: Ability to use a range of specialized skills to identify, analyze and address complex, abstract and/or integrated financial problems by drawing systematically from the standards, methods and techniques relevant to financial accounting practices according to the demand of the contextualized problem.

LO3: Ability to present contextualized financial opinion and arguments on unfamiliar, complex and uncertain financial accounting problems by selecting and applying self-regulated learning skills, methods, standards and techniques appropriate to contemporary financial reporting practices.

LO4: Capability to use integrated reporting concepts in practical life.

LO5: Ability to understand and use productivity accounting and business process re-engineering.

Suggested Readings:

- Maheshwari, S. N. Advanced Accountancy, Vol II. Vikas Publishing House
- Sehgal, A. and Sehgal, D. Advanced Accounting, Vol. II. Taxman Publications
- Shukla, M.C. and Grewal, T.S. Advanced Accounts, Vol. II, S. Chand & Company

DEPARTMENT OF COMMERCE
M.Com. (Semester-III)
(ACCOUNTING)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-DSM-322--AC	Cost Audit, Standards and Management Audit	Disciplinary Specific Major	5	1	0	6

Course Objectives:

This course aims:

CO₁: To equip the students with the knowledge of Cost Audit, its planning and execution as per cost accounting standards.

CO₂: To introduce concept of Management Audit and different types of audits.

CO₃: To provide information about professional ethics and responsibilities of cost auditor.

CO₄: To impart knowledge about cost auditing standards and reporting.

CO₅: To provide information about management accounting.

Course Contents:

Unit I: Cost Accounting Standards and GACAP: Cost Accounting Standards (CAS 1 to CAS 24), Guidance Notes on Cost Accounting Standards, Generally Accepted Cost Accounting Principles (GACAP).

Unit II: Basics of Cost Audit: Nature of Cost Audit, Origin of Cost Audit, Genesis of Cost Audit, Relevance of Cost Audit, Objectives of Cost Audit, Legal Framework of Maintenance of Cost Records and Cost Audit.

Companies (Cost Records and Audit) Rules, 2014: Short title and Commencement, Definitions, Application of Cost Records, Applicability for cost audit.

Unit III: Cost Auditor – Professional Ethics and Responsibilities: Cost Auditor – Definition, Professional Ethics, Duty of a cost auditor to report fraud (Section 143 of the Companies Act 2013), Punishment for fraud (Section 447 of the Companies Act, 2013), Punishment for false Statement (Section 448 of the Companies Act, 2013).

Unit IV: Cost Auditing Standards and Reporting: Cost Auditing Standard on Planning an Audit of Cost Statements – 101 Cost Auditing Standard on Cost Audit documentation; 102 Cost Auditing Standard overall objectives of the independent Cost Auditor and the Conduct of an Audit in Accordance with Cost Auditing Standards; 103 Cost Auditing Standard on Knowledge of Business, its Processes and the Business Environment; 104, Filing of cost audit report to MCA {in XBRL format (as per taxonomy)}.

Unit V: Management Audit: Meaning, Nature and Scope of management audit, Features of different types of management audit, their techniques and procedures, Energy Audit, Efficiency Audit, Proprietary Audit and Systems Audit, Corporate Development Audit, Corporate Strategy Audit, Corporate Social Audit and safety, Management Audit Report (MAR).

Learning Outcomes:

On completion of this course, the learners will be able to:

LO₁: Analyze and estimate the different element of cost as per the Cost Accounting Standards.

LO₂: Understand the basics of Cost Audit.

LO₃: Have awareness regarding duties and responsibilities of cost auditor.

LO₄: Understand the cost audit standard and procedures involved.

LO₅: Discuss different types of audits such as Energy audit, social audit, management audit etc.

Suggested Readings:

- Agarwal, N.P. Cost Audit & Management Audit.
- Banerjee, N. Laws on Cost Audit. International Law Book Centre, Kolkata.
- Chowdhary, D. Datta. Cost Audit and Management Audit. Central Publication, Kolkata.
- Institute of Cost Accountants of India. (A) Industry wise Cost Accounting Record Rules and Cost Audit Report Rules; (B) Guidelines on Cost Audit; (C) Cost Audit Reports Rules; (D) Cost Audit Social Objectives
- Institute of Cost Accountants of India. Cost Audit Social Objectives.
- Rajnath. Cost and Management Audit. Tata Mc Graw Hill.
- Saxena, V.K. and Vashisth, C. D. Cost Audit and Management Audit. Sultan Chand and Sons Delhi.

DEPARTMENT OF COMMERCE
M.Com. (Semester-III)
(ACCOUNTING)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credits
COM-MDM-321-AC	Financial Planning, Budgeting and Valuation	Disciplinary Specific Major	5	1	0	6

Course Objectives:

CO₁: Enable the students to understand the premise of financial planning and identify the financial goals of investment in contemporary environment.

CO₂: Help the students to build financial plans and budgets and install budgetary control mechanisms for business projects systematically.

CO₃: Enable critical thinking in students with respect to analysis and application of innovative solutions to varied financial problems.

CO₄: To impart knowledge about budgeting and budgetary control concepts and procedures.

CO₅: To enlighten learners with concepts of valuation and procedures involved therein.

Course Contents:

Unit 1: Financial Plan and Financial Planning: Planning – Concept, Characteristic features, Pre- requisites, Types – Operational planning, Strategic planning, Technical planning, Contingency planning; Ethical issues in strategic planning.

Unit II: Financial Planning: Basic concepts in financial planning, Sources of finance, Financial institutions – Role and functions, Process of financial planning – Defining financial objects and goals, Gathering information, Analysis of current situation and needs, Identification of sources of funds, Use of Forecasted Financial statements – Statement of Profit and loss, Statement of Retained Earnings, Balance Sheet and Cash flow Statement; Limitations of financial planning.

Financial Plan: Concept, Components of financial plan – Budgeting, Managing liquidity, Managing risk, Managing control, Development of Financial plan, Implementation and Review; Building financial plans using spreadsheets; Evaluation of financial plan; Case studies/ Exercises.

Unit III: Project Planning: Meaning, Essentials, Aspects covered, Process of project planning - Feasibility study - Cash flow projections, Impact assessment of taxation, depreciation, inflation, etc; Capital Budgeting Decisions - Certainty Equivalent approach, Evaluation of Risky Investment Proposals; Risk and Return analysis, Simulation and decision tree analysis, Sensitivity analysis; Capital Rationing, Adjusted Net Present Value, Replacement decisions, Application of Real alternatives in capital budgeting, Impact of inflation on capital budgeting decisions; Risk analysis in Capital Budgeting; Precautions in project planning.

Project Plan: Elements of project plan – Quality, Time, Cost and Resources; Time planning for projects – Techniques used, Resource planning for projects – Techniques used; Work planning for projects – Techniques used; Preparation of Project Report; Social Cost Benefit Analysis of projects; Case studies/ Exercises.

Unit IV: Budgeting and Budgetary Control: Budget - Concept, Objectives of budgeting, Fixed and Flexible Budgets; Preparation of Functional Budget for Operating and Non-Operating Functions; Cash Budget; Capital Expenditure Budget; Master Budget; Principal Budget Factors, Budget Manual.

Budgeting: Concept, Budgeting Procedure; Preparation and Monitoring of budgets.

Budgetary Control: Analysis of Budget Variances; Budget review and revision; Reallocation of funds Case studies/ Exercises.

Unit V: Valuation: Value – Meaning, Measures of value, Types – Historical value, Present Value, Market Value, Fair value, Economic value, Comparative value, Value in use; Factors affecting value; Value Based Management (VBM).

Valuation: Concept, Valuation of Tangible Fixed Assets; Valuation of Intangibles including the Valuation of brand, Valuation of goodwill; Valuation of liabilities; Valuation of Shares, Bonds and other financial instruments; Valuation of Business; Business valuation models, Cash flow valuation, Discounted Cash flow valuation, Comparison of accounting approaches and discounted cash flow approaches to valuation; Free cash flow valuation, Use of financial statement analysis in valuation.

Analysis of the firm's profitability, growth, and value generation as a means of testing the quality of financial reports; Forecasting of earnings and cash flows; Analyses for financial strategy and planning; Analysis of risk; Determination of price/earnings and market-to-book ratios, Shareholder Value Analysis, Analysis for Economic Value Added.

Learning Outcomes:

On completion of this course, the learners will be able to:

LO1: Understand financial planning, budgeting and budgetary control and identify the financial Goals of a business enterprise.

LO2: Critically evaluate the investment projects suitable for different financial goals in different time spans.

LO3: Understand and undertake financial planning for projects in business and service-oriented enterprises.

LO4: Demonstrate the ability to develop creative responses with regards to the responsible financial management of a company and its assets by critically reviewing the information, evaluating the processes and effectively using the financial tools and techniques within the boundaries of the strategic goals and objectives of the company.

LO5: Understand and implement valuation procedures and measures.

Suggested Readings:

- Alexander, J. Financial Planning & Analysis and Performance Management. Jhon Wiley & Sons Publication
- Buffet, Marry and Clark, David. Warren Buffett. Interpretation of Financial Statements.
- Fisher, A. Philip. Common Stocks and Uncommon Profits. Wiley.
- Keown, A. J. Personal Finance – Turning Money into Wealth. Pearson Publication,
- Khursheed, Arif. Initial Public Offerings: The Mechanics and Performance of IPOs. Harriman House Publishing.
- Lee, A.C., Lee, J.C., & Lee, C.F. Financial Analysis, Planning & Forecasting: Theory and Application. World Scientific Publishing Company
- Madura, Jeff. Personal Finance. Pearson Education.
- Soota, Ashok and Gopalan, S. R. Entrepreneurship Simplified: From Idea to IPO. Penguin Random House India.
- Spier, Guy. The Education of Value Investor. Palgrave.

DEPARTMENT OF COMMERCE
M.Com. (Semester-III)
(ACCOUNTING)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credits
COM-SEC-321-AC	Professional Communication Essentials	Skill Enhancement Course	4	0	0	4

Course Objective:

This course aims:

CO₁: To familiarize learners with the art of writing.

CO₂: To impart skills for effective writing.

CO₃: To facilitate learning about Non-Verbal Communication and developing skill for official correspondence writing.

CO₄: To make learners skilled in Report writing.

CO₅: To provide practical learning with group discussion and mock interviews.

Course Contents:

Unit I: Introduction to Writing Skills: Effective Writing Skills, Avoiding Common Errors, Paragraph Writing, Note Taking Writing Assignments
Effective e-mail writing skills.

Unit II: Letter Writing: Types Formats, Resume Writing, Covering Letters, Interview Follow Up Letters

Unit III: Official Correspondence: Memo, Notice and Circulars Agenda and Minutes.

Non-Verbal Communication: Relevance and effective usage, Para language Body language, Object language

Unit IV: Report Writing: Purpose and Scope of a Report Fundamental Principles of Report Writing
Project Report Writing Summer Internship Reports

Unit V: Group Discussion and Mock Interview Exercise

Learning Outcomes:

On completion of this course, the learners will be able to:

LO₁: Develop effective writing skills.

LO₂: Develop effective letter writing skills.

LO₃: Understand importance of Non-Verbal Communication.

LO₄: Develop skills for Report writing.

LO₅: Develop qualities for group discussion and professional interviews.

Suggested Readings:

- A Writer's Workbook Fourth edition, Smoke, Cambridge
- Anjanee Sethi & Bhavana Adhikari, Business Communication, Tata McGraw Hill
- Business Communication, Raman –Prakash, Oxford
- Creative English for Communication, Krishnaswamy N, Macmillan
- Effective Writing, Withrow, Cambridge
- Textbook of Business Communication, Ramaswami S, Macmillan
- Working in English, Jones, Cambridge Writing Skills, Coe/Rycroft/Ernest, Cambridge

DEPARTMENT OF COMMERCE
M.Com. (Semester-IV)
(ACCOUNTING)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-DSM-421-AC	Business Analytics	Disciplinary Specific Major	5	1	0	6

Course Objectives:

This course aims:

CO₁: To develop skills to evaluate the key concepts of business analytics.

CO₂: To develop skills to outline the relationship of the business analytics process within the organization's decision-making process.

CO₃: To provide understanding about Marketing analytics.

CO₄: To provide understanding about CRM analytics.

CO₅: To provide understanding about HR analytics.

Course Contents:

Unit I: Introduction to Analytics: Introduction, Meaning & Definition, Characteristics, Applications of Analytics, Meaning of Business Analytics, SWOC of Analytics, Importance of Analytics, Tools & Techniques of Analytics, Functions of Analytics, Reports in Analytics, Relevance of Analytics in Business, List of Software for Business Analytics.

Unit II: Finance Analytics: Introduction, Meaning & Definition, Characteristics, Objectives, Importance, Functions, Critical Financial Analytics, Risk based Pricing, Fraud Detection and Prediction, Recovery Management, Loss Forecasting, Risk Profiling, Portfolio Stress Testing, Potential Application of Analytics in Finance Department, Relevance of Financial Analytics in Business, List of Software's for Finance Analytics.

Unit III: Marketing Analytics: Introduction, Meaning & Definition, Characteristics, Objectives, Importance, Functions, Types of Marketing Analytics, Buying Pattern Behaviour Analysis, Analysis of Trends, Identification of Target Audience, Advertising Techniques, Forecasting Demand & Supply, Segmentation, Marketing Mix Optimization, Competitor Analysis, Channel Analysis, Sales Performance Analysis, Campaign Analysis, Sales Pipeline Reporting, Use of Google Analytics in Marketing, Social Media and its relevance on Marketing Analytics, Potential Application of Analytics in Marketing Department, List of Software's for Marketing Analytics.

Unit IV: CRM Analytics: Introduction, Meaning & Definition, Characteristics, Objectives, Importance, Functions, Types of Customer Analytics, Role of Analytics in CRM, Purchasing Pattern Analysis, Life Style of Customers, Loyalty Analytics, Customer Life Time Value, Propensity Analytics, Churn Analytics, Customer Segmentation, Cross- Sell or Upsell Models, Analytics and Innovation, Potential Application of Analytics in CRM, Relevance of CRM Analytics in Business, List of Software's for CRM Analytics.

Unit V: H. R. Analytics: Introduction, Meaning & Definition, Features, Objectives, Importance, Functions, Types of HR Analytics, Employee Performance Evaluation, Employee Attrition Rate, Recruitment Analytics, Compensation Analytics, Talent Analytics, Training Analytics, Workforce Analytics, Role of Analytics in HRD as a whole, Potential Application of Analytics in HR Department Relevance of HR Analytics in Business, List of Software's for HR Analytics.

Learning Outcomes:

On completion of this course, the learners will be able to:

LO₁: Evaluate the key concepts of business analytics.

LO₂: Outline the relationship of the business analytics process within the organization's decision making process.

LO₃: Examine and apply appropriate business analytic techniques and methods

LO₄: Develop understanding about CRM analytics.

LO₅: Develop understanding about HR analytics.

Suggested Readings:

- Acharya, Seema Chellappan, Subhasini. Big Data Analytics. Wiley.
- Berthold, Michael Hand, David J. Intelligent Data Analysis. Springer.
- Franks, Bill. Taming the Big Data Tidal Wave: Finding Opportunities in Huge Data
- Mineli, Michael Michele Chambers, Ambiga Dhiraj. Big Data, Big Analytics: Streams with Advanced Analytics. John Wiley & sons.
- Myat, Glen J. Making Sense of Data. John Wiley & Sons.
- Liebowitz, Jay. Big Data and Business Analytics. Auerbach Publications, CRC Press. Plunkett, Tom Mark Hornick. Using R to Unlock the Value of Big Data: Big Data
- Rajaraman, Anand and Jeffrey David Ulman. Mining of Massive Datasets. Cambridge University Press.
- Sathi, Arvind. Big Data Analytics: Disruptive Technologies for Changing the Game. MC Press.
- Warden, Pete. Big Data Glossary. O'Reily.
- Analytics with Oracle R Enterprise and Oracle R Connector for Hadoop. McGraw-Hill/ Osborne Media, Oracle Press.
- Emerging Business Intelligence and Analytic Trends for Today's Businesses. Wiley Publications.

DEPARTMENT OF COMMERCE
M.Com. (Semester-IV)
(ACCOUNTING)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-DSM-422-AC	Strategic Performance Management	Disciplinary Specific Major	5	1	0	6

Course Objectives:

This course aims:

- CO₁:** To develop knowledge and skill in students for the application of management accounting techniques.
- CO₂:** To make learners capable of analyzing the performance of a business and its management by applying relevant knowledge & skill.
- CO₃:** To impart knowledge about strategic performance measurement.
- CO₄:** To make learners skilled in corporate performance management.
- CO₅:** To make learners aware with strategic performance issues in complex business structures

Course Contents:

Unit I: Strategic Performance Management: Concept, Importance, Objectives, Principles of performance management – Planning, Organizing, Staffing, Leading, Controlling; Key elements – Expectation setting, Planning, Development and improvements, Monitoring Periodic rating, Reward and compensation; Process of performance management – Planning, monitoring, reviewing, rewarding; Integrated strategic performance management measures – Financial, Customers, Business process, Linkage to suppliers and customers, Long term innovations; Alternative views on performance measurement and management.

Unit II: Strategic Performance Planning: Performance management strategy - Define organizational goals and objectives, Plan performance, Measure performance, offer feedback frequently, Peer review, Pre-emptive management, Discuss and review outcomes, Recognition and reward;

Information Systems for Strategic Performance Management: Performance management information systems - Sources of management information; Recording and processing systems and technologies, Data analytics, Management reports; Information flow and its consolidation in multi-locational setting.

Control Systems for Strategic Performance Management: Control system and its applications; Responsibility Accounting-Meaning and Methodology, Types of Responsibility centres, Organizational structure of responsibility centres; Objectives, Pricing corporate services, Divisional performance and transfer pricing issues; Administration of transfer pricing; Strategic management accounting; Impact of external factors on performance management; Performance hierarchy; Business structure and management accounting; Other related environmental and ethical issues.

Unit III: Strategic Performance Measurement: Strategic performance measures in private sector organisations; Measurement of quality of performance; Performance measurement and strategic human resource management; Behavioural aspects of performance measurement; Strategic performance measures in not for- profit organisations; Non-financial performance indicator; Impact of risk and uncertainty on performance management. 127

Strategic performance management in process-oriented organisations – Establishment of Vision, Mission, Strategy, Assessment of process performance, Priorities in process improvement, Evaluation and management of improvements in performance.

Unit IV: Corporate Performance Management: Need, Importance; Historical Overview; Product costing in price estimates and profit management; Techniques to measure and enhance profitability and quality of products and services; Activity Based Management, Target costing, Kaizen costing; Benchmarking and environmental costing; Flexible Budgeting, Activity- based Budgeting. Setting of performance goals and incentives, Use of diagnostic tools and control systems to achieve goals; Case studies/Exercises.

Strategic Profitability Analysis: Measuring performance using Economic Value Added (EVA) methodology; Comparison between Returns on Investment (ROI) and EVA methodology measures of performance; Measurement of Corporate Performance through Balanced Score Card and its value creation potential; Rationality behind Balanced Score Card; Performance dimensions of Balanced Score Card; Throughput Accounting; Activity Based Costing (ABC), Activity Based Management (ABM), Strategic Cost Management System (SCMS), Quality Management System (QMS), Business Process Re-engineering (BPR); Case studies/Exercises.

Unit V: Strategic Performance Issues in Complex Business Structures: Linkage and alignment of strategies to organisational goals, Continuous performance measurement to remain competitive at all times; Individual performance, Group performance, Organisation performance, Team appraisal, Role clarity, Predicting and preventing corporate failure; Case studies/Exercises.

Learning Outcomes:

On completion of this course, the learners will be able to:

LO1: Use strategic planning and control models to plan and monitor organizational performance

LO2: Assess the impact of risk and uncertainty on organizational performance.

LO3: Identify and evaluate the design features of effective performance management information and monitoring systems and recognise the impact of developments in technology on performance measurement and management systems.

LO4: Apply appropriate strategic performance measurement techniques in evaluating and improving organizational performance

LO5: Advise clients and senior management on strategic business performance evaluation and on recognizing vulnerability to corporate failure.

Suggested Readings:

- Adler, Ralph W. Strategic Performance Management – Accounting for Organisational Control. Taylor & Francis Group.
- Bhaskar, Preeti. Performance Management and Strategic Planning. Symbiosis Centre for Management Studies, Noida
- Gupta, Nikhil. Strategic Performance Management and Business Valuation. CMA 128
- Jablonski, Marek. Strategic Performance Management – New Concepts and Contemporary Trends. Nova Publishers.
- Kenny, Ralph W. Strategic Planning and Performance Management. Kobo Publishers.
- Marr, Bernard. Strategic Performance Management. Nova Publishers.
- Waal, Andrede. Strategic Performance Management – A Managerial and Behavioural Approach.

DEPARTMENT OF COMMERCE
M.Com. (Semester-IV)
(ACCOUNTING)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-MDM-421-AC	Risk Management	Disciplinary Specific Major	5	1	0	6

Course Objectives:

This course aims:

- CO₁:** To provide students integrated knowledge of risk management and critical understanding and application of relevant risk management frameworks, methods and techniques relevant to the field of risk management.
- CO₂:** To develop skill set for effectively applying risk management methods and techniques with a view to managing risk within an organisation.
- CO₃:** To impart understanding of techniques for critical analysis of alternative approaches to managing the risk within an organisation.
- CO₄:** To develop ability and skill in students to identify, demarcate, analyze, and effectively address complex issues related to risk management within an organisation and apply the same in practice.
- CO₅:** To make learners skilled in risk management in banking and insurance sector.

Course Contents:

Unit 1: Introduction: Concept of risk, Difference between risk and uncertainty, Types of risks – Market risk, Credit risk, Liquidity risk, Interest rate risk, Operational risk, Off Balance Sheet risk, Foreign Exchange risk, Sovereign risk, Insolvency risk; Concept of Enterprise Risk Management (ERM); Risk management – Approaches to risk Management; Risk Management strategies; Risk Exposure - Meaning, Determination of risk exposure – Macro approach, Micro approach; Risk Assessment - Meaning, Measures for risk assessment - Evaluation of internal control procedures; Techniques used - Questionnaires, Flowcharts; Internal audit and External audit, coordination between the two audits; Risk management - Meaning, Measures for risk management.

Market Risk Management: Market risk, Types of market risk, Calculation of Market risk exposures; Market risk and Norms; Value-at-Risk (VaR) Methodology – Factors affecting VaR, Statistical Issues in VaR computation; Foreign Exchange risk exposure — Sources of Foreign exchange exposure risk, Foreign Asset and Liability Positions, Interaction of Interest Rate, Inflation and Exchange Rates, Hedging Market risk; Dynamic Hedging Strategies.

Unit II: Treasury Risk Management: Role of treasury function; Types of treasury risks – Interest rate risk, Commodity price risk, Foreign exchange risk; Interest Rate Risk Management - Analysis of Interest Rate Risk, Concepts of Term Structure of Interest Rates and Yield Curve, Inseparability of Interest Rate Risk and Credit Risk, Interest Rate Risk Safety Zone; Measuring Interest Rate Risk – Gap Analysis; Asset – Liability Repricing and Repricing risk, Duration and Convexity; Simulation Models – Interest Rate Risk Measurement; Interest Rate Risk Immunization, Yield Curve Smoothing, Interest Rate Derivatives. Use of financial derivatives to hedge interest rate risk; Foreign Exchange Exposure and Risk - Exchange rate determination, Exchange rate forecasting; Foreign currency market operations; Hedging currency risk - Foreign exchange derivatives – Forwards, Futures, Options and Swaps contracts; Management of transaction, translation and economic exposures; Foreign Exchange Risk Management - Introduction, Need, Objectives, Techniques; Accounting Treatment of Financial Derivatives.

Unit III: Management of Operational and Off-Balance Sheet Risks: Off Balance Sheet Risk Exposures – Loan Commitments, Commercial Letters of Credit and Letters of Undertaking, Derivatives, Bank Guarantees and Deposit Insurance; Nature of Off-Balance Sheet Risks; Operational Risks - Sources of Operational Risk, Measurement of Operational Risk, Operational Risk and Norms, Mitigating Operational Risk; Sovereign Risk - Sovereign Risk Events, Debt Repudiation versus Debt Rescheduling, Evaluation of Sovereign Risk, Mechanisms for dealing with Sovereign Risk Exposures, Debt for Equity Swaps.

Unit IV: Management of Cyber Risk: Cyber Crimes - Introduction, Computer crime and cybercrimes; Distinction between cybercrime and conventional crimes; Kinds of cybercrimes, Contemporary Business Issues in Cyber Space; Management of risk in - Internet, Web Centric Business, E-Business, Electronic Governance; E-Money,

Cyber Laws: IT Act, 2000, Need for cyber laws, international scenario of cyber laws; Digital signature, Authentication of electronic records. Electronic governance, Regulation of certifying authorities, Appellate tribunal, offences.

Unit V: Risk Management in Banking and Insurance Sectors:

Risk Management in Banks: Nature of risk - Credit risk, Liquidity risk, Interest rate risk, Market risk, Off balance sheet risk, Currency risk, Operational risk. Risk measurement and risk management; Credit Risk Management - Credit risk exposures, Types of credit risk, Credit events, Credit quality Problems and Credit rating; Credit Risk Measurement Models – Merton's Model; Credit Risk Measurement and Basel Norms; Managing Credit Risk - Credit Derivatives and Securitization; Asset Liability Management ; RBI guidelines; Liquidity Risk Management - Liability-side and Asset-side Liquidity Risk, Types of Liquidity Risk, Risk events, Inter-linkage between Liquidity Risk and Credit Risk, Managing Liquidity Risk.

Risk Management in Insurance: Legal aspects of insurance contract, Loss assessment and Loss control, Control of malpractices and Mis-selling, Exclusion of perils, Actuaries, Computation of insurance premium, Risk in claim investigation system and Claim settlement system.

Learning Outcomes:

On completion of this course, the learners will be able to:

LO1: Integrated knowledge of and engagement in risk management and critical understanding and application of relevant risk management frameworks, methods and techniques relevant to the field of risk management.

LO2: Advance ability to effectively apply risk management methods and techniques with a view to manage risk within an organisation.

LO3: Critical analysis of alternative approaches to managing the risks within an organisation and the ability to offer value-driven and logical arguments for judgement.

LO4: Ability to identify, demarcate, analyse, and effectively address complex issues related to risk management within an organisation and apply the same in practice.

LO5: Critical understanding of risk management strategies of an organisation, including the use of general strategies of risk identification and management in order to establish and monitor appropriate systems of internal control.

Suggested Readings:

- Ahmad, F. Cyber law in India. Pioneer Books and New Era Law Publication
- Bakshi and Suri. Cyber and E- commerce Law. Bharta Publishing House, New Delhi.
- George, E, Rejda. Principles of Risk Management and Insurance. Pearson Education
- Greenstein & Feinman. Electronic Commerce- Security, Risk Management and Control. Tata McGraw Hill.
- Gupta. P.K. Insurance and Risk Management. Himalaya Publishing House
- Joseph, P. E-commerce. Prentice Hall India.
- Khan, M. Y. Financial Services. Mc Graw Hill Education.
- National Insurance Academy. General Insurance Business Operations and Decision Making. Cengage Learning.
- Murthy, C.S.V. E-commerce. Himalaya Publishing House
- Pathak, Bharati. Indian Financial System. Pearson Education.
- Peter, Borscheid and Niels, Viggo Haueter. World Insurance. Oxford University Press.
- Senn, J.A. Information Technology in Business. Prentice Hall.
- Sharma J. P. and Kanojia, S. E. Business and Cyber Laws. Bharat Law house Pvt Ltd, New Delhi.
- Sharma, Renuka and Mehta, Kiran. Insurance. Cengage Learning.
- Sharma, V. Hand Book of Cyber Laws. Macmillan Publication.
- Vaughan, E.J. and Vaughan, T. Fundamental of Risk and Insurance. Wiley & Sons.

DEPARTMENT OF COMMERCE
M.Com. (Semester-IV)
(ACCOUNTING)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-SEC-421-AC	Management Information System	Skill Enhancement Course	4	0	0	4

Course Objectives:

This course aims:

CO₁: To develop understanding of the students about the management information system.

CO₂: To develop ability and expertise among the students for using MIS.

CO₃: To develop ability and expertise among learners for MIS planning.

CO₄: To develop skill in learners for evaluation and implementation of MIS.

CO₅: To develop skill in learners for control security of MIS.

Course Contents:

Unit I: Introduction: Meaning, Functions, Role and Limitations of MIS. Systems view of MIS--T.P.S, MIS, D.S.S, EIS, BKS, OAS and ERP systems. Functional View of MIS.

Unit II: Computerized MIS: Manual Vs Computerized MIS, Information- Role, Characteristics and sources. Physical structure of computer. Input and Output devices. Data base management system—data elements, database structure and DBMS approaches. MIS Development Approaches—Waterfall, Prototyping, Iterative Enhancement and JAD Models

Unit III: Planning MIS: MIS Planning techniques—Strategic Planning, Information Requirements Analysis, Resource Allocation and Project Planning. Designing MIS: Conceptual design, Detailed Design, Input and output design. Use of Context Diagram, ERD & DFD in Designing.

Unit IV: Implementation & Evaluation Of MIS: Tasks involved in implementation, conversion strategies, Behavioral implications, strategies to overcome resistance, Evaluating MIS.

Unit V: Control & Security Of MIS: Causes of information system failures. Security—Objectives and Methods, MIS Control—Meaning and Scope; Computer Crime, Ethics, Privacy and Social Issues., System audit.

Learning Outcomes:

On completion of this course, the learners will be able to:

LO₁: Develop understanding about the management information system.

LO₂: Develop ability and expertise in using MIS.

LO₃: Develop ability and expertise for MIS planning.

LO₄: Develop skill for evaluation and implementation of MIS.

LO₅: Develop skill for control security of MIS.

Suggested Readings:

- Brien James, O Management Information System, McGra-Hill Irwin
- D.P. Goyal Management Information System, Macmillan
- Laudon and Laudon Management Information System, PHI
- C.S.V. Murthy Management Information System, HPH
- Gagan Varshney, Pankaj Management Information System, Global Vision PH Madam & Awadhesh Gupta
- Davis G.B.and M.H.Olson Management Information Systems: Conceptual Foundations Tata McGraw Hill, New Delhi.
- Arora, A. and A., Bhatia Information System For Managers, Excel Books, New Delhi.
- Madhur K Tailang MIS (Hindi), BPB Publication, Delhi.

DEPARTMENT OF COMMERCE
M.Com. (Semester-III)
(MARKETING MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-DSM-321-MM	Consumer Behaviour	Disciplinary Specific Major	5	1	0	6

Course Objective:

This course aims:

CO₁: To make aware students about consumer behaviour concepts and its importance in marketing.

CO₂: To develop understanding of determinants and factors contributing to consumer behaviour.

CO₃: To develop understanding about consumer learning.

CO₄: To develop understanding about impact of external factors on consumer behaviour.

CO₅: Creating an understanding about Consumer Decision Making Process.

Course Contents:

Unit I

Introduction to Consumer Behaviour: Consumer Behaviour: Scope, importance and interdisciplinary nature, strategic applications, Research in Consumer behaviour: need, scope, types, research process, application of research in consumer behaviour, Market Segmentation: Meaning and bases of segmentation, criteria for effective targeting, implementing segmentation strategies

Unit II

Individual Determinants of Consumer Behaviour: Motivation: Nature and Types of Motives, Dynamics of motivation, Types of Needs, Motivational theories, Personality: Theories, Product Personality, Self, Self-image, Vanity, Consumer Perception: Concept and Elements of Perception, Dynamics of perception, Consumer Imagery, Perceived Risk,

UNIT-III

Consumer Learning:

Elements of learning, Behavioural and Cognitive Learning Theories, Consumer Attitude: Functions of Attitude, Attitude Theories: Tricomponent, Multi attribute and Cognitive Dissonance, Attitude formation, Attitude Change Strategies, Designing persuasive communications

Unit IV

External Influences on Consumer Behaviour: Group behaviour: Meaning and types of group, Influence of Reference Groups, group appeals, Family: Functions of family, Family decision making, Family Life Cycle, Culture: Values and Norms, Characteristics and Affect on Consumer Behaviour, Types of sub culture, Cross cultural consumer, Social Class: Categories, Measurement and Applications of Social Class

Unit V

Consumer Decision Making Process: Personal Influence and Opinion Leadership: Process of Opinion Leadership, Profile of Opinion Leader, Opinion leadership and Firm's promotional Strategy, Diffusion of innovations: Diffusion Process, Adoption Process, Profile of Consumer Innovator, Introduction to Consumer Decision Making: levels, decision making process- pre purchase, purchase and post purchase process, Models of consumer decision-making,

Note: Relevant Case Studies should be discussed in class.

Learning Outcomes: -

On completion of this course, the learners will be able to:

- LO₁:** Understand consumer behaviour concepts and its importance in marketing.
- LO₂:** Understand the determinants and factors contributing to consumer behaviour.
- LO₃:** Develop understanding about consumer learning.
- LO₄:** Understand the impact of external factors on consumer behaviour.
- LO₅:** Understand about Consumer Decision Making Process.

Suggested Readings:

- Schiffman, L.G. and Kanuk, L.L., 'Consumer Behavior', Pearson Education
- Loudon, D. and Bitta, D., 'Consumer Behaviour', Tata McGraw Hill
- Assael, H., 'Consumer Behaviour in Action', Cengage Learning
- Blackwell, R.D., Miniard, P.W. and Engel, J.F., 'Consumer Behaviour', Cengage Learning
- Batra S and Kazmi S, 'Consumer Behaviour', Excel Books
- Nair, 'Consumer Behaviour in Indian Perspective' Himalaya Publications.

DEPARTMENT OF COMMERCE
M.Com. (Semester-III)
(MARKETING MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-DSM-322-MM	Advertising Management	Disciplinary Specific Major	4	0	0	4

Course Objective:

This course aims:

CO₁: To develop understanding about basic concepts of advertising.

CO₂: To provide understanding about integrated marketing communication.

CO₃: To create understanding about advertising process and importance of research in advertising planning.

CO₄: To provide basic understanding about Planning and Creating Strategies in Advertising.

CO₅: To make students aware about the evaluation process for measuring effectiveness of advertising.

Course Contents:

Unit – I

Meaning, nature, scope and classification, Key players in advertising, role of advertising and its importance, surrogate advertising, puffery in advertising. Advertising's role in Marketing Mix

UNIT-II

Integrated marketing communication, AIDA Model, Laivdge– Stenier Model of communication, Setting goals and advertising objectives, concept of DAGMAR in setting objectives, Role of advertising in India's economic development, Ethics in advertising, Social, Economic and Legal aspects of advertising.

Unit – III

How advertising works: perception, cognition, affect, association, persuasion, behaviour, Associating feeling with brands, Use of research in advertising planning, Advertising Media; industry structure, functions, advantages, disadvantages of print, Television, Radio, Internet, Outdoor, Basic concept of media planning, media selection, Media Scheduling strategy, setting media budgets.

Unit – IV

Planning and managing creative strategies, creative approaches, Building Advertising Program: Message, Theme, advertising appeals, art of copywriting, Guidelines for copywriting, Copywriting for print, Audio, TV and outdoor media, advertising layout: how to design and produce advertisements, Advertising Budget: nature and methods of advertising appropriation.

Unit – V

Measuring Advertising Effectiveness: stages of evaluations and various types of testing-Pre and Post testing, Advertising, Advertising agencies: history, role, importance, organizational structure, functions, selection of agency, client agency relationship, compensation strategies.

Note : Relevant Case Studies should be discussed in class.

Learning Outcomes: -

On completion of this course, the learners will be able to:

LO₁: Understand basic concepts of advertising.

LO₂: Understand about integrated marketing communication.

LO₃: Understand about advertising process and importance of research in advertising planning.

LO₄: Understand about Planning and Creating Strategies in Advertising.

LO₅: Understand the evaluation process for measuring effectiveness of advertising.

Suggested Reading:

- Belch, G. E. & Belch, Advertising and Promotion, Tata McGraw Hill.
- Wells W., Burnet J. and Moriarty S, Advertising: Principles & Practice, Pearson Education.
- O' Guinn, T. and Allen, C. 'Advertising Management with Integrated Brand Promotion' Cengage Learning
- Aaker, D A, Myers and Batra, Advertising Management, Pearson Education
- S. A. Chunawalla, Foundation of Advertisement Theory and Practices, Himalaya Publications

DEPARTMENT OF COMMERCE
M.Com. (Semester-III)
(MARKETING MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-MDM-321-MM	Retail and Franchising	Multi-Disciplinary Major	5	1	0	6

Course Objectives:

This course aims:

CO₁: To make students aware with Basic Concepts of Retailing.

CO₂: To create understanding about Retailing Strategy Making Process

CO₃: To develop understanding about role of HRM in retailing.

CO₄: To provide knowledge regarding Merchandise Management, Store Management and Retail Promotion Strategy.

CO₅: To develop understanding of Franchising Model of Retailing and the Franchising Market Process.

Course Contents:

Unit I

Retailing: Definition, Scope, Economic significance, Opportunities in retailing, various retail formats, Multichannel retailing including online retailing (E-tailing), Changing scenario of retail, Customer Buying Behaviour in Retailing: Types of buying decisions, Buying process, Social factors influencing buying decisions in retailing.

Unit II

Retailing Strategy: Retail strategy, Target market and retail planning process, Financial strategy. Retail Locations and Site Selection, location opportunities, factors affecting the site selection, estimating demand for a new location.

UNIT III

Human Resource Management in Retailing: Gaining competitive advantage through HRM, Designing retail organization structure, Motivating retail employees.

Unit IV

Merchandise Management: Planning merchandise, buying merchandise, Pricing decision for merchandise. Retail Communication Mix: Developing brands and building customer loyalty, Promotion strategy, planning a retail promotion strategy. Store Management: Managing the store, store layout, design and visual merchandising.

Unit V

Franchising: Meaning, scope, types, history and overview, advantages and disadvantages to franchisee and franchisor, Recognizing franchising opportunities, Assessing franchise feasibility, The franchising market process, Selling and marketing research, Franchisor's operations process, Location and site selection, Information systems, Franchise legal documents, Trademarks, Copyrights, Patents, & Trade Secrets, Investigating franchise opportunities, Developing franchisee business plans

Note : Relevant Case Studies should be discussed in class.

Learning Outcomes:

On completion of this course, the learners will be able to:

LO₁: Have understanding about Basic Concepts of Retailing.

LO₂: Understand about Retailing Strategy Making Process

LO₃: Develop understanding about role of HRM in retailing.

LO₄: Have knowledge regarding Merchandise Management, Store Management and Retail Promotion Strategy.

LO₅: Understand the Franchising Model of Retailing and the Franchising Market Process.

Suggested Readings:

- Levy, Weitz, & Pandit, Retail Management, Tata McGraw Hill, New Delhi.
- Cullen, Retailing : Environment and cases Cengage India
- Barry Berman & Joel R Evans, Retail Management, PHI, New Delhi.
- Kati, 'Franchising' Himalaya Publications.
- Sheikh and Fatima 'Retail Management' Himalaya Publications.
- Dunne 'Introduction to Retail' Cengage Learning.

DEPARTMENT OF COMMERCE
M.Com. (Semester-III)
(MARKETING MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credits
COM-SEC-321-MM	Professional Communication Essentials	Skill Enhancement Course	4	0	0	4

Course Objective:

This course aims:

CO₁: To familiarize learners with the art of writing.

CO₂: To impart skills for effective writing.

CO₃: To facilitate learning about Non-Verbal Communication and developing skill for official correspondence writing.

CO₄: To make learners skilled in Report writing.

CO₅: To provide practical learning with group discussion and mock interviews.

Course Contents:

Unit I: Introduction to Writing Skills: Effective Writing Skills, Avoiding Common Errors, Paragraph Writing, Note Taking Writing Assignments
Effective e-mail writing skills.

Unit II: Letter Writing: Types Formats, Resume Writing, Covering Letters, Interview Follow Up Letters

Unit III: Official Correspondence: Memo, Notice and Circulars Agenda and Minutes.

Non-Verbal Communication: Relevance and effective usage, Para language Body language, Object language

Unit IV: Report Writing: Purpose and Scope of a Report Fundamental Principles of Report Writing
Project Report Writing Summer Internship Reports

Unit V: Group Discussion and Mock Interview Exercise

Learning Outcomes: -

On completion of this course, the learners will be able to:

LO₁: Develop effective writing skills.

LO₂: Develop effective letter writing skills.

LO₃: Understand importance of Non-Verbal Communication.

LO₄: Develop skills for Report writing.

LO₅: Develop qualities for group discussion and professional interviews.

Suggested Readings:

- A Writer's Workbook Fourth edition, Smoke, Cambridge
- Anjanee Sethi & Bhavana Adhikari, Business Communication, Tata McGraw Hill
- Business Communication, Raman –Prakash, Oxford
- Creative English for Communication, Krishnaswamy N, Macmillan
- Effective Writing, Withrow, Cambridge
- Textbook of Business Communication, Ramaswami S, Macmillan
- Working in English, Jones, Cambridge Writing Skills, Coe/Rycroft/Ernest, Cambridge

DEPARTMENT OF COMMERCE
M.Com. (Semester-IV)
(MARKETING MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-DSM-421-MM	International Marketing	Disciplinary Specific Major	5	1	0	6

Course Objectives:

This course aims:

CO₁: To impart knowledge of basics of International Trade, Marketing and Entry Strategies.

CO₂: To make students aware about International Marketing Environment.

CO₃: To familiarize students with Indian Foreign Trade and Import-Export Policy.

CO₄: To make students understand about the Various Policies and Pricing Strategies which are adopted at International Level.

CO₅: To develop understanding about international distribution channels and policies.

Course Contents:

Unit I

Definition, scope, importance and challenges of international marketing, International trade theories, Reasons for going international, economic analysis of multinational trade, International Market Segmentation and Positioning; Screening and Selection of Markets; International Market Entry Strategies: Exporting, licensing, Contract Manufacturing, Joint Venture M & A, Setting-up of Wholly Owned Subsidiaries Aboard, Strategic Alliances.

Unit II

International Marketing Environment: Political, Legal, Environmental, Socio Cultural and Technological environment, Country Risk Analysis, International Economic Environment: IMF, WTO, International Monetary System, International Trade Barriers: Tariff and Non Tariff Regional Blocks: European Union, NAFTA, SAARC, ASEAN, MERCOSUR, International Marketing Research, Selection of export markets.

Unit III

Direction & composition of Indian exports, Indian export and import policy export promotion organizations, export, incentives, Producing for exports, export quality control; export finance, shipment and procedures thereof, Export documents

Unit IV

Processing of an export order, organisation and structure of export and import houses. International product policy: Product standardization & adaptation, international, product mix, International product life cycle, new product development, exports packaging, International pricing policy: Factors influencing selection of pricing policies, international pricing strategies

UNIT-V

International distribution policy: Factors influencing selection of international distribution channels, types of international distribution channels, role of internet in international distribution International communication policy: communication strategies in international marketing, international promotion mix.

Relevant case studies related to the topics should be discussed.

Learning Outcomes: -

On completion of this course, the learners will be able to:

LO₁: Understand basics of International Trade, Marketing and Entry Strategies.

LO₂: Develop understanding about International Marketing Environment.

LO₃: Understand Indian Foreign Trade and Import-Export Policy.

LO₄: Understand about the Various Policies and Pricing Strategies which are adopted at International Level.

LO₅: Develop understanding about international distribution channels and policies.

Suggested Readings:

- Onkvisit S. & Shaw, J., International Marketing: Analysis & Strategy, Pearson Education
- CzinkotaM, Ronkaine I, Sutton Brady, C. and Beal, T. International Marketing, CengageLearning.
- Cherunilam F, International Trade & Export Management, Himalaya Publishing.
- Cateora & Graham, International Marketing, McGraw Hill.
- Keegan, Global Marketing Management, Pearson Education Asia.
- Daniels, J, International Business, Pearson Education.
- Cherunilam, International Marketing, Himalaya Publishing.

DEPARTMENT OF COMMERCE
M.Com. (Semester-IV)
(MARKETING MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-DSM-422-MM	Customer Relationship Management	Disciplinary Specific Major	5	1	0	6

Course Objective:

This course aims:

CO₁: To impart knowledge regarding CRM and related concepts.

CO₂: To create understanding regarding the framing of CRM strategies in an organization.

CO₃: To make learners aware with different marketing strategies.

CO₄: To familiarize students with the available CRM Models.

CO₅: To make learners understand the Accountability associated with CRM.

Course Contents:

Unit-I

Introduction to CRM: Meaning and Definition of Customer Relationship Management (CRM), Nature and Scope of CRM, Key Elements of Customer Management, Conceptual Framework of CRM, Components of CRM, Uses and Benefits of CRM, Challenges and Barriers in CRM; Understanding People component of CRM, Organization Environment and CRM, Value Chain Considerations for CRM, Difference between CRM and e-CRM.

Unit-II

CRM Strategy: Sales Strategy – Sales challenges for FMCGs, Sales Processes and Participation in CRM, CRM and Sales Organization, Sales Customer Relationship Cycle, Sales Force Communications, Sales Force Automation Technology, Data Mining for CRM, Framework for Deploying Customer Relationships in Organizations;

UNIT-III

Marketing Strategy – Service Quality and Customer Satisfaction, Customer Loyalty, Customer Retention, Relationship between Customer Satisfaction and Loyalty, Relationship between Customer Loyalty and Profitability, CRM Strategy Cycle.

Unit-IV

CRM Models: Brief Introduction to Classic Marketing Models; Models of Customer Management – One-to-one, Transparent Marketing, Top Vanilla, Spot Sell, Pure Spot Sell, Channel Partnership; Impact of Web-based Marketing on these Models, Paradox of Technological Progress; Customer Requirements of CRM, Company's perspective of CRM, Concept of Share of Wallet.

Unit-V

Accountability for CRM: Tactical versus Strategic Application of CRM, Target Opportunities, Incremental Revenue, Cost Changes, Contact Strategies, Revenue and Cost Review, Feasibility Analysis, New Opportunities for improving CRM, Creating Long-term Customer Value (LTCV), Measuring Customer Relationships, Payback for Customer Relationships.

Relevant case studies related to the topics should be discussed.

Learning Outcomes: -

On completion of this course, the learners will be able to:

LO₁: Gain knowledge regarding CRM and related concepts.

LO₂: Develop understanding regarding the framing of CRM strategies in an organization.

LO₃: Develop understanding about different marketing strategies.

LO₄: Understand the available CRM Models.

LO₅: Understand the Accountability associated with CRM.

Suggested Readings

- Baran, Roger J.; Robert J. Galka and Daniel P. Strunk (2008) Customer Relationship Management, Cengage Learning, 1st Edition.
- Barnes, James G. (2001) Secrets of Customer Relationship Management, McGraw Hill, 1st Edition.
- Kincaid, Judith (2003) Customer Relationship Management: Getting it Right!, Pearson Education, 1st Edition.
- Peelen, Ed (2008) Customer Relationship Management, Pearson Education, 1st Edition.
- Anderson, Kristin and Carol Kerr (2002) Customer Relationship Management, McGraw Hill Education, 1st Edition.
- Sheth, Jagdish N. (2001) Customer Relationship Management: Emerging concepts, tools and applications, McGraw Hill Education, 1st Edition.
- Sheth, Jagdish N.; Atul Parvatiyar and G. Shainesh (2002) Customer Relationship Management: Emerging concepts, tools and applications, McGraw Hill Education, 2nd Reprint

DEPARTMENT OF COMMERCE
M.Com. (Semester-IV)
(MARKETING MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-MDM-421-MM	Sales and Distribution Management	Disciplinary Specific Major	5	1	0	6

Course Objectives:

This course aims:

CO₁: To impart knowledge of basics of Sales Management.

CO₂: To make students understand the process of Sales Force Management.

CO₃: To familiarize students with the concepts of Distribution Planning and Control

CO₄: To make students understand about the Logistics and Distribution System involved therein.

CO₅: To make learners understand about logistics planning and management.

Course Contents:

Unit I

Sales Management: Scope, Importance, Objectives, Selling process, Personal Selling objectives, Determining sales related marketing policies, Sales organization structures: Types of sales organization structure, Relationship of sales department with other departments, Distributive network relations.

Unit II

Sales Force Management: Recruiting and selecting sales personnel, Training sales force Motivating Sales Personnel, Compensating Sales Personnel, Managing expenses of sales personnel, Staff meeting and Sales Contests, Controlling the Sales Force: Sales Budget, Sales Quotas, Sales Territories, Sales control and cost analysis.

Unit III

Distribution Planning and Control: Functions of Intermediaries; Types and Role of Channel Intermediaries in India for Consumer and Industrial Products: Wholesale and Retail Structure, Complex Distribution Arrangement (Structural Separation and Postponement) Channel Strategy and Design; Selection of channel partner, Motivation, control and Evaluation of Intermediaries; Managing Channel Dynamics, Relationships and Channel Conflict; Ethical and Legal Issues in Sales and Distribution Management in Indian context.

Unit IV

Distribution System: Physical Distribution System –Objectives Present need, Concept, Significance, and Decision Areas; Customer Service Goals;

UNIT-V

Logistics Planning; An overview of Transportation, Warehousing, Inventory Decisions, Reverse Logistics, Vendor evaluation, Supplier Service Policy (SSP), Purchase order processing; Efficient Supply Chain

Management (SCM); Integration of Sales and Distribution Strategy; Role of IT in distribution, Performance measurement and controls in supply chain management

Relevant case studies related to the topics should be discussed.

Learning Outcomes: -

On completion of this course, the learners will be able to:

LO1: Gain knowledge of basics of Sales Management.

LO2: Understand the process of Sales Force Management.

LO3: Understand the concepts of Distribution Planning and Control

LO4: Understand about the Logistics and Distribution System involved therein.

LO5: Understand about logistics planning and management.

Suggested Readings:

- Cundiff, Govoni & Still, 'Sales Management', Prentice Hall India.
- Mark W. Johnston & Greg W. Marshall, 'Sales Force Management', Tata McGraw-Hill
- Ingram, 'Sales management', Cengage Learning
- Gupta, S L, 'Sales and Distribution Management', Excel Books
- Panda, T.K. and Sahadev, S. 'Sales and Distribution Management', Oxford University
- Rosenbloom, Bert, 'Marketing Channels: A Management View', Cengage Learning,
- Havaladar, K. K. and Cavale, VM. 'Sales and Distribution Management', Tata McGraw Hill,
- Chunawalla, S.A. Sales and Distribution Management, Himalaya Publishing House

DEPARTMENT OF COMMERCE
M.Com. (Semester-IV)
(MARKETING MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-SEC-421-MM	Management Information System	Skill Enhancement Course	4	0	0	4

Course Objectives:

This course aims:

CO₁: To develop understanding about the management information system.

CO₂: To develop ability and expertise among the students for using MIS.

CO₃: To develop ability and expertise among learners for MIS planning.

CO₄: To develop skill in learners for evaluation and implementation of MIS.

CO₅: To develop skill in learners for control security of MIS.

Course Contents:

Unit I: Introduction: Meaning, Functions, Role and Limitations of MIS. Systems view of MIS--T.P.S, MIS, D.S.S, EIS, BKS, OAS and ERP systems. Functional View of MIS.

Unit II: Computerized MIS: Manual Vs Computerized MIS, Information- Role, Characteristics and sources. Physical structure of computer. Input and Output devices. Data base management system—data elements, database structure and DBMS approaches. MIS Development Approaches—Waterfall, Prototyping, Iterative Enhancement and JAD Models

Unit III: Planning MIS: MIS Planning techniques—Strategic Planning, Information Requirements Analysis, Resource Allocation and Project Planning. Designing MIS: Conceptual design, Detailed Design, Input and output design. Use of Context Diagram, ERD & DFD in Designing.

Unit IV: Implementation & Evaluation Of MIS: Tasks involved in implementation, conversion strategies, Behavioral implications, strategies to overcome resistance, Evaluating MIS.

Unit V: Control & Security Of MIS: Causes of information system failures. Security—Objectives and Methods, MIS Control—Meaning and Scope; Computer Crime, Ethics, Privacy and Social Issues., System audit.

Learning Outcomes:

On completion of this course, the learners will be able to:

LO₁: Develop understanding about the management information system.

LO₂: Develop ability and expertise in using MIS.

LO₃: Develop ability and expertise for MIS planning.

LO₄: Develop skill for evaluation and implementation of MIS.

LO₅: Develop skill for control security of MIS.

Suggested Readings:

- Brien James, O Management Information System, McGra-Hill Irwin
- D.P. Goyal Management Information System, Macmillan
- Laudon and Laudon Management Information System, PHI
- C.S.V. Murthy Management Information System, HPH
- Gagan Varshney, Pankaj Management Information System, Global Vision PH
Madam & Awadhesh Gupta
- Davis G.B.and M.H.Olson Management Information Systems: Conceptual Foundations Tata
MCGraw Hill, New Delhi.
- Arora, A. and A., Bhatia Information System For Managers, Excel Books, New Delhi.
- Madhur K Tailang MIS (Hindi), BPB Publication, Delhi.

DEPARTMENT OF COMMERCE
M.Com. (Semester-III)
(HUMAN RESOURCE MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-DSM-321-HR	Organizational Behaviour and Development	Disciplinary Specific Major	5	1	0	6

Course Objective:

This course aims:

CO₁: To develop understanding about basics of Organizational Behaviour.

CO₂: To depth understanding of action research as a process and an approach.

CO₃: To create understanding about different types of OD interventions, training experiences, theories about source of power.

CO₄: To make learners understand the issues in consultant client relations, Ethical standards in OD, Implications of OD for client, Contemporary issues in OD.

CO₅: To make learners aware with ethical issues in OD.

Course Contents:

Unit-I

Introduction to OD; Definitions & its distinguishing characteristics Historical background: various stages, second-generation OD and extent of application, values, assumptions and beliefs in OD., Foundations of OD: Models and theories of planned change, Systems theory, Participation and Empowerment, Teams and Teamwork, Strategies of change, Inter-Disciplinary Nature of OD.

Unit-II

Action Research and OD, Action Research: A Process and an Approach. Managing OD Process: Diagnosis, The Six-Box Model, Third Waves Consulting, Nature of OD intervention, Analysis of Discrepancies, Phases of OD Program, Model of Managing Change, Creating Parallel Learning Structures.

Unit-III

OD Interventions: AN overview, Team Interventions, Intergroup and Third Party Peace Making Interventions, Comprehensive Interventions, Structural Interventions, Training Experience: T Groups, Behavioural Modelling and Career Anchors. Power, politics and OD: Power defined and explored, theories about the sources of Power, Organizational Politics in the practice of OD.

Unit-IV

Issue in Consultant-Client Relations: Entry and contracting, defining the client system, trust, the nature of the consultant's expertise, diagnosis and appropriate, interventions, depth of intervention, on being absorbed by the cultural, the consultant as a model, the consultant team as a microcosm, the dependency issue and terminating the relationship.

UNIT-V

Ethical standards in OD, Implications of OD for the Client. Contemporary Issues in OD. OD and Quality Movement, OD- Now and Beyond.

Relevant case studies related to the topics should be discussed.

Learning Outcomes: -

On completion of this course, the learners will be able to:

LO₁: Understand the basics of OD, characteristics, stages, application, beliefs, foundations, models and theories.

LO₂: Develop in depth understanding of action research as a process and an approach.

LO₃: Develop in depth understanding about different types of OD interventions, training experiences, theories about source of power.

LO₄: Understand the issues in consultant client relations, Ethical standards in OD, Implications of OD for client, Contemporary issues in OD.

LO₅: Understand ethical issues involved in OD.

Suggested Readings:

- Wendeel L. French, Cecil H. Bell : Organization Development Prentice Hall
- Richard Beckhard: Organization Development Strategies & Models Tata Mc Graw Hill.
- Blake, Robert & Mouton : Building a Dynamic Corporate through Grid OD, Homewood
- Thomas H, Patten Organization Development through Team Building , Thomas Publication
- Edgar F. Huse : Organization Development & Change, Thomas Publication
- Burke W.W.: Organization Development Principles & Practice, Sage Publication
- S. Ramnarayan & Kuldeep Singh and T.V. Rao: OD – Interventions & Strategies, Response Books, New Delhi.
- S. Ramnarayan, and T.V. Rao : OD – Accelerating Learning & Transformation, Sage, New Delhi

DEPARTMENT OF COMMERCE
M.Com. (Semester-III)
(HUMAN RESOURCE MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-DSM-322-HR	Training and Development	Disciplinary Specific Major	5	1	0	6

Course Objective:

This course aims:

- CO₁:** To introduce and build understanding regarding Training and Development meaning needs, objectives, significance, methods.
- CO₂:** To create understanding related to types of training and development methods, systems, training for changes.
- CO₃:** To provide understanding for developing effective trainers, designing and developing training system, approaches to management development, designing and implementing development programmers, resistance in training.
- CO₄:** To create understanding regarding evaluation of training and development programs, problems involved in evaluation, different models.
- CO₅:** To make learners aware with emerging issues in Training and Development in India.

Course Contents:

UNIT- I

Training and Development: Meaning & Concepts. Importance & Objectives of Training & Development, Process and Significant of T&D, Identification of Training Needs, Methods of Training needs, Principles and theories of Learning.

UNIT-II

Types of Training & Development Methods, Training and Development System, Training & Development Centres, Role of External Agency in Training and Development, Training for change, Resistance in Training.

UNIT-III

Developing Effective Trainers, Designing & Implementing Training Programs. Approaches to Management Development, Designing & Implementing Development Programmers, Team Building Exercises, Management Games, Simulations.

UNIT-IV

Evaluation of Training and Development Programs, Criteria, Problem and Steps Involved in evaluation. Kirkpatrick Model of Evaluation, CIRO Model, Cost-Benefit Analysis of Training.

UNIT-V

Emerging issues in Training and Development in India. Evolving Training Policy.

Note: Relevant Case Studies should be discussed in class.

Learning Outcomes: -

On completion of this course, the learners will be able to:

LO₁: Understand the meaning, needs, objectives, significance and methods of training and development.

LO₂: Understand types of training and development methods, systems, training for changes.

LO₃: Develop effective trainers, training system, and designing and implementing development programmers.

LO₄: Gain knowledge regarding evaluation of training and development programs, problems involved in evaluation, different models.

LO₅: Understand emerging issues in Training and Development in India.

Suggested Readings:

- Dayal ,I 'Manpower Training in organizations' Prentice Hall of India, New Delhi
- Craig ,Robert 'Training and Development' McGraw Hill, New York
- Lynton, R.P and U. Pareek 'Training and Development' Irwine Doresy, Hopwood
- Reddy 'Effective Human Resource Training and Development Strategy' Himalaya Publications
- Goldstein 'Training in Organisations' Cengage Learnings
- Radha Sharma - 360 Degree Feedback, Competency Mapping and Assessment Centres
- Biswajeet Pattanayak : Human Resources Management
- Armstrong M.A. : Handbook of Human Resource Management Practice Cogan Page, London

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M.Com. (Semester-III)
(HUMAN RESOURCE MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-MDM-321-HR	Conflict and Negotiation	Multi-Disciplinary Major	5	1	0	6

Course Objective:

This course aims:

CO₁: To introduce forms of conflicts in an organization.

CO₂: To make learners capable of managing conflicts in an organization.

CO₃: To introduce negotiation as a component of decision making process.

CO₄: To make students aware about ethical considerations involved in negotiations and labour management relations.

CO₅: To self-aware learners for conflict management.

Course Contents:

Unit - I

Conflict: Understanding Conflict; Principles of Interaction; Dynamics of Competition; Nature and Types of Conflicts, Why Conflict Arise in Organizations and Industry; Assertiveness and Aggression In Conflict.

Unit - II

Learning To Manage Conflicts; Conflict Management Strategies; Cultural Influences In Conflict; Resolving Conflicts – Strategies and Systems; Organizational Systems for Dealing With Conflict; Collaboration in Organizations.

Unit - III

Introduction to Negotiation as a Decision-Making Process; The Process of Negotiation; Planning & Preparing to Negotiate; Internalizing Negotiating Processes.

Unit - IV

Managing Negotiations in the following Contexts: Cross Functional Coordination; Marketing Relations; International Business; Labour-Management Relations; Intangibles in Negotiation: Power; Time and Information; Post Negotiation Phase; Ethical Considerations in Negotiation.

UNIT-V

Self-Awareness for Conflict Management; Managerial Skills And Competences For Effective Conflict Resolution.

Learning Outcomes:

After completion of this curriculum the student will be able to:

LO₁: Understand the concept of conflict.

LO₂: Gain knowledge regarding management of conflicts, conflict management strategies, Self-awareness for conflict management, managerial skills and competence for effective conflict resolution.

LO₃: Have an introduction with negotiation as decision making process, planning and preparing to negotiate.

LO₄: Develop an understanding about ethical considerations involved in negotiations and labour management relations.

LO₅: Develop self-awareness about conflict management.

Suggested Readings:

- Barbara A. Budjac Corvett, Conflict Management-A Practical Guide to Developing Negotiation Strategies, Pearson Education,
- Carell R. Michael & Heavrin Christina, Negotiating Essentials- Theory, skills and Practices, Pearson Education,
- Haprrvard Business Review on Negotiation and Conflict Resolution, Harvard Business Press,
- Luecke and Patterson, “How to Become a Better Negotiator”, American Marketing Association

DEPARTMENT OF COMMERCE
M.Com. (Semester-III)
(HUMAN RESOURCE MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-SEC-321-HR	Professional Communication Essentials	Skill Enhancement Course	4	0	0	4

Course Objective:

This course aims:

CO₁: To familiarize learners with the art of writing.

CO₂: To impart skills for effective writing.

CO₃: To facilitate learning about Non-Verbal Communication and developing skill for official correspondence writing.

CO₄: To make learners skilled in Report writing.

CO₅: To provide practical learning with group discussion and mock interviews.

Course Contents:

Unit I: Introduction to Writing Skills: Effective Writing Skills, Avoiding Common Errors, Paragraph Writing, Note Taking Writing Assignments
Effective e-mail writing skills.

Unit II: Letter Writing: Types Formats, Resume Writing, Covering Letters, Interview Follow Up Letters

Unit III: Official Correspondence: Memo, Notice and Circulars Agenda and Minutes.

Non-Verbal Communication: Relevance and effective usage, Para language Body language, Object language

Unit IV: Report Writing: Purpose and Scope of a Report Fundamental Principles of Report Writing Project Report Writing Summer Internship Reports

Unit V: Group Discussion and Mock Interview Exercise

Learning Outcomes: -

On completion of this course, the learners will be able to:

LO₁: Develop effective writing skills.

LO₂: Develop effective letter writing skills.

LO₃: Understand importance of Non-Verbal Communication.

LO₄: Develop skills for Report writing.

LO₅: Develop qualities for group discussion and professional interviews.

Suggested Readings:

- A Writer's Workbook Fourth edition, Smoke, Cambridge
- Anjanee Sethi & Bhavana Adhikari, Business Communication, Tata McGraw Hill
- Business Communication, Raman –Prakash, Oxford
- Creative English for Communication, Krishnaswamy N, Macmillan
- Effective Writing, Withrow, Cambridge
- Textbook of Business Communication, Ramaswami S, Macmillan
- Working in English, Jones, Cambridge Writing Skills, Coe/Rycroft/Ernest, Cambridge

DEPARTMENT OF COMMERCE
M.Com. (Semester-IV)
(HUMAN RESOURCE MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-DSM-421-HR	International Human Resource Management	Disciplinary Specific Major	5	1	0	6

Course Objective:

This course aims:

CO₁: To Introduce the concepts Cross-cultural management.

CO₂: To provide knowledge regarding shift in culture and cross-cultural communication.

CO₃: To create understanding of cross-cultural Human resource management.

CO₄: To provide understanding about cross-cultural negotiation and decision making.

CO₅: To make learners aware about cross-cultural ethics and ethical dilemma.

Course Contents:

UNIT- I

Introduction to cross cultural management: Significance of Culture for International Management. Culture dimensions, impact of cross culture on organizations, role of culture in Strategic Decision- Making. Influence of National Culture on Organizational Culture.

Comparing Culture: Cultural and behavioural differences in different countries, various models for comparing cultural- Hofstede. GLOBE, Kluchohm & Stood beck

UNIT-II

Shift in Culture: Culture as a factor in a people's Response to Change, significance of shift in Culture, Economic Factors and Shifts in National Culture, Foreign Intervention and influence on shifts in Local Cultures.

Cross- Cultural Communication: Role of effective communication for international and cross-cultural management and in the field of international marketing, Cross, Cultural Verbal Non-Verbal communication across cultures, managing Culture, Specific Perception , Responding the Demographic Change.

UNIT- III

Cross Cultural Human Resources Management – Staffing and Training for Global Operations Global Staffing Choices, Expatriates or Local Managers, Dynamics of Cross-Cultural leadership, managing and motivating multi culture Teams.

UNIT-IV

Cross –cultural Negotiation & Decision making: Culture and Dispute, Resolution of Conflicts and Disputes in cross culture context, Negotiations across culture, Cross , culture Negotiation Process with two illustrations from multi cultural context {India-Europe / India –US setting, for instance}

UNIT- V

Cross-culture ethics: Ethics values across cultures and Ethics dilemma, Overview of culture and management in Asia (India, China and Japan), US and Europe.

Relevant case studies related to the topics should be discussed.

Learning Outcomes: -

On completion of this course, the learners will be able to:

LO1: Understand Cross-cultural management, its significance, impact on organization, comparison of culture.

LO2: Gain knowledge regarding shift in culture and cross-cultural communication.

LO3: Develop understanding of cross-cultural Human resource management.

LO4: Gain understanding about cross-cultural negotiation and decision making.

LO5: Gain knowledge about cross-cultural ethics and ethical dilemma.

Suggested Readings:

- Deresky Helen 'International management: Managing Across Borders and Cultural', 4th Ed., Prentice Hall India
- Esen Drlarry, Rchildress John 'The Secret of a Winning Culture: Building High- Performance Teams', Prentice Hall India.
- Cashby Franklin 'Revitalize Your Corporate Culture: Powerful Ways to Transform Your
- Company into a Hiongh- Performance Organisation, Prentice Hall India.
- Rao, P.L. Interantional Human Resource Management, Excel books

DEPARTMENT OF COMMERCE
M.Com. (Semester-IV)
(HUMAN RESOURCE MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-DSM-422-HR	Social Security and Labour Welfare	Disciplinary Specific Major	5	1	0	6

Course Objective:

This course aims:

CO₁: To introduce the concept of social security, social assistance, and social insurance and Payment of wages act,1936.

CO₂: To provide understanding related to scope, importance, features and implications related to various social security laws.

CO₃: To make learners aware with the need and importance of labour welfare.

CO₄: To provide understanding about I.L.O. and social security.

CO₅: To give knowledge about evolution of labour welfare, welfare work by govt and other organizations.

Course Contents:

UNIT- I

The concept of scope of social security. Social assistance and social insurance Evolution of Social Security. Law relating to social security Payment of wages Act,1936

UNIT-II

Scope, importance, features and implications of the following Acts as applicable in India:

Minimum Wages Act, 1948

Payment of Bonus Act, 1965

Workman's Compensation Act,1923

Maternity Benefit Act,1961

UNIT-III

Scope, importance, features and implications of the following Acts as applicable in India:

Employment State Insurance Act,1948

Provident Fund & Miscellaneous Provision Act,1951

Gratuity Act,1972

UNIT-IV

I.L.O and social Security. The concept of Labour welfare: definition, Scope and Objectives, welfare work and social work

UNIT-V

Evolution of labour welfare, classification of welfare work, agencies for welfare work. Welfare activities of govt. of India; welfare work by trade unions Labour welfare work by voluntary social organizations. Labour administration; agencies for administrating labour welfare laws in India.

Note: Relevant Case Studies should be discussed in class.

Learning Outcomes: -

After completion of this curriculum the student will be able to:

- LO1:** Understand the concept of social security, social assistance, and social insurance, Payment of wages act, 1936.
- LO2:** Develop understanding related to scope, importance, features and implications related to various laws related to social security.
- LO3:** Gain knowledge about the concepts of labour welfare also definition, scope, and objective of social work and welfare work.
- LO4:** Understand about I.L.O. and social security.
- LO5:** Gain knowledge about evolution of labour welfare, welfare work by govt and other organizations.

Suggested Reading:

- A. M. Sharma 'Social, Security Labour Welfare' Himalayas Publishing House
- I.L.O Social Security, International labour Office

DEPARTMENT OF COMMERCE
M.Com. (Semester-IV)
(Human Resource Management)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-MDM-421-HR	Industrial Relation and Labour Laws	Disciplinary Specific Major	5	1	0	6

Course Objective:

This course aims:

- CO₁:** To introduce the concept of industrial relation-concept, its theories and evolution, and the trade union act 1926.
- CO₂:** To inform students regarding grievance handling, Tripartite and bipartite bodies, Anatomy of Industrial disputes.
- CO₃:** To provide in-depth knowledge regarding collective bargaining and related concepts.
- CO₄:** To develop understanding regarding industrial relations in different countries and introduce Industrial Dispute Act and Factories Act.
- CO₅:** To provide understanding about role of motivation in industrial relations.

Course Contents:

UNIT-I

Industrial Relations-Concept, Theories and Evolution, System approach to IR-Actors, Context, Web of Rules & Ideology, Trade UNIONSIM, impact of trade unions on wages, The Trade unions Act ,1926 {with amendments}

UNIT-II

Grievance Handling, Tripartite and bipartite bodies, Anatomy of Industrial disputes, Conciliation, arbitration and adjudication, Sexual Harassment.

UNIT-III

Collective Bargaining: Concept, meaning and objectives, Approaches, technique & Strategies to collective Bargaining, Process of Collective Bargaining, Impact of CB and workers participation in management on IR.

UNIT-IV

Industrial relations in U.K. & USA, Japan & Russia, The industrial Disputes Act,1947{with amendments}, Factories Act {with amendments}

UNIT-V

Motivation: Meaning, Types, Applications; Job redesign, Work on incentives. Characteristics of the workplace: Physical working conditions: Noise, Illumination, Colour, Music, Miscellaneous Factors; Work Schedules: Working Hours, Permanent Part-Time Employment, Flexible Work Schedules, Rest Pauses, and Shift Work; Psychological and Social Issues: Job Simplification, Boredom & Monotony, Fatigue, and Telecommuting.

Relevant case studies related to the topics should be discussed.

Learning Outcomes: -

On completion of this course, the learners will be able to:

- LO1:** Understand the concept of industrial relation-concept, its theories and evolution, the trade union act 1926.
- LO2:** Develop understanding regarding grievance handling, Tripartite and bipartite bodies, Anatomy of Industrial disputes.
- LO3:** Gain in-depth knowledge regarding collective bargaining and related concepts.
- LO4:** Develop understanding regarding industrial relations in different countries and will be aware with the provisions of Industrial dispute Act and Factories Act.
- LO5:** Develop understanding about role of motivation in IR.

Suggested Readings:

- Arun Monappa & J.T., Dunlop Industrial System , TATA McGraw Hill
- 2 C.N.Patil, Collective Bargaining , University press
- Pramod verma, Industrial Relations, Tata McGraw Hill
- S.C.Srivastava, Industrial Relation& Labor Laws, Vikas Publications
- 5.Singh and Sinha, Labour Laws in Brief, Excel Books

DEPARTMENT OF COMMERCE
M.Com. (Semester-IV)
(HUMAN RESOURCE MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-SEC-421-HR	Management Information System	Skill Enhancement Course	4	0	0	4

Course Objectives:

This course aims:

CO₁: To develop understanding about the management information system.

CO₂: To develop ability and expertise among the students for using MIS.

CO₃: To develop ability and expertise among learners for MIS planning.

CO₄: To develop skill in learners for evaluation and implementation of MIS.

CO₅: To develop skill in learners for control security of MIS.

Course Contents:

Unit I: Introduction: Meaning, Functions, Role and Limitations of MIS. Systems view of MIS--T.P.S, MIS, D.S.S, EIS, BKS, OAS and ERP systems. Functional View of MIS.

Unit II: Computerized MIS: Manual Vs Computerized MIS, Information- Role, Characteristics and sources. Physical structure of computer. Input and Output devices. Data base management system—data elements, database structure and DBMS approaches. MIS Development Approaches—Waterfall, Prototyping, Iterative Enhancement and JAD Models

Unit III: Planning MIS: MIS Planning techniques—Strategic Planning, Information Requirements Analysis, Resource Allocation and Project Planning. Designing MIS: Conceptual design, Detailed Design, Input and output design. Use of Context Diagram, ERD & DFD in Designing.

Unit IV: Implementation & Evaluation Of MIS: Tasks involved in implementation, conversion strategies, Behavioral implications, strategies to overcome resistance, Evaluating MIS.

Unit V: Control & Security Of MIS: Causes of information system failures. Security—Objectives and Methods, MIS Control—Meaning and Scope; Computer Crime, Ethics, Privacy and Social Issues., System audit.

Learning Outcomes:

After completion of this curriculum the student will be able to:

LO₁: Develop understanding about the management information system.

LO₂: Develop ability and expertise in using MIS.

LO₃: Develop ability and expertise for MIS planning.

LO₄: Develop skill for evaluation and implementation of MIS.

LO₅: Develop skill for control security of MIS.

Suggested Readings:

- Brien James, O Management Information System, McGraw-Hill Irwin
- D.P. Goyal Management Information System, Macmillan
- Laudon and Laudon Management Information System, PHI
- C.S.V. Murthy Management Information System, HPH
- Gagan Varshney, Pankaj Management Information System, Global Vision PH Madam & Awadhesh Gupta
- Davis G.B.and M.H.Olson Management Information Systems: Conceptual Foundations Tata McGraw Hill, New Delhi.
- Arora, A. and A., Bhatia Information System For Managers, Excel Books, New Delhi.
- Madhur K Tailang MIS (Hindi), BPB Publication, Delhi.

DEPARTMENT OF COMMERCE
M.Com. (Semester-III)
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(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-DSM-321-HM	Management Thoughts and Process	Disciplinary Specific Major	5	1	0	6

Course Objectives:

This course aims:

CO₁: To impart knowledge about general management practice in an organization.

CO₂: To develop skills in students to perform the task of planning in an organization.

CO₃: To develop skills in students to organize and manage an organization.

CO₄: To provide general outline about the process of staffing and directing in an organization.

CO₅: To introduce the concept of Management by Objective.

Course Contents:

Unit-I : Introduction

Evolution of Management thought, Managerial process, Functions, Skills and Roles in an organization – Decision making and Problem solving - Group decision making.

Unit-II : Planning

Distinction between operational and strategic planning – Types of plans – Steps in planning – Importance of policies – Types of policies – Principles of policy making – Policy formulation and Administration – Basic area of policy making.

Unit-III : Organising

Authority Relationships – Line authority – Staff authority – Line organization – Pure line and Departmental line organization – Staff relationships – Line and Staff organization – Functional organization – Committee organization – Definition of Authority – Components of authority – Limits of authority – Delegation of authority – Process of delegation – Principles of Delegation – Centralization and Decentralization.

Unit-IV : Staffing and Directing

Staffing Function – Nature and Purpose of staffing – Importance of staffing – Components of Staffing – Selection and Training – The Direction Function – Leadership – Co-ordination – Need for co-ordination – Types of Co-ordination – Principles of Co-ordination – Approaches achieving effective Co-ordination – Problems of Co-ordination.

Unit-V : Supervising Control and MBO

Supervision Function – Position of a supervisor – Qualities of a good supervisor – Role of a Supervisor – Essential requirements of effective supervision – Rensis Likert studies of supervision – Effectiveness – Concept of control – Span of control – An Integrated Control System – Management by Objective – Hierarchy of Objective – Qualitative and Quantitative Objective – Process of MBO – Management by Exception.

Learning Outcomes: -

On completion of this course, the learners will be able to:

LO₁: Gain knowledge about general management practices in an organization.

LO₂: Perform the task of planning in an organization.

LO₃: Organize and manage an organization.

LO₄: Handle the process of staffing and directing in an organization.

LO₅: Understand the concept of MBO.

Suggested Readings:

- Bhushan, Y.K., Fundamentals of Business Organization and Management, Sultan Chand & Sons, New Delhi, 2013.
- Gupta, C.B., Management Theory and Practice, Sultan Chand & Sons, New Delhi, 2011.
- Heinz Weihrich, and Mark V. Cannice, Harold Koontz, Management, (12th Edition) Tata McGraw Hill, New Delhi, 2008.
- Radha R Sharma, Change Management and Organizational Transformation, 2nd Edition, McGraw Hill, New Delhi, 2012.
- Ramasamy. T., Principles of Management, Himalaya Publishing House, Mumbai, 2004.
- Samuel C. Certo and S. Trevis Certo, Modern Management, PHI learning, New Delhi, 2008.
- Stoner J., Management, 6th Ed., New Delhi, Prentice Hall of India, 1996.
- Williams Chuck, MGMI, Cengage Learning, New Delhi, 2013.

DEPARTMENT OF COMMERCE
M.Com. (Semester-III)
(HOTEL MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-DSM-322-HM	Hospitality Industry	Disciplinary Specific Major	5	1	0	6

Course Objectives:

This course aims:

CO₁: To introduce learners with hospitality industry.

CO₂: To make learners understand the working of hotels.

CO₃: To introduce learners with tourism industry.

CO₄: To make learners aware with the role of transport in travel and hospitality industry.

CO₅: To aware learners with related sectors of hospitality.

Course Contents:

Unit-I: Introduction to Hospitality Industry

The Hospitality Industry – Origin and Growth – Tourism Industry – Importance of Tourism – Industries related to Tourism – Evolution and Growth of the Hotel – Evolution of Tourism – Factors Affecting Hospitality and Tourism Industry – Employment Opportunities in Hospitality.

Unit-II: Hotel Industry

Clarification of Hotels – Major Departments of a Hotel – Star Ratings of Hotels – Global Standards for Hotels – Managing Other Services – Speciality Resorts – Book Sellers – SPA – Beauty Clinics – Gymnasium.

Unit-III: Tourism Industry

Definition of Tourism – Features – Types of Tourists – Tourism Activities – Components of Tourism Infrastructure – Elements and Characteristics of Tourism Products- Scope of Tourism – Motivation for Tourism – Relation of hospitality industry with Tourism

Unit-IV: Travel & Transport

History growth and present status of travel agency – Travel formalities – Linkages and arrangements with hotels, airlines and transport agencies – Transport system – Different types of transport – Impact of Science and Technology.

Unit-V: Hospitality and Its Related Sectors

Theme Parks – Conventions – Cruising – Special events – recreation and leisure – Tourism and Hospitality in 21st century – Global gaming and Casino operations – Recent trends.

Learning Outcomes: -

On completion of this course, the learners will be able to:

LO₁: Understand basics of hospitality industry.

LO₂: Built the Critical approach and analyze the flaws in hospitality industry

LO₃: Gain an overview about the hospitality and tourism industry

LO₄: Identify the major areas of coverage of hospitality industry

LO₅: Realize the interrelationship between hospitality and related sectors.

Suggested Readings:

- Clayton W. Barrows, Tom Powers and Dennis Reynolds. (2012) Introduction to Management in the Hospitality industry. Tenth Edition. John Wiley and Sons, Inc.
- Lockwood.A & Medlik.S, Tourism and Hospitality in the 21st Century, Elsevier, 2001
- Lim Tau, Hema et al., Fundamentals of Hospitality and Tourism Management, e-Book – Open University Malaysia, 2009.
- Walker John R, Introduction to Hospitality, Prentice Hall of India, 2001
- Jagmohan Negi, Hotels for Tourism Development, S. Chand, New Delhi.
- Jatashankar R Tewari (2009), Hotel front office operations and Management, Oxford publication New Delhi.
- Gray and Ligouri (2000), Hotel and Motel Management and Operations, PHI, New Delhi.
- Sudheer Andrews (2009), Hotel Front Office Training Manual, Tata McGraw Hill, Bombay.
- John Cousins David Foskett & Cailein Gillespie (2002), Food and Beverage Management, Pearson Education, England.
- Arthur & Gladwell, Hotel Assistant Manager (London communicate, Barril,
- Jenkins)

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Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-MDM-321-HM	Tourism – Principles, Policies and Practices	Multi-Disciplinary Major	5	1	0	6

Course Objectives:

This course aims:

CO₁: To make learners realize the potential of tourism industry in India

CO₂: To make learners aware with the emerging areas of tourism industry.

CO₃: To familiarize learners with various models.

CO₄: To provide understanding of organization of tourism.

CO₅: To make learners aware with various tourism policies.

Course Contents:

Unit- I Tourism Overview

Tourism; Elements, Nature and Characteristics - Typology of Tourism – Classification of Tourists - Tourism network - Interdisciplinary approaches to tourism - Historical Development of Tourism - Major motivations and deterrents to travel.

Unit-II Tourism Emerging Areas

Tourism Industry; Structure and Components: Attractions – Accommodation – Activities – Transportation - F&B – Shopping - Entertainment - Infrastructure and Hospitality – Emerging areas of tourism - Rural, Eco, Medical, MICE, Literary, Indigenous, Wellness, Film, Golf, etc., – Ideals of Responsible Tourism - Alternate Tourism - Case Studies on International Tourism.

Unit-III Models

Tourism Impacts - Tourism Area Life Cycle (TALC) - Doxey's Index - Demonstration Effect – Push and Pull Theory - Tourism System - Mathieson and Wall Model & Leiper's Model - Stanley Plog's Model of Destination PSuggested Readings: - Demand and Supply in tourism - Tourism regulations - Present trends in Domestic and Global tourism – MNC's in Tourism Industry.

Unit-IV Organisation

Tourism Organizations: Role and Functions of World Tourism Organization (WTO), Pacific Asia Travel Association(PATA) , World Tourism &Travel Council (WTTC) - Ministry of Tourism, Govt. of India, ITDC, Department of Tourism, Govt. of Puducherry, FHRAI, IHA, IATA, TAAI, IATO.

Unit-V Tourism Policies

Overview of Five Year Plans with special reference to Eleventh Five Year Plan for Tourism Development and Promotion, National Action Plan, National Tourism Policy - Code of conduct for safe and Sustainable Tourism for India.

Learning Outcomes:

Upon completion of the course students will be able to

LO1: Understand the potential of tourism industry

LO2: Realize the potential of emerging areas of tourism sector.

LO3: Understand various models of tourism sector.

LO4: Learn about various tourism organizations.

LO5: Understand tourism policies.

Suggested Readings:

- Charles R. Goeldner & Brent Ritchie, J.R. (2006), Tourism, Principles, Practices, Philosophies, John Wiley and Sons, New Jersey.
- Bhatia A.K. (2001), International Tourism Management, Sterling Publishers, New Delhi.
- Page J. Stephen & Brunt Paul (2007), Tourism- A Modern Synthesis, Thomson Publishers, London.
- Chuck Y. Gee, James C. Makens & Dexter J. L. Choy (1989), The Travel Industry, Van Nostrand Reinhold, New York.
- Ray Youell (1998), Tourism-an introduction, Addison Wesley Longman, Essex.
- Michael M. Coltman (1989), Introduction to Travel and Tourism- An International Approach, Van Nostrand Reinhold, New York.
- Burkart A.J., Medlik S. (1974), Tourism - Past, Present and Future, Heinemann, London.
- Sunetra Roday, et al (2009), Tourism Operations and Management, Oxford University Press.

DEPARTMENT OF COMMERCE
M.Com. (Semester-III)
(HOTEL MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credits
COM-SEC-321-HM	Professional Communication Essentials	Skill Enhancement Course	4	0	0	4

Course Objective:

This course aims:

CO₁: To familiarize learners with the art of writing.

CO₂: To impart skills for effective writing.

CO₃: To facilitate learning about Non-Verbal Communication and developing skill for official correspondence writing.

CO₄: To make learners skilled in Report writing.

CO₅: To provide practical learning with group discussion and mock interviews.

Course Contents:

Unit I: Introduction to Writing Skills: Effective Writing Skills, Avoiding Common Errors, Paragraph Writing, Note Taking Writing Assignments
Effective e-mail writing skills.

Unit II: Letter Writing: Types Formats, Resume Writing, Covering Letters, Interview Follow Up Letters

Unit III: Official Correspondence: Memo, Notice and Circulars Agenda and Minutes.

Non-Verbal Communication: Relevance and effective usage, Para language Body language, Object language

Unit IV: Report Writing: Purpose and Scope of a Report Fundamental Principles of Report Writing
Project Report Writing Summer Internship Reports

Unit V: Group Discussion and Mock Interview Exercise

Learning Outcomes:

On completion of this course, the learners will be able to:

LO₁: Develop effective writing skills.

LO₂: Develop effective letter writing skills.

LO₃: Understand importance of Non-Verbal Communication.

LO₄: Develop skills for Report writing.

LO₅: Develop qualities for group discussion and professional interviews.

Suggested Readings:

- A Writer's Workbook Fourth edition, Smoke, Cambridge
- Anjanee Sethi & Bhavana Adhikari, Business Communication, Tata McGraw Hill
- Business Communication, Raman –Prakash, Oxford
- Creative English for Communication, Krishnaswamy N, Macmillan
- Effective Writing, Withrow, Cambridge
- Textbook of Business Communication, Ramaswami S, Macmillan
- Working in English, Jones, Cambridge Writing Skills, Coe/Rycroft/Ernest, Cambridge

DEPARTMENT OF COMMERCE
M.Com. (Semester-IV)
(HOTEL MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-DSM-421-HM	Food and Beverage Management	Disciplinary Specific Major	5	1	0	6

Course Objectives:

This course aims:

CO₁: To make learners know the basics of preparation and operations in Kitchen

CO₂: To make learners know the art of designing a menu.

CO₃: To make learners understand the initial procedures of purchasing and ordering.

CO₄: To develop understanding of methods of food and beverage production.

CO₅: To make learners aware with the process of catering management.

Course Contents: -

Unit- I Kitchen Management

Job description – Hierarchy, Attitude and behavior; - Food premises - Kitchen planning – Basic Preparation and operations – Basic principles of food production - Equipment– Fuels - coordination with other departments.

Unit - II Menu

Types of menus – menu planning – Beverage menu - Menu designing – menu merchandising – menu balancing – wine and food pairing.

Unit- III Pre – Production

Purchasing procedure – price and quality performance – Purchase specification – Receiving – storing and issuing – stock taking – methods of storage.

Unit- IV Food and Beverage Production

Food production methods - Beverage production methods – F & B Service areas - Food and beverage service methods – Specializes services.

Unit - V Catering Management

Types of catering – fast-food and popular catering – hotels and quality restaurants – industrial catering, hospital catering – basic policies – financial marketing and catering – control and performance management.

Learning Outcomes:

On completion of this course, the learners will be able to:

LO₁: Understand study the empirical foundations and develop a professional orientation towards the practice of food and beverage management as it applies to business, culinary arts and hospitality.

LO₂: Understand the role of menu merchandising

LO₃: Develop skills for preparations of food and beverages.

LO₄: Develop skills for preparations of food and beverages.

LO₅: Develop skills for catering management.

Suggested Readings:

- Bernard Davis, Andrew Lockwood and Sally Stone. Food and Beverage Management. Third Edition. Elsevier. 1998
- John A. Cousins, David Foskett, Cailein Gillespie. Food and Beverage Management. Prentice Hall. 2002
- Parvinder S.Bali. Food Production Operations. Oxford. 2009
- Denney G. Rutherford and Michael J. O'Fallon. Hotel and Management Operations. Fourth edition. John Wiley & Sons, Inc. 2007
- 5) Krishna Arora. Theory of Cooking. Frank Bros. & Co. 2010

DEPARTMENT OF COMMERCE

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(Academic Session- 2023-24)**

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-DSM-422-HM	Hotel Operations	Disciplinary Specific Major	5	1	0	6

Course Objectives:

This course aims:

CO₁: To make learners understand about various reservation systems in Hotel Management

CO₂: To make learners understand about various services and functions in hotel industry.

CO₃: To acquaint various skills that would assist students in their hospitality career

CO₄: To provide basic knowledge of hotel engineering.

CO₅: To make learners aware with hotel operations and procedures.

Course Contents:

Unit I Reservation & Registration

Sources and modes of reservation, Types of plans, types of room rate, Discount and allowances, Group reservation, Fore-casting room reservation, Walk - in reservation, Reservation chart and guest history card, Registration of guest at reception, Guest registration card, arrival and departure register, C- Form, Lobby errand card, arrival and departure report.

Unit II Rooms Division

Functions of front office and house keeping department, Hierarchy of front office and housekeeping department, their Attributes, duties and responsibilities, Interdepartmental coordination, Departmental layout of Housekeeping, Functions of various Departments of Housekeeping and front office, yield management: concept & function.

Unit III Restaurant Operations

Restaurant equipments: Types, standard sizes, care, cleaning and Polishing of various equipments, Duties of a waiter, mise-en -scene and mise - en -place, Welcoming the guest, Rules to be observed while laying a table and waiting at a table Different Types And Styles Of Services - Silver Service, American Service, English, French, Russian, Buffet, Counter, Cafeteria, Food Courts, Room Service and Bar Service.

Unit IV Hotel Engineering

Electricity – sources, safety, uses; Water supply – Removal of contaminants, distribution system, plumbing; Heating – Insulation, types of fuels, heating system; Ventilation and Air Conditioning – Elevators and escalators – other engineering functions.

Unit V Hotel Operations

HOTEL OPERATIONS IN INDIA: Leading multinational hotel chains operating in India, Public sector in Hotelliering Business – Role, Contribution & Performance, Time share establishments

Learning Outcomes: -

On completion of this course, the learners will be able to:

- LO₁:** Understand the reservation system in hotels.
- LO₂:** Understand the rooms division in hotels
- LO₃:** Understand the importance of Restaurant Operation
- LO₄:** Learn the concept of Hotel Engineering
- LO₅:** Understand the hotel operations

Suggested Readings:

- S.K. Bhatnagar, Front Office Management, Frank brother Publisher
- Sudhir Andrews Front Office Training Manual, Tata McGraw Hill
- Sudhir Andrews, Hotel H. K. Training Manual, Tata McGraw Hilt
- Manoj Madhukar, Professional House Keeping-Rajat Publications

DEPARTMENT OF COMMERCE
M.Com. (Semester-IV)
(HOTEL MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-MDM-421-HM	Food Safety and Quality Management	Multi-Disciplinary Major	5	1	0	6

Course Objectives:

This course aims:

- CO₁:** To make learners understand the importance of food safety, personal cleanliness; sanitary practices in food preparation.
- CO₂:** To train the students on investigation, control of illness caused by food contamination (Hazard Analysis Critical Control Points); and work place safety standards.
- CO₃:** To provide comprehensive understanding on food standards, food adulteration & Additives and prevention of food adulteration.
- CO₄:** To provide understanding about general principles of food hygiene, general hygiene practices for commodities, equipment, work area and personnel hygiene practices.
- CO₅:** To aware learners with the recent trends and development in food packaging and technology.

Course Contents:

Unit I: Food Safety

Introduction - Food Hazards – Risks – Contaminants - Food Hygiene - Food preservation, Physical agents, Chemical agents, Use of low temperature in food preservation, Preservation by drying, Preservation of meat, fish & egg using different methods.

Unit II: Food Microbiology

General characteristics of micro-organisms - common food borne microorganisms- Bacteria, Fungi, Viruses, Parasites; - micro-organisms that bring about useful changes in food, fermentation, vinegar, anti-biotic; - Food poisoning - Food infections - Food borne diseases - preventive measures.

Unit: III Food Quality

Food standards - need for food laws; - Food adulteration & Additives - Detection of food adulterants, Prevention of food adulteration act standards; - Fruit product order standards - Agmark standards - Indian standards institution - International – Codex Alimentarius, ISO, Regulatory agencies; - HACCP.

Unit IV: Hygiene And Sanitation

General principles of food hygiene - general hygiene practices for commodities, equipment, work area and personnel; - Hygiene storage – Food spoilage – Food contamination due to pests, cross contamination; - cleaning and disinfection - safety aspects of processing water, waste water & waste disposal.

Unit V: Recent Trends

Emerging pathogens - Genetically modified foods - Food labelling - Newer trends in food packaging and technology - BSE (Bovine Serum Encephalopathy)

Learning Outcomes: -

On completion of this course, the learners will be able to:

LO₁:Exhibit the food hazards, risks associated with food hazards, contaminants, food hygiene and food preservation.

LO₂: Demonstrate the infirmity caused by food contamination and work place safety standards.

LO₃: Explicate the food standards, food adulteration & Additives and prevention of food adulteration.

LO₄: Portray the general principles of food hygiene, general hygiene practices for commodities, equipment, work area and personnel hygiene practices.

LO₅: Summarize the recent trends and developments in food packaging and technology.

Suggested Readings:

- Jacob M. Safe Food Handling:A Training Guide for Managers of Food Service Establishments
- James M. Jay, Martin J. Loessner, David A. Golden. (2005). Modern Food Microbiology. Seventh edition. Springer
- Hobbs Betty. Food Processing
- Rangana S. Handbook of analysis and Quality Control for fruits and vegetables. Tata Mc Graw Hill
- World Health Organization. (2000). Foodborne Disease: A Focus for Health Education. Stylus Pub Llc

DEPARTMENT OF COMMERCE
M.Com. (Semester-IV)
(HOTEL MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-SEC-421-HM	Management Information System	Skill Enhancement Course	4	0	0	4

Course Objectives:

This course aims:

CO₁: To develop understanding about the management information system.

CO₂: To develop ability and expertise among the students for using MIS.

CO₃: To develop ability and expertise among learners for MIS planning.

CO₄: To develop skill in learners for evaluation and implementation of MIS.

CO₅: To develop skill in learners for control security of MIS.

Course Contents:

Unit I: Introduction: Meaning, Functions, Role and Limitations of MIS. Systems view of MIS--T.P.S, MIS, D.S.S, EIS, BKS, OAS and ERP systems. Functional View of MIS.

Unit II: Computerized MIS: Manual Vs Computerized MIS, Information- Role, Characteristics and sources. Physical structure of computer. Input and Output devices. Data base management system—data elements, database structure and DBMS approaches. MIS Development Approaches—Waterfall, Prototyping, Iterative Enhancement and JAD Models

Unit III: Planning MIS: MIS Planning techniques—Strategic Planning, Information Requirements Analysis, Resource Allocation and Project Planning. Designing MIS: Conceptual design, Detailed Design, Input and output design. Use of Context Diagram, ERD & DFD in Designing.

Unit IV: Implementation & Evaluation Of MIS: Tasks involved in implementation, conversion strategies, Behavioral implications, strategies to overcome resistance, Evaluating MIS.

Unit V: Control & Security Of MIS: Causes of information system failures. Security—Objectives and Methods, MIS Control—Meaning and Scope; Computer Crime, Ethics, Privacy and Social Issues., System audit.

Learning Outcomes:

On completion of this course, the learners will be able to:

LO₁: Develop understanding about the management information system.

LO₂: Develop ability and expertise in using MIS.

LO₃: Develop ability and expertise for MIS planning.

LO₄: Develop skill for evaluation and implementation of MIS.

LO₅: Develop skill for control security of MIS.

Suggested Readings:

- Brien James, O Management Information System, McGra-Hill Irwin
- D.P. Goyal Management Information System, Macmillan
- Laudon and Laudon Management Information System, PHI
- C.S.V. Murthy Management Information System, HPH
- Gagan Varshney, Pankaj Management Information System, Global Vision PH Madam & Awadhesh Gupta
- Davis G.B.and M.H.Olson Management Information Systems: Conceptual Foundations Tata McGraw Hill, New Delhi.
- Arora, A. and A., Bhatia Information System For Managers, Excel Books, New Delhi.
- Madhur K Tailang MIS (Hindi), BPB Publication, Delhi.

DEPARTMENT OF COMMERCE
M.Com. Semester-III
(STRESS MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-DSM-321-SM	Stress Management	Disciplinary Specific Major	5	1	0	6

Course Objective:

This course aims:

CO₁: To introduce concepts of stress and its different models to learners.

CO₂: To familiarize students with the phenomena of association of Life events with stress

CO₃: To inform students about coping styles or strategies, moderators, counteracting of stress and Spirituality.

CO₄: To teach how to manage stress, to inform about Stress Tolerance Level and Managing stress in organization

CO₅: To Create Understanding about the need of Yoga in Modern Times.

Course Contents: -

UNIT -I

Meaning and concept of Stress, Hans Selye Model of Stress, Physiological Stress, Pestonjee's Bounce Back Model of Stress, Modules of Stress

UNIT-II

Life events and Stress, Organisational role stress, Meaning, concept and Types of Role Stressors

UNIT-III

Coping styles or strategies, Moderators of stress, counteracting stress, spirituality and stress.

UNIT-IV

Managing Stress, Stress Tolerance Level, Managing Stress in Individual, Managing stress in organization, Stress Audit.

UNIT-V

UNIT 5

Yoga in Modern times : Yoga Traditions of Sri Ramakrishna an Swami Vivekananda, Integral Yoga of Shri Aurbindo, Yoga of Maharishi Raman and Swami Dayanand Saraswati, Yoga Paramparas from modern to contemporary times, contribution of different Yoga guru in the development of Yoga.

Learning Outcomes: -

On completion of this course, the learners will be able to:

LO₁: Understand the concept of stress and its different models.

LO₂: Understand the phenomena of association of Life events with stress

LO₃: Understand coping styles or strategies, moderators, counteracting of stress and Spirituality.

LO₄: Manage stress, to inform about Stress Tolerance Level and Managing stress in organization

LO₄: Understand about Evolution of Yoga and its importance.

Suggested Readings:

1. Dutta, P.K., Stress Management, Himalaya Publication
2. D.M. Pestonjee Stress And Coping : An Indian Experience, Sage Publication
3. Udai Pareek Making Organizational Role Effective:
4. Udai Pareek Handbook of HRD Tools

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M.Com. Semester-III
(STRESS MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-DSM-322-SM	Time Management	Disciplinary Specific Major	5	1	0	6

Course Objectives:

This course aims:

CO₁: To make learner understand the fundamentals of Time Management.

CO₂: To make students understand the techniques of tracking time.

CO₃: To make students aware about various time management strategies.

CO₄: To make learners understand the proper utilization of time.

CO₅: To create understanding about dealing with the distractions.

Course Contents: -

UNIT I- What is time management? Being busy is not the same as being productive, not just about using tools The benefits of time management

UNIT II- Time Management Tools Ways to overcome Time Wasters Planning Components and Time Management – objective, policy, programmes, schedule, strategies TIME TECH System Budget – best tools for Time Management How to save time? Tracking your time Building self-awareness through self-assessment Tracking your time with tools.

UNIT III- Time management strategies-Setting goals, organizing, and planning ahead
Set goals, implementing a goal framework, Shift from tasks to results, Organize and plan ahead, Create daily to-do lists, schedule tasks, weekly plans, Time boxing-cross between a calendar and a to-do list

UNIT IV- Application of Time Management Learning Time Management Practical Experience and games on; Goal Setting Prioritizing Weekly plan Creative Time Management ideas Making the most of your time, Maximize time, Time Management Training ,Time-saving tips, Peak performance time, how to maximize time in meetings, taking breaks, Prioritize, The Priority Matrix (Steven Covey), Urgent versus important – key to prioritizing your time, Delegate

UNIT V- Deal with distractions, Procrastination, Avoiding distractions, Typical Time Wasters Office environment Meetings – Telephone calls Visitors – Poor delegation Inability to say “No” Internet – Televisions Emotional blocks to Time Management

Learning Outcomes: -

Upon completion of the course students will be able to

LO₁: Understand the Concept of Time Management.

LO₂: Understand the techniques of tracking time.

LO₃: Learn about various time management strategies.

LO₄: Understand the proper utilization of time.

LO₅: Understand about dealing with the distractions.

Suggested Readings:

- The seven habits of effective people by Stephen R. Covey Simon , Schuster Publishers,1990
- Managing Time for a Competitive Edge by Bharti R.L. , S.Chand
- Graham Roberts- Phelps, Handbook of Time Management Working Smarter, New Delhi, Crest Publishing Huuse,2003
- Dr. Jan Yager, Creative Time Management for the New Millennium, Mumbai, Jaico Publishing,2001
- Gary kroehnert, Taming Time, New Delhi, Tata McGraw Hill Publishing Company Ltd,2004

DEPARTMENT OF COMMERCE
M.Com. Semester-III
(STRESS MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-MDM-321-SM	Psychotherapy	Multi-Disciplinary Major	5	1	0	6

Course Objectives:

This course aims:

CO₁: To familiarize students with the Origin and General history of Yoga.

CO₂: To make students aware about Branches of Indian Philosophy.

CO₃: To familiarize students with the Vedas and Roots of Yogas in Epics.

CO₄: To make them understand about Evolution of Yoga.

CO₅: To create understanding about Yoga in Modern Times.

UNIT I

Origin and General history and Development of Yoga(Pre-Vedic to contemporary Period) Definitions of Yoga in different Yoga texts, Aim, Objectives and Misconceptions about Yoga, True Nature and Principles of Yoga.

UNIT II

Meaning and Objectives of Darshana; Branches of Indian Philosophy; Nature of Yoga in Bharatiya Darshana(Indian Philosophy); Salient Features of Shad Drashana; Distinction between Indian Philosophy and Western Philosophy. Essence of Samkhya Yoga and Vedanta Darshana ; General introduction to Nastika Darshana and their Practices.

UNIT III

Introduction to Vedas and Upanishads, Prasthanatrayee & Purushartha Chatushtaya; Yoga in Epics - Ramayana, Mahabharata; Nature of Yoga in Smritis, Puranas, Aagamas and Tantras; Concept of Pancha-Kosha; concept of Nadi, Prana, Kundalini in Tantra, Elements of Yoga in Narada Bhakti Sutra.

UNIT IV

Evolution of Yoga: Pre vedic to contemporary Period.

Elements of Yoga in Jainism(concept of syadvada, Ratnatrya, Kayotarga Buddhism(concept of Aryasatyas, Arya-ashtangika-marga & Vipasana)and Sufism, Sufi Meditation Techniques, Characteristics of Yoga in Sikhism, Elements of Sahaja Yoga or Nama Yoga of Guru Nanak.

UNIT V

Yoga in Modern times : Yoga Traditions of Sri Ramakrishna an Swami Vivekananda, Integral Yoga of Shri Aurbindo, Yoga of Maharishi Raman and Swami Dayanand Saraswati, Yoga Paramparas from modern to contemporary times, contribution of different Yoga guru in the development of Yoga.

Learning Outcomes:

On completion of this course, the learners will be able to:

LO₁: Familiarize with the Origin and General history of Yoga.

LO₂: Understand about Branches of Indian Philosophy.

LO₃: Familiarize with the Vedas and Roots of Yogas in Epics.

LO₄: Understand about Evolution of Yoga.

LO₅: Understand about Yoga in Modern Times.

Suggested Readings:

- The Yoga Sutra of Patanjali M.R.Yardi, Bhandarkar Oriental Research Institute, Pune
- Indian Philosophy by Dr. S. Radhakrishnan
- Introduction to Indian Philosophy by Dutta&Chatterji
- Outlines of Indian Philosophy by Hiriyanna.
- The Yoga system of Patanjali, James, Houghton , wood.
- Yoga a sutras of Patanjali – Sadhanapada with Exposition of Vyasa
- Light of Yoga (on Yama – Niyama) by B.K.S. Iyenger, Iyenger Institute Pune
- Hatha Yoga Pradeepika – Yogi Swatmarama
- Science of Yoga by I.K.Taimini

DEPARTMENT OF COMMERCE
M.Com. (Semester-III)
(STRESS MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credits
COM-SEC-321-SM	Professional Communication Essentials	Skill Enhancement Course	4	0	0	4

Course Objective:

This course aims:

CO₁: To familiarize learners with the art of writing.

CO₂: To impart skills for effective writing.

CO₃: To facilitate learning about Non-Verbal Communication and developing skill for official correspondence writing.

CO₄: To make learners skilled in Report writing.

CO₅: To provide practical learning with group discussion and mock interviews.

Course Contents:

Unit I: Introduction to Writing Skills: Effective Writing Skills, Avoiding Common Errors, Paragraph Writing, Note Taking Writing Assignments
Effective e-mail writing skills.

Unit II: Letter Writing: Types Formats, Resume Writing, Covering Letters, Interview Follow Up Letters

Unit III: Official Correspondence: Memo, Notice and Circulars Agenda and Minutes.

Non-Verbal Communication: Relevance and effective usage, Para language Body language, Object language

Unit IV: Report Writing: Purpose and Scope of a Report Fundamental Principles of Report Writing
Project Report Writing Summer Internship Reports

Unit V: Group Discussion and Mock Interview Exercise

Learning Outcomes: -

On completion of this course, the learners will be able to:

LO₁: Develop effective writing skills.

LO₂: Develop effective letter writing skills.

LO₃: Understand importance of Non-Verbal Communication.

LO₄: Develop skills for Report writing.

LO₅: Develop qualities for group discussion and professional interviews.

Suggested Readings:

- A Writer's Workbook Fourth edition, Smoke, Cambridge
- Anjanee Sethi & Bhavana Adhikari, Business Communication, Tata McGraw Hill
- Business Communication, Raman –Prakash, Oxford
- Creative English for Communication, Krishnaswamy N, Macmillan
- Effective Writing, Withrow, Cambridge
- Textbook of Business Communication, Ramaswami S, Macmillan
- Working in English, Jones, Cambridge Writing Skills, Coe/Rycroft/Ernest, Cambridge

DEPARTMENT OF COMMERCE
M.Com. Semester-IV
(STRESS MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-DSM-421-SM	Conflict and Negotiation	Disciplinary Specific Major	5	1	0	6

Course Objective:

This course aims:

CO₁: To introduce forms of conflicts in an organization.

CO₂: To make learners capable of managing conflicts in an organization.

CO₃: To introduce negotiation as a component of decision making process.

CO₄: To make students aware about ethical considerations involved in negotiations and labour management relations.

CO₅: To self-aware learners for conflict management.

Course Contents:

Unit - I

Conflict: Understanding Conflict; Principles of Interaction; Dynamics of Competition; Nature and Types of Conflicts, Why Conflict Arise in Organizations and Industry; Assertiveness and Aggression In Conflict.

Unit - II

Learning To Manage Conflicts; Conflict Management Strategies; Cultural Influences In Conflict; Resolving Conflicts – Strategies and Systems; Organizational Systems for Dealing With Conflict; Collaboration in Organizations.

Unit - III

Introduction to Negotiation as a Decision-Making Process; The Process of Negotiation; Planning & Preparing to Negotiate; Internalizing Negotiating Processes.

Unit - IV

Managing Negotiations in the following Contexts: Cross Functional Coordination; Marketing Relations; International Business; Labour-Management Relations; Intangibles in Negotiation: Power; Time and Information; Post Negotiation Phase; Ethical Considerations in Negotiation.

UNIT-V

Self-Awareness for Conflict Management; Managerial Skills And Competences For Effective Conflict Resolution.

Learning Outcomes: -

On completion of this course, the learners will be able to:

LO₁: Understand the concept of conflict.

LO₂: Gain knowledge regarding management of conflicts, conflict management strategies, Self-awareness for conflict management, managerial skills and competence for effective conflict resolution.

LO₃: Have an introduction with negotiation as decision making process, planning and preparing to negotiate.

LO₄: Develop an understanding about ethical considerations involved in negotiations and labour management relations.

LO₅: Develop self-awareness about conflict management.

Suggested Readings:

- Barbara A. Budjac Corvett, Conflict Management-A Practical Guide to Developing Negotiation Strategies, Pearson Education,
- Carell R. Michael & Heavrin Christina, Negotiating Essentials- Theory, skills and Practices, Pearson Education,
- Harvard Business Review on Negotiation and Conflict Resolution, Harvard Business Press, Luecke and Patterson, “How to Become a Better Negotiator”, American Marketing Association

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M.Com. Semester-IV
(STRESS MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-DSM-422-SM	Processes And Skills of Counselling	Disciplinary Specific Major	5	1	0	6

Course Objectives:

This course aims:

CO₁: To develop understanding of counselling process.

CO₂: To creating an understanding about role of Counselling in Management.

CO₃: To build skills for becoming effective counsellor.

CO₄: To make students aware with Individual Assessment Techniques.

CO₅: To make students aware with Group Assessment Techniques.

Course Contents:

UNIT-I

Counselling Process I: Initiating counselling; Counsellor Expertness variable; Establishing structure; Observation; Non-verbal behaviour; Listening, Silence, Use of Questions, Transference and counter Transference; Termination of counselling process.

UNIT-II

Counselling Process-II: Responding Considerations: Responding to content, Responding to non-verbal, Responding to feeling; Themes; Setting goals: Criteria for setting goals.

Planning for change: Information in counselling, Making Decisions, Counselling program development, Evaluation and Management.

UNIT-III

Becoming an Effective Counsellor: Skills of effective counsellor; Functions, Common pitfalls faced by counsellors.

UNIT-IV

Individual Assessment: Observation, Observation instruments: Rating Scales, Checklist, Anecdotal Reports, Self- Reporting; Interviews.

UNIT -V

Group Assessment Techniques: Sociometric techniques, the “Guess who?” Technique, Social Distance technique.

Group Counselling: Theoretical considerations, Values, Selection of group members; Group process: Establishment, Identification productivity, Realization and Termination.

Learning Outcomes: -

On completion of this course, the learners will be able to:

LO₁: Understand the counselling process.

LO₂: Understanding about role of Counselling in Management.

LO₃: Build skills for becoming effective counsellor.

LO₄: Understand the Individual Assessment Techniques.

LO₅: Understand the Group Assessment Techniques.

Suggested Readings:

- Gibson, R.L., & Mitchell, M.H. (2008). Introduction to Counselling and Guidance. Delhi: PHI Learning.
- Ivey, A.E., Ivey, M. B., & Simek-Downing, L. (1987). Counseling and Psychotherapy: Integrating skills, theory and practice. New Jersey: Prentice-Hall.
- Nelson – Jones, R. (2003). Practical Counselling & Helping Skills: Text and Exercises for Life Skills Counselling Model. London: Sage.
- Parrott, L. (2003). Counselling and Psychotherapy. United States: Thomson.
- Pietrofessa, J. J., Hoffman, A., Splet, H. H., & Pinto D. V. (1978). Counselling Theory, Research & Practice.
- Chicago: Ranel Mc Nally College. Welfel, E.R., & Patterson, L.E., (2005). The Counselling Process: A Multitheoretical Integrative Approach New Delhi: Cengage Learning India.

DEPARTMENT OF COMMERCE
M.Com. Semester-IV
(Stress Management)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-MDM-421-SM	Environmental Psychology	Multi-Disciplinary Major	5	1	0	6

Course Objectives:

This course aims:

CO₁: To develop understanding about basic concepts of Environment and relevant theories.

CO₂: To create understanding about Personality and its association with Environment.

CO₃: To aware learners with the impacts of natural disasters on social behaviour and Mental health.

CO₄: To make students familiarize with various strategies to encourage environment responsible behaviour.

CO₅: To provide knowledge about contemporary values, legal implications of environmental issues and environmental attitudes.

Course Contents: -

UNIT I

Environment: Nature and Scope of Environmental Psychology.

Theories of Environment-Behaviour Relationship: Arousal, Stimulus-Load, Behaviour-Constraint, Ecological, Environmental–Stress Theory. Environmental Attitudes and Appraisals.

UNIT II

Personality and Environment: Traditional and Environmental Personality Dimensions. Some uses of Personality in Environment.

Crowding and Privacy: Crowding, Density and Population, Influences on Crowding. Crowding and Environmental Design. Privacy and Human Behaviour, Privacy and Environmental Design.

UNIT III

Natural Disasters: Characteristics of Natural Disasters, Perception and Psychological Effects of Natural Disasters.

Noise and Air Pollution: Source and effects of Noise in the Work Place, Noise and Social Behaviour. Perception, Health, Performance, Social Behaviour and Air Pollution.

UNIT IV

Changing Behaviour to save the Environment: The Commons Dilemma as an Environment-Behaviour Problem, Strategies to Encourage Environmentally Responsible Behaviour.

UNIT-V

Contemporary Values and Environmental Attitudes. Economic, Political and Legal Implications of Environmental Issues.

Learning Outcomes: -

On completion of this course, the learners will be able to:

LO₁: Understand basic concepts of Environment and relevant theories.

LO₂: Understand about Personality and its association with Environment.

LO₃: Understand impacts of natural disasters on social behaviour and Mental health.

LO₄: Formulate strategies to encourage environment responsible behaviour.

LO₅: Understand the contemporary values, legal implications of environmental issues and environmental attitudes.

Suggested Readings:

- Bechtel, R. B. (1997). Environment and Behaviour: An Introduction. New Delhi: Sage
 - Bell, P. A., Greene, T. C., Fisher, J. D., & Baum, A. (2001). Environmental Psychology Orlando (US): Harcourt.
 - Gifford, R. (1991). Environmental Psychology; principles and practice. USA: Allyn. Bacon.
- Veitch, R., & Arkkelin, D. (1995). Environmental Psychology: An Interdisciplinary Perspective. USA:

DEPARTMENT OF COMMERCE
M.Com. (Semester-IV)
(STRESS MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-SEC-421-SM	Management Information System	Skill Enhancement Course	4	0	0	4

Course Objectives:

This course aims:

CO₁: To develop understanding about the management information system.

CO₂: To develop ability and expertise among the students for using MIS.

CO₃: To develop ability and expertise among learners for MIS planning.

CO₄: To develop skill in learners for evaluation and implementation of MIS.

CO₅: To develop skill in learners for control security of MIS.

Course Contents:

Unit I: Introduction: Meaning, Functions, Role and Limitations of MIS. Systems view of MIS--T.P.S, MIS, D.S.S, EIS, BKS, OAS and ERP systems. Functional View of MIS.

Unit II: Computerized MIS: Manual Vs Computerized MIS, Information- Role, Characteristics and sources. Physical structure of computer. Input and Output devices. Data base management system—data elements, database structure and DBMS approaches. MIS Development Approaches—Waterfall, Prototyping, Iterative Enhancement and JAD Models

Unit III: Planning MIS: MIS Planning techniques—Strategic Planning, Information Requirements Analysis, Resource Allocation and Project Planning. Designing MIS: Conceptual design, Detailed Design, Input and output design. Use of Context Diagram, ERD & DFD in Designing.

Unit IV: Implementation & Evaluation Of MIS: Tasks involved in implementation, conversion strategies, Behavioral implications, strategies to overcome resistance, Evaluating MIS.

Unit V: Control & Security Of MIS: Causes of information system failures. Security—Objectives and Methods, MIS Control—Meaning and Scope; Computer Crime, Ethics, Privacy and Social Issues., System audit.

Learning Outcomes:

After completion of this curriculum the student will be able to:

LO₁: Develop understanding about the management information system.

LO₂: Develop ability and expertise in using MIS.

LO₃: Develop ability and expertise for MIS planning.

LO₄: Develop skill for evaluation and implementation of MIS.

LO₅: Develop skill for control security of MIS.

Suggested Readings:

- Brien James, O Management Information System, McGra-Hill Irwin
- D.P. Goyal Management Information System, Macmillan
- Laudon and Laudon Management Information System, PHI
- C.S.V. Murthy Management Information System, HPH
- Gagan Varshney, Pankaj Management Information System, Global Vision PH Madam & Awadhesh Gupta
- Davis G.B.and M.H.Olson Management Information Systems: Conceptual Foundations Tata McGraw Hill, New Delhi.
- Arora, A. and A., Bhatia Information System For Managers, Excel Books, New Delhi.
- Madhur K Tailang MIS (Hindi), BPB Publication, Delhi.

DEPARTMENT OF COMMERCE
M.Com. Semester-III
(EVENT MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-DSM-321-EM	Management Thoughts and Process	Disciplinary Specific Major	5	1	0	6

Course Objectives:

This course aims:

CO₁: To impart knowledge about general management practice in an organization.

CO₂: To develop skills in students to perform the task of planning in an organization.

CO₃: To develop skills in students to organize and manage an organization.

CO₄: To provide general outline about the process of staffing and directing in an organization.

CO₅: To introduce the concept of Management by Objective.

Course Contents:

Unit-I : Introduction

Evolution of Management thought, Managerial process, Functions, Skills and Roles in an organization – Decision making and Problem solving - Group decision making.

Unit-II : Planning

Distinction between operational and strategic planning – Types of plans – Steps in planning – Importance of policies – Types of policies – Principles of policy making – Policy formulation and Administration – Basic area of policy making.

Unit-III : Organising

Authority Relationships – Line authority – Staff authority – Line organization – Pure line and Departmental line organization – Staff relationships – Line and Staff organization – Functional organization – Committee organization – Definition of Authority – Components of authority – Limits of authority – Delegation of authority – Process of delegation – Principles of Delegation – Centralization and Decentralization.

Unit-IV : Staffing and Directing

Staffing Function – Nature and Purpose of staffing – Importance of staffing – Components of Staffing – Selection and Training – The Direction Function – Leadership – Co-ordination – Need for co-ordination – Types of Co-ordination – Principles of Co-ordination – Approaches achieving effective Co-ordination – Problems of Co-ordination.

Unit-V : Supervising Control and MBO

Supervision Function – Position of a supervisor – Qualities of a good supervisor – Role of a Supervisor – Essential requirements of effective supervision – Rensis Likert studies of supervision – Effectiveness – Concept of control – Span of control – An Integrated Control System – Management by Objective – Hierarchy of Objective – Qualitative and Quantitative Objective – Process of MBO – Management by Exception.

Learning Outcomes: -

On completion of this course, the learners will be able to:

LO₁: Gain knowledge about general management practices in an organization.

LO₂: Perform the task of planning in an organization.

LO₃: Organize and manage an organization.

LO₄: Handle the process of staffing and directing in an organization.

LO₅: Understand the concept of MBO.

Suggested Readings:

- Bhushan, Y.K., Fundamentals of Business Organization and Management, Sultan Chand & Sons, New Delhi, 2013.
- Gupta, C.B., Management Theory and Practice, Sultan Chand & Sons, New Delhi, 2011.
- Heinz Weihrich, and Mark V. Cannice, Harold Koontz, Management, (12th Edition) Tata McGraw Hill, New Delhi, 2008.
- Radha R Sharma, Change Management and Organizational Transformation, 2nd Edition, McGraw Hill, New Delhi, 2012.
- Ramasamy. T., Principles of Management, Himalaya Publishing House, Mumbai, 2004.
- Samuel C. Certo and S. Trevis Certo, Modern Management, PHI learning, New Delhi, 2008.
- Stoner J., Management, 6th Ed., New Delhi, Prentice Hall of India, 1996.
- Williams Chuck, MGMI, Cengage Learning, New Delhi, 2013.

DEPARTMENT OF COMMERCE
M.Com. (Semester-III)
(EVENT MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-DSM-322-EM	Fundamentals of Event Management	Disciplinary Specific Major	5	1	0	6

Course Objectives:

This course aims:

CO₁: To make learners understand basics of event management as a discipline.

CO₂: To impart knowledge regarding procedure involved in event management.

CO₃: To give an overview of how to conduct an event.

CO₄: To make learners skilled in maintaining public relation.

CO₅: To make learners aware about corporate events.

Course Contents:

Unit 1: Introduction to Event Management

Event – Meaning – Why Event Management? – Analysis of Event, Scope of Event, Decision Makers – Event Manager, Technical Staff – Establishing of Policies and Procedure – Developing Record Keeping Systems.

Unit 2: Event Management Procedure

Principles for Holding an Event, General Details, Permissions – Policies, Government and Local Authorities – Phonographic Performance, License, Utilities – Fire Brigade, Ambulance, Catering, Electricity, Water, Taxes Applicable.

Unit 3: Conduct of an Event

Preparing a Planning Schedule, Organizing Tables, Assigning Responsibility, Communication and Budget of Event – Checklist, Computer Aided Event Management, Roles and Responsibilities of Event Managers for Different Events.

Unit 4: Public Relations

Introduction to Public Relations – Concept – Nature – Importance – Limitations – Media – Types of Media – Media Management, Public Relation Strategy and Planning. Brainstorming Sessions – Writings for Public Relations.

Unit 5: Corporate Events

Planning of Corporate Event, Job Responsibility of Corporate Events Organizer, Arrangements, Budgeting, Safety of Guests and Participants, Creating Blueprint, Need for Entertainment in Corporate Events and Reporting.

Skill Development

1. Preparation of Event Plan for Wedding, Annual General Body Meeting of an MNC.
2. Preparation of Budget for Conduct of National Level Intercollegiate Sports Events.
3. Preparation of Event Plan for College Day Celebrations.
4. Preparation of Budget for Conducting Intercollegiate Commerce Fest.

Learning Outcomes:

On completion of this course, the learners will be able to:

LO1: Understand basics of event management as a discipline.

LO2: Gain knowledge regarding procedure involved in event management.

LO3: Plan and conduct an event.

LO4: Maintain public and business relations.

LO5: Have an overview of corporate events.

Suggested Readings:

- Sharma, Anukrati and Arora, Shruti. “Event Management and Marketing: Theory, Practical Approaches and Planning”, Bharti Publications, New Delhi
- Allen, Judy. “Marketing Your Event Planning Business: A Creative Approach to Gaining the Competitive Edge”, John Wiley & Sons
- Gaur, Sanjaya S. and Sanjay V. “Event Marketing and Management”, Vikas Publishing
- Anton Shone & Bryn Parry, Successful Event Management, Cengage Learning
- Razaq Raj, Paul Walters & Tahir Rashid, Event management, an integrated & practical approach , Sage Publications
- Ashutosh Chaturvedi Event management, a professional approach, Global India Publications
- Sanjaya Singh Gaur, Sanjay V Saggere, Event Marketing and Management, Vikas Publications.
- Leonard H. Hoyle, Event Marketing, Wiley India

DEPARTMENT OF COMMERCE
M.Com. (Semester-III)
(EVENT MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-MDM-321-EM	Event Planning and Team Management	Multi-Disciplinary Major	5	1	0	6

Course Objectives:

This course aims:

CO₁: To provide knowledge regarding basics of event planning and management.

CO₂: To make learners skilled in venue designing, site designing and budgeting.

CO₃: To provide knowledge and develop skill of leadership.

CO₄: To make learners skilled in professional photography.

CO₅: To give an overview of special events.

Course Contents:

Unit I

Introduction to Event planning and management, Aim of event, develop a mission, Establish Objectives Preparing event proposal, Use of planning tools Event Production, Role of event planner and Qualities of good event planner, Importance of organizing events and its components, Techniques, Selections, Coordination, Creativity, Designing, Marketing, Sponsorships and Production of Special, Corporate and Sports events

Unit II

Venue Design, Site Design, Audio-Visual production, Budgeting & Negotiation, Technical Design, Health & Safety, Adaptation and Coordination, Follow-up with events coordinators, Protocols, Dress codes, staging, staffing

Unit III

Leadership, Traits and characteristics, Supervision Function – Position of a supervisor – Qualities of a good supervisor – Role of a Supervisor – Key Man – Man in the middle – Middle marginal man – Human relations specialist – Essential requirements of effective supervision.

Unit IV

Fundamentals of professional photography: Introduction to Professional Photography, Types of Camera, Camera Operations, Digital Photography, Exposure, Digital Darkroom Techniques, Composition, Flash Usage, Use of Exposure Meters and Filters, Camera Basics, Tao, Critiquing Photos, Basic Flash, Studio Lighting and Display of Photographic Work.

Unit V

Special events: Introduction to Wedding Planning, Arranging a Wedding, Budgeting & Planning, Venue, Wedding Themes, Catering,

Introduction to Exhibitions and Trade Fairs, Scope of exhibition and trade fair, Types of exhibitions and fairs, element of exhibition planning, duties and responsibilities of key trade fair and exhibition personnel, Players of exhibition, Exhibition fees, Shipping methods and Marketing and promotional plan for exhibitions.

Introduce students to key elements of conference management, Types of conference, Details Planning of Why, What and Where the conference, Executive checklist, Session Planning and Timing, Type of Presentation, Role of delegates/audience, Policies related to conference, Promotion of Conference, Documentation and administration related to organization of Conference.

Learning Outcomes: -

On completion of this course, the learners will be able to:

LO₁: Understand basics of event planning and management.

LO₂: Perform work of venue design, site design and budgeting.

LO₃: Develop skills of leadership for team management.

LO₄: Develop skills for professional photography.

LO₅: Conduct and manage special events like wedding, exhibitions and conferences.

Suggested Readings:

- Sharma, Anukrati and Arora, Shruti. “Event Management and Marketing: Theory, Practical Approaches and Planning”, Bharti Publications, New Delhi
- Allen, Judy. “Marketing Your Event Planning Business: A Creative Approach to Gaining the Competitive Edge”, John Wiley & Sons
- Gaur, Sanjaya S. and Sanjay V. “Event Marketing and Management”, Vikas Publishing
- Anton Shone & Bryn Parry, Successful Event Management, Cengage Learning
- Razaq Raj, Paul Walters & Tahir Rashid, Event management, an integrated & practical approach , Sage Publications
- Ashutosh Chaturvedi Event management, a professional approach, Global India Publications
- Sanjaya Singh Gaur, Sanjay V Saggere, Event Marketing and Management, Vikas Publications.

DEPARTMENT OF COMMERCE
M.Com. (Semester-III)
(EVENT MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credits
COM-SEC-321-EM	Professional Communication Essentials	Skill Enhancement Course	4	0	0	4

Course Objective:

This course aims:

CO₁: To familiarize learners with the art of writing.

CO₂: To impart skills for effective writing.

CO₃: To facilitate learning about Non-Verbal Communication and developing skill for official correspondence writing.

CO₄: To make learners skilled in Report writing.

CO₅: To provide practical learning with group discussion and mock interviews.

Course Contents:

Unit I: Introduction to Writing Skills: Effective Writing Skills, Avoiding Common Errors, Paragraph Writing, Note Taking Writing Assignments
Effective e-mail writing skills.

Unit II: Letter Writing: Types Formats, Resume Writing, Covering Letters, Interview Follow Up Letters

Unit III: Official Correspondence: Memo, Notice and Circulars Agenda and Minutes.

Non-Verbal Communication: Relevance and effective usage, Para language Body language, Object language

Unit IV: Report Writing: Purpose and Scope of a Report Fundamental Principles of Report Writing
Project Report Writing Summer Internship Reports

Unit V: Group Discussion and Mock Interview Exercise

Learning Outcomes: -

On completion of this course, the learners will be able to:

LO₁: Develop effective writing skills.

LO₂: Develop effective letter writing skills.

LO₃: Understand importance of Non-Verbal Communication.

LO₄: Develop skills for Report writing.

LO₅: Develop qualities for group discussion and professional interviews.

Suggested Readings:

- A Writer's Workbook Fourth edition, Smoke, Cambridge
- Anjanee Sethi & Bhavana Adhikari, Business Communication, Tata McGraw Hill
- Business Communication, Raman –Prakash, Oxford
- Creative English for Communication, Krishnaswamy N, Macmillan
- Effective Writing, Withrow, Cambridge
- Textbook of Business Communication, Ramaswami S, Macmillan
- Working in English, Jones, Cambridge Writing Skills, Coe/Rycroft/Ernest, Cambridge

DEPARTMENT OF COMMERCE
M.Com. Semester-IV
(EVENT MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-DSM-421-EM	Event Safety and Security	Disciplinary Specific Major	5	1	0	6

Course Objectives:

This course aims:

CO₁: To give an overview about history of traditional and modern safety concepts.

CO₂: To make learners aware with security types and procedures to deal with it.

CO₃: To make learners skilled in safety survey, safety inspection and safety sampling.

CO₄: To make learners skilled in crowd management.

CO₅: To make learners aware with the tactics of VIP security arrangements.

Course Contents: -

Unit – I

History of Safety movement – Evolution of modern safety concept- general concepts of management – planning for safety for optimization of productivity, staff functions for safety, budgeting for safety. Security and Management 1. Conceptual Definitions; 2. Philosophical and Legal basis of Security; Principles of Security.

Unit II

Security: Basic Types of Security: Personnel, Physical, Information, Document Security, Important Assets and Threats to them, How to protect premises?

Unit III

Safety Survey, Safety Inspection, Safety Sampling, Evaluation of Performance of supervisors on safety. Role of door supervisor, Major risks and emergency planning, Incident reporting.

Unit IV

Crowd management, crowd control, the event phases, crowd behaviour and a range of appropriate security measures, maintaining security at public places, Security Technologies, Occupational safety, Crowd management and control.

Unit V

Mobile Staff and VIP Protection, How to arrest, investigate and interview, Dealing with emergencies, Working in the security industry, Getting qualification, Finding a job, Setting up and running your own security business.

Learning Outcomes: -

On completion of this course, the learners will be able to:

LO₁: Have an overview about history of traditional and modern safety concepts.

LO₂: Have an overview of security types and procedures involved there to deal with it.

LO₃: Develop skill for safety survey, safety inspection and safety sampling.

LO₄: Manage crowd in an event.

LO₅: Develop skill for VIP security arrangements.

Suggested Readings:

- Hill D.A & Rockley I.E, 1981, Security: Its management and control, Business Books.
- Haldar, Dipak, 1986, Industrial Security in India, Ashish Publishing House.
- Sabharwal, O.P., 2006, Security Management, Alpha Publications, New Delhi.
- Rockley, L.E. and Hill D.A. 1981. Security-Its Management and Control Business books Ltd.
- Sennewald, C., & Baillie, C. (2011). Effective Security Management. Elsevier Publication
- Fay, J. (2011). Contemporary Security Management. Elsevier Publication.

DEPARTMENT OF COMMERCE
M.Com. (Semester-IV)
(EVENT MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-DSM-422-EM	Food and Beverage Management	Disciplinary Specific Major	5	1	0	6

Course Objectives:

This course aims:

CO₁: To make learners know the basics of preparation and operations in Kitchen

CO₂: To make learners know the art of designing a menu.

CO₃: To make learners understand the initial procedures of purchasing and ordering.

CO₄: To develop understanding of methods of food and beverage production.

CO₅: To make learners aware with the process of catering management.

Course Contents:

Unit- I Kitchen Management

Job description – Hierarchy, Attitude and behavior; - Food premises - Kitchen planning – Basic Preparation and operations – Basic principles of food production - Equipment– Fuels - coordination with other departments.

Unit - II Menu

Types of menus – menu planning – Beverage menu - Menu designing – menu merchandising – menu balancing – wine and food pairing.

Unit- III Pre – Production

Purchasing procedure – price and quality performance – Purchase specification – Receiving – storing and issuing – stock taking – methods of storage.

Unit- IV Food and Beverage Production

Food production methods - Beverage production methods – F & B Service areas - Food and beverage service methods – Specializes services.

Unit - V Catering Management

Types of catering – fast-food and popular catering – hotels and quality restaurants – industrial catering, hospital catering – basic policies – financial marketing and catering – control and performance management.

Learning Outcomes: -

On completion of this course, the learners will be able to:

LO₁: Understand study the empirical foundations and develop a professional orientation towards the practice of food and beverage management as it applies to business, culinary arts and hospitality.

LO₂: Understand the role of menu merchandising

LO₃: Develop skills for preparations of food and beverages.

LO₄: Develop skills for preparations of food and beverages.

LO₅: Develop skills for catering management.

Suggested Readings:

- Bernard Davis, Andrew Lockwood and Sally Stone. Food and Beverage Management. Third Edition. Elsevier. 1998
- John A. Cousins, David Foskett, Cailein Gillespie. Food and Beverage Management. Prentice Hall. 2002
- Parvinder S.Bali. Food Production Operations. Oxford. 2009
- Denney G. Rutherford and Michael J. O'Fallon. Hotel and Management Operations. Fourth edition. John Wiley & Sons, Inc. 2007
- 5) Krishna Arora. Theory of Cooking. Frank Bros. & Co. 2010

DEPARTMENT OF COMMERCE
M.Com. Semester-IV
(Event Management)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-MDM-421-EM	Food Safety and Quality Management	Multi-Disciplinary Major	5	1	0	6

Course Objectives:

This course aims:

- CO₁:** To make learners understand the importance of food safety, personal cleanliness; sanitary practices in food preparation.
- CO₂:** To train the students on investigation, control of illness caused by food contamination (Hazard Analysis Critical Control Points); and work place safety standards.
- CO₃:** To provide comprehensive understanding on food standards, food adulteration & Additives and prevention of food adulteration.
- CO₄:** To provide understanding about general principles of food hygiene, general hygiene practices for commodities, equipment, work area and personnel hygiene practices.
- CO₅:** To aware learners with the recent trends and development in food packaging and technology.

Course Contents:

Unit I: Food Safety

Introduction - Food Hazards – Risks – Contaminants - Food Hygiene - Food preservation, Physical agents, Chemical agents, Use of low temperature in food preservation, Preservation by drying, Preservation of meat, fish & egg using different methods.

Unit II: Food Microbiology

General characteristics of micro-organisms - common food borne microorganisms- Bacteria, Fungi, Viruses, Parasites; - micro-organisms that bring about useful changes in food, fermentation, vinegar, anti-biotic; - Food poisoning - Food infections - Food borne diseases - preventive measures.

Unit: III Food Quality

Food standards - need for food laws; - Food adulteration & Additives - Detection of food adulterants, Prevention of food adulteration act standards; - Fruit product order standards - Agmark standards - Indian standards institution - International – Codex Alimentarius, ISO, Regulatory agencies; - HACCP.

Unit IV: Hygiene And Sanitation

General principles of food hygiene - general hygiene practices for commodities, equipment, work area and personnel; - Hygiene storage – Food spoilage – Food contamination due to pests, cross contamination; - cleaning and disinfection - safety aspects of processing water, waste water & waste disposal.

Unit V: Recent Trends

Emerging pathogens - Genetically modified foods - Food labelling - Newer trends in food packaging and technology - BSE (Bovine Serum Encephalopathy)

Learning Outcomes: -

On completion of this course, the learners will be able to:

LO₁:Exhibit the food hazards, risks associated with food hazards, contaminants, food hygiene and food preservation.

LO₂: Demonstrate the infirmity caused by food contamination and work place safety standards.

LO₃: Explicate the food standards, food adulteration & Additives and prevention of food adulteration.

LO₄: Portray the general principles of food hygiene, general hygiene practices for commodities, equipment, work area and personnel hygiene practices.

LO₅: Summarize the recent trends and developments in food packaging and technology.

Suggested Readings:

- Jacob M. Safe Food Handling:A Training Guide for Managers of Food Service Establishments
- James M. Jay, Martin J. Loessner, David A. Golden. (2005). Modern Food Microbiology. Seventh edition. Springer
- Hobbs Betty. Food Processing
- Rangana S. Handbook of analysis and Quality Control for fruits and vegetables. Tata Mc Graw Hill
- World Health Organization. (2000). Foodborne Disease: A Focus for Health Education. Stylus Pub Llc

DEPARTMENT OF COMMERCE
M.Com. (Semester-IV)
(EVENT MANAGEMENT)
(Academic Session- 2023-24)

Course Code	Nomenclature of Paper	Course Type	L	T	P	Credit
COM-SEC-421-EM	Management Information System	Skill Enhancement Course	4	0	0	4

Course Objectives:

This course aims:

- CO₁:** To develop understanding about the management information system.
CO₂: To develop ability and expertise among the students for using MIS.
CO₃: To develop ability and expertise among learners for MIS planning.
CO₄: To develop skill in learners for evaluation and implementation of MIS.
CO₅: To develop skill in learners for control security of MIS.

Course Contents:

Unit I: Introduction: Meaning, Functions, Role and Limitations of MIS. Systems view of MIS--T.P.S, MIS, D.S.S, EIS, BKS, OAS and ERP systems. Functional View of MIS.

Unit II: Computerized MIS: Manual Vs Computerized MIS, Information- Role, Characteristics and sources. Physical structure of computer. Input and Output devices. Data base management system—data elements, database structure and DBMS approaches. MIS Development Approaches—Waterfall, Prototyping, Iterative Enhancement and JAD Models

Unit III: Planning MIS: MIS Planning techniques—Strategic Planning, Information Requirements Analysis, Resource Allocation and Project Planning. Designing MIS: Conceptual design, Detailed Design, Input and output design. Use of Context Diagram, ERD & DFD in Designing.

Unit IV: Implementation & Evaluation Of MIS: Tasks involved in implementation, conversion strategies, Behavioral implications, strategies to overcome resistance, Evaluating MIS.

Unit V: Control & Security Of MIS: Causes of information system failures. Security—Objectives and Methods, MIS Control—Meaning and Scope; Computer Crime, Ethics, Privacy and Social Issues., System audit.

Learning Outcomes:

On completion of this course, the learners will be able to:

- LO₁:** Develop understanding about the management information system.
LO₂: Develop ability and expertise in using MIS.
LO₃: Develop ability and expertise for MIS planning.
LO₄: Develop skill for evaluation and implementation of MIS.
LO₅: Develop skill for control security of MIS.

Suggested Readings:

- Brien James, O Management Information System, McGraw-Hill Irwin
- D.P. Goyal Management Information System, Macmillan
- Laudon and Laudon Management Information System, PHI
- C.S.V. Murthy Management Information System, HPH
- Gagan Varshney, Pankaj Management Information System, Global Vision PH Madam & Awadhesh Gupta
- Davis G.B. and M.H. Olson Management Information Systems: Conceptual Foundations Tata McGraw Hill, New Delhi.
- Arora, A. and A., Bhatia Information System for Managers, Excel Books, New Delhi.
- Madhur K Tailang MIS (Hindi), BPB Publication, Delhi.