SCHOOL OF COMMERCE

Syllabus

For

All Courses
in
Commerce

Examinations: 2013 and Onwards

H.N.B. GARHWAL UNIVERSITY
SRINAGAR GARHWAL
(A Central University)
 ORDINANCES

B.Com. (Three Year Degree Course)

1. (a) The examination for the degree of Bachelor of Commerce (B.Com.) shall consist of three parts
   (i) B.Com. Part – I
   (ii) B.Com. Part – II
   (iii) B.Com. Part – III
(b) A candidate who has passed the following examinations shall be eligible for admission to B.Com. Part I:
   The Intermediate Examination of Commerce of the Board of High School and Intermediate Education, Uttaranchal or the Central Board of Secondary Education or any other examination recognized by the University as equivalent there to with a minimum of 40% marks in aggregate.
   (c) A candidate who has not passed the Intermediate examination in commerce shall be required to pass an additional course on Elementary Book-keeping and Accountancy. It will be a “Qualifying Course” and shall be offered by those candidate who have not passed Book-keeping and Accountancy as a subject in Intermediate or equivalent examination. If a candidate has passed 1st year examination of the Three year Degree Course and has not offered Book-keeping & Accountancy as a subject, he/ she shall be required to offer this “Qualifying Course”. Marks obtained by him in the qualifying course shall not be added to the marks obtained by him in aggregate.

2. A candidate who has passed Part I/II B.Com. Examination of another university may also be admitted to part II/III. B.Com. examination provided that he/ she has offered for his/ her part I/II examination of course of equivalent standard with almost identical syllabus as is required for part I/II examination of this University and has attended a regular course of study for an academic year in constituent/ affiliated college of the university. Prior Permission is necessary from university with this regard.

3. (a) A candidate shall be examined in three groups of B.Com. Part I / II examination and total four groups in B.Com – III examination. In B.com. – III, Group – V is compulsory for regular and private students.
   (b) There will be one Computerized Accounting Group i.e. Group - IV
   Computerized Accounting (Group - IV) can be opted by a maximum number of 30 students in B.Com. I (to continue without change to B.Com. II and III) in place of Group II i.e. Accounting Group. This group can be run only where appropriate computers laboratory and staff is available. Private students can not opt group of computerized accounting. Practical examination will be held in group IV as under:

   B.Com. I  Paper I – Theory [50 max. marks]
             Paper II – Theory 35 marks, Practical 15 marks [50 max. marks]

   B.Com. II  Paper I – Theory [50 max. marks]
              Paper II – Theory 35 marks, Practical 15 marks [50 max. marks]

   B.Com. III Paper I – Theory 35 marks, Practical 15 marks [50 max. marks]
              Paper II – Theory 35 marks, Practical 15 marks [50 max. marks]
The Following shall be the number of paper in each group:

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<thead>
<tr>
<th>Group</th>
<th>Part I</th>
<th>Part II</th>
<th>Part III</th>
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(Compulsory Group)

4. In B.Com. Part I, II & III examination, each group shall carry 100 marks. In order to pass B.Com. Part I, Part II and Part III examination, a candidate must obtain 33% marks in each group and also in aggregate.

5. Each candidate shall have to pass the B.Com. Part I, B.Com. Part II and B.Com. III examinations separately, but the division shall be awarded on the basis of the aggregate marks obtained by him/her in all the three examinations together.

6. A candidate who has obtained 33% marks and above but less than 45% marks in the aggregate shall be placed in III division, a candidate who has obtained 45% marks and above but less than 60% marks shall be placed in II division, a candidate who has obtained 60% marks and above shall be placed in I division.

7. In B.Com. Part III, three grace marks in any one group shall be awarded on the basis of one mark on every 10 marks, over and above the minimum pass marks.

8. The details of the courses of each group of studies shall be as contained in the syllabi and the existing regulations, to the extent they are inconsistent with the new ordinances and regulations, shall stand amended or superseded, as the case may be.

**SCHEME OF EXAMINATION**

(1) The examination for the degree of Bachelor of Commerce shall consist of B.Com. Part I, Part II and Part III examinations spread over three years.

**B. Com. Part - I Examination, 2014 and onwards**

<table>
<thead>
<tr>
<th>Group I – Management Group</th>
<th>Marks</th>
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<tr>
<td>Paper I – Principles of Management</td>
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<tr>
<td>Paper II – Business Environment</td>
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<th>Group II – Accounting Group</th>
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<td>Paper I – Financial Accounting</td>
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<td>Paper II – Business Statistics</td>
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<th>Group III – Business Economics &amp; Legal Aspects of Business</th>
<th>Marks</th>
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<td>Paper I – Business Economics</td>
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<td>Paper II – Business Laws</td>
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<th>Group IV – Computerized Accounting</th>
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<td>Paper I – Financial Accounting</td>
<td>50</td>
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<tr>
<td>Paper II – Computerized Financial Accounting</td>
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Qualifying Course (Only for Non commerce students who have passed class 12th with science or arts subjects and not studied commerce and accounts in class 12th)

Elementary

**Book-Keeping & Accountancy**

50

Those who fail to pass this paper in B. Com. Part I shall be required to pass this paper either in B. Com. Part II or B. Com. III examination. Candidates shall not be awarded the B.Com. degree unless they qualify in this paper or unless exempted. Minimum pass percentage is 33% in the group. If a candidate has passed any of the following courses of national Institute of Banking Mgt./Institute of chartered Accountants/ Cost & works Accountants/Company Administration/Management he/she will be exempted from appearing in the qualifying paper.

Division will be assigned on the following basis:-

- **First** : 60% marks or above.
- **Second** : 45% marks or above but below 60% marks
- **Third** : 33% marks or above but below 45%

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**B. Com. Part - II Examination, 2015 and onwards**

**Group I – Management Group**

| Paper I – Basic Business Finance | 50 |
| Paper II – Personnel Management  | 50 |

**Group II – Accounting Group**

| Paper I – Cost Accounting         | 50 |
| Paper II – Corporate Accounting  | 50 |

**Group III – Business Economics & Legal Aspects of Business**

| Paper I – Money Banking and Financial Institutions | 50 |
| Paper II – Legal Aspects of business              | 50 |

**Group IV – Computerized Accounting**

| Paper I – Cost Accounting | 50 |
| Paper II – Computerized Cost Accounting | 50 |

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**B. Com. Part - III Examination, 2016 and onwards**

**Group I – Management Group**

| Paper I – Marketing Management | 50 |
| Paper II – Management Accounting | 50 |

**Group II – Accounting Group**

| Paper I – Income Tax Law & Accounts | 50 |
| Paper II – Auditing                | 50 |
**Group III – Business Economics & Legal Aspects of Business**
- Paper I – Indirect Tax Laws 50
- Paper II – Fundamentals of Insurance 50

**Group IV – Computerized Accounting**
- Paper I – Computer Applications in Management Accounting 50
- Paper II – Computer Applications in Income Tax 50

**Group V – Communication group (Compulsory for all)**
- Paper I – Business Communication 50
- Paper II – Viva Voce (Oral Communication) 50
B. Com. - I

Group – I: Management Group

Paper – I: Principles of Management

3. Communication – Concept, types and process, barriers to communication.
4. Organisation – Departmentation, types of organisation, line, staff and functional organisation.
7. Leadership: styles, traits, theories,
8. Coordination - Meaning, importance and methods.
9. Decision making – Meaning process and importance.
10. Control – Meaning and importance, relationship with planning, Process & techniques of control.

Note: Kindly refer the pattern of the theoretical question paper printed at the end of the syllabus

Paper – II: Business Environment

1. Business Environment: Concept, importance, components, micro and macro environment,internal environment.
2. Economic Trends (overview) : Income; Savings and investment; industry; Trade and balance of payments, Money; Finance; Prices.
3. Problems of Growth: Unemployment; Poverty; Regional imbalances; Social injustices; Inflation; Parallel economy; Industrial sickness.
4. Role of Government: Monetary and fiscal policy; Industrial policy; Industrial licensing, Privatization, Liberalisation and Globalisation; Devaluation; Export-Import Policy; Regulation of foreign investment; Collaborations in the light of recent changes.
5. The Current Five Year Plan: Major policies; Resource allocation.
8. International environment:trends in world trade and problems faced by developing countries; trends in foreign trade and economic growth.
9. International economic grouping:GATT, WTO,UNCTAD, WORLD BANK, IMF ,counter trade

Note: Kindly refer the pattern of the theoretical question paper printed at the end of the syllabus
Group – II: Accounting Group

1. Nature of financial statements, Accounting concepts and conventions.
2. Accounts of Insurance companies (as per revised proforma)
3. Double accounting system.
4. Accounts of Banking Companies – Accounting requirements of banking companies. The classification of Book Debts, Profit & Loss Account and Balance Sheet of Banking companies.
5. Departmental and Branch Accounts – Preparation of departmental accounts-allocation of expenses. Preparation of Accounts of branches keeping incomplete records, Account of independent branches maintaining complete records, stock and debtors method; Foreign branches; Inter-branches transactions.
6. Insolvency accounts of sole trader and partnership firms-statements of affairs and deficiency account.
7. Hire purchase account (including problems of default in hire purchase, H P trading A/c, goods of small value, stock and debtors method of branch), Instalment payment system.
8. Royalty accounts.
9. Partnership Accounts: Fundamentals (including treatment of goodwill as per AS10 revised), Admission of a Partner, Retirement and Death of a Partner, Dissolution of Partnership including Insolvency.

Note: Kindly refer the pattern of the numerical question paper printed at the end of the syllabus

Paper – II: Business Statistics
3. Diagrammatic and Graphic Presentation: Location of median, quartiles and mode graphically; one and two dimensional diagrams.
4. Statistical Average: Uses, limitation and calculations of various averages, Mean, Mode, Median, Partition Values, Geometrical and Harmonic Mean.
5. Dispersion and Skewness: Various measures.
7. Index Number: Fixed base and chain base, base shifting, weighted index numbers, consumer price Index no., Fisher’s Index, tests of reversibility.
Group – III: Business Economics and Legal Aspects of Business

Paper – I: Business Economics

1. Introduction: Definition and nature of economics, Scope and methodology of economics, Micro and macro economics.
4. Consumer’s surplus, Study of Consumer Behaviour through indifference curve technique.
7. Theories of distribution, marginal productivity theory of distribution
8. Concept and theories of profit and wages

Note: Kindly refer the pattern of the theoretical question paper printed at the end of the syllabus

Paper – II: Business Laws

1. The Indian Contract Act, 1872: Nature of contract: Classification; Offer and acceptance; Capacity of parties to contract; Free consent; Consideration; Legality of object; Agreement declared void; Performance of contract; Discharge of contract; Remedies for breach of contract. Special Contracts; Indemnity; Guarantee; Bailment and pledge; Agency.
2. The Sale of Goods Act, 1930. Formation of contracts of sale; Goods and their classification, price; Conditions and warranties; Transfer of property in goods; Performance of the contract of sale; Unpaid seller and his rights, sale by auction; Hire-purchase agreement.
3. The Negotiable Instrument Act, 1881: Definition of negotiable instruments; Features; Promissory note; Bill of Exchange, Cheque; Holder and holder in due course; Crossing of a cheque, Types of crossing, Negotiation, Dishonour and discharge of negotiable instruments.

Note: Kindly refer the pattern of the theoretical question paper printed at the end of the syllabus
QUALIFYING COURSE

Book-Keeping and Accountancy

(It is compulsory for students joining B. Com. Part I, who have not studied commerce and accountancy before (pass marks 17 out of 50).

Note: The objective is to impart to non-commerce students who join B.Com., and elementary knowledge of Book-keeping & Accountancy.


(There shall be one compulsory question on Final Accounts).

Note: Kindly refer the pattern of the numerical question paper printed at the end of the syllabus

Group IV – Computerized Accounting


1. Nature of financial statements, Accounting concepts and conventions.
2. Accounts of Insurance Companies(as per revised proforma).
3. Double accounting system.
4. Accounts of Banking Companies – Accounting requirements of Banking companies. The classification of Book Debts, Profit & Loss Account and Balance Sheet of Banking companies.
5. Departmental and Branch Accounts – Preparation of departmental accounts-allocation of expenses. Preparation of Accounts of branches keeping incomplete records, Account of independent branches maintaining complete records, stock and debtors method; Foreign branches; Inter-branches transactions.
6. Insolvency accounts of sole trader and partnership firms-statements of affairs and deficiency account.
7. Hire purchase accounts (including problems of default, hirepurchase trading A/c,goods of small value, stock and debtors method), Instalment payment system.
8. Royalty accounts.
9. Partnership Accounts: Fundamentals (including treatment of goodwill as per revised AS10), Admission of a Partner, Retirement and Death of a Partner, Dissolution of Partnership including Insolvency.

Note: Kindly refer the pattern of the numerical question paper printed at the end of the syllabus
Paper – II: Computerized Financial Accounting

1. Computer Fundamentals Brief History, Hardware and Software, Classification of Computer introduction to different computer languages, Memory Concepts, Operating System and its types, Elementary idea of MS-DOS and Window operating system.
2. Treatment of Data and Basic Statistical Analysis: Mean mode median and hypothesis testing (t test and $x^2$ test) on Computer.
3. Tally and its basics.
4. Basic rules of journal entries, ledgers, trial balance and final accounts.
5. Use of Tally to obtain financial accounting output for the following:

   1. Day books
   2. Journals
   3. Journal Ledger
   4. Subsidiary Ledger
   5. Trial Balance
   6. Balance Sheet
   7. Profit and Loss Account
   8. Other statement

Note: separate practical will be held for 15 marks in computerised accounting.

Note: Kindly refer the pattern of the numerical question paper printed at the end of the syllabus
B.Com. - II

Group I: Management Group

Paper – I: Basic Business Finance

1. Financial Management: Financial goals; Profit Vs. wealth maximization; Financial functions – investment, financing, and dividend decisions, Financial planning.
2. Capital Budgeting: Nature of investment decisions, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return, profitability index: NPV and IRR comparison.
3. Cost of Capital: significance of cost of capital: calculating cost of debt; Preference shares, equity capital, and retained earnings; Combined (weighted) cost of capital.
4. Operating and Financial Leverage: Their measure; Effects on profit, analysing alternate financial plans, combined financial and operating leverage.
7. Management of Working Capital: nature of Working capital, Significance of working capital, operating cycle, factors determining working capital requirements; Management of working capital – cash, receivables, and inventory.

Note: Kindly refer the pattern of the numerical question paper printed at the end of the syllabus

Paper – II: Personnel Management

1. Personnel Management: Meaning, importance and scope, Organisation and functions of personnel department: Personnel policies.
2. Manpower Planning – Meaning, importance and process.
5. Promotion, demotion, transfer, discipline, discharge and dismissal and related problems and procedures.
6. Motivation concept and theories (Maslow, McGregor, Herzberg etc.).
7. Compensation: Wage and Salary administration. Methods of wage payment including incentive wage plan

Note: Kindly refer the pattern of the theoretical question paper printed at the end of the syllabus
Group II: Accounting Group

Paper – I: Cost Accounting

1. Introduction: Nature and scope of cost accounting; Cost concepts and classifications; Methods and techniques; Installation of costing system: Concept of cost audit.
2. Accounting for Material: Material control; concept and techniques, Pricing of material issues; Treatment of material losses.
3. Accounting for Labour: Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment – time and piece rates; Incentive Schemes.
4. Accounting for Overheads: Classification and departmentalization; Allocation, Apportionment, Reapportionment and Absorption of overheads; Determination of overhead rates, Under and over absorption, and its accounting treatments.
6. Cost Records: Integral and non-integral system;
7. Standard costing and variance analysis, material, labour and overhead
8. Reconciliation of cost and financial accounts.

Note: Kindly refer the pattern of the numerical question paper printed at the end of the syllabus.

Paper – II: Corporate Accounting

Note: Students are requested to follow Revised Schedule VI for presenting Final Account wherever needed

1. Company Accounts: Issue of Shares. Forfeiture & reissue of shares (including problems of prorata)
2. Issue and Redemption of Debentures
3. Redemption of preference shares
4. Profits prior and after incorporation.
5. Preparation of final A/C of joint stock company (including problems of managerial remuneration) with adjustment as per revised schedule VI of companies act
6. Underwriting of shares.
8. Liquidation of companies.
10. Valuation of shares and valuation of goodwill.

Note: Kindly refer the pattern of the numerical question paper printed at the end of the syllabus.
Group III: Business Economics and Legal Aspects of Business

Paper – I: Money, Banking and Financial Institutions
2. The value of money. The Quantity Theory of Money – Fisher’s equation and its criticism; Inflation and deflation, Present monetary system.
3. Banks and Banking System: The definition of Banking, types of Banks: Functions of different types of Banks: Central Banking; Functions of Central bank, Critical study of method of credit control.
6. Major financial institution: IDBI, IFCI, SIDBI and SFCs..

Note: Kindly refer the pattern of the theoretical question paper printed at the end of the syllabus

Paper II: Legal Aspects of Business

Section “A” Company Law (50%)

Provisions of the Companies Act, amended up to date with special reference to:

1. Incorporation; raising of capital, commencement of business, membership- types, rights & duties.
2. Management of companies: Board of Directors, Manager, Company Secretary.
3. Meetings and Resolutions.
4. Oppression and Mis-management.
5. Winding up : Various kinds and consequences.

Section “B” Industrial Laws (50%)
Statutory provisions of the following legislations:
2. The Trade Unions Act, 1926
3. The Workmen Compensation Act, 1923
4. The Minimum Wages Act, 1948
5. The Industrial Disputes Act, 1947

Note: Kindly refer the pattern of the theoretical question paper printed at the end of the syllabus
Group IV: Computerized Accounting

Paper – I: Cost Accounting

1. Introduction: Nature and scope of cost accounting; Cost concepts and classifications; Methods and techniques; Installation of costing system: Concept of cost audit.
2. Accounting for Material: Material control; concept and techniques, Pricing of material issues; Treatment of material losses.
3. Accounting for Labour: Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment – time and piece rates; Incentive Schemes.
4. Accounting for Overheads: Classification and departmentalization; Absorption of overheads; Determination of overhead rates, under and over absorption, and its accounting treatments.
5. Cost Ascertainment: Unit costing, Job, batch and contract costing; Operating costing; Process costing – including joint and by-products excluding problems of inter process profits.
6. Cost Records: Integral and non-integral system;
7. Standard cost and variance analysis, material, labour and overheads.
8. Reconciliation of cost and financial accounts.

Note: Kindly refer the pattern of the numerical question paper printed at the end of the syllabus.

Paper – II: Computerized Cost Accounting

1. Introduction to spread sheets, working on spread sheet, MS excel and its applications working of MS-Excel.
2. Cost Accounting System: Elements of cost; Classification; Cost sheet; Cost accounting methods and techniques.
3. Use of Tally and MS-Excel to obtain cost accounting outputs for the following:
   1. Analysis of cost – Cost centres wise
   2. Analysis of cost – Cost elements wise
   3. Allocation of overheads
   4. Apportionment of overheads
   5. Preparation of cost sheet, contract A/c and process A/c.
   6. Variable and fixed costs – BEP, P/V analysis
   7. Standard cost and variance analysis
   8. Differential cost

Note: Separate practical will be held for 15 marks in computerised accounting.

Note: Kindly refer instructions for paper setting given at the end of the syllabus of B.Com.
B.Com. – III

Group I – Management Group

Paper I: Marketing Management

1. Introduction: Nature and scope of marketing; Importance of marketing, Marketing concepts – traditional and modern, Selling Vs. marketing, Marketing mix, Marketing environment.
2. Consumer Behaviour and Market Segmentation: An introduction to factors affecting consume behaviour; Market segmentation – concept and importance; Bases for market segmentation.
3. Product: Concept of product, consumer and industrial goods : Product planning and development; packaging – role and functions; Brand name and trade mark; After - sales service; Product life cycle concept.
4. Price: Importance of price in the marketing - mix, factors affecting price of a product/service; Discounts and rebates.
5. Distribution Channels and Physical Distribution: Distribution Channel – concept and role: Types of distribution channels: Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods, Transportation; Warehousing, Inventory control; Order processing.
6. Promotion: Methods of promotion, Optimum promotion mix; Advertising media – their relative merits and limitations; Characteristics of an effective advertisement; Personal selling, Selling as a career, Characteristics of a successful sales person: Functions of salesman.

7. Note: Kindly refer the pattern of the theoretical question paper printed at the end of the syllabus

Paper – II: Management Accounting

2. Ratio analysis; Classification of ratios – profitability ratios, turnover ratios, solvency and liquidity ratios, ratios for investors, Advantages of ratio analysis; Limitations of accounting ratios.
3. Funds Flow Statement, Cash Flow Statement(as per revised AS)
4. Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making – make or buy; Change of product mix, Pricing, Exploring new markets, Shutdown decisions, Break-even analysis.
5. Budgeting for Profit Planning and control: Meaning of budget and budgetary control; Objectives; Merits and limitations; Types of budgets; Cash budget, Fixed and flexible budgeting; Zero base budgeting, Performance budging.
6. Capital Investment decisions(capital budgeting),methods,
Group II – Accounting Group

Paper – I: Income Tax Law and Accounts
1. Important Definitions including income, Agricultural income, Assessee, Previous year, assessment year, Person.
2. Residential status and incidence of residence on Tax Liability, computation of Total income with reference to the residence.
3. Exemption and Exclusions: Exempted Incomes and Incomes included in total income but not Taxable.
4. Computation of Income: Salaries; Income from House Property : Profits and gains from business or profession; Capital gains and Income from other sources.
5. provisions of carry forward and set off.
6. Deductions and Reliefs: Deductions to be made in computing Total income: Provisions regarding rebates of Income Tax and Relief.
7. Deductions and collection of Tax at source; Advance payment of Tax and Payment of Tax After Assessment.
8. Assessment of Individuals and Hindu Undivided Family and Computation of Tax Liability.

Note: Kindly refer the pattern of the numerical question paper printed at the end of the syllabus

Paper – II: Auditing
1. Introduction: Meaning and objectives of Auditing: Types of audit; Internal audit.
2. Audit Process: Audit programme; Working paper and evidences; Consideration for commencing an audit; routine checking and test checking.
3. Internal control, Internal Check System and Internal Audit.
5. Audit of Limited Companies :
   a. Company auditor – Appointment, power, duties, and liabilities.
   b. Divisible profits and dividend.
   c. Auditor’s report – types of reports with specimen.
   d. Special audit of banking companies.
   e. Audit of educational institutions.
   f. Audit of insurance companies.
   g. Audit of non profit companies.
6. Investigation: reasons, merits, difference between auditing and investigation, procedure
   a. where fraud is suspected, and
   b. when buying of a business is proposed.
7. Recent Trends in Auditing: Nature and significance of cost audit; Tax audit; Management audit.

Note: Kindly refer the pattern of the theoretical question paper printed at the end of the syllabus
Group III – Business Economics and Legal Aspects of Business

Paper – I: Indirect Tax Laws

Important Note: Latest amended provisions, which are applicable presently relating to the following laws are to be studied. If GST comes into existence in future as a replacement of some of following laws then GST will be treated as part of syllabi. Latest provisions are to be studied, abolished laws are not to be studied.

1. Central Excise

2. Customs Laws
Basic concepts of customs law, Territorial waters, high seas, Types of custom duties, Anti-Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions, Warehousing, Demurrage, Project Imports and Re-Imports, Penalties and Offences, Export Promotion Schemes, EOU, Duty Drawback, Special Economic Zones.

3. Service Tax
Introduction, Nature of Service Tax, Service Provider and Service Receiver, Registration procedure, Records to be maintained, Classification of taxable services, Valuation of taxable services with numerical problems Exemptions and Abatements, Negative list, Payment of service tax, Return, Cenvat Credit Rules, Export and import of services, Other aspects of Service Tax, Taxable Services, Special Audit under 14 A and 14 AA of Central Excise Act

Introduction, definition of sale under CST, Stock Transfer, branch transfer under CST, Interstate sale, Various forms for filling of sales tax returns under CST, Sales outside territorial waters under CST, Procedures, Numerical problems on CST and VAT, Salient features of state VAT Acts, Treatment of stock & branch transfer under State VAT Acts, Filing & Return under State VAT Acts, Accounting & Auditing VAT

Note: Kindly refer the pattern of the theoretical question paper printed at the end of the syllabus

Paper – II: Fundamentals of Insurance

1. Principles of Insurance: Concepts of Insurable Risk, Methods of handling risk; Concepts, characteristics, importance and advantages, functions, principles and classification of insurance, kinds of insurance organizations; essentials of insurance contract, Insurable
interest, Indemnity, warranty, utmost good faith, Doctrine of subrogation, Doctrine of Contribution, Double Insurance and Reinsurance.

2. Life Insurance: Features, Importance, Advantages, contract of life insurance, Hazards; Procedure of effecting life insurance (from proposal to policy); Selection, Substandard Lives; Kinds of policies, Annuities, Policy conditions; Computation of premium, numericals of premium computations Mortality table, kinds, methods of construction of mortality table, investment of life fund, valuation and bonus, Organization and working of the Life Insurance Corporation of India, entry of private sector insurance companies in life insurance business.


4. Fire Insurance: Meaning, scope, hazards, functions of fire insurance, kinds of policies, policy conditions, computation of premium, settlement of claims, numericals of premium computations and settlement of claims, application of average clause.

5. Miscellaneous Insurance: Types, extent of coverage and the policy conditions in respect of motor insurance, workmen’s compensation insurance, export risk insurance and war risk insurance.


Note: Kindly refer the pattern of the theoretical question paper printed at the end of the syllabus

Group IV – Computerized Accounting

Paper – I: Computer Applications in Management Accounting

Retracing management accounting system and use of Tally and MS-Excel packages to obtain different management accounting outputs for the following:

1. Fund flow statement
2. Ratio analysis
3. Budget and budget variances
4. Analysis of account payable, account receivable and sales.
5. Inventory control
6. Projected financial statements
7. Cash forecasting
8. Standard costing
9. Marginal costing

Note: separate practical will be held for 15 marks in this paper.

Note: Kindly refer the pattern of the numerical question paper printed at the end of the syllabus
Paper – II: Computer Applications in Income Tax

1. Important Definitions including income, Agricultural income, Assessee, Previous year, assessment year, Person.
2. Residential status and incidence of residence on Tax Liability, computation of Total income with reference to the residence.
3. Exemption and Exclusions: Exempted Incomes and Incomes included in total income but not Taxable.
4. Computation of Income: Salaries; Income from House Property : Profits and gains from business or profession; Capital gains and Income from other sources.
5. provisions of carry forward and set off
7. Deductions and collection of Tax at source; Advance payment of Tax and Payment of Tax After Assessment.

Note: separate practical will be held for 15 marks in this paper.

Note: Kindly refer the pattern of the numerical question paper printed at the end of the syllabus

Group V – Communication Group (Compulsory for all)

Paper – I: Business Communication

2. Communication and decision making in small groups: role of groups, characteristics of small groups, solving problems in small groups etc., examining group discussions – its role in team work.
3. Communication within the organisation:
   a) Memo writing
   b) Proposal writing
   c) Report writing
   d) Office orders, circular, writing notes
4. Communication outside the organization:
a) Business Correspondence: request for quotations, tenders, orders, drafting of sales letters, circular letters, proposals, correspondence with local and foreign customers and suppliers regarding dues, complaints, follow-up letters.

b) Correspondence with banks regarding overdrafts, cash credit and current account.

5. Resume Writing

Suggested Readings:
Business communication, Urmila Rai and S.M. Rai.
Business Communication by Rajender Paul
Business Communication by Asha Kaul
Business Communication by Rohini Aggarwal.

Note: Kindly refer the pattern of the theoretical question paper printed at the end of the syllabus

Paper – II: Viva Voce

Objective of viva voce exam is to boost the confidence of students in oral communication skill, so that they can face the challenges of competitive world. Questions will be asked based on the general awareness related to commerce economics and accounts. Students should update their knowledge related to latest events in the field of commerce, economics and accounts. More questions will be asked from the syllabus of B.Com IIIrd year.

Instruction: Theoretical papers in B.Com. I/II/III will follow the under mentioned pattern of question paper in annual examination.

SECTION – A
All questions shall be compulsory. Five objective type questions (T/F or multiple choice giving brief reasons for the choice). Each question will carry 2 marks including 1 mark for the correct choice and 1 mark for the correct reason).

[10 marks maximum]

Question: 1 – 5 (Such types of questions should be asked for which students can give reason in support of the answer).

SECTION – B
Note: All questions are compulsory. Five short answer questions shall be asked. Each question shall carry 2 marks.

[10 marks maximum]

Question : 6 – 10

SECTION – C
Note: Total number of questions in this section will be 8 (eight) of which any four are to be answered. Each question shall carry 7½ marks.

[Maximum 30 marks]


Instruction: Numerical papers in B.Com. I/II/III will follow the under mentioned pattern of question paper in annual examination.

SECTION – A
All questions shall be compulsory. Five objective type questions (T/F or multiple choice giving brief reasons for the choice). Each question will carry 2 marks including 1 mark for the correct choice and 1 mark for the correct reason).

[10 marks maximum]

Question: 1 – 5 (Such types of questions should be asked for which students can give reason in support of the answer).

SECTION – B
Note: All questions are compulsory. Five short answer questions shall be asked. Each question shall carry 2 marks.

[10 marks maximum]

Question : 6 – 10

SECTION – C
Note: Total number of questions in this section will be 8 (eight) of which any four are to be answered. Each question shall carry 7½ marks.
**Question: 11 to 15 (Numerical type)**
**Question: 16 to 18 (Theoretical type)**

Following papers are termed as numerical papers.

**B.Com Ist Year**
Group II
Paper I – Financial Accounting
Paper II – Business Statistics
Group IV – Computerized Accounting
Paper I – Financial Accounting (same as Group II Paper I)
Paper II – Computerized Financial Accounting

**B.Com IInd Year**
Group I
Paper I - Basic Business Finance
Group II
Paper I – Corporate Accounting
Paper II – Cost Accounting
Group IV – Computerized Accounting
Paper I – Cost Accounting (same as group II paper II)
Paper II – Computerized Cost Accounting

**B.Com III**
Group I
Paper II – Management Accounting
Group II
Paper I – Income Tax Laws and Practice
Group IV
Paper I – Computer Applications in Management Accounting
Paper II – Computer Applications in Income Tax

**Qualifying course for non commerce students:** Book-Keeping and Accountancy will also be treated as numerical paper
Ordinances and Syllabus for Diploma in Advertising, Sales Promotion and Sales Management

1. There will be a one year full time diploma programme in Advertising, Sales Promotion and Sales Management (DASPSM). The maximum number of seats will be 30.

2. The programme will be open to those candidate who have passed the intermediate examination in any subject from the Board of High School and Intermediate Education, Uttarakhand, or of the Central Board of Secondary Education or I S C or any other examination recognized by the university as equivalent there to with a minimum of 45% marks in aggregate. Those who are studying in higher classes (BA, B. Sc., B. Com., MA, M. Sc., M. Com etc.) will also be considered eligible for the admission to the programme along with their other full time course.

3. In order to select candidate from among the applicants for admission to the programme, the Department may conduct a written test cum interview. (80:20 distribution of marks respectively).

4. The programme will be divided into two semesters of six month each (July-Dec., Jan. – June).

5. The examination for the programme will consist of ten Papers including project and viva-voce.

   i) The maximum number of marks for each paper will be 100 of which 30% marks will be awarded internally (internal assessment) excluding project/viva-voce. The internal assessment shall be carried out as follows:
   
   - 10 marks for assignments
   - 10 marks for internal test
   - 10 marks for class room performance and attendance

   ii) Each paper (excluding seminar/project/viva-voce) will be of three hours duration.

   iii) The minimum marks required for passing the examination will be 50% in aggregate but not less than 40% in each paper.

6. Maximum of two back papers are allowed in each semester subject to the condition of one such attempt in a paper.

7. The seminar will be an individual presentation to be evaluated internally.
8. The candidates are expected to complete a three week training in an advertising organization after approval of the department at the end of the 1st semester. After which the candidate will submit a training report in a form of project report which will be assessed in 2nd semester.

9. Tuition and other fee will be charged as per university rules. In addition a course fee on an annual basis will be payable. (to be decided the University)

10. The course of the study will comprise of the following:

Semester – I
1. Principles of marketing
2. Advertising – I
3. Salesmanship and Personal Selling
4. Sales Promotion and Public Relations
5. Seminar

Semester – II
1. Advertising – II
2. Introduction to Marketing Research
3. Management of the Sales Force
4. Project Work
5. Viva-Voce

**DIPLOMA IN ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT**

**Semester - I**

**Paper – I: Principles of Marketing**

1. Marketing: Basic concepts of marketing, 4 P’s of marketing.
3. Communication process. Elements of the communication process. Application of communication process in marketing. Steps in developing effective marketing communication
5. Methods of Marketing Communication: Advertising, Personal Selling, Public relations, Sales promotion. Their meaning and distinctive characteristics.
Suggested Readings:
2. Etzel, Walker and Stanton & Ajay Pundit: Marketing
3. Rosenberg L.J.: Marketing
4. S. Jayachandran: Marketing Management

Paper – II: Advertising – I
1. Importance of advertising in modern marketing. Role of advertising in the national economy.
2. Types of advertising: Commercial and non-commercial advertising; Primary demand and selective demand advertising; Classified and display advertising; Comparative advertising; Institutional advertising. Difference between product advertising and institutional advertising.
4. Setting advertising budget. Factors affecting the advertising expenditure of a company.
5. Advertising Media, Types of Media; Print Media (News Paper and Magazine, Pamphlets, Posters and Brochures), Electronic media (Radio, Television, Audio Visuals, Cassettes), other media (Direct mail, outdoor media). Their characteristics, merits and limitations. Media scene in India. Problems of reaching rural audience and markets. Exhibitions and Mela. Press conference.
6. Media Planning – Selection of media category, their reach, frequency and impact. Cost and other factors influencing the choice of media.
7. Media scheduling.

Suggested Readings:
2. Chunawalla and Sethia: Advertising – Theory and Practice
3. Belch and Belch: Advertising
Paper – III: Personal Selling and Salesmanship

1. Nature and importance of personal selling. Door-to-door selling. Situations where personal selling is more effective than advertising. Cost of advertising Vs cost of personal selling.

2. A model of selling. Types of selling situations. Type of sales persons.

3. Type of markets: Consumer and industrial markets, their characteristics and implications for the selling function.

4. Process of effective selling. Prospecting, pre-approach, presentation and demonstration, handling objections, closing the sale, post-sale activities.

5. Qualities of successful sales person, with particular reference to consumer services.

6. Selling as a career, advantages and difficulties; measures for making selling an attractive career.

7. Distribution network relationship.


9. Special problems in selling in rural areas.

Suggested Readings:

1. Buskirk and Buskirk: Selling.

2. Charless Futrell: Sales Management


Paper – IV: Sales Promotion and Public Relations

1. Nature and importance of sales promotion. Its role in marketing.

2. Forms of sales promotion: Consumer-oriented sales promotion, trade-oriented sales promotion and sales-force oriented sales promotion.


4. Conventions, conferences and trade shows, specialties and novelties.

5. Developing a sales promotion programme, pre-testing, implementing and evaluating the results and making necessary modifications.
6. Public relations: Meaning, features, growing importance, role in marketing.
7. Major tools of public relations: News, speeches, special events, handouts and leaflets, audio-visuals, public service activities, Miscellaneous tools.
8. Ethical and legal aspects of sales promotion and public relations.

Suggested Readings:
2. Mehta, D.S.: A Handbook of Public Relations in India
3. Kotler and Armstrong: Principles of Marketing
4. Etzel, Walker and Stanton, Ajay Pandit: Marketing
5. Kazmi, SHH & Batra, SK: Advertising and Sales Promotion

Paper – V: Seminar
Seminar on any one of the topics specified in the syllabus to be evaluated by internal faculty.

SEMESTER – II

Paper – I: Advertising – II
1. Creative strategy – Selling proposition, core concept and message of advertisement, creative process, copy writing for different media of advertising, copy research, motivational approaches and appeals.
2. Introduction to computer, software, hardware, definition of computer communication networks, introduction to World Wide Web (WWW). Advertising through Internet.
3. Introduction to Web advertising. Elementary treatment of computer applications in advertising.
5. Advertising Agencies. Their role and importance in advertising. Their organisation patterns. Functions, selection of advertising agency. Agency commission and fee.
7. Regulation of advertising in India. Misleading and deceptive advertising and false claims.
**Suggested Readings:**

3. Chunawalla and Sethia: Advertising – Theory and Practice
5. Belch and Belch: Advertising

**Paper II – Marketing Research**

1. Introduction: Nature, Scope, Role and limitations of marketing research, Marketing research process.
2. Introduction to research method: Preliminary, Exploratory, Descriptive and experimental.
3. Research design: Meaning, purpose, types, problem and hypothesis formulation.
5. Data Collection: Methods – primary and secondary, questionnaire preparation and scales, scaling techniques – Likert, Semantic differential, Classification, tabulation and editing.
7. Preparation of research report: Format, contents, points to be considered in preparation of an effective report.

**Suggested Reading**

1. G.C.Berry: Marketing Research
2. Sharma, K.R.: Research Methodology
3. Charchill: Basic Marketing Research
4. Malhotra, Naresh.k.: Marketing research

**Paper – III: Management of the Sales-Force**

1. Importance of sales-force and its management.
2. Functions of sales manager.
3. Recruitment and selection.
4. Training and development.
5. Motivation and compensation.
6. Performance appraisal.
7. Sales-force size, organization of the sales department, Geographic, Product wise, market-based.
10. Sales Territory: Considerations in allocation of sales territory.
11. Sales quota: Objectives, principles of setting sales quota; uses of sales quota.

**Suggested Reading**
1. Stanton: Management of Sales Force
2. Candiff Still & Govani: Sales Management
3. Tosdal: Management of Sales Force

**Paper – IV: Project Work**

The project should be an original work based on the training. Students shall be required to submit the project report at least 30 days before the commencement of the University examinations. The project report shall be assessed externally.

**Paper – V: Viva-Voce**

Viva-voce shall be based on the course curriculum of the programme.
a. The University and its affiliated colleges will run a one year full time Post-Graduate Diploma Programme in Advertising and Public Relations. The maximum number of seats will be forty (40) in this programme.

b. The programme will be open to those candidates who have passed their graduation in any subject from any recognized university with a minimum of 40% marks in aggregate. The candidate who are doing their post-graduation (M.A./M.Sc./M.Com) as a regular student of the college will also be considered eligible for admission along with their full time P.G. course provided they fulfill the criterion of 40% marks in aggregate at graduation.

c. In order to select candidates from amongst the applicants, the college may either prepare a merit-list giving weightage to marks obtained in previous qualifications and other factors or may conduct a written test cum interview or may adopt both of these two methods giving suitable weightage to them.

d. The programme will be divided into two semesters of six months each (July – Dec; Jan – June).

e. (i) The examination for the programme will consist of four papers carrying maximum number of 100 marks and one viva-voce carrying maximum number of 50 marks in each semester. Besides one Project Report carrying maximum number of 100 marks will have to be submitted at the end of second semester.

(ii) Each paper (excluding project-report and viva-voce) which do not contain any practical work will carry 30% marks for internal assessment. The papers containing practical work will carry only 20% marks for internal assessment and 30% marks will be for practical examination in such papers.

(iii) The internal assessment shall be carried out by the respective faculty member in consultation with the course co-ordinator in the following manner:

For papers containing practical work:

a. Presentation carrying 10 marks.

b. Assignment and Attendance carrying 10 marks.

For other papers
c. Presentation carrying 10 marks.

d. Assignment and attendance carrying 10 marks.

e. Internal Test carrying 10 marks.

(iv) Each theory paper (excluding project work and viva-voce) will be of three hour duration.

(v) The minimum marks required for passing the examination will be 40% in each paper and 50% in aggregate.

f. A candidate will be allowed to appear in a maximum of two back papers in each semester subject to the condition of one such attempt in a paper.

g. Each candidate will have to undergo an internship/training for three weeks in the field of either ‘Advertising’ or ‘Public Relations’ or both in any organisation. The prior approval of the course co-ordinator for both the ‘organization’ and the ‘field of specialization’ will be necessary for this purpose. After the training/internship the candidate will have to submit a training report in the form of a ‘Project Report’ which will be assessed in second semester.

h. The fee-structure for the programme will be decided by the college. The examination fees will be charged as per the university rules.

i. The syllabi of the study will comprise of the following:

### COURSE STRUCTURE

**P.G. DIPLOMA IN ADVERTISING & PUBLIC RELATIONS**

**SEMESTER-I**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Paper</th>
<th>Theory</th>
<th>Practical</th>
<th>Internal Assessment</th>
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<td>30</td>
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<td>II</td>
<td>Advertising Management</td>
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<td>-</td>
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<tr>
<td>III</td>
<td>Principles of Marketing and Market Research</td>
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<td>-</td>
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<tr>
<td>IV</td>
<td>Creative Writing for Advertising and Public Relations</td>
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**SEMMESTER-II**

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<th>Theory</th>
<th>Practical</th>
<th>Internal Assessment</th>
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<tbody>
<tr>
<td>I Computer Applications</td>
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<td>30</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>II Advertising: Art &amp; Production</td>
<td>50</td>
<td>30</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>III Corporate Public Relations</td>
<td>70</td>
<td>-</td>
<td>30</td>
<td>100</td>
</tr>
<tr>
<td>IV Communication and Presentation Skills</td>
<td>70</td>
<td>-</td>
<td>30</td>
<td>100</td>
</tr>
<tr>
<td>V Project Report (On Internship)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>100</td>
</tr>
<tr>
<td>VI Viva-Voce</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<td><strong>Total</strong></td>
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</table>

**DETAILED SYLLABI FOR POST-GRADUATE DIPLOMA IN ADVERTISING AND PUBLIC RELATIONS**

**SEMESTER-1**

**Paper-1: Fundamentals of Advertising & Public Relations**

**A. Advertising**

1. **Introduction:**
   Concepts and Definitions, History of Advertising, Role and importance of Advertising, Criticisms against advertisement, Advertising in India.

2. **Type of Advertising:**
   Classification on Geographical and Target Group basis. Primary and Selective demand advertising, Institutional Advertising, Public Service Advertising, Classification and Display advertising.

3. **Advertising Media:**
   Introduction, Types of Advertising Media: Print Media (Newspaper, Magazines), Electronic or Broadcast Media (Radio, T.V. Cable TV Cinema, Ad Films etc.), Outdoor Media (Hoardings, Banners, Poster, etc.), Transit Media. Other Emerging Media (Internet...
Advertising, Exhibitions, Road shows, Special events, Direct Mail), and Direct Marketing. Characteristics, Merits and Limitations of various Media, Problems of reaching rural audience and markets.

4. Advertising Appeal:

5. Advertising Models and Theories:
   Ogilvy’s Tanets for ‘Advertising that sells. AIDA Model, Lavidge & Steiner Model.

B. Public Relations

1. Introduction:
   Concept and Definitions of Public Relations, History and Development of PR. Advent of PR in India, Types of Public, Public Opinion, Basic Elements and Principles of PR. PR in the India context, PRO – Function and Qualities.

2. Tools and Media:
   - Photography, the Spoken Words, the Printed Words, Audio-Visual Aids.
   - Propaganda, Publicity, Lobbying, Diplomacy, Campaigns, Fairs and Exhibitions.

3. PR Organizations and Consultancies:
   Public Relations as a Profession, PR Department in an Organization, PR Consultancies

4. Professional Code:

Suggested Readings:

3. Hand Book of Public Relations in India by D.S. Mehta (Allied Publishers Ltd.)
4. Ogilvy on Advertising’ by David Ogilvy, Vintage Published.
Paper – II: Advertising Management

1. Advertising Agencies:
   Introduction, their role and importance in advertising. Their organization pattern and functions, Selection of an advertising agency. Agency commission and fee.

2. Advertising Campaign:
   Introduction to Ad Campaign, Campaign planning. Appraisal and Analysis for a campaign, Creative Strategy, Evaluation of a campaign.

3. Advertising Department: Functions and organization.

4. Setting of Advertising Objectives:
   Introduction. Approaches to objective setting, DAGMAR approach.

5. Setting of Advertising Budget:
   Introduction, Sales Generating Effect of advertising, Marginal Analysis, Factors Affecting Ad. Budget, Methods of Ad budget appropriation.

6. Media Planning & Scheduling:
   Planning: Selection of media category, their reach, frequency and impact. Cost and other factors influencing the choice of media.

7. Evaluation of Advertising Effectiveness:
   Importance and difficulties. Methods of measuring advertising effectiveness – pre-testing and post-testing. Communication Effect and Sales Effect.

8. Social Aspects of Advertising, Ethics and Regulations:

Suggested Reading:

1. Ogilvy on Advertising by David Ogilvy, Vintage Published.
4. Advertising Management by Manendra Mohan


A. Principles of Marketing

1. Marketing Management:
   Marketing: Introduction, Definitions, Importance and Limitations.
   Marketing Mix & Promotion Mix.
2. Consumer Behaviour:
   Introduction, Human Needs & Buying Motives, Buying Decision making process,
   Factors affecting consumer behaviour.
3. Target Marketing & Market Segmentation:
4. Product Management:
   Product: Introduction, Components and Classification.
   Services: Introduction, Characteristics.
   Product Life Cycle: Introduction, Stages, Strategies for the different stages of PLC.
5. Channels of Distribution:
   Introduction, Importance, Functions, Types & Factors in Selection of Distribution Channels.
6. Pricing Policies & Strategies:
   Introduction, Pricing method and policies, factors affecting pricing policies, pricing a new product.
7. Branding & Packaging:
   Branding: Concept, Classification of Brands, Essential features of a good brand, Brand Equity.
   Packaging: Concept, Objects, Importance.
B. Market Research

1. Introduction:

2. Collection of Data:
   Introduction, Primary and Secondary Data, Methods of Collecting Primary Data, Sources or Secondary Data.

3. Analysis of Data and Attitude Measurement:
   Introduction to Techniques of Analysis of Data, Introduction to Attitude Measurement & Scaling.

Suggested Readings:

5. Marketing Research by Suja R. Nair, Himalaya Publications.

Paper-IV: Creative Writing for Advertising & Public Relations

1. Fundamental of Writing:
   Introduction to Creative Writing, Lucidity and Directness, Authenticity and Credibility, Authorised Voice, Coherency, Consistency Transition.

2. Structure and Content of Writing:
   Preparation for Writing. Importance of Vocabulary. Word Play. Structure: In Introduction-Body-Conclusion. Presentation of ideas, Styles of Writing, Description, Dialogues.

3. Creativity in Advertising:
   Creativity: Concept and Definition, Creativity in Advertising, Idea generation, Copy platform, creativity in layout and direction. Apeals in advertising Interface of copy creativity and visual creativity.

4. Writing for Advertising:
   Advertisement Copy – Types and Functions, Headlines, Body Text, Slogans, Scripts for Radio Jingles and TV Commercials.
→ Copy Writing – An Introduction, Writing for Print Ad Writing Jingles for TV Commercials, Writing for Direct Mail and Directories, Writing for other publicity Material.

5. Writing for PR:
→ Introduction to PR Writing: Presentation in writing, Empathy, Writing for Specific Audience, Difference between writing for PR and other types of writings.
→ Writing for various types of PR material: News Releases, Backgrounders, Features and Profiles, Writing for House Journals and News letters.

Suggested Readings:
2. The craft of Copy writing by J.A. Valladores, Sage Publications.
3. Advertisement Writing by Frank Jefkins (Mac Donald & Evam).

Paper-V: Viva-Voce:
Each student will develop a portfolio of Advertising and PR Productions. Viva-Voce will cover such portfolio (Advertising and PR material) and entire syllabi of First Semester.

SEMESTER-II

Paper-1: Computer Applications

Theory
i. Introduction to Computers: Definition, Generations, Memories and Classification of Computers, Hardware and Software Devices.

ii. Introduction to MS Office: Special Emphasis on MS-Word and Power Point.

MS WORD: MS Word basics, Typing and Editing, Formatting Text, Page Design and Layout, Mail merge and document management.

Power Point: Introduction to PowerPoint, Presentation Graphics, Creating and presentation and Customizing the slide show.

Excel: Tabulation & Graphics.

iv. Introduction to Internet: Definition, Various activities on Internet, Tools and Services on Internet, Search Engines, Browsing the Internet and E-Mail.

v. Introduction to Graphics, Multimedia and animation.

vi. Introduction to web designing: HTML and Dreamweaver.

**Practical**

The student will be required to exhibit their proficiency in the use of MS Word, PowerPoint, Excel, PageMaker, CorelDraw and Photoshop.

**Paper – II: Advertising: Art and Production:**

1. Concept and Philosophy of Graphics and Production:
   - Elements of design
   - Principles of design (design syntax)
   - Type and Type faces
   - Choosing Types in design
   - Layout
   - Logo and Trademark
   - Composing Methods
   - Desktop Publishing
   - Printing Process and Methods
   - Colour and its Production aspects.
   - Printing Paper
   - Costing and Estimation

2. Introduction to Various Types of Print Publications:
   - Leaflets
   - Brochures
   - Posters etc.

3. Still Photography:
4. Introduction to Audio Visual Production:
   - Basic of Audio Recording
   - Basic of Film Production Techniques.
   - Sound and Slide Productions.

**Suggested Reading:**
1. Art and Production by N.N. Sarkar (Sagar Publications, New Delhi)
3. Designing Print Communication by N.N. Sarkar (Sagar Publications, New Delhi).
4. Advertising Production by T.B. Stanley (Prentice Hall).
5. TV Production, Surjeet Publications.

**Paper – III: Corporate Public Relations**

1. Introduction:
   Definition, Concept, Scope and need for Corporate Public Relations, Essentials of good Corporate Public Relations, Public Relations as a Management function, Challenges of Public relations.

2. Corporate Public:
   Meaning of Corporate Public and Importance to the organization, Major areas of Corporate Public Relations and Current trends in Corporate relations.

3. Media Relations:
   Media scene in India: Press, Radio, TV Film, - Govt. and Private Media.
   PR Opportunities in Media – the need for effective media relations.
   Principles of good media relations. Media Information Services, Media Conference, Media Tours, Fact Sheets, Backgrounders, Principles of Deserve and desire in Media Coverage, Inter-media Publicity Coordination Committee, Media kit-uses and contents.

4. Employee Relations:
   Responsibility for Employee Relations, Employee Communications Oral, Written, Audio Visual. Open House, Get together, Cultural and Welfare programmes. Participation of Employees in the organization at various levels.
5. Government Relations:
   Concept and significance of Government Relations. Liaisoning and Lobbying, Public Relations and Information system of Govt. of India. PIB and its role.

6. Consumer Relations:

7. Community Relations:
   Objectives of Community Relations, Policy & Programmes. Benefits of good community relations.

8. Public Relations in Crisis Management:

Suggested Readings:
1. Public Relations by K.R. Balan, Himalaya publications
2. Public Relations by Rayudu & Balan, Himalaya publications.

Paper-IV: Presentation & Communication Skills
1. Introduction to Communication:

2. Forms of Communications:
   Downward, Upward, Horizontal, Diagonal and Grapevine Communication; Inter personal and Intra personal communication; Small Group Communication and Public Speaking; Verbal and Non-verbal Communication.

3. Interviews, Group Discussions and Conferences:
   - Interviews: Meaning, Types of Interviews, Facing interview and Conducting interviews.
• Considerations in Group Discussions.
• Participation in Conferences.

4. Presentation Skills:
• Pre-presentation preparations.
• Presentation skills.
• Post-presentation followup.
• Presentation aids: Audio aids, Visual Aids, Audio-Visual Aids and Printed aids,
  Computer aided presentations-Use of PowerPoint.

5. Meetings:
• Meaning of Meetings.
• Procedure of Convening a Meeting:
  Pre-meeting preparation.
  Management of meetings – meeting manners, presiding over a meeting and
  participating in a meeting.
• Minutes and Post meeting follow-up.

6. Listening Skills:
  Listening Process, Significance of Listening, Types of Listening, Barriers to listening,
  Commandments of effective listening.

7. Written Presentation:
• Presentation of CV/Resume.
• Business Letter: Essentials; Approaches to Business letter; Types of Business
• Report Writing.

Suggested Readings:
2. Business Communication by T.N. Chhabra, Sun India Publication.

**Paper-V: Project Report** 100 Marks

Each candidate will have to undergo an internship/training for at least three weeks in the
field of Advertising or Public Relations or both in any organization. The prior approval of the
course – coordinator for both the ‘organization’ and the ‘field of specialization’ will be necessary
for this purpose. After the training/internship the candidate will have to submit a training – report in the form of a ‘Project-Report’ which will be assessed externally.

**Paper –VI: Viva-Voce:**

Each student will develop a portfolio of Advertising and PR Productions. Viva-Voce will cover such portfolio (Advertising and PR material) and entire syllabi of Second Semester.
ORDINANCES AND SYLLABUS FOR POST GRADUATE DIPLOMA IN BUSINESS ADMINISTRATION

ORDINANCES

1. There will be a one year full-time Post Graduate Diploma Course in Business Administration namely P.G. Diploma in Business Administration (PGDBA).

2. The course will be open to those students who have passed Bachelors Degree with a minimum of 40% in aggregate from any University established by law in India.

3. The candidate seeking admission to the course will be selected on the basis of a written test cum interview and their past academic achievement, the details of which are to be worked out by the Head of Department.

4. The number of seats for the diploma course will be 15 (fifteen).

   (Application from employed candidates will not be entertained unless duly sponsored by industrial corporations, and allowed paid leave for one whole session).

5. The course will be of the duration of one academic session.

6. The examination of the course will consist of seven papers including a viva-voce:

   i) The maximum marks for each paper will be 100.

   ii) Each paper (I to V) will be of three hours duration.

   iii) The minimum marks required for passing the examination will be 50% in aggregate but not less than 40% in each paper.

   iv) A candidate should have attended at least 75% of the lectures in order to qualify for written examination.

   v) The course of study consists of the following papers:

   1) Organisational Behaviour.

   2) Human Resource Management

   3) Business Finance and Accounting for Management

   4) Statistical Analysis

   5) Marketing Management

   6) Project Study.

   7) Viva-voce and Sessional Work.

   vi) The candidate will be expected to complete a Project and submit a report of the same to the Head of Department towards the end of the course. All
expenses in this connection will be borne by the candidates. The topic and place of study for the Project will be approved by the Head of Department.

vii) The fees payable by the candidates will be as per the rule of the University.

**Paper – I: Organizational Behaviour:**

1. Basic principles of management. Major contributors to management thought; Management process.
2. Organisation – Meaning, structure and process of organisation types of organisation, Dimensions of organisational behaviour.
3. Organisational decision making.
5. Theories of motivation.
6. Theories of work-group behaviour-transactional analysis and conflict.
7. Leadership – styles and theories.
8. Organisational change and development.

**Paper – II: Human Resource Management:**

2. Man-power planning, Assessing the need, recruitment, selection, induction and training.
4. Performance appraisal: Job description, analysis and evaluation, transfer and promotion.
5. Employee motivation and morale, job rotation, job enlargement and enrichment, absenteeism and labour turnover.
6. Industrial Relations in India: Industrial dispute and their settlement, collective bargaining, Grievance handling machinery, Role of Trade unions in the maintaining of Industrial Peace, Worker’s participation in management in India.

**Paper – III: Business Finance and Accounting for Management:**

**Group-A: (50%)**

1. Finance Function-Traditional and modern concepts; importance, organisation and responsibility.
2. Sources of supply of funds-Short, medium and long term merits and limitations.
3. Capitalisation-Capital structure and leverage effects.
5. Dividend policy-Importance; major determinants.

**Group-B: (50%)**
3. Accounting for decision making-Capital budgeting, Marginal costing & Break-even analysis.
4. Accounting for control-Budgetary control, standard costing, responsibility accounting

**Paper – IV: Statistical Analysis:**
4. Linear regression and regression coefficients.
5. Interpolation and extrapolation.
6. Association of two attributes:Coefficient of Association and contingency, $X^2$, Test.
8. Theoretical Distribution: Binomial, Poisson, normal and their simple applications to business problems.
9. Large and small sample analysis; Test of significance Application of ‘T’ and ‘F’ Tests.
10. Statistical Quality Control.
11. Analysis of variance (ANOVA).

**Paper – V: Marketing Management:**
6. Distribution: Management of distribution channels and physical distribution.
7. Promotion: Communication Process; Promotion mix, different tools of promotion: their characteristics & limitations.
8. Marketing Research: Importance, process and types of marketing research.
9. International Marketing: Meaning, importance and difference between National & International marketing.
10. Consumer Protection & regulation of marketing in India.

Paper – VI: Project Study:

The purpose of this course is to enable a student to apply the knowledge obtained in various subject to specific business problems both in the Public and Private sectors. The Paper will include:

a) Theoretical frame-work of project studies and writing project reports.
b) Preparation of project report.

The typical areas of study include:

a) Management and organisation.
b) Internal Management teams and controls.
c) Marketing and Distribution.
d) Production.
e) Financial Management.
f) Personnel Management.
g) Public Policy.

Paper –VII:

1. Viva-voce 50 Marks
2. Sessional Work 50 Marks
Sessional work shall include seminars, class performance, participation in group discussions etc. (The marks shall be awarded by the Head of Department of the basis of periodical reports given to him by the teachers).
SYLLABUS OF TWO YEARS FULL TIME MASTER OF COMMERCE (M. Com) DEGREE PROGRAMME (SEMESTER WISE)

1. There shall be a full-time Master’s Degree programme viz Master of Commerce (M.Com). The duration of the course shall be two years (i.e. two academic sessions). Each year shall be divided into two semesters (July – December & January – June). There shall be about 90 teaching days, across 16 weeks, in a semester. The examination shall be held in around December and May for the First / Third and Second/Fourth semesters, respectively, or as decided by the University.

2. A candidate for admission to M.Com Ist Semester must have passed B.Com. Examination of any recognized Indian or Foreign University with minimum 45% marks in aggregate, or B.A. with Economics or Mathematics, or B.Sc. with Mathematics or Economics with minimum 50% in aggregate, from a recognized Indian or Foreign University. Those appearing for their final examinations of Bachelor Degree programme may also apply, provided, they can produce their result at the time of admission.

3. A candidate who has passed the previous examination for the degree of Master of Commerce of any other recognized University (following the Semester system) may also be admitted to the final examination provided that he has offered, for his previous examination, a course of an equivalent standard, with almost similar syllabus as is required for the previous examination of this University and has attended a regular course of study of one academic year.

4. A candidate who does not possess a commerce background in the qualifying class (i.e. graduation BA/B.Sc. shall be required to pass the qualifying course in Book- Keeping and Accountancy, by securing at least 18 marks out of 50. He shall not be awarded the M.Com. degree unless he/she qualifies this course. However, the marks secured in the qualifying examination shall not be added to his aggregate marks.

5. There shall be a maximum of 100 seats for the M.Com. programme for Srinagar Campus and 60 seats for Tehri Campus. Reservation as per the Central Government Rules shall be applicable.
6. The candidates seeking admission to the course shall have to appear at a written test, a group discussion and an interview if and when conducted by the University. The written test shall generally carry questions related to comprehension (English language), Reasoning, General Awareness, Business and Finance Aptitude and Mathematics (Intermediate level).

7. Only those qualifying at the written test in the order of merit shall be called for interview and group discussion, which shall carry a maximum of 25 (Twenty five) marks each. The number of candidates called shall generally be equal to three times the number of seats available or as decided by the University.

8. The relative merit list for admission shall be prepared on the basis of all the three components as follows:
   i) Written Test/graduation marks (75%), ii) Group Discussion (10%), iii) Interview (15%).
   The criterion for inviting students for the Group Discussion and Interview shall be the performance in written test, or a candidate’s previous academic record at Graduation level or both as decided by the University. While the final selection shall be on the basis of performance at the Interview and Group Discussion as well as the marks obtained at the written test.

9. Those qualifying in the final merit (after interview / group discussion) shall be eligible for admission. If some seats fall vacant, those in the subsequent order of merit (waiting list upto a cut off point to be decided by the department) shall be eligible for admission.

10. The examination of the course shall consist of six papers in each of the semesters including, the project report and seminar/ viva-voce. Only seminars shall be evaluated internally, rest of the courses, including the project and the viva voce, shall be evaluated externally.

   i. The maximum marks for each paper shall be 100 of which 40 marks shall be awarded on the basis of internal assessment in each paper excluding Project Report and seminar/ Viva-Voce (for which details have been provided ahead) and 60 marks
kept aside for the end semester examinations. There shall be a maximum of 10 marks for attendance, 10 marks for assignments, 10 marks for midterm tests, and 10 marks for surprise test (overall 40 marks) under internal assessment.

The Scheme of Courses along with their credits in the Programme shall be as follows:

Semester-I
M.Com.101: Corporate Financial Accounting  3 Credits
M.Com.102: Management Principles and Practice  3 Credits
M.Com.103: Business Environment  3 Credits
M.Com.104: Managerial Economics  3 Credits
M.Com.105: Computer Applications in Business  3 Credits
M.Com.106: Business Communication  3 Credits

Semester-II
M.Com.201: Financial Management  3 Credits
M.Com.202: Marketing Management  3 Credits
M.Com.203: Human Resource Management  3 Credits
M.Com.204: Research Methods & Statistics  3 Credits
M.Com.205: Management Accounting  3 Credits
M.Com.206: Legal Aspects of Business  3 Credits
M.Com.207: Organizational Design, Development and Change  (Self Study Course)  3 Credits

Semester-III
Core Papers
M.Com. 301: International Business  3 Credits
M.Com. 302: Management of Financial Services  3 Credits
M.Com. 303: Income Tax Laws and Practice  3 Credits

Elective Group:
The students have to opt one whole group as a major course and one paper from another group as a minor course

Group A: Finance:
M.Com.304: Financial Markets and Institutions  3 Credits
M.Com.305: Security Analysis and Portfolio Management  3 Credits
Group B: Marketing
M.Com.306: Consumer Behaviour 3 Credits
M.Com.307: Marketing Communication 3 Credits

M.Com.308: E-Commerce (Self Study Course) 3 Credits

Semester –IV
Core Paper:
M.Com.401: Project Planning and Evaluation 3 Credits
M.Com.402: Project Report 3 Credits
M.Com.403: Seminar and Viva Voce (Marks Equally Divided) 3 Credits

Elective Group:
The students have to opt one whole group as a major course and one paper from another group as a minor course. Group selected by the student as major group in 3rd semester cannot be changed in the 4th semester.

Group A: Finance
M.Com.404: Risk Management and Insurance 3 Credits
M.Com.405: International Financial Management 3 Credits

Group B: Marketing
M.Com.406: Marketing of Services 3 Credits
M.Com.407: International Marketing 3 Credits

M.Com.408: Entrepreneurship Development (Self Study Course) 3 Credits

Note: The detailed course outlines for each course, mentioned above is explained, as follows.

**Detailed Syllabus for M. Com. Semester-I**

M.Com. 101: Corporate Financial Accounting:

Course Objectives: The objective of paper is to help students understand accounting with relation to the corporate world and to introduce to the recent accounting concepts and conventions. Students are requested to follow Revised Schedule VI for presenting Balance sheet wherever needed.

Course Outline:
Unit I: Preparation of Final Accounts of Companies: Preparation of Final Account with adjustments as per revised schedule VI.

Unit II: Valuation of Goodwill and Share: Valuation of goodwill and shares with all the available methodology.
Unit III: **Corporate Accounting**: Issue and redemption of debentures.

Unit IV: **Holding Companies**: Preparation of Consolidated Profit & Loss Accounts and Balance-sheet.

Unit V: **Accounting for Amalgamation of Companies as per A.S.-14**: Accounts of amalgamation, absorption and reconstruction of companies

**Note**: Question paper will contain 50% Numerical questions and 50% Theoretical questions.

**Suggested Reading:**
4. S.M. Maheshwari: Financial Accounting,
5. G.R. Mounga: Corporate Accounting, Mayur Publication, New Delhi

**M.Com. 102: Management Principles and Practice:**

**Course objectives**: The objective of this course is to provide an understanding of the tasks and functions of management and to acquaint the participants with the developments in the concept, theories and practices in the field of management.

**Course Outline**:


Unit III: **Organization**: Theory, Structure, Departmentation, Vertical and Horizontal Growth in Organization, Line and Staff Functions and Conflicts, Span of Management, Authority, Accountability, Delegation, Centralization and Decentralization, Formal and informal organization Group Functions in Organization: Formation and Role of Groups in organization.


Suggested Reading:
1. Stoner, James A.F., Management, Pearson (Textbook)
2. Robbins, Stephen P. and Coulter, Mary, Management, Prentice Hall
6. Pareek, Udaí, Understanding Organizational Behaviour, OUP, New Delhi (Textbook)
7. Thakur and Burton, Management, McGraw-Hill

M.Com.103: Business Environment:

Course Objectives: The objective of this course to develop ability to understand and scan business Environment in order to analysis opportunities and take decisions under uncertainty.

Course Outline:
Unit I: Theoretical Framework of Business Environment: Concept, significance and nature of business environment; Elements of environment micro and macro; Techniques of environmental scanning and monitoring.

Unit II: Economic Environment of Business: Significance and elements of economic environment; Economic system and business environment; Economic planning in India; Government policies, industrial policy, fiscal policy, monetary policy, EXIM policy.


Unit V Technological Environment: Factors Influencing Technological Environment. Role and Impact of Technology on Business. Transfer of technology-Channels, Methods and limitations.

Suggested Reading:
M.Com.104: Managerial Economics:
Course Objectives: To develop managerial perspective on economic fundamentals as aids to decision making under given environmental constraints.

Course Outline:

Unit 1: Introduction: Nature and Scope of managerial economics and its relationship with other disciplines; Its role and significance in decision making; Basic concepts; Positive Vs Normative analysis.

Unit II: Market Forces: Demand and Supply:
  a) Demand Analysis: Theory of demand; Objectives of demand analysis and determinants of demand; Theory of consumer behaviour; Elasticity of demand and its measurement methods; Importance in decision-making.
  b) Supply Analysis: Objectives of supply analysis; Determinants of supply.

Unit III: Production Function and Cost Analysis: Theory of production and cost analysis; Production function and its managerial uses; Laws of production and analysis; Empirical estimates of production and cost; Short-run and long-run average cost curves and their analysis; Economies and diseconomies of scale.

Unit IV: Organisation of the Firm: Pricing decision; Pricing under different market structure; Perfect and imperfect (monopoly, monopolistic and oligopoly markets); Pricing strategies; Collusive and non-collusive oligopoly; Baumol’s marries; and O. Williamsons’ models.

Suggested Reading:
4. Dean, Joel. Managerial economic, prentice hall Delhi.

M.Com.105: Computer Applications in Business:
Course objectives: The main objectives of the course is to familiarize the students with the concept of data base, a term which is used to denote all the data that is manipulated by means of the computer and develop basic competence in the case of a data base and other day to day use packages.
Course Outline:

Unit I: Introduction to Computer: Evaluation of Computer, Functional part of computer, Input Devices, Output Devices, Central Processing Unit, Memory (Primary and Secondary), Introduction to Software (System Software, Application Software)

Unit II:
   a) Operating Systems: Type of Operating Systems, Functions of Operating Systems, Features of a good operating system, Introduction to WINDOWS.

   b) Application Softwares: Type of Application software, Introduction to Word Processing (MS word), Introduction to Presentation Software (MS Power Point).

   c) Introduction to Spreadsheets (MS Excel), Introduction to Database (MS Access).

Unit III: Introduction to SPSS: descriptive analyses

Unit IV: Introduction to Computer Networks: Need for Networking, Type of Networks, Networks Topologies, Transmission Media, Networking Components (BRIDGE, GATEWAY, ROUTER, REPEATER, HUB, SWITCH), Introduction to Internet (WWW, HTTP, FTP, TCP/IP).


M.Com.106: Business Communication:

Course Objective: The objective of this course is to introduce students to the principles, processes and skills of communication, equip them with skills to critically analyze oral, written and multi-modal texts based on purpose, audience, message, organization and style.

Course Outline:

Unit I: Introduction: Nature of communication; Myths about communication; Communication process and stages in communication cycle; Barriers to effective communication; Formal and informal communication; Communication channels; Choosing the means of communication, like letters, memos, reports, fax, e-mail, presentation, telephone and multimedia; Improving the communication; Verbal and non-verbal communication; Organisational culture; Communication and ethics.

Unit II: Communication for Managers: Importance of communication to managers; Internal and external audiences in the organization; Planning and creating business managers; Analysing the problem and defining the purpose; Analysing business communication situations; Adapting the message to the audience.
Unit III: Written Communication: Planning, writing and revising business document; Designing documents; Slides and screens; Polishing the writing; Editing for grammar and punctuation; Choosing the right word; Revising sentences and paragraphs, letters, memos, e-mails and web writing, informative and positive message, negative messages, persuasive messages; Reports: Types, characteristics of business reports, purpose of reports; Planning and techniques of writing a report.

Unit IV: Recruitment and Employment Correspondence: Researching job; Job application letter; Curriculum vitae/ resumes; Employment; Interview; References; Offers of employment; Job description; Letter of acceptance; Letter of resignation.

Unit V: Interpersonal Communication: Listening, working and writing in teams; Planning, conducting and recording; Meetings; making effective oral presentation; Overcoming stage fright; Telephonic communication; Conversation and discussion; Public speaking; Seminar presentation; Conference; Group discussion.

Suggested Readings:
1. Raman and Singh, Business Communication, Oxford University Press, 2006, !2th impression

Semester II

M.Com.201: Financial Management:

Course objectives: To develop adequate level of knowledge of broad areas of financial decisions and also to introduce to the students the basic analytical techniques and methods of Financial Management of Organizations.

Course Outlines:

Unit II:
   a) **Cost of capital**: Concept of value, present value, basic valuation models.
   b) **Capital Structure**: Concept, Financial Leverage and its Impact on the Valuation of firm, Theories of Capital Structure- net income approach, operating income approach, miller – Modigliani approach, Determinants of Capital Structure.


Unit IV:

Unit V: **Corporate Restructuring**: Merger and Acquisitions-Types, Sources of Takeover Gains, Valuation and Financing of Acquisitions, Analysis of some Case Studies. The Empirical Evidences on Theories and the Case Studies Relevant for above Topics are Required be Discussed.

**Note**: Question paper will contain 50% Numerical questions and 50% Theoretical questions.

**Suggested Readings**:
7. V.Saran, Financial Management, PHI.

**M.Com.202: Marketing Management:**

**Course Objectives**: The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.
Course Outlines:

Unit I:
   a) **Marketing Concept**: marketing management; Nature and scope; Evolution of marketing; Selling vs marketing; CRM; Emerging role of marketing; Marketing mix.
   b) **Marketing Environment**: Concept; Need for study; Major elements and their impact on marketing decisions.

Unit II:
   a) **Consumer Behaviour**: Consumer vs. organizational/industrial buyer; Their characteristics; Importance of understanding consumer behaviour; Determinants of consumer behaviour; Theories of consumer behaviour; Various buying roles in family; Types of buying behaviour; Consumer decision-making process in buying.
   b) **Market Segmentation**: Nature and importance of segmentation; Pre-requisites for effective segmentation; Bases of segmenting consumer markets; Market selection strategies; Positioning.

Unit III: **Product Decisions**: Concept of product; Classification of products; Product line and product mix; Branding, packaging and labeling; Customer services; Development of new product; Product life cycle; The new product (Consumer); Adoption process.

Unit IV:
   a) **Price Decisions**: Pricing as a marketing variable-its role and importance; Price vs. non-price competition; Factors influencing price determination; Price setting in practice; Price policies and strategies.
   b) **Distribution Channels and Physical Distribution Decisions**: Why are marketing intermediaries used? Marketing channel functions; Selecting channels distribution; Determining the intensity of distribution; Channel management decisions- selection, motivation and evaluation of individual middlemen; Manufacturer- distribution relationship; Retailing and wholesaling; Logistics of distribution.

Unit V:
   a) **Promotion Decisions**: Nature; Objectives and importance of promotion; Communication process; Promotion mix and methods; Advertising; Personal selling; Public Relations and Sales promotion.
   b) **Legal, Ethical and Social Aspects of Marketing**: Consumerism; Consumer protection measure in India; Recent Developments in consumer protection in India.

**Suggested Reading:**
M.Com.203: Human Resource Management:

Course Objectives: To enable students to understand procedures, processes and techniques applied in the management of Human Resource in an organization.

Course Outlines:

Unit I: Introduction to Human Resource Management: Evolution of HRM, Objectives and functions of HRM, Role and responsibilities of HR Manager, Relevance of HRM, Systems approach to HRM


Unit III: Developing Human Resources: Training and Development: Training needs, training methods, application of computers in training, developing effective training programmes, Concept of HRD, Management development programmes.

Unit IV:

Unit V:
  a) Individual Behaviour: Attitude, perception, learning, values.
  b) Group Processes: Group dynamics, power, policies, organizational culture and climate.
     Forms of groups.
  c)

Suggested Readings:
M.Com.204: Research Methods & Statistics

Course Objectives: The objective this course is to help students design and carry out research, as well as, the application of statistical tools and techniques for decision making.

Course Outline:

Unit I: (a) Business research: purpose, steps, objectives, preliminary research.
(b) Research design: preparing a blue print, establishing hypotheses, process. Sources of data.

Unit II: Developing research instruments: questionnaires and scales- types, preparation, standardisation.

Unit III: (a) Sampling methods & techniques: Probability and non- probability methods, random, non random techniques, stratification, focus group.
(b) Probability: Progressions and elements of set theories. Calculation of simple and compound Probabilities.

Unit IV: (a) Analysis of Time Series: Meaning and components, Measurement of Trend.
(b) Linear regression: equations, coefficients, introduction to multiple regression analyses.


Note: Question paper will contain 50% Numerical questions and 50% Theoretical questions.

Suggested Reading:
1. Research Methodology: William Zikmund
2. Marketing research: Aaker & Day
3. Marketing research, Westfall, Boyd & Stasch
5. Bhardwaj, R.S.: Business Statistics
M.Com.205: Management Accounting

Course objectives: The objective of this course to impart knowledge of various accounting tools and techniques useful for business decision making.

Course Outline:

Unit I: (a) Management Accounting: Concept, Importance, Nature and Functions, Financial vs Management Accounting, Cost vs Management Accounting, Role of Management Accountant.

(b) Basic Concepts of Costing: Basic Cost Terms and Concepts, Type and Elements of Cost, Cost Allocation- Absorption Costing, Marginal Costing, Activity Based Costing.


Unit III: (a) Use of Marginal Costing in Decision Making.

(b) Cost Volume Profit (CVP) Analysis: Contribution Margin, Break-Even Analysis, Profit Volume (P/V) Analysis, Multiple Product Analysis, Optimal Use of Limited Resources.

Unit IV: Budget and Budgetary Control: Preparation of Different Types of Budgets, Fixed Versus Flexible Budgets.


(b) Responsibility Accounting: Concept of Responsibility Accounting, Responsibility Central-Cost Centre, Revenue Centre, Profit Centre, Investment Centre.

Note: Question paper will contain 50% Numerical questions and 50% Theoretical questions.

Suggested Reading:

1. Horngreen : Management Accounting, PHI
5. S.N. Maheswari: Management Accounting.
M.Com.206: **Legal Aspects of Business:**

**Course Objectives:** The objective of this course is to help students become familiar with the relevant provisions of various laws, influencing business.

**Unit I:** **Company Act; Selected Aspects:** Nature, kinds of companies, formulation of company; Company management, powers, functions and duties and liabilities of directors, managerial compensation, oppression and mismanagement.

**Company Meetings:** Types of meetings, resolutions, winding up.

**Unit II:** **The Consumer Protection Act, 1986:** Basic Concepts: Complaint, complainant, consumer, rights of consumer, consumer forums, their role, powers and functions, procedure for consumer grievance redressel, major decided cases.

**Unit III:** **The Competition Act, 2002:** Basic concepts, powers of central government under the competition act, major provisions of the competition act: Role and working of competition commission of India.

**Unit IV:** **Information Technology Act,** major provisions.

**Unit V:** **Right to Information Act (RTI)**.major provisions

**Suggested Reading:**

3. Ravindra Kumar, Legal Aspects of Business, Cengage learning, New Delhi, 2009
5. M.C. Kuchhal, Indian Company Law, Shree Mahabir Book Depot, Delhi, 2008

M. Com 207: Organizational Design, Development & Change (Self Study Course):

**Course Objectives:** The objective of this course is to help the students become familiar with the different aspects of Organizational Design, Development & Change.

**Unit I:** **Understanding Organisations:** Approaches to Understanding Organisations, Types of Organisations.

**Unit II:** **Organisational Design:** Principles of Organisational Designs, Forms of Organisational Design.

Unit IV: Organisation Analysis: Organisational Diagnosis, Tools and Techniques, Questionnaire as a Diagnostic Tool, Interview as a Diagnostic Tool, Workshops, Task Forces and Other Methods.


Suggested Readings
1. Kavita Singh – Organisation Change and Development
2. M.N. Mishra – Organisational Behaviour through Indian Philosophy
3. Pattanayak & Ravishanker – Organisational Development Skills for Competitive Edge

Semester III

M.Com.301: International Business

Course Objective: The objective of this course is to acquaint students with the theoretical framework of International Business and the Impact of its Environmental dynamics on International Business operations of a firm.

Course Outline:

Unit I: International Business: Meaning, Concept, Importance and Scope of international business, Environment analysis; Geographical, Socio-cultural, Political and legal. Theoretical Foundations of International Business: Theories of International trade, Gains from international trade; Balance of payments analysis.

Unit II: International Economic Environment: International economic institutions and agreement; WTO, IMF, IFC, World Bank.

Unit III: (a) Regional Economic Co- Operation: Forms of regional groupings; Integration efforts among countries in Europe, North America, and Asia.
(b) **International Financial Environment**: International financial system and institution; Foreign exchange markets and risk management; Foreign investments types and flows; Foreign investment in Indian perspective.

**Unit IV**: (a) **Organisational Structure for International Business Operations**: Key issues involved in making international production, finance and human resource decisions; International business negotiations.

(b) **Developments and Issues in International business**: Outsourcing and its potentials for India; strategic alliances, mergers and acquisitions; Role of IT in international business; international business and ecological considerations.

**Unit V**: (a) Foreign trade promotion measures and organizations in India; special economic zones (SEZs) and 100% export oriented units (EOUs); measures for promoting foreign investments into and from Indian; Indian joint ventures and acquisitions abroad.

(b) Financing of foreign trade and payments terms.

**Suggested Reading**:

**M.Com.302: Management of Financial Services**:

**Course objectives**: The objective of the course is to help the students understand the role of financial services in project management and also equip them with skills required to handle the problems of financial markets and services.

**Course Outline**:

**Unit I: Financial Services**: Meaning and Concepts, Need for Financial Services, Various Types of Financial Services, Fund Based and Non Fund Based, Characteristics and Role of Financial Intermediaries.
Unit II: (a) Depository Institutions and Financial Services: Commercial Banks and their Changing Role, Functioning of banks, Financial Services and Banking System.  
(b) Non Depository Institutions: Finance Companies and Mutual Funds and Pension Funds-A Financial Services and their Role.


Unit IV: (a) Leasing: Concept, Types, Legal and Tax Aspects, Hire- Purchase, Lease Structuring.  
(b) Factoring: Concept and Characteristics, Types of Factoring, Factoring in India, Factoring and Bill Rediscounting.  
(c) Forfeiting: Meaning and Mechanism of Forfeiting.

Unit V: Credit Rating Services: Concept and Types, Function of Credit Rating Agencies, Credit Rating Agencies in India.

Suggested Reading:


M.Com.303: Income Tax Laws and Practice:

Course Objective: The purpose of this course is to enable the student to understand the tax liabilities under the Acts, as well as, be able to file returns.
Course Outline:

Unit I: Introduction: Basic concepts, Residential Status, Exempted Income.

Unit II: Various heads of Income and Computation of Income under different heads of Income

Unit III: Deduction from gross total income, Rules of set off and carry forward of loses, clubbing of income, tax authorities, various types of Assessment.

Unit IV: Assessment and computation of Income of Individuals, Firms and Company.

Unit V: Appeal and Revision, Payment of Advance Tax, Deduction at source and Tax Planning.

Note: Question paper will contain 50% Numerical questions and 50% Theoretical questions.

Suggested Readings:

1. Ahuja Girish: Direct Tax Laws and Practice
2. Singhania: Direct Tax Laws and Practice
3. Mehrotra, H.C: Direct Tax Laws and Practice
4. Aggarwal, B.K: Direct Tax Laws and Practice

Elective Group:
The students have to opt one whole group as a major course and one paper from another group as a minor course

Group A: Finance:

M.Com.304: Financial Markets and Institutions:

Course objectives: The main objective of the course is to provide a sound information and knowledge of broad framework of Financial Systems and its constituents.

Course Outline:

(b) Money Market: Organization, Instruments, Functioning and its Regulations and Recent Developments, RBI.
(c) Capital Market: Structure of Capital Market in India-Primary and Secondary Markets, NSC, OTCEI, SEBI and its Role as Regulator.

Unit II: Financial Institutions: Functions and working of IDBI, IFCI, ICICI, NABARD, SIDBI and SFCs.
Unit III: Management of Banking and Other Institutions:

(a) Depository Institutions: Commercial Banks and Industrial Finance, Bank Credit, Performance of Indian Banking, Regulatory Aspect of Banking.
(b) Non Depository Institutions: Mutual Funds, Measuring Performance of Mutual Funds, Functioning and Regulatory Aspects, Working and Regulatory Framework of UTI, LIC and GIC.


Suggested Reading:


M.Com.305: Security Analysis and Portfolio Management:

Course Objective: Security Analysis & Portfolio Management, as an academic discipline, is constantly changing and stimulating. The main objective of the paper is to explain the investment decision making and investment process. It focuses on the investment analyses.

Course Outline:

Unit I: Securities and Risk and Return: Meaning, nature and types of securities, concept of portfolio management, Measurement of return, meaning of risk, types of risk-systematic and unsystematic risk, Basic valuation models (with numerical).
Unit II: **Fundamental Analysis:** Economic Company and industry analysis. Technical analysis and random walk hypothesis, efficient market hypothesis.

Unit III: Valuation of Shares, Debentures and Preference Shares

Unit IV: Concepts of portfolio diversification and its effects, Theories of Portfolio: Capital asset pricing model, arbitrary pricing model.

Unit V: **Portfolio Performance Evaluation and Revision**

**Note:** Question paper will contain 50% Numerical questions and 50% Theoretical questions.

**Suggested Readings:**

**Group B: Marketing:**

**M.Com.306: Consumer Behaviour:**

**Course Objectives:** The course helps students to develop basic understanding of the concepts and theories of consumer behaviour and their applications in marketing decision making.

**Course Outline:**

**Unit I: Introduction:** Defining consumer behaviour; reasons for studying behaviour, applying consumer behaviour knowledge; scope of consumer behaviour; market segmentation; bases of segmentation, criteria for effective targeting of market segments.

**Unit II: Consumer as an Individual:** Consumer motivation; consumer involvement, personality and self concept; perception consumer learning and memory; information processing, attitudes and changing attitudes
Unit III: Consumer in Social and cultural settings: Reference groups and family influences; social class, cultural; sub cultural and cross cultural influences on consumer behaviour; personal influences and diffusion of innovations; impact of media and globalization.

Unit IV: Consumer Decision Process: Problem recognition; search and evaluating; purchasing processes; post purchase behaviour; consumer behaviour models; consumerism; organizational buying behaviour.

Unit V: Consumer Satisfaction: Measurement of consumer satisfaction and dis-satisfaction, repeat buying, brand switching and loyalty, opinion leadership, complaining behaviour.

Suggested Readings:
1. Schiffman and Kanuk: Consumer Behaviour
2. Engle, Blackwell and Minriad: Consumer Behaviour
3. Zaltman and Wallendorf: Consumer Behaviour
4. Mellot, Douglas W. Tr.: Consumer Behaviour
5. Loudon and Della Bitta: Consumer Behaviour
6. Benneton: Consumer Behaviour

M.Com.307: Marketing Communication

Course Objectives: The purpose of this course is to enable a student gain understanding of the concepts, strategies and issues involved in marketing communication

Course Outline:
Section A: Advertising

Unit 1: Communication process: Nature of communication process and its different elements, obstacles in communication process. Communication process, communication process in marketing: Importance and applications of communication process in marketing, different elements of promotional mix and communication process relevant to them, communication process in corporate image building.

Unit II: Advertisement: Importance of advertising in modern marketing, Different types of advertising, role of advertising in the national economy, setting of advertising objectives, advertising budget, factors affecting the advertising expenditure in a company, advertising department and its organization, advertising agencies, their organization and functions.

Unit III: Message and copy: Message strategy and design, elements of advertising copy, developing effective advertising copy, creativity and visualizing in advertising, media planning: Comparative study of different advertising media, Media selection, media scheduling.
Section B: Sales Management

Unit IV: Introduction: Nature and importance of personal selling, personal selling versus advertising, types of sales persons, selling as a career, process of effective selling.

Unit V: Management of the sales force: recruitment and selection; Training and development; direction, motivation, compensation, performance appraisal, sales planning and control; Market analysis, sales budget, sales territory, sales quota.

Suggested Readings:
1. Wright, Wintersand zeigers: Advertising Management
2. Dunnand Barban- Advertisng: Its role in modern marketing advertising
3. Chunnawala & Sethia: Advertising management
4. Still, Cundiff & Govoni: Sales Management
5. Subroto Sengupta: Cases in advertising and communication

M.Com.308: E-Commerce (Self Study Course)

Course Objective: The aim is to help students develop insight on how electronic commerce affects the strategic intent and operations function of the firm, how electronic commerce can be used to create a strategic competitive advantage for an enterprise, and explain some of the best practices in Ecommerce that are currently available

Course Outline:

Unit I: Introduction to e-Commerce: e-Commerce Infrastructure, Business Models and e-Commerce Strategy

Unit II: Supply Chain Management and e-Commerce

Unit III: Marketing Strategies and e-Commerce

Unit IV: Mobile Commerce and e-Commerce Security and Controls

Unit V: Global, Social, Legal and Ethical Issues in e-Commerce

Suggested Readings:

Semester IV

M.Com.401: Project Planning and Evaluation

Course objectives: To provide adequate knowledge to the students for formulating and handling of project.

Course Outline:


Unit III: Project Appraisal: Cash Flow estimate under different financing pattern (LTF, TF) capital expenditure decisions(using capital budgeting techniques),

Unit IV: Risk Analysis: Different techniques, project evaluation under special circumstances,CAPM model,


Note: Question paper will contain 50% Numerical questions and 50% Theoretical questions.

Suggested Reading:
2. P.K. Matto: Project Formulation in Developing Countries
3. Dass Gupta & Sen : Guideline for Project Evaluation
4. D.K. Jain : Project Planning and Appraisal in Planned Economy

M.Com.402: Project Report:

As part of the M.Com curriculum, all students are required to undertake the Project Report (PR) in their major specialization. For this purpose, each student shall be assigned a Faculty member as his/her Project Guide.

Course Objectives: Project report writing trains a student to communicate information in an effective and convincing way, thus, contributing to the organizational planning and decision making. (PR) in itself is a complete and compact training programme.

The PR would commence at the beginning of the IV semester. To carry out the study students can associate themselves with any business organization or can do the study independently.
The student would choose a topic of his/her choice, conduct an investigative research into the nature, reasons, causes, effect of the problem on different aspects of business and carry out a detailed research based on the current literature and collected data and compile a comprehensive report on the topic. The essential aspect shall be to analyze the existing knowledge and data to present new findings or propose a new model.

**Note:** The detailed instructions are provided in the appendix given below:

**Appendix**

**(Project Report activity and format)**

The following activity schedule has been developed to facilitate the process.

<table>
<thead>
<tr>
<th>ACTIVITY</th>
<th>LAST DATE (TENTATIVE)</th>
<th>MAX CREDITS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Topic finalization with mentor</td>
<td>30 Jan</td>
<td>-</td>
</tr>
<tr>
<td>Synopsis submission to mentor</td>
<td>15th March</td>
<td>-</td>
</tr>
<tr>
<td>Approval by Mentor</td>
<td>31st March</td>
<td>-</td>
</tr>
<tr>
<td>Preliminary Report submission</td>
<td>30 April</td>
<td>-</td>
</tr>
<tr>
<td>Viva-voce for Report I (by internal panel)</td>
<td>5th and 6th May (tentative dates)</td>
<td>-</td>
</tr>
<tr>
<td>Final report submission</td>
<td>31st May</td>
<td>-</td>
</tr>
<tr>
<td>Viva-voce (by external panel)</td>
<td>8th, 9th and 10th of June</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>3 Credits</strong></td>
</tr>
</tbody>
</table>

1. Following are the steps: **Preliminary Report:** This task shall be performed just before embarking on the data collection exercise. It should contain the following in detail:
   - Problem background and significance of the study
   - Literature Review and theoretical background
   - Objectives
   - Hypotheses
   - Research Design and sampling design
   - Theoretical Model (if any)
   - Data collection tools & Data analysis tools to be used
   - Bibliography and references

   Soft-copy should be submitted for evaluation and ‘progress review viva-voce’.

2. **Final Report Submission:** This part would involve data collection, tabulation, data analysis, findings, suggestions, limitations, conclusion, and scope for further studies. Students should use appropriate data analysis tools and software.

   Every report must be hard bounded with Black Leatherette cover duly embossed in Golden in **BOLD** letters with the Project Title, Student’s name & roll no., class, batch and year and must be submitted to the Department. Copy of Synopsis should also be submitted.

   Following should be the chapterization scheme of the report. The list of chapters is indicative in nature and can be modified by the Faculty guide if required.
**Indicative chapters for Final Research Report**

- Introduction (Background and significance)
- Literature Review & Theoretical background
- Objectives
- Hypothesis
- Research Design and sampling design & Theoretical model
- Data Analysis
- Findings
- Suggestion & Limitations
- Conclusion
- Appendix, Bibliography & Reference, Questionnaires, Scales

**Plagiarism/ Cheating/ Unfair Means in Projects/ Assignments**

Plagiarism is when you steal the thoughts or writing of others and offer them as your own. Everyone repeats someone else’s ideas at some point in their academic career but when doing so, it is important to acknowledge it. You can avoid plagiarism by quoting within inverted commas and acknowledging the source. But mostly the reference must be in your own words.

**Final Submission of the Project:** Hard copy and Soft copy of the Project Report along with the Synopsis shall be submitted to the University for evaluation.

**M.Com.403: Seminar and Viva Voce**

(a) **Seminar (50 marks)**

**Course Objective:** The objective is to help develop the art of public speaking among the students as well as, face interviews.

The students shall be expected to give several presentations during the semester with the final one on the day of the examination. The viva voce shall give them an opportunity to experience an interview. Regular quizzing sessions shall be held with the students throughout the semester under this course.

(b) **Viva Voce (50 marks)**

**Course Objective:** The objective is to help them gain the experience of a final interview before they go out seeking jobs in industry and also develop confidence in a face to face interaction in a formal setting.

At the end of the semester, a viva voce shall be conducted with an external and internal examiner wherein the students shall be expected to answer questions related to both their project report and the courses studied in the IVth semester, as well as, previous semesters.
Elective Group:

The students have to opt one whole group as a major course and one paper from another group as a minor course. Group selected by the student as major group in the 3rd semester cannot be changed in the 4th semester.

Group A: Finance:

M.Com.404: Risk Management and Insurance

**Course objectives:** To develop an understanding among students about indentifying and analyzing and managing various types of risk and to understand principles of insurance and its usefulness in business.

**Course Outline:**

**Unit I: Introduction:** Concept of risk; objective of risk management; need for a risk management; types of risk; Identification and measurement of risk; risk evaluation and prediction

**Unit II: Risk Aversion and Risk Management:** Risk aversion and demand for insurance by individual; business risk management and demand for insurance; Application of statistical techniques in risk avoidance; disaster risk management; Insurability of risk contractual provisions and legal doctrines; premium loading; moral hazards; deductibles and claim processing costs; risk retention and transfer; legal aspects of insurance contract; principle of indemnity; estoppels.

**Unit III: Types of Insurance:** Fire and motor insurance; health insurance; social insurance; home-owners insurance; life insurance and annuities; term insurance; endowment insurance; whole life insurance; life insurance pricing; employees benefits group; medical coverage; retirement plans; marine insurance; ships and goods policy; marine risk institute cargo clauses reinsurance

**Unit IV: Assessment and control:** control of malpractices; negligence, loss assessment and loss control; exclusion of perils, actuaries, computation of insurance premium.

**Unit V: Globalization of Insurance Sector:** Globalization of insurance sector; regulation of risk reduction by IRDA; reinsurance; coinsurance assignment

**Suggested Reading:**

2. Dorfman, Risk Management and Insurance, PHI
M.Com.405: **International Financial Management**

**Course objectives:** The objective of the course is to acquaint the students with Financial Management problems of multinational corporations and prepare them to tackle these problems.

**Course Outline:**

**Unit I:** (a) **Financial Management in Global Perspective:** Development in the International Monetary System, Gold Standard, Britain Woods System of Exchange Rate, Exchange Rate Regime, IMF and International Liquidity, System of Exchanging Currencies.

(b) **Exchange Rate Determination:** Determination of Exchange Rate in Spot and Forward Market, PPP Theory, IRP Theory, Monetary Theories of Exchange Rate determination, Overshooting Models.

**Unit II:** **Foreign Exchange Market:** Spot and Forward, Participants in Foreign Exchange Market-Arbitraging, Hedging and Speculation, Covered Interest Rate Arbitrage, Borrowing and Investing Markets.

**Unit III:** **Risk Exposures and Their Management:** Translation, Transaction and Operating Exposures: Their Measurement and Management.

**Unit IV:** **Financial Swaps:** Types and Uses, cash management by MNCs

**Unit V:** (a) **International Financial Markets:** International Equity Issues and Long Term Borrowings. GDRs, ADRs and Euro Bonds. International Development Banks, Foreign Currency Financing by Indian Financial Institutions.

(b) **Short Term Financial Management:** Management of Cash, Inventory and Accounts Receivable in Global Context, Inter–Company Fund Flow Mechanism, Short Term Financing. Financing of International Trade.

**Suggested Reading:**

3. Shapiro AC: Multinational Financial Management: PHI
Group B: Marketing

M.Com.406: Marketing of Services

Course objective: To enable students to understand the conceptual aspects of services marketing.

Course Outline:

Unit I: Introduction to Services Marketing: Services as a marketing concept; factors for the growth of service sector; characteristics of services; dimensions of services; classification of services; managing customer expectations: level of expectations; zone of tolerance; segmentation, targeting and positioning of service.

Unit II: Services Marketing Mix: Product: service package, core and supplementary services; Product levels, service levels and delivery; price: pricing concepts and issues in pricing, pricing policy, pricing approaches, price and customer values; Promotion: Internal and external communication, issues in services promotion; place: Service distribution, channel options, service distribution strategy.

Unit III: Service Design: Essentials of a service system; components of services; designing the service package; front office interface; back office interface; operations system; service delivery system; customer satisfaction and conflicts; service recovery system; service quality; concept of service quality, measuring service quality; SERVQUAL system; concept of CRM: CRM objectives, technology impact on services, concept of e-CRM.

Unit IV: Globalization of services: Stages of globalization; international marketing services; emerging trends; principal driving forces in global marketing of services; key decisions in global marketing; services strategy and organizing for global marketing.

Unit V: Marketing of Financial and Hospitality Services: Application of the component of marketing of services in marketing of financial, tourism, travel and transport services.

Suggested Reading:
6. Rama Mohana Rao, Services Marketing, Pearson Education
7. Govind Apte, Services Marketing, Oxford Univ. Press
M.Com.407: International Marketing

Course objective: To enable the students to understand the concept, implications and procedures of International Marketing and to be able to apply those in management of International Business.

Course Outline:

Unit I: Introduction to International Marketing: Meaning, nature and scope of international marketing; international marketing distinguished from domestic marketing. Exporting, international trade and international business; international marketing management process- an overview.

Unit II: International marketing Environment: Geographic, demographic, economic, political, legal, socio cultural environments- their nature and effects on international marketing operations, tariff and non-tariff barriers; WTO, UNCTAD, generalized system of preferences (GSP), regional economic groupings-European Union (EU), NAFTA, ASEAN, etc., facilities and incentives schemes for exporters.

Unit III: International Product/ Market Selection and Entry Modes: Selection products, selection market, various modes of entry into international markets and their evaluation, export licensing/franchising contracting, joint venture, setting up wholly owned subsidiary.

Unit IV: International Product Planning and Pricing: Product in international context, standardization vs. adoption decision, other considerations; packaging, branding after sales services, ISO 9001:2000 quality system standard, factors influencing price, pricing methods, decisions and pricing process, price quotations and related considerations.

Unit V: International Distribution and Promotion: Types and functions of foreign distribution channels, selection of middlemen, distribution logistics- transportation and warehousing decisions, International advertising- standardization vs. adaptation, selection of media, selection of agency, measuring advertising effectiveness.

Suggested Reading:
1. Vern Terpestra, Internation Marketing, Southwest Publication, 2005
5. Jain Subash, International Marketing Management, Southwest Publication, 2005
M.Com.408: Entrepreneurship Development: (Self Study Course)

Course objective: The objective of the course is to provide adequate knowledge to the students for formulating and handling projects.

Course Outline:

Unit I: Entrepreneurship: Definition and Structure, Entrepreneurial Culture, Theories of Entrepreneurship, Classification and Types of Entrepreneurship, Factor Effecting Entrepreneurial Growth, Entrepreneurial Competencies, Women Entrepreneurship.


Unit III: Issues Related to Entrepreneurship in Uttarakhand.

Unit IV: Entrepreneurship Development and Government: Role of Central Government and State Government in promoting entrepreneurship with various incentives, subsidies, grants etc.


Suggested Readings:

2. Holt: Entrepreneurship
3. S.S. Khanka: Entrepreneurial Development
4. Vasant Desai: Entrepreneurial Development
5. Madhurima Lall & Shikha Sahai: Entrepreneurship
1. There will be one full-time Master’s Degree Programme in Finance and Control (MFC). The duration of the course will be two years (i.e. two academic sessions). Each year will be divided into two semesters (July – December & January – June). There will be about 90 teaching days in a semester. The examination will be held in around December and May for the first / third and Second/Fourth semesters respectively or as convenient to the university.

2. The eligibility for the course will be graduate degree in any discipline from a recognized university with at least 50% marks in aggregate. Those appearing for their final examinations of Bachelor Degree classes may also apply, provided, they can produce their result at the time of interview.

3. There will be a maximum of 30 (Thirty) seats for each year of the programme of which 15 will be reserved for general category and 15 (Fifteen) for self financed category including NRI/NRI sponsored / industry sponsored. Foreign nationals seeking admissions to the course shall have to produce a no objection certificate from the Ministry of Human Resource Development, Department of Education, Govt. of India, New Delhi. Where seats reserved for NRI / sponsored are vacant until the last date for application / depositing fees, the same shall be filled by candidates in the other self financed category. But in no case seats reserved for self finance category be filled by general category students.

4. Reservations in the general category seats will be as per Central Government Rules. There will be not any reservation in self financed category seats.

5. The candidates seeking admission to the course in all categories will have to appear in entrance test. Only those qualifying in the entrance test in the order of merit will be called for interview and group discussion by the University.
6. Those qualifying in the final merit (after interview / group discussion) will be eligible for admission to the course after completing fees and other formalities. If some seats are lying vacant on failure of candidates to take admission to the course, those in the subsequent order of merit (waiting list upto a cut off point to be decided by the University) will be eligible for admission but only within two weeks of commencement of classes.

7. The examination of the course will consist of 6 (Six) papers in each of the semesters including of seminar, training report and viva-voce. The project shall be of 100 marks (as prescribed in the syllabus). The training project report as well as, viva-voce will be evaluated externally, while seminars will be evaluated in internally. The maximum marks for each paper will be 100 of which 40 marks will be awarded on the basis of internal assessment in each paper excluding Project Report, Summer Training Report, Viva-Voce. Self-study courses - Maximum 9 credits (one minimum 03 credits course shall be mandatory but not to be included while calculating the grades).

MFC: Semester-I (2013-14 and onwards)
MFC 101 Principles of Management 3 Credits
MFC 102 Business Environment 3 Credits
MFC 103 Business Economics 3 Credits
MFC 104 Introduction to Computers and its Applications 3 Credits
MFC 105 Business Laws 3 Credits
MFC 106 Financial Accounting 3 Credits

MFC: Semester-II
MFC 201 Operations Management and Quantitative Techniques 3 Credits
MFC 202 Marketing Management 3 Credits
MFC 203 Human Resource Management 3 Credits
MFC 204 Accounting for Decision Making 3 Credits
MFC 205 Financial Management 3 Credits
MFC 206 Viva-Voce & Seminar (50 marks each) 3 Credits
Self Study Paper:
MFC 207 Marketing of Services 3 Credits

MFC: Semester-III (2014-15 and onwards)
Core Papers:
MFC 301 Corporate Strategy and Policy 3 Credits
MFC 302 Business Research Methodology 3 Credits
MFC 303 Training Report & Viva-Voce 3 Credits

Elective Papers:
The Candidate has to opt three papers from the following Elective papers
MFC 304 Working Capital Management 3 Credits
MFC 305 Direct Tax Laws and Accounts 3 Credits
MFC 306 Management Information System 3 Credits
MFC 307 Management of Financial Institutions 3 Credits

Self Study Paper:
MFC 308 E-commerce 3 Credits

MFC: Semester IV
Core Paper:
MFC 401 Financial Markets and Services 3 Credits
MFC 402 International Financial Management 3 Credits
MFC 403 Project Report & Viva-Voce (50 Marks Each) 3 Credits

Elective Papers:
The Candidate has to opt three papers from the following Elective papers
MFC 404 Corporate Tax Planning 3 Credits
MFC 405 Security Analysis 3 Credits
MFC 406 Portfolio Management 3 Credits
MFC 407 Project Management 3 Credits

Self Study:
MFC 408 Entrepreneurship Development
**MFC Ist Semester**

**MFC-101: Principles of Management**

**Course objectives:**
The objective of this course is to provide an understanding of the tasks and functions of management and to acquaint the participants with the developments in the concept, theories and practices in the field of management.

**Course Outline:**

**Unit I:**

**Unit II:**

**Unit III:**

**Unit IV:**

**Unit V:**

**Suggested Reading**
Koontz & Weilrich – Management: A Global Perspective.
L.M. Prasad – Principles and Practice of Management.
Course objectives:
The aim of this course is to study factors affecting business decisions.

Course Outline:

Unit I:

Unit II:

Unit III:

Unit IV:

Unit V: Export Import Policy: Regulation of Foreign Trade, Export Promotion and Import Substitutions. Foreign Exchange Management Law.

Suggested Reading
Cherunilam: Business Environment
Ghosh P. & Kapoor, G.K. – Business & Society – A Study of Business Environment
Adhikari, M.: Economic Environment of Business
MFC-103: Business Economics

Course objectives:
The objectives of the paper are to provide basic knowledge about decision making using economic tools.

Course Outline:

Unit I:

Unit II:
Utility Concept and Indifference Curve Analysis, Demand and Supply Analysis, Determinants of Demand Elasticities, Demand Forecasting.

Unit III:

Unit IV:

Unit V:

Suggested Reading
Joel Dean: Managerial Economics
Richard & Brackfor: Business Economics
Mote, Paul & Gupta: Managerial Economics
Maheswari & Varshney: Managerial Economics
Dwivedi, R.N.: Managerial Economics.
MFC- 104: Introduction to Computers and its Applications

Course objectives:
The main objectives of the course is to familiarize the students with the concept of data base a term which is used to denote all the data that is manipulated by means of the computer and develop basic competence in the case of a data base package.

Course Outline:

Unit I:
Introduction to Computer
   (a) Evaluation of Computer
   (b) Functional part of computer
   (c) Input Devices, Output Devices, Central Processing Unit, Memory (Primary and Secondary)
   (d) Introduction to Software (System Software, Application Software)

Unit II:
Operating Systems
   (a) Type of Operating Systems
   (b) Functions of Operating Systems
   (c) Features of a good operating system
   (d) Introduction to DOS, UNIX, WINDOWS

Unit III:
Application Softwares
   (a) Type of Application software
   (b) Introduction to Word Processing (MS word)
   (c) Introduction to Spreadsheets (MS Excel)
   (d) Introduction to Presentation Software (MS Power Point)
   (e) Introduction to Database (MS Access)

Unit IV:
Introduction to Computer Networks
   (a) Need for Networking
   (b) Type of Networks
   (c) Networks Topologies
(d) Transmission Media
(e) Networking Components (BRIDGE, GATEWAY, ROUTER, REPEATER, HUB, SWITCH)
(f) Introduction to Internet (WWW, HTTP, FTP, TCP/IP)

Unit V:
The Internet Environment, Surfing & Searching, Protocols, World Wide Web, Elementary Idea of E-Commerce & Its Types

Suggested Reading

MFC-105: Business Laws

Course objectives:
To give an understanding and basic knowledge of some of the important commercial laws to students thus making them fully aware of the legal implications of the general activities of a modern business organization.

Course Outline:
Unit I:

Unit II:

The Negotiable Instruments Act 1881: Meaning and Types of Various Negotiable Instruments, Parties to a Negotiable Instruments – Rights, Duties, Liabilities and Discharge, Material Alteration, Crossing, Payment and Collection of Cheque and Bank Draft.

Unit III:
Indian Partnership Act 1932: Definition and Nature of Partnership, Liabilities of Various Types of Partners Including those of Newly Admitted, Retiring, Deceased and Minor Partners,
Dissolution of Firms and Partnership, Partnership Distinguished From Joint Hindu Family and Co-ownership.

**Unit IV:**

**Unit V:**

**Suggested Reading**
- Kuchhal, M.C.: Mercantile Law
- Singh, Avtar: Mercantile Law
- Jain, J.D.: Indian Contract Act
- Kapoor, N.D.: Mercantile Law
- Shukla, M.C.: A Manual of Mercantile Law

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**MFC-106: Financial Accounting**

**Course objectives:**
The purpose of this course is to develop an insight into the nature and uses of financial accounting information.

**Course Outline:**

**Unit I:**

**Unit II:**
Preparation of Final Accounts – Horizontal and Vertical Formats.

**Unit III:**
Unit IV:

Unit V:

Suggested Reading
Shukla & Grewal Advanced Account
S.N. Maheshawri – Financial Accounting
R.L. Gupta – Advanced Accountancy

MFC IIInd Semester

MFC- 201: Operations Management and Quantitative Techniques

Course objectives:
The basic objective of this course is to get students acquainted with the design aspects of operations and to impart knowledge of basic statistical tools and techniques with emphasis on their application in business decision process and management.

Course Outline:

Unit I:

Unit II:

Unit III:
Unit IV:
Statistical Decision Theory: The Decision Environment, Decision Process, Decision Making
Under Risk and Uncertainty – Different Techniques; Decision Tree, Utility Criterion.

Unit V:
Simplex Method, Duality and Sensitivity Analysis.
Simulation Techniques and Its Application in Business Finance.

Suggested Reading
Taha: Operational Research: PHI
Vohara: Operational Research: TMH
C.B. Gupta: Introduction to Statistical Methods Sultan Chand
Sancheti and Kapoor: Operations Research: Sultan Chandra

MFC- 202: Marketing Management

Course objectives:
The objectives is to develop an understanding of the basic concepts of marketing, its functions
and its relevance for managers.

Course Outline:

Unit I:
Introduction, Nature and Importance of Marketing Management, Evolution of Marketing
Concepts: Old and New, Marketing Mix, Marketing Environment.

Unit II:
Market Segmentation, Purpose and Bases and Purpose of Market Segmentation, Selection of
Target Market Consumer Behaviour: Nature and Factors Influencing Consumer Behaviour,
Consumer Buying Decision Process.

Unit III:
Product Decision: Concept, Classification of Product, Product Line and Product Mix, Basic
Product Decision, Branding Decisions, Packaging and Labeling, Product Support Services, New
Product Development and Product Life Cycle

Unit IV:

Unit V:

Suggested Reading
Philip Kotlar: Marketing Management
Edgel, Walker and Stanton: Foundation of Marketing

MFC-203: Human Resource Management

Course objectives:
The objective of this course is to familiarize the students with theories and techniques of production and human resource management.

Course Outline:
Unit I:

Unit II:

Unit III:

Unit IV:
Unit V:  
Industrial Relations – Meaning of Industrial Relation, Regulatory Mechanism Employee Discipline, Suspension, Dismissal and Retrenchment, Grievance Handling, Industrial Conflicts, Resolutions, Trade Unionism, Collective Bargaining, Industrial Democracy and Workers Participation in Management.

Suggested Reading  
Flippo, E.B.: Principles of Personnel Management  
Yoder, Dale: Personnel Management and Industrial Relations.  
Beardwell: Human Resource Management (MacMillian)

MFC-204: Accounting for Decision Making  
Course objectives:  
The objective of this course to impart knowledge of various accounting tools and techniques useful for business decision making.

Course Outline:  
Unit I:  

Unit II:  
Cost Accounting: Basic Cost Terms and Concepts, Type and Elements of Cost, Cost Allocation – Absorption Costing, Marginal Costing, Activity Based Costing.

Unit III:  
Use of Marginal Costing in Decision Making, Cost Volume Profit Analysis.

Unit IV:  
Budget and Budgetary Control: Various Functional Budgets, Flexible Budgets.

Unit V:  
MFC- 205: Financial Management

Course objectives:
To develop adequate level of knowledge of broad areas of financial decisions.

Course Outline:

Unit I:

Unit II:

Unit III:

Unit IV:

Unit V:
Dividend Decisions and Management of Earning.
Various Sources of Short Term and Long Term Financing. Issues Relating to Merger and Acquisition.

Suggested Reading
Van Horn: Financial Management and Policy. PHI
Prashna Chandra: Financial Management. TMH
I.M. Pandey: Financial Management. Vikas
Khan and Jain: Financial Management. TMH
Course objective: To enable students to understand the conceptual aspects of services marketing.

Course Outline:

Unit I: Introduction to Services Marketing: Services as a marketing concept; factors for the growth of service sector; characteristics of services; dimensions of services; classification of services; managing customer expectations: level of expectations; zone of tolerance; segmentation, targeting and positioning of service.

Unit II: Services Marketing Mix: Product: service package, core and supplementary services; Product levels, service levels and delivery; price: pricing concepts and issues in pricing, pricing policy, pricing approaches, price and customer values; Promotion: Internal and external communication, issues in services promotion; place: Service distribution, channel options, service distribution strategy.

Unit III: Service Design: Essentials of a service system; components of services; designing the service package; front office interface; back office interface; operations system; service delivery system; customer satisfaction and conflicts; service recovery system; service quality; concept of service quality, measuring service quality; SERVQUAL system; concept of CRM: CRM objectives, technology impact on services, concept of e-CRM.

Unit IV: Globalization of services: Stages of globalization; international marketing services; emerging trends; principal driving forces in global marketing of services; key decisions in global marketing; services strategy and organizing for global marketing.

Unit V: Marketing of Financial and Hospitality Services: Application of the component of marketing of services in marketing of financial, tourism, travel and transport services.

Suggested Reading:
6. Rama Mohana Rao, Services Marketing, Pearson Education
7. Govind Apte, Services Marketing, Oxford Univ. Press
Core Paper:
MFC-301: Corporate Strategies and Policy

Course objectives:
The main objectives of this course is to develop the perspective of the management of total enterprise from the point of view of top management.

Course Outline:
Unit I:

Unit II:

Unit III:

Unit IV:
Corporate Appraisal: Significance of Corporate Appraisal, Assessment of Internal Capabilities, Capabilities Profile, Strategic Advantage Profile (SAP).

Unit V:
Corporate Governance and Social Responsibility – Corporate Governance, Role of BOD and top Management in Corporate Governance. Social Responsibilities of Strategic Decision Makers. Ethics in Business and Corporate Governance.

Suggested Reading
Business Policy – Azhar Kazmi
Corporate Strategy – H. Iger Anseff
MFC-302: Business Research Methodology

Course Objectives:
To develop an understanding of the research methodology used in social sciences and its business applications.

Course Outline:
UNIT I:

UNIT II:

UNIT III:

UNIT IV:
Covariance and Correlation: Regression – Bi-variate Regression, Computation of Multi-variate Regression Using Computer Programmes and Interpretation of Results. Use of Regression Analysis of Time Series – Trends and Seasonal Components. Index Numbers

Suggested Readings
Research for Marketing Decisions – Green and Tull
Marketing Research – Aakar, Day and Batra
Marketing Research – Beri
Research Methodology – Kothari
Statistics – C.B. Gupta
MFC 303: Training Report Evaluation and Viva-voce

Elective Papers:
The Candidate has to opt three papers from the following elective papers.

MFC-304: Working Capital Management

Course objectives:
To develop among students expertise to analysis the issues relating to working capital management in organizations and to formulate effective policies.

Course Outline:

Unit I:

Unit II:

Unit III:

Unit IV:

Unit V:

Suggested Reading
I.M Pandey: Financial Management
MFC-305: Taxation Laws and Accounts

Course objectives:
The course aims to provide students in-depth knowledge of laws and accounts relating to income tax and other taxes in India.

Course Outline:

Unit I:

Unit II:
Income Tax – Computation of total Income and Tax Liability of Companies and Co-Operative Societies.

Unit III:

Unit IV:

Unit V:
Provisions Related to State and Central Sales Tax.

Suggested Reading
Kanga and Palkiwal: Income Tax Law
Mehrotra H.C.: Income Tax Law
Prasad Bhagwati: Income Tax Law
Singhania V.K.: Direct Taxes, Income Tax Guide
Singhania V.K.: Indirect Tax Laws
MFC- 306: Management Information System

Course objectives: The course aims to provide the knowledge about MIS to the students.

Course Outline:

Unit I:

Unit II:

Unit III:

Unit IV:
Structure of MIS, Development of MIS, MIS Reports, Making MIS Effective & Efficient, Limitations of MIS.

Unit V:
Computation to approach to Accounting and Finance (Tally)

Suggested Reading
Brein James, O.: Computers in Business Management: An introduction
Scot, George M.: Principles of MIS
Murdick, Robert G. etc.: Information System for Modern Management
Bocchino William A: MIS Tools and Design

MFC- 307: Management of Financial Institution

Course objectives:
The objectives of the course is to familiarize the students with concepts, tools and techniques which are useful to a manager in management of a bank and other financial institution.
Course Outline:

Unit I:

Unit II:

Unit III:
Development Banks: Role, Management, Organizational Setup and Operational Policies of IDBI, IFCI, ICICI, SFCS and SIDBI.

Unit IV:
Organizational Setup and Operational Policies of Life Insurance Corporation (LIC), Unit Trust of India (UTI), GIC and Mutual Funds and Private Insurance Companies.

Unit V:

Suggested Reading
Robinson: Financial Institution
Srivastava R.M.: Management of Indian Financial institution
Bhole L.M.: Financial Markets and Institutions
Jacoles: Financial Institution

Self Study Paper:

MFC 308: E-Commerce

Course Objective: The aim is to help students develop insight on how electronic commerce affects the strategic intent and operations function of the firm, how electronic commerce can be used to create a strategic competitive advantage for an enterprise, and explain some of the best practices in Ecommerce that are currently available
Course Outline:

Unit I: Introduction to e-Commerce: e-Commerce Infrastructure, Business Models and e-Commerce Strategy

Unit II: Supply Chain Management and e-Commerce

Unit III: Marketing Strategies and e-Commerce

Unit IV: Mobile Commerce and e-Commerce Security and Controls

Unit V: Global, Social, Legal and Ethical Issues in e-Commerce

Suggested Readings:


MFC IVth Semester

Core Papers:

**MFC-401: Financial Markets and Services**

Course objectives:
The main objectives of the course is to equip students with skills required for handling the problems of financial markets and services.

Course Outline:

Unit I:

Unit II:
Unit III:

Unit IV:
Leasing: Concept, Types, Legal and Tax Aspects, Hire-Purchase, Lease Structuring.

Unit V:
Other Financial Services: Factoring – Concept and Characteristics, Types of Factoring, Factoring in India, Factoring and Bill Rediscounting, Credit Rating – Concept and Types, Function of Credit Rating Agencies. Credit Rating Agencies in India. Forfeiting – Meaning and Mechanism.

Suggested Reading
J.C. Verma – Merchant Banking
P. Chandra – Financial Management
J. Vanhorne – Financial Management and Policy
L.K. Bansal – Merchant Banking

MFC-402: International Financial Management
Course objectives:
The objective of the course is to give insight relating to financial management applications in the realm of international business with special reference to international financial markets, systems & problems of MNCs.

Course Outline:
Unit I:

Unit II:
Exposure and Risk: Translation, Transaction and Operating Exposures: Their Measurement and Management.
Unit III:

Unit IV:

Unit V:

Suggested Reading
Shapiro AC – Multinational Financial Management : PHI
Apte : International Financial Management: PHI

MFC 403: Project Report & Viva-Voce (50 Marks each)

Elective Papers:
The candidate has to opt three papers from the following elective papers.

MFC- 404: Corporate Tax Planning

Course objectives:
The course aims at basically, to sharpen, the skills of the students to enable them to organize planning of corporate taxes.
Course Outline:

Unit I:

Unit II:
Tax Planning Through Organization Set-Up – Comparative Tax Obligations of Different Forms of Business Organizations: Individuals, Partnership Firms and Companies.

Unit III:
Tax Planning for Managerial Decisions – Capital Structure, Dividend Policy, Depreciation Policy Inventory Policy, Make or Buy, Own or Lease, Set down or Continue, Foreign Collaborations.

Unit IV:

Unit V:
Tax Planning and Corporate Succession – Amalgamation, Mergers and Buy-Outs.

Suggested Reading
Srivastava, E.A. – Corporate Tax Planning
Agarwal J.D. & Agarwal, R.K. – Tax Planning for Industrial Units
Agarwal, R.K. – Tax Obligation under Income Tax Law
Prasad Bhagwati – Law and Practice of Income Tax in India
Shah D.D. – A Treaties on Tax Planning
Santhonam, R. – Tax Planning in respect of Capital Gains

MFC-405: Security Analysis

Course objectives:
The objectives of the course is to provide knowledge regarding securities the risk associated with the functioning of stock market and its regulation.
Course Outline:

Unit I:

Unit II:

Unit III:

Unit IV:
Valuation of Equity Shares, Bond Valuation. Interest Rate Risk and Bond Value, Yield Curve, Duration of Bond. Default Risk

Unit V:

Suggested Reading
W. Sharpe – investment: PHI
Fischer and Jordan: Security Analysis and Portfolio Management: PHI
S. Barua and J. Verma: Portfolio Management: TMH
A.V. Avadhani: Security Analysis and Portfolio Management: Himalaya

MFC- 406: Portfolio Management

Course objectives:
The objectives of this course is to expose the students to an in depth study of portfolio management.

Course Outline:

Unit I:
Meaning of Portfolio Management – Diversification: Meaning, Types and Needs, Risk and Return on a Diversified Portfolio, Markowitz’s Portfolio Theory, Market Model of Sharp.
Unit II:
Arbitration Pricing Model and Factor Models.

Unit III:
Portfolio Selection and Management: Defining Portfolio Objectives and Constraints. Portfolio
Investment Strategies – Active and Passive Portfolio Management. Selection of Securities for

Unit IV:
Portfolio Evaluation: Meaning of Portfolio Performance. Value At Risk (Var). Different Models

Unit V:
Mutual Funds: Meaning, Importance and Types of Mutual Funds. Regulatory Framework for
Mutual Funds. Marketing of Mutual Funds.

Suggested Reading
Sharpe et. al. – investments: PHI
Fisher and Jordan: Security Analysis and Management. PHI
Francis: investment Analysis and Management: PHI

MFC- 407: Project Management

Course objectives:
To provide adequate knowledge to the students for formulating and handling of project.

Course Outline:
Unit I:
Identification of Investment Opportunities and their Feasibility. Market and Demand Analysis.

Unit II:
Technical Analysis: Choice of Technology, Analysis of Materials and Inputs, Plant Locations
and Layout Pollution Control and Government Regulations.
Unit III:

Unit IV:

Unit V:

Suggested Reading
Prasanna Chandra: Project: Preparation, Appraisal, Budgeting and Implementation.
P.K. Matto: Project Formulation in Developing Countries
Dass Gupta & Sen : Guideline for Project Evaluation
D.K. Jain : Project Planning and Appraisal in Planned Economy

Self Study Paper
MFC 408: Entrepreneurship Development

Course objective: The objective of the course is to provide adequate knowledge to the students for formulating and handling projects.

Course Outline:

Unit I: Entrepreneurship: Definition and Structure, Entrepreneurial Culture, Theories of Entrepreneurship, Classification and Types of Entrepreneurship. Factor Effecting Entrepreneurial Growth, Entrepreneurial Competencies, Women Entrepreneurship.


Unit III: Issues Related to Entrepreneurship in Uttarakhand.

Unit IV: Entrepreneurship Development and Government: Role of Central Government and State Government in promoting entrepreneurship with various incentives, subsidies, grants etc.

Suggested Readings:

2. Holt: Entrepreneurship
3. S.S. Khanka: Entrepreneurial Development
4. Vasant Desai: Entrepreneurial Development
5. Madhurima Lall & Shikha Sahai: Entrepreneurship
Note: There will be one question paper which will cover 100 objective type questions (Multiple choice, matching type, true/false) carrying 100 marks.


SCHOOL OF COMMERCE

Syllabus

For

Pre-Ph.D. Course
in
Commerce

Examinations: 2011 and Onwards

H.N.B. GARHWAL UNIVERSITY
SRINAGAR GARHWAL
(A Central University)
# SCHEME OF COURSES

## Semester I

<table>
<thead>
<tr>
<th>Course No.</th>
<th>Course Title</th>
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<tbody>
<tr>
<td>Ph.D.-101</td>
<td>Research Methodology</td>
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<tr>
<td>Ph.D.-102</td>
<td>Term paper &amp; Seminar</td>
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**Core Courses:**

**Elective Course:**

Ph.D.-103 Students are required to opt one paper from the following Group A:

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Ph.D.-104 Students are required to opt one paper from the following Group B:

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<tr>
<th>Course No.</th>
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<td>Ph.D.-103</td>
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**Total Credits** 13 -- 2 15

**Elective Papers of Group A and B:**

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Grand Total: 15 (Credit Hours)
Ph.D.-101: Research Methodology

Objective: To familiarize the students with conceptual and application aspects of various research tools and methods.

Credits: 4-0-0

- **Overview of Research in Commerce & Management**, Meaning, Purpose, Concept and types of research, Significance of research in social and business sciences.

- **Hypothesis formulation**, Techniques of data collection – Questionnaire, interview, observation, case study; Content analysis and projective techniques. Review of literature based on areas specific study.

- **Sampling Technique**: Sampling theory-Types of sampling-Steps in sampling-Sampling and Non-sampling error-Sample size –Advantages and limitations of sampling.

- **Measurement and Basic Scaling Techniques**: Normal, ordinal, interval, ratio scales, measuring attitudes – Summated rating scale (Likert scale), semantic differential scale, Reliability-Split-half test and retest. Cronbach alpha, Validity, Content/face, construct validity – Convergent discriminant.

- **Data Analysis through SPSS – Univariate & Bi-variate**: Data feeding, descriptive statistics, correlation, regression, ANOVA, post-hoc analysis, hypotheses testing, t-test, f-test, $\chi^2$ test.

- **Data Analysis through SPSS – Multivariate Analysis**: Multiple correlation, Multiple regression, Factor analysis, Cluster analysis, Discriminant, MANOVA, SEM.

- **Structuring the Report**: Chapter format- Pagination- Identification- Using quotations- Presenting footnotes – abbreviations- Presentation of tables and figures- Referencing- Documentation-Use and format of appendices- Indexing.

- **Research Report**: Types of reports-Contents-Styles of reporting- Steps in drafting Reports-Editing the final draft-Evaluating the final draft.

References:

2. Uma Sekaran : Research Methods for Business Wiley India 2007
Ph.D.-102: Term Paper & Seminar

Objective:
How to formulate a viable research proposal?
To develop analytical skills among the business students.
To Develop the presentation skills in a seminar/class.
How to write a research paper?
How to write a research dissertation?

Course Outline:
Weekly Assignments: (40%)
Each student will be given two assignments on the subject relating to major area of study. Each student is expected to work individually on the research assignments to be evaluated by the department.

Research Paper Writing and Research Proposal: (40%)
This is the main requirement of the course. This paper will serve as an important requirement as to how to design a research paper, research proposal and project. For those who plan to conduct research, this paper should form the basis of their research dissertation proposal and final dissertation. The student should submit one term paper maximum of 25 pages on their specialized area of research.

Class Participation: (20%)
Student will be expected to attend all seminars and contribute to class participation and discussions. Seminars topic shall be decided in consultation with the chief advisor.

Elective Papers:
There are two groups i.e. A and B consisting of two papers. The student will have to opt one paper from each group compulsory.

**Group- A:**

**Ph. D. 103: Contemporary Issues in Finance and Accounting**

**Course Overview**

The objective of this course is to acquaint the students of Ph.D. with the advanced knowledge of finance and accounting function. This course also highlights the emerging issues of corporate restructuring and contemporary accounting.

**Course Syllabus**


**Pricing of IPOs:** Conceptual and research issues.

**Issues in Corporate Restructuring:** Need, Methods of restructuring, Mergers and Acquisitions, Divestiture, Contracting Out, Outright Sale, Disinvestments, Leveraged buyout

**Behavioral finance:** Conceptual and research Issues, Micro Financing in India; Financial inclusion and role of banks

**Financial Risk Management:** Rationale, Significance, types of financial risks. Role of derivatives in managing financial risk

**Contemporary Accounting:** Human Resource Accounting, Environment Accounting, Social Accounting and Value added Accounting


**References :**

- Cost and Management Accounting-Horngren
Ph. D. 103: Contemporary Issues in Human Resource Management

Course Overview

The student should be able to critically analyze organizational situations, prescribe courses of action necessary for problem solving, and integrating the steps necessary for effective implementation. Upon completion, the Ph.D. student should be able to indicate and explain various research issues in HR interventions that may be required when dealing with the work environment, people, and problems.

Credits: 4-0-0

Course Syllabus

An overview of Human Resource Management: Framework of HRM in the present day corporate sector; environmental scanning, building up skills for effective HR manager. HRM in the Global Context


Ethical Issues in Human Resource Management: Need and Implications of Ethics for Human Resource Management, Cross cultural issues in HRM

References:

Group- B

Ph. D. 104: Contemporary Issues in Marketing

Objectives of Course Work: To develop knowledge and understanding of Ph.D. students on the various aspects of modern marketing management

Credits: 4-0-0

Course Syllabus

Orientation of Modern Marketing and Analyzing Market Opportunities:
Marketing Tasks and Approaches to Modern Marketing, Marketing Environment and Environment Scanning, Analyzing Market Environment


Applied Marketing Research: Demand Measurement and Forecasting, Product Research, Advertising Research, Distribution Research, Sales Control Research, Pricing Research, Motivation Research.

Customer Evaluation of Service Quality: Gaps Model for improving the Quality of Service - knowledge gap, standards gap, delivery gap, communications gap. Service Recovery.

Supply Chain Management: Components of SCM, Physical Distribution System; Distribution Channels, Types & Functions, Selection, Cooperation and Conflict Management

Retail Marketing: Forms of Retail organization – levels of organization. Retail Organization Structures; Demographic Analysis in Retailing - Age distribution population, Income Urbanization, shrinking household, working women, diversified minorities. Emerging Trends and research Issues in Retailing.

Global Marketing: Rationale, India and World trade, Foreign Trade policy in Indian context, Constraints in Global marketing, Destination wise and Commodity Wise Trends; Outsourcing and its marketing Implications for home and host countries.

References:

Ph.D.-104 CONTEMPORARY ISSUES IN INTERNATIONAL BUSINESS

Objectives of Course Work: To develop knowledge and understanding of Ph.D. students on the various aspects of modern business and factors affecting business decisions and also to develop insight of students as to the area and topic in the area that they may work up to develop their Ph.D. proposals.

Credits: 4-0-0

- **International Business**: Concept, Importance, Rationale; Globalization and its Phases.

- **International Trade Theories**: Absolute Advantages, Comparative Advantages, Factor Proportions Theory; The Product Life Cycle Theory and Modern Theories. Government Influences on Trade: Economic and Non-Economic Rationale for Govt. Intervention; Instruments of Trade Control: Tariffs and Non-Tariff Barriers

- **Regional Integration and Economic Blocks**: Levels of Regional Economic Integration; Leading Economic Blocks: European Union (EU); North America Free Trade Agreement (NAFTA); South Asian Association of Regional Cooperation (SAARC); Association of South East Asian Nations (ASEAN).

- **Foreign Investments**: Portfolios Vs Foreign Direct Investments (FDI); Role and Impact on Developing Countries. Development in International Monetary Systems: Foreign Exchange Mechanism and its Determinants.

- **Evolution of World Trade Organization (WTO)**: General Agreement on Tariffs And Trade (GATT,1994): Trade Related Investment Measures (TRIMs); Agreement on Subsidies and Countervailing Measures; Agreement on Trade Related Aspects of Intellectual Property Rights (TRIPS); and General Agreement On Trade And Services (GATS). Impact of WTO on Developing Countries.

- **References**: