

JAGAT GURU NANAK DEV PUNJAB STATE OPEN UNIVERSITY, PATIALA

Established by the Act No.19 of 2019 of the Legislature of the State of Punjab



School of Business Management and Commerce

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Jagat Guru Nanak Dev Punjab State Open University, Patiala

(Established by the Act No.19 of 2019 of the Legislature of the State of Punjab)

PROGRAMME PROJECT REPORT

M.COM

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PROGRAMME PROJECT REPORT

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PART I

PROGRAMME PROJECT REPORT

INTRODUCTION

The school of Business Management and Commerce of Jagat Guru Nanak Dev State Open University, Patiala has started M.COM from the session 2022-23. The University has adopted choice-based credit system which has been introduced by University Grant Commission. This is a broad-based programme covering disciplinary, interdisciplinary and skill-based subjects. It provides flexibility for the learners to choose the subjects of their interest and also has the opportunity to grow with present digital era. The M.COM Programme has 80 credits. The university plans to start this programme from the session 2022-23.

A. Programme Mission and Objective

MISSION STATEMENT

To educate students with high quality and skill- oriented education in the area of commerce and other multi disciplines that can help them in their professional career and also enable them to become successful entrepreneurs. The programme's mission is to help the learners enhance their proficiency.

OBJECTIVES OF THE PROGRAMME

The programme has been framed to achieve the following objectives

- To provide an opportunity to get a M. Com degree to those students who cannot pursue regular study either due to their job or other circumstances.
- To emphasis on development of creative potential, cognitive skills, communication skills, leadership quality, commerce and management skills and knowledge.
- To develop business and financial management competencies among the future managers/leaders/entrepreneurship.
- To enable learners to achieve success in professional career or self Enterprise.
- To provide suitable technology and knowledge driven students to various financial/commercial/ government/industrial houses as per their latest requirement.
- To motivate the learners to acquire decision-making, leadership and entrepreneurial capabilities with due respect for human values.

B. Relevance of the Programme

Digital innovations and practices are being introduced very rapidly in the field of commerce and management during this globalized era. Thus, to function in this environment, learners of commerce education must have to engage in Digital World to survive, success and to improve their knowledge and skills. The curriculum of M. Com is developed to ensure discipline, inter discipline, technical, ethical, digital and skill enhancing knowledge keeping in mind the globalized requirements. The easy accessibility and the cost-effectiveness of the deliberately designed course will make it convenient for the large segments of the population to take advantage of it. The course will enable the learners to become competent enough to successfully deal with the challenges they may encounter in their personal, professional and social spheres of life. Furthermore, the learners will be able to strengthen their sense of belonging, purpose, meaning, and satisfaction not only towards their work but towards their lives too

C. Prospective Target Group of Learners

The B. Com/ B. A / BBA/B.SC passed of any discipline may join this course to improve their knowledge, skills, employability and self entrepreneurship ability. The working persons and who cannot study through regular mode can continue their education through this open learning mode.

D. Appropriateness of the programme

The course aims to reach the **learners** who are distant and those lacking access. Hence, the courses' instructions and specially prepared study material in the form of printed notes and audio-video lessons will be delivered at the doorsteps of its participants through postal correspondence and digital media like e-mail, website etc. Limited face to face contact sessions will be held at the study centres set up by the university as close as possible to the learner's home. Communication with the university and interaction between the teacher and the learners will be further facilitated using electronic media options like telephone, e-mails, chat sessions, videoconferencing and teleconferencing, if and when required. All of these characteristics will help learners to engage in relevant, purposeful and interesting lessons, while remaining safe from the contagion.

E. Instructional Design

The M. Com is a 88 credit programme. Table I. The M. Com, a choice-based credit programme, is a blend of disciplinary, interdisciplinary and skill-based courses. It is designed

to provide the learners with the information and skills necessary to understand and analyse their world by introducing them to the main themes and topics of disciplines in Commerce, Computer, Humanity and Social Sciences. The Programme Code of this M. Com is MCM. The programme has a number of disciplines and courses from different Schools of Studies.

Jagat Guru Nanak Dev Punjab State Open University, Patiala

M.COM: TWO-YEAR (FOUR SEMESTER) CBCS

Table 1

Course No.	Course Title	Credits
	Semester I	
MCMM21101T	Organization Theory and Behaviour	6
MCMM21102T	Business Environment	6
MCMM21103T	Accounting For Managerial Decisions	6
MCMM21104T	Seminar-I*	4
	Semester II	
MCMM21201T	Computer Applications in Accounting	6
MCMM21202T	Marketing Management	6
MCMM21203T	Financial Management	6
MCMM21204T	Viva Voce	4
	Semester III	
MCMM22301T	Management of Financial Services	6
MCMM22302T	Entrepreneurship Development	6
MCMM22303T	Research Methodology and Statistical Analysis	6
MCMM22304T	Seminar-III*	4
	Semester IV	
MCMM22401T	Corporate Legal Framework	6
MCMM22402T	Managerial Economics	6
MCMM22403T	Principles and Functions of Management	6
MCMM22404T	Viva Voce	4

*Seminar and viva voce carry no internal assessment

Programme Duration: 2 years to 4 years

The medium of Examination: English

F. Procedure for admissions, curriculum transaction and evaluation

Admission Procedure: Notifications regarding admission will be published in leading National and regional newspapers. In addition to this, all the required information will be updated regularly on the university website.

Eligibility: B. Com/ B.A/ BBA/B.SC or its equivalent are eligible to apply.

Total Course Fee: Rs.10,000/- p.a. and security refundable Rs. 1000/-.

Financial Assistance: At present, no financial assistance is provided for this course.

Instructional Delivery Mechanisms: The course has been programmed with the aim to reach the distant and those lacking access to regular mode of education. The courses' instructions and specially prepared study material will be made available through study centers and digital media like e-mail, website etc. Limited face to face contact sessions will be held at the study centers set up by the university as close as possible to the learner's home. Communication with the university and interaction between the teacher and the learners will be further facilitated using electronic media options like telephone, e-mails, chat sessions, videoconferencing and teleconferencing, if and when required.

Besides this, Counseling Sessions will be held at all the study centers regularly during weekends. The university will also conduct live/virtual classes for learners using modern ICT methods. However, to ensure learner participation and interaction, online classes will be blended with face-to-face discussions and meetings with the learners.

G. Evaluation

The learners' progress is measured through the means of continuous evaluation and end semester examinations.

1. Continuous Internal assessment through assignments:

Assignments help the learners to recapitulate the theory and go back to the text again in case they are unable to answer a particular question. Thus, assignments also help to reinforce learning in distance and open learning system of education. The assignments will consist of a set of questions and activities that have to be answered by the programme participants by remaining at their own place.

Two assignments will be submitted for a 4-credit course. The assignments will cover all or any types of questions (long answer type, short answer type, objective type, multiple choice questions and case studies).

Learners will be required to obtain thirty percent marks as pass percentage in each assignment separately. Each assignment will carry 100 marks. In the final result, assignments will carry thirty percent weightage.

2. Semester End Examination:

Semester end examination is the major component of the evaluation system and carries seventy percent weightage in the final result. The University will conduct end semester examination twice a year i.e., in June and in December. The learners can take the examination only after the completion of the course, failing which they can take the same in December or June of subsequent years but within the total span of the programme. In case any student fails to get a pass score in the semester end examination, they will be eligible to reappear in the next semester end Examination for that course as and when it is held but within the total span of the programme only. In order to claim M.Com Degree, the learner is required to score at least 30% marks in both continuous evaluation (i.e. in assignments) as well as in semester end examinations separately. Besides, at least 35% marks in each course is required in the overall computation.

Updated Notification for the Learners: The information regarding the university policies and procedures, academic activities like assignment submissions, question papers, results and other notices related to examination and evaluation will be uploaded on the official website of the university.

H. Requirement of the laboratory support

Laboratory: Modernize computer lab will be at the study centres.

I. Requirement of the Library:

The students may avail the library facilities at their study centres.

J. Cost estimate of the programme and the provisions:

Cost of the programme will be as per the fee decided upon.

K. Quality assurance mechanism

The university has constituted a “Centre of Internal Quality Assurance (CIQA) as per UGC (Open and Distance Learning) Regulations, 2017.

L. Expected programme outcomes:

By the end of the course, the programme participants will have learnt:

- Creative potential, cognitive skills, communication skills, leadership quality, commerce and management skills required to excel in their respective field.
- Digital skills without rigid separation between commerce and computer streams.
- Competence to achieve success in Professional career or self -enterprise.
- Techniques to find and check unethical behaviour, falsification and manipulation of information at any level in the organization.
- Deeper understanding of issues and research abilities too.
- The knowledge, skills and abilities to address the needs of various financial/commercial/government/industrial houses as per their latest requirements.

PART II

SYLLABI OF THE COURSES

M.COM
SEMESTER-I

(MCMM21101T): ORGANIZATION THEORY AND BEHAVIOR

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 35%

Credits:6

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

INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

INSTRUCTIONS FOR THE CANDIDATES:

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

SECTION A

Organisation Theory:

Unit I Introduction to Organisation, Organisation Theory

Unit II Organisation Structure and Effectiveness

Organisational Behaviour and Individual Perspective-I

Unit III Overview of Organisational Behaviour, Individual Behaviour and Learning Perception

Unit IV Attitudes and Values

Organisational Behaviour and Individual Perspective-II

Unit V Personality and Emotions

Unit VI Stress Management

SECTION B

Motivation, Job Design and Job Satisfaction

Group Behaviour

Group Formation and Structure Communication

Conflict Management

Team Building and Leadership

Power and Politics

Organisational Culture and Development

Organisational Culture and Climate Organisational Change

Organisational Development Emerging Trends in OB

Suggested Readings:

1. Kaul, V.K., *Business Organisation and Management*, Pearson Education, New Delhi
2. Chhabra, T.N., *Business Organisation and Management*, Sun India Publications, New Delhi,
3. Gupta CB, *Modern Business Organisation*, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, *Essentials of Management*, McGraw Hill Education.
5. Basu, C. R., *Business Organization and Management*, McGraw Hill Education.
6. Jim, Barry, John Chandler, Heather Clark; *Organisation and Management*, Cengage Learning.

7. B.P. Singh and A.K.Singh, *Essentials of Management*, Excel Books

8. Buskirk, R.H., et al; *Concepts of Business: An Introduction to Business System*, Dryden Press, New York.

9. Burton Gene and Manab Thakur; *Management Today: Principles and Practice*; Tata McGraw Hill, New Delhi.

10. Griffin, *Management Principles and Application*, Cengage Learning

(Note: Latest Editions of the above books may be used.)

M.COM
SEMESTER-I

(MCMM21102T): BUSINESS ENVIRONMENT

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 35%

Credits:6

Objective:

To develop basic understanding of the Indian business environment and measurement of various macro-economic variables among learners.

INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

INSTRUCTIONS FOR THE CANDIDATES:

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated

SECTION A

Socio-Political Environment

Unit-1 Dimensions of Business Environment

Unit-2 Socio-Cultural Environment

Unit-3 Social Responsibilities of Business, Political Environment

Legal Environment

Unit-4 Regulatory Policies and Framework

Unit-5 Corporate Laws – I

Corporate Laws – II

Unit-6 Labour Legislation

SECTION B

Regulations of Financial Markets

Unit-7 Financial Markets

Unit-8 Capital Market

Unit-9 Regulation of Capital Market

Unit-12 Investors Protection and Corporate Governance.

Economic Environment

Unit-10 Structure of Indian Economy

Unit-11 Economic Planning

Unit-12 Economic Policies

Suggested Readings:

1. Cherunilam, Francis, “Business Environment”, 2011, Himalaya Publishing House, New Delhi.
2. K Ashwathappa, “Legal Environment of Business”, Himalaya Publishing House, New Delhi.
3. M. Adhikary, “Economic Environment for Business”, Sultan Chand & Sons, New Delhi.
4. K. Ashwathappa, “Essentials of Business Environment”, 11th edition (2011), Himalaya Publishing House, New Delhi.
5. Paul Justin, “Business Environment – Text and Cases”, 2006, Tata McGraw Hills Publishing
6. Ruddar Dutt and KPM Sundaram, “Indian Economy”, 53rd edition, S. Chand and Company Ltd., New Delhi.
7. Govt. of India, Five Years Plan documents.
8. Govt. of India, Various issues of Annual Economic survey of India.
9. <http://swayam.gov.in/>
10. <http://edx.org/>
11. <http://epgp.inflibnet.ac.in/>

M.COM
SEMESTER-I

(MCMM21103T): ACCOUNTING FOR MANAGERIAL DECISIONS

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 35%

Credits:6

Objective: To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

INSTRUCTIONS FOR THE CANDIDATES:

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

SECTION A

Fundamentals of Accounting

Unit-1 Accounting An Overview

Basic Cost Concepts

Unit-2 Financial Statements

Understanding Financial Statements

Analysis of Financial Statements

Unit-3 Techniques of Financial Analysis

Unit-4 Statement of Changes in Financial Position

Unit-5 Cash Flow Analysis

Budgeting and Budgetary Control

Unit-6 Basic Concepts of Budgeting, Preparation and Review of Budgets, Approaches to Budgeting

SECTION B

Standard Costing

Unit-7 Standard Costing, Variance Analysis – I

Unit-8 Variance Analysis – II Responsibility Accounting

Cost Volume Profit Analysis

Unit-9 Marginal Costing

Unit-10 Break Even Analysis

Unit-11 Relevant Costs for Decision Making. Reporting to Management

Unit-12 Recent Developments in Accounting

Suggested Readings:

1. Arora, M. N. *Management Accounting*. Himalaya Publishing House, New Delhi
2. Banerjee, Bhabatosh. (2019) *Financial Policy and Management Accounting*. Prentice Hall of India.
3. Khan, M. Y., & Jain, P. K. *Management Accounting*. McGraw Hill.
4. Lal, Jawahar and Srivastava, Seema. *Cost Accounting*. McGraw Hill Publishing Co., New Delhi.
5. Maheshwari, S. N. *Principles of Management Accounting*. Sultan Chand and Sons

6. Pandey, I. M. *Management Accounting*. New Delhi.
7. Pillai, R S N and Bhagvathi, V. *Management Accounting*. S Chand & Company
8. Robert, S. Kaplan & Anthony, A. Atkinson. *Advanced Management Accounting*. Prentice-Hall
9. Rustagi, R.P. *Management Accounting*: Galgotia
10. Sharma, R. K. & Gupta, Shashi K. *Management Accounting Principles & Practice*: Kalyani Publishers

M.COM
(MCMM21104T) SEMESTER-I
SEMINAR

MAX. MARKS: 100

EXTERNAL: 100

INTERNAL: 00

PASS: 35%

Credits:4

SYLLABI: SEMINAR ON INTERNATIONAL BUSINESS

Objective: To promote thinking and creativity among students as they participate in the discussions. The interactive environment ensures a much deeper understanding of the material that would otherwise be missed during an ordinary class.

Pedagogy: Seminar report has to be submitted in the form of brief report. Students are supposed to make PPT for presentation to be conducted by learner support centres.

M.COM
SEMESTER-II

(MCMM21201T): COMPUTER APPLICATIONS IN ACCOUNTING

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 35%

Credits:6

Objective: To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

INSTRUCTIONS FOR THE CANDIDATES:

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

SECTION A

Computer Fundamentals

Unit -1 Introduction to Computer, Windows Operating System

Unit -2 MS Word, MS PowerPoint and MS Excel

Computerised Accounting

Unit-3 Computer and Computerised Accounting System

Unit-4 Electronics Spreadsheet, Use of Spreadsheet in Business Application

Application of Computer in Financial Accounting

Unit-5 Graphs and Chart -I

Unit-6 Graphs and Chart –II

Graphs and Chart –III

SECTION B

Management Information System

Unit -7 Management Information System: Basic Concepts

Unit -8 MIS Applications in Organisation

Unit -9 MIS Issues and Challenges

Database Management System in Accounting

Unit-10 Introduction of Database Management

Unit-11 Introduction to Accounting

Unit-12 Accounting System using Database Management System

Suggested Reading:

1. Hunt, R., J. Shelley, *Computers and Commonsense*, Prentice Hall of India.
2. Sinha, Pradeep K. and Preeti Sinha, *Foundation of Computing*, BPB Publication.
3. Saxena, Sanjay, *A First Course in Computers*, Vikas Publishing House.
4. Leon A. & Leon M., *Introduction to Computers*, Leon Vikas Publications
5. N. Subramanian, *Introduction to Computers*, Tata McGraw-Hill.
6. Peter Nortorn, *Introduction to Computers*, Seventh Edition

M.COM
SEMESTER-II

(MCMM21202T): MARKETING MANAGEMENT

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 35%

Credits:6

Objective: To familiarize the students with various marketing management concepts that can be used for effective decision making. Emphasis will be on the application of the concepts learnt.

INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

INSTRUCTIONS FOR THE CANDIDATES:

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

SECTION A

Nature and Scope of Marketing

Unit-1 Introduction to Marketing Environment

Unit-2 Marketing Information and Research

Understanding Consumers and Selecting Target Markets

Unit-3 Buyer Behavior

Unit-4 Markets and Market Segmentation

Market Targeting and Positioning

Product Decisions

Unit-5 Product Concepts and Classification

Unit-6 Product Development and Product Life Cycle Branding, Packaging and Servicing

SECTION B

Pricing Decisions

Unit-7 Objectives and Methods of Pricing

Price Adjustment Strategies

Unit-8 Regulation of Prices

Distribution Decisions

Unit-9 Distribution Channels

Unit-10 Marketing Intermediaries Marketing Logistics

Promotion Decisions and Emerging Issues

Unit-11 Marketing Communication

Personal Selling and Sales Promotion

Unit-12 Advertising and Publicity

Emerging Issues in Marketing

Suggested Reading:

- Davies, M. (1998) Understanding Marketing, 1st edition. Prentice Hall
- Ellwood, I. (2002) The Essential Brand book, Kogan Page Limited
- Fill, C (2002) Marketing Communications, Contexts, strategies and applications, Prentice Hall
- Gabriel, Y & Lang, T, (1995), The Unmanageable Consumer, Sage, London

- Hoffman ,D & Novak, T, (1996), ‘Marketing in Hypermedia Computer-mediated Environments: Conceptual Foundations’, Journal of Marketing, Vol 60(July), pp50-68
- Kapferer, J. (1997) Strategic Brand Management, Kogan Page
- Keller, K (1998) Strategic Brand Management, Building, measuring and managing brand equity, Kogan Page, London
- Kotler, P, Armstrong, G, Saunders, J and Wong, V, (2010), Principles of Marketing: Third European Edition, Prentice Hall, Harlow
- Kotler, P. and Armstrong, G. (1997) Marketing An Introduction. Fourth Edition. New Jersey. Prentice Hall International
- Kotler, P., Armstrong, G., Saunders, J. and Wong, V. (1999) Principles of Marketing, 2nd Edition, New Jersey: Prentice Hall
- Lovelock (2001) Services Marketing, people, technology, strategy, Prentice Hall.
- Lovelock, C (1994) Product plus: How product + service = competitive advantage, McGraww Hill
- Lury, G.(1998) Brand Watching; lifting the lid on the phenomena of branding, Blackhall.

M.COM
SEMESTER-II
(MCMM21203T): FINANCIAL MANAGEMENT

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 35%

Credits:6

Objective: To enable the students to understand the concept of financial management and will be capable of taking long term investment decisions. To provide detailed knowledge of various components of working capital management and capital structure. To be acquainted with dividend policy and various practices in this regard.

INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

INSTRUCTIONS FOR THE CANDIDATES:

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

SECTION A

Foundations of Finance

Unit I Financial Management an Overview, Time Value of Money

Unit II Valuation of Securities, Risk and Return

Investment Decisions

Unit III Cost of Capital

Unit IV Capital Budgeting I

Capital Budgeting II

Long Term Financing

Unit V Sources of Long-Term Finance

Unit VI Capital Market

SECTION B

Unit VII Lease Financing, Project Financing

Unit VIII International Business Finance

Financing and Dividend Decisions

Unit IX Leverage Operating, Financial and Total

Unit X Capital Structure Decision

Dividend Policy Decision

Management of Working Capital

Unit XI Working Capital, Cash Management

Unit XII Inventory Management, Receivables Management

Suggested Readings:

1. Berk, Jonathan and DeMarzo, Peter, "Financial Management", 2nd Edition (2010), Pearson Education, Dorling Kindersley (India) Pvt Ltd.
2. Bhattacharya, Hrishikes, "Working Capital Management: Strategies and Techniques", 2nd Edition (2009), Prentice Hall, New Delhi.
3. Brealey, Richard A; Stewart, C. Myers and Allen, F. "Principles of Corporate Finance", 8th Edition (2006), McGraw Hill, New York.
4. Chandra, Prasanna, "Financial Management", 7th Edition (2008), Tata McGraw Hill, Delhi

5. Pandey I.M., “Financial Management”, 9th Edition (2009), Vikas Publishing House
6. Van Horne. J.G. and J.M. Wachowicz Jr., “Fundamentals of Financial Management”, 13th Edition (2009), Prentice Hall, Delhi.
7. Van Horne, James G, “Financial Management and Policy”, 12th Edition (2002), Prentice Hall, Delhi
8. Khan, MY, Jain, PK, “Financial Management”, 6th Edition (2011), Tata McGraw Hill, New Delhi..
9. <http://swayam.gov.in/>
10. <http://edx.org/>
11. <http://epgp.inflibnet.ac.in/>

M.COM
(MCMM21204T) SEMESTER-II
VIVA VOCE

MAX. MARKS: 100

EXTERNAL: 100

INTERNAL: 00

PASS: 35%

Credits:4

SYLLABI:

COMPREHENSIVE VIVA VOCE

M.COM
SEMESTER-III

(MCMM22301T): MANAGEMENT OF FINANCIAL SERVICES

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 35%

Credits:4

Objective: This course aims at acquainting the participants with the operations, functions and management of banking and insurance sector. It will enable the students to know more about emerging trends in banking and insurance sector.

INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

INSTRUCTIONS FOR THE CANDIDATES:

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

SECTION-A

Financial System, Markets and Services

Financial System

Financial Markets and Institutions

Financial services: An introduction
Management of Risk in Financial Services
Regulatory Framework

Financial Market Operations & Services

Stock Exchanges: Functions and Organisation
Broking and Trading in Equity
Broking and Trading in Debt Instruments
Depositories

Fee Based Services I

Issue Management
Corporate Advisory Services

SECTION B

Fee Based Services II

Credit Rating
Mutual Funds
Asset Securitization

Fund Based Services

Leasing and Hire Purchase
Housing Finance
Credit Cards
Venture Capital
Factoring, Forfaiting and Bill Discounting

Insurance Services

Life Insurance
Non-Life Insurance
Insurance Broking Services

Suggested Readings:

1. Indian Financial System by H.R. Machiraju, Vikas Publishing House Pvt. Ltd.
2. Indian Financial System by Varshney & Mittal, Sultan Chand & Sons.
3. Management of Indian Financial Institutions by R.M.Srivastava – Himalya Publishing

House.

4. Managing Indian Banks by Vasant C. Joshi, Sage Publications.
5. Indian Financial System by Vasant Desai, Himalya Publising House.
6. Financial Institutions & Markets by L.M.Bhole.
7. M.Y. Khan, Financial Services, Tata McGraw Hills, New Delhi,

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SEMESTER-III

(MCMM22302T): ENTREPRENEURSHIP DEVELOPMENT

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 35%

Credits:4

Objective: The basic objective of this course is to help the learners understand various issues involved in setting up a private enterprise and develop required entrepreneurial skills in economic development. It also aims to motivate students to opt for entrepreneurship and self-employment as alternate career options.

INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

INSTRUCTIONS FOR THE CANDIDATES:

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

SECTION-A

Introduction to Entrepreneurship

Concepts and Overview of Entrepreneurship

Evolution and Growth of Entrepreneurship in India

Role of Entrepreneurship in Economic Development

Framework of Entrepreneurship Theories

Dimensions of Entrepreneurship

Entrepreneurial Culture

Entrepreneurial Society

Rural Entrepreneurship

Emerging Trends and Models of Corporate Entrepreneurship

Development of Entrepreneurial Skills

Entrepreneurial Characteristics and Skills

Building New Identity

Goal Setting

Creativity and Problem Solving

SECTION B

Business Plan and Project

Business Plan Preparation and Project Financing

Market Feasibility, Technical Feasibility and Financial Viability

Project Report Preparation

Project Appraisal

Business Opportunities and Start-up Policy

Business Opportunities in the Contest of Punjab and Industrial Policy of the State

Business Incubation Centers

Start-up Policy Framework and Incentives

MSME Policy in India

Support System for Entrepreneurs

Sources of Finance

Venture Capital

Institutional Assistance and Support

Role of Commercial Banks

Marketing Support for Entrepreneurs

Suggested Readings:

1. Desai, Vasant (2003). Small-Scale Industries and Entrepreneurship. Himalaya Publishing House, Delhi.
2. Kaulgud, Aruna (2003). Entrepreneurship Management. Vikas Publishing House, Delhi.
3. Chandra, Ravi (2003). Entrepreneurial Success: A Psychological Study. Sterling Publication Pvt. Ltd., New Delhi.
4. Balaraju, Theduri (2004). Entrepreneurship Development: An Analytical Study. Akansha Publishing House, Uttam Nagar, New Delhi.
1. Taneja, S., & Gupta, S. L. Entrepreneurship Development-New Venture creation. New Delhi: Galgotia Publishing House.
2. Vasper, K. H. New Venture Strategies (Revised Edition ed.). New Jersey: Prentice
3. Brandt, S. C. Entrepreneurship: The Ten Commandments for Building a Growth company. MacMillan Business Books.
4. Dollinger, M. J. Entrepreneurship: Strategies and Resources. Illinois: Irwin.
5. Holt, D. H. Entrepreneurship: New Venture Creation. New Delhi: Prentice Hall of India.

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SEMESTER-III

(MCMM22303T): RESEARCH METHODOLOGY AND STATISTICAL ANALYSIS

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 35%

Credits: 6

Objective: To enable students to identify various data collection methods for the purpose of research and the statistical tools required for the analysis of data.

INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

INSTRUCTIONS FOR THE CANDIDATES:

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

SECTION-A

Research and Data Collection

Introduction to Business Research

Research Plan

Collection of Data

Sample

Measurement and Scaling Techniques

Processing and Preservation of Data

Processing of Data

Diagrammatic and Graphic Presentation

Statistical Derivatives and Measures of Central Tendency

Measures of Variation and Skewness

Relational and Trend Analysis

Correlation and Simple Regression

Time Series Analysis

Index Numbers

Probability and Hypothesis Testing

Probability and Probability Rules

Probability Distributions

Tests of Hypothesis–I

Tests of Hypothesis – II

Chi-Square Test

Interpretation and Reporting

Interpretation of Statistical Data

Report Writing

Suggested Readings:

1. Cooper, D. R. and Schindler, P.S., “Business Research Methods”, 9th Edition, Tata McGrawHill, New Delhi.
2. Levine, D.M., Krehbiel T.C. and Berenson M.L., “Business Statistics”, 12th Edition (2012), Pearson Education, New Delhi.
3. Kothari, C. R., “Research Methodology”, 2nd Edition (2008), New Age International.
4. Anderson, D.R.; Sweeney, D.J. and Williams, T.A., “Statistics for Business and Economics”, 2nd Edition (2011), Thompson, New Delhi.
5. <http://swayam.gov.in/>

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SEMESTER-III
(MCMM22304T) SEMINAR - III

MAX. MARKS: 100

EXTERNAL: 100

INTERNAL: 00

PASS: 35%

Credits: 4

SYLLABI: CONTEMPORARY ISSUES IN COMMERCE

Objective: To promote thinking and creativity among students as they participate in the discussions. The interactive environment ensures a much deeper understanding of the material that would otherwise be missed during an ordinary class.

Pedagogy: Seminar report has to be submitted in the form of brief report. Students are supposed to make PPT for presentation to be conducted by learner support centres.

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SEMESTER-IV

(MCMM22401T): CORPORATE LEGAL FRAMEWORK

MAX. MARKS: 100

EXTERNAL: 70

INTERNAL: 30

PASS: 35%

Credits:6

Objective: The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company law are required to be discussed.

INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

INSTRUCTIONS FOR THE CANDIDATES:

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

SECTION A

Companies Act 2013

Broad Features of ICA 2013

Types of Companies

Incorporation of Company

Memorandum of Association

Articles of Association & Prospectus

Share Capital

Meaning & Types of Shares

Issue & Allotment of Shares

Transfer of Shares & Depository System

Declaration & Payment of Dividend

Shareholder's Meeting

SECTION B

SEBI & Stock Exchange

Organization & Objectives of SEBI

Guidelines of SEBI

Powers & Role of SEBI

Growth & Role of Stock Exchange in India

Rights of Shareholders

Company Board

Director: Legal Position & Appointment

Director : Powers & Responsibilities

Members & their rights

Company Meetings

Winding up of Company

Suggested Readings:

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahaveer Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
4. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.

5. Avtar Singh, *Introduction to Company Law*, Eastern Book Company
6. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
7. *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, New Delhi,.
8. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
9. Gower and Davies, *Principles of Modern Company Law*, [Sweet & Maxwell](#)
10. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi

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SEMESTER-IV
(MCMM22402T): MANAGERIAL ECONOMICS

MAX.
MARKS: 100
EXTERNAL: 70
INTERNAL: 30
PASS: 35%
Credits:6

Objective: The purpose of this course is to apply micro economic concepts and techniques in evaluating business decisions taken by firms. The emphasis is on explaining how tools of standard price theory can be employed to formulate a decision problem, evaluate alternative courses of action and finally choose among alternatives. Simple geometry and basic concepts of mathematics will be used in the course of teaching.

INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

INSTRUCTIONS FOR THE CANDIDATES:

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

SECTION A

Introduction to Managerial Economics

Unit-1 Scope of Managerial Economics

Unit-2 Firm: Stakeholders, Objectives & Decision Issues

Unit-3 Basic Techniques of Managerial Economics

Demand Analysis

Unit-4 Demand Concepts & Analysis

Unit-5 Elasticity of Demand

Unit-6 Demand Estimation & Forecasting

SECTION B

Production & Cost Analysis

Unit-7 Production Function

Unit-8 Cost Concept and Analysis 1

Unit-9 Cost Concept & Analysis 2

Unit-10 Estimation of Production & Cost Functions

Pricing Decisions

Unit-11 Market Structure & Barriers to Entry, Pricing under Pure Competition and Pure Monopoly

Unit-12 Pricing under Monopolistic & Oligopolistic Competition

Suggested Readings:

1. Thomas, Christopher R. and Maurice, S. Charles, "Managerial Economics – Concepts and Applications", 8th Edition (2006), Tata McGraw Hills, New Delhi.
2. Mehta, P L, "Managerial Economics – Analysis, Problems and Cases", 13th Edition (2007), Sultan Chand & Sons, Delhi.
3. Peterson and Lewis, "Managerial Economics", 4th Edition, Prentice Hall of India Pvt. Ltd. New Delhi.
4. Joel, Dean, "Managerial Economics", Prentice Hall of India, Pvt. Ltd., New Delhi.
5. Hirschey, M. "Fundamental of Managerial Economics", 9th Edition (2009), South Western Cengage Learning.
6. Koutsoyiannis A., "Modern Microeconomics", 2nd Edition (1977), Macmillan
7. Dwivedi, D.N., "Managerial Economics", 7th Edition, Vikas Publication.
8. Ahuja, H. L., "Modern Micro Economics", (2009), Sultan Chand and Co.
9. Deepa Shree, "Principles of Micro Economics", 2nd Edition, Ane Books Pvt. Ltd.
10. Mithani, D.M., "Managerial Economics", 5th Edition (2009), Himalaya Publishing House, New Delhi

11. <http://swayam.gov.in/>
12. <http://edx.org/>
13. <http://epgp.inflibnet.ac.in/>

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SEMESTER-IV

(MCMM22403T): PRINCIPLES & FUNCTIONS OF MANAGEMENT

MAX.
MARKS: 100
EXTERNAL: 70
INTERNAL: 30
PASS: 35%
Credits:6

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

INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

INSTRUCTIONS FOR THE CANDIDATES:

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

SECTION A

Management: Evolution & Thoughts

Management: The Conceptual Framework

Taylor's Scientific Management
Fayol's Principles of Management
Behavioral School of Management
System & Contingency Approach to Management

Management Function: Planning

Nature & Importance of Planning
Principles & Process of Planning
Types of Plan
Strategic Planning

Management Function: Organizing

Concept, Characteristics & Principles of Organization
Organization Structure

SECTION B

Authority & Responsibility

Delegation & Decentralization

Management Function: Staffing & Directing

Nature & Importance of Staffing
Process of Staffing
Nature, Importance & Principles of Direction
Elements of Direction

Management Function: Controlling & Coordination

Nature, Process of Controlling
Types of Controlling
Techniques of Controlling
Coordination & Communication

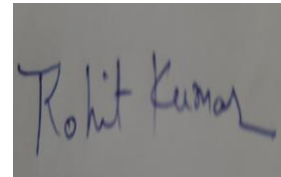
Suggested Readings:

1. Harold Koontz and Heinz Weihrich, "Essentials of Management: An International Perspective", 7th edition (2007), McGraw-Hill, New Delhi.
2. Richard L Daft, "The New Era of Management", 2nd edition (2008), Thomson, New Delhi.

3. Stephen P Robbins, David A. Decanzo, “Fundamentals of Management”, 6th edition (2007), Pearson Education, New Delhi.
4. Stephen P. Robbins, Timothy A. Judge, Seema Sanghi, “Organisational Behaviour “, 14th edition, Pearson Education, New Delhi.
5. K. Aswathappa, “Organisational Behaviour, Text, Cases and Games”, 10th edition (2012), Himalaya Publishing.
6. Sekaran, Uma, “Organizational Behaviour: Text and Cases”, 2007, Tata McGraw Hill, New Delhi.
7. McShane, Steven L.; Glinow, Mary Ann Von and Sharma, Radha R, “Organisational Behaviour”, 5th edition (2008), Tata McGraw Hill, New Delhi.
8. Philip Sadler, “Leadership”, 2nd edition (2005), Viva Books Private Limited..
9. <http://swayam.gov.in/>
10. <http://edx.org/>
11. <http://epgp.inflibnet.ac.in/>

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SEMESTER-IV
(MCMM22405T): COMPREHENSIVE VIVA VOCE

MAX.
MARKS: 100
EXTERNAL: 100
INTERNAL: 00
PASS: 35%
Credits:4

A rectangular box containing a handwritten signature in blue ink that reads "Rohit Kumar".

Dr. Rohit Kumar
Assistant Professor in Commerce
Course Coordinator
JGNDPSOU, Patiala