



**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND
STUDIES**

(Deemed to be University under section 3 of the UGC Act, 1956)

FACULTY OF COMMERCE

**CURRICULUM
AND
SCHEME OF EXAMINATION
MASTER OF COMMERCE [M.Com]**

Batch 2022 – 24

FOREWORD

This is to certify that this booklet contains the entire Curriculum and Scheme of Examination of Master of Commerce (M.Com) being offered at under Faculty of Commerce of this University. This has been duly vetted and finally approved by the Academic Council of the University vide **MRIIRS/32ndAC/2020/001** held on **10th January, 2020** and changes, if any deemed appropriate, shall be duly incorporated after the necessary approval by the Academic Council.

This Curriculum and Scheme of Examination of M.Com shall be implemented w.e.f. AY 2020-21.

Date:

**Prof. (Dr.) Naresh Grover
Dean-Academics, MRIIRS**

PREAMBLE:

In this global era, it has become inevitable to prepare minds for future by providing quality higher education. Though quality may be viewed through different lenses however, M.Com programme of MRIIRS is designed to enable and empower students to acquire knowledge, skills and abilities to analyze and synthesize the contemporary realities pertaining to the domain of business. This course not only provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition but also a desperately needed perspective of sustainable growth. This programme aims at instilling conceptual understanding to equip students to deal with business realities of today and prepares them to drive and face the challenge of tomorrow. It also exposes the students to the world of technology and digitization in the relevant field as envisaged by the scholars and policymakers. As being mandated by the Government of India, this course is designed to help cultivating entrepreneurial mindset and skills.

The courses of this programme have been designed to promote understanding of the issues confronting the business world and the economy as a whole. The Programme will help understand various systems, policy framework and strategies needed to administer the rapid changes in an organization's globally oriented environment like equipping students with an understanding of the financial system, its constituents, the principles on which it operates, inter-linkages and regulatory concerns a part from exposure of different functional domains of management. Our programme offers multiple synergies for mutual business association. The courses of this programme have been designed to promote understanding of the issues confronting the business world in locally and the economy as a whole

The degree programme includes four semesters with courses focusing on employability, entrepreneurship and research skill development. The objectives of all courses are well mapped with the PO defining demonstration of technical knowledge and engagement in independent and life-long learning. The curriculum offers core, ability enhancement courses and domain specific electives. To carve the skills of students the department were focus on CBCS and open elective courses are offered in each semester. This course aims to develop a holistic and multidimensional understanding of the various topics. The syllabus covers basic aspects of commerce, trade, industries, accounts, management, tax and law. This course aims to develop a holistic and multidimensional understanding of the various topics. The course included earning of minimum 80 credits during the 2 year duration of the programme in 4 semesters. The total credits required to be earned are further divided as Compulsory Courses and Elective Courses. The total 68 credits required to be earned under Compulsory Courses and 12 credits under "Elective Courses. The choice of elective courses is open ended can be chosen as by the Department as well as offered by other Departments of the University. The course also pays attention to holistic approach and offers various opportunities to students to participate and to complete 25xN point from ManavRachna Life Skill Programme. Research project and industrial/clinical internship are the key highlights of programme which are based on current demands of industry and society.

The curriculum of the programme is updated and for that inputs have been included for industry experts, stake holders including student, parents and alumni of the department. Time to time feedback facility provides scope for improvement in curriculum as per the need of the hour.

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FACULTY OF COMMERCE

VISION

is committed to develop and equip its students with latest development in the field of business and commerce and to train them in the practical application of the same in modern organizations. It seeks to enable them to handle the challenges of growth and transformation of businesses through critical thinking, rational attitudes and quality decision making. It is dedicated to develop the students into responsible citizens of the country with high moral values.

MISSION

The mission of the department is to provide contemporary education in business and commerce using latest pedagogy and by providing infrastructural facilities at par with the best institutions in the country. The central aim of the department is to inculcate skills in the field of commerce and business practices among the students so that they are able to develop and manage businesses that serve best the cause of the society and the development of the nation. It seeks to build research and innovation in the curriculum so that the students mind is ignited and inspired.

About the Department:

comes under Faculty of Commerce (F). The department was commenced in July, 2013. is offering three programmes M.Com, B.Com (Honors) and Ph.D with latest industry ready curriculum which is kept regularly updated as per the requirements of recruiters and stakeholders.

Some of the recent courses include Brand management, Corporate and social responsibility, Digital marketing, International accounting, Portfolio management and security analysis, Business skills and Marketing of financial services. There is great thrust on practical applications. We provide a highly interactive learning environment so that the students get a full feel of the subject and get fully involved in the application of the subject.

One of our key areas of strength is highly qualified, experienced, committed and professionally oriented department. Most of them are engaged in doctoral research.

Apart from rigorous classroom teaching, the students are given online practical assignments from time to time. There is regular mentoring sessions for each student in which academic problems of students are individually discussed and resolved.

The has modern classrooms with quality audio-visual equipment and computer labs with latest software and equipments. The entire campus is Wi-Fi with good connectivity. The students have access to world-class library stocked with a large number of books and professional journals and other academic resources. Students are encouraged in innovative and critical thinking in various computer languages, platforms and protocols.

**Program Education Objectives (PEO)
Master of Commerce**

The in consultation with various stakeholders have formulated the Programme Educational Objectives (PEO's) that are broad statements that describe the career and professional accomplishments that the program is preparing the post graduates to achieve in two years, subsequent to receiving the degree. The PEO's of the Masters in Commerce programme are as follows:

- PEO-1: To prepare student for a successful career in industry / consultancy / research & development / teaching and allied areas related to Commerce.**
- PEO-2: To nurture the students in academic, intellectual, personal and interpersonal skills focusing on holistic education.**
- PEO-3: To inculcate training and practical approach by using modern technology amongst the students in all areas of commerce.**
- PEO-4: To inculcate and encourage culture amongst students.**
- PEO-5: To groom a student as professional, with understanding of social responsibility and business ethics, enabling them to contribute effectively tom the growth and development of the society.**

Programme Outcomes of M.Com

Students will be able to

PO1. **Critical Thinking:** Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.

PO2. **Effective Communication:** Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.

PO3. **Social Interaction:** Elicit views of others, mediate disagreements and help reach conclusions in group settings.

PO4. **Effective Citizenship:** Demonstrate empathetic social concern and equity centered national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.

PO5. **Ethics:** Recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.

PO6. **Environment and Sustainability:** Understand the issues of environmental contexts and sustainable development.

PO7. **Self-directed and Life-long Learning:** Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.

Programme Specific Outcomes of M.Com

PSO 1: Equip the students to evaluate environmental factors that influence business operation with the conceptual requirements and skills on preparation and interpretation of financial statements.

PSO 2: Students will be applicable the financial and statistical tools in projects and in real time business that helps in decision making.

PSO 3: Students will be able to prove proficiency with the ability to engage in competitive exams like NET, SET, UPSC and other recruitment board examinations for which post graduation is the basic qualification as well as students will be able to do higher education and advance research in the field of commerce and finance.

Mapping of PEOs with POs Master of Commerce

POs PEOs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
1	3	2	1	1			2	3	2	2
2	2	1	1	3	2	1	1	2	2	3
3	3	2		1	1			3	1	3
4	1			3	2			1	3	2
5		2			3			1	2	3

Degree of Correlation: 1 – Low
2 – Medium
3 – High

Semester System and Choice Based Credit System

Credit based system of study and student's performance/progress is measured by the number of credits that he/she has earned, i.e. completed satisfactorily. Based on the course credits and grade obtained by the student, grade point average is calculated

(a) Course credits assignment

Each course has a certain number of credits assigned to it depending upon its duration in periods for lecture, tutorial and laboratory/clinical practice in a week. A few courses/activities are without credit (s) and are referred to as Audit Pass Courses (APC) but are mandatory to pass as a partial fulfillment of award of degree.

(b) Earning of credits

At the end of every course, a letter "Grade" shall be awarded in each course for which a student has registered. On obtaining a minimum Pass Grade, student shall accumulate the course credits as Earned Credits. A student's performance shall be measured by the number of credits that he/she has earned and by the weighted grade point average. Grades obtained in the audit courses shall not be counted for computation of grade point average, however shall be mandatory to pass as a partial fulfillment of award of degree.

For Award of Degree of a programme M.Com he/she has to earn minimum 80 credits during the 2 year duration of the programme in 4 semesters.

The total credits required to be earned have been further classified under two baskets of courses: "Compulsory Courses Basket", and "Elective Courses Basket". The total 68 credits **required** to be earned under "Compulsory Courses Basket" and 12 credits under "Elective Courses Basket".

All courses under "Compulsory Courses Basket", are required to be qualified and cleared/pass by each and every students enrolled under the programme and are semester-wise listed in the study scheme along with credits assigned to each course.

Under Elective Courses Basket, there will be three types of courses:

- a. Semester-wise courses offered by the department itself
- b. Open/Inter-disciplinary courses offered at the Institute/University level notified from the office of Dean-Academics.
- c. Massive Open Online Courses (MOOCs) available on SWAYAM Platform or any other platform as recommended by UGC/AICTE and notified from the office of Dean-Academics.

Each course shall have credits assigned to it. Student shall be required to register courses every semester for as many courses/credits specified under "Elective Courses Basket" depending upon his/her interest, capability/pace of learning

and availability of time slot (without any clash in time table) so as to earn all required total credits under the "Elective Courses Basket" during the entire programme duration.

However, for registration of courses [including courses under "Compulsory Courses Basket", "Elective Courses Basket" and Previous Semester Courses (wherein he/she was declared in-eligible on the basis of attendance or he/she could not clear the course within permissible given chances)], if any, the maximum limit in a semester shall be 30 credits.

**Programme: M.Com
Study Scheme at a Glance**

Compulsory Courses						Elective Courses
Type of Courses					Domain Specific Electives	
Fundamental	Core	Ability Enhancement Courses (AEC)	Skill Enhancement Courses (SEC)	Domain Specific Electives		
Sem1	Sem1	Sem1	Sem1	Sem1		
Economics for Business Decisions	Business Statistics					
Accounting Theory and Practices	Marketing Management					
	Organizational Theory and Behaviour					
Sem 2	Sem 2	Sem 2	Sem 2	Sem 2	Sem2	
	Cost and Management Accounting		E-Commerce	Human Resource Management	Financial Institution and Markets	
	Financial Management and Policy				International Marketing	
	Macro Economics				Advertising and Sales Management	
Sem3	Sem3	Sem3	Sem3	Sem3	Sem3	
	Business Policy and Strategic Management			Business Environment Analysis	Entrepreneurship Development	
	Corporate Accounting Practices			Consumer Behaviour	Direct Tax Law and Practice	
	Quantitative- techniques for Business Decisions				Accounting for Banking and Insurance	
Sem4	Sem4	Sem4	Sem4	Sem4	Sem4	
	Corporate Governance Ethics and Social Responsibility of Business		Dissertation		International Accounting	
	Personal Management and Industrial Relation				International Financial Management	
					Audit for Banks and Insurance Companies	
<p>In addition to above Domain Specific Electives, Interdisciplinary, Generic, on-line courses (MOOCs) to be offered, shall be notified by the Academic Branch of the University well before start of Semester / Academic Session.</p>						
<p>Minimum credits required: 68</p>						<p>Minimum credits required: 12</p>

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FACULTY OF COMMERCE

M.COM

SEMESTER- I

Course Type	Course Code	Title of Course	Pre-requisite Course, if any		Periods/Week				Marks			Duration of Exam	Credits
			Title	Code	L	T	P	Total	Cont. Eval.	End Sem.	Total		
Compulsory Courses													
Foundation	MCOM-DS-101	Economics for Business Decisions	NA	NA	4	0	0	4	100	100	200	3 Hrs	4
Core	MCOM-DS-102	Business Statistics	NA	NA	4	0	0	4	100	100	200	3 Hrs	4
Foundation	MCOM-DS-103	Accounting Theory and Practices	NA	NA	4	0	0	4	100	100	200	3 Hrs	4
Core	MCOM-DS-104	Marketing Management	NA	NA	4	0	0	4	100	100	200	3 Hrs	4
Core	MCOM-DS-105	Organizational Theory and Behaviour	NA	NA	4	0	0	4	100	100	200	3 Hrs	4
Total					20	0	0	20					20

SEMESTER- II

Course Type	Course Code	Title of Course	Pre-requisite Course, if any		Periods/Week				Marks			Duration of Exam	Credits
			Title	Code	L	T	P	Total	Cont. Eval.	End Sem.	Total		
Compulsory Courses													
Core	MCOM-DS-201	Cost and Management Accounting	NA	NA	4	0	0	4	100	100	200	3 hrs	4
Discipline Specific	MCOM-DS-202	Human Resource Management	NA	NA	4	0	0	4	100	100	200	3 hrs	4
Core	MCOM-DS-203	Financial Management and Policy	NA	NA	4	0	0	4	100	100	200	3 hrs	4

Core	MCOM-DS-204	Macro Economics	NA	NA	4	0	0	4	100	100	200	3 hrs	4
Skill Enhancement	MCOM-DS-205	E-Commerce	NA	NA	4	0	0	4	100	100	200	3 hrs	4
Total					16	0	0	16					20
Elective Courses *													
Domain Specific	MCOM-DS-206	Financial Institution and Markets	NA	NA	3	0	0	3	100	100	200	3 hrs	3
	MCOM-DS-207	International Marketing	NA	NA	3	0	0	3	100	100	200	3 hrs	3
	MCOM-DS-208	Advertising and Sales Management	NA	NA	3	0	0	3	100	100	200	3 hrs	3
SEMESTER- III													
Course Type	Course Code	Title of Course	Pre-requisite Course, if any		Periods/Week				Marks			Duration of Exam	Credits
			Title	Code	L	T	P	Total	Cont. Eval.	End Sem.	Total		
Compulsory Courses													
Core	MCOM-DS-301	Business Policy and Strategic Management	NA	NA	4	0	0	4	100	100	200	3 hrs	4
Core	MCOM-DS-302	Corporate Accounting Practices	NA	NA	4	0	0	4	100	100	200	3 hrs	4
Core	MCOM-DS-303	Quantitative techniques for Business Decisions	NA	NA	4	0	0	4	100	100	200	3 hrs	4
Discipline Specific	MCOM-DS-304	Business Environment Analysis	NA	NA	4	0	0	4	100	100	200	3 hrs	4
	MCOM-DS-305	Consumer Behaviour	NA	NA					100	100	200	3 hrs	
Total					16	0	0	16					16
Elective Courses *													
Domain Specific	MCOM-DS-306	Entrepreneurship Development	NA	NA	3	0	0	3	100	100	200	3 hrs	3
	MCOM-DS-307	Direct Tax Law and Practice	NA	NA	3	0	0	3	100	100	200	3 hrs	3

	MCOM-DS-308	Accounting for Banking and Insurance	NA	NA	3	0	0	3	100	100	200	3 hrs	3
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SEMESTER- IV													
Course Type	Course Code	Title of Course	Pre-requisite Course, if any		Periods/Week				Marks			Duration of Exam	Credits
			Title	Code	L	T	P	Total	Cont. Eval.	End Sem.	Total		
Compulsory Courses													
Skill Enhancement	MCOM-DS-401	Dissertation	NA	NA	0	0	8	8	100	100	200	3 hrs	4
Core	MCOM-DS-402	Corporate Governance Ethics and Social Responsibility of Business	NA	NA	4	0	0	4	100	100	200	3 hrs	4
Core	MCOM-DS-403	Personal Management and Industrial Relation	NA	NA	4	0	0	4	100	100	200	3 hrs	4
Total					8	0	8	16					12
Elective Courses *													
Domain Specific	MCOM-DS-404	International Accounting	NA	NA	3	0	0	3	100	100	200	3 hrs	3
	MCOM-DS-405	International Financial Management	NA	NA	3	0	0	3	100	100	200	3 hrs	3
	MCOM-DS-406	Audit for Banks and Insurance Companies	NA	NA	3	0	0	3	100	100	200	3 hrs	3

*** Under Elective Courses, beside the mentioned Domain Specific Elective Courses, other Inter-disciplinary, Generic, on-line Courses (MOOCs etc) and other approved courses shall be offered, which shall be notified well before start of the semester. The student shall be required and allowed to opt the courses out of offered courses as per prescribed limit for maximum credits in a semester and for the category of Elective Courses under University Rules.**

To get M.Com Degree, the student has to earn minimum 80 credits. The break-up of the credits is minimum 68 credits in the Foundation, Discipline Specific and Core courses. Remaining credits are to be earned from Domain Specific, Generic and Interdisciplinary Electives.

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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MCOM-DS-101: ECONOMICS FOR BUSINESS DECISIONS

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exam: 100

Course Outcomes:

By the end of the course, a student will be able to:

MCOM-DS-101.1 Analyze economic behavior of nation

MCOM-DS-101.2 Make use of basic principles of micro economics in business decisions

MCOM-DS-101.3 Develop and understand different spheres of various areas of economics

PART - A

Unit 1: Nature and Scope of Economics

- 1.1 Fundamentals of economics
- 1.2 Nature and Scope of economics
- 1.3 Modern mixed economy
- 1.4 Basic elements of demand and supply
- 1.5 Uses of economics in business

Unit 2: Demand Analysis

- 2.1 Cardinal and ordinal utility analysis of demand
- 2.2 Individual and market demand functions
- 2.3 Law of demand
- 2.4 Determinants of demand
- 2.5 Elasticity of demand and supply
- 2.6 Using elasticity in business decisions
- 2.7 Demgnhand estimation and demand forecasting techniques

Unit 3: Production and Cost

- 3.1 Production function: Production with one and two variable inputs
- 3.2 Law of variable proportion
- 3.3 Law of return to scale
- 3.4 Producer's equilibrium
- 3.5 Cost theory and estimation
- 3.6 Short and long run cost functions: their nature, shape and practices
- 3.7 Revenue theory and estimation

PART - B

Unit 4: Price Determination and Practices - I

- 4.1 Characteristics of different market structure
- 4.2 Price determination and equilibrium of firm and industry under perfect competition and monopoly
- 4.3 Comparison of pure competition and monopoly
- 4.4 Discriminating monopoly

Unit 5: Price Determination and Practices - II

- 5.1 Product differentiation and the demand curve under monopolistic competition
- 5.2 The concept of the industry and group
- 5.3 Oligopoly: Price and output determination, Cournot's and Kinked demand in oligopoly, oligopolist's interdependence
- 5.4 Collusive oligopoly

Unit 6: Factor Markets

- 6.1 How markets determine incomes
- 6.2 Labor market
- 6.3 Land and capital
- 6.4 Markets and economic efficiency

Recommended Books:

1. Paul Samuelson, and D. William Nordhaus, Economics, McGraw Hill.
2. Salvatore, Managerial Economics in Global Economy, Thomson Learning.
3. A. Koutsoyiannis, Modern Microeconomics, Macmillan.
4. D.N. Diwedi, Managerial Economics, Vikas Publishing House, New Delhi.

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks

Course Articulation Matrix:

CO STATEMENT (MCOM-DS-101)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
MCOM-DS-101.1	2	-	2	1	-	1	2	-	2	2
MCOM-DS-101.2	2	2	2	1	1	3	1	-	1	3
MCOM-DS-101.3	2	-	2	1	-	2	-	-	1	2

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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MCOM-DS-102: BUSINESS STATISTICS

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exam: 100

Course Outcomes:

By the end of the course, a student will be able to:

MCOM-DS-102.1 Explain the concepts of statistics in business management.

MCOM-DS-102.2 Use the software and the statistical tools.

MCOM-DS-102.3 Describe decisions making of business and public policy.

MCOM-DS-102.4 Explain the practical aspects of statistics in order to suffice business objectives.

MCOM-DS-102.5 Develop analytical and logical thinking in various aspects of business.

PART-A

Unit 1: Statistics –Introduction

- 1.1 Collection of data
- 1.2 Classification of data
- 1.3 Tabulation & Presentation of data

Unit 2: Descriptive Statistics

- 2.1 Measures of central tendency
- 2.2 Positional averages
- 2.3 Measures of variation
- 2.4 Skewness and Kurtosis

Unit 3: Probability

- 3.1 Theory of probability. Approaches to the calculation of probability
- 3.2 Calculation of event probabilities, addition and multiplication laws of probability (Proof not required)
- 3.3 Conditional probability and Bayes' Theorem

PART-B

Unit 4: Probability Distributions

- 4.1 Binomial Distribution
- 4.2 Poisson Distribution
- 4.3 Exponential Distribution
- 4.4 Normal Distribution

Unit 5: Transportation and Assignment Problem

- 5.1 Transportation problem : North west corner rule, Least cost entry method
- 5.2 Vogel's method
- 5.3 Assignment problem : Hungarian method
- 5.4 Multiple optimal solution

Unit 6: Practical Aspects of Statistics using SPSS

- 6.1 Correlation : Simple and Multiple Correlation
- 6.2 Regression Analysis
- 6.3 T-test, Chi square and Anova test

Recommended Readings:

1. Levin, Richard, David S. Rubin, Rastogi, and Siddiqui. *Statistics for Management*. Pearson Education.
2. J.K. Thukral, *Business Statistics*. Taxmann's Publications.
3. S.P. Gupta, M.P. Gupta, *Business Statistics*. Sultan Chand and Sons.

Only latest available edition books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT (MCOM-DS-102)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
MCOM-DS-102.1	3	3						3		
MCOM-DS-102.2					2		2		3	
MCOM-DS-102.3	2									3
MCOM-DS-102.4			2			3				2
MCOM-DS-102.5		2						3	3	

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

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MCOM-DS-103: ACCOUNTING THEORY AND PRACTICES

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exam: 100

Course Outcomes:

By the end of this course, students should be able to:

MCOM-DS-103.1 Apply the knowledge of financial accounting to the practical aspects of business;

MCOM-DS-103.2 Analyse the prevailing business environment and be able to take decisions under risk and uncertainty;

MCOM-DS-103.3 Strengthen the theoretical, analytical and applied knowledge based on accountancy;

MCOM-DS-103.4 Join the corporate world as professionals with understanding of the concepts of financial accounting.

PART - A

Unit 1:

- 1.1 Accounting theory and process: Meaning, relationship with accounting research and practices
- 1.2 Basic accounting principles
- 1.3 Job and responsibility of accountant
- 1.4 Role and responsibility of accountant in auditing

Unit 2:

- 2.1 Concept, benefits and procedure for issuing accounting standards in India
- 2.2 Salient features of accounting standards
- 2.3 Types of accounting standards
- 2.4 IFRSs and Indian accounting standards; US GAAP

Unit 3:

- 3.1 Capital and revenue receipt and expenditure
- 3.2 Preparation of final accounts of sole proprietorship and partnership firm
- 3.3 Financial statement of non-profit organisation

PART- B

Unit 4:

- 4.1 Dependent branches: Accounting aspects, debtors system, stock and debtors system, branch final account system and wholesale basis system
- 4.2 Independent branches: Concepts, accounting treatment and preparation of consolidated profit and loss account and balance sheet
- 4.3 Foreign Branches: Accounting treatment

Unit 5:

- 5.1 Nature, objectives and benefits of financial reporting
- 5.2 General purpose and specific purpose report
- 5.3 Qualitative characteristics of accounting information
- 5.4 International financial reporting standards

Unit 6:

- 6.1 Report: Nature, objectives, benefits and purposes
- 6.2 Segment reporting
- 6.3 Interim reporting; Foreign currency translations
- 6.4 Social accounting, human resource accounting and accounting for changing prices

Recommended Books:

1. J.R.Monga, Advanced ,Mayur Paperbacks , Noida.
2. R.Gupta,Advanced Financial Accounting, S.Chand,. New Delhi.
3. S.N.Maheshwari, Advanced Accounting, Vikas Publishing House, New Delhi.
4. M.C.Shukla, and T.S. Grewal, Advanced Accountancy, Sultan Chand, New Delhi.

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT (Write Course Code)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
MCOM-DS-103.1	3		2		1			3		1
MCOM-DS-103.2		3		1			2		2	
MCOM-DS-103.3			3	1			1	1		3
MCOM-DS-103.4	1	1			3			3	2	1

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

MCOM-DS-104: MARKETING MANAGEMENT

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exams: 100

Course Outcomes:

By the end of this course, students should be able to:

MCOM-DS-104.1 Understand the concepts, principles, tools and techniques of marketing.

MCOM-DS-104.2 Identify and demonstrate the dynamic nature of the environment in which marketing decisions are taken and appreciate the implications for marketing strategy determination and implementation.

MCOM-DS-104.3 Develop an understanding of the principles and techniques in marketing management process in a dynamic and competitive global environment.

PART – A

UNIT 1

- 1.1 Concept and scope of marketing, evolution of marketing concepts
- 1.2 Marketing mix
- 1.3 Scanning the marketing environment
- 1.4 Marketing research concept and process
Case Study

UNIT 2

- 2.1 Consumer Behavior: Nature, scope, importance, factors influencing consumer behavior, consumer decision process
- 2.2 Organizational buying process, organizational buyer vs. consumer behavior
- 2.3 Consumer behavior: Theories- Classical Conditioning Theory, Psychoanalytic Theory, Howard-Sheth Model

UNIT 3

- 3.1 Concept of segmentation, targeting and positioning
- 3.2 Product strategy; product life cycle; new product development
- 3.3 Branding, packaging and labeling
Case Study

PART- B

UNIT 4

- 4.1 Pricing concept and strategy
- 4.2 Managing integrated marketing channels
- 4.3 Supply chain and logistics concept

UNIT 5

- 3.1 Integrated marketing communication concept
- 3.2 Managing mass communication
- 3.3 Service Marketing

UNIT 6

- 6.1 Rural marketing; social media marketing
- 6.2 Direct marketing; digital marketing
- 6.3 Social marketing; green marketing; sustainable marketing
Case Study

Recommended Books:

1. Philip Kotler, Kevin Lane Keller, G. Joseph Armstrong and Philip D. McQuarrie, Marketing Management: A South Asian Perspective, Pearson Education India.
 2. J. Etzel Michael, Walker Bruce J and Stanton, W. J, Marketing, McGraw Hill, New York.
 3. Charles W. Lamb, Joseph F. Hair, and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio.
 4. S. Ramaswamy, S. Namakumari, Marketing Management: Planning, Implementation and Control, Macmillan India.
- Only latest available editions of the books are recommended.*

Instruction for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix :

CO STATEMENT (MCOM-DS-104)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
MCOM-DS-104.1	3	2	-	-	2	-	1	-	2	2
MCOM-DS-104.2	-	-	1	3	-	3	2	3	-	2
MCOM-DS-104.3	-	-	-	2	-	3	-	2	-	2

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

MCOM-DS-105: ORGANISATION THEORY AND BEHAVIOUR

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exams: 100

Course Outcomes

By the end of the course, a student will be able to:

MCOM-DS-105.1 Understand the concept and importance of Organization behavioural aspects.

MCOM-DS-105.2 Identify how concepts and various tools can enhance individual, group and organizational effectiveness.

MCOM-DS-105.3 Demonstrate the handling of situations relating to contemporary issues of leadership and conflict resolution strategies.

MCOM-DS-105.4 Identify the implementation of stress management practices in an organizational culture.

PART-A

Unit 1:

- 1.1 Organizational Theories and Behaviour: Classical, Neo-classical and Contemporary. Authority, Politics, status, formal and informal structure.
- 1.2 Organisational Behaviour-concepts, determinants, models, challenges and opportunities of OB.

Unit 2:

- 2.1 Transaction cost and organizational behaviors Contributing disciplines to the OB.
- 2.2 Communication Process, Formal and informal communication
- 2.3 Barrier to communication, communication effectiveness in organizations

Unit 3:

- 3.1 Group Decision making: Concept and nature of decision making process.
- 3.2 Individual versus group decision making, Nominal group technique and Delphi technique,.
- 3.3 Feedback, TA, Johari Window.

PART B

Unit 4:

- 4.1 Motivation: Maslow's Need Hierarchy, Two factor theory, Contemporary theories of motivation (ERG) expectancy model.
- 4.2 Behavior modification, Motivation and organisational effectiveness.

Unit 5:

- 5.1 Leadership, Power and Conflict: Concept and theories, Behavioral approach, Situational approach.
- 5.2 Leadership effectiveness, Contemporary issues in leadership.
- 5.3 Power and conflict. Bases of Power, power tactics.
- 5.4 Sources of conflict patterns, levels and conflict resolution strategies.

Unit 6:

- 6.1 Organisational Culture
- 6.2 Organisational Development and Stress Management: Concept and determinants of organisational culture.
- 6.3 Individual and organisational factors to stress, consequences of stress on individual and organisation, management of stress.
- 6.4 Case Studies: Some cases of real business world are required to be discussed.

Recommended Books:

1. S.P. Robbins; Organisational Behaviour (13th edition), Prentice Hall of India Pvt. Ltd., New Delhi.
2. Fred Luthans, Organisational Behaviour, 11th Edition, McGraw Hill International, New York.
3. S.P. Robins, Organisational Theory: Structure Design and Application, Prentice Hall of India Pvt. Ltd.

Only Latest available edition of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT (MCOM-DS-105)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
MCOM-DS-105.1	-	-	1	-	2	-	3	3	2	1
MCOM-DS-105.2	-	3	2	1	-	-	-	2	1	3
MCOM-DS-105.3	3	3	-	1	2	-	-	1	2	3
MCOM-DS-105.4	1	-	-	-	-	2	3	1	2	3

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

MCOM-DS-201: COST AND MANAGEMENT ACCOUNTING

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exams: 100

Course Outcomes:

By the end of the course, a student will be able to:

MCOM-DS-201.1 Acquire sound knowledge of concepts, methods and techniques of cost and management accounting;

MCOM-DS-201.2 Develop competence with their usage in managerial decision making and control;

MCOM-DS-201.3 Identify the basic economic events most common in business operations and understand how they would be shown in published financial statements.

PART – A

Unit 1: Overview

- 1.1 Nature and scope of cost and management accounting
- 1.2 Role of management accountant and responsibilities
- 1.3 Cost concept and classification
- 1.4 Difference in financial, cost and management accounting

Unit 2: Uniform Costing

- 2.1 Concept of uniform costing
- 2.2 Essential requisites for installation of uniform costing
- 2.3 Concept of inter firm comparison
- 2.4 Procedures in making inter firm comparison
- 2.5 Cost audit

Unit 3: Budgeting and Standard Costing

- 3.1 Types of budgets
- 3.2 Concept of zero base budgeting
- 3.3 Techniques of cost control
- 3.4 Variance Analysis: Material, labour and overheads variances
- 3.5 Problems and solutions related to material and labour variance analysis

PART - B

Unit 4: Marginal Costing

- 4.1 Concept of marginal and absorption costing
- 4.2 Cost volume profit analysis
- 4.3 Break-even analysis
- 4.4 Problems and solutions related to decision making

Unit 5: Analysis and Interpretation for Decision Making

- 5.1 Accounting ratio

- 5.2 Significance and limitations of ratio analysis
- 5.3 Construction of final accounts with the help of ratio
- 5.4 Fund flow and cash flow statement
- 5.5 Problems and solutions related to ratio analysis

Unit 6: Pricing and Financial Decision Modeling

- 6.1 Theory and policy of pricing of a product
- 6.2 Pricing strategies
- 6.3 Transfer pricing
- 6.4 Contemporary issues in decision modeling (TQM, Target Costing)

Recommended Books:

1. A. Anthony Atkinson, D.Rajiv Banker, Management Accounting, Prentice Hall of India.
2. W. Ronald Hilton, Managerial Accounting, McGraw Hill Education, New Delhi
3. Jawahar Lal, Advanced Management Accounting-Text, Problems and Cases, S. Chand, New Delhi.
4. S.N. Mittal, Accounting for Managerial Decisions, Mahavir Publications, New Delhi.

Only Latest available edition of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT (MCOM-DS-201)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-201.1	3		1				2	3		1
BCOM-DS-201.2		1		2	2				2	1
BCOM-DS-201.3	2		2				1	3	2	

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

(Deemed to be University under section 3 of the UGC Act 1956)

MCOM-DS-202: HUMAN RESOURCE MANAGEMENT

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exams: 100

Course Outcomes:

By the end of this course, a student will be able to:

MCOM-DS-202.1 Demonstrate a basic understanding of different tools used in forecasting and planning human resource needs.

MCOM-DS-202.2 Analyze the key issues related to administering the human elements such as motivation, compensation, appraisal, career planning, diversity, ethics, and training.

MCOM-DS-202.3 Administer and contribute to the design and evaluation of the performance management program.

MCOM-DS-202.4 Comprehend the major changes and recent in HRM practices

PART A

Unit 1: Introduction to Human Resource Management

- 1.1 Nature of Human Resource Management and its concepts
- 1.2 Functions, themes and controversies
- 1.3 Contemporary global trends and management of human resources

Unit 2: Job Analysis and Design

- 2.1 Job Analysis and Job Design: Role of HR manager
- 2.2 Human resource planning and HR effectiveness
- 2.3 Job analysis techniques, job evaluation techniques
- 2.4 Job description
- 2.5 Job specification

Unit 3: Human Resource Strategy

- 3.1 Business Strategy and Human Resource Strategy: Concepts and Relationship.
- 3.2 Recruitment: Factors affecting recruitment and Sources of recruitment (internal and external)
- 3.3 Selection: Basic selection model
- 3.4 Psychological tests for selection
- 3.5 Training and Development

PART B

Unit 4: HRM and Environment

- 4.1 Performance appraisal: Objectives, PA process, comparing actual performance with standards
- 4.2 Methods of appraisal
- 4.3 Diversity at Work: Managing diversity
- 4.4 Causes of diversity, the paradox of diversity

- 4.5 Diversity with special reference to handicapped, women and aging
- 4.6 Empowerment and gender issues

Unit 5: Recent trend in HRM

- 5.1 Compensation Management, Personnel audit and Research: Wage versus salary,
- 5.2 Determination of compensation, incentives schemes, fringe benefits and labour welfare
- 5.3 Personnel audit and research
- 5.4 Emerging horizons in HRM

Unit 6:

- 6.1 Career planning and succession concepts, approaches and issues
- 6.2 Human Resource information system: Developing HR information system
- 6.3 Employees relations: Shifting forms from industrial relation to employees relations
- 6.4 Handling employee’s grievances

Recommended Books:

1. De Cenzo and Robins, Fundamentals Human Resource Management, Prentice Hall of India.
2. David A. Decenzo, and S.P. Robbins, Fundamentals of Human Resource Management, Wiley and Sons Ltd.
3. Edwin B Flippo, Personnel Management, McGraw Hill, Tokyo.

Only Latest available edition of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix :

CO STATEMENT (MCOM-DS-202)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-202.1	3	2	3	3	2	2	2	2	2	3
BCOM-DS-202.2	3	2	2	3	2	3	3	3	3	2
BCOM-DS-203.3	3	3	3	3	3	3	3	2	3	3
BCOM-DS-204.4	2	3	2	3	2	2	2	3	3	3

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

MCOM-DS-203: FINANCIAL MANAGEMENT AND POLICY

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exams: 100

Course Outcomes:

By the end of this course, a student will be able to:

MCOM-DS-203.1 Analyze financial management concepts and its important functions taking into account other relevant financial issues.

MCOM-DS-203.2 Develop the analytical skills by associating the tool and techniques with the situation.

MCOM-DS-203.3 Interpret the prevailing business environment and be able to take decisions under risk and uncertainty.

MCOM-DS-203.4 Apply business information and financial theory in investment decisions.

PART - A

Unit 1: Introduction of Financial Management

- 1.1 Nature, scope and objectives of financial management
- 1.2 Financial decision making and types of financial decisions
- 1.3 Finance as strategic function
- 1.4 Agency problem: risk-return frame work for financial decision-making
- 1.5 Time value of money

Unit 2: Investment Decisions

- 2.1 Nature and kinds of capital budgeting decisions
- 2.2 Techniques of evaluating capital budgeting decisions
- 2.3 Capital rationing
- 2.4 Capital decisions under uncertainty and their evaluation using statistical decision theory

Unit 3: Financing Decisions - Cost of Capital

- 3.1 Cost of capital: Meaning; significance
- 3.2 Computation of cost of capital

PART - B

Unit 4: Financing Decisions - Capital Structure

- 4.1 Leverage: Meaning, types, EBIT-EPS analysis; indifference point
- 4.2 Capital structure: Meaning, determinants of capital structure in practice
- 4.3 Theories of capital structure, contemporary theories in capital structure

Unit 5: Working Capital Management

- 5.1 Working capital requirements: Meaning; kinds; determinants; sources and levels
- 5.2 Estimation of cash management; determinants of optimum cash balance
- 5.3 Receivables management
- 5.4 Inventory management: meaning; tools and techniques of inventory control

Unit 6: Dividend Decisions

- 6.1 Dividend Policy: Meaning, types
- 6.2 Forms of dividend
- 6.3 Dividend Theories

6.4 Case studies

Recommended Books:

1. I.M. Pandey, Financial Management, Vikas Publishing, New Delhi.
2. Prasanna Chandra, Financial Management, Tata McGraw Hill, New Delhi.
3. M.Y. Khan, and P.K. Jain, Financial Management, Tata McGraw Hill, New Delhi.
4. S.A. Ross, R.W. Westerfield, and J. Jaffe, Corporate Finance, Tata McGraw Hill, New Delhi.
5. P.P. Rustogi, Fundamentals of Financial Management, Taxmann Publications Private Limited.

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix :

CO STATEMENT (Write Course Code)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
MCOM-DS-203.1	2	-	-	-	-	-	2	-	1	1
MCOM-DS-203.2		-	3	-	-	-	1	-	2	2
MCOM-DS-203.3	2	-	-	-	-	-	2	2	2	2
MCOM-DS-203.4	2	-	-	-	-	-	2	2	-	2

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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MCOM-DS-204: MACRO ECONOMICS

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exams: 100

Course Outcomes:

By the end of this course, a student will be able to:

MCOM-DS-204.1 Understand basic principles of macroeconomics

MCOM-DS-204.2 Analyze the macro environment which would help them in managerial decision making processes.

MCOM-DS-204.3 Show long runs dynamic issues like growth and technical progress.

MCOM-DS-204.4 Modeling of a macro-economy in terms of analytical tools.

PART - A

Unit 1:

- 1.1 Nature and scope of macro economics
- 1.2 Circular flow of income and national income accounting
- 1.3 Computing real rate of growth
- 1.4 International linkages of a macro economy

Unit 2:

- 2.1 Aggregate demand and supply and determination of general price index
- 2.2 Calculating the rate of inflation
- 2.3 Determinants of economic growth and development: Effects of inflation, design of an anti-inflationary policy

Unit 3:

- 3.1 Consumption function: Consumption income and savings
- 3.2 Determinants of consumption: Alternatives consumption hypotheses
- 3.3 The investment function and determinants of investment, marginal efficiency of capital multiplier analysis

PART - B

Unit 4:

- 4.1 Nature of business cycles; alternative explanations of business cycles
- 4.2 Fiscal policy, monetary policy
- 4.3 Macroeconomic policy for economic stabilization

Unit 5:

- 5.1 The nature of BOP
- 5.2 Inter relationship between foreign trade and economic growth
- 5.3 Measures to close BOP deficits
- 5.4 Foreign investment and economic growth

Unit 6:

- 6.1 International transmission of global economic disturbance
- 6.2 Globalization and economic growth
- 6.3 Interdependence in the global economy

Recommended Books:

1. J William Baumol, Economic Theory and Operations Analysis, Prentice-Hall, London.
2. R Michael Baya, Managerial Economics and Business Strategy, McGraw Hill, New York.
3. E.D'Souza, Macroeconomics, Pearson Education, New Delhi.
4. Mankiw, Macro Economics, Macmillan Publishing, New York

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT (MCOM-DS-204)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
MCOM-DS-204.1	-	-	-	-	2	1	2	-	-	2
MCOM-DS-204.2	2	1	1	1	-	2	2	-	3	2
MCOM-DS-204.3	1	2	2	-	-	2	1	-	3	2
MCOM-DS-204.4	-	-	-	-	-	3	2	1	2	2

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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MCOM-DS-205: E-COMMERCE

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exams: 100

Course Outcomes:

By the end of the course, a student should be able to:

MCOM-DS-205.1 Explain integrated e-mail, integrated online chat, Conferences for sharing documents, publishing news or participating inDiscussions;

MCOM-DS-205.2 Develop tools for creating a corporate website;

MCOM-DS-205.3 Understand the corporate portal, giving access through a browser to e-mails, tasks and calendar items, reports or other information;

MCOM-DS-205.4 Examine inflexible technology base causing high efforts to mix components of different scenarios in a true multi channel scenario, e.g. a web shop with E-Marketing features plus E-Service for FAQ, complaints, service tickets and returns management.

PART - A

Unit 1: Introduction to E-commerce

- 1.1 Defining E-commerce
- 1.2 The development of E-commerce
- 1.3 Impact of e-commerce in market and retailer
- 1.4 The social impact of E-commerce
- 1.5 E-commerce organization models.

Unit 2: Electronic Commerce Providers

- 2.1 Company profiles
- 2.2 On-line payment mechanism
- 2.3 Types of electronic payment systems
- 2.4 Digital payment systems
- 2.5 E-Commerce in decision making

Unit 3: E– Governance and E–strategy

- 3.1 Role of government in E-Commerce industry
- 3.2 E–strategy
- 3.3 Limitations & scope
- 3.4 Strategic methods for developing e-commerce
- 3.5 Four C's: (convergence, collaborative computing, content management & call center)

PART - B

Unit 4: Electronic Data Exchange

- 4.1 Introduction
- 4.2 Concept of EDI and limitation
- 4.3 Advantages and disadvantages of EDI
- 4.4 EDI Model

Unit 5: Risk and Security Issues in E-Commerce

- 5.1 Overview
- 5.2 Secure transactions
- 5.3 Security for E-commerce

- 5.4 Computer monitoring
- 5.5 Computer crime
- 5.6 Threats
- 5.7 Security standards
- 5.8 Cryptography (Encryption and Decryption)
- 5.9 Key management
- 5.10 Password systems
- 5.11 Digital signatures

Unit 6: E-Commerce services and Internet

- 6.1 Online goods and services, Retail and mobile services
- 6.2 Internet, Advantages and disadvantages
- 6.3 Components of information technology structure
- 6.4 Intranet and its applications
- 6.5 Intranet and extranet diferencies

Recommended Readings:

1. O'Leary, Enterprise Resource Planning Systems: Systems, Life Cycle, Electronic Commerce, and Risk: 2000, Cambridge University Press
2. S. Avraham , Enterprise Resource Planning (ERP): The Dynamics of Operations Management, IBM Press
3. Loshin Peter, Electronic Commerce, Charles River Media, U.K.
4. T.F. Wallace, and Kremzar , The Implementers' Guide to Success with Enterprise Resource Planning, John Wiley & Sons, US Inc.

**Only latest available editions of the books are recommended.*

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT (MCOM-DS-203)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
MCOM-DS-203.1	3							2		2
MCOM-DS-203.2	2									
MCOM-DS-203.3	2	2	3				2	2		
MCOM-DS-203.4				2	2		2			2

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

MCOM-DS-206: FINANCIAL INSTITUTIONS AND MARKETS

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exams: 100

Course Outcomes

By the end of the course, a student should be able to:

MCOM-DS-206.1 Understand the broad framework of Financial System and its constituents;

MCOM-DS-206.2 Develop an understanding of the inter-linkages and regulatory frame-work within which the system operates in India;

MCOM-DS-206.3 Analyze the relationship among assets, agents, and institutions.

PART A

Unit 1:

- 1.1 Financial markets: Nature, Functions and Efficiency
- 1.2 Financial system and economic development,
- 1.3 flow of funds in Indian economy
- 1.4 Indian financial system: an overview.
- 1.5 Construction and uses of flow of fund matrix.

Unit2:

- 2.1 Financial markets: Money market: Organisation, Instruments, Functioning and its Regulation.
- 2.2 Capital market: Primary and Secondary markets and their organisations.
- 2.3 EBI and its role as regulator.
- 2.4 Interest rate: Level, maturity and structure of interest rate.

Unit 3:

- 3.1 Financial Intermediation: Depository Institutions, Commercial Banks and Industrial finances.
- 3.2 Performance of Indian banking and regulatory aspect of Banking.

PART B

Unit 4:

- 4.1 Non-Depository Institutions: Mutual Funds: Measuring performance of Mutual Funds
- 4.2 Organization, functioning and regulatory aspects of mutual funds

Unit 5:

- 5.1 Financial Instruments: Equity shares; new issue market and secondary market-the allocate and operational efficiency, preference shares.
- 5.2 Private placement channels.

Unit 6:

- 6.1 Foreign Capital: foreign capital as a source of finance.
- 6.2 Place of foreign capital in the overall framework of Indian Financial system.

Recommended Books:

5. Meir Kohn, 'Financial Institutions and Markets', Oxford University Press.
6. Jeff Madura , 'Financial Markets and Institutions', South Western Cengage Learning.
7. Mishkin, Fredrick S. and Stanley G. Eakins, Pearson Education Ltd.
8. Resume Bank of India – Report on Currency & Finance.

**Only Latest available edition of the books are recommended.*

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix :

CO Statement (MCOM-DS-206)	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MCOM-DS-206.1	3	2	1	-	-	1	1	-	-	1
MCOM-DS-206.2	3	1	1	-	-	-	3	-	-	2
MCOM-DS-206.3	3	2	2	-	-	2	2	-	-	2

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

(Deemed to be University under section 3 of the UGC Act 1956)

MCOM-DS-207: INTERNATIONAL MARKETING

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exams: 100

Course Outcomes:

By the end of the course, a student should be able to:

MCOM-DS-207.1 Developing the conceptual frame work of international marketing.

MCOM-DS-207.2 Classify basic fundamentals and tools and techniques of international marketing.

MCOM-DS-207.3 Identify a strategic and deeper knowledge on importance of internationalmarketing management in highly globalized and quickly increasing competitive world environment and markets.

PART - A

Unit 1:

- 1.1 The concept of global marketing: Importance, growth and benefits
- 1.2 Scope and challenge of international marketing
- 1.3 The dynamic environment of international marketing

UNIT 2:

- 2.1 Developing global marketing strategies; global marketing management; planning and organization
- 2.2 International marketing information system and research
- 2.3 Understanding global consumers; cultural dynamics in assessing global markets

UNIT 3:

- 3.1 International product policy; product positioning in foreign market; product standardization and adoption; brands, trademarks, packaging and labeling
- 3.2 International marketing of services
- 3.3 International product pricing policy; export pricing; pricing for international markets

PART – B

UNIT 4:

- 4.1 International promotional policy
- 4.2 International advertising
- 4.3 International sales force and their management; other forms of promotion for global markets

UNIT 5:

- 5.1 Overseas marketing channel policy
- 5.2 Managing international distribution channels: Multinational retailers and wholesalers
- 5.3 Global Logistics: Contemporary issues in international marketing

UNIT 6:

- 6.1 Emerging trends in international marketing: Regionalism v/s Multilateralism; trade blocks
- 6.2 Important grouping in the world

6.3 Legal dimensions in international marketing (role of IMF and WTO)

Recommended Books:

1. R. Philip Cateora, and R. Philip Graham, International Marketing, Tata McGraw Hill, New Delhi.
2. J Warren Keegan, Global Marketing, Pearson Education, New Delhi.
3. R M Joshi, International Marketing, Oxford University Press
4. Sak and Shaw Onkvisit, , Johan J., International Marketing- Strategy and Theory, Taylor and Francis.

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix :

CO STATEMENT (MCOM-DS-207)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
MCOM-DS-207.1	3	2	3	-	-	-	3	1	3	2
MCOM-DS-207.2	-	-	-	1	3	2	-	3	2	1
MCOM-DS-207.3	3	-	2	-	-	3	1	3	2	1

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

(Deemed to be University under section 3 of the UGC Act 1956)

MCOM-DS-208: ADVERTISING AND SALES MANAGEMENT

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exams: 100

Course Outcomes

By the end of the course, a student should be able to:

MCOM-DS-208.1 Develop an in-depth understanding of the modern concepts and latest techniques of advertising and sales management.

MCOM-DS-208.2 Understand the strategic and tactical level decisions involved in development of an advertisement and their application.

MCOM-DS-208.3 Examine the process involved in personnel selling, its management and its implications for relationship development.

MCOM-DS-208.4 Analyse the decisions involved in sales force management and the related issues.

PART - A

Unit 1:

1.1 Planning the promotion mix

1.2 Advertising : Nature and importance; Advertising and the economy; Advertising and publicity Advertising management process – an overview

1.3 Determining target audience; Advertising objectives and positioning decisions; Advertising budget decisions.

Unit 2:

2.1 Message Decision : Determining advertising message

2.2 Developing advertising copy – Headline main copy, logo, illustration, appeal, layout, creativity in advertising.

2.3 Media Planning : Types of media and their merits and limitations

2.4 Media selection; Media scheduling

Unit 3:

3.1 Organization of Advertising Operations : In-house vs. advertising agency arrangements; Managing advertising agency relation

3.2 Evaluation of advertisement and campaign effectiveness – Before - and – after advertising tests and techniques

3.3 Advertising in India; Social and regulatory aspects of advertising.

PART - B

Unit 4:

4.1 Process of effective selling

4.2 Sales planning: Setting personal selling objective

4.3 Market analysis and sales forecasting; sales budget

4.4 Sales territory and sales quota

Unit 5:

5.1 Organisation structure

- 5.2 Relationship of sales department with other departments
- 5.3 Distribution networks relationship

Unit 6:

- 6.1 Recruitment and selection
- 6.2 Training and development
- 6.3 Motivating, supervising and compensating sales personnel
- 6.4 Controlling the sales effort; Evaluation of sales personnel

Recommended Books:

1. A. David Aaker, Rajeev Batra and John G. Mayers, Advertising Management, Prentice Hall of India, New Delhi.
2. BelchGeorge and Belch Michael, Advertising and Promotion : An Integrated Marketing Communications Perspective 6th Ed., McGraw Hill.
3. R. Richard Still, W Edward Cundiff and Norman, A.P.Govoni , Sales Management: Decision Strategy and Cases, Pearson Education, New Delhi.
4. W. Johnston and Greg Mark, W. Marshall, Sales Force Management. Tata McGraw Hill, New Delhi.

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix :

CO STATEMENT MCOM-DS-208	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
MCOM-DS-208.1	2	-	-	-	-	-	1	-	-	2
MCOM-DS-208.2	-	2	3	2	1	1	1	2	-	2
MCOM-DS-208.3	2	-	2	-	-	-	-	-	2	2
MCOM-Ds-208.4	-	-	2	-	-	-	1	-	-	2

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

MCOM-DS-301: BUSINESS POLICY AND STRATEGIC MANAGEMENT

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exams: 100

Course Outcomes:

By the end of the course, a student will be able to:

MCOM-DS-301.1 Understand conceptual knowledge of strategic management;

MCOM-DS-301.2 Formulate, implement, monitor and evaluate business strategies;

MCOM-DS-301.3 Select alternative strategies as per fast changing business environment;

MCOM-DS-301.4 Develop capabilities to analyze real life business problems and develop strategic solutions.

PART- A

Unit 1: Introduction to Business Policy

- 1.1 Introduction to business policy, features and Scope
- 1.2 Functions of business policy
- 1.3 Evolution of business policy and strategic management
- 1.4 Understanding strategy: Concepts and levels of strategy operates
- 1.5 Business model

Unit 2: Introduction to Strategic management

- 2.1 Elements of Strategic management
- 2.2 Importance of strategic management
- 2.3 Model of strategic management
- 2.4 Strategic decision - making
- 2.5 Hierarchy of strategic intent: vision and mission

Unit 3: Strategic Analysis

- 3.1 Analysis of environment and constructing scenarios
- 3.2 Analysis of operating environment – Michael Porters
- 3.3 Model of industry and competitive analysis
- 3.4 Analysis of strategic advantage
- 3.5 Analysis of stakeholder expectations

PART – B

Unit 4: Strategic Formulation

- 4.1 Schools of thought on strategy formulation
- 4.2 Concept of stretch, leverage and fit
- 4.3 Need for balanced scorecard
- 4.4 Grand strategies
- 4.5 Porter's generic strategies
- 4.6 Strategies for competing in global market

Unit 5: Implementation and evaluation

- 5.1 Strategic implementation issues
- 5.2 Functional strategies
- 5.3 Importance and nature of strategic evaluation

- 5.4 Strategic and operational control
- 5.5 Evaluation techniques for strategic and operational control

Unit 6: Strategic Choice and Review

- 6.1 Strategic analysis and choice – BCG, GE, Directional policy and Hofer’s Matrices
- 6.2 Industry and competitive analysis
- 6.3 Concept of value chain
- 6.4 Strategic alliances
- 6.5 Evaluating strategic performance
- 6.6 Concept of corporate restructuring
- 6.7 Case study- preparation and discussions.

Recommended Books:

1. Golakota Gupta and Srinivasan Business Policy and strategic management ,Prentice Hall, New Delhi
2. Wheelen and David Hunger, Strategic Management and Business Policy, Prentice Hall, New Delhi,
3. Azhar Kazmi, Business policy and strategic management, Tata McGraw-Hill, New Delhi
4. L.M.Prasad, Business policy and strategic management, Sultan Chand and Sons, New Delhi.

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix :

CO Statement	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MCOM-DS-301										
MCOM-DS -301.1	2		2		2		2	3	2	
MCOM-DS-301.2	3			2		2				1
MCOM-DS-301.3				2		2				1
MCOM-DS-301.4		3	3					3		1

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)**

MCOM-DS-302: CORPORATE ACCOUNTING

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exams: 100

Course Outcomes:

By the end of the course, a student should be able to:

MCOM-DS-302.1 Analyse the conceptual knowledge of the corporate accounting;

MCOM-DS-302.2 Evaluate the various techniques of preparing the accounting and financial statements;

MCOM-DS-302.3 Understand what economic information is conveyed in financial statements;

MCOM-DS-302.4 Identify the basic economic events most common in business operations and understand how they would be shown in published financial statements.

PART – A

Unit 1: Accounting for Share Capital and Debentures

- 1.1 Issue and forfeitures of shares
- 1.2 Right issue, bonus shares and buy back of shares
- 1.3 Redemption of preference shares
- 1.4 Issue and redemption of debentures

Unit 2: Final Accounts

- 2.1 Preparation of final accounts of corporate entities
- 2.2 Disposal of company profits

Unit 3: Valuation of Goodwill and Shares

- 3.1 Concept and calculation – Simple problems only

PART - B

Unit 4: Amalgamation of Companies

- 4.1 Concept and accounting treatment as per accounting standard: 14
- 4.2 Internal Reconstruction : Concept and Accounting Treatment

Unit 5: Accounts for Holding Companies

- 5.1 Preparation of consolidated balance sheet with one subsidiary company
- 5.2 Relevant provision of accounting standard: 21 (ICAI)

Unit 6: Banking Companies

- 6.1 Difference between balance sheet of banking and non banking companies
- 6.2 Assets structure of a commercial bank
- 6.3 Non-performing assets (NPA)

Recommended Books:

1. J. R. Monga, Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.
2. T. P. Ghosh, Accounting Standards and Corporate Accounting Practices – Taxman Allied Services.
3. M.C. Shukla, T.S. Grewal, and S.C Gupta; Advanced Accounts, S. Chand and Company, New Delhi.
4. Naseem Ahmed, , Corporate Accounting, ANE Books, New Delhi.

**Only Latest available edition of the books are recommended.*

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
MCOM-DS-302										
BCOM-DS-302.1	3	1				1		3	2	
BCOM-DS-302.2	2						2			1
BCOM-DS-302.3			2	1	1	2	1			1
BCOM-DS-302.4	1	2	1				2	3		1

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)**

MCOM-DS-303: QUANTITATIVE TECHNIQUE FOR BUSINESS DECISIONS

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exams:100

By the end of the course, a student will be able to:

MCOM-DS-303.1 Explain various quantitative & statistical methods

MCOM-DS-303.2 Explain data and draw inference from data

MCOM-DS-303.3 Calculate and interpret statistical values by using statistical tool (correlation & regression)

MCOM-DS-303.4 Demonstrate an ability to apply various statistical tools to solve business problem

PART-A

Unit 1: Linear programming problem

1.1 Linear programming problem: objective and assumptions.

1.2 Formulation of a L.P.P.

1.3 Graphical solution of L.P.P.: Unbounded solutions and redundant solutions

1.4 Concept of Duality in L.P.P.

Unit 2: Theory of Games

2.1 Two-Person Zero-Sum games

2.2 Pure Strategies: Games with Saddle point

2.3 Mixed Strategies: Games without Saddle point

2.4 Principle of Dominance

Unit 3: Queuing Theory

3.1 Introduction to Queue

3.2 Behavior of arrivals

3.3 Queue discipline and Service process

3.4 Single-Server Queuing model: $\{(M/M/1): (\infty/FCFS)\}$ (No proof required)

3.5 Calculation of performance measures (No proof required)

PART-B

Unit 4: Sample Selection and Data Collection

4.1 Methods and Techniques of data collection: Types of data collection, methods used for Collection of different data types

4.2 Sampling Techniques

Unit 5: Questionnaire Design and Data Processing

5.1 Introduction and types of questionnaire

5.2 Guidelines for questionnaire design

5.3 Editing and coding of data

5.4 Tabulation, quantitative and qualitative Analysis

Unit 6: Analysis, Interpretation and Presentation of Findings

6.1 Analysis and interpretation of data

6.2 Layout of research reports, guidelines for writing reports

6.3 Graphical presentation of report using table, charts and diagrams

Recommended Readings:

1. N. D.Vohra, Quantitative Management, Tata McGraw Hill, New Delhi
2. V. K.Kapoor, Operations Research, Sultan Chand & Sons, New Delhi
3. J. K.Sharma, Operations Research Theory & Applications, Macmillan India Ltd.

**Only latest available edition books are recommended.*

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT (MCOM-DS-303)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
MCOM-DS-303.1	3						2	2	2	1
MCOM-DS-303.2	2						2	2	1	1
MCOM-DS-303.3	2		1				2	1		1
MCOM-DS-303.4	2				1		2		2	

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

MCOM-DS-304: BUSINESS ENVIRONMENT ANALYSIS

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exams: 100

Course Outcomes:

By the end of the course, a student should be able to:

MCOM-DS-304.1 Explain the importance of business environment

MCOM-DS-304.2 Analyse various reforms in India;

MCOM-DS-304.3 Develop the skills needed to work through ethical issues;

MCOM-DS-304.4 Know about increasing role of MNCs.

PART – A

Unit 1: Introduction to Business Environment

- 1.1 Factors affecting business environment
- 1.2 Importance of study of business environment
- 1.3 Need and technologies of environment scanning
- 1.4 Impact of environment scanning on policy formulation

Unit 2: Indian Industry and Economic Reforms

- 2.1 Introduction to economic reforms in India
- 2.2 Structure of Indian Industry
- 2.3 Competitive strength of Indian industry
- 2.4 Financial sector reforms
- 2.5 Fiscal sector reforms

Unit 3: Policy and Balance of Payments

- 3.1 Evolution of Industrial Policy in India
- 3.2 Industrial policy of India
- 3.3 Alternatives of corporate strategy
- 3.4 Foreign Trade
- 3.5 Balance of Payment

PART - B

Unit 4: Multinational Corporations in India

- 4.1 MNC Participation in India
- 4.2 Strategies of MNC'S
- 4.3 Competitive strengths of MNC'S
- 4.4 Performance of MNC'S

Unit 5: Sector Wise Analysis

- 5.1 Role of public sector in India

- 5.2 Role of private sector in India
- 5.3 Role of small and cottage industry in India
- 5.4 Sickness in Indian Industry
- 5.5 Regulatory and promotional framework of government

Unit 6: Ethics and Environmental Issues

- 6.1 Business ethics and social responsibilities
- 6.2 Corporate power social accountability
- 6.3 Corporate social policies
- 6.4 Ecological and environmental issues

Recommended Books:

1. Francis Cheruunilam, Business Environment, Himalya Publishing House, New Delhi.
2. P.K Ghosh, Business Environment, Sultan Chand and Sons, New Delhi.
3. K. Aswathappa, Business Environment, Himalaya Publishing House, New Delhi.

**Only latest available editions of the books are recommended.*

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT (MCOM-DS-304)	PO 1	PO2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
MCOM-DS-304.1	-	-	2	1	2	2	-	-	1	2
MCOM-DS-304.2	1	-	-	-	-	3	1	-	2	2
MCOM-DS-304.3	3	1		1	3	3	-	-	3	2
MCOM-DS-304.4	-	2	2	-	1	2	3	-	2	2

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

MCOM-DS-305: CONSUMER BEHAVIOUR

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exams: 100

Course Outcomes:

By the end of this course, a student will be able to:

MCOM-DS-305.1 Explain and develop the in-depth understanding of consumer's characteristics and their buying process;

MCOM-DS-305.2 Gain insight into the behavioral patterns and underlying causes of individual differences by examining their need and motivation, perception, attitude and learning pattern;

MCOM-DS-305.3 Analyze and comprehend the essential external determinants of buying behaviour by studying various models of consumer buying behaviour.

MCOM-DS-305.4 Develop an understanding of cross cultural dimensions of consumer behaviour and application of consumer research to realize dynamic and Competitive global environment.

Part A

Unit 1: Introduction to Consumer Behaviour

- 1.1 Importance and nature of consumer behavior
- 1.2 Types of consumers and their role
- 1.3 Consumer buying decision process and determinants
- 1.4 Changing profile of Indian consumers

Unit 2: Consumer Behaviour and Marketing

- 2.1 Marketing Segmentation –VALS
- 2.2 Components, Process of marketing communication
- 2.3 Messages
- 2.4 Persuasion – ELM and Appeal

Unit 3: Individual Differences in Consumers

- 3.1 Needs and motivation
- 3.2 Perception
- 3.3 Attitude and attitude change
- 3.4 Learning and learning theories
- 3.5 Self-concept
- 3.6 Personality and life style analysis

Part B

Unit 4: External determinants of Consumer Behaviour

- 4.1 Family and its influence on consumer buying behaviour
- 4.2 Social class
- 4.3 Culture and sub-culture
- 4.4 Diffusion of Innovation and Opinion leadership

Unit 5: Consumer Behaviour and Society

- 5.1 Models of consumer behaviour;
- 5.2 Marketing, consumer behaviour and society
- 5.3 Consumer materialism
- 5.4 Consumer behaviour knowledge for public policy

Unit 6: Cross-cultural issues of consumer behaviour

- 6.1 Cross-cultural dimensions of consumer behaviour
- 6.2 Consumer research – complexities and issues

Recommended Books:

1. L.G. Schiffman and L.L.Kanuk, Consumer Behaviour, Pearson, Ltd., New Delhi,
2. J.F. Engel, Roser D. Blackwell and Paul W. Miniard, Consumer Behaviour, Cengage Learning New York,
3. J. Paul Peter, and Jerry C. Olson, Consumer Behaviour and Marketing Strategy, McGraw Hill, New Delhi.
4. H. Assael, Consumer Behaviour and Marketing Action; Cengage Learning.
5. Hawkins Dell., Roger J. Best, A. Conej Kenneth, Consumer Behaviour: Building Marketing Strategy.

**Only Latest available edition of the books are recommended.*

Instructions of Paper Setting:

Six questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Five questions will be set (one from each Module) students shall be required to attempt any four questions out of these five questions. Each question will carry 20 marks.

Course Articulation Matrix :

CO STATEMENT (MCOM-DS-305)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-305.1	3				2		2	3		2
BCOM-DS-305.2		2	3	3	2				1	
BCOM-DS-306.3		3				1			1	
BCOM-DS-306.4	2		3				2	2		2

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act, 1956)

MCOM-DS-306: Entrepreneurship Development

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exam: 100

Course Outcomes:

By the end of the course, a student will be able to:

MCOM-DS-306.1 Explain students with the tools and inspiration they need to start and grow a successful business.

MCOM-DS-306.2 Identify the elements of success of entrepreneurial ventures.

MCOM-DS-306.3 Analyze the business environment in order to identify business opportunities.

Part A

Unit 1: Starting the Journey

- 1.1 Introduction to entrepreneurship;
- 1.2 Types of entrepreneurs
- 1.3 Different forms of business;

Unit 2: Idea Generation

- 2.1 Generating new business ideas;
- 2.2 The process of product development;
- 2.3 Crafting value proposition and reaching out to prospective customers

Unit 3: Market Analysis

- 3.1 Fundamentals of Market Research;
- 3.2 Scanning Business Environment
- 3.3 Industry and competitor analysis;
- 3.4 Demand estimation and forecasting.

Part B

Unit 4: Setting the Business Model

- 4.1 Technical feasibility and financial viability analysis;
- 4.2 Assessing and incorporating risk in startups;
- 4.3 Drawing a business plan and preparing a project report;
- 4.4 Legal aspects of business.

Unit 5: Management

- 5.1 The basic process of Management;
- 5.2 Manpower planning and staffing decisions
- 5.3 Building and managing teams
- 5.4 Business leadership and Control

Unit 6: Finance

- 6.1 Alternative sources of finance
- 6.2 Arranging seed money for new ventures;
- 6.3 Obtaining equity funding from business angels/venture capitalists;

6.4 Arranging debt finance

Recommended Books:

1. RajeevRoy: Entrepreneurship; Oxford Higher Education; New Delhi
2. Brace R. Barringer, and R. Duane Ireland, Entrepreneurship, Pearson Education,, New Delhi.
3. A. Katz Jerome andP. Green Richard, Entrepreneurial Small Business McGraw-Hill, N.Y.
4. D. Hisrich Robert, Peters Michael and Shepherded Dean, Entrepreneurship, Tata McGraw Hill, New Delhi.

Instructions of Paper Setting:

Six questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Five questions will be set (one from each Module) students shall be required to attempt any four questions out of these five questions. Each question will carry 20 marks.

Course Articulation Matrix:

CO STATEMENT (MCOM-DS-306)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
MCOM-DS-306.1	3	1	-	1	-	1		3	3	2
MCOM-DS-306.2	-	-	1	-	-	1	2		3	2
MCOM-DS-306.3	-	-	-	-	1	3		3	3	2

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

MCOM-DS-307: DIRECT TAX LAW AND PRACTICE

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exam: 100

Course Outcomes:

By the end of this course, a student will be able to:

MCOM-DS-307.1 Describe conceptual knowledge of various direct tax laws prevailing in India;

MCOM-DS-307.2 Compute taxable income and net tax liability of an individual and HUF;

MCOM-DS-307.3 Compute wealth tax liability of an assessee;

MCOM-DS-307.4 Develop abilities for income tax planning of an individual and HUF;

MCOM-DS-307.5 Apply the knowledge of direct tax laws to different real life economicsituations.

PART - A

Unit 1:

- 1.1 Basic Concepts: Income, gross total income, total income, agricultural income, person, assessee, Evaluation year and previous year
- 1.2 Residential Status, Scope of total income
- 1.3 Exempted Incomes

Unit 2:

- 2.1 "Salary" and its computation
- 2.2 "Income from house property" and its computation

Unit 3:

- 3.1 "Profits and gains of business or profession" and its computation
- 3.2 "Capital gains" and its computation
- 3.3 "Income from other sources" and its computation

PART – B

Unit 4:

- 4.1 Clubbing of income
- 4.2 Set off of losses, carry forward and set off of losses
- 4.3 Permissible deductions from GTI
- 4.4 Rebates and reliefs
- 4.5 Maximum marginal rate of tax

Unit 5:

- 5.1 Evaluation of individual and HUF
- 5.2 Permanent account number
- 5.3 Advance tax
- 5.4 Tax deducted at source

Unit 6:

- 6.1 Return of income
- 6.2 Filing of return
- 6.3 Refund of tax
- 6.4 Wealth Tax Act: Introduction, Component of wealth and charge of wealth tax

6.5 Computation of wealth tax of an assessee

Recommended Books:

1. Vinod K. Singhania, and Monica Singhania, Students Guide to Income Tax, Taxmann Publications, New Delhi.
2. Girish Ahuja, and, Ravi Gupta systematic Approach to Income Tax, Bharat Law House, Delhi.
3. H.C. Mehrotra, Income Tax Law, Sahitya Bhawan, India, Agra, U.P.

**Only latest available editions of the books are recommended.*

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix :

CO-Statement (MCOM-DS-301)	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MCOM-DS-307.1	-	3	2	1	1	2	3	3	1	2
MCOM-DS-307.2	3		3	2	-	2		2	3	1
MCOM-DS-307.3	3			2	-			2	3	1
MCOM-DS-307.4		3		1	3	2		-	3	1
MCOM-DS-307.5		3		-	-	-	2	2	3	2

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

MCOM-DS-308: ACCOUNTING FOR BANKING AND INSURANCE

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exam: 100

Course Outcomes:

By the end of this course, a student will be able to:

MCOM-DS-308.1 Understand Banking Companies Accounts;

MCOM-DS-308.2 Interpret life and non-life insurance company accounts;

MCOM-DS-308.3 Discuss various books of accounts to be prepared in a banking company, a life insurance company and a non-life insurance company;

MCOM-DS-308.4 Develop an academician in the said domain or as an accounting professional in banking and insurance sector.

PART - A

Unit 1: Introduction to Banking

- 1.1 Introduction to a bank
- 1.2 Functions of a bank
- 1.3 Accounting standards
- 1.4 Basel norms

Unit 2: Main Books of Accounts of a Bank

- 2.1 Proposal register
- 2.2 Journal
- 2.3 Ledger
- 2.4 Cash book

Unit 3: Final Accounts of Banking Company

- 3.1 Prescribed form of profit and loss account and balance sheet
- 3.2 Salient features of final accounts
- 3.3 Accounting treatment of final accounts
- 3.4 Non-performing assets
- 3.5 Disclosure requirements of banks

PART - B

Unit 4: Introduction to Insurance

- 4.1 Introduction to insurance company
- 4.2 Classification of insurance
- 4.3 Sub classification of general insurance
- 4.4 Explanation of basic terms used in insurance (claim, premium, bonus, surrender value, annuity, etc.)
- 4.5 Types of life insurance policies
- 4.6 Regulation of insurance business

Unit 5: Main Books of Accounts of Insurance Company

- 5.1 Proposal register

- 5.2 Journal
- 5.3 Ledger
- 5.4 Cash book

Unit 6: Final Accounts of Life and Non-Life Insurance Companies

- 6.1 Prescribed form of revenue account (life insurance as well as general insurance)
- 6.2 Prescribed form of profit and loss account (life Insurance as well as general insurance)
- 6.3 Prescribed form of balance sheet (life insurance as well as general insurance)
- 6.4 Calculation of insurance claims
- 6.5 Method of calculating annuities rates

Recommended Books:

1. A.N. Agarwal, and K.N Agarwal, Higher Science of Accounting, Kitab Mahal, Allahabad, New Delhi.
2. B.D. Agarwal, Advanced Financial Accounting, Premier Publishing Book, New Delhi.
3. S.P. Jain, and K.L. Narang, Advanced Accountancy, Kalyani Publications, New Delhi.
4. D.K.Goel, and Archana Singhal, Fundamentals of Corporate Accounting, Arya Publishing House, New Delhi.

**Only latest available editions of the books are recommended.*

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix :

COStatement (MCOM-DS-301)	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MCOM-DS-308.1	3	2	1	-	-	2	2	-	-	2
MCOM-DS-308.2	3	2	2	-	-	-	1	-	-	2
MCOM-DS-308.3	3	3	3	-	1	-	1	-	-	1
MCOM-DS-308.4	2	-	-	-	-	-	1	-	-	3

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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MCOM-DS-401: DISSERTATION

Periods/week Credits

L: 0 T: 0 P : 8 4

Max. Marks: 200

Continuous Evaluations: 100

External Viva: 100

Course Outcomes:

By the end of the course, a student will be able to:

MCOM-DS-401.1 Understand the working of the organization/company/ industry;

MCOM-DS-401.2 Take up an in-depth study of an issue /problem in the area of specialization;

MCOM-DS-401.3 Analyze SWOT of the concerned organization/company/industry;

MCOM-DS-401.4 Interpret the results of the concerned organization/company/industry.

Dissertation (Subject to the approval of the topic of survey work and the student being adjudged suitable for undertaking such work)

Note: The topic of the dissertation will be of the same group which has been chosen by the student.

Course Articulation Matrix :

CO Statement	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MCOM-DS-401										
MCOM-DS-401.1		2	3	1	2	2	3	2	3	1
MCOM-DS-401.2	3		2	1	2			3	1	2
MCOM-DS-401.3	2	2	2	1		2	3	1	3	1
MCOM-DS-401.4		3		1	-	1		2	3	2

Assessment Tools:

- File work/Class Performance:
- Viva (Question and answers in lab)
- End Term Viva

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

MCOM-DS-402: CORPORATE GOVERNANCE, ETHICS AND SOCIAL RESPONSIBILITY OF BUSINESS

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exam: 100

Course Outcomes:

By the end of the course, a student will be able to:

MCOM-DS-402.1 Explain the importance of ethics and social responsibility;

MCOM-DS-402.2 Analyse emerging trends in corporate governance norms and framework;

MCOM-DS-402.3 Choose the best practices of corporate social responsibility in the Indian and global context;

MCOM-DS-402.4 Explain the role of task committees appointed for enforcing corporate governance and social responsibility.

PART– A

Unit 1: Corporate Governance

- 1.1 Evolution of corporate governance developments in India
- 1.2 Regulatory framework of corporate governance in India
- 1.3 Green governance; E-governance
- 1.4 Corporate governance in PSUs and banks

Unit2: Business Ethics

- 2.1 Concept of ethics
- 2.2 Business values and business ethics
- 2.3 Ethical governance and social responsibility
- 2.4 Concept of corporate ethics
- 2.5 Ethics program; code of ethics

Unit 3: Corporate Management

- 3.1 Management vs. Governance
- 3.2 Internal constituents of the corporate governance
- 3.3 Chairman - qualities, power and responsibilities
- 3.4 Chief Executive Officer (CEO) - Role and responsibilities
- 3.5 Role of CFO, manager, company secretary and auditor

PART- B

Unit 4: Role and Functions of Board Committees

- 4.1 Standing committees
- 4.2 Ad-hoc committees
- 4.3 Task force committees
- 4.4 Advisory committees
- 4.5 Board Committees: Powers, functions, duties and limitations

Unit 5: Corporate Social Responsibility

- 5.1 Meaning; corporate philanthropy; CSR-an overlapping
- 5.2 CSR and business ethics
- 5.3 CSR and corporate governance
- 5.4 CSR models; drivers of CSR
- 5.5 Major codes on CSR

Unit 6: Case Studies on Corporate Social Responsibility

- 6.1 Indian companies CSR initiatives
- 6.2 Global CSR practices
- 6.3 CSR initiatives in the field of education, social development, healthcare and promotion of art and culture through case studies of Indian companies

Recommended Books:

1. N Balasubramanian, Corporate Governance and Stewardship, Tata McGrawHill, New Delhi.
2. A. Christine Mallin, Corporate Governance (Indian Edition), Oxford University Press.
3. Michael Blowfield, and Alan Murray, Corporate Responsibility, Oxford University Press.
4. J.P.Sharma, Corporate Governance, Business Ethics and CSR, Ane Books, New Delhi.

**Only latest available editions of the books are recommended.*

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT (MCOM-DS-402)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
MCOM-DS-402.1	-	-	2	2	3	2	-	-	-	1
MCOM-DS-402.2	1	-	-	-	-	2	2	-	2	3
MCOM-DS-402.3	3	2	-	-	1	2	2	-	3	3
MCOM-DS-402.4	-	2	2	2	1	-	-	-	2	2

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

MCOM-DS-403: PERSONNEL MANAGEMENT AND INDUSTRIAL RELATION

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exam: 100

Course Outcomes:

By the end of this course, a student will be able to:

MCOM-DS-403.1 Describe the concepts and practices of personnel management and industrial relations in a hanging socio-economic environment;

MCOM-DS-403.2 Evaluate the administrative and developmental issues related to management of human resources;

MCOM-DS-403.3 Sensitize and expose to critical tasks, functions, and issues of industrial relations;

MCOM-DS-403.4 Analyse the employee management relations at the different job situations.

PART - A

Unit 1: Nature and Scope of Personnel Management

- 1.1 Nature, scope, changing role of personnel manager
- 1.2 Manpower planning: factors affecting and process
- 1.3 Process and methods of recruitment and selection
- 1.4 Induction, placement and internal mobility
- 1.5 Performance appraisal: Objectives and methods of evaluation

Unit 2: Wages and Salary Administration

- 2.1 Wage and salary administration
- 2.2 Wage level, structure and wage determination
- 2.3 Collective bargaining

Unit 3: Industrial Relations

- 3.1 Meaning and scope
- 3.2 Impact of technological change on industrial relations
- 3.3 Role of state in managing industrial relations factors affecting industrial relations
- 3.4 Industrial relations acts

PART - B

Unit 4: Trade Unions

- 4.1 Trade union and Indian labor organization
- 4.2 Development of trade union movement in India
- 4.3 Challenges of trade union movement
- 4.4 Forms of union
- 4.5 Trade union response toward liberalization
- 4.6 Prevention and settlement of disputes

Unit 5: Labor Legislation

- 5.1 Labor legislations: meaning and acts of labor legislation
- 5.2 Grievance handling legislations
- 5.3 Regulatory legislations and protective and employment legislations
- 5.4 Harmony and discipline

Unit 6: Co ownership Management

- 6.1 Co-ownership management concept
- 6.2 Workers participation in management
- 6.3 Women participation in management
- 6.4 Collective bargaining and empowerment
- 6.5 Significance to quality management
- 6.6 Quality of work life

Recommended Books:

1. E. Ramaswamy, , Managing Human Resources, Oxford University Press, Delhi.
2. C.S. Venkataratnam, and Sinha, Pravin, Trade Union Challenges, Excel Books, New Delhi.
3. A. Monappa, Industrial Relations, Tata McGraw Hill, New Delhi.
4. A. Monappa, Managing Human Resources, Tata McGraw Hill, New Delhi.

**Only latest available editions of the books are recommended.*

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix :

CO Statement(MCOM- DS-403)	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO 1	PSO 2	PSO 3
MCOM-DS-403.1	-	-	2	2	3	2	-	-	-	1
MCOM-DS-403.2	1	-	-	-	-	2	2	-	2	3
MCOM-DS-403.3	3	2	-	-	1	2	2	-	3	3
MCOM-DS-403.4	-	2	2	2	1	-	-	-	2	2

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

MCOM-DS-404: INTERNATIONAL ACCOUNTING

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exam: 100

Course Outcomes:

By the end of the course, a student should be able to:

MCOM-DS-404.1 Understand areas of accounting at international level;

MCOM-DS-404.2 Identify and evaluate the challenges and issues of international accounting;

MCOM-DS-404.3 Analyse annual reports and financial statements of International Organisation.

PART – A

Unit: 1

- 1.1 International dimensions of accounting
- 1.2 Scope and importance
- 1.3 Status of international accounting in India
- 1.4 Main causes of diversity in international financial reporting
- 1.5 International accounting harmonization and standardization.

Unit 2:

- 2.1 International financial reporting
- 2.2 Concept and differences in international financial reporting standards (IFRS)
- 2.3 Reporting problems of MNC's
- 2.4 Comparative financial reporting in US, UK and India
- 2.5 Recent changes in reporting in India

Unit 3:

- 3.1 Internationalization of accounting profession
- 3.2 Harmonization of accounting
- 3.3 Comparative analysis between US GAAP, Indian GAAP and IAS
- 3.4 Models of uniformity in accounting

PART – B

Unit 4:

- 4.1 Accounting for currency translation
- 4.2 Need and importance of currency transactions
- 4.3 Foreign Exchange and methods of calculation
- 4.4 Procedural issues (Practices)
- 4.5 IFRS on foreign exchange accounting

Unit 5:

- 5.1 Transfer Pricing
- 5.2 Evolution and approaches (with references to MNC's)

- 5.3 Indian experience
- 5.4 Major stakeholders affected by transfer pricing policies

Unit 6:

- 6.1 Strategic accounting issues in MNC’s
- 6.2 Strategy formulation, implementation and control
- 6.3 Issues related to consolidation of financial statement of MNC’s
- 6.4 Evaluating the performance of foreign operation

Recommended Books:

1. Shirin Rathore, International Accounting, Prentice Hall, New Delhi.
2. M. Suddagaran and Shahorkh, International Accounting – A User Perspective, Taxman India, New Delhi.
3. C. Nobes, R. Parker, Comparative International Accounting, Pearson Education, New Delhi.

**Only Latest available edition of the books are recommended.*

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt five questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B (Selecting one from each unit). Student will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT (MCOM-DS-404)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-404.1	3	1	1		1	1	1	3		
BCOM-DS-404.2	2	1		1				2	3	1
BCOM-DS-404.3		2				2			3	1

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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MCOM-DS-405: INTERNATIONAL FINANCIAL MANAGEMENT

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exam: 100

Course Outcomes:

By the end of the course, a student should be able to:

MCOM-DS-405.1 Understand the areas of financial management at international level;

MCOM-DS-405.2 Identify the financial management problems in Multinational Corporation;

MCOM-DS-405.3 Analyse and handle the problems of international financial management;

PART A

UNIT - 1:International Monetary System

1.1 Developments in the international monetary system, gold standard,

1.2 Bretton Woods system of exchange rate, exchange rate regime since mid-1970s. IMF and international Liquidity. System of exchanging currencies

UNIT – 2:Exchange rate

2.1 Exchange rate quotation and determination

2.2 Direct and indirect quotes, bid and ask quote, spot and forward quote, cross rates.

2.3 Determination of exchange rate in spot and forward market.

2.4 Monetary theories of exchange rate

UNIT – 3: Foreign exchange market

3.1 Spot and forward participants in foreign exchange market

3.2 Arbitraging, hedging and speculation, covered interest rate arbitrage.

3.3 Borrowing and investing markets.

PART B

UNIT – 4:Exchange rate risk

4.1 Translation, transaction and real operating exposure

4.2 Measurement and management.

UNIT – 5:Investment decisions of multinational corporations (MNCs)

5.1 International capital budgeting – estimation of cash flows, the cost of capital.

5.2 Portfolio consideration of a multinational corporation.

UNIT – 6:International Financial markets

6.1 Multilateral development banks, Euro-currency markets, Euro-banking,

6.2 Market for international securities – international bonds, Euro-notes and Euro-commercial papers, Medium-term Euro-notes.

6.3 International working capital management: Cash management and Management of receivables and inventory.

Suggested Readings:

1 MauriceLevi, *International Finance*, New York, McGraw Hill Inc.

2. David K. Eiteman, Arthur Stonehill and Michael H. Moffett, *Multinational Business Finance*, Reading mass., Addison – Wesley Publishing company,

3. Allen C.Shapiro, *Multinational Financial Management*, New Delhi, Prentice Hall India Pvt.Ltd. Delhi

4. P.G.Apte, *Multinational Financial Management*, Tata McGraw Hill, New Delhi.
 5. A.K.Seth, *International Financial Management*, Galgotia Publishing Company, New Delhi.
**Only Latest available edition of the books are recommended.*

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT (Write Course Code)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-405.1	3	1		1	1		2	3	2	
BCOM-DS-405.2	2		1		1	2				1
BCOM-DS-405.3	1		1	2		2		2	3	1

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

MCOM-DS-406: AUDIT FOR BANKS AND INSURANCE COMPANIES

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exam: 100

Course Outcomes:

By the end of this course, a student should be able to:

MCOM-DS-406.1 Make use of the current auditing practices and procedures and apply them in auditing engagements;

MCOM-DS-406.2 Explain the effectiveness and efficiency of process, regulations, policies and standards;

MCOM-DS-406.3 Analyze the opportunities for challenging assignments and earn greater potential in the related fields;

MCOM-DS-406.4 Interpret various techniques for performing effective and value-added audits.

PART – A

Unit 1:

- 1.1 Banks-legislation relevant to audit of banks
- 1.2 Approach to bank audit
- 1.3 Various evaluation parameters
- 1.4 Internal control evaluation

Unit 2:

- 2.1 Concepts of non-performance assets
- 2.2 Provisions of non- performance assets
- 2.3 Long Form audit report
- 2.4 Insurance companies-legislation relevant to audit of life Insurance companies
- 2.5 Legislation relevant to audit of General Insurance companies

Unit 3:

- 3.1 Divisible profit, dividend and depreciation (Companies Act, standards on accounting, legal decisions and auditor's responsibility)
- 3.2 Review of internal control
- 3.3 Various control measures
- 3.4 Review of audit report (matters as per IRDA)

PART - B

Unit 4:

- 4.1 Role of regulatory authorities like department of company affairs
- 4.2 SEBI, RBI, IRDA and Comptroller Auditor General of India
- 4.3 Role of Auditor, audit committees; corporate governance principles

Unit 5:

- 5.1 Standards on auditing (concepts, purpose and Present Position as to Number and Title as issued by ICAI)
- 5.2 Ethics in auditing - auditor's independence
- 5.3 Professional liability of auditors: Code of ethics with special reference to the relevant provisions of The Chartered Accountants Act, 1949 and the regulations there under with case studies

Unit 6:

- 6.1 Cost audit methodology and corporate governance
- 6.2 Statutory audit for governance

- 6.3 An introduction to e-governance and XBRL
- 6.4 Corporate governance in India
- 6.5 Reforming BOD- Birla Committee, Naresh Chandra Committee and Narayana Murthy committee
- 6.6 Audit committee and corporate governance code

Recommended Books:

1. KamalGupta, Contemporary Auditing, Tata McGraw Hill, New Delhi.
2. B.N. Tandon, Principles of Auditing, S. Chand, New Delhi.
3. Auditing Assurance Standards and Guidelines issued by ICAI.
4. Sanjib Kumar Basu, Fundamentals of Auditing, Pearson Publication, New Delhi.
5. S. D.Sharma, Auditing Principles & Practice, Taxman Publication, New Delhi.

**Only latest available editions of the books are recommended.*

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix :

COStatement (MCOM-DS-406)	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MCOM-DS-406.1	3	2	1	-	-	1	3	-	-	3
MCOM-DS-406.2	3		2	-	-	-	2	-	-	3
MCOM-DS-406.3		1	-	-	-	2	2	-	-	3
MCOM-DS-406.4	3	2	1	-	-	1	1	-	-	3

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

Annexure - A
Courses focusing on Global, National and Regional Development

Title of Course	Course Code	REGIONAL	NATIONAL	GLOBAL
Economics for Business Decisions	MCOM-DS-101		√	
Business Statistics	MCOM-DS-102		√	
Accounting Theory and Practices	MCOM-DS-103			√
Marketing Management	MCOM-DS-104		√	
Organisation Theory and Behaviour	MCOM-DS-105		√	
Cost and Management Accounting	MCOM-DS-201			√
Human Resource Management	MCOM-DS-202		√	
Financial Management and Policy	MCOM-DS-203			√
Macro Economics	MCOM-DS-204			√
E-Commerce	MCOM-DS-205			√
Financial Institution and Markets	MCOM-DS-206		√	
International Marketing	MCOM-DS-207			√
Advertising and Sales Management	MCOM-DS-208			√
Business Policy and Strategic Management	MCOM-DS-301			√
Corporate Accounting Practices	MCOM-DS-302			√
Quantitative techniques for Business Decisions	MCOM-DS-303	√		
Business Environment Analysis	MCOM-DS-304			√
Consumer Behaviour	MCOM-DS-305		√	
Entrepreneurship Development	MCOM-DS-306		√	
Direct Tax Law and Practice	MCOM-DS-307		√	
Accounting for Banking and Insurance	MCOM-DS-308		√	

Dissertation	MCOM-DS-401	√		
Corporate Governance Ethics and Social Responsibility of Business	MCOM-DS-402	√		
Personal Management and Industrial Relation	MCOM-DS-403		√	
International Accounting	MCOM-DS-404			√
International Financial Management	MCOM-DS-405			√
Audit for Banks and Insurance Companies	MCOM-DS-406		√	

Annexure - B

Courses focusing on Professional ethics, Environment and sustainability, Gender Equality and Human values

Title of Course	Course Code	Environment and Sustainability	Gender	Human Values	Professional Ethics
Corporate Governance Ethics and Social Responsibility of Business	MCOM-DS-402				√

Annexure - C

Courses focusing on Entrepreneurship, Employability and Skill development

Courses	Employability	Entrepreneurship	Skill Development
Economics for Business Decisions	✓		
Business Statistics	✓		
Accounting Theory and Practices	✓		
Marketing Management	✓		
Cost and Management Accounting	✓		
Human Resource Management	✓		
Financial Management and Policy	✓		
Macro Economics	✓		
E-Commerce	✓		
Financial Institution and Markets	✓	✓	
International Marketing	✓		
Advertising and Sales Management	✓		
Business Policy and Strategic Management	✓		
Corporate Accounting Practices	✓	✓	
Quantitative techniques for Business Decisions	✓	✓	
Business Environment Analysis	✓		
Consumer Behavior	✓	✓	
Entrepreneurship Development	✓	✓	
Direct Tax Law and Practice	✓		
Accounting for Banking and Insurance	✓		
Dissertation	✓		
Corporate Governance Ethics and Social Responsibility of Business	✓	✓	
Personal Management and Industrial Relation	✓		

International Accounting	✓		
International Financial Management	✓		
Audit for Banks and Insurance Companies	✓	✓	