

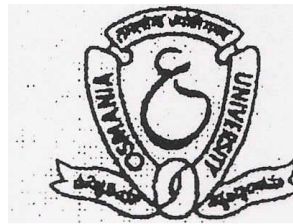
(Applicable to the batch of students admitted in the academic year 2016-17 and onwards)

M.Com. (CBCS)

FACULTY OF COMMERCE, OU

M.Com. (CBCS)

SYLLABUS



**FACULTY OF COMMERCE, OSMANIA UNIVERSITY
HYDERABAD- 500 007., T.S.**

2016

(Applicable to the batch of students admitted in the academic year 2016-17 and onwards)

M.Com. (CBCS)

FACULTY OF COMMERCE, OU

DEPARTMENT OF COMMERCE, O.U.

M.Com. COURSE STRUCTURE (CBCS)

FIRST SEMESTER

Sl. No.	Code	Title of the Paper	THPW	Credits	DESE	Marks			
						IA	Assign-ment	End-Sem. Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Com 1 : Core – I	Managerial Economics	5	4	3 Hrs	15	5	80	100
2.	Com 2 : Core – II	Principles of Marketing	5	4	3 Hrs	15	5	80	100
3.	Com 3 : Core – III	OT & OB	5	4	3 Hrs	15	5	80	100
4.	Com 4 : Elective – I :	Specialization **	5	5	3 Hrs	15	5	80	100
5.	Com 5 : Elective–II :	Specialization **	5	5	3 Hrs	15	5	80	100
	Seminar :		2	1	-	-	-	25*	25
Total			27	23		75	25	425	525

*25=15W+10PR

SECOND SEMESTER

Sl. No.	Code	Title of the Paper	THPW	Credits	DESE	Marks			
						IA	Assign-ment	End-Sem. Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
6.	Com 6: Core – I	Business Environment & Policy	5	4	3 Hrs	15	5	80	100
7.	Com 7: Core – II	Marketing Management	5	4	3 Hrs	15	5	80	100
8.	Com 8: Core – III	Human Resource Management	5	4	3 Hrs	15	5	80	100
9.	Com 9: Elective–I :	Specialization **	5	5	3 Hrs	15	5	80	100
10.	Com 10: Elective-II:	Specialization **	5	5	3 Hrs	15	5	80	100
	Seminar :		2	1	-	-	-	25*	25
Total			27	23		75	25	425	525

*25=15W+10PR

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THIRD SEMESTER

Sl. No.	Code	Title of the Paper	THPW	Credits	DESE	Marks			
						IA	Assign-ment	End-Sem. Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
11	Com: 11 Core – I	Research Methodology & Statistical Analysis	5	4	3 Hrs	15	5	80	100
12	Com: 12 Core – II	E-Commerce	5 (4T+2P)	4	3 Hrs	15 IA	35 LPE	50	100
13	Com: 13 Core – III	Cost Accounting and Control	5	4	3 Hrs	15	5	80	100
14	Com: 14 Elective-I:	Specialization **	5	5	3 Hrs	15	5	80	100
15	Com: 15 Elective - II	Specialization **	5	5	3 Hrs	15	5	80	100
16	ID Paper	Business Organization & Management	4	4	3 Hrs	15	5	80	100
	Seminar		2	1	-	-	-	25*	25
Total			31	27	-	90	80	475	625

*25=15W+10PR

FOURTH SEMESTER

Sl. No.	Code	Title of the Paper	THPW	Credits	DESE	Marks			
						IA	Assign-ment	End-Sem. Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
17	Com:16 Core – I	Quantitative Techniques for Business Decisions	5	4	3 Hrs	15	5	80	100
18	Com:17 Core – II	Business and Corporate Taxation	5	4	3 Hrs	15	5	80	100
19	Com:18 Core – III	Strategic Management	5	4	3 Hrs	15	5	80	100
20	Com:19 Elective-I:	Specialization **	5	5	3 Hrs	15	5	80	100
21	Com:20 Elective-II:	Specialization **	5	5	3 Hrs	15	5	80	100
22	Com: 21	Project Work	8	4		-	-	50VV + 50D	100
	Seminar		2	1		-	-	25*	25
Total			35	27	-	75	25	525	625
GRAND TOTAL			120	100	-	315	135	1850	2300

*25=15W+10PR

Inter Disciplinary (ID) Paper in Third Semester is offered to the Non-Commerce PG Students.

THWP= Teaching Hours Per Week; ESED=End-Semester Examination Duration; VV=Viva-Voce;

LPE = Lab Practical Examinations; D=Dissertation; T=Theory; P=Practical; W=Write-up;

PR=Presentation; DESE = Duration of End-Semester Examination.

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**** AREA OF SPECIALIZATION**

Sl. No.	Specialization	Semester-I	Semester-II	Semester-III	Semester-IV
I	Finance (F)	(1) FM: Financial Management (2) AS: Accounting Standards	(3) IM: Investment Management (4) AMA: Advanced Managerial Accounting	(5) IFM: International Financial Management (6) SAPM: Security Analysis and Portfolio Management	(7) FS: Financial Services (8) FD: Financial Derivatives
II	Accounting (A)	(1) FM: Financial Management (2) AS: Accounting Standards	(3) IM: Investment Management (4) AMA: Advanced Managerial Accounting	(5) ACA: Advanced Corporate Accounting (6) FSA: Financial Statement Analysis	(7) ACAC: Advanced Cost Accounting and Control (8) M&A: Mergers & Acquisitions
III	Marketing (M)	(1) RM: Retail Marketing (2) ASM: Advertising & Sales Management	(3) CRE: Consumer Rights & Education (4) MR: Marketing Research	(5) SM: Services Marketing (6) CB: Consumer Behavior	(7) SCM&CRM: Supply Chain Management & Customer Relationship Management (8) IM: International Marketing
IV	Taxation (T)	(1) FM: Financial Management (2) AS: Accounting Standards	(3) IM: Investment Management (4) AMA: Advanced Managerial Accounting	(5) DT: Direct Taxation (6) IDT: Indirect Taxation	(7) Tax : Tax planning (8) IT: International Taxation
V	International Business (IB)	(1) FM: Financial Management (2) AS: Accounting Standards	(3) IM: Investment Management (4) AMA: Advanced Managerial Accounting	(5) IFM: International Financial Management (6) ITTP: International Trade – Theory and Practice	(7) IBE: International Business Environment (8) IM: International Marketing
VI	Insurance (I)	(1) FM: Financial	(3) IM:	(5) PPLHI:	(7) AS: Actuarial

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		Management (2) AS: Accounting Standards	Investment Management (4) AMA: Advanced Managerial Accounting	Principles and Practice of Life and Health Insurance (6) PPGI: Principles and Practice of General Insurance	Science (8) RP: Retirement Planning
VII	Banking (B)	(1) FM: Financial Management (2) AS: Accounting Standards	(3) IM: Investment Management (4) AMA: Advanced Managerial Accounting	(5) EB&FS: E-Banking and Financial Services (6)BT: Banking Technology	(7) IB: International Banking (8) CB: Central Banking
VIII	E-Commerce (E-Com)	(1) RM: Retail Marketing (2) ASM: Advertising & Sales Management	(3) CRE: Consumer Rights & Education (4) MR: Marketing Research	(5) NCS: Netiquettes and Cyber Security (6) NIPS: Network Infrastructure and Payment System	(7) BME: Business Models for E-Commerce (8) LSOIE: Legal Security in E-Commerce
IX	Computer Applications (CA)	(1) FM: Financial Management (2) AS: Accounting Standards	(3) DCN: Data Communications and Networks (4) OOP: Object Oriented Programming with C++	(5) RDBMS: Relational Data Base Management Systems (6) CL: Cyber Laws	(7) AE: Advanced Excel (8) WD: Web Designing
The allotment of THP 4T +2P; IA=15; LPE=35; EE=50; Total =100 Marks.					

Note:

- 1) O,A, B, C, D, E and F grades are awarded on the basis of marks secured as per the directive given by the University.
- 2) For each paper there will be semester examination for 80 marks and 20 marks for internal assessment [15 marks for tests (average of the two tests) and 5 marks for assignment in the subject].
- 3) Business Organization Management (BOM) is an Inter-Disciplinary (ID) paper which is offered for non-commerce students.

PROJECT GUIDELINES:

The aim of the Project is to give an opportunity to students to learn independently and show that they can identify, define and analyze problems or issues and integrate knowledge in a business context. It reflects the ability of a student to understand and apply the theory, the concepts and the tools of analysis to a specific situation.

1) The project is a practical, in-depth study of a problem, issue, opportunity, technique or procedure or a combination of these aspects of business. The students are required to define an area of investigation, carve out research design, gather relevant data, analyze the data, draw conclusions and make recommendations. The project must be an original piece of work that will be undertaken in post-graduate study, over a period of two semesters.

2) The topic is to be selected carefully with the help of supervisor.

3) All the material that relates to your project, including completed questionnaires or tapes from interviews, should be shown to your supervisor and be kept until the examination board has confirmed your results. Do not throw this material away once your project is submitted, as you might be asked to present it as part of the Viva Voce Examination, before your project results are confirmed.

4) The supervisor's role is to appraise ideas and work of the student. Student must take overall responsibility for both the content of project and its management. This includes selection of an appropriate subject area (with the approval of the supervisor), setting up meetings with the supervisor, devising and keeping to a work schedule (to include contingency planning), and providing the supervisor with samples of your work.

5) The project reports would be examined by the external examiner and based on the report and Viva Voce examination conducted at the end of IV semester, a student will be awarded marks.

6) The External Examiners will examine the following in Project Report:

- a) Literature Survey on the Topic Chosen.
- b) Method of Data Collection.
- c) Presentation – Style, Comprehensiveness, Table presentation, Graphs, Charts.
- d) Analysis and inference and implication of the study.
- e) Overall linkage between objectives, methodology, findings and suggestions.
- f) Bibliography and References.

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SEMESTER-I

MANAGERIAL ECONOMICS

PAPER CODE: COM 1: Core-I
THPW: 5; Credits: 4

Total Marks: 80+15+05=100
ESED: 3 HRS

OBJECTIVE: *to impart conceptual and practical knowledge of managerial economics.*

Unit-I: NATURE AND SCOPE OF MANAGERIAL ECONOMICS:

Meaning of Managerial Economics - Managerial Economics and Economic Theory - Managerial Economics and Decision Sciences - Nature of managerial decision making - Types of business decisions - Managerial decision making process - Firm-meaning-Objectives - Nature of profits (economic vs. accounting profit) Optimization-functions-slope of functions-optimization techniques- Concept of derivative - Simple rules of derivation - Application of derivatives to optimization problems—Role of marginal analysis in decision making - Total, average and marginal relationship (including problems).

Unit-II: DEMAND ANALYSIS:

Demand Theory and Analysis – Individual demand and Market demand – Factors determining demand – Elasticity of demand – Price Elasticity - Income Elasticity – Cross Elasticity – Elasticity and Decision – making (including problems). Demand estimation and demand forecasting: Meaning, significance and methods (Theory only).

Unit-III: PRODUCTION ANALYSIS:

Meaning of Production function – Cobb Douglas Production Function – Production with one variable input – Law of Diminishing marginal returns – Optimal employment to a factor of production. Production with two variable inputs – Production iso-quant – Production iso-cost – Optimal employment of two inputs – Expansion path – Returns to scale and economies of scope (including problems).

Unit IV: COST ANALYSIS:

Concepts of cost – Short run cost functions finding minimum average variable cost through equations – Long run cost function – Linear and non - linear break - even analysis. Profit contribution analysis (including problems).

Unit V: MARKET STRUCTURE:

Perfect and Imperfect market condition – Perfect competition – Characteristics – Equilibrium price – Profit maximization, (in short run and long run) – Shut down decision – Monopoly: characteristics,– Profit Maximization in short run and long run, Allocative inefficiency, Income Transfer and Rent seeking. Monopolistic competition: Characteristics – Profit Maximization – Price and output determination in the short run and long run, Oligopoly: Characteristics – Price Rigidity – Kinked demand model (including problems).

SUGGESTED READINGS:

1. Petersen and Lewis : Managerial Economics, 4/e, Pearson/PHI, 2002.
2. Managerial Economics, Ahuja. H.L, S. Chand, New Delhi.
3. M.L. Trivedi: Managerial Economics, Tata Mc-Graw Hill, New Delhi 2004.

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SEMESTER-I

PRINCIPLES OF MARKETING

PAPER CODE: COM 2: Core-II
THPW: 5; Credits: 4

Total Marks: 80+15+05=100
ESED: 3 HRS

OBJECTIVE: *To familiarize the students with the concepts and principles of Marketing.*

UNIT-I: INTRODUCTION:

Meaning and Definition of Marketing - Scope of Marketing - Evolution of Marketing Concepts - Production Concept - Product Concept - Marketing Myopia - Selling Concept - Marketing Concept - Societal Marketing Concept - Objectives of Marketing - Role of Marketing in Economic Development - Rural Marketing - Rural Markets Vs Urban Markets - Marketing Management Tasks - Marketing Mix-- Direct Marketing - Online Marketing - Marketing Challenges and Opportunities – Marketing of Services.

UNIT-II: MARKETING ENVIRONMENT:

Micro Environment (Company-Suppliers-Marketing Intermediaries- Customers- Competitors-Publics) - Macro Environment (Demographic-Economic-Natural- Technological-Political-Legal (Consumer Protection Act 1986) and Regulatory Cultural-Social) - International Marketing- GATT & WTO.

UNIT-III: MARKET SEGMENTATION:

Concept of Target Market - Diffused Market - Concentrated Market - Clustered Market - Market Segmentation: Concept - Bases-Benefits-Requirements for Effective Segmentation - Market Segmentation Analysis for Consumer and Service - Product Positioning: Concepts – Bases.

UNIT- IV: CONSUMER BEHAVIOUR:

Consumer Behavior - Nature-Scope-Importance - Factors influencing Consumer Behavior - Economic - psychological-Cultural-Social and Personal - Models of Consumer Behavior - Marshallian-Maslow Freudian-Howard-Sheth - Steps in consumer Decision Process - Post Purchase Behavior - Cognitive Dissonance - Organizational Buyer - Industrial Markets-Reseller Market-Government Market. Characteristics of Organizational Buyer - Organizational Buying Process - Organizational Buyer Vs Consumer Behavior.

UNIT-V: MARKETING PLANNING AND STRATEGY:

Corporate Strategic Planning - Vision-Mission – Strategic Business Units – Planning new businesses - Business Strategic Planning - SWOT Analysis - Goal Formulation-Strategy Formulation-Program Formulation – Implementation - Feedback and Control - Marketing Process - Nature and Contents of a Marketing Plan – marketing control - Annual Plan Control – Profitability Control – Efficiency Control – Strategic Control.

SUGGESTED READINGS:

1. Philip Kotler: Marketing Management, PHI
 2. Stanton WJ: Fundamental of Marketing,
 3. Jain: Marketing Planning and Strategy, 7e,
 4. Czinkota & Kotabe: Marketing Management,
 5. Ramaswamy &. Namakumari: Marketing Management
 6. Rajan Saxena: Marketing Management
 - 7.Blackwell: Consumer Behaviour, 10e,
 - 8.Schiffman: Consumer Behavior, 9e PHI
 9. Assael: Consumer Behaviour: 6e, Thomson.
- Business India, Business World, Economic Times.

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FACULTY OF COMMERCE, OU

SEMESTER-I

ORGANISATION THEORY AND BEHAVIOUR

PAPER CODE: COM 3: Core-III

Total Marks: 80+15+05=100

THPW: 5; Credits: 4

ESED: 3 HRS

OBJECTIVE: *to familiarize the students with the concepts and dimensions of Organization Theory.*

UNIT-I: INTRODUCTION:

Organization: Definition – Organisation Theories: Classical Theory- Features – limitations. Neoclassical Theory – features – limitations. Contemporary Organisation Theory – features- limitations. Systems Approach – Contingency Approach.

Organisational Behaviour (OB): Features – Scope – Fundamentals Concepts of OB – Challenges and Career Development for OB – Contributing disciplines to the OB.

UNIT-II: UNDERSTANDING INDIVIDUAL AND GROUP BEHAVIOUR:

Individual Behaviour: Personality Determinants – Big five Personality factors – Learning Theories. The Perceptual Process – Factors influencing perception – Internal & External; Attitudes and Behaviour- Attitude Formation and Attitude Change.

Group Behaviour: Fundamentals of Groups – Stages of Development- Important Factors influencing Team Effectiveness – Cohesiveness – Norms – Decision Making.

UNIT- UNIT-III: MOTIVATION, MORALE AND CULTURE:

Motivation: Theories of Motivation – Motivational Processes - Content Theories (Maslow, Herzberg, McClelland) – Process Theories (Adam, Victor, Vroom and Lawler and Porter) – Learning and Reinforcement Theory.

Morale: Factors influencing Morale.

Organisational Culture: Concepts – Forming a Culture – Sustaining a Culture – Changing a Culture.

UNIT-IV: ORGANISATIONAL POWER & POLITICS - CONFLICT - COMMUNICATION:

Power and Politics: Power Bases – Dependency – Individual Versus Organisational Power – Political process in Organisation – Factors contributing – Techniques of Organisational Politics – Managing Political Behaviour.

Conflict: Transition in Conflict Thought – Functional and Dysfunctional Conflict – Process of Conflict – Managing Conflict.

Communication: Significance – Process – Formal and Informal Communication – Barriers to communication – Improving Communication Skills – The Human Impact of Computer – Mediated Communication.

UNIT-V: LEADERSHIP AND CHANGE:

Leadership: Introduction – Leadership and Management – Leadership Styles.

Theories of Leadership: Traits – Behavioral Model (Managerial Grid) – Contingency (Feilder, Path goal, Tri-dimensional – Inspirational approaches.

Change: Challenges contributing to Change – Types of Change Approaches – Contemporary Issues in Change.

SUGGESTED READINGS:

1.Robins P.Stephen & Judge: Organizational Behavior, 12/e PHI, New Delhi; 2.Greenberg and Baron: Behaviour in Organisation; 3.Daft: Organisation Theory and Design, Thomson; 4.Fred Luthans: Organizational Behavior, Me Graw Hill, New Delhi; 5.Nelson: Organisational Behaviour, 3e, Thomson; 6.Aswathappa: Organizational Behavior, Himalaya Publisher; 7.Jones G R :Organizational Theory, Pearson Education, New Delhi; 8.Shashi Gupta & Rosy: Organisation Behaviour—Kalyani Publication; 9.Hellriegel: Organisational Behaviour, 10e, Thomson; 10.Sharma VVS: Organisational Behaviour, Jaico Publication.

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SEMESTER I : SPECIALISATION :
FINANCE/ACCOUNTING/TAXATION/INTERNATIONAL
BUSINESS/INSURANCE/BANKING/COMPUTER APPLICATIONS

FINANCIAL MANAGEMENT

PAPER CODE: COM 4 F/A/T//IB/I/B/CA

Total Marks: 80+15+05=100

THPW: 5

ESED: 3 HRS

OBJECTIVE: to introduce the subject of Financial Management; and to acquaint the student with various techniques of Financial Management.

UNIT-I: INTRODUCTION:

Financial Management: Meaning- Evolution – Organization of Finance Function – Financial Decisions – Goals of Financial Management – Agency Problem – Changing Role of Finance Manager (Theory).

Time value of money: Meaning – Rationale of Time Preference for Money – Future Value – Present Value (Including Problems).

UNIT-II: CAPITAL BUDGETING:

Capital Budgeting: Meaning – Importance – Process – Kinds of Decisions – Cash Flow Estimation – Techniques of Capital Budgeting – Traditional Techniques: Payback Period – Accounting / Average Rate of Return – Discounted Techniques – Discounted Payback Period – Net Present Value – Internal Rate of Return – Profitability Index – NPV Vs. IRR – Capital Rationing (Including Problems).

Risk Analysis in Capital Budgeting Decisions: Sources and Perspectives of Risk – Traditional Tools – Payback Period – Risk Adjusted Discount Rate – Certainty Equivalent Coefficient of Variation – and Decision Tree Analysis (Including Problems).

UNIT-III: WORKING CAPITAL MANAGEMENT:

Working Capital: Meaning – kinds – Determinants – Sources and Levels – Estimation of Working Capital Requirements (Including Problems).

Cash Management: Nature of Cash – Motives of Holding Cash – Objectives of Cash Management – Factors Determining Cash Need – Cash Cycle – Facets of Cash Management –Cash Forecasting and Budgeting – Management of Cash Flows – Determination of Optimum Cash Balance (Including Problems).

Accounts Receivable Management: Meaning – Objectives – Cost Benefit Analysis – Credit Standards – Credit Terms – Collection of Receivables (Including Problems).

Inventory Management: Meaning – Components of Inventory – Motives of Holding Inventory – Objectives of Inventory Management – Tools and Techniques of Inventory Control (Including Problems).

UNIT-IV: FINANCING DECISIONS:

Cost of Capital: Meaning – Significance – Classification of Costs – Computation of Specific Cost of Capital – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital and Cost of Retained Earnings – Computation of weighted Average and Marginal Cost of Capital (Including Problems).

Leverages: Meaning – Types – EBIT-EPS Analysis – Degree of Operating Leverage – Degree of Financial Leverage – Degree of Combined Leverage – Indifference Point (Including Problems).

Capital Structure: Meaning – Determinants – Theories – Net Income Approach – Net Operating Income Approach – Traditional Approach – MM Approach (Including Problems).

UNIT-V: DIVIDEND DECISIONS:

Dividend Policy: Meaning – Types of Dividend Policies – Factors Influencing Dividend Policy – Forms of Dividends (Theory).

Dividend Theories: Relevance Theories – Walter's Model – Gordon's Model – Irrelevance Theory – MM Hypothesis (Including Problems).

SUGGESTED READINGS:

1. Prasanna Chandra: Financial management, TMH., 2.Erhardt & Brigham: Corporate Finance: A Focused Approach, Thomson., 3.Eugene Brigham & Erhardt: Fundamental of Financial Management, Thomson., 4.Khan M.Y. & Jain PK: Financial management, TMH., 5.Kulkarni P.V.: Financial Management, Himalaya., 6.Lasher: Practical Financial Management, Thomson.,7.Pandey I.M.: Financial Management, Vikas., 8.Rustagi, R.P. Financial Management, Sultan Chand., 9.Shashi K. Gupta and R.K. Sharma: Financial Management, Kalyani Publishers., 10.Solemen Ezra & Pringle John J:An Introduction to Financial Management, Prentice Hall., 11.Srivatsava R.M:Essential of Business Finances, Himalaya., 12.Sudarsan Reddy G:Financial Management , Himalaya., 13.Van Horn, James C: Financial Management, Prentice Hall.

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**SEMESTER I: SPECIALISATION:
FINANCE/ACCOUNTING/TAXATION/INTERNATIONAL
BUSINESS/INSURANCE/BANKING/COMPUTER APPLICATIONS**

ACCOUNTING STANDARDS

PAPER CODE: COM 5 F/A/T//IB/I/B/CA

Total Marks: 80+15+05=100

THPW: 5

ESED: 3 HRS

OBJECTIVE: *to familiarize and acquaint the student with accounting standards and various financial reporting practices.*

UNIT-I: INTRODUCTION:

Accounting: Concept – Evolution – Accounting as Information System – Users of Accounting Information – Accounting Environment.

Accounting Theory: Concept – Role – Classification – Approaches – Accounting Principles.

UNIT-II: ACCOUNTING STANDARDS IN INDIA - I:

Accounting Standards Framework: Concept – Importance - Types – Difficulties – Enforcement – Accounting Standards Board in India.

Accounting Standards Overview (AS-1 to AS-10): AS-1: Disclosure of accounting policies – AS-2: Valuation of inventories – AS-3: Cash flow statement – AS-4: Contingencies and events occurring after balance sheet date – AS-5: Net profit or loss for the period, prior period items and changes in accounting policies – AS-6: Depreciation Accounting – AS-7: Construction Contracts – AS-9: Revenue Recognition – AS 10: Accounting for Fixed assets.

UNIT-III: ACCOUNTING STANDARDS IN INDIA - II:

Accounting Standards Overview (AS11 to AS-20): AS-11: The effects of changes in foreign exchange rates- AS-12: Accounting for government grants – AS-13: Accounting for investments – AS-14: Accounting for amalgamations – AS-15: Employee benefits – AS-16: Borrowing costs – AS-17: Segment reporting – AS-18: Related party disclosures – AS-19: Leases – AS-20: Earning per share.

Accounting Standards Overview (AS-21 to AS-32): AS-21: Consolidated financial statements – AS-22: Accounting for taxes on income – AS-23: Accounting for investments in associates in consolidated financial statements – AS-24: Discontinuing operations – AS-25: Interim Financial Reporting – AS-26: Intangible assets – AS-27: Financial reporting of interests in joint ventures – AS-28: Impairment of assets – AS-29: Provisions, Contingent liabilities and contingent assets; AS-30: Financial Instruments: Recognition and Measurement; AS-31: Financial Instruments: Presentation – AS-32: Financial Instruments: Disclosures.

UNIT-IV: INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS):

Uniform Global Financial Reporting: Need – Differences between IAS, Indian GAAP and US GAAP – Translation of Indian GAAP Statements in to US GAAP and IFRS – International Accounting Standards Board. **IFRS:** Meaning – An overview of IFRS – Convergence with IFRS – Benefits of Convergence – Challenges of Convergence – Role of ASB in post convergence Scenario.

UNIT-V: FINANCIAL REPORTING:

Developments on Financial Reporting Objectives: True blood Report (USA), Corporate Report (UK), Stamp Report (Canada).

Financial Reporting: General Purpose – Qualities – Significance of Corporate Annual Reports – Recent Trends in Corporate Reporting in India.

SUGGESTED READINGS:

1. Jawaharlal “Accounting Theory and Practice” Himalaya Publishing Company;
2. Rawat D.S. “Accounting Standards” Taxmann Allied Services Private Limited;
3. Kamal Garg “IFRS Concepts and Applications” Bharat Law House Pvt. Limited;
4. Ghosh T.P. “IFRSs For Finance Executives”, Taxmann Allied Services Private Limited;
5. Porwal L.S. “Accounting Theory” TataMcGraw-hill Publishing Company;
6. Jain S.P. & Narang K.L: Accounting Theory & Management Accounting, Kalyani.

JOURNALS: 1. Chartered Accountant, ICAI; 2. Management Accountant, ICAI;

NEWS PAPERS: 1. Business Line, 3. Economic Times.

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SEMESTER I: SPECIALISATION: MARKETING / E-Commerce

RETAIL MARKETING

PAPER CODE: COM 4 : Elective: I

Total Marks: 80+15+05=100

THPW: 5 ; Credits : 5

ESED: 3 HRS

Objective: The objective of this course is to enable the students to understand the finer nuances of Retail marketing.

UNIT –I: INTRODUCTION TO RETAIL MARKETING.

Introduction Retail definitions. Retailing and marketing. Importance of retailing in an Economy. Retailer- functions of a retailer. Place of retailing in a distribution channel. Classification of Retailers- Types of retailers based on operational structure- non-store retailing- service retailing.

UNIT II : RETAILING CONCEPTS AND CONSUMER BEHAVIOR

Introduction – customers, competition, environmental trends. Retail Mix- Place, Product, Price, Promotion. Theories of Retail change: theory of natural section in retailing(environmental theory), cyclical theories (wheel of retailing, retail accordion theory, retail life cycle theory) Consumer Behavior – Introduction – major factors influencing buyers behavior (cultural, social, personal, psychological factors) purchase decisions- forms of customer buying behavior, Buyer Decision Process.

Unit III : retailing marketing mix, retail product, retail pricing. Marketing mix, marketing mix for services. Target markets- retail product- break down of the retail product (service, quality, merchandise, brand name, features and benefits, atmospherics) Retail pricing : factors affecting the pricing decisions, setting prices- cost oriented, demand oriented pricing- price adjustments and price tactics.

Unit IV: Retail promotion and retail distribution, Retail Promotion: communication, stages in communication, advertising, sales promotion, publicity. Store Atmosphere. Retail distribution: channels and channel flows(physical flow, manufacturer/producer, intermediary/ wholesaler, retailer, service flow, information, payments, promotion flows) Inventory- merchandise turnover, Book Inventory and Periodic Inventory, Perpetual Inventory, Physical Inventory.

UNIT V: RETAIL RESEARCH – application of Information Technology, Introduction – MkIS- Components of Marketing Information system *(internal records, Marketing Intelligence, Marketing research) Application of IT – areas where IT impacts (inventory control, point of sale, sales analysis, Planning & forecasting, collaborative planning, forecasting and replenishment –CPFR, Essentials requirements of an information system. Enterprise Resource Planning (EPR) Future trends in IT applications in retailing.

Suggested books:

1. Retail Management by Michael Levy, Barton Weitz, Ajay Pandit by Mc Graw Hill
2. Retail Management by Barry Berman/ JoelEvans/ Mini Mathur – Pearson Publications
3. Retail Marketing Management by David Gilbert – Pearson Publications
4. Retail Management by Arif Shiekh & Kaneez Fatima- Himalaya Publications
5. Retail Management by Pradhan , Tata Mc Graw Hill
6. Retail Management , Sahni & Parti, Kalyani Publishers

(Applicable to the batch of students admitted in the academic year 2016-17 and onwards)

M.Com. (CBCS)

FACULTY OF COMMERCE, OU

SEMESTER I: SPECIALISATION: MARKETING / E-Commerce

ADVERTISING AND SALES MANAGEMENT

PAPER CODE: COM 5 :M/E-Com
THPW: 5 ; Credits : 5

Total Marks: 80+15+05=100
ESED: 3 HRS

Objectives:

The course is designed with an aim to develop an understanding of the decision processes in advertising from a marketer's point of view and to understand the concept, methods and strategies of sales management.

UNIT I: INTRODUCTION TO ADVERTISING:

Advertising- an element in Marketing Mix- Role and Importance - Difference between advertisement and publicity - Advertising as a means of communication - Setting Advertising Objectives - DAGMAR approach to setting objectives- Media selection - measurement of effectiveness of Media - Preparing advertising plan, Developing message, writing copy, advertising appeals and per-testing and post teaching copy Media decisions, media strategy and scheduling decisions, Planning and managing advertising campaigns.

UNIT II: INTEGRATED MARKETING COMMUNICATIONS:

Different types of advertising, public relations, advertising budget and relevant decisions, Advertising agencies, their role and importance, management problems of agencies, client-agency relations, advertising in India, Problems and Prospects. Role of Integrated Marketing Communications (IMC), Designing, Objectives Setting and Budgeting for IMC programs, Developing effective communications, Managing Mass Communications: Events, Experiences and public relations, Measuring media.

UNIT III: EVALUATION OF ADVERTISING EFFECTIVENESS:

-objectives of evaluations, difficulties of evaluation and various methods of evaluating advertising effectiveness. Advertising Research. Advertising agencies and their business in India, functions of advertising agencies, factors affecting in selection of advertising agency. A brief profile of the major advertising agencies like MARG, O & M, HTA, LINTAS, MUDRA etc. Advertising Ethics and Government control in India. Criticism of advertising on socio-economic ground. Role of a advertising standards councils of India in governing business.

UNIT IV: SALES MANAGEMENT:

Sales organization, Sales Functions and its relationship with other marketing functions, External relationship of the Sales Department e.g. with distributors, Government and Public, Functions and qualities of a Sales Executive, Environment Routing and Scheduling, International Sales Management.

UNIT V: SALESMANSHIP:

Theoretical aspects of Salesmanship, the process of selling, Sales forecasting methods, Sales budget, Sales force management, Recruitment, Selection, Training, Motivation and Compensation of the fields sales force and sales executive, Evaluation and control of sales force, Sales Territories, Sales Quotas.

SUGGESTED READINGS:

1. Rajeev Batra, John G. Myers, David A. Aaker: Advertising Management, Pearson Education.
2. Raghuvir Singh: Advertising-Planning and Implementation, Prentice Hall India.
3. Richard R Still, Cundiff W Edward and Govoni A P Norman: Sales Management, Decisions, policies and Cases, Pearson Education.
4. K. K. Havaldar : Sales and Distribution Management, Tata Mc-Graw Hill.
5. G.E. Belch and M.A. Belch: Introduction to Advertising and Promotion, Irwin Publishers.
6. C.H. Sandage, V. Fryberger and K. Rotzoll: Advertising, AITBS.

(Applicable to the batch of students admitted in the academic year 2016-17 and onwards)

M.Com. (CBCS)

FACULTY OF COMMERCE, OU

SEMESTER-II

BUSINESS ENVIRONMENT AND POLICY

PAPER CODE: COM 6: Core-I

Total Marks: 80+15+05=100

THPW: 5; Credits: 4

ESED: 3 HRS

OBJECTIVE: to familiarize and acquaint the students with the knowledge of business environment and latest development in business environment

UNIT - I: INTRODUCTION:

Business environment: micro-environment - macro environment – environmental scanning.

Policy environment: Industrial Policy - Industrial Policy Resolution 1956 – New Industrial Policy 1991 – Fiscal policy – Monetary policy.

UNIT - II: LIBERALIZATION AND GLOBALIZATION:

New economic policy: economic reforms - liberalization.

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

UNIT - III: PUBLIC SECTOR AND PRIVATIZATION:

Public sector: changing role of public sector - relevance of public sector – public Sector reforms.

Privatization: concepts – nature – objectives – forms - regulatory framework with reference to insurance, power and telecom sectors.

UNIT - IV: FOREIGN CAPITAL:

Foreign direct investment: policy - trends - problems - consequences – FEMA- objectives - provisions - multinational corporations - entry strategies - role - growth – problems - consequences.

Mergers and acquisitions: reasons - trends - advantages and disadvantages - competition law.

UNIT - V: WTO AND TRADE POLICY:

WTO agreements - Agreement on Agriculture (AOA) - Multi-fibre Agreement (MFA) - Trade Related Intellectual Property Rights (TRIPS) - Trade Related Investment Measures (TRIMS) - General Agreement on Trade in Services (GATS) - Barriers to trade.

Trade policy changes consequent to WTO - Recent EXIM policy - Consequences of WTO for India.

SUGGESTED READINGS:

Books:

1. Francis Cherunilam: Global Economy and Business Environment – Himalaya
2. Francis Cherunilam: Business Environment - Text and Cases - Himalaya
3. S.K.Misra & V.K.Puri: Economic Environment of Business - Himalaya
4. Prof. Laxmi Narain: Globalization – Liberalization and Privatization of Public enterprises – Sultan Chand & Co.
5. S.K.Misra & V.K.Puri: Indian Economy - Himalaya
6. Aswathappa: Business Environment - Himalaya
7. Dutt and Sundharam: Indian Economy
8. Ray: Indian Economy, PHI

Reports:

1. World Development Report;
2. Human Development Report;
3. India Development Report;
4. Pre-budget economic survey.

Periodicals:

Economic and Political weekly; Business India; Business World; Business Today; Finance India; Business Standard.

(Applicable to the batch of students admitted in the academic year 2016-17 and onwards)

M.Com. (CBCS)

FACULTY OF COMMERCE, OU

SEMESTER-II
MARKETING MANAGEMENT

PAPER CODE: COM 7: Core-II
THPW: 5; Credits: 4

Total Marks: 80+15+05=100
ESED: 3 HRS

OBJECTIVE: to familiarize the students with the management of marketing functions, components of information system and marketing research process.

UNIT-I: PRODUCT MANAGEMENT:

Concept of Product - Classification of Products - Product Levels- Product Mix - Product Mix Decisions - New Product – New Product Development Stages – Reasons for New Product Failure - Product Life Cycle Stages and Marketing Implications - Branding - Packaging & Labeling.

UNIT-II: PRICE MANAGEMENT:

Pricing – Objectives of Pricing – Role of Price in Marketing Mix – Factors Influencing Price – Pricing under different competitive conditions – New Product Pricing - Skimming and Penetration Pricing – Pricing Methods – Cost based – Demand based – Competition based- Product line Pricing – Pricing strategies.

UNIT-III: PROMOTION MANAGEMENT:

Promotion – Significance – Promotion Mix – Advertising – Objectives – Media – Media selection – Budget - Types of Advertising – Advertising Effectiveness, Personal Selling – Nature – Steps in Personal Selling. Sales Promotion – Objectives – Tools. Public Relations – Direct Marketing – Forms of Direct Marketing.

UNIT-IV: CHANNEL MANAGEMENT & RETAILING:

Marketing Channels: Nature – Channel Levels - Channel Structure &. Participants – Functions Marketing Intermediaries - Channel Design Decisions - Channel Conflict and Resolutions - Online Marketing - Online Marketing Channels – objectives – Merits – demerits –Retailing: Meaning – Significance – Emerging trends – forms of retailing – formats of retail stores.

UNIT-V: MARKETING INFORMATION SYSTEM AND MARKETING RESEARCH:

Concept of MKIS - Components of a Marketing Information System - Internal Records System-Marketing Intelligence System-Marketing Research System-Marketing Decision Support System - Marketing Research Process - Marketing Research Vs MKIS - Marketing Research in India.

SUGGESTED READINGS:

1. Philip Kotler: Principles of Marketing, PHI
2. Ramaswamy &. Namakumari: Marketing Management
3. Jain: Marketing Planning and Strategy,
4. Gandhi IC : Marketing Management
5. Me Carthy EJ &. OtheIS: Basic Marketing
6. Rosenbloom: marketing Channels
7. Majare: The Essence of Marketing
8. Ian Chasten: New Marketing Strategies
9. Rajan Saxena: Marketing Management.

(Applicable to the batch of students admitted in the academic year 2016-17 and onwards)

M.Com. (CBCS)

FACULTY OF COMMERCE, OU

SEMESTER-II

HUMAN RESOURCE MANAGEMENT

PAPER CODE: COM 8: Core-III

Total Marks: 80+15+05=100

THPW: 5; Credits: 4

ESED: 3 HRS

OBJECTIVE: to understand various facets of human resource management & comprehend emerging developments in HRM.

UNIT-I: INTRODUCTION:

Human Resources Management (HRM): Concepts – Significance – Objectives – Scope – Functions - Changing role of Human Resource Manager – HRM Policies - Impact of Environment on HRM.

Human Resource Development (HRD): Concept - Scope - Objectives- Brief introduction of Techniques of HRD.

UNIT-II: ACQUISITION OF HUMAN RESOURCE:

Job Design - Approaches - Job Rotation - Job Enlargement - Job Enrichment - Job Bandwidth - Job Analysis: Concepts - Objectives - Components (Job Description and Job Specification) - Methods of Job Analysis.; **Human Resource Planning:** Concept - Objectives - Factors affecting HR planning - Process of HR Planning - Problems in HR Planning.; **Recruitment:** Objectives - Sources of recruitment – Selection: Concept – Selection - Procedure – Tests and Interview - Placement - Induction - Promotion - Transfer.

UNIT-III: DEVELOPING AND MOTIVATING HUMAN RESOURCE:

Training - Assessing training needs - Methods and Evaluation of Training. **Development:** Techniques of Management Development – Evaluating Effectiveness.; **Performance Management:** Concept - Performance Appraisal - Concept- - Traditional and Modern Methods of Appraisal – Concepts of Potential Appraisal, Assessment Centers and Career Planning and Development. **Concept of Empowerment** – Participative Management: Objectives – Types – Quality Circles – Brief Introduction to forms of Workers Participation in Management in India

UNIT-IV: MAINTENANCE OF HUMAN RESOURCE:

Compensation Management: Objectives – Job Evaluation: Concept – Methods - Essentials of Sound Wage Structure – Concepts of Minimum Wage, Living Wage and Fair Wage – Wage Differentials.

Employee Relations: Objectives – Discipline: Objectives – Grievance: Causes – Procedure; Trade Unions: Objectives - Role of Trade Union in New economy - Collective Bargaining: Types – Essential conditions for the success of Collective Bargaining.

UNIT-V: HRM IN THE KNOWLEDGE ERA:

Knowledge Management: Concept - KM Architecture - Knowledge Conversion - Knowledge Management Process. **Virtual Organizations:** Concept - Features -Types - HR Issues. **Learning Organization:** Concept – Role of Leader in Learning Organizations.

SUGGESTED READINGS:

1. Bohlander: Human Resource Management, Thomson
2. David A.De Cenzo and Stephen P.Robins: Personnel/ Human Resource Management, PHI
3. Biswajeet Pattanayak: Human Resource Management, PHI
4. Srinivas K. R: Human Resource Management in Practice, PHI.
5. Mathis: Human Resource Management, 10e Thomson
6. Sadri, Jayasree, Ajgaonkar: Geometry of HR, Himalaya
7. Subba Rao P: Personnel and Human Resource Management, Himalaya.
8. VSP Rao:, Human Resource Management, Vikas
9. Mello: Strategic Human Resource Management, 2e Thomson
10. Gupta CB, Human Resource Management, Sultan Chand & Sons.

(Applicable to the batch of students admitted in the academic year 2016-17 and onwards)

M.Com. (CBCS)

FACULTY OF COMMERCE, OU

**SEMESTER II: SPECIALISATION : NANCE /ACCOUNTING /TAXATION/
INTERNATIONAL BUSINESS/INSURANCE/BANKING**

INVESTMENT MANAGEMENT

PAPER CODE: COM 9 F/A/T//IB/I/B

Total Marks: 80+15+05=100

THPW: 5 ; Credits 5

ESED: 3 HRS

OBJECTIVE: *To familiarize the student with the principles and practice of Investment Management and acquaint the students with the functioning of the Indian Capital Market.*

UNIT-I : INTRODUCTION:

Investment: Meaning – Characteristics – Importance – Objectives – Factors of Sound Investment – Investment Environment – Investment Media – Principles of Investment – Speculation – Gambling – Investment Process (Theory).

Financial Assets: Meaning – Classification – Shares – Debentures – Bonds – Innovative Financial Assets- Properties of Financial Assets (Theory).

UNIT-II: INDIAN CAPITAL MARKETS - AN OVERVIEW:

Primary Market: Meaning – Growth and Development – Role of NIM – Methods of Issues – Parties Involved – Allotment Process – Investor Protection – Recent Trends (Theory).

Secondary Market: Meaning – History – Functions – Regulatory Framework – Listing and Delisting of Securities – Trading Procedure – Stock Exchanges in India – Growth of Stock Exchanges in India – SEBI – Its Functions and Role (Theory).

UNIT-III: RISK AND RETURN ANALYSIS:

Return: Meaning – Holding Period Return – Equivalent Annual Return – Expected Value of Return – Measuring Returns from Historical Data – Measuring Average Returns over Multiple Period – Arithmetic Average – Geometric Average – Rupee Weighted Average Return (Including Problems).

Risk: Meaning – Sources of Risk – Market Risk – Interest Risk – Interest Rate Risk – Purchasing Power Risk – Business Risk – Financial Risk – Types of Risk – Systematic Risk – Unsystematic Risk – Risk Aversion and Risk Premium – Measurement of Risk – Range as a Measure of Risk – Standard Deviation as a Measure of Risk – β as a Measure of Risk (Including Problems).

UNIT-IV: PORTFOLIO ANALYSIS:

Portfolio Analysis: Meaning – Traditional Vs Modern Portfolio Analysis – Return on Portfolio – Risk on Portfolio – Diversification of Investments – Reduction of Portfolio Risk through Diversification – Security Returns Perfectly Positively Correlated – Security Returns Perfectly Negatively Correlated – Security Returns Uncorrelated (Including Problems)

Markowitz Model: Assumptions – Parameters – Effect of Combining Two Securities – Interactive Risk Through Covariance – Coefficient of Correlation – Change in Portfolio Proportions – Concept of Dominance – Limitations of Markowitz Model (Including Problems).

UNIT-V: PORTFOLIO SELECTION:

Portfolio Selection: Meaning – Feasible Set of Portfolios – Efficient Set of Portfolios Selection of Optimal Portfolios (Including problems).

Sharpe Single Index Model: Measuring Security Return and Risk – Measuring Portfolio Return and Risk – Multi Index Model (Including Problems).

SUGGESTED READINGS:

- 1.Agarwal: A Guide to Indian Capital Market, New Delhi .,
- 2.Avadhani, V.A: Indian Capital Markets, Himalaya
- 3.Mayo: Investments, 7e Thomson.,
- 4.Bhalla, V.K: Investment Management. S. Chand & Co.,,
- 5.Reilly: Investment Analysis and Portfolio Management, Thomson.,
- 6.Kevin, S: Security Analysis Portfolio Management, PHI
- 7.Fabozzi, Frank J: Investment Management, Prentice Hall.,
- 8.Fischer, Donald, E. and Ronald, J.Jordan: Security Analysis & Portfolio Management, PHI.,
- 9.Strong: Portfolio Construction and Management, PHI.,
- 10.Sharpe etal: Investments, PHI.,
- 11.Machi Raju, H.R: Working of Stock Exchanges in India: Wiley Eastern Ltd
- 12.Preeti Singh: Investment Management, Himalaya.,
- 13.Sulochana, M: Depository System - Problems & Prospects, Kalyani.,,
- 14.Sulochana, M: Investment Management, Kalyani.,
- 15.Shashi K. Gupta and Rosy Joshi: Security Analysis and Portfolio Management, Kalyani.,
- 16.Gnagadhar V. And G. Ramesh Babu: Investment Management, Anmol.

(Applicable to the batch of students admitted in the academic year 2016-17 and onwards)

M.Com. (CBCS)

FACULTY OF COMMERCE, OU

**SEMESTER II: SPECIALISATION :
FINANCE/ACCOUNTING/TAXATION/INTERNATIONAL
BUSINESS/INSURANCE/BANKING**

ADVANCED MANAGERIAL ACCOUNTING

PAPER CODE: COM 10; F/A/T//IB/I/B

Total Marks: 80+15+05=100

THPW: 5 ; Credits : 5

ESED: 3 HRS

OBJECTIVE: to familiarize and acquaint the student with application of advanced managerial accounting techniques.

UNIT-I: FINANCIAL STATEMENT ANALYSIS:

Financial Statements: Meaning – Objectives – Types – Uses – Limitations.

Financial Statements Analysis: Meaning – Objectives – Techniques – Uses – Limitations.

Ratio Analysis: Meaning – Types – Du Pont Analysis (Including Problems).

Funds Flow Analysis: Meaning – Preparation of Funds Flow Statement – Cash Flow Analysis: Meaning – Preparation of Cash Flow Statement as per Accounting Standard No.3 (Including Problems).

UNIT-II: HUMAN RESOURCE ACCOUNTING AND RESPONSIBILITY ACCOUNTING:

Human Resources Accounting: Concept – Objectives – Approaches – Limitations (Theory only).

Responsibility Accounting: Concept – Steps – Responsibility Centre – Types of Responsibility Centres – Preparation of Responsibility accounting reports (Including Problems).

UNIT-III: INFLATION ACCOUNTING AND INCOME MEASUREMENT:

Inflation Accounting: Concept – Limitations of historical cost based financial statements – Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method (Including Problems).

Income Measurement: Income Concepts - Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit (Including Problems).

UNIT-IV: FINANCIAL MEASURES OF PERFORMANCE:

Financial Measures of Performance: Introduction – Return On Investment (ROI): Concept – Uses and Limitations – Economic Value Added (EVA): Concept – Significance of EVA – Measurement of EVA (Theory only).

Balanced Score Card (BSC): Concept – Objectives – Perspectives of BSC - Multiple Scorecard Measures to a Single Strategy (Theory Only).

UNIT V: MANAGERIAL DECISION MAKING:

Introduction: Cost concepts for decision making – Marginal Costing and Decision Making.

Pricing decisions: Normal price - Minimum price – Depression price - Special price.

Product decisions: Profit planning - Level of Activity - Dropping a product line - Introducing a new product line - Product/Sales mix decisions - Make or Buy decisions - Key/Limiting Factors (Including Problems).

SUGGESTED READINGS:

1)Sharma RK & Shashi K. Gupta: Management Accounting- Principles & Practice, Kalyani Publishers;
2)Jawaharlal: Accounting Theory & Practice, Himalya; 3)Gupta S.P. : Management Accounting, Sahitya Bhavan; 4)Jain S.P & Narang K.L: Accounting Theory & Management Accounting, Kalyani; 5)Robert S. Kaplan & Anthony A. Atkinson: Advanced Management Accounting, Prentice-Hall; 6)Rawat D.S: Accounting Standards, Taxmann; 7)Rustagi R.P: Management Accounting, Galgotia; 8)Ghosh T.P: Accounting Standards and Corporate Accounting Practices, Taxmann; 9)Ronald W. Hilton: Managerial Accounting, TMH; 10)Belverd E.Needles, Jr: Financial Accounting, Houghton Mifflin Company, USA.

JOURNALS & NEWS PAPERS: 1) Journals: Chartered Accountant, ICAI; Management Accountant, ICAI. 2) **Newspapers:** Business Line; Economic Times.

(Applicable to the batch of students admitted in the academic year 2016-17 and onwards)

M.Com. (CBCS)

FACULTY OF COMMERCE, OU

SEMESTER II: SPECIALISATION : MARKETING / E-COMMERCE

CONSUMER RIGHTS & EDUCATION

PAPER CODE: COM 9 : M/E-Com

Total Marks: 80+15+05=100

THPW: 5 ; Credits : 5

ESED: 3 HRS

Objectives:

To develop the awareness of consumer rights and need role and importance of consumer education, to understand finer nuances of Consumer Protection Act in India in the arena of marketing.

UNIT I: Consumer Rights:

Definition, Consumer Rights: The right to be protected from all kind of hazardous goods and services, The right to be fully informed about the performance and quality of all goods and services, The right to free choice of goods and services, The right to be heard in all decision-making processes related to consumer interests, The right to seek redressal, whenever consumer rights have been infringed and The right to complete consumer education

Concept of Consumer : a) Consumer in India. b) Consumer of goods and services. c) Professional services - Medical, legal, educational and welfare services. Consumer movement and consumer protection in India, historical perspectives, the post independence scenario. Emergence of consumer protection in India, U.S.A. and Britain. Consumerism: Concept of consumerism, consumer justice and consumer sovereignty, and development of public policy and consumer justice.

UNIT II:

Consumer behaviour in Indian marketing system. Countervailing influence: Responsibility of manufacturers, producers organizations. Consumer groups and tools of consumer organizations: Consumer action groups, consumer resistance, consumer boycotts, lobbying, consumer guidance.

UNIT III:

Development of consumer protection movement in international sphere, International Convention on Consumer Justice, role of Consumer International (CI), International Activities for Consumers Protection, IOCU, FAO, ILO, WIPO, WHO, UNCTAD, UN guidelines for Consumer Protection. Emergence of new Consumer Movements: Green Consumerism, Cyber Consumerism.

UNIT IV: Consumer education: Consumer awareness of rights and duties, lack of awareness, particularly in rural areas and amongst the farmers, lack of access to information. Role of media in consumer protection, social effect of advertisement, remedies for false and deceptive advertisement, code for commercial advertisements.

UNIT V: Historical and Sociological Background of Consumer Law in India: Rights of Consumer under the Consumer Protection Act 1986, nature and characteristics. Definitions: complainant, consumer dispute, defect, deficiency in service, service, unfair trade practices, restrictive trade practices. Consumer Protection Councils, role, objects, and composition. Structure, composition, power and functions of District Forum, State Commission and National Commission. Law of compensation, approach of Consumer Forum while awarding compensation. Procedure to be followed by consumer redressal agencies, provisions regarding execution of the decision and Appeals. Judgments of Supreme Court and NCDRC.

Selected Reading:

1. Gordon Barrier, The Development of Consumer Law and Policy (1984)
2. Joel R. Ivans, Consumerism in the United States and Inter- industry Analysis
3. Ram Krishana Bajaj, Consumer view-point
4. Wilson M. Herman, Business Economic Problems
5. M.M. Prasad, Top Consumer Behaviour (Top Publication, Delhi).
6. Robert N. May, Consumer Movement-Guardians of Market Place (1980).
7. Foo Gaik Sim, 10 CU on Record, A Documentary History of the International Organisation of Consumer Unions 1969-90.
8. United Nations Guidelines on Consumer Protection, 9th April 1985.
9. J.N. Barowalia, Commentary on the Consumer Protection Act, 1986 (1996), Universal Publishing Co, Pvt. Ltd.
10. Dr. Gurjeet Singh, Law of Consumer Protection in India (1996).

(Applicable to the batch of students admitted in the academic year 2016-17 and onwards)

M.Com. (CBCS)

FACULTY OF COMMERCE, OU

SEMESTER II: SPECIALISATION : MARKETING / E-COMMERCE

MARKETING RESEARCH

PAPER CODE: COM 10 : M/E-Com
THPW: 5 ; Credits : 5

Total Marks: 80+15+05=100
ESED: 3 HRS

Objectives:

To develop the skills of marketing research, to understand the importance and role of research in the total marketing concept and to have an understanding about the conceptual issues in applications of marketing research.

UNIT I

Marketing Research – Definition, Scope, Significance, Limitations, Obstacles in acceptance. Ethics in marketing research. Marketing Intelligence system . Research process – Management dilemma (problem) – decision problem – research problem – hypothesis statement – characteristics of a good hypothesis – drafting the research proposal.

UNIT II:

Various sources of market Information – Methods of collecting Market Information - Primary data – Questionnaire design - Administration and analysis considerations in design - Attitude measurement – scaling techniques. Observation method of primary data collection. Web based primary data collection – issues of reach, analysis, accuracy , time and efficiency. Secondary data – sources – problems of fit and accuracy. Syndicated services. Marketing research techniques: Market development research: Demand Estimation research, Test marketing, Segmentation Research. Sales forecasting – objective and subjective methods

UNIT III:

Marketing Mix Research: Concept testing, Brand Equity Research, Brand name testing, Commercial eye tracking – package designs, Conjoint analysis, Multidimensional scaling - positioning research, Pricing Research, Shop and retail audits, Advertising Research – Copy Testing, Readership surveys and viewer ship surveys, Ad tracking, viral marketing research.

UNIT IV:

Marketing effectiveness and analytics research: Customer Satisfaction Measurement, mystery shopping, Market and Sales Analysis Exploratory designs – Descriptive designs - Longitudinal and cross-sectional analysis Qualitative research techniques – a) Based on questioning: Focus groups, Depth interviews, Projective techniques. b) Based on observations: ethnography, grounded theory, participant observation. Causal research – Basic experimental designs – internal and external validity of experiments.

UNIT V:

Data analysis – Univariate analysis – Bivariate analysis – Multivariate analysis. Simple and cross tabulation, simple and multiple regression, Factor analysis. Cluster analysis, Discriminant analysis. Fallacies of interpretation. Report writing – forms of report – fundamentals of a good report, Footnotes, Bibliography and Referencing.

Books Recommended:-

1. Marketing Research, Concept & Cases – Cooper Schindler.
2. Research for Marketing Decisions – Paul Green, Donald Tull, Gerald Albaum
3. Marketing Research – Nargundkar.
4. Marketing Research – Beri
5. Marketing Research – Measurement & Methods – Donald S.Tull, Del I.Hawkins
6. Marketing Research –Aakar, Kumar, Day

(Applicable to the batch of students admitted in the academic year 2016-17 and onwards)

M.Com. (CBCS)

FACULTY OF COMMERCE, OU

SEMESTER II: SPECIALISATION : COMPUTER APPLICATIONS

DATA COMMUNICATIONS & NETWORKS

PAPER CODE: COM 9 CA:

Total Marks: 80+15+05=100

THPW: 5 ; Credits : 5

ESED: 3 HRS

OBJECTIVE: To familiarize the students with fundamentals of data communication, computer networks, network applications and services.

UNIT - I:

Introduction to Computer Networks and Data Communications: Introduction – Taxonomy - Computer Networks - Basic Configurations - Network Architecture Model - Internet Model. Fundamentals of Data and Signals - Data and Signals - Converting Data into Signals - Spread Spectrum Technology - Data Codes - Data and Signal Conversions in Action. Media: Conducted and Wireless - Twisted Pair - Coaxial Cable - Fiber Optic Cable - Wireless Transmissions - Media Selection criteria.

UNIT-II:

Making Connections – Modems - Breaking bandwidth limitations - Modem Pools - Data Link Connections. Multiplexing Frequency - Division and Time Division Multiplexing - Business Multiplexing in action. Errors, Error Detection and Error Control - Errors - Error Prevention - Error Control - Error Detection Techniques.

UNIT-III:

Local Area Networks (LAN) – Introduction - Functions of LAN - Advantages and Disadvantages - Basic Topologies - Medium Access Control Protocol - IEEE802 formats - LAN Systems. Internetworking - Bridges - Hubs - Switches - Network Servers - Routers. LAN Software and Support Systems - Introduction to Network Operating Systems - Current Networking Operating Systems - Novell Netware - Windows NT – UNIX - LINUX – Utilities - Internet Server Software - Programming tools.

UNIT-IV:

Wide Area Networks (WAN) - Introduction - Types of Network Subnets - Connection Oriented Applications vs. Connectionless Applications. Routing - Routing Algorithms - Routing Examples. Network Congestion - Preventing and Handling Network Congestion. Internet - Internet Services – WWW - Intranets and Extranets - Internet Protocols.

UNIT-V:

Telecommunication Systems - Basic Telephone Systems - Leased Lines Services – ISDN - Frame Relay – ATM – DSN - Computer Telephone Integration. Network Security - Basic Security Measures - Encryption and Decryption Techniques - Fire Walls - Security Policy Design Issues. Network Design and Management - System Development Life Cycle - Network Modeling - Feasibility Studies - Capacity Planning - Creating a Base Line - Network Manager - Network Diagnostic Tools.

SUGGESTED READINGS:

1. Data Communications and Computer Networks - A Business Users Approach, Curt M White, Thomson Learning.
2. DC & Networking, Foronzan, Mc Graw Hills Publications.
3. Computer Networks, Dave, IE Publishers.
4. James F Kurose, Keith W Ross, Computer Networking A Top – Down Approach, Addison Wesley.

SEMESTER II: SPECIALISATION : COMPUTER APPLICATIONS

OBJECT ORIENTED PROGRAMMING THROUGH C++

PAPER CODE: COM 10 CA :
THPW: 5 ; Credits : 5

Total Marks: 50T+15IA+35LPE=100
ESED: 3 HRS

OBJECTIVE: The course emphasizes a strategic problem solving approach to programming. The fundamental constructs of the paradigm - identification, creation and use of high level classes are explained. Algorithmic constructs are introduced as means to support class implementation.

UNIT-I:

Introduction to computers and programming languages: Algorithms - Top down design Stepwise Refinement - Flow Charts - Data types - Variables - Operators - Expressions Evaluation of Expressions -Introduction to Objects and Classes - Simple Programs.

UNIT-II:

Structural Constructs - Grouping - Selection - Repetition - Programs using control structures - Arrays and Pointers.

UNIT-III:

Functions - Parameter passing - Storage classes – References - Macros and Pre-processor – Classes – Attributes - Member Functions - Object Instantiation – Constructors - Scope Resolution.

UNIT-IV:

Overloading – Inheritance Visibility Modifiers - Abstract Classes and Methods – Runtime Polymorphism.

UNIT-V:

Exception Handling – Templates - Standard Library - File I/O Operations.

SUGGESTED READINGS:

1. Dietel & Dietel, C++ How to Program, Pearson.
2. Herbet Shildt, “The complete Reference C++” - Tata McGraw Hill.
3. Bronson, A First Book on C++ - Thomson.
4. Malik, C++ Programming from Program Analysis to Program Design – Thomson.
5. Forarzan, Computer Science A Structured Approach C++ - Thomson.