

M. COM. THIRD SEMESTER

Course Code	Paper/Subject	Credit	Contract Hour Per			EoSE (Hrs.)	
			L	T	P	TH	P
MCM 301	Management Concept	6	4	3	0	3	0
MCM 302	Organization Behaviour	6	4	3	0	3	0
MCM 303	Advanced Cost Accounting	6	4	3	0	3	0
MCM S03-OSC (Compulsory)	Intellectual Properties, Human Rights & Environment Basics	6	4	3	0	3	0
ECC - C01	Tribal Studies	6	4	3	0	3	0
ECC - C02	Strategic Management						
ECC - C03	International Marketing						
ECC - C04	Production Management						
ECC - C05	Life Insurance						
ECC - C06	Accounting Methods						
MINIMUM CREDIT IN INDIVIDUAL SUBJECT IS 6 AND IN COMPLETE SEMESTER IT WOULD BE 30		30					

M.COM. THIRD SEMESTER

COURSE CODE: MCM301

COURSE TYPE: CCC

COURSE TITLE : MANAGEMENT CONCEPT

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

MARKS:

THEORY: PRACTICAL : 80+20

MARKS THEORY: PRACTICAL :

OBJECTIVE : The objective of this course is to acquaint students with the management concept.

UNIT-1 18 Hours

Schools of Management Thought : Scientific, process, human behavior and social system school; Decision theory school; Quantitative and system school; Contingency theory of management; Functions of a manager.

UNIT-2 18 Hours

Managerial Functions : Planning - concept, significance, types; Organizing - concept, principles of authority, theories, types of organizations, authority, responsibility, power, delegation, decentralization.

UNIT-3 18 Hours

Staffing; Directing; Coordinating; Control - Nature, process and techniques.

UNIT-4 18 Hours

Motivation : Process of motivation; Theories of motivation - need hierarchy theory, theory X and theory Y, two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.

UNIT-5 18 Hours

Group Dynamics and Team Development: Group dynamics, Definition and importance, types of groups, group formation, group development, group composition, group performance factors; Principle-centered approach to team development.

RECOMMENDED READINGS

1. R. C. Agrawal . Agra
2. Allen L.A. Management and Organization (New York McGraw Hill.)
3. Prasad Lallan Management Principles and Practice (Delhi & Chand)
4. Banerjee M. Modern Management.

M.COM. THIRD SEMESTER

COURSE CODE: MCM302

COURSE TYPE: CCC

COURSE TITLE : ORGANISATIONAL BEHAVIOUR

CREDIT: THEORY: PRACTICAL: 6

HOURS: THEORY: PRACTICAL: 90

MARKS:

THEORY: PRACTICAL : 80+20

MARKS THEORY: PRACTICAL :

OBJECTIVE: The Objective of this course is to help student understand & conceptual framework of management and organizational behaviour.

UNIT-1 18 Hours

Organizational Behaviour : concept and significance ; Relationship between management and organizational behaviour; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional analysis.

UNIT-2 18 Hours

Leadership : Concept; Leadership styles; Theories - Trait theory, behavioural theory, Fielder's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership.

UNIT-3 18 Hours

Organizational Conflict : Dynamics and management; Sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and bifunctional organizational conflicts; Resolution of conflict.

UNIT-4 18 Hours

Interpersonal and Organizational Communication : Concept of

two-way communication; Communication process; Barriers to effective communication.

Types of organizational communication; Improving communication; Transactional analysis in communication.

UNIT-5 18 Hours

Organizational Development : Concept; Need for change; resistance to change; Theories of planned change; Organizational diagnosis; Organizational Development intervention.

RECOMMENDED READINGS

1. Kaith Davis & John W. Newstrom, organisational Behaviour Tata MC Graw hill
2. Stephen P. Robbins : organisational Behaviour, Prentice Hall of India Ltd.
3. Robbins Sp organisational Behaviour, Prentice Hall of India Ltd.
4. LM Prashad : organisational Behaviour, S. Chand & Sons.

M.COM. THIRD SEMESTER

COURSE CODE: MCM303

COURSE TYPE: CCC

COURSE TITLE : ADVANCE COST ACCOUNTING

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

MARKS:

THEORY: PRACTICAL : 80+20

MARKS THEORY: PRACTICAL :

OBJECTIVE : This course exposes the students to the basic concepts and the tools used in cost accounting.

UNIT-1 18 Hours

Cost Accounting - Concept and Classification, Methods and Techniques, Accounting for Material, Materials control - Techniques of Materials control. Pricing of Material Issues.

UNIT-2 18 Hours

Labour cost - Computation and Control, Method of Wages Payments, Overheads - Accounting and control, Machine Hour Rate.

UNIT-3 18 Hours

Unit Costing, Job, Batch, Contract Costing.

UNIT-4 18 Hours

Process Costing, Joint products & By-Products costing, Standard Costing.

UNIT-5 18 Hours

Operating costing, Uniform costing and Estimate costing, Reconciliation statement.

RECOMMENDED READINGS

1. S.P. Jain and K.L. Narang - Cost accounting - Kalyani Publishers - New Delhi.

2. B.K. Bhar - Cost Accounting - Academic publishers, Calcutta.
3. T.S.Reddy and Y.H. Reddy - Cost and Management Accounting - Margam Publications, Chennai.
4. C.T.Horangren - Cost Accounting - A Managerial Emphasis - Pearson education - New Delhi.
5. Jawaharlal - Cost Accounting - Tata Mc. Graw Hill.
6. Ravi M Kishore - Advanced Management Accounting - Taxman's - New Delhi.
7. Robert S. Kaplan - Anthony A. Atkinson - Advanced Management Accounting - Prentice Hall of India - New Delhi.
8. Weldon's Cost Accounting and Cost Methods - Mc. Donald and Evens Limited.

M.COM. THIRD SEMESTER

COURSE CODE: MCMS02

COURSE TYPE: OSC

**COURSE TITLE : INTELLECTUAL PROPERTY RIGHTS,
HUMAN RIGHTS & ENVIRONMENT: BASICS**

CREDIT: THEORY: PRACTICAL: 6

HOURS: THEORY: PRACTICAL: 90

MARKS: THEORY: PRACTICAL : 80+20

OBJECTIVE: - Understands the concept and place of research in concerned subject

Gets acquainted with various resources for research

Becomes familiar with various tools of research

Gets conversant with sampling techniques, methods of research and techniques of analysis of data.

UNIT-1 18 Hours Patents : - Introduction & concepts, Historical Overview.

- Subject matter of patent.
- Kinds of Patents.
- Development of Law of Patents through international treaties and conventions including TRIPS Agreement.
- Procedure for grant of patents & term of Patent.
- Surrender, revocation and restoration of patent.
- Rights and obligations of Patentee
- Grant of compulsory licenses
- Infringement of Patent and legal remedies
- Offences and penalties
- Discussion on leading cases.

UNIT-2 18 Hours

- Meaning of Copyright, Historical Evolution,
- Subject matter of copyright.

- **Literary works**
- **Dramatic Works & Musical Works**
- **Computer Programme**
- **Cinematographic films**
- **Registration of Copyrights**
- **Term of Copyright and Ownership of Copyrights**
- **Neighboring Rights**
- **Rights of Performers & Broadcasters**
- **Assignment of Copyright.**
- **Author's Special Rights (Moral Rights)**
- **Infringement of Copyrights and defenses**
- **Remedies against infringement (Jurisdiction of Courts and penalties)**
- **International Conventions including TRIPS Agreement WIPO, UCC, Paris Union, Berne Convention, UNESCO.**
- **Discussion on leading cases.**

UNIT-3 18 Hours

- **Rights: Meaning**
- **Human Rights- Meaning & Essentials**
- **Human Rights Kinds**
- **Rights related to Life, Liberty, Equals & Disable**

UNIT-4 18 Hours

- **National Human Rights Commission**
- **State Human Rights Commission**
- **High Court**
- **Regional Court**

- **Procedure & Functions of High & Regional Court.**

UNIT-5 18 Hours

- **Right to Environment as Human Right**
- **International Humanitarian Law and Environment**
- **Environment and Conflict Management**
- **Nature and Origin of International Environmental Organisations (IEOs)**
- **Introduction to Sustainable Development and Environment**
- **Sustainable Development and Environmental Governance**

RECOMMENDED READINGS

1. **G. B. Reddy, Intellectual Property Rights and Law, Gogia Law Agency, Hyderabad.**
2. **S. R. Myneni, Intellectual Property Law, Eastern Law House, Calcutta**
3. **P. Narayanan Intellectual Property Rights and Law (1999), Eastern Law House, Calcutta, India**
4. **VikasVashistha, Law and Practice of Intellectual Property, (1999) Bharat Law House, New Delhi.**
5. **Comish W. R. Intellectual Property, 3rd ed, (1996), Sweet and Maxwell**
6. **P. S. Sangal and Kishor Singh, Indian Patent System and Paris Convention,**
7. **Comish W.R Intellectual Property, Patents, Copyrights and Allied Rights, (2005)**
8. **BibeckDebroy, Intellectual Property Rights, (1998), Rajiv Gandhi Foundation.**

M.COM. THIRD SEMESTER

COURSE CODE: MCMC01

COURSE TYPE: ECC

COURSE TITLE : TRIBAL STUDIES

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

MARKS: THEORY: PRACTICAL :

OBJECTIVE:

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

UNIT-1 18 Hours

Tribal Studies : Meaning, Nature, Scope, Need & importance of tribal studies. Meaning, Definition & characteristics of Tribe, Caste & Race.

UNIT-2 18 Hours

Scheduled Tribe in India : Population Composition of tribal, classification of Indian Tribe - Racial, Lingual, Geographical, Cultural.

Some Major Tribes in India : Santhal, Khasi, Munda, Bhils.

Some Major Tribes in Central India : Gond, Baiga, Bharia, Korkus.

UNIT-3 18 Hours

Illiteracy : Poverty, Indebtness, Unemployment, migration & Exploitation Environmental & Degradation.

Problem of Health and sanitation :

Prostitution, Culture Decay due to assimilation. Replacement & Rehabilitation of Tribal population.

UNIT-4 18 Hours

Welfare-Concept, Characteristics: Tribal Welfare in post-independence period. Constitutional provision & safe guard after Independence, Legislation & Reservation Policy.

UNIT-5 18 Hours

Tribal Development Programs for Scheduled Tribes: Medical, Education, Economy, Employment & Agriculture Evaluation of Programs.

Tribal Welfare & Advisory Agencies in India: Role of NGO's in tribal development, Role of Christian missionaries in tribal welfare & development. Tribal Welfare Administration.

RECOMMENDED READINGS

Tribal Development In India (Orissa) by Dr. Taradutt

Books on Tribal studies by P. K. Bhowmik.

Books on 'Tribal Studies' by W.G. Archer.

M.COM. THIRD SEMESTER

COURSE CODE: MCMC02

COURSE TYPE: ECC/CB

COURSE TITLE : STRATEGIC MANAGEMENT

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

MARKS: THEORY: PRACTICAL :

OBJECTIVE: The objective of this course is to help students learn the application of strategic management.

UNIT-1 18 Hours

Concept of Strategy : Defining strategy, levels at which strategy operates; Approaches to strategic decision making; Mission and purpose, objectives and goals; Strategic business unit (SBU); Functional level strategies.

Environmental Analysis and Diagnosis : Concept of environment and its components; Environment scanning and appraisal; Organisational appraisal; Strategic advantage analysis and diagnosis, SWOT analysis.

UNIT-2 18 Hours

Strategy Formulation and Choice of Alternatives : Strategies - modernisation, diversification, integration, Merger, take-over and joint strategies; Turn around, divestment and liquidation strategies; Process of strategic choice - industry, competitor and SWOT analysis; Factors affecting strategic choice; Generic competitive strategies - cost leadership, differentiation focus, value chain analysis, bench marking, service blue printing.

UNIT-3 18 Hours

Functional Strategies : Marketing, production / operations and R & D plans and policies.

Functional Strategies : Personnel and financial plans and policies.

UNIT-4 18 Hours

Strategy Implementation :Inter-relationship between formulation and implementation; Issues in strategy implementation; Resource allocation.

Strategy and Structure :Structural considerations, structures for strategies; Organisational design and change.

UNIT-5 18 Hours

Strategy Evaluation :Overview of strategic evaluation; Strategic control; Techniques of strategic evaluation and control.

Global Issues in Strategic Management.

RECOMMENDED READINGS

1. **Bhattachary S. K. and N. Yenkataramin** : Managing Business Enterprises : Strategy Structure and System. Vikas Publishing.
2. **Sharma R.A.** Strategic Management in India Companies Deep & Deep Publication.
3. **Kazmi Azhar** : Business Policy. Tata Mc Graw hill
4. **David, Fred R** Strategic Management Prentice Hall.

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

MARKS: THEORY: PRACTICAL :

OBJECTIVE: The course intends to familiarize the students with the concept and issues of international marketing and enable them to be able to analyse the foreign market environment and develop international marketing strategies for a business firm.

UNIT-1 18 Hours

International Marketing ; Meaning ; Scope, benefits and difficulties of International Marketing : International marketing and Domestic Marketing, reasons for entering International marketing. International marketing environment ; Identifying and selecting foreign market.

UNIT-2 18 Hours

Foreign Market Selection : Global market segmentation; Selection of foreign markets, International positioning. Product Decisions: Product planning for global markets; Standardisation vs product adaptation; New product development; Management of international brands; Packaging and leveling.

UNIT-3 18 Hours

Quality issues and after sales service ; International pricing; International Price quotation ; Payment terms and Methods of payment.

UNIT-4 18 Hours

Promotion of products and services abroad : International channels of distribution ; Selection and appointment of foreign sales agents. Logistic decision.

UNIT-5 18 Hours

Export policy and practices in India, Trends in India's foreign trade, Steps in starting export business ; Export finance, Documentation and Procedure.

RECOMMENDED READINGS

1. Czinkota :International Marketing, Thomson;
2. SakOnkvisit and John J. Shaw: International Marketing: Analysis & Strategy, PHI;
3. Warren J. Keegan:Global Marketing Management, PHI;
4. Roger Bennet : International Marketing : Strategy. Planning Market Entry & Implementation, Kogan Page Ltd., U. K.
5. Philip R. Cateora and John L. Graham : International Marketing, TMH.
6. Doole : International Marketing Strategy, Thomson.

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

MARKS: THEORY: PRACTICAL :

OBJECTIVE: The objective of this course is to acquaint with the production management.

UNIT-1 18 Hours

Fundamentals of production management, Nature, Scope, Functions ; Problems, Production and Productivity organizing for production. Types of manufacturing systems.

UNIT-2 18 Hours

Production planning, Objectives, Factors affecting Production Planning. Planning future activities, forecasting. Qualitative & Quantitate forecasting Methods, long range forecasts, project planning method (P.E.R.T. and C.P.M.) Process planning System. Techniques of process planning : Assembly charts, process charts make or buy analysis.

UNIT-3 18 Hours

Process design, Factors affecting design Relation with types of manufacturing plant location and layout : Factors affecting location. Types of plans layout, evaluation of alternative layout.

UNIT-4 18 Hours

Work measurement and work standards Uses of work measurement date, procedure for work measurement. Direct work measurement. Time study, activity sampling, Indirect work measurement : Synthetic timing, Predetermined motion time system, analytical estimating. Methods analysis : Areas of application, Approaches to methods design, Tools for methods

analysis, work simplification programme.

IT-5 18 Hours

Production Control - Control functions : Routing Landing, Scheduling, Dispatching, Follow up. Quality control & inspection : Importance of quality control in modern enterprises, organisation of quality control. Statistical quality control, inspection location for production, inspection procedure and records, Inspection services.

COMMENDED READINGS

Industrial Engineering : Hazra

Industrial Engineering : Martand Telsang Sultan Chand & Sons.

Production Management - Buffa

Production Management - S.C. Row

M.COM. THIRD SEMESTER

COURSE CODE: MCMC05

COURSE TYPE: ECC/C

COURSE TITLE : LIFE INSURANCE

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

MARKS: THEORY: PRACTICAL : 80+20

OBJECTIVE: To acquaint the student about the changing scenario in Life & Health Insurance.

UNIT-1 18 Hours

Life insurance : introduction, History of life insurance, Utility, Object, Characteristics and importance of life insurance, procedure of getting life insurance, non - medical insurance, Insurance of sub - standard lives, insurance of female lives and Minors.

UNIT-2 18 Hours

Life insurance policy

Conditions and kinds of Life insurance policies, some important plans of life insurance.

UNIT-3 18 Hours

Premium and Annuity

Elements of premium ; methods of premium computation, Natural premium plan, level premium plan, Gross and net premium, Loading mortality table - meaning, characteristics and importance in life insurance ; Kinds of mortality table. Annuity : meaning, objects, advantages and kinds of annuity, annuity Vs Life insurance.

UNIT-4 18 Hours

Life Insurance agent and his working, settlements of Life insurance claims. Guidelines and procedures, Organisation and management of life insurance corporation of India, working and progress.

UNIT-5 18 Hours

Privatization of Life insurance in India, Insurance Regulatory & Development Authority Act, 1999, - powers and functions of authority.

RECOMMENDED READINGS

Vaughan, E.T & T.Vaughan: Fundamentals of Risk Insurance, Johan Willey & Sons.

Course material and books published by 'Insurance Institute of India, Mumbai'.

Rejda, G.E: Principles of Risk Management and Insurance (Seventh Edition), Pearson.

Treichmann: Risk Management & Insurance, Thomson.

Chance: Introduction to Risk Management and Derivatives, Thomson.

M.COM. THIRD SEMESTER

COURSE CODE: MCMC06

COURSE TYPE: ECC/O

COURSE TITLE : ACCOUNTING METHODS

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

MARKS: THEORY: PRACTICAL : 80+20

OBJECTIVE : The objective of this course is to expose students to accounting issues and practice.

UNIT-1 18 Hours

Accounting standards in India. Preparation of Accounts from Incomplete Records and Single Entry System.

UNIT-2 18 Hours

Branch Accounts - Independent and Foreign Branch Departmental Accounts.

UNIT-3 18 Hours

Lease Accounts, Social Accounting.

UNIT-4 18 Hours

Accounting for Price level Changes. Human Resource Accounting.

UNIT-5 18 Hours

Government Accounting, Insolvency Accounts. (Individual and firm).

RECOMMENDED READINGS

1. Peter J. Eisen Accounting
2. Christophermoles : Accounting oxford university press.
3. S.M. Shukla financial Accounting, Sahitya Bhawan Publication Agra.
4. Dr. Kareen Khanja Financial Accounting SBPD Agra.
5. Dr. S. N. Maheshwari Financial Accounting S. Chand Publication.