



**Savitribai Phule Pune University**

**Department of Commerce**

**Program: M.Com Syllabus**

**Revised**

**Academic Year 2020-21**

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### **1. Preamble**

The modern day world is fast, complicated and challenging. In this scenario every country is trying to get the best in commercial dealing and help economy to grow. The growth of the nation depends upon its business, trade and commerce with highly developed industries. The modern day business requires highly trained and skillful young men and this requirement can be fulfilled by right Commerce education and curriculum. The aim of Commerce education is to enhance knowledge and skill sets of commerce graduates making capable of facing the challenges in business world while contributing meaningfully to the society and nation.

The Department of Commerce was established in the year 2006 with the flagship program of Masters in Commerce (M. Com) at the University Campus. It was one of the most awaited and well acknowledged program by students. It is a two year program consisting of four semesters with the Choice Based Credit System.

The program provides an extreme and rigorous base for teaching, learning, research and allied business activities.

The program has served the needs of society as well as the industry. The students of the Department have shown their excellence in business and academics.

The revision of syllabus in this program is an essential and periodic process. The challenges of new trends in the industry, global economy and society have been taken into consideration while revising the program. Opinions of all stake holders have been sought, including suggestions from Industry experts, Academic Stalwarts, Alumni, Students, Employers and Parents. Trends in commerce education in India and around the globe have been observed and a team of academic expert panel appointed under the leadership of the Honorable Vice Chancellor and Pro- Vice Chancellor has contributes towards development of this syllabus.

The program serves the needs of students and prepares them for careers in research, teaching entrepreneurship and industry, in addition to preparing them to face the challenges of the society.

## **2. M. Com Program:**

The M. Com Program at the Department of Commerce follows CBCS (Choice Based Credit System) as mandated by the UGC. It provides ample opportunity to students to select subjects of their interest and also develop their skills and abilities. Each course in the program is evaluated with continuous grading system. Grading systems provides uniformity in the evaluation and computation of cumulative grade points (CGPA) based on students' performance in examinations which enables to move in a better way towards higher education.

M.Com Program at the Department aims to provide new direction and impetus for the growth of business education.

### **The purpose of establishing the Department is:**

1. To provide a broad based policy direction for the development of Commerce education.
2. To identify new programs to be launched in the Department of Commerce.
3. To coordinate and monitor various activities in research and extension.

### **The Department focuses on the following aspects:**

- a. To offer up to date knowledge in different aspects of Commerce.
- b. To develop healthy interactions by applying appropriate analogical systems and teaching methods.
- c. To evaluate the performance of the learners by using transparent, effective and reliable methods of evaluation.
- d. To develop an acceptable standard of learning that caters to the needs of different stakeholders.

### **3. M. Com Program Structure:**

#### **The M. Com Program structure aims to provide**

- i) A conducive environment for learning and dissemination of knowledge.
- ii) To establish a strong theoretical foundation and practical application
- iii) To develop research orientation.
- iv) To prepare students for various competitive exams
- v) To prepare students to accept challenges, face and achieve success in life.

#### **The M. Com Program will be a 2 year program with four semesters**

Semester I and II comprise of the basic subjects. Semester III and IV have 3 core subjects and 3 subjects to be selected from Electives / Specializations offered.

The four groups of Electives are

- I) Corporate Accounting and Financial Management (CA)
- II) Banking and Finance (BF)
- III) Digital Marketing & E-Commerce (DM)
- IV) Business Processes (BP)

Apart from the regular curriculum, skilled development programs are also conducted to enhance the special skill sets of students. The curriculum also provides opportunities for students to select any other course of their interest from any other Department in the University Campus and earn extra credit over and above their normal credits. Students of other Departments can choose any of the subjects run by the Department and earn extra credits. The specializations offered at the Department are decided as per the needs of the Industry.

The program thus offers a wide range of choice to broaden their capabilities and skills thus providing them enough potential to face the complexities of the outside world.

#### **Program Specific Outcomes (PSOs):**

The course prepares the students to serve the needs of academics, teaching and research. It provides a rigorous base for teaching and learning thus creating a strong personality of students

Appropriate teaching pedagogies are practiced and adopted to ensure learning for students in an appropriate and enhanced way

The course attempts to inculcated responsibility, honesty, kindness, compassion amongst the students, so that an overall personality of students is developed.

Its ultimate aim is to create a groomed person filled with right knowledge and attitude to help create a good environment conducive for growth and future prospects.

## Program Structure

M.Com is a full time two year program divided into four semesters. The total credits awarded for the degree are 100. The semester wise details are given below.

	Year	Semester	Semester
Part I	First Year	Semester I	Semester II
Part II	Second Year	Semester III	Semester IV

## Credit Scheme

Semester	Core Courses			Elective Courses			Skill Development/ Experiential Learning Courses			Total Credits
	No. of Papers	Credits	Total Credits	No. of Papers	Credits	Total Credits	No. of Papers	Credits	Total Credits	
I	6	4	24	-	-	-	-	-	-	24
II	6	4	24	-	-	-	1	2	2	26
III	3	4	12	3	4	12	-	-	-	24
IV	3	4	12	3	4	12	1	2	2	26
										100

- One credit equals to 15 hours of teaching for core and elective courses.
- Each course carries 100 marks
- Evaluation consists of continuous and comprehensive evaluation (internal evaluation) of 50 marks and End Semester Exam (Final exam) of 50 marks.
- Skill Development /Experiential Learning Courses will be worth 50 marks
- All courses will also include presentations, Quizzes, Role-Plays and Case-Study.
- Admission and Exams will be conducted according to the University rules
- Attendance of 75% is compulsory as per University rules.
- The instruction medium of all courses will be English.
- All rules and regulations implemented by the University authorities from time to time will be applicable.

**SEMESTER WISE DETAILS**  
**M.COM PROGRAM**

**Semester 1**

<b>SEMESTER 1</b>			
<b>Subject Code</b>	<b>Subject Name</b>	<b>Type</b>	<b>Credits</b>
DC 1.1	Indian Economy	CORE	4
DC 1.2	Statistical Methods for Business Research	CORE	4
DC 1.3	Management of Change and Organization Development	CORE	4
DC 1.4	Advanced Cost and Management Accounting	CORE	4
DC 1.5	Quantitative Techniques for Decision Making	CORE	4
DC 1.6	Entrepreneurship and New Venture Development	CORE	4
	Total Credits		24

**Semester 2**

<b>SEMESTER 2</b>			
<b>Subject Code</b>	<b>Subject Name</b>	<b>Type</b>	<b>Credits</b>
DC 2.1	Developmental Economics and Business Environment	CORE	4
DC 2.2	Advanced Financial Management	CORE	4
DC 2.3	Operational Research	CORE	4
DC 2.4	Strategic Management	CORE	4
DC 2.5	Effective Communication and Personal Development	CORE	4
DC 2.6	Research Methodology and Analysis	CORE	4
DC 2.7	Term Project	Skill /Experiential	2
	Total Credits		26

### Semester 3

<b>SEMESTER 3</b>			
<b>Subject Code</b>	<b>Subject Name</b>	<b>Type</b>	<b>Credits</b>
DC 3.1	Principles of E-Commerce	CORE	4
DC 3.2	Corporate Governance and Social Responsibility	CORE	4
DC 3.3	Regulatory Reforms and Management in India	CORE	4
<b>Electives / Specialization</b>			
<b>I) Corporate Accounting and Financial Management (CA)</b>			
<b>Subject Code</b>	<b>Title of the Subject</b>	<b>Type</b>	<b>Credits</b>
DC (CA) 3.4	Advanced Financial Accounting	Elective	4
DC (CA) 3.5	Corporate Financial Reporting	Elective	4
DC (CA) 3.6	Security Analysis and Portfolio Management	Elective	4
<b>II) Banking and Finance (BF)</b>			
DC (BF) 3.4	Monetary and Fiscal Policy	Elective	4
DC (BF) 3.5	Management of Banks	Elective	4
DC (BF) 3.6	Financial Markets	Elective	4
<b>III) Digital Marketing &amp; E-Commerce (DM)</b>			
DC (DM) 3.4	Management Information System	Elective	4
DC (DM) 3.5	Development of E-Business	Elective	4
DC (DM) 3.6	Technology for E- Commerce	Elective	4
<b>IV) Business Processes (BP)</b>			
DC (BP) 3.4	Retail Business Operations	Elective	4
DC (BP) 3.5	Logistics & Supply Chain Management	Elective	4
DC (BP) 3.6	Service Business Operations	Elective	4
	Total Credits		24



**Semester 4**

<b>SEMESTER 4</b>			
<b>Subject Code</b>	<b>Title of the Subject</b>	<b>Type</b>	<b>Credits</b>
DC 4.1	Legal Environment of Business	Core	4
DC 4.2	Business Skills for Excellence	Core	4
DC 4.3	International Business	Core	4
<b>Electives / Specialization</b>			
<b>I) Corporate Accounting and Financial Management (CA)</b>			
<b>Subject Code</b>	<b>Title of the Subject</b>	<b>Type</b>	<b>Credits</b>
DC (CA) 4.4	New Trends in Accounting	Elective	4
DC (CA) 4.5	International Financial Reporting Standards	Elective	4
DC (CA) 4.6	Financial Risk Management	Elective	4
<b>II) Banking and Finance (BF)</b>			
DC (BF) 4.4	E-Banking and Financial Services	Elective	4
DC (BF) 4.5	Micro Finance	Elective	4
DC (BF) 4.6	International Banking	Elective	4
<b>III) Digital Marketing &amp; E-Commerce (DM)</b>			
DC (DM) 4.4	E-Banking and Financial Services	Elective	4
DC (DM) 4.5	Digital Marketing	Elective	4
DC (DM) 4.6	Social Media Marketing	Elective	4
<b>IV) Business Processes (BP)</b>			
DC (BP) 4.4	Rural Business Operations	Elective	4
DC (BP) 4.5	Customer Relationship Management	Elective	4
DC (BP) 4.6	Marketing Research	Elective	4
DC 4.7	Specialization Project	Skill /Experiential	2
	Total Credits		26

## Course Contents and Reading List for M.Com Program

### Semester III

### M. Com Part II

**Subject Code: DC 3.1**

**Subject Name: Principles of E-Commerce**

**Marks: 100**

**Instructions Hours: 48**

**Course Objectives:** To develop understanding of Web-Based Commerce and to equip students to assess e-commerce requirements of a business. To equip students with application based knowledge of Digital based Commerce.

**Course Outcomes:** The successful completion of this course shall enable the students:

1. To understand the meaning of E-Commerce.
2. To understand the various modules of E-Commerce.
3. To understand the software framework of E-Commerce Applications.
4. To understand the concept of Electronic Data Interchange

Units	Course Contents
1	<b>Introduction:</b> Electronic Commerce: Meaning, nature and scope; Advantages & Limitations business application of e-commerce; Global trading environment and adopting of e-commerce, evolution of World Wide Web. Future of Web based Marketing and Advertisement.
2	<b>Business Models of E-Commerce:</b> B2B, B2C, B2G and other models of e-commerce; applications of e-commerce to supply chain management; product service digitization; remote servicing; procurement and online marketing and advertising; applications to customer Relationship management. Business to consumer e-commerce applications: cataloging, order planning and order generation; cost estimation and pricing; order receipt and accounting; order selection and prioritization; order scheduling, fulfilling and delivery, order billing, post sales service. Legal requirement in E –Commerce, Electronic Payments- Overview of Electronics payments, Digital Token based Electronics Payment System Introduction to Cryptography, Messaging Security Issues - Confidentiality Integrity, Authentication, Encryption Techniques.
3	<b>Software Framework of E-Commerce Applications:</b> Introduction, Application Services, Interface Layers, Secure Messaging, Middleware Services And Network Infrastructure, Site

	Security, Firewalls & Network Security, TCP/IP, Http, Secured Http, SMTP, SSL, Data Encryption: Cryptography, Encryption, Decryption, Public Key, Private Key, Digital Signatures, Digital Certificates
4	<b>Electronic Data Interchange (EDI)</b> Introduction, Traditional Edi Systems, Benefits & Drawbacks, Data Transfer & Standards, Financial EDI, EDI Systems & the Internet. Introduction To Cryptography, Messaging Security Issues Confidentiality Integrity, Authentication, Encryption Techniques- Cyber Laws, Data Mining From Social Networking Sites, Online Frauds, Privacy Issues

**Reading List:**

1. Bajaj, Kamlesh K and Bebjani Nag: E- Commerce ,The cutting Edge of Business, Tata McGraw Hill (P) Ltd., New Delhi
2. Greenstein, Electronic Commerce, Tata McGraw Hill, New Delhi
3. Leon, Alexis: Fundamental of Information Technology, Vikas Publication House (P) Ltd. New Delhi
4. Mansfield, Ron: The Compact Guide To Microsoft Office, BPB Publication, Delhi
5. Norton, Peter: Introduction to Computer 4/E, Tata McGraw Hill (P) Ltd. New Delhi

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**Semester III**  
**M. Com Part II**

**Subject Code: DC 3.2**

**Subject Name: Corporate Governance and Social Responsibility**

**Marks: 100**

**Instructions Hours: 48**

**Course Objectives:** The course aims to develop the understanding about the role of corporations in society and boards role corporations in society and board's role in keeping oversight on the functioning of the campers, global development in Governance and corporate citizenship. The course will also provide necessary knowledge about stakeholders' engagement and shareholder activism.

**Course Outcomes:**

1. To understand the concept of Corporate Governance.
2. To understand the composition and role of B. O. D.
3. To understand the role played by CEO in corporate Governance.
4. To understand the concept of Corporate Social and Business Ethics
5. To learn about different seams and its implications on corporate world.

<b>Units</b>	<b>Course Contents</b>
<b>1</b>	<b>Introduction:</b> Corporate Governance : Meaning, Definition, Concept, Principles, Need, Importance, Objectives, Mechanisms, Trends in 21 <sup>st</sup> Century Corporate Governance, Committee, Remuneration Committee, Functions of the Board, Role of Shareholders and stakeholders, Code of Best Practices, Good Governance
<b>2</b>	<b>Role of CEO and Board of Directors:</b> Role of Board, Board Composition, Board selection, Directors training and competence, Role of CEO- handling politics in the firm ,Board leadership
<b>3</b>	<b>Corporate Social Responsibility and Business Ethics:</b> Meaning and Models, CSR and Strategy, CSR in India, Examples of CSR's, Ethics: Meaning and Importance, Business Ethics, Code of Ethics, Ethical dilemma in decisions
<b>4</b>	<b>Corruptions &amp; Scams</b> Corporate scams and scandals, whistle Blowing, Insider trading, Case study of Scams

**Reading List:**

1. Subhash Chandra Das, Corporate Governance Codes Systems, Standards and Practices, PH1 Learning Private Limited, New Delhi ,2010
2. A. C. Fernando, Corporate Governance ,Principles, Politics and Practices, Pearson Education in South Asia
3. Satheesh Kumar, Corporate Governance ,Global Concepts and Practices, Excel Books
4. Dr. S. Singh, Corporate Governance ,Global Concepts and Practices, Excel Books
5. A. C. Fernando, Business Ethics and Corporate Governance, Pearsons Educations
6. C. S. V. Murthy, Business Ethics ,Text and cases, Himalaya Publishing House

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**Semester III**  
**M. Com Part II**

**Subject Code: DC 3. 3**

**Subject Name: Regulatory Management and Reforms in India**

**Marks: 100**

**Instructions Hours: 48**

**Course Objectives:**

1. To Study the various bodies which regulate the operations and working of business.
2. To understand the role of regulatory bodies in economic development.

**Course Outcomes:**

1. To know the role of RBI in Monetary management
2. To know the role of IRDA in Insurance regulation
3. To know the role of SEBI as regulatory for Security Market
4. To learn the role of CLB
5. To know the role of TRAI as Telecom Authority

<b>Units</b>	<b>Course Contents</b>
<b>1</b>	<b>Concept of Regulation</b> What is regulation? Why regulation , Need and Importance of regulation, Role and Functions of regulation, Need and Importance of different regulatory bodies for economic and financial function
<b>2</b>	<b>Regulatory Bodies Part I</b> RBI (Reserve Bank of India)-Role and Functions, RBI as a Apex bank in India, Monetary and Fiscal Policies of RBI, Money Control Policy of RBI. IRDA (Insurance Regulatory Development Authority)-Genesis, Role and Functioning, Policies and Functions to Control Insurance and related activities
<b>3</b>	<b>Regulatory Bodies Part II</b> SEBI (Securities Exchange Board of India)-Role and Functions of Security Market, Need for SEBI in security market. CLB(Company Law Board)- Role and functions of Company Law board TRAI-Scope, Power, Functions and Operations of Telecom authority of India
<b>4</b>	<b>Regulatory Bodies Part IV</b> Forward Market Commission of India(FMC)-Role, Functions, Operations and Powers of FMC Pension Fund Regulatory and Development Authority(PFRDA)-Role, functions, Operations and Powers of PFRDA

**Reading List:**

1. Business Regulatory Framework (2020), Dr. O.P Gupta ,SBPD Publishing house
2. Business Regulatory Framework (2011), Tejpal Sheth

3. SEBI and the Regulatory Framework, Shrinivas Tapadia, Adhyayan Publishers & Distributors(2006)
4. Regulatory Framework in India: Law and Policy, Sapna Chadah, Concept Publishing Company
5. New Company Law, The Companies Act, 2013,Dr.S.C.Tripati,Central aw Publication
6. Legal Aspects of Business, Ravinder kumar, Cengage earning
7. <https://www.sebi.gov.in>
8. <https://www.rbi.org.in>
9. <https://www.irdai.gov.in>
10. <https://www.taxmann.com/bookstore/product/6941-company-law-manual-16th-edition>
11. [https://traigov.in/sites/default/files/The TRAI Act 1997.pdf](https://traigov.in/sites/default/files/The_TRAI_Act_1997.pdf)
12. Employees' Provident Fund and Miscellaneous Provisions Act 1952-Bare Act
13. Law of Insurance, Avtar Singh,EBC Explorer
14. Legal and Regulatory Aspects of Banking, IIBF, Macmillan education

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**Semester III**  
**M. Com Part II**

**Subject Code: DC (CA) 3.4**

**Subject Name: Advanced Financial Accounting**

**Marks: 100**

**Instructions Hours: 48**

**Course Objectives:** The objective of the course is to equip students with the Knowledge and understanding to help them gain competencies in corporate level accounts and finance function.

**Course Outcomes:**

1. To learn the basic concepts of Accounting and Accounting Standard and principles.
2. To learn Financial Statements of Joint Stock Company and Holding Companies.
3. To learn Liquidation of Companies.
4. To learn accounting practices of Banking and Insurance, Software Companies, BPO's, Hotels and Restaurants.

<b>Units</b>	<b>Course Contents</b>
<b>1</b>	<b>Conceptual Framework of Accounting and Conventions</b> Concept of Accounting Theory, Role of Accounting Theory, Approaches to Accounting Theory, Accounting Environment, Classification of Accounting, Accounting Principles, Accounting Conventions ,Accounting Standards and IFRS
<b>2</b>	<b>Company Accounts and Financial Statements</b> Financial Statement of Joint Stock Companies, Balance Sheet, Profit and Loss Account, Board of Directors Report and Business Performance Analysis
<b>3</b>	<b>Company Accounts, Liquidation</b> Legal Provisions, Statement of Affairs and Defining Surplus Account, Liquidators Final Statement of Accounts
<b>4</b>	<b>Industry Specific Accounting Practices</b> Banking & Insurance Companies, non-profit institutions, Software and business process, outsources (BPO), Hotels and Restaurants, Valuation and accounting of intellectual property rights, HR Accounting, Agricultural Accounting

**Reading List:**

1. R. L. Gupta, M. Radhaswamy, Advanced Accounting Theory, Method and Applications, Sultan Chand & Sons
2. M. C. Shukla, T. S. Grewal, Advanced Accounting, S. Chand Co. Ltd.
3. Nanif Mukherjee, Advanced Accounting, Tata MCGrew Hills Educations
4. Dr. L. S. Porwall, Accounting theory, Tata MCGrew Hills
5. Jain and Narang, Advanced Accounting, Kalyani Publishers, Ludhiyana

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**Semester III**  
**M. Com Part II**

**Subject Code: DC (CA) 3.5**

**Subject Name: Corporate Financial Reporting**

**Marks: 100**

**Instructions Hours: 48**

**Course Objectives:** This course Corporate Financial Reporting equip students to develop a right understanding as to different facets of Corporate Financial Reporting and provide learning towards various, reporting practices and their impact on Corporate Finances.

**Course Outcomes:**

1. Understand about Corporate Financial Reporting.
2. To know the recent trends in Corporate Financial Reporting.
3. To know about Segment Reporting.

<b>Units</b>	<b>Course Contents</b>
<b>1</b>	<b>Introduction Financial Reporting:</b> Introduction to Financial Reporting, Accounting and economic development: Concept, Objectives, Users, Qualitative characteristics
<b>2</b>	<b>Recent Trends in Financial Reporting:</b> Introduction to corporate reports, meaning, statutory requirements, Components of financial reports, utility of corporate financial reports. Mandatory components analysis. Voluntary components analysis
<b>3</b>	<b>Specific Accounting Standards for Financial Reporting:</b> AS 1 Disclosure of accounting policies, AS 10 Accounting for Fixed Assets, AS 18 Related party disclosure, AS 20 Earnings per share, Events accruing after the balance sheet date. Presentation and additional disclosures: Events after the balance sheet date; earnings per share; interim financial reporting, effects of changes in foreign exchange rate, operating segments.
<b>4</b>	<b>Segment Reporting:</b> Nature, benefits, bases, merits and de-merits disclosure. International financial reporting standards: the structure of the International accounting standards board (IASB); The standards setting process, the role of the international financial reporting interpretations committee, progress towards international harmonization, the IASB “Framework for the preparation and presentation of financial statements” first time adoption of international financial reporting standards.

**Reading List:**

1. T. P. Ghosh, ‘Accounting Standards and Corporate accounting practices’ ,Taxman Allied Service Pvt. Ltd.
2. Anil Chaudhary, ‘Fundamentals of Accounting and Financial Analysis,’ Pearson Education
3. P. Premchand Balu and M. Madan Mohan, ‘Financial accounting and analysis’ Himalaya Publishing Stores.
4. Prof, Jawaharlal, Corporate Financial Reporting, Taxmans’ Publication.

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**Semester III**  
**M. Com Part II**

**Subject Code: DC (CA) 3.6**

**Subject Name: Security Analysis and Portfolio Management**

**Marks: 100**

**Instructions Hours: 48**

**Course Objectives:** To equip the students with essential tools, techniques, models and investment theory necessary for analyzing different types of securities, making sound investment decisions and optional portfolio choice.

**Course Outcomes:**

1. Understand the Investment Environment.
2. Learn the various alternatives for investment.
3. Understand Risk and Returns and Security Analysis.
4. To understand Portfolio Analysis and Management.

Units	Course Contents
<b>1</b>	<p style="text-align: center;"><b>Introduction: Nature and Scope of Investment Decisions</b></p> <p>Definitions, Nature, Process, Objectives and Policy, Security Analysis, Portfolio Construction, The Investment Environment, Financial Intermediaries, Investment versus speculation, Investment versus Gambling, Factors Influencing selection of Investment, Risks in Investment, Investment Alternatives, Types of Investors, Errors in Investment Management.</p>
<b>2</b>	<p style="text-align: center;"><b>Alternative Investment Outlets</b></p> <p>Avenues of Investments- Equity shares, Bonds of Preference Shares, Investment Instrument of the Money Market, Social Security Fund, Hybrid investments, Non-securing firm of investment, Government Security, Bulletin ,Gold ,silver- platinum Bond and Preference valuation and Analysis ,Three Step ,Valuation process ,equity shares valuation and Analysis ,Equity valuation morels ,Dividend valuation model, Model Based on Price Ratio Analysis, Constant Growth Model</p>
<b>3</b>	<p style="text-align: center;"><b>Risk and Return, Security Analysis</b></p> <p>Introduction, Risk defeneded, measurement of risk, Risk and expected Return, Risk ,Return Relationship, Portfolio and Security Return, Portfolio Diversities, Return and Risk of Portfolio, Benefits of Diversities, Economic Analysis, industry Analysis, Company Analysis and Technical Analysis</p>
<b>4</b>	<p style="text-align: center;"><b>Portfolio Analysis and Management</b></p> <p>Portfolio Analysis, Risk and Return, Portfolio ,Selection, Capital Market Theory, Portfolio Revision, Performance Evaluation of Portfolio, Forecasting of Portfolio Performance, Portfolio Management</p>

**Reading List:**

1. Sudhindra Bhat, Security Analysis and Portfolio Management, Excel Book
2. V. A. Avadhani, Securities Analysis and Portfolio Management, Himalaya Publishing House
3. Security Analysis and Portfolio Management, CENGAGT Learning
4. Alex K. Mathures, K. Sasidharan, Security Analysis and Portfolio Management, Tata McGraw Hills Education Private Limited
5. Suyash N Bhatt, Security Analysis and Portfolio Management, biztantra

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**Semester III**  
**M. Com Part II**

**Subject Code: DC (BF) 3.4**

**Subject Name: Monetary and Fiscal Policy**

**Marks: 100**

**Instructions Hours: 48**

**Course Objectives:** Equip students to develop adequate knowledge about Monetary and Fiscal Policies of Bank and also to promote awareness about Monetary and Fiscal policies which bring changes in economy and Industry.

**Course Outcomes:**

1. To learn about the Monetary and Fiscal Policy of India.
2. Understanding about Budget, Needs and Importance.
3. Understand about the details of Fiscal Policy and Federation.
4. To know the Financial Analysis of India.

<b>Units</b>	<b>Course Contents</b>
<b>1</b>	<b>Introduction</b> Overview of Indian Public Finance System, Revenue - Expenditure Budgets, Trends, Integration, Aims and Objects of Indian Monetary and Fiscal Policies ,Credit monitoring, RBI's Monetary policy - instruments, Urjit Patel committee, Flexible inflation targeting framework mechanism
<b>2</b>	<b>Fiscal Policy</b> Fiscal Policy, Objectives, Interdependence of Fiscal and Monetary Policies, Budget : Meaning and Components, Budgetary Defaults and its Implications, Fiscal deficit -types, Built in Stabilizers and Discretionary Fiscal Policy, Effectiveness, Anti-Inflationary Fiscal Policy, Balanced Budget Multiplier
<b>3</b>	<b>Fiscal Federation</b> Vertical and Horizontal Imbalances, Inter-governmental Grants, Fiscal Federation in India : Constructional Provisions, Assignments of Functions and Sources of Revenue, Finance Commission, Criteria for transfer of Resources and Indebtedness, Fiscal Responsibility and budgetary management Act (FRBM), NK Singh Committee.
<b>4</b>	<b>Economic analysis</b> Factors in domestic and international economy, economic forecasting and stock, inventory decision, types of economic forecasts. <b>Industry analysis</b> Industry classification schemes, classification by product and according to business cycle, key characteristics in industry analysis. <b>Company analysis</b> Sources of information for company analysis (Internal, External) Factors in company analysis, operating analysis

**Reading List:**

1. Bhatia H. L. Public Finance, 19<sup>th</sup> Ed, Vikas Publishing House, New Delhi
2. Jha, Ragharendra, Modern Theory of Public Finance, Miley Eastern Ltd., New Delhi

3. Lekhi R. K., Public Finance, Kalyani Publishers, New Delhi
4. Mithani D M, Principles of Public Finance and Fiscal Policy, Himalaya Publishing House, New Delhi
5. Shrivastava P. K., Issues in India Public Finance, New Century Publication, New Delhi
6. Sundaram K. P. M. and K. K. Andley, Public Finance- Theory and Public, S. Chand and Co. Ltd, New Delhi
7. Tyagi B. P., Public Finance, Jai Prakash and Co. Meerut

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**Semester III**  
**M. Com Part II**

**Subject Code: DC (BF) 3.5**

**Subject Name: Management of Banks**

**Marks: 100**

**Instructions Hours: 48**

**Course Objectives:** To equip students about on understanding of how Bank Management their Risk. This will cover a wide range of Banking Activities.

**Course Outcomes:**

1. Know the organizational Structure of Banks.
2. Under the Banking Regulations
3. Under the concept of Interest Rate Risk Management in Banks.
4. Issues in Bank Management.

<b>Units</b>	<b>Course Contents</b>
<b>1</b>	<b>The Banking System in India</b> Development of Banks, Organizational Structure of Banks, Organization of Banks, Banking Regulations, Evaluation of Commercial Banks in India, Banking Innovation
<b>2</b>	<b>Managing Risk in Bank</b> Insolvency and Bankruptcy Code 2016, Managing Risks in Banks, Interest Rate Risk Management in Banks, Credit Risk Management in Banks, Liquidity Management in Banks, Operational Risk Management in Banks, Machete Risk Management in Bank.
<b>3</b>	<b>Banking Operations</b> Major Operations of Banks, Bank recapitalization, Credit Management, Marketing of Banking Services, Customer Services in Banks, Public Relation in Banks, Lending Principle of Banks, Different Modes of Creating Securities, Investment Banking and other services, Capital Adequacy of Banks
<b>4</b>	<b>Financial Aspects of Banks</b> Section 29 of Banking Regulation Act 1949, Balance sheet of Banks, Sources and Uses of Funds in Bank, Fee Based and off Balance sheet Activities securitization: Bank earnings & Bank Performance, Problem in Bank, Bank failure, BASEL Norms - Basel 1, 2, 3. RBI and its policy evolution

**Reading List:**

1. Kanhaiya Singh, Vinay Dutta, Bank Management, McGraw Hill
2. Khan M, Indian Financial System, Tata McGraw Hills
3. Bharati V. Pathak, Indian Financial System, Pearson Publication
4. Vasant Desai, Bank Management, Himalaya Publishing House
5. H. Y. Kulkarni, Indian Financial System in the World Monetary Order
6. Benton E. Gap, James W. Koalri, Commercial Banking the Management of Banks, Wiley India Education

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**Semester III**  
**M. Com Part II**

**Subject Code: DC (BF) 3.6**

**Subject Name: Financial Markets**

**Marks: 100**

**Instructions Hours: 48**

**Course Objectives:** To equip students with the financial system of bank and bring out the importance of financial system. It will also provide in depth knowledge about financial institutions, Instruments and services.

**Course Outcomes:**

1. To understand the Indian Financial System of Banks.
2. To know the Financial Markets.
3. To know the Role of Financial Institutions in India.
4. To learn the different Development of Financial Institutions.
5. To learn the various Financial Instrument and Financial Services.

<b>Units</b>	<b>Course Contents</b>
<b>1</b>	<b>Introduction</b> Financial System, Structure, Components of Markets, Institutions, Instruments, Services, Functions, Significance, Development of Financial Sector, Parameters of Development of Financial Sector
<b>2</b>	<b>Financial Markets</b> Capital Market, Money Market, Derivate Markets, Commodity Markets, Characteristics Features, Participants, Instruments and Challenges Primary Market, Role of various entities in primary markets, Concept and study of DRHP (Draft Red Hearing Prospectus), SEBI (ICDR) Regulations  Secondary Market- Listing Process, SEBI (LODR) Regulations, Participants in secondary market, Role and Importance of market participants,
<b>3</b>	<b>Financial Institutions in India</b> Banking, Commercial Bank Structure, Problems of Competitors, Interest Rate, Spread of NPAs, Bank Capital, Adequacy norms, Financial Inclusion, Measures and Innovations for Financial Industries, Role of Banks in Financial Markets. SEBI Mandate
<b>4</b>	<b>Development of Financial Institutions</b> Evaluation, Functions, IFCI ,ICICI, IDBI, FC's, LIC ,GIC ,SIDBI, Development v/s Commercial Banking, Universal Banking
<b>5</b>	<b>Financial Instruments</b> Debt, Equity, Hybrid, Innovate Instruments, Mutual Funds, ADRS, GDRs', FCCB, P Notes, IDRS

**Reading List:**

1. L. M. Bhole & Jitendra Mahakud, Financial Institutions and Markets, Structure, Growth & Innovation, McGraw Hills Publications
2. Vasant Desai, The Indian Financial Systems and Financial Market Operations, Himalaya Publishing House
3. Mykhan, Indian Financial System, McGraw Hills Education (India) Pvt. Ltd.
4. H R Machiraju, Indian Financial System, Vikas Publishers House Pvt. Ltd.

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## Semester III

### M. Com Part II

**Subject Code: DC (DM) 3.4**

**Subject Name: Management Information System**

**Marks: 100**

**Instructions Hours: 48**

**Course Objectives:** The objective of the course is to offer in depth knowledge on information systems in business and their management.

**Course Outcome:**

1. To know the concept of management Information System and its application toward business function.
2. Understand how Information System is developed.
3. Understand the E-enterprise system.
4. Know trends in Management Information System (MIS).

<b>Units</b>	<b>Course Contents</b>
<b>1</b>	<b>Conceptual Understanding</b> Introduction to MIS, History of MIS, Role and Importance of MIS categories, Managers and Activities in Information System, Types of Computers used by organizations in Setting IP MIS, Hardware support for MIS, The Decision Making Process, Systems Approach to Problem Solving, The Structure of Management Information System
<b>2</b>	<b>Developing Information System</b> Introduction, Planning, Development, designing and redesigning approaches for system development, Difference between Planning and Control Information System Analysis, System Design, Types of Management System Concepts of Management Organization
<b>3</b>	<b>MIS and Organization Structure</b> MIS at Management Level, Strategic Level Planning, Operational Level Planning, Economics and Behavior Theories, MIS and BPR, ERP
<b>4</b>	<b>Trends in MIS</b> Introduction, Design Support System (DSS), Transaction Process and Support System, Executive Information System, Artificial Intelligence

**Reading List:**

1. Nirmalya Bagchi, Management Information System, Vikas Publishing House Pvt. Ltd.
2. Nitin C. Kamat, Jyotindra Zaveri, Management Information System, Himalaya Publishing House

3. Gagan Varshney, Pankaj Madan, Avdhesh Gupta, Management Information System, Global Vision Publishing House
4. Mahesh Halale, Athashri Halale, Management Information System, Himalaya Publishing House
5. Akhatar Ali Sayyed, Management Information System, Vishwkarma Publications
6. S. Sadagopon, Management Information Systems, All Learning Pvt. Ltd. New Delhi

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**Semester III**  
**M. Com Part II**

**Subject Code: DC (DM) 3.5**

**Subject Name: Development of E-Business**

**Marks: 100**

**Instructions Hours: 48**

**Course Objectives:** The objective of this course is to equip students with E-Business, its operations and its impact.

**Course Outcome:**

1. To understand the fundamental framework of E-Business.
2. To know the concepts of E-Business.
3. To know the Customer Relationship Management of E-Business.
4. To learn how supply chain Managerial by E-Businesses.

<b>Units</b>	<b>Course Contents</b>
<b>1</b>	<b>Introduction to E-Business</b> Definition of E-Business Characteristics, Elements of E-Business, Challenges of E-Business difference Between E-Business and E-Commerce, E-Business Structure, Evaluation of E-Business and Stages, E-Business Models, E-Business Strategies
<b>2</b>	<b>E-Customer Relationship Management</b> E-Customer Relationship Management : Customer Relationship Management (CRM), Marketing Automation, Enterprise Customer Management; Customer Relationship Management Areas: CRM Processes; Architectural Components of a CRM solution ,Customer's Information Repository, Decision Support Tools, Higher level statistical Analysis, Forecasting and Planning Tools, True Channel Management, Workflow Management, Collateral Management, Electronic Customer Relationship Management; Need, Architecture and Applications of Electronic CRM
<b>3</b>	<b>Supply Chain Management (SCM)</b> Goals of SCM; Functions of SCM; Strategies of SCM; Electronic SCM and its benefits; Components of Electronic SCM, Electronic Logistics and its Implementation
<b>4</b>	<b>Implementation of E-Business</b> Case Study of Different E-Business e.g. EBAY.com, Flipkart, Pay-pal, Swiggy, Amazon their businesses- Registrations, Time Factor, Growth of E-Business Strategies used by different segmentation, e-procurement, e-business network, e-markets and e-strategy
<b>5</b>	<b>E- Business Security</b> Security ,Transaction Security and Data Protection, Security Audits and Penetration Testing; E-Business Risk Management Issues; Firewall, Network Policy, Advanced Authentication mechanism, Packet Filtering, Application Gateways; Defining Enterprise Wide

	Security Framework, Transaction Security and Data Protection, Security.
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**Reading List:**

1. Jonathan Reynolds, E-Business- A Management Perspective, Oxford University Press
2. Anuranjan Misra, E-Business, Galgotia Publishing Company
3. Micheal P. Papazoglou and Pieter-M. A. Ribbes, E-Business Organizational and Technical Federation, Miley India
4. Dr. C. S. Rayuddu ,E-Commerce, E- Business, Himalaya Publishing House

## Semester III

### M. Com Part II

**Subject Code: DC (DM) 3.6**

**Subject Name: Technology and E-commerce**

**Marks: 100**

**Instructions Hours: 48**

**Course Objectives:** To equip students with the information and knowledge about Technology and E - Commerce.

**Course Outcome:**

1. To understand the Background and infrastructure behind E-commerce.
2. To understand the Payments to E-commerce.
3. To understand the Selling and Marketing on web.
4. To understand the mobile platform of E-commerce.

Units	Course Contents
1	<b>Technology Infrastructure</b> The internet; Technology Background , The Internet today; The Future internet infrastructure; the web; the internet and web
2	<b>Payment systems of E ,Commerce</b> Traditional Payment model, Characteristics of Payment; On ,line Payment , Types of Payments, Electronics Cash; Electronics wallets , Stored ,value cards, SET Protocol for Credit Card Payment, Payment Systems, Electronic billing Presentment and Payments
3	<b>Selling of E ,Commerce</b> Selling on the Web , Revenue Model and Building; Web Presence: Revenue Model in Transaction, Creating on Effective Web Presence, Revenue Strategy Issue, web site Usability, Connections with Customers
4	<b>Marketing on the Web</b> Web Marketing Strategies, Communicating with Distant Market Segment, Beyond Market Segmentation, Customer Behavior and Relationship Intensity; Advertising on Web, E-Mail Marketing, Technology, enabled customer relationship Management, Creating and Maintaining Brands on the Web online Auctions, Virtual Communications and Web Portals.
5	<b>E ,Commerce and Online Publishing</b> www and portals , internet services provider (ISP),steps to build home page, metadata, Advantage of Portal, Enterprise Information Portal (EIP) E-Commerce and Online Publishing , Strategies and Approaches, Online advertising

**Reading List:**

1. Kenneth C. Laudon , Carol Guárico Traver , E ,Commerce ,(Business, technology Society) , Pearson Education Inc.

2. The C.S.V Murthy , E ,Commerce (Concepts , Models Strategies) Himalaya  
Publication House
3. Kamlesh K Bajaj , Debjani Nag , E ,Commerce The Cutting Edge of business MC  
Graw Hills Educations Elias in Awad , Electronics Commerce (From Vision To  
Fulfillment) Pearson Educations Inc.

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## Semester III

### M. Com Part II

**Subject Code: DC (BP) 3.4**

**Subject Name: Modern Retailing Operations**

**Marks: 100**

**Instructions Hours: 48**

**Course Objectives:** This course will enable students to gain advance knowledge of business practices and operations in emerging sectors like retailing, logistics, services and agribusiness. It will also provide better insight and understanding of career opportunities available as commercial professionals in these core sectors.

**Course Outcomes:**

1. To know the concepts of retailing, important functions of retailing, theories of retailing and strategic planning in retailing
2. To Understand the various retail formats, understand the location of retail institution
3. Understanding stores operations management, Financial management in retailing, sources of finance, FDI in retail and financial analysis in retail sector

Units	Course Contents
1.	<b>Introduction to Retailing</b> What is Retail? Functions of a Retailer, The retail equation, Proximity to the Customers, The rise of Consumerism, The global retail marker, Issues and Challenges, The empowered consumer, The rise of E-age, Retail as a career, Buying and Merchandising, Marketing, Stores Operations, Sales, finance, Human Resources, Technology and E-Commerce, Visual Merchandising, Supply Chain Management and Logistics
2.	<b>Retail in India</b> The concept of organized retailing, The Evolution of Retail in India, Drivers of Retail Change in India, Socio-Economic factors, Changing Economic Profiles, The Age factor, The Changing role of women and the Evolving family structure. The Changing consumption basket, Increased credit friendlessness, Geographical Dispersion of market potential, The size of retail in India, Sector of retailing, foreign direct investment, Challenges to retail development in India.
3.	<b>Theories of Retail Development and Business Modes in Retail</b> The Evolution of Retail formats, Socio development and their impact, The industrial revolution, The emergence of self-service, The development of supermarkets and convenience stores, specialty stores, malls and other formats, the rise of the web, theories of retail development, Environmental theory, Cyclical theory, Conflict theory, The concept of life cycle in retail, Business models in retails
4	<b>Other Aspects of Retailing</b> Understanding retail consumer, Retail Strategy, Retail Franchising, Retail Merchandising, Human Resources Management in Retail

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**Reading List:**

1. Retailing Management-Text and Cases-Swapna Pradhan, Tata McGraw Hill
2. Retailing and E-tailing-Dr. S. L. Gupta, Dr. Ramesh Mittal and Ruchi Nayyar,  
International Book house Pvt. Ltd
3. Retail Management in New Dimensions, Kuldeep Singh, Globa Vision Publishing  
House
4. Retail Management, Micheal evy, Barton Wertz, Ajay Pandit, McGraw Hill  
Education (India) Pvt. Ltd.
5. Retail Marketing Management, David Gilbert, Pearson

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**Semester III**  
**M. Com Part II**

**Subject Code: DC (BP) 3.4**

**Subject Name: Logistics and Supply Chain Management**

**Marks: 100**

**Instructions Hours: 48**

**Course Objectives:** This course will enable students to gain knowledge about Logistics and Supply Chain management and understanding about the role of logistics in Supply Chain

**Course Outcomes:**

1. To know the concepts of Supply Chain Management
2. To know the designing of Supply Chain Network
3. To understand the material flow in Supply Chain
4. To understand the Information flow in Supply Chain

<b>Units</b>	<b>Course Contents</b>
<b>1.</b>	<b>Supply Chain Management-An Overview</b> What is Supply chain, Objectives of Supply Chain, Importance of Supply Chain decisions, Decision Phases in a supply chain, Process view of a supply chain, Examples of Supply Chain, Role of logistics in Supply Chain, Logistic Activities, Logistics in the Economy, Logistics in the firm, factors affecting the cost and importance of logistics
<b>2.</b>	<b>Designing the Supply Chain Network</b> The role of distribution in the supply chain, factors influencing distribution network design, Supply chain as value delivery system, Vendor relationships, distribution channel design, information flow in supply chain, material handling and customer service strategy
<b>3.</b>	<b>Managing Material Flow in Supply Chain</b> Introduction, Types on inventories, Cycle Inventory, Safety Stock, Decoupling Stocks, Anticipation Inventory, Pipeline Inventory, Dead Stock, Inventory related costs, Ordering Costs, Inventory-carrying costs, Stock-out-costs, Computing Inventory related costs, managing Cycle stock, Managing Safety Stock, Managing Seasonal Stock
<b>4.</b>	<b>Managing Information flow in Supply Chain</b> Role of forecasting, enabling Supply Chain management through information technology, IT in Supply chain, Transaction Execution, IT in Supply Chain Collaboration and Coordination , IT in supply chain decision support, IT in Supply Chain Measurement and Reporting , Future Trends in Supply Chain

**Reading List:**

1. Supply Chain Management, Text and Cases, Janat Shah, Pearson Publication
2. Logistics Management, concepts and cases, Pramod Rao, Kalyani Gohokar, ICfai University Press
3. Logistics management, Satish C Ailawadi, Rakesh P Singh, PHI Learning Private limited
4. Logistics Management, Reji Ismail, Excel

Department of Commerce  
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5. Logistics and Retail Management, Edited by Joh Fernie and Leigh Sparks
6. Principles of Supply Chain Management, A Balanced Approach, Koel . Wisner, G. Keorgeong, Keah-Choon Tan, CENAGE leanings
7. Supply Chain management, Strategy, Planning and Operations, Sunil Chopra, Peter Meind, D.V.Kalra, PERASON Education
8. A logistics Approach to Supply Chain Management, John.J.Coye, C. John angley, Brian J Gibson, Robert A Novack, Edward J Bandi
9. Business Logistics/Supply Chain Management, Ronald H Ballou, Samir K Srivastava, Pearson
10. Logistics management, V. V. Sopk, PEARSON

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## Semester III

### M. Com Part II

**Subject Code: DC (BP) 3.6**

**Subject Name: Service Business Operations**

**Marks: 100**

**Instructions Hours: 48**

**Course Objectives:** The course will enable students understand the concept of service sector, provide with specialized knowledge on marketing skills in Service Sector and to expose students to marketing practices in service sector

**Course Outcomes:**

1. To know the concept of Service
2. To understand the marketing practices or strategies for service firms
3. To understand the service development and design
4. To Understand the delivering and performing service

Units	Course Contents
1.	<b>Introduction to Services</b> What are Services? What is service marketing, why is it needed, What is the difference between goods and services marketing, What is Service Marketing Mix, What is the nature and classification of services, Characteristics of services and their marketing implications, the gaps mode of service quality, Service Search versus Experience Search, Meaning and types of service expectations, factors influencing customer expectation, customer perception, customer satisfaction, service quality and service encounters.
2.	<b>Marketing Strategies for Service Firms</b> Marketing of financial services, Nature, Types, marketing of insurance, mutual funds and marketing of non-profit firms, Various strategies of Service Firms with examples, Examples with special reference to information, communication ,consultancy, advertising, professional services, after sales services, recruitment ,training and tourism
3.	<b>Service Development and Design</b> Development and design of service, relationship marketing, impact of service failure and recovery strategies, challenges of service design, stages in new service development, service blue printing, customer-defined services standards, physical evidence and the service scope.
4.	<b>Delivering and Performing Services</b> Employees' role in service delivery, customers role in service, delivery services through international and electronic channels, Managing demand and Capacity

**Reading List:**

1. C. Bhattacharjee, Service Marketing, Concept, Planning and Implementation-Excel Publication
2. S. M.Jha, Service marketing-Himalaya Publishing House
3. S. L.Gupta, V.V. Ratna, marketing of Services-Indian Perspective-Wisdom Publication, Delhi
4. Mukehs Dhunna-Service Marketing-An Indian Perceptive-Wisdom Publications, Delhi

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**Semester IV**  
**M. Com Part II**

**Subject Code: DC 4.1**

**Subject Name: Legal Environment of Business**

**Marks: 100**

**Instructions Hours: 48**

**Course Objectives:** The course aims to equip students with the knowledge and undertaking of major business laws.

**Course Outcome:** The successful completion of this course shall enable the students to:

1. To review Companies Act
2. To learn about Competition and Consumer Protection Act.
3. To learn about Intellectual Property Right.
4. To learn about Laws Related to Pollution Control and Environment Protection
5. To learn about IT Act and Cyber Security

<b>Units</b>	<b>Course Contents</b>
<b>1</b>	<b>Law Relating to Competition and Consumer</b> Concept of Competition, Competition Act 2002 ,Anti Competitive Agreements, Abuse of Dominant Politics Combinations, Competition Commission of India, Compliance of Competition Law, Consumer Protection Act 1986, Rights of Consumers
<b>2</b>	<b>Law Relating to Intellectual Property</b> Concept and Development of Intellectual Property Law in India, Law and Procedure relating to Patents, Trademarks and Copy Rights, Geographical Indication, Design; Overview of Laws relating to Other Intellectual Property Right, Intellectual Property Appellate Board.
<b>3</b>	<b>Law Relating to Pollution Control and Environment Protection</b> Concept of Sustainable Development, Bio diversification, Carbon Credit, Government Policy Regarding Environment Law Relating to Presentation and Control of Air Pollution and Water Pollution, Environment (Protection) 1986. National and Water Pollution, National Green Tribunal
<b>4</b>	<b>Law Relating to Information Technology</b> Definition, Concept Need and importance; Digital Signature; Electronic Governance; Electronic Governance; Electronic record and regulation; Cyber Security

**Note: Cases relevant and pertinent to every law should be discussed**

**Reading List:**

1. Bare Act - Competition Law,
2. Bare Act - Consumer Protection Law
3. Bare Act - Intellectual Property Law
4. Bare Act ,The Trade Mark , 2002
5. Bare Act ,The Copy Right Act 1957

6. Bare Act- The Patent Act 1970
7. Bare Act - Pollution Control and Environmental Protection
8. Bare Act-The Information Technology Act 2008
9. D. Chandra Bose, Business Laws, PH 1 Learning
10. Dr. R. K. Chopra, Business Law, Himalaya Publishing House
11. Dr. Niraj Kumar, Business Legislation, Himalaya Publishing House
12. Legal Aspects of Business, Ravindra Kumar, Cengage Learning
13. Competition Law in India, T.Ramappa, Oxford
14. Competition Law & Practice, D.P.Mittal, Taxmans

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## Semester IV

### M. Com Part II

**Subject Code: DC 4.2 Business Skills for Excellence**

**Subject Name: Service Business Operations**

**Marks: 100**

**Instructions Hours: 48**

**Course Objectives: To enable students acquire proper understanding about the various skills needed by professionals in the world of business.**

**Course Outcomes:**

- 1. To develop an understanding about skills needed by executives to reach excellence**
- 2. To help develop effective communication skills**
- 3. To help develop negotiation skills**
- 4. To learn the leadership skills**
- 5. To understand the emotions, attitudes and ethics at work place.**

<b>Units</b>	<b>Course Contents</b>
<b>1</b>	<b>Interpersonal Process and Behaviour</b> Communication Skills, Work Teams and groups, Decision making by individuals and groups, Power and Political behavior, Leadership and followership, Conflict and negotiation
<b>2</b>	<b>Individual Processes and Behaviour</b> Personality, Perception and Attribution, Attitudes, Emotions and Ethics, Motivation at work, Learning and Performance Management, Stress and Well being at work
<b>3</b>	<b>Skills to achieve Excellence</b> Creative Insight, Sensitivity, Vision, Versatility, Focus and Patience
<b>4</b>	<b>Case Study Discussion</b> Case Study discussion about successful personalities and companies

Reading List:

1. ORGB-An innovative Approach to learning and Teaching Organizational Behaviour, Nelson, Quick and Khandelwal
2. Business Communication Today, Courtan. L. Bovee, John V. Thill, Abha Chatterjee, Pearson
3. The Ace of Soft Skills-Attitude, Communication and Etiquette for Success, Gopaldaswamy Ramesh, Mahadevan Ramesh, Pearson
4. In Search of Excellence, Lessons from America's Best Run Companies-Thomas J. Peters, Robert. H. Watter Man, Jr.



**Semester IV**  
**M. Com Part II**

**Subject Code: DC 4.3**

**Subject Name: International Business**

**Marks: 100**

**Instructions Hours: 48**

**Course Objectives:** To provide an overview of functioning of global business and foreign exchange transactions and equip students with the knowledge of international environment

**Course Outcome:**

1. To gain understanding about International Business and its impact on Indian Economy.
2. To learn about the factors affecting International Business.
3. To learn about Global Interdependence and World Economy.
4. To understand the policy framework of International Trade.

<b>Units</b>	<b>Course Contents</b>
<b>1</b>	<b>Introduction</b> Meaning, Nature, Importance, Scope, of Analyzing International Business Environment, Modes of Entry, Drivers, Stages of Internationalization, Approaches of International Business, Advantages of International Business, Problems of International Business, Theories of International Business - Mercantilism, Adam Smith and David Ricardo.
<b>2</b>	<b>Environment and Trade Policies</b> Business Environment - Geographical, Economic, Socio-Cultural, Political and Legal Environment, Balance of Payment Structure, 1991 balance of payment Crisis and Solutions, Rupee Convertibility, Tariffs, Subsidies, Impact Quotas, Voluntary Export Restraint, Local Content Requirement, International Trade Relations, International Law and Business Firm.
<b>3</b>	<b>Trade Blocks and Integration</b> Economic Integration, European Union, NAFTA - USMCA (US, Mexico Canada), The Association of South East Asian Nations (ASEAN), European Free Trade Association (EFTA), South Asian Association of Regional Co-operation (SAARC), BRICS (Brazil Russia India China South Africa), Implications of Trade Blocks
<b>4</b>	<b>Policy Framework for International Trade</b> Introduction, Trade Policy Options for Developing Countries, India's Foreign Trade, Export Import Policies of India (EXIM), Policy initiatives and incentives by the State Govt., World Trade Organizations (WTO) - structure, Agreements and Dispute settlement, FDI, Types of FDI, Pattern of FDI, FDI Trends in India

**Reading List:**

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SPPU

1. Rakesh Mohan Joshi, International Business Oxford Higher Education
2. P. Subbha Rao, International Business (Text and Cases), Himalaya Publishing
3. S. N. Chany, Elements of International Business, Wiley India
4. Francis Cherunilam, International Business (Text and Cases, Fifth Edition), PH1 Learning Private Limited

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**Semester IV**  
**M. Com Part II**

**Subject Code: DC (CA) 4.4**

**Subject Name: New Trends in Accounting**

**Marks: 100**

**Instructions Hours: 48**

**Course Objectives:** To equip students with the information about contemporary aspects of accounting science and to enrich students with the knowledge about new issues in the field of accounting.

**Course Outcome:**

1. Understand the contemporary and new concepts in accounting.
2. Understand about Inflation Accounting and its usage.
3. Understand about Human Resource Accounting.

<b>Units</b>	<b>Course Contents</b>
<b>1</b>	<b>Inflation Accounting</b> Introduction, Need, Brief History and Methods of Inflation Accounting (Current Purchasing Power and Current Cost Accounting), Inflation Accounting and Corporate Taxation Financial Reporting to Management under condition of Change in Price Level, Accounting for Foreign Exchange Inflation
<b>2</b>	<b>Human Resource Accounting</b> Concept, Meaning, Definition, Historical Development Cost Based Historical Cost Approach (HRA), Replacement Cost Approach, Opportunity cost Approach, Goodwill Market, Lev and Schwartz's Present Value of Future Earning Model, Economic Value Model, Organization Discontinued certainty Equivalent Net benefit Model, Integration of Cost-based and Value Based HRA, Users of HRA information for Management Concepts and Behavior, Implementation Problems
<b>3</b>	<b>Lease Accounting</b> Lease accounting: Concept of Leasing, Types of Lease Agreement, Sales and Leaseback, Leveraged Leasing, Difference between Leasing and Hire Purchase, Financial Lease versus Operation Lease Advantages and Disadvantages of Leasing, Considerations in Choice of Lessor, Lease 12 Evaluation: Lessor's Point of View (Present Value Method, IRR method) Lessee's Point of View (Lease or Buy/Lease or Borrow Decisions), Method of Computing Lease Rentals, Leasing in India, Accounting for Lease Transactions.
<b>4</b>	<b>Concepts and applications of following new trends in accounting</b> Environmental Accounting, Social Responsibility Accounting, Carbon Credit Accounting, Forensic Accounting, Creative Accounting, Green house gases

**Reading List:**

1. R.L. Gupta, M. Radhaswamy, Corporate Accounting Theory, Method & Application  
—  
Sultan Chand & Sons Books

2. Jain S.P &Narang, K.L ,2003, Corporate Recommended Accounting ,7th Edition  
2001 Kalyani Publishers Reprint
3. Maheswari ,Corporate Accounting, 4<sup>th</sup> Edition ,Vikas Publishing House Pvt Ltd
4. T.S. Reddy, et. Al. Corporate Accounting, Chennai, Margam Publications, 2002

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**Semester IV**  
**M. Com Part II**

**Subject Code: DC (CA) 4.5**

**Subject Name: International Financial Reporting Standards (IFRS)**

**Marks: 100**

**Instructions Hours: 48**

**Course Objectives:** The objective of the course is to develop the knowledge and information of students on various provisions of IFRS. It will help students know how IFRS is applied and practical.

**Course Outcome:**

1. To Learn about IFRS
2. To understand Corporate Financial Reporting Standards.
3. To understand share based payments.
4. To know about the International Financial Reporting Standards.

<b>Units</b>	<b>Course Contents</b>
<b>1</b>	<b>Introduction</b> Meaning, Objectives, Scope and Authority, Significance, Limitations, Meaning, Relevance Merits and Challenges of IFRS, List of IFRS, Due Process, Timing of Applications of International Financial Reporting Standards, Interpretation of Committee Financial Statement as per USGAAP's, Difference between Existing Accounting Standards and IFRS. Adoption
<b>2</b>	<b>Account of Groups</b> Concept of Group, Need for Consolidated Financial Statement, Pre-penalties of Consolidated Financial Statement, Financial Policies Statement, Treatment of Pre-acquisition Profit, Goodwill Arising on Consolidation on Profit, On Controlling Interest at Fair Value, Illustration, Exercises
<b>3</b>	<b>Disclosure Standards</b> Related Party Disclosure, Earning Per Share, Interim Financial Reports, Operating Segments.
<b>4</b>	<b>Share Based Payment</b> Meaning, Equity Selected Transactions, Transaction with Employees and non employees, Financial Reporting by Mutual Banker, Stock and Commodity Market intermediaries, Valuation, Concept of Valuation, Development in Financial Reporting, Value Added Statements

**Reading List:**

1. International financial reporting standards (IFRSs) ,Published by Taxmann Publications  
Pvt. Ltd.

2. A guide through International Financial Recommended Reporting Standards, July 2008 Published by IASB
3. Gosh, T.P., Indian Accounting Standards and IFRS
4. Price water house Coopers LLP and Published by CCH
5. Jagdish R. Raiyani & Gaurav Lodha, International Financial Reporting Standards (IFRS) and Indian Accounting Practices, New Century Publications.
6. Dr. B. Mariyappa & Vikram G B, International Financial Reporting Standards, Himalaya Publishing House
7. Subashree, Yashaswini & Prema Latha, International Financial Reporting Standards, Himalaya Publishing House

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**Semester IV**  
**M. Com Part II**

**Subject Code: DC (CA) 4.6**

**Subject Name: Financial Risk Management**

**Marks: 100**

**Instructions Hours: 48**

**Course Objectives:** The objective of this subject to familiarize students with the Concepts and Approaches of Managing Corporate Finance. To make students understand the various risks in Business and their Impact on Business Operations.

**Course Outcome:**

1. To learn about various issues with effect businesses.
2. To understand how to assess risk and Central Risks.
3. To knowledge about Derivations and Options.

<b>Units</b>	<b>Course Contents</b>
<b>1</b>	<b>Introduction to Risk Management</b> Objectives of Risk Management, Risk Management Process, Identifying and Evaluating Potential Losses, Selecting Appropriate Techniques for Treating Loss Exposure, Risk Financing, Implementing and Administering Risk Management Program, Personal Risk Management, Loss Forecasting.
<b>2</b>	<b>Risk Assessment</b> Analysis, Evaluation, Risk Control and Treatment, Risk Reduction, Transfer and Sharing of Risk, Elimination and Retention of Risk.
<b>3</b>	<b>Commercial Risk Management Applications</b> Different Policies and Contracts, Fire Insurance, Automobile Insurance, Liability Insurance, Business Liability and Risk Management Insurance, Workers' Compensation and Risk Financing, Personal Risk Management.
<b>4</b>	<b>Derivatives</b> Defined, Derivative Products, Classification of Derivatives, Participants in Derivative Markets, Evolution of Derivatives, Functions of Derivative Markets, Misuse, criticism of Derivatives. Forwards & Futures, Stock & index Futures, Commodity Futures-Introduction, Options Basics, Swaps Introduction

**Reading List:**

1. Robert E. Hoyst, Risk management and Insurance, Thomson Asia Pvt. Ltd. Singapore 2002.
2. Insurance Act, latest
3. Arthur C Williams, Risk Management and Books Insurance, 8th Ed. McGraw Hill, 1998

Department of Commerce  
SPPU

Recommended

4. Don M. Chance, An Introduction to Derivatives & Risk Management, 5th edition,  
Harcourt Publishers, USA

5. John C. Hull, Options, Futures & Other Derivatives, 3rd edition, Prentice Hall of India,  
New Delhi

6. Derivatives Core Module Work Book, NCFM, Study Material, NSE, Mumbai

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**Semester IV**  
**M. Com Part II**

**Subject Code: DC (BF) 4.4**

**Subject Name: E-Banking and Financial Services**

**Marks: 100**

**Instructions Hours: 48**

**Course Objectives:** To equip students with the knowledge and information about the concept of e-banking and to explain the functions and e-banking.

**Course Outcome:**

1. To understand the concept of E-banking
2. To understand the payment systems.
3. To understand the concept of financial service.

<b>Units</b>	<b>Course Contents</b>
<b>1</b>	<b>E-Banking:</b> Meaning & need of e-banking, Role of technology up gradation & impact on banks, changes in customer need 24*7, Core banking, Anytime, anywhere banking, No constraints on location, Security issues, hacking passwords ,viruses ,biometric devices, Home banking, Mobile banking, Signatures storage & retrieval system, Cheque truncation, Note & coin counting machines, Debit/credit cards issues.
<b>2</b>	<b>Payments System:</b> RTGS, NEFT, Security considerations, Signature storage & retrieval system, Cheque truncation, Note & coin counting machine, Debit/credit cards issues, online banking, Frauds in online banking.
<b>3</b>	<b>Financial Services:</b> Meaning & need of financial services, Financial services as a component of financial system, Banking services, Functions of banks, reforms in banking system, Mutual Funds, Meaning and concept, Risk & Return, Insurance development in India, Life & general, health.
<b>4</b>	<b>Financial Services:</b> Depositories, Credit Rating, Factoring & Forfeiting, Housing Finance, Role of housing & housing finance in the economy, Housing finance institution in India. Merchant Banking, Meaning & need, Role in Capital Market lead managers, Intermediaries, SEBI, Regulatory authority. Functions of financial services, Depositories, Role of Depository.

**Reading List:**

1. Financial Services, M. Y. Khan
2. Marketing of Financial Services, V. A. Avdhani
3. Corporate Finance, Theory & Practice ,Ashwath Damodaran
4. Financial Management, Prasanna Chandra
5. Financial Institutions & Services, Dr. S. A. Majeed Pasha
6. E-Banking & E-Commerce-Subramani N
7. Banking & Finance - Agarwal

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**Semester IV**  
**M. Com Part II**

**Subject Code: DC (BF) 4.5**

**Subject Name: Micro Finance**

**Marks: 100**

**Instructions Hours: 48**

**Course Objectives:** To equip students with the information on emerging trends in microfinance. Explain the role and utility of microfinance in promotion of financial literacy.

**Course Outcome:**

1. To understand about the functioning of micro finance.
2. To understand the various schemes launched under microfinance.
3. To know the issues and problems associated with micro finance.

<b>Units</b>	<b>Course Contents</b>
<b>1</b>	<b>Genesis and Evaluation of Micro Finance:</b> Introduction-Meaning of micro finance, different models of microfinance operating in India-MFI & SHG, Role of micro finance in the growth of the economy, challenges of financing small enterprises, factors effecting the growth of small and micro enterprises, Intervention of the government for the growth of small and micro enterprises, Creation of separate MSME ministry -attached organisations & its various schemes, New Definition of MSME -2020, Role of SIDBI.
<b>2</b>	<b>Microfinance and Self Help Groups:</b> Role of NABARD in Development of Self Help groups and Co-op Credit, Growth of self groups, Need, importance and purpose of SHG's, Role of SHG's in the growth of the economy, Case studies, Role of NBFC, Evolution of Co-op movement India and its spread in banking, credit societies, Sugar, Dairy and other allied activities, 3 Tier Rural Finance structure- State Co-op banks, District Central Co-Op banks, PACS(primary agricultural credit societies), Challenges of Co-op Sector- Dual Control -State & RBI, Creation of separate Co-Op ministry
<b>3</b>	<b>Policy Initiatives of Government of India:</b> Major policy initiatives launched in India for the growth of Micro finance, Aligning the banking system to support socio-economic goals for national development, evaluation of the concept of priority sector, lending various facilities under priority sector lending, benefits derived from priority sector lending, Introduction of Lead Bank Scheme (LBS), Service Area Approach (SAA), Importance of AADHAAR and Mobile technology-Financial Inclusion- BC/BF( Business Correspondent / Business Facilitator) model, Micro ATMs, Small Finance banks, Payment banks, Digital payments-UPI Based, AEPS, Mobile banking, DBT( Direct benefit Transfer), Kisan Credit Cards, Pradhan Mantri Kisan Sanman Nidhi, Pradhan Mantri Fasal Bima Yojana
<b>4</b>	<b>Issues in Implementation of Schemes in India:</b>



	Identification of major problems encountered in implementation of social banking initiatives in India, Varying Credit Deposit Ratio (CDR) across area, less involvement of local leaders in recovery drive, unsatisfactory repayments, Swarnjayanti Gram Swarajgar Yojna (SGSY), Micro finance programme of National Backward Classes, Finance & Development Corporation (NBCFDC), Pradhan Mantri Jandhan Yojana, Atal Pension Yojana, Pradhan Mantri Awaas Yojana and National Housing Finance BANK.
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**Reading list:**

1. Sudhansu Kumar Das, Sanjeeb Kumar, Sanjay Kanti Das-Micro finance and Empowerment of Rural Poor in India-New Century Publication-New Delhi
2. Daniel Lazar, P. Natrajan, Malabika Deo- Macro Dynamics of Micro finance Pondicherry University
3. Dr. Danie Azar, Prof. P. Palanichamy-Micro finance and eradication-Indian and Global Experience, Pondicherry University, New Century Publication, New Delhi.

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**Semester IV**  
**M. Com Part II**

**Subject Code: DC (BF) 4.5**

**Subject Name: International Banking**

**Marks: 100**

**Instructions Hours: 48**

**Course Objectives:** To equip students with an overall knowledge about Banking system all over the world.

**Course Outcome:**

1. To know about International Banking and its Operations
2. To learn the Banking Systems of other nations
3. To Know about various International financial institutions
4. To learn important case studies in international banking

<b>Units</b>	<b>Course Contents</b>
<b>1</b>	<b>Introduction</b> International Banking, Characteristics and Importance of Money Market, Developed and Less Developed Money Market, Market comparison of Indian Money market to other markets in the world. Indian Monetary System
<b>2</b>	<b>Banking System in the other Nations</b> Major currencies of the world and their values USA: Federal Reserve Systems, Europe: Bank of England, Asia: Banking Systems in China and Japan - Origin, Working and Operations
<b>3</b>	<b>International Financial Institutions</b> World Bank, Asian Development Bank-Functions, Structure and Working; IMF, IBRD, IDA, IFC, BRICS- Functions, Structure and Working
<b>4</b>	<b>Case Study</b> Cases related to International Banking (Lehman Brothers Crisis; Asian Financial Crisis; Euro – a single currency concept)

**Reading List:**

1. Sayers R.S.-Modern Banking
2. Basu S.K.-Contemporary Banking Trends
3. SaxsenaK.B.-International Banking: Banking Theory and Principal Banking Systems
4. Machenize K-Banking Systems of Great Britain, French, Germany and U.S.A.
5. Goswami V.K.-International Banking

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**Semester IV**  
**M. Com Part II**

**Subject Code: DC (DM) 4.4**

**Subject Name: E-Banking and Financial Services**

**Marks: 100**

**Instructions Hours: 48**

**Course Objectives:** To equip students with the knowledge and information about the concept of e-banking and to explain the functions and e-banking.

**Course Outcome:**

1. To understand the concept of E-banking
2. To understand the payment systems.
3. To understand the concept of financial service.

<b>Units</b>	<b>Course Contents</b>
<b>1</b>	<b>E-Banking:</b> Meaning & need of e-banking, Role of technology up gradation & impact on banks, changes in customer need 24*7, Core banking, Anytime, anywhere banking, No constraints on location, Security issues, hacking passwords ,viruses ,biometric devices, Home banking, Mobile banking, Signatures storage & retrieval system, Cheque truncation, Note & coin counting machines, Debit/credit cards issues.
<b>2</b>	<b>Payments System:</b> RTGS, NEFT, Security considerations, Signature storage & retrieval system, Cheque truncation, Note & coin counting machine, Debit/credit cards issues, online banking, Frauds in online banking.
<b>3</b>	<b>Financial Services:</b> Meaning & need of financial services, Financial services as a component of financial system, Banking services, Functions of banks, reforms in banking system, Mutual Funds, Meaning and concept, Risk & Return, Insurance development in India, Life & general, health.
<b>4</b>	<b>Financial services:</b> Depositories, Credit Rating, Factoring & Forfeiting, Housing Finance, Role of housing & housing finance in the economy, Housing finance institution in India. Merchant Banking, Meaning & need, Role in Capital Market lead managers, Intermediaries, SEBI, Regulatory authority. Functions of financial services, Depositories, Role of Depository.

**Reading List:**

1. Financial Services, M. Y. Khan
2. Marketing of Financial Services, V. A. Avdhani
3. Corporate Finance , Theory & Practice, Ashwath Damodaran
4. Financial Management, Prasanna Chandra
5. Financial Institutions & Services, Dr. S. A. Majeed Pasha
6. E-Banking & E-Commerce-Subramani N
7. Banking & Finance - Agarwal

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**Semester IV**  
**M. Com Part II**

**Subject Code: DC (DM) 4.5**

**Subject Name: Digital Marketing**

**Marks: 100**

**Instructions Hours: 48**

**Course Objective:**

The objective of the course is to enlighten Students with

1. The knowledge of Digital Marketing
2. The practical aspects of Digital Marketing
3. To design the web page
4. To learn about use of Mobile Phones for Digital Marketing

**Course Outcomes:**

After completion of the course, students will be able to

1. Understand the concepts underlying Digital Marketing
2. Understand the practical aspects of Digital Marketing
3. Plan and design a web site
4. To use Mobile phone for Digital Marketing

Unit - I	<b>Introduction to Digital Marketing</b> Introduction, Meaning, Scope, Need and Importance of Digital Marketing Difference between traditional and digital marketing Strategies in the digital marketing Current trends and future in digital marketing Digital Marketing as a Tool for Success Case studies
Unit - II	<b>Search Engine Optimization (SEO) and Search Engine Marketing (SEM)</b> Introduction, Meaning, Need and Importance of SEO and SEM Targeting: Key words targeting; Campaign creation; Site targeting; on page and off page optimization Demographic targeting CPC , CPA & CPM Based Accounting, Advertisement Creation, Approval & extension Google Ad words
Unit - III	<b>Website design and Planning Process</b>

	Understanding domain names and domain extension, Different types of websites, Adding web page and contents, Practical demonstration of creating a website Brand awareness credibility and delivery among consumers
Unit - IV	<b>Mobile Marketing</b> Introduction, Meaning, Need, Importance and Role of Mobile Marketing, Content, Types, Tools and Strategy of Mobile Marketing, Application and Future of Mobile Commerce Case Studies

Reading List:-

1. Digital Marketing, Approaches and application , R. Prasad , ICFAI University press
2. Digital Marketing, Concepts and Experiences , R Prasad , ICFAI University press
3. Commonsense Direct and Digital Marketing - Drayton Bird , Kogan Page, India Pvt Ltd
4. Digital Marketing, Seema Gupta , McGraw Hill
5. A beginners Guide to Blogging & Making Money Online with Google, Blogger and Amazon - Varinder Taprial & Priya Kanwar
6. Mobile Marketing Achieving Competitive Advantage through Wireless Technology, Alex Michael and Ben Salter
7. E- Marketing in Digital Age Text & Cases ,Prof. Vinod V. Sople, Biztantra
8. Face book Marketing, Brian Carter and Justin Levy, Pearson

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**Semester IV**  
**M. Com Part II**

**Subject Code: DC (DM) 4.6**

**Subject Name: Social Media Marketing**

**Marks: 100**

**Instructions Hours: 48**

**Course objective:**

To enlighten student with the information and knowledge of Social media marketing, its usage , application and importance

**Course Outcome:**

At the end of the curriculum Student will gain Knowledge about

- Need and Importance of social media marketing
- Knowledge about Social Networking Sites
- Knowledge about Social media marketing campaign
- Emerging trends in Social media marketing

Unit - I	<b>Introduction: Social Media Marketing</b> Definition, Meaning , Role, Need and Importance of Social Media Marketing Use of different Social media platforms , Identifying Target Audience Social media channels
Unit - II	<b>Social Media Marketing Campaigns</b> Concepts and Elements of social media marketing campaigns Budgeting and Revenue Management in social media marketing campaign Service delivery and payments Campaign execution Campaign analytics
Unit - III	<b>Social Media Platform and Social Networking Sites</b> Use of Face book , LinkedIn , Twitter , YouTube , Instagram and other Social Networking sites as Social media marketing Platforms Strategic Analysis
Unit - IV	<b>Emerging trends in social media marketing</b> Introduction, Significance and Use of Big data , IOT , Content Creation and Sharing , Blogging , Microblogging, Google Analytics , Podcast, Webinars, Email marketing, Designing and Monitoring video campaigns, Pinterest Case Study

**Reading List :-**

Social Media Marketing - Micheal R Solomon Tracy Tuten , Pearson

Social Media Marketing - Liana "Li" Evans , pearson

Dan Zarella , Social media Marketing , O'reilly

Social Media Marketing , R Solomon and Tracy , Pearson New International Edition

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**Semester IV**  
**M. Com Part II**

**Subject Code: DC (BP) 4.4**

**Subject Name: Marketing Research**

**Marks: 100**

**Instructions Hours: 48**

**Course Objectives:** The course attempts to acquaint students with the knowledge of Marketing Research, Understand the nature and scope of marketing research and also know the various techniques of marketing research.

**Course Outcomes:**

1. To understand the concept of Marketing Research
2. To understand various applications of Marketing Research

<b>Units</b>	<b>Course Contents</b>
<b>1</b>	<b>Introduction to marketing Research</b> Nature of Market Research, Marketing Decision Making, Scope of Marketing Research, Role of Research in marketing, marketing Research and Competitive Intelligence, the decision to conduct marketing research, the marketing research industry, defining the boundaries of marketing research. Ethics in marketing research
<b>2</b>	<b>Application of Marketing Research -I</b> Traditional Application of Marketing Research, Contemporary Application of Marketing Research: Competitive Advantages, Brand Equity, Customer Satisfaction and Total Quality Management. Emerging Application of Marketing Research. Database Markets, E-commerce and Relationship markets.
<b>3</b>	<b>Application of Marketing Research -II</b> Sales Analysis and Forecasting- Sales Analysis-The Concept of Market Potential –Methods of Estimating Current Demand-Market Potential Forecasting-Methods of Forecasting.
<b>4</b>	<b>Application of Marketing Research –III</b> New Product Development and Testing Markets- New Product Development, New Product Development Process, Test Marketing, Uses of Test Markets-Use of Test Markets, Types of Test Markets, Importance of Advertising Research.

**Reading List:**

1. Marketing Research, Concepts, Practices and Cases- SunandaEaswaran, Sharmila J Singh, Oxford Higher Education
2. Marketing Research, Dr. P. Narayana Reddy, Dr.G V R K Acharyulu, Excel Books
3. Marketing Research, Measurement methods, Donad S. Tull, Del. I Hawkins, PHI Learning Private Ltd
4. Marketing Research, G.C. Beri, McGraw Hills Education.
5. Marketing Research, DebashisPati-University Press.

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**Semester IV**  
**M. Com Part II**

**Subject Code: DC (BP) 4.5**

**Subject Name: Customer Relationship Management**

**Marks: 100**

**Instructions Hours: 48**

**Course Objectives:** The course attempts to explain the learners about the concept of customer relationship management and enrich their knowledge about the nature, operations, process and new trends and techniques of customer relationship management

**Course Outcomes:**

1. To understand the meaning of CRM
2. To understand the components of CRM
3. To analyze CRM facets
4. To understand CRM Strategy
5. To explain the role of CRM
6. To discuss diversity of needs for CRM

<b>Units</b>	<b>Course Contents</b>
<b>1</b>	<b>Concept and Introduction of Customer Relationship Management</b> Introduction, components of CRM, CRM Process, CRM Strategy, Evolution, Objectives, Benefits, Types, Elements, Significance, Stakeholders in CRM, CRM and Technology, Features of good CRM
<b>2.</b>	<b>The CRM Process</b> Introduction, CRM Process, Parameters and Process of CRM Process, Building relationship with Customers, Sources of Creating Customer Value, Customer Acquisition, Customer Retention, Customer Database
<b>3.</b>	<b>Models of Customer Relationship management</b> Introduction, G-SPOT Model of CRM, KOE's Model, STIS Model, ONYX Model, Wed Qual, Audil Model, Relationship Model, Introduction of e-CRM in the Indian Insurance Sector, Building Customer Relationship through Call Centre in Banking and Financial Services, E-Model of CRM
<b>4.</b>	<b>Electronic CRM(e-CRM)</b> Introduction, Concept of e-CRM, Application of e-CRM, Requirements of e-CRM, Benefits of e-CRM, Scope of e-CRM, Tools of e-CRM, Portal of e-CRM, Difference between CRM and e-CRM, Digital Marketing, Anticipating the Buying behavior

**Reading List:**

1. Customer Relationship Management, Dr. Jaspreet Kaur Bhasin, Dream Tech Management
2. Customer Relationship Management, Text and Cases-Ekta Rastogi
3. Understanding CRM, Seema Girdhar, Excel books
4. Customer Relationship Management, Concepts and Cases, Alok Kumar Rai-Eastern Economy Edition

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**Semester IV**  
**M. Com Part II**

**Subject Code: DC (BP) 4.6**

**Subject Name: Rural Business Operation**

**Marks: 100**

**Instructions Hours: 48**

**Course Objectives:** To promote knowledge and understanding about the contemporary aspects of agribusiness. To make students understand the various phases and practices of rural business operations. .

**Course Outcomes:** The successful completion of this course will enable students

1. To know and learn about the rural business operations.
2. To know the various government schemes in rural development
3. To learn about different rural businesses.

Units	Course Contents
1	<b>Introduction:</b> Rural Business what constitutes rural business, scope, meaning, importance of rural business, present position of rural business, rural markets, difference between rural, semi-urban and urban markets, Profile of rural consumer behavior, rural marketing, rural v/s urban mind set, growth of rural markets
2	<b>Role of Government in Rural Development:</b> Role of government in rural marketing, rural growth, government interventions in rural marketing systems, role of various agencies towards rural development, agricultural marketing boards, co-operation marketing societies, national agricultural co-operative marketing federation, Public Distribution system, Food cooperation of India, Directorate of marketing and inspecting, national Institute of Agricultural marketing
3	<b>Agricultural Credit and Insurance:</b> Agricultural credit, crop insurance, commodity markets, agricultural credit policy, commodity exchange, role of commodity exchange, institutional agreements of agricultural credit, physical settlements warehousing, Indian commodity exchange, NCDEX platform, instruments available for trading, trading and settlement process.
4	<b>Different Rural Businesses:</b> Livestock, Semi cultural, Organic fertilizers, Flower business, Poultry, Mushroom farming, organic farm, dairy farm Case Studies

**Reading List:**

1. Rural Marketing, Rajagopalan
2. New Perspectives on Rural Marketing, Ramkrishen Y.

3. Rural Marketing in India, K. S. Habeed Rahman, Himalaya Publishing House.
4. Rural Development, Dr. L. Satya Sundaram, Himalaya Publishing House
5. Rural Development, Principles, Policies and Management, Katar Singh, Sage Publication
6. Rural Development in India, Vasant Desai, Himalaya Publication
7. Rural Development and Poverty Alleviation in India - Policies and Programmers ,G. Satyanarayana and Madhusudhan H. S. , New Century Publication, New Delhi
8. Rural Management and Development, Dr. Shilpa Bendale, Pritan Publications.

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