

M. COM. SECOND SEMESTER

Course Code	Paper/Subject	Credit	Contract Hour Per			EoSE (Hrs.)	
			L	T	P	THY	P
MCM 201	Business Economics	6	4	3	0	3	0
MCM 202	Specialized Accounting	6	4	3	0	3	0
MCM 203	Accounting for Managerial Decision	6	4	3	0	3	0
MCMSO2-OSC (Compulsory)	Social Outreach & Skill Development	6	4	3	0	3	0
ECC/CB-B01	Environment & Forest Law	6	4	3	0	3	0
ECC/CB-B02	Advanced Statistics						
ECC/CB-B03	Business Law						
ECC/CB-B04	Marketing Strategy						
ECC/CB-B05	Advertising & Sales Management						
ECC/CB-B06	Personnel Management						
MINIMUM CREDIT IN INDIVIDUAL SUBJECT IS 6 AND IN COMPLETE SEMESTER IT WOULD BE 30		30					

M.COM. SECOND SEMESTER

COURSE CODE: MCM201

COURSE TYPE: CCC

COURSE TITLE: : BUSINESS ECONOMICS

CREDIT: THEORY: PRACTICAL: 6

HOURS: THEORY: PRACTICAL: 90

MARKS:

THEORY: PRACTICAL : 80+20

MARKS THEORY: PRACTICAL :

OBJECTIVE:

This course develops managerial perspective to economic fundamentals as aids to

decision making under given environmental constraints.

UNIT-1 18 Hours

Cost Theory and Estimation, economic value analysis, Short and long run cost functions- their nature, shape and inter-relationship; Law of variable proportions;-Law of returns to scale.

UNIT-2 18 Hours

Price Determination under Different Market Conditions: Characteristics of different market structures; Price determination and firm's equilibrium in short-run and long-run under perfect competition, monopolistic competition, oligopoly and monopoly

.UNIT-3 18 Hours

Pricing Practices : Methods of price determination in practice, pricing of multiple products; price discrimination; International price discrimination and dumping; Transfer pricing.

UNIT-4 18 Hours

Business Cycles: Nature and phases of la businesscycle; Theories of business cycles psychological, profit, monetary, innovation cobweb, Samuelson and Hicks theories.

UNIT-5 18 Hours

Inflation: Definition, Characteristics and types; Inflation in terms of demand- pull and cost-push factors; Effects of inflation.

RECOMMENDED READINGS

1. **Edward Shapiro - macroeconomics**
2. **Rudiger Dornbusch and stanley Fischer- Macroeconomics**
3. **Geoffrey and Woylom - Modern Macroeconomics**
4. **Paul Samuelson - Economics**
5. **Michael Parkin - Macroeconomics**
- 6- **Karl E. Case, Ray C. Fair and Sharon M. oster. Principles of Macroeconomics.**
7. **G.S. Gupta - Macroeconomics Theory and Applications.**
8. **M.L. Jhingan - Manetary Economics.**
9. **D.N. Dwivedi - Macroeconomics : Theory and Policies**
10. **Willis L. Peterson - Principles of Economics - Macro.**

M.COM. SECOND SEMESTER

COURSE CODE: MCM202

COURSE TYPE: CCC

COURSE TITLE: SPECIALIZED ACCOUNTING

CREDIT: THEORY: PRACTICAL:6 HOURS: THEORY: PRACTICAL:90

MARKS:

THEORY: PRACTICAL : 80+20

MARKS THEORY: PRACTICAL :

OBJECTIVE:

The objective of this course -is to expose students to accounting issues and practices such as maintenance of company accounts and handling accounting adjustments.

UNIT-1 18 Hours

Accounts of General Insurance Companies.

UNIT-2 18 Hours

Accounts of Banking Companies.

UNIT-3 18 Hours

Accounts of Public Utility concerns: Double Accounts System.

UNIT-4 18 Hours

Royalty accounts.

UNIT-5 18 Hours

Investment accounts.

RECOMMENDED READINGS

1. Dr Karim Khanuja, Mehta & Saha (Specialized A/c) SBPD Agra.
2. Shri Niwas Ganesh (Advance Corporate Accounting) S. Chand Publication.
3. S.M. Shukla (Advance Accounting)
4. B.M. Agrawal (Advance Accounting) Vol 2 S. Chand Publication
5. Monga J.R. (Advance financial Accounting) Mayoor Paper backs Noyada
6. Gupta, R. L. (Advance financial Accounting, S Chand & Company New Delhi.

ACCOUNTING FOR MANAGERIAL DECISION

CREDIT: THEORY: PRACTICAL:6

HOURS: THEORY: PRACTICAL:90

MARKS:

THEORY: PRACTICAL : 80+20

MARKS THEORY: PRACTICAL :

OBJECTIVE: The objective of this course is to acquaint student with the accounting concepts, tools and techniques for managerial decisions.

UNIT-1 18 Hours

Break-even-analysis; Assumptions and practical applications of break - even-analysis; Decisions regarding sales-mix, make or buy decisions and discontinuation of a product line etc.

UNIT-2 18 Hours

Analysing financial Statements: Method, objects and ratio analysis.

UNIT-3 18 Hours

Cash flow analysis and Fund flow analysis.

UNIT-4 18 Hours

Contemporary Issues in Management Accounting: Value chain analysis; Activity bases costing, Quality costing, Target and life cycle costing.

UNIT-5 18 Hours

Reporting to Management : Objectives of reporting, reporting needs at different managerial levels; Types of reports, modes of reporting; reporting at different levels of management.

RECOMMENDED READINGS

1. Dr. V.P. Agrawal , Dr. B. K. Mehta, Accounting for managerial decision. SBPD
2. Dr. S. N. Mittal Mahavir Publication
3. Aina pure Accounting for Managerial Decision Manan Prakashan.
4. K.L. Gupta Sahitya Bhawan Publication.

M.COM. SECOND SEMESTER

COURSE CODE: MCMB01

COURSE TYPE: ECC

COURSE TITLE: FOREST AND ENVIRONMENTAL LAWS

CREDIT: THEORY: PRACTICAL:6 HOURS: THEORY: PRACTICAL:90

MARKS:

THEORY: PRACTICAL :

MARKS THEORY: PRACTICAL :

OBJECTIVE:

- Understands the concept and place of research in concerned subject
- Gets acquainted with various resources for research
- Becomes familiar with various tools of research
- Gets conversant with sampling techniques, methods of research and techniques of analysis of data
- Achieves skills in various research writings
- Gets acquainted with computer Fundamentals and Office Software Package.

UNIT-1 18 Hours

EVOLUTION OF FOREST AND WILD LIFE LAWS

- a) Importance of Forest and Wildlife
- b) Evolution of Forest and Wild Life Laws
- c) Forest Policy during British Regime
- d) Forest Policies after Independence.
- e) Methods of Forest and Wildlife Conservation.

UNIT-2 18 Hours

FOREST PROTECTION AND LAW

- a) Indian Forest Act, 1927
- b) Forest Conservation Act, 1980 & Rules therein
- c) Rights of Forest Dwellers and Tribal
- d) The Forest Rights Act, 2006
- e) National Forest Policy 1988

UNIT-3 18 Hours

WILDLIFE PROTECTION AND LAW

- a) Wild Life Protection Act, 1972
- b) Wild Life Conservation strategy and Projects
- c) The National Zoo Policy

UNIT-4 18 Hours

CHAPTER - BASIC CONCEPTS

- a. Meaning and definition of environment.
- b. Multidisciplinary nature of environment
- c. Concept of ecology and ecosystem
- d. Importance of environment
- e. Meaning and types of environmental pollution.
- f. Factors responsible for environmental degradation.

CHAPTER- INTRODUCTION TO LEGAL SYSTEM

- a. Acts, Rules, Policies, Notification, circulars etc.
- b. Constitutional provisions on Environment Protection
- c. Judicial review, precedents
- d. Writ petitions, PIL and Judicial Activism

CHAPTER - LEGISLATIVE FRAMEWORK FOR POLLUTION CONTROL LAWS

- a) Air Pollution and Law.
- b) Water Pollution and Law.
- c) Noise Pollution and Law.

UNIT-5 18 Hours

CHAPTER- LEGISLATIVE FRAMEWORK FOR ENVIRONMENTAL PROTECTION

- a) Environment Protection Act & rules there under
- b) Hazardous Waste and Law
- c) Principles of Strict and absolute Liability.
- d) Public Liability Insurance Act
- e) Environment Impact Assessment Regulations in India

CHAPTER - ENVIRONMENTAL CONSTITUTIONALISM

- a. Fundamental Rights and Environment

i) Right to EqualityArticle 14

ii) Right to InformationArticle 19

iii) Right to LifeArticle 21

iv) Freedom of Trade vis-à-vis Environment Protection

- b. The Forty-Second Amendment Act
- c. Directive Principles of State Policy & Fundamental Duties
- d. Judicial Activism and PIL

RECOMMENDED READINGS

1. Bharucha, Erach. Text Book of Environmental Studies. Hyderabad : University Press (India) Private limited, 2005.
2. Doabia, T. S. Environmental and Pollution Laws in India. New Delhi: Wadhwa and Company, 2005.
3. Joseph, Benny. Environmental Studies, New Delhi: Tata McGraw-Hill Publishing Company Limited, 2006.
4. Khan. I. A, Text Book of Environmental Laws. Allahabad: Central Law Agency, 2002.
5. Leelakrishnan, P. Environmental Law Case Book. 2nd Edition. New Delhi: LexisNexis Butterworths, 2006.
6. Shastri, S.C (ed). Human Rights, Development and Environmental Law, An Anthology. Jaipur: Bharat law Publications, 2006.
7. Environmental Pollution by Asthana and Asthana, S, Chand Publication
8. Environmental Science by Dr. S.R. Myneni, Asia law House
9. Gurdip Singh, Environmental Law in India (2005) Macmillan.
10. Shyam Diwan and Armin Rosencranz, Environmental Law and Policy in India - Cases, Materials and Statutes (2nd ed., 2001) Oxford University Press.

JOURNALS : Journal of Indian Law Institute, ILI New Delhi.

Journal of Environmental Law, NLSIU, Bangalore.

MAGAZINES : Economical and Political Weekly

Down to Earth

M.COM. SECOND SEMESTER

COURSE CODE: MCMB02

COURSE TYPE: ECC/CB

COURSE TITLE : ADVANCED STATISTICS

CREDIT: THEORY: PRACTICAL:6 HOURS: THEORY: PRACTICAL:90

MARKS:

THEORY: PRACTICAL : MARKS THEORY: PRACTICAL: 80

OBJECTIVE: The Objective of this course is to help student learn the application of statistical tools and techniques for decision making.

UNIT-1 18 Hours

Statistical Decision Theory: Decision environment, Expected profit under uncertainty and assigning probabilities and utility theory.

UNIT-2 18 Hours

Statistical Estimations and Test theory: Point and interval estimation of population mean, proportion and variance
Statistical Testing - Hypothesis and Errors, Sample size - Large and Small Sampling test Z tests, T Tests & F Tests.

UNIT-3 18 Hours

Association of Attributes: Two Attributes, consistency of data, measurement of Association of Attributes - Percentage method, Co-efficient of Association, Comparison of Actual and Youle method, Expected frequency's & Issusery Association.

UNIT-4 18 Hours

Statistical Quality Control: Causes of Variations in quality characteristics, Quality Control charts-purpose and logic, Process

under control and out of control, warning limits, control charts for attributes-fraction defectives and number of defects, Acceptance sampling.

UNIT-5 18 Hours

Interpolation and Extrapolation - Parabolic Binomial, Newton and long ranges method.

RECOMMENDED READINGS

1. S. M. Shukla Business Statistics.
2. B. N. Gupta- Advanced Statistics.
3. D.N. Elahance - Advanced Statistics.
4. K. N. Nagar - Fundamental of Statistics.

M.COM. SECOND SEMESTER

COURSE CODE: MCMB03

COURSE TYPE: ECC/CR

COURSE TITLE : BUSINESS LAWS

CREDIT: THEORY: PRACTICAL: 6

HOURS: THEORY: PRACTICAL: 90

MARKS:

THEORY: PRACTICAL : 80+20

MARKS THEORY: PRACTICAL :

OBJECTIVE: The Objective of this course is providing knowledge of relevant provisions of various laws influencing business operations.

UNIT-1 18 Hours

SEBI Act-1992: Organisation and objectives of SEBI, Functions and Role of SEBI Rights and Power of SEBI.

UNIT-2 18 Hours MRTP Act 1969: Monopolistic Trade Practice Meaning, essentials, Restrictive Trade Practices - Meaning, Unfair trade practice, MRTP commission offences and Penalties.

UNIT-3 18 Hours

Consumer Protection Act 1986: Needs of Act, Rights of consumers, Objectives of Act., Grievance redressal Machinery, District Forum, State Commission, National Commission.

UNIT-4 18 Hours

FEMA Act 1999: Objectives; Regulation and Management of FEMA, Penalties Appeal.

UNIT-5 18 Hours

W.T.O.: Brief History of WTO, Objectives and Functions, Organisation, W.T.O. and India, Regional groupings, anti-dumping duties and other NTBs, Doha declaration, Dispute settlement system, TRIP, TRIMS and GATS.

RECOMMENDED READINGS

1. N.D. Kapoor - Business Law, sultan Chand & Sons, New Delhi.

2. **Avtar Singh - The Principles of Merchantili Law, Estern Book Co. Lucknow.**
3. **S. K. Tulya - Business Law for Managers.**
4. **M.C. Kuchal - Business Law Vikas Publishing House.**
5. **Arun Kumar Sen & Jitendra Kumar Mitra Commercial Law, The world Press Pvt. Ltd.**

M.COM. SECOND SEMESTER

COURSE CODE: MCMB04

COURSE TYPE: ECC/CB

COURSE TITLE : MARKETING STRATEGY

CREDIT: THEORY: PRACTICAL: 6

HOURS: THEORY: PRACTICAL: 90

MARKS:

THEORY: PRACTICAL :

MARKS THEORY: PRACTICAL: 80: 20

OBJECTIVE: The objective of the course is to help students understand and basic concept of marketing strategy.

UNIT-1 18 Hours

Introduction : Concept and Significance of Marketing Strategy; Marketing Strategy and New Economy – Major Drivers of New Economy and Changing Marketing Practices in Business; Factors Considered in Formulating Marketing Strategy.

UNIT-2 18 Hours

Designing Strategic Marketing : Steps Involved in Corporate Strategic Planning, Business Unit Strategic Planning and Marketing Process; Competitive Strategies – Market Leader, Market Challenger, Market Followers and Market Niches Strategies.

UNIT-3 18 Hours

Designing Marketing Mix Strategies : Product Strategy – Steps Involved and Differentiation Tools; Product Life Cycle Marketing Strategies; Pricing Strategy – Steps in Pricing Strategy; Initiating and Responding to Price Changes; Channel Strategy – Steps Involved in Channel Strategy; Channel Dynamics; Communication Strategy – Developing Effective Communication; Managing Integrated Marketing Communication Process.

UNIT-4 18 Hours

Customer-Orientation in Marketing : Customer Relationship Marketing-Concept and Need for Customer Relationship Marketing; Process of Customer Relationship Marketing;

Building Customer Satisfaction and Retention - Defining and Delivering Customer Value and Satisfaction; Nature of High Performance Business; Attracting and Retaining Customers.

UNIT-5 18 Hours Recent Issues in Marketing Strategy : Direct Marketing - Concept and Significance; Major Channels for Direct Marketing; Marketing and Technology - Telemarketing and M-Marketing; E-Marketing and Kiosk Marketing; Marketing Audit; Event Marketing.

RECOMMENDED READINGS

1. Steven P. Schnaars - "The Pre Press"
2. O.C. Ferrell & Michael D. Hartlinhe "South Western"
3. Paul Fifield - The chartered Institute of Markting.
4. Alexander chernew & Philip Kotlar- " strtegy Marketing "Management" " Carebellum Press"

M.COM. SECOND SEMESTER

COURSE CODE: MCMB04

COURSE TYPE: ECC/CB

COURSE TITLE : ADVERTISING & SALES MANAGEMENT

CREDIT: THEORY: PRACTICAL: 6

HOURS: THEORY: PRACTICAL: 90

MARKS:

THEORY: PRACTICAL :

MARKS THEORY: PRACTICAL: 80+

OBJECTIVE : Knowledge of advertising and sales management help to students conceptual frame work.

UNIT-1 18 Hours

Concept, Scope, Objectives and Functions of Advertising. Role of Advertising in marketing mix and the advertising process. Legal, ethical and social aspect of advertising.

UNIT-2 18 Hours

Pre-launch Advertising Decision : Determination of target audience, Advertising Media and their choice. Advertising messages, Layout of advertisement and Advertising Appeal, Advertising Copy.

UNIT-3 18 Hours

Promotional Management : Advertising Department, Role of Advertising Agencies and their Selection, Advertising Budget, Evaluation of Advertising Effectiveness.

UNIT-4 18 Hours

Personal Selling : Meaning and Importance of Personal Selling, - Difference between Personal Selling, Advertising and Sales Promotion. Methods and Procedure of Personal Selling.

UNIT-5 18 Hours

Sales Management : Concept of Sales Management, Objectives and Functions of Sales Managements. Sales Organization, Management of Sales force and Sales force objectives, Sales force Recruitment : Selection, Training, Compensation and Evaluation.

RECOMMENDED READINGS

1. **N. K. Sahai, Advertising and Sales Management Paper back Publisher, Kalyani Pubicing.**
2. **Mukesh Trehan, Ranju Trehan, Advertising and Sales Management- V. K. Publication.**
3. **G. S. Sudha, Advertising and sales Management RBD Publisher.**
4. **Sanjay Gupta Davertising and Sales Management SBPD**
5. **Katler Philip, Marketing Management -Analysis Planning & Control, Prentice Hall.**
6. **Slill, Londiff and Govani Sales Management Prentice Hall.**

M.COM. SECOND SEMESTER

COURSE CODE: MCMB05

COURSE TYPE: ECC/CB

COURSE TITLE : PERSONNEL MANAGEMENT

CREDIT: THEORY: PRACTICAL: 6

HOURS: THEORY: PRACTICAL: 90

MARKS:

THEORY: PRACTICAL : 80+20

MARKS THEORY: PRACTICAL :

OBJECTIVE: The course exposes the students to the basic concept and the tools used in personnel management.

UNIT-1 18 Hours

Concept, Definition, Importance & Objectives of Personnel Management, Historical Development of Personnel Management, Nature, scope planning, Philosophy and Principles of personnel Management and its relation with Behaviourial Sciences.

UNIT-2 18 Hours

Personnel policies, programmes & procedures. Personnel Department; Personnel Functions, Position of personnel Department & Organization of Personnel Management.

UNIT-3 18 Hours

Man power planning Recruitment and Selection, Training & Development of Employees & Executives. Promotion, Demotion, Transfers, Absenteeism & Turnover.

UNIT-4 18 Hours

Performance Appraisal and Merit Rating, Discipline. Job evaluation Wage & Salary Administration plans of Remuneration & Financial Rewards / Incentive payments.

UNIT-5 18 Hours

Employees Fringe Benefits & Services - Safety, Health & Security programme and welfare. Motivation and Moral.

RECOMMENDED READINGS

1. **Dr. Gautav Sankalp, Sahitya Bhawan Publication.**

2. **Beach D. S. : Personnal The Management of people at work (Newyork) MacMillan Publishing Co. Ihc)**

3. **Dale Yadev : Personnel Management (New Delhi, Prentice Hall of India Ltd.**

4. **Davis, Keita : Human behaviour at work organization behaviour (New Delhi, Prentice Hall of India Ltd.**