

## M. COM. FORTH SEMESTER

Course Code	Paper/Subject	Credit	Contract Hour Per			EoSE (Hrs.)	
			L	T	P	TH	P
MCM 401	Corporate Legal Framework	6	4	3	0	3	0
MCM 402	Marketing Research	6	4	3	0	3	0
MCM 403	Investment Management	6	4	3	0	3	0
MCMS04-OSC (Compulsory)	Dissertation	6	4	3	0	3	0
ECC -D01	Consumer Behavior	6	4	3	0	3	0
ECC- D02	Financial Institution and Markets						
ECC - D03	Goods & Service Taxes - GST						
ECC - D04	Industrial Law						
ECC - D05	Bank Management						
ECC - D06	Introduction to Information Technology						
MINIMUM CREDIT IN INDIVIDUAL SUBJECT IS 6 AND IN COMPLETE SEMESTER IT WOULD BE 30		30					

**M.COM. FORTH SEMESTER**

**COURSE CODE: MCM401**

**COURSE TYPE: CCC**

**COURSE TITLE : CORPORATE LEGAL FRAMEWORK**

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

**MARKS: THEORY: PRACTICAL : 80+20**

**UNIT-1 18 Hours** The Companies Act, 2013 (Relevant Provisions) : Definition, types of companies. Memorandum of association; Articles of Association; Prospectus; Share capital and membership.

**UNIT-2 18 Hours**

Meetings and resolutions, Company management, Managerial Remuneration, Winding up and dissolution of companies.

**UNIT-3 18 Hours**

The Negotiable Instruments Act, 1881 - Definition, Types of Negotiable Instruments; Negotiation; Holder and holder in due course; Payment in due course. Endorsement and crossing of cheque; Presentation of negotiable instruments. Endorsement and crossing of cheque.

**UNIT-4 18 Hours**

Monopolies and Restrictive Trade Practices Act, 1969 - Monopolistic Trade Practices, Restrictive Trade Practices, Unfair Trade Practices.

**UNIT-5 18 Hours**

Legal Environment for Security Markets: SEBI Act. 1992 - Organisation and Objectives of SEBI, Power and Security under Contract Regulation Act, 1956 transfer to SEBI. Role of SEBI in controlling the Security Market.



## RECOMMENDED READINGS

1. **Amarchand, D: Government & Business TATA Megraw Hill  
New Delhi.**
2. **Indian Contract Act. - 1872**
3. **Ramaiya A: Guide to Companies Act. wathwa Co. 1996.**
4. **SEBI Act 1992 : NABHI Publication, Delhi.**
5. **Securities (Contract & Regulation) Act. 1956**
6. **Taxman's Company Act. 1998, New Delhi**
7. **The Companies Act, 1956.**

**M.COM. FORTH SEMESTER**

**COURSE CODE:MCM402**

**COURSE TYPE: CCC**

**COURSE TITLE : MARKETING RESEARCH**

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

**MARKS: THEORY: PRACTICAL :**

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**OBJECTIVE:**The objective of this course acquaint students with the marketing research concept, tools & techniques for marketing research.

**UNIT-1 18 Hours**

**Introduction to Marketing Research**

Meaning, nature and importance of marketing research; Marketing research and scientific method; Research reliability and validity; Problems in conducting marketing research; Marketing information system (MIS), Ways of conducting marketing research.

**UNIT-2 18 Hours**

**Marketing Research Process**

Steps involved in conducting marketing research; Problem identification; Determining information needs; Developing marketing research proposal.

**UNIT-3 18 Hours**

**Data collection and Sampling Plan**

Data collection methods, Sample Design: Defining universe and sampling unit; Determining sampling frame; Sampling Techniques, Sample size determination; Field work and data collection.

**UNIT-4 18 Hours**



## **Data Analysis and Report Preparation**

Data editing, coding tabulation and graphical presentation; Univariate and multivariate data analysis techniques and their applications in marketing research; Report preparation, presentation and follow-up.

**80+20 UNIT-5 18 Hours**

## **Marketing Research Applications**

Advertising Research : Planning and Procedure, New Product Research. Sales and Market Research, Marketing Research in India : Status, organization and developments; Ethical issues in marketing research.

## **RECOMMENDED READINGS**

1. Zaltman and Burger: Marketing Reserch: Dryden Press, illinois.
2. Beri, G. C.: Marketing Research, Tata Mc Graw Hill New Delhi.
3. Churahill, Gilbert A : Basic Marketing Research, Dryden Press, Boston.
4. Chisnall, Peter M. : The Essence of Marketing Research Prentice Hall, New Delhi.
5. Davis J.J. : Marketing Reasearch, Prentice Hall, New Delhi.
6. Luck D.J. : Marketing Reasearch, Prentice Hall, New Delhi.

**M.COM. FORTH SEMESTER**

**COURSE CODE: MCM403**

**COURSE TYPE: CCC**

**COURSE TITLE : : INVESTMENT MANAGEMENT**

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

**MARKS: THEORY: PRACTICAL : 80+20**

**OBJECTIVE:** The objective of this course is to expose students to investment, management techniques and concepts.

**UNIT-1 18 Hours**

Properties of financial assets - Financial Markets - Investments Types - Characteristics - Objectives - Types of investors Investment vs. Gambling, Speculation, Speculation Vs. Gambling

**UNIT-2 18 Hours**

Nature and Scope of Security Analysis - Concept of Risk and Return - Measurement of Risk.

**UNIT-3 18 Hours**

Fundamental analysis - Economic analysis, Industry Analysis and company Analysis - Technical analysis - Trend indications - Indices and moving average applied in technical analysis.

**UNIT-4 18 Hours** Valuation of Securities - Equity shares Preference shares - Debentures - Bonds.

**UNIT-5 18 Hours**

Efficient market Hypothesis - Random Walk Theory - Markowitz Theory - Sharpe's optimization solution - Dow Theory - CAPM model - SML, CML.

Note: Only theory questions.

**RECOMMENDED READINGS**

1. Dr. Raganatham m & Madhumathi R. Investment analysis 7 Portfolio management. Person Education, New Delhi.



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

MARKS: THEORY: PRACTICAL : 80+20

**OBJECTIVE:** Knowledge of consumer behaviour is a prerequisite for developing effective marketing strategy. The purpose of the course is to provide an in-depth understanding of the consumer and industrial buying processes and their determinants as relevant for marketing decision making.

**UNIT-1 18 Hours**

Consumer Behaviour : Importance and nature of consumer behaviour; Types of consumers and their role; Consumer buying process and determinants; Changing profile of Indian consumers.

**UNIT-2 18 Hours**

Individual Differences in Consumers : Needs and motivation; Perception; Attitude and attitude change; Learning and learning theories; Personality and life style analysis.

**UNIT-3 18 Hours**

External determinants of Consumer Behaviour : Family and its influence on consumer buying behaviour; Group and their influences; Social class; Culture and sub-culture.

**UNIT-4 18 Hours**

Models of consumer behaviour; Business buying behaviour.

**UNIT-5 18 Hours**

Cross-cultural dimensions of consumer behaviour; Consumer research – complexities and issues.

**RECOMMENDED READINGS**

1. Schiffman, L.G. and L.L.Kanuk, *Consumer Behaviour*, Pearson, Ltd., New Delhi, 2007.
2. Engel, J.F., Roser D. Blackwell and Paul W. Miniard, *Consumer Behaviour*, Cengage Learning, 2007.
3. Peter, J. Paul, and Jerry C. Olson, *Consumer Behaviour and Marketing Strategy*, McGraw Hill, 2007.
4. Assael, H., *Consumer Behaviour and Marketing Action*, Cengage Learning, 2004.
5. Hawkins Dell., Roger J. Best, Kenneth A. Conej, *Consumer Behaviour: Building Marketing Strategy*, 2003.



**M.COM. FORTH SEMESTER**

**COURSE CODE:MCMD02**

**COURSE TYPE: ECC/CB**

**COURSE TITLE : FINANCIAL INSTITUTIONS & MARKET**

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

**MARKS: THEORY: PRACTICAL : 80+20**

**UNIT-1 18 Hours**

Indian Financial System : Money Market Meaning Constituents, Function of Money Market; Money Market Instruments. Recent Trends in Indian Money Market; Capital Market-Meaning, Constituents and Functions of Capital Market.

**UNIT-2 18 Hours**

Reserves Bank of India : Organization, Management and Function; Credit creation and instruments of credit control; Monetary Policy and its significance in economy.

**UNIT-3 18 Hours** Commercial Banks : Meaning, Function. Recent development in Commercial Banking.

**UNIT-4 18 Hours**

Development Banks : Concept and Meaning, Objectives and Function of Development Banks; Operational and Promotional activities of Development banks; IFCI, ICICI, IDBI, SIDBI, SFC's.

**UNIT-5 18 Hours**

Unit Trust of India : Objectives, function of various schemes of UTI; Role of UTI in industrial finance, Insurance Sector : Objectives, Role, Investment Practices of LIC and GIC.

## RECOMMENDED READINGS

1. Chandler M.V. & Glodfeld S.M. : Economics of Money & Banking, Harper & Row, New Delhi.
2. Bhole LM : Financial Market & Institutions : Tata Mc Grow Hill, New Delhi.
3. वित्तीय बाजारों की कार्य प्रणाली - साहित्य भवन पब्लिकेशन, आगरा
4. Nooda R. P. : India Securities Market Investors view Point; Excell Books, New Delhi.
5. Gupta Surey B. Monetary Economies : S Chand & Co. New Delhi.



**M.COM. FORTH SEMESTER**

**COURSE CODE: MCMD02**

**COURSE TYPE: ECC/CB**

**COURSE TITLE : GOODS AND SERVICE TAX - GST**

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

**MARKS: THEORY: PRACTICAL : 80+20**

**UNIT-1 18 Hours**

**GST - Introduction and Meaning, Technical Terms, GST Model in India, Advantages and Disadvantages. Structure of GST, Types of GST.**

**UNIT-2 18 Hours**

**Registration under GST, Cancellation of Registration, Revocation of Cancellation, Supply Under GST, Time of Supply, Place, Valuation.**

**UNIT-3 18 Hours**

**Returns and Accounts, Records, Billing under GST, E-way-Bill, Audit, Composite Scheme, Job Work, Input Credit Under GST, Matching, Reversal and Reclaim of Input Credit, Input Service Distributer, TDS.**

**UNIT-4 18 Hours**

**Turnover Under GST, GST compliance Rating, Rate of GST, Exemptions, Estimation of Tax, Tax Assessment under GST, Payment of Taxes, GST compliance Rating.**

**UNIT-5 18 Hours**

**Demand and Recovery, Refund of Tax, Administration of GST, Appeal, Appellate Advance Ruling, Review and Correction, Inspection, Search, Seizure and Arrest, Offence, Penalty and Settlement.**

COURSE CODE: MCMD02

COURSE TYPE: ECC/CA

T20 COURSE TITLE : : INDUSTRIAL LAWS

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

MARKS: THEORY: PRACTICAL : 80+20

**OBJECTIVE:** The course is designed to provide an understanding of certain industrial legislations in the context of the Indian Socio-economic conditions.

### UNIT-1 18 Hours

**The factories Act, 1948 :** Objects, provisions relating to hazardous process, health, safety, welfare, working hours, leave etc. of workers, approval, licensing and registration of factories, manager and occupier - their obligations, power of the authorities under the Act, penal provisions.

### UNIT-2 18 Hours

**The Industrial Disputes Act, 1947:** Objects, authorities for settlement of industrial disputes, reference of industrial disputes, procedure, powers and duties of authorities, settlements and awards, strikes, lock-outs, lay-off, retrenchment, transfer and closure, unfair labour practices, miscellaneous provision.

### UNIT-3 18 Hours

**The Trade Unions Act, 1926:** Objects, registration of trade unions, rights and liabilities of registered trade unions- procedure, penalties.



**The Workmen's compensation Act, 1923:** Objects, Employer's liability for compensation, amount of compensation, distribution of compensation, notice and claims, remedies, of employers against stranger, commissioners for workmen's compensation

**NIT-4 18 Hours**

**The Employees' Provident Funds & Miscellaneous Provision Act, 1952:** Objects, Schemes under the Act. Employees' Provident Fund Scheme, Employees' pension scheme, 1995, Employees' Deposit linked Insurance Scheme, Termination and Recovery of Moneys due from and by employers, protection against attachment.

**The payment of Wage Act, 1936:** Objects, Application, responsibility for payment of wages, wage periods, time-limits, deduction from wages remedy available to worker for delay or unauthorized education.

**NIT-5 18 Hours**

**The Minimum Wages Act, 1948:** Objects, Application, Minimum Fair and Living Wages, Determination of minimum wage, Taxation of minimum wage, Advisory Board, remedy to worker for non-payment of minimum wages.

### **RECOMMENDED READINGS**

Malik P. L, *Labour and Industrial Law*, 9th edn, 2009, Eastern Book Company, Lucknow.

Sharma J. P, *Simplified Approach to Labour Laws* 3rd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi.

3. Kumar H. L, *Digest of Labour Cases-1990 -2009*, Universal Law Publishing Co Pvt Ltd, Delhi.
4. Singh Avtar, *Introduction to Labour & Industrial Law*, 2009 edn Wadhwa and Company, Nagpur.
5. Sharma J. P, *Employees' Provident Funds and Miscellaneous Provisions Act, 1952 with frequently Raised Queries including Schemes & Rules*, 2nd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi
6. Sharma J. P, *Employees' State Insurance Act, 1948 with Frequently Raised Queries*, 2nd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi
7. Sharma J. P, *Factories Act, 1948 with Frequently Raised Queries*, 2nd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi



**M.COM. FORTH SEMESTER**

**COURSE CODE: MCMD02**

**COURSE TYPE: ECC/CB**

**COURSE TITLE : BANK MANAGEMENT**

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

**MARKS: THEORY: PRACTICAL : 80+20**

**OBJECTIVE:**

The objective of this course is to help the students understand the theoretical and conceptual framework of bank management.

**UNIT-1 18 Hours**

Bank - Concept, Functions and Services, Prohibited Business, Nature of Banking, Qualities of Banker, Bank and Customer Relationship, Concept of Customer, general Relationship, Bankers, Rights and obligations, Termination of Relationship.

**UNIT-2 18 Hours**

Accounts of Customers : Various Customers' Accounts, Opening an account, Nomination facility, Special Types of Customers Minors, Pardanashin Women, Lunatics, Intoxicated Persons, Joint Hindu Family, Limited Companies and Non Trading Concern.

**UNIT-3 18 Hours**

Employment of Bank Funds, Importance of Liquidity, Cash Reserve, Money at call and short notice, Investments, Statutory provisions regarding liquid Assets, Principles of lending, Types of loan, Interest Tax Act.

**UNIT-4 18 Hours**

Purchase/Discounting of Bills, Legal Position, Bill Market scheme, Lodgment of bills, Vaghul Working Group Report, Letters of Credit, Concept and types, Crossing and endorsements of cheque.

## **UNIT-5 18 Hours**

**Securities for Advances : General Principles, Advances against Goods, Stock Exchange Securities, Real Estate, Life Policies, Fixed Deposits, Gold, Silver, Bond and Debenture. Lien and Mortgage Types of mortgage, Hypothecation, pledge.**

### **RECOMMENDED READINGS**

1. Varshney, P. N. Banking Law & Practice, Sultan Chand, New Delhi.
2. S.N.Maheswari, Banking Law & Practice, Ludiana, Kalyani Publications.
3. Vasant Desai, Principles of Bank Management, Mumbai, Himalaya Publications.
4. K.Subramanian, Banking Reforms in India, TMH, New Delhi.
5. Joseph Sinkey, Commercial Bank Financial Bank Financial Management, Pearson Education (Prentice Hall)
6. E.Gordon and Dr. K. Natarajan, Banking Theory Law and Practice - Himalaya Publishing House.



**M.COM. FORTH SEMESTER**

**COURSE CODE: MCMD02**

**COURSE TYPE: ECC/CB**

**COURSE TITLE : : INTRODUCTION TO  
INFORMATION TECHNOLOGY**

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

**MARKS: THEORY: PRACTICAL : 80+20**

**OBJECTIVE:** This course exposes the students to the basic concept and tools in Information Technology.

**UNIT-1 18 Hours**

**INFORMATION TECHNOLOGY**

Meaning - Definition - Types of Information System - Computer networks: Goals and uses of networks. Network Hardware and Software - Types of Networks - Protocols - Knowledge Management.

**UNIT-2 18 Hours**

**ELECTRONIC BUSINESS**

Computers - Internet business - Definition - Online Business - E. Business Categories - preparing to online business - Ethics of information technology. E. Business Applications - Business to Business (B2B) - Business to Customers (B2C) - Electronic Shopping.

**UNIT-3 18 Hours**

**PAYMENT SYSTEM**

Paying in the net: The Payment Business - Post-paid System - Instant-paid payment System - Pre-paid Payments System. The Open source Projects - Introduction to open hardware.

**UNIT-4 18 Hours**

**STORAGE AND DATA BASE**

Foundation for interactivity - Multimedia and Knowledge storage  
Capacity - Compression and Decompression. Secondary Storage  
Devices Diskettes - Hard disks - Optical Disks - Magnetic tape.

### UNIT-5 18 Hours

### DATA BASE MANAGEMENT SYSTEM (DBMS)

Introduction to data base approach - objectives of data base and  
data base languages - Ethics of using Databases - Concerns about  
accuracy and privacy.

### RECOMMENDED READINGS

1. Saily Chan, Electronic Commerce Management, John Wiley, 1998.
2. Neil Randall, The Internet in a Wee, 2nd Edn. Prentice Hall of India, New Delhi.
3. Marilyn Greenstein and Todd M. Fein Mann, Electronic Commerce, Security, Risk Management, Irwin McGraw Hill, 2000.
4. David Kosiur, Understanding Electronic Commerce, Addison Wesley, 1996.

