Objective: The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise.

UNIT-I (4Weeks)
Evolution of management thought: Nature and functions of management managerial processes, skills, roles of manager, professional management, Planning, nature type of plans, planning process effective planning.

UNIT-II (4Weeks)
Decision making, meaning, environment and types of decisions, rationality in decision-making steps in decision-making business forecasting techniques. Organizing principles, span of management departmentalization, organization structure, what types of structure is best?

UNIT-III (4Weeks)
Authority delegation and decentralization, sources of formal authority, authority and power, responsibility line and staff authority, delegation and decentralization of authority. Informal organization, its formation, types, stages of group development, formal and informal organization, benefits and disadvantages of informal organization.

UNIT-V (3Weeks)
Control process, need for control and types, stages of control methods essentials of effective control systems, problems in the control process, control techniques.

Suggested Readings:
DEPARTMENT OF BUSINESS ADMINISTRATION
M.Com. I Semester
CC-2: Organisational Behaviour

Objectives:-
This course will help students to a basic understanding and appreciation of the topics outlined in the course content.

UNIT-I
(4Weeks)

UNIT-II
(4Weeks)
Leadership: Definition and need for Leadership, Approaches to studying Leadership Traits, Behavioral and Contingency Approaches, Effective Leadership.

Motivation, Job Satisfaction and Morale: Definition and Characteristics of Motivation, Motivation Theories and Maslow, Herzberg McClelland, Vroom and Skinner-Determinations, of Job Satisfaction and Morale, Relationship of incentives, Job satisfaction and morale with productivity.

UNIT-III
(4Weeks)

Organizational Culture and Climate: Meaning - Dimensions of organizational climate, factors effecting organizational climate, measurement of organisational climate, meaning and components of culture.

UNIT-IV
(3Weeks)
Organizational Change and Effectiveness: Need for change. Dimension of change, resistance of change, Management of change, Effectiveness - meaning and dimensions, measurement, single and multiple criteria measures Organisational Development - Basic Concepts.

**Suggested Readings:**

DEPARTMENT OF BUSINESS ADMINISTRATION
M.Com. I Semester
CC-3: Marketing Management

Lectures: 75
Marks: 100

Objectives:-

• To help students sharpen their analytical abilities in integrating marketing decision in a comprehensive manner.

UNIT-I (4Weeks)
Nature and scope of marketing. Corporate orientations towards the marketplace. The marketing environment and environment scanning, Marketing information system and Marketing - research.

UNIT-II (3Weeks)

UNIT-III (4Weeks)
New product development, branding and packaging decisions. Pricing methods and strategies. Promotion decisions - promotion mix. advertising, sales promotion, publicity and personal selling.

UNIT-IV (4Weeks)
Suggested Readings:

DEPARTMENT OF BUSINESS ADMINISTRATION

M.Com. I Semester

CC-4: Human Resource Management

Lectures: 75
Marks: 100

Objectives:
The objective of the course is to equip students with knowledge, skill and competencies to manage people along with capital, material, information and knowledge asset in the organization. The course has been designed keeping in mind not the specifically the need of HR Managers but all Managers- Fundamental assumption being that all Managers Finance, Market, approaching are accountable to their organization in terms of impact of their HRM practices and systems. The effectiveness of human resource management in organization depends largely on individual perception, assumption and belief about people. The course will provide students logic and rationale to make fundamental choice about their own assumption and belief in dealing with people.

UNIT-I


UNIT-II

Procurement of Personnel: Corporate objective & human resource planning, determination of the kind or quality or personnel, determination of the quantity of personnel or manpower planning process. Recruitment and selection, selection techniques and factors determining their functional value, career & succession planning.

Training and Development: Training, Education and Development, Principles of learning Needs & Objectives of Training Methods for Operatives and Managers

UNIT-III

(4Weeks)

Employee Compensation: Nominal and Real Wages, How are wages determined / Internal Equity and External Competiveness, Incentive Compensation, Requisites, Advantages and its effects.

UNIT-IV

(3Weeks)


Suggested Readings:

Objective: The objective of this course is to familiarize students with the applications of Mathematics and statistical techniques in business decisions.

UNIT-I  (4Weeks)
Univariate Analysis - An overview of central Tendency, dispersion and Skewnes.

UNIT-II  (4Weeks)

UNIT-III  (3Weeks)
Interpolation and Extrapolation

UNIT-IV  (4Weeks)
Chi-Square Test and Coefficient of contingency.

Suggested Readings:


Levin, Richard I. : Statistics for Management, Prentice Hall, Delhi
and David S Rubin

and Keith Parramor
Rao, Gupta, Suthar : Business Statistics
Agrawal B.M. : Business Statistics, Sultan Chand & Sons
Gupta S.P. : Statistics, Sultan Chand & Sons
Nagar K.N. : Principles of Management
Goya! Ranga, Gupta : Statistical Methods
Objective:

To acquire knowledge of practical and procedural aspects relating to Direct Tax Laws and assessment.

Course Inputs:

UNIT-I (4Weeks)

Basic Concepts: Income, agricultural income, casual income, assessment year, previous year, gross total income, person: Tax evasion, avoidance, and tax planning.

UNIT-II (4Weeks)

Basis of Charge: Scope of total income, residence and tax liability, Income which does not part of total income.

Heads of Income: Salaries; Income from house property.

UNIT-III (4Weeks)

Profit and gains of business of profession including provisions relating to specific business; Capital gains; Income from other sources.

UNIT-IV (3Weeks)

Computation of Tax Liability: computation of total income and tax liability of an individual, H.U.F., and firm; Aggregation of income; Set-off and carryforward of losses; deduction from gross total income.
Suggested Readings:

1. Singhania V.K.: Student's guide to income Tax; Taxmann, Delhi.
OBJECTIVE:-

- To develop and strengthen entrepreneurial quality and,
- To impart basic entrepreneurial skills and understandings to run a business efficiently and effectively

UNIT-I (4 Weeks)

Introduction: Entrepreneur: Evolution, Characteristics, Types, Functions of Entrepreneur - Distinction between an Entrepreneur and a Manager, Concept, Growth of Entrepreneurship in India, Role of Entrepreneurship in Economic Development. Rural Entrepreneurship: Concept, Need, Problems, Rural Industrialization in Retrospect, How to Develop Rural Entrepreneurship, NGOs and Rural Entrepreneurship

UNIT-II (4 Weeks)

Women Entrepreneurship - Concept, functions, Growth of Women Entrepreneurs, Problems, Development of Women Entrepreneurs - Recent Trends, Entrepreneurial Motivation Concept, Theories, factors, Entrepreneurial Competencies Concept, Major Entrepreneurial Competencies Small Enterprises: Definition, Characteristics, Relationship between Small and Large Units, Rationale, Objectives, Scope, Opportunities for an Entrepreneurial Career, Role of small Enterprise in Economic development, Problems of SSIs

UNIT-III (3 Weeks)

UNIT-IV (4Weeks)

Financing Of Enterprises Need for Financial Planning, Sources of finance, Capital Structure, Term-loan, Sources of Short-Term Finance, Capitalization, Venture capital, Export Finance, Institutional Finance To Entrepreneurs, Preparation of Business Plans, Commercial Banks, Other financial institutions like IDBI, IFCI, ICICI, IRBI, LIC, UTI, SFCs, SIDCs, SIDBI, EXIM Bank Institution Support To Entrepreneurs: Need for Institutional support - Small Entrepreneurs: NSIC, SIDO, SSIB, SSICS, SISI, DICs, Industrial Estates Specialized Institutions, TCOs Brief introduction about Marketing of products and services, Human resource issues, Total quality management issues for small enterprises, Growth strategies in small businesses, sickness in small businesses, small enterprises in international business

Suggested Readings:-

13. Dr. Vidya Hattangadi Entrepreneurship Himalaya 2007
15. Dr. V. B. Angadi, Dr. H. S. Cheema & Dr. M. R. Das Entrepreneurship, Growth, and Economic Integration A linkage Himalaya 2009
DEPARTMENT OF BUSINESS ADMINISTRATION
M.Com. II Semester
CC-1: Strategic Management

Lectures: 75
Marks: 100

Objectives:-
• To help students sharpen their analytical abilities in integrating strategic marketing decision in a comprehensive manner.
• To become familiar with the concepts and framework in marketing strategy, strategic market planning, competition analysis and in creating competitive advantage.
• To relate marketing in the context of the whole organization with special emphasis on strategic management.

UNIT-I                                              (4Weeks)


UNIT-II                                              (4Weeks)


UNIT-III                                              (4Weeks)


UNIT-IV

(3Weeks)


Case Method and Case Studies: Applying Strategic Management Through the case method, case study/situation.

Suggested Readings:

4. George Luffman, Edward Lea, Stuart Sanseron & Brain Kenny, Strategic Management, an Analytical Introduction; Blackwell Publishers Ltd.
7. Thompson, Jr. Strickland III, Strategic Management, Concepts and cases, Irwin McGraw-Hill: Dr. PC. Jain
8. Strategic Management (यथार्थ रचनात्मक प्रबन्ध) Ramesh Book Depot, Jaipur (Raj.)
Objectives:-
To enable the students to:
- Understand the philosophical, historical, theoretical, political and practical underpinnings of OD as a core area of practice within HRD;
- Increase awareness of different tools that are used to diagnose organizations as well as interventions used through hands-on experience;
- Enhance skills in facilitation, OD skills, group process, communication, and collaboration.

UNIT-I (3Weeks)
Organization Development: Definition, Characteristics, Underlying Assumptions and values of OD, Assumptions about people.

UNIT-II (4Weeks)
The concept of system: Systems Terminology, Operational, Diagnostic, Action and process maintenance components of OD. Action Research as process, as approach, uses and varieties.

UNIT-III (4Weeks)

UNIT-IV (4Weeks)
Suggested Readings:

4. प्रबन्ध के सिद्धांत एवं अवधारणा — समेत बुक डियो, जयपुर
5. सामान्य प्रबन्ध — जी.एस. सुधा
DEPARTMENT OF BUSINESS ADMINISTRATION
M. Com. II Semester
CC-3: Research Methodology

Lectures: 75
Marks: 100

Objectives:-
This course is prepared to equip students with basics of research methodology and also provide them acquaintance with the main ingredients of major sources secondary data, some hands-on experience in conduct so survey including designing questionnaire and interview schedules, collection of data, and analysis of data and preparation of report.

UNIT-I                                        (3Weeks)


UNIT-II                                        (4Weeks)

Problems formulation and statement of research objectives, Techniques of defining a problem.

Research Design : Meaning & features of a good research design important concepts, different research designs, basic Principles of research design.

UNIT-III                                        (4Weeks)

Sampling Design: Implications of a sampling Design, steps simple design and criteria for selecting a sampling Procedure types of sample design.

UNIT-IV (4Weeks)

Interpretation & Report Writing: Technique of Interpretation, Different steps in writing a report, layout of the research report, precautions for writing research report.

Suggested Readings:

1. C.R. Kothari : Research Methodology/Methods & technique.
5. माथुर खण्डेलवाल, गुप्ता — शोध पद्धति एवं सांख्यिकी विधियें, अजमेरा बुक सियो, जयपुर।
6. R.N. Trivedi and DP. Shukla, Research Methology (Hindi)
DEPARTMENT OF BUSINESS ADMINISTRATION
M. Com. II Semester
CC-4: International Marketing

Lectures: 75
Marks: 100

Objectives:-

- The course participants will become more familiar with the nature and practices of international marketing. They should feel equally confident to be able to distinguish international marketing mechanics from the domestic marketing models and approaches.

- They would be far more equipped to design and participate in designing an international marketing strategy.

- The spin-off benefits to the participants should be to develop in them a right attitude, inject enthusiasm and hone their interactive ability as they address the issues and challenges of operating in the international markets.

UNIT-I (3Weeks)

Framework of International Marketing: Scope, International Marketing V/s. Domestic Marketing, Importance of International Marketing, Constraints, on International Marketing- Fiscal & Non Fiscal Barriers, Non-tariff Barriers,

UNIT-II (4Weeks)

Trade Policy and India's Foreign Trade: India's trade policy, recent, trends in India's export trade, export policy, export promotion measures in India, Institutional Infrastructure for export promotion in India.

UNIT-III (4Weeks)

UNIT-IV (4Weeks)

Export Procedure, Export Documents, Marine Insurance Export shipment, Customs and port clearance, Quality Control Import Procedure and Documentation

Suggested Reading

2. Kallipad Dab.: Export Strategy in India.
5. Philip P. cateoro, International Marketing : Richar D.
DEPARTMENT OF BUSINESS ADMINISTRATION
M. Com. II Semester

OE-1(i): Accounting Theory -1

Lectures: 75
Marks: 100

Objectives: -
The objective of this paper is to help students to acquire conceptual knowledge of the accounting. It will help students to understand how theories and theoretical models are created and evaluated i.e. how the contribution of a theoretical model is assessed. The course will enable well qualified students to equip themselves to follow theoretical debates.

UNIT-I                                        (4Weeks)

Concepts and convention of Accounting, Generally Accepted Accounting Principles, Indian Accounting standard

UNIT-II                                       (4Weeks)

Social Accounting

UNIT-III                                       (4Weeks)

Human Resources Accounting

UNIT-IV                                        (3Weeks)

Accounting for Price level Channels.

Suggested Reading:-

Jawahar Lal : Accounting Theory
Porwal S.L. : Accounting Theory
Ghosh Maheshwari : Studies in Accounting Theory
Jain Khandelwal Pareek : Higher Accounting
DEPARTMENT OF BUSINESS ADMINISTRATION
M. Com. II Semester

OE-1(i): Cost Accounting

Lectures: 75
Marks: 100

Objectives:

- Use the concepts of cost in costing and pricing of products and activities.
- Appreciate the need to apply cost accounting principles in everyday life.
- Adopt moral ethics and values in costing and pricing products in all spheres of life.
- Acquire skills and abilities to aid planning, analysis, production, marketing, finance, etc. in various areas in business and personal life.
- Use costing as a means of control and decision making in business and other spheres of life.

UNIT-I  (3Weeks)

Introduction: Cost accounting - Meaning, Definition, objects, Limitations, system, Method and Technique of costing.

UNIT-II  (4Weeks)

1. Unit costing
2. Operating costing
3. Reconciliation of cost & Financial accounts

UNIT-III  (4Weeks)

Marginal Costing: Meaning, advantage, and limitation of marginal costing, Break-Even-Analysis Constituents, BEP charts and profit volume charts, difference between marginal costing and absorption costing, Application of marginal costing for decision making: Make or buy, product mix, Export v/s Local Sale, Fixation of selling price and selection of equipment decision.
UNIT-IV


Suggested Reading:-

1. Jain Narang : Cost Accounting (Hindi & English)
2. BharB.K. : Cost Accounting Method & Problems
3. Maheswari, Mittal : Cost Accounting Theory & problems
4. Oswal, M.L : Cost Accounting & cost controls
5. Nigam, Sharma : Theory & Technique of cost control
6. Rao, Gupta, Mundra : Cost Accounting (Hindi)
8. Jain, Khandelwal Pareek : Cost Accounting
DEPARTMENT OF BUSINESS ADMINISTRATION
M. Com. II Semester

SEC-1: Industrial Psychology

Lectures: 60
Marks: 100

Objectives:-

To acquaint the students with:

1. Historical background and future prospects of Industrial Psychology
2. Role of job analysis in preparation for personnel selection
3. The process and methods of personnel selection
4. Significance and methods of training and development
5. Sources, uses and methods of performance evaluation
6. Different approaches to motivation
7. Basic leader skills and models of leadership

UNIT-I (4Weeks)

Nature and Scope of Industrial Psychology

1. Industrial Psychology: Meaning, subject matter and functions of Industrial Psychology
2. Development of Industrial Psychology
3. Industrial Psychology Now
4. Future of Industrial Psychology
5.

Personnel Selection

1. Determining job requirements: Uses and types of job information, and job analysis
2. Recruiting job applicants: Recruitment techniques
3. Personal history assessment: Standard application blanks, bio data items, resume and letter of reference
4. Assessment of current behaviour: Interviews, psychological testing and assessment centers
UNIT-II (4Weeks)

Employee Training and Development

1. Training needs assessment
2. Training design
3. Techniques for training knowledge and skill
4. Training programme evaluation

Evaluating Job Performance

1. Uses of performance evaluation: Downsizing, fair employment, employment-at-will and seniority
2. Sources of evaluation: The evaluator and performance information
3. Appraisal rating systems: Graphic rating scales and rating errors
4. Non-rating evaluation methods: Checklists and comparison methods

UNIT-III (4Weeks)

Motivation

1. What is work motivation?
2. Need theories: McClelland, Herzberg
3. Cognitive theories: Goal Setting Theory, Self Efficacy Theory
4. Using motivation theory at work

Job Satisfaction

1. Job satisfaction as a job attitude
2. Components of job satisfaction: Satisfaction with work, with pay and with supervision
3. Measuring job satisfaction: Job Descriptive Index, Minnesota Satisfaction Questionnaire, Need Satisfaction Questionnaire, Faces Scale
4. Relationship of job satisfaction to productivity and withdrawal behaviour.

UNIT-IV (3Weeks)

Leadership

1. Leadership: Meaning, nature and styles
2. Approaches to leadership: Human Relations, Theory X & Theory Y
3. Fiedler’s Contingency Model
4. Specific leader skills (a) Leadership through power (b) Leadership through vision: Transactional and Transformational (c) Leadership through persuasion
Suggested Readings:-

### FACULTY OF COMMERECE
### PROGRAMME STRUCTURE
### M.COM BUSINESS ADMINISTRATION
#### (SEMESTER-I)
2016-17

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**NOTE:-**
1. A student has to acquire minimum 27 credits for passing one semester.
2. Student can choose one OE programme of his/ her choice. There is no compulsion for choosing OE.
## FACULTY OF COMMERCIAL PROGRAMME STRUCTURE
### M.COM BUSINESS ADMINISTRATION
#### (SEMESTER-II)
2016-17

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