FACULTY OF COMMERCE & BUSINESS STUDIES



SYLLABUS

Academic Session: 2022-23 Onwards

M.Com. Programme

Memorandum, Course Structure and Syllabus (OBE on Choice Based Credit System)

Motherhood University

Roorkee-Dehradun Road, Vill. Karoundi, Roorkee-247667, Dist.-Haridwar (Uttarakhand) India

DETAILED SYLLABUS

OF

MASTER OF COMMERCE

[w.e.f Academic Session 2022-23 onwards]

SUMMARY

Programme		M.Com				
Duration		Two-year full time (Four Semesters)				
Medium		English and Hindi				
	SEM - I	24				
Total Credits	SEM - II	26				
	SEM - III	24				
	SEM - IV	22				
	TOTAL	96				
	SEM - I	24				
Minimum Qualifying Credits	SEM - II	26				
	SEM - III	24				
	SEM - IV	22				
	TOTAL	96				
	SEM - I	800				
Maximum Qualifying Total Marks	SEM - II	800				
	SEM - III	700				
	SEM - IV	600				
	TOTAL	2900				

Department of Commerce & Business Studies

[If the Faculty/Department of Commerce exists then you write Vision and Mission

otherwise no need to write Vision and Mission of the Faculty/Department]

VISION

This Course is committed to integrate all facets of commerce and management to educate and

train innovative and competent human resource globally suitable for industry, business and

service sector and to equip and encourage them to start their own ventures in urban or rural

areas benefitting both the classes and masses.

MISSION

We are dedicated to secure and deliver knowledge through teaching, research and extension;

and to seek continuous improvement in the quality of education to remain globally

competitive.

M.Com Program

The 2 years M.Com course provides quality education to the students serving the needs of

managerial cadre in business and industry. It also serves the purpose of research and teaching

in business studies. The course improves logical reasoning, analytical skills, communication

skills, mathematical and statistical knowledge, business management skills, teaching and

research skills. Therefore, candidates who are interested in becoming teachers, lecturers,

professors and pursue higher education (PhD) usually go for this course. The M.Com courses

are in high demand due to the financial benefits it provides to the candidates. The M.Com

courses are available in different modes and the large amount of specialization allows the

candidates to carve a niche among the different industries.

Duration: M.Com is an postgraduate level program offered by the Department of Commerce

& Business Studies. This is a 2-years program, consisting of four semesters with two

semesters per year.

Eligibility: Passed graduation (B.Com. (Hons.)/ B.Com./B.A. (Hons.) in Economics/

B.B.A.) in any discipline with 55% for General/OBC category and 50% for SC/ST category

Faculty of Commerce and Business Studies-Motherhood University, Roorkee Detailed Syllabus –M.Com (Academic Session 2022-23)

3

PROGRAM EDUCATIONAL OBJECTIVES (PEOs):

PEO1	Enables learners to get theoretical and practical exposure in Commerce area including Accounts, Marketing, Management, Economics, Environment etc.
PEO2	Demonstrate the critical thinking mindset and the ability to identify and formulate research problems, research literature, design tools, analyse and interpret data, and synthesize the information to provide valid conclusions and contextual approaches across a variety of subjects
PEO3	Appreciating the importance of research in distinct areas of Business Administration (management, human resource, corporate governance, capital markets, production and operations management) Advanced Accounting and Taxation (accounting, auditing, taxation and finance)
PEO4	Appreciating different perspectives & ability to work both independently as well as in group; learn the art of negotiation and deal effectively with all stakeholders.
PEO5	Moral and ethical awareness and reasoning, avoid unethical behaviours such as data fabrication and plagiarism, observe code of conduct, respect intellectual property rights and be aware of the implications. Inculcate the habit of ethical decision making as a professional.

PROGRAM SPECIFIC OBJECTIVES (PSOs):

PSO1	Ability to understand various dimensions of the banking, micro finance, international financial institutions, and global markets.
PSO2	Advance knowledge in various regulatory frameworks in taxation, law, governance, accountancy and finance. Knowledge sharing through sessions by experts and practitioners.
PSO3	Ability to understand international financial architecture and related concepts to plan strategically and apply the same in various functional areas of business.
PSO4	Aware the students develop competence with their usage in managerial decision making and control.
PSO5	Facilitate students, in developing the most appropriate methodology for their research studies and aware them with the art of using different research methods and techniques.

PROGRAM OUTCOMES (POs):

At the end of the program, the student will be able to:

PO1	To inculcate the knowledge of business and the techniques of managing the business with special focus on marketing, Insurance and banking theory law and practices.
PO2	To impart the knowledge on various subjects and the latest Applications applied in the corporate world.
PO3	To develop the decision makes skill through costing methods and practical application of management accounting principles.
PO4	To enhance the horizon of knowledge in various field of commerce through economics, advertising and sales promotion, auditing and entrepreneurial development.
PO5	To enhance the computer literacy and its applicability in business through latest version on tally and e-commerce principles.
PO6	To create awareness in application oriented research through research for business decisions.

Motherhood University, Roorkee Master of Commerce

	M.COM 1st Sem								
Category	Code	Subject Title	L	T	P	CREDIT	IA	EA	TM
CORE COURSE	MPMOM22- 101T	Corporate Financial Accounting	3	1	0	4	30	70	100
(CC1-CC3)	MPMOM22- 102T	Management Principles and Practice	3	1	0	4	30	70	100
	MPMOM22- 103T	Business Environment	3	1	0	4	30	70	100
GE-1	MPMOM22- 104T	Managerial Economics	3	1	0	4	30	70	100
AECC-1	MPMOM22- 105T	Constitution of India	2	0	0	2	30	70	100
SEC-1	MPMOM22- 106T	Computer Applications in Business	1	0	1	2	30	70	100
SEC-1	MPMOM22- 151P	Computer Applications in Business- Practical	0	0	2	2	30	70	100
SEC-2	MPMOM22- 152P Seminar & Viva-voce		0	0	0	2	30	70	100
	TOTA	AL	15	4	3	24	240	560	800

	M.COM 2 nd Sem								
Category	Code	Subject Title	L	T	P	CREDIT	IA	EA	TM
CORE COURSE	MPMOM22- 201T	Financial Management		1	0	4	30	70	100
(CC4-CC6)	MPMOM22- 202T	Research Methods & Statistics	3	1	0	4	30	70	100
	MPMOM22- 203T	Management Accounting	3	1	0	4	30	70	100
GE-2	MPMOM22- 204T	Marketing Management	3	1	0	4	30	70	100
GE-3	MPMOM22- 205T	Human Resource Management	3	1	0	4	30	70	100
SEC-3	MPMOM22- 206T	Legal Aspects of Business	2	0	0	2	30	70	100
SEC-4	MPMOM22- 207T	Business Communication		0	0	2	30	70	100
SEC-5	SEC-5 MPMOM22- 251P Seminar & Viva-voce		0	0	0	2	30	70	100
	TOTA	AL	19	5	0	26	240	560	800

Motherhood University, Roorkee Master of Commerce

	M.COM 3 rd Sem								
Category	Code	Subject Title	L	T	P	CREDIT	IA	EA	TM
CORE COURSE	MPMOM22- 301T	Quantitative Techniques	3	1	0	4	30	70	100
(CC7-CC9) MPMOM22 302T		Management of Financial Services	3	1	0	4	30	70	100
	MPMOM22- 303T	Income Tax Laws & Practice	3	1	0	4	30	70	100
DSE	MPMOM22- 305T	Paper-1	3	1	0	4	30	70	100
(any one group)	0001	Paper-2	3	1	0	4	30	70	100
SEC-6	MPMOM22- 304T	e-Commerce	1	0	1	2	30	70	100
SEC-7	MPMOM22- 351P	Seminar & Viva-voce	0	0	0	2	30	70	100
TOTAL		16	5	1	24	210	490	700	

Note-Students are required to choose any one group from the above three groups.

• DSE- Finance Group

MPMOM22-305F1- Financial Markets & Institutions
MPMOM22-305F2- Security Analysis & Portfolio Management

• DSE- Marketing Group

MPMOM22-305M1- Consumer Behavior
MPMOM22-305M2- Marketing Communication

• DSE- Human Resource Management

MPMOM22-305H1- Industrial Relations & Labour Laws

MPMOM22-305H2- Human Resource Planning & Development

Motherhood University, Roorkee Master of Commerce

	M.COM 4 th Sem								
Category	Code	Subject Title	L	T	P	CREDIT	IA	EA	TM
CORE COURSE	MPMOM22- 401T	Project Planning & Evaluation	3	1	0	4	30	70	100
(CC10-CC11)	MPMOM22- 402T	Entrepreneurship Development	3	1	0	4	30	70	100
DSE (any one	MPMOM22-	Paper-1	3	1	0	4	30	70	100
group)	403T	Paper-2	3	1	0	4	30	70	100
SEC (8-9)	MPMOM22- 451P	Seminar & Vivavoce	0	0	0	2	30	70	100
	MPMOM22- 452P	Project Report	0	0	0	4	30	70	100
TOTAL			12	4	0	22	180	420	600

Note-Students are required to choose any one group from the above two groups.

• DSE- Finance Group

MPMOM22-403F1- Risk Management & Insurance MPMOM22-403F2- International Financial Management

• DSE- Marketing Group

MPMOM22-403M1- Marketing of Services MPMOM22-403M2- International Marketing

• DSE- Human Resource Management

MPMOM22-403H1- Corporate Leadership

MPMOM22-403H2- Compensation Management

SEMESTER-I

MPMOM22-101T	CORPORATE FINANCIAL	L-3, T-1, P-0	4 CREDITS	
	ACCOUNTING	Total Lecture	48	

Course Objectives:

- Understand the regulatory environment in which the companies are formed and operate.
- Interpret and illustrate the validation of Goodwill, shares with available methodology
- Have a comprehensive understanding of the advanced issues in accounting for assets, liabilities, owner's equity, Study and understanding of debentures and redemption.
- Preparation of Profit and Loss accounts and Balance sheet
- Understand the important concepts of corporate accounting viz. Amalgamation of companies as per Accounting Standard -14, and liquidation of company.

Course O	Course Outcomes: At the end of the course, the students will be able to					
CO1	Describe the basic understanding and issuing principles & Procedures of Accounting Standards.					
CO2	Interpret and illustrate the validation of Goodwill, shares with available methodology					
CO3	Study and understanding of debentures and redemption					
CO4	Preparation of Profit and Loss accounts and Balance sheet					
CO5	Describe accounting treatments for corporate events like Amalgamation, Reconstruction and Restructuring.					
	Monning of Course Outcomes with the pressure Outcomes					

Mapping of Course Outcomes with the program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	٧	٧	-	-	-	-
CO2	٧	-	-	-	-	-
CO3	٧	-	-	٧	-	٧
CO4	٧	-	-	-	٧	-
CO5	٧	٧	-	-	٧	-

	MAPPING OF COs WITH BLOOM'S TAXONOMY
CO1	Describe the basic understanding and issuing principles & Procedures of Accounting Standards.
CO2	Interpret and illustrate the validation of Goodwill, shares with available methodology.
CO3	Study and understanding of debentures and redemption.
CO4	Preparation of Profit and Loss accounts and Balance sheet.
CO5	Describe accounting treatments for corporate events like Amalgamation, Reconstruction and Restructuring.

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	٧	٧	-	-	-	-
CO2	٧	٧	٧	٧	٧	-
CO3	٧	٧	٧	٧	-	1
CO4	٧	٧	-	٧	٧	-
CO5	٧	٧	٧	٧	٧	•

MPMOM22-101T: CORPORATE FINANCIAL ACCOUNTING

CREDITS: 4

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(ICAI) (Excluding Inter-Company holdings). Accounts of amalgamation, absorption and reconstruction of companies.

Suggested Reading:

- J. R. Monga, (2014), Fundamentals of Corporate Accounting, Mayur Paperbacks, New Delhi.
- Shukla M.C., Grewal T.S., and Gupta S. C. (2017), *Advanced Accounts*, Vol.-II. S. Chand & Co., New Delhi.
- Maheshwari, S. N. and Maheshwari, S. K., (2018), *Corporate Accounting*, Vikas Publishing House, New Delhi.
- Sehgal, Ashok and Sehgal Deepak, (2012), *Fundamentals of Corporate Accounting*, Taxman Publication, New Delhi.
- Goyal V. K. and Goyal Ruchi, (2012), Corporate Accounting, PHI Learning.
- Jain, S. P. and Narang, K. L., (2015), *Corporate Accounting*, Kalyani Publishers, New Delhi.

MPMOM	22-102T	MAN		PRINCIPL	ES &	L-3,	T-1, P-0	4 CREDITS		
			PRAC	CTICE		Tota	l Lecture	48		
Course O	bjectives:									
To unders	tand the c	oncepts	of managem	ent. To know	the ex	plana	tion of the	evolution of		
manageme	ent though	nts. To d	lefine the fur	nctions of ma	nageme	nt lik	e planning	g, organizing,		
forecasting	g etc.									
Course Ou	itcomes: A	At the en	nd of the cour	rse, the studer	nts will l	be abl	e to			
CO1	Assume	the roles	s and respons	ibilities assoc	ciated w	ith ma	nagerial f	unctions.		
CO2	Understa making p	_	ne concept of	f Planning and	d variou	ıs typ	es of plans	s for decision		
CO3	•	•	•	Organizing and	significa	ance o	f organiza	tion structure		
	for a bus	iness or	ganization.							
CO4			he concept raisal etc.	of staffing	includ	ling	recruitmer	it, selection,		
CO5			eading by lea f feed-back.	rning the the	ories of	motiv	ation and	to understand		
	Марр	oing of (Course Outco	omes with th	e progr	am O	utcomes			
]	201	PO2	PO3	PO	4	PO5	PO6		
CO1		٧	٧	-	٧		-	-		
CO2	- V - V									
CO3	CO3									
CO4		-	-	-	-		-	٧		
CO5		-	-	٧	-		-	٧		

	MAPPING	G OF COs WI	TH BLOOM	M'S TAXON	OMY						
CO1	Assume the roles and responsibilities associated with managerial functions.										
CO2	Understanding the concept of Planning and various types of plans for decision making purpose.										
CO3	To Study the importance of Organizing and significance of organization structure for a business organization.										
CO4	Overview of performance app	•	of staffing	including	recruitment,	selection					
CO5	Significance of the importance of		ning the the	ories of motiv	ration and to u	ınderstand					
		Bloo	m's Level								
	Remember	Understand	Apply	Analyze	Evaluate	Create					
CO1	٧	٧	٧	-	-	-					
CO2	v v										
CO3	V V										
CO4	v v										

CO5

MPMOM22-102T: MANAGEMENT PRINCIPLES & PRACTICE CREDITS: 4

UNIT-1 Introduction of Management

Meaning; Nature & Scope of Management; Management as an art as well as Science; Functions of Manager:-Planning, Organising, Directing, Staffing, Controlling; Different schools of Management Thoughts.

UNIT 2 Planning

Concept, Importance and Objectives of Planning, Steps in Planning; Types of Planning, MBO, Strategic Planning Process, Presuming and Forecasting; Decision Making.

UNIT 3 Organizing

Concept of Organising; Significance of Organizing, Structure & Process of Organization; Various types of Organization; Delegation of Authority; Decentralization of Authority; Organization Charts.

UNIT 4 Directing & Staffing

Concept of Directing; Elements, Process of Directing; Principles of Directing; Definition of Staffing; Importance, Steps in the Process of Staffing; Recruitment, Selection; Placement, Promotion, Separation.

UNIT 5 Leading and Controlling

Motivation: Concept and its relevance for Individual & Organisation.

Theories: Maslow, Herzberg, McClland and Vroom's.

Controlling: Concept & Process of Controlling, Major Controlling Techniques: - Traditional: Personal Observation, Statistical Reports, Break-Even Analysis, Budgetary Control. Modern: ROI; Ratio Analysis, Responsibility Accounting, Management Audit, PERT & CPM.

Suggested Readings

- Weihrich Heinz, Cannice Mark V. and Koontz Harold, (2019), *Management: A Global, innovative and Entrepreneurial Perspective*, McGraw Hill Education (India) Pvt. Ltd.
- Stoner James A.F., Freeman A.Edward and Gilbert Jr. Daniel R., (1995), *Management*, Pearson Hall.
- Robbins Stephen, P., Coulter Mary and Vohra Neharika, (2007), *Management*, Pearson Prentice Hall.
- Tripathi P C & Reddy P N, (2012), *Principles of Management*, Tata McGraw Hill.
- Sherlerkar S A, (2016), *Modern Business Organization and Management*, Himalaya Publishing House.

T A M A D A A CONTOURS											
1501501	raa 1025					L-3, T-1, P-0	4 CREDITS				
MPMOM	122-1031	В	USINESS EN	SINESS ENVIRONMENT			48				
Course Ol	ojectives:				•						
To understand the various approaches related to micro and macro environment. The											
growth of industries in public and private sectors. Critical elements of political											
environment; Government and business; Competition Act 2002, FEMA and Consumer											
				-		o z , i zivii i u					
Protection	Act Role	and 11	mpact of Tech	inology on Bi	usiness.						
Course O	utcomes: A	t the e	end of the cou	rse, the stude	nts will be	e able to					
CO1	Understan	d tech	niques and ar	nalysis of diff	erent busi	ness environn	nent.				
CO2	Evaluate the	he ma	jor factors wh	nich affect the	economi	c environment	of business.				
CO3	Understan	d an	d analyze v	various polit	tical, tec	hnological a	nd economic				
	environme	ents in	the business.								
CO4	Role and	imp	oact of Tecl	hnology on	business	and factor	s influencing				
	technologi	cal en	vironment.								
CO5	Understan	ding t	he role and si	gnificance of	FDI, WT	O& Regional	Blocks.				
	Mappir	ng of (Course Outco	omes with th	e progra	n Outcomes					
	РО	1	PO2	PO3	PO4	PO5	PO6				
CO1	٧		٧	-	-	-	-				
CO2	V										
CO3	- v										
CO4	-		-	-	٧	-	-				

٧

CO5

	MAPPING OF COs WITH BLOOM'S TAXONOMY								
CO1	Understand techniques and analysis of different business environment.								
CO2	Evaluate the major factors which affect the economic environment of business.								
CO3	Understand and analyze various political, technological and economic environments in the business.								
CO4	Role and impact of Technology on business and factors influencing technological environment.								
CO5	Understanding the role and significance of FDI, WTO& Regional Blocks.								

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	٧	٧	٧	٧	٧	-
CO2	٧	٧	٧	٧	٧	-
CO3	٧	٧	٧	٧	٧	-
CO4	٧	٧	٧	٧	٧	-
CO5	٧	٧	٧	٧	-	-

MPMOM22-103T: BUSINESS ENVIRONMENT

CREDITS: 4

UNIT-1

Introduction Concept, Significance and Nature of Business Environment. Types of Environment, Interaction between Internal and External Environments, Nature and Structure of Economy, Techniques for Environment Analysis, Approaches and Significance of Environment Forecasting.

UNIT-2

Economic Systems; Globalization of Indian Economy; Mixed Economy, Planning in India: Emergence and Objective; Planning Monetary Policy, Fiscal Policy, MRTP Act. Union Budget as instrument of growth and its Impact on Business, Industrial Policy: Meaning Objective and Recent Development in New Economics Policy (1991) and its Impact on Business.

UNIT-3

Politico-Legal Environment Relationship between Business and Government, Economics, Planning, Regulatory, Promotional and Entrepreneurial Roles of Government, Constitutional Provisions affecting Business. An overview of major laws affecting business, Consumerism, Corporate Social Responsibility of Business.

UNIT-4

Technological Environment: Factors Influencing Technological Environment, Role and Impact of Technology on Business. Transfer of Technology-Channels, Methods and Limitations.

Demographic and Socio-Cultural Environment: Population Size, Falling Birth Rate, Changing age structure and its impact on Business, Business and Society, Business and Culture, Culture and Organisational Behaviour.

UNIT-5

Foreign Investment and Trade Regulation Foreign Direct Investment, Foreign Institutional Investment, WTO and India: An Overview.

Regional Blocks: Cross National Corporation and Agreement, GATT & UNCTAD, Trading Blocks-EC, NAFTA, ASEAN, SAARC.

Suggested Readings:

- Shaikh & Saleem, (2006), Business Environment, Pearson, 2nd Edition.
- Cherunilam Francis, (2003), *Business Environment: Text and Cases*, Himalaya Publishing House, 8th Edition.
- Neelamegam, V., (2008), Business Environment, Vrinda Publications.
- Mishra S K & Puri V K, (2021), *Economic Environment of Business*, Himalaya Publishing House, 3rd Edition.

						L-3, T-1, P-0 4 CRI					
MPMOM	MPMOM22-104T		AGERIAL	ECONOMI		al Lecture	48				
Course O	bjectives:										
• This	course pro	vides stud	dents with th	ne knowledge	, tools and	techniques	to make				
Effec	tive econo	mic deci	sions under	conditions o	f risk and	uncertainty	Demand, cos				
and p	oricing										
• Decis	sions are e	emphasiz	ed. Topics	include decis	sion-making	g criteria a	nd procedures				
dema	nd and cos	t theory a	and estimati	on, demand a	nd sales for	recasting, p	ricing etc.				
Course O	utcomes:	At the en	d of the cou	rse, the stude	nts will be	able to					
CO1	Apply the decisions		mic way o	f thinking to	o individua	decisions	s and busines				
CO2	Understa	and the d	ifferent app	roaches to th	eories of fi	rm, Demar	nd analysis an				
	how they	affect sh	ort and long	g run decision	and detern	ninants of s	upply				
CO3	To learn	the theor	y of product	tion and cost a	analysis and	d Productio	n function				
CO4	Study of	Pricing	g under diff	erent market	structure a	and Perfect	and imperfec				
	(monopo	oly, mono	polistic and	oligopoly ma	rkets)						
CO5	Underst	anding th	ne concept	of Rent, Cla	ssical, Nec	-Classical	and Keynesian				
	Theory o	of Interest	; Modern T	heory of Profi	it						
	Mapp	oing of Co	ourse Outc	omes with the	e program	Outcomes					
		PO1	PO2	PO3	PO4	PO5	PO6				
СО	1	٧	٧	٧	٧	-	-				
СО	2	2 1 1 1 1 1									
СО	CO3										
СО	4	٧	٧	٧	٧	-	٧				
СО	5	V V V									

	MAPPING OF COs WITH BLOOM'S TAXONOMY
CO1	Apply the economic way of thinking to individual decisions and business decisions.
CO2	Understand the different approaches to theories of firm, Demand analysis and how they affect short and long run decision and determinants of supply
CO3	To learn the theory of production and cost analysis and Production function
CO4	Study of Pricing under different market structure and Perfect and imperfect (monopoly, monopolistic and oligopoly markets)
CO5	Understanding the concept of Rent, Classical, Neo-Classical and Keynesian Theory of Interest; Modern Theory of Profit

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	٧	٧	٧	-	-	-
CO2	٧	٧	٧	٧	-	-
CO3	٧	٧	٧	-	٧	-
CO4	٧	٧	٧	-	٧	-
CO5	٧	٧	٧	٧	-	-

UNIT-1: The Nature & Scope of Managerial Economics

Definition & Scope; Types of Managerial Decisions; Objectives of Business Firms- Profit maximization, Cost minimization, Sales maximization, Value maximization of the firm.

UNIT-2: Market Forces

Demand and Supply, Analysis of Individual Demand & Market Demand; Elasticity of Demand, Determinants of Demand, Law of Demand and Exceptions to the Law of Demand; Supply Analysis, Determinants of Supply, Law of Supply; Elasticity of Supply.

UNIT-3: Theory of Production and Cost Analysis

Production Functions- The Laws of Production and Returns, Optimal Input Combination, Iso-Product Curves; Cobb-Douglas Production Function; Cost-Concepts, Cost Output Relation, Economies of Scale, Break-Even Analysis; Application of the Concept in Financial and Marketing Decisions.

UNIT-4: National Income: Concept & Measurement

Basic Concepts and Definition of National Income- Measures of National Income, Income Determination- Keynes' Two- Sector Basic Model; Concept of Investment Multiplier-Assumptions, Leakages & Importance of the Concept.

UNIT-5

Balance of Payments, Money Supply, Monetary Policy, Fiscal Policy; Business Cycles; Phases of Business Cycles- Theories of Business Cycles.

Suggested Readings:

- Damodaran Seema, (2011), Managerial Economics, Oxford University Press.
- Agarwal Vinita, (2013), *Managerial Economics*, Pearson Education.
- Maheshwari Yogesh, (2012), Managerial Economics, PHI Learning Pvt. Ltd.
- Ahuja, H. L., (2008), Managerial Economics: Analysis of Managerial Decision Making,
 Based on UGC model curriculum for MBA, S Chand.

MDMON	F00 105TD	CON		N OF DIDI		, T-0, P-0	2 CREDITS
MPMON	IPMOM22-105T		ONSITITUTION OF INDIA			l Lecture	24
Course O	bjectives:				"		
• To pro	vide basic	informatio	on about India	n Constitutio	on		
• To giv	e knowled	ge on diffe	rent dynamic	s of constitut	ional law.		
• To ide	ntify indiv	idual role a	and ethical res	sponsibility to	owards soc	ciety.	
Course O	utcomes:	At the end	of the course	e, the students	s will be ab	ole to	
CO1	The stud	dents shall	be able to 1	understand th	ne definiti	on, analyse	e the sources
	from wh	ich the diff	ferent laws ar	e formed.			
CO2	To unde	rstand the l	Fundamental	Rights.			
CO3	To Stud	ly the comp	osition of Pa	rliament.			
CO4	Overvie	w of princi	iples & hierar	chy of the ju	dicial syste	em of the c	ountry etc.
CO5	To know	v the specia	al power of th	e authority a	nd amendn	nents.	
	Mapı	oing of Co	urse Outcom	es with the p	program (Outcomes	
		PO1	PO2	PO3	PO4	PO5	PO6
СО	1	٧	٧	٧	٧	-	-
CO	2	٧	٧	-	٧	-	-
СО	3	٧	-	-	٧	-	٧
СО	4	٧	٧	-	٧	-	٧
CO	5	٧	٧	-	<u> </u>	-	V

	MAPPING OF COs WITH BLOOM'S TAXONOMY
CO1	The students shall be able to understand the definition, analyse the sources from which the different laws are formed.
CO2	To understand the Fundamental Rights.
CO3	To Study the composition of Parliament.
CO4	Overview of principles & hierarchy of the judicial system of the country etc.
CO5	To know the special power of the authority and amendments.

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	٧	٧	٧	٧	-	-
CO2	٧	٧	٧	-	-	ı
CO3	٧	٧	٧	1	-	-
CO4	٧	V	-	٧	-	-
CO5	٧	√	٧	-	-	-

UNIT 1: History and Philosophy of the Indian Constitution

History, Drafting Committee of Indian Constitution, Preamble, Salient Features, Definition of State, Directive Principles of State Policy, Fundamental Duties.

UNIT 2: Fundamental Rights

Rights of Equality, Rights of Freedom, Rights against Exploitation, Rights to Constitutional Remedies, Rights to Freedom of Religion, Cultural and Educational Rights, Rules of Law.

UNIT 3: Organs of Governance: I

Parliament: Composition, Qualification and Disqualification, Powers and Functions

UNIT 4: Organs of Governance: II

1 Executive: President, Governor, Council of Minister-- Qualification and Disqualification, Powers and Functions

2 Judiciary: Appointment and Transfer of Judges, Qualifications, Powers and Function.

UNIT 5

Some Major Amendment, Special Power of Parliament, President and Supreme Court.

Suggested Readings:

- Bakshi, P. M. (2020), *The Constitution of India*, Lexis Nexis, 18th edition.
- Keshav Krishan, (2020), Singhal's Constitutional Law-I, Singhal Law Publications.
- Basu, D. D. (2021), Introduction to the Constitution of India 25/edition, Lexis Nexis.
- Agarwal P. K. & Gupta V. (2022), The Constitution of India Bare Act, Prabhat Prakashan Pvt Ltd, 1st edition.

						L-1, T-0, P-1 2 CREDIT					
MPMOM	[22-106T	COMP	COMPUTER APPLICATION IN BUSINESS								
						Total Lecture 24					
Course O	bjectives:										
• The n	nain objec	tive is to gi	ive advance l	knowledge o	f comp	outer a	pplication	to students.			
• To ma	ake the st	udents unde	erstand the c	omputer fund	damen	tals, ir	nformation	n technology,			
opera	ting syste	m and word	d processing,	and database	e mana	geme	nt system				
• To ma	ake the st	udents awa	are about how	w computer a	applica	tion c	an be use	d for various			
busin	ess operat	ions.									
Course O	utcomes:	At the end	of the course	e, the student	s will	be abl	e to				
CO1	Understa	anding the (Concept of C	Computers an	d Brie	f Histo	ory of Cor	nputers.			
CO2	Introduc	tion of var	rious Input-	Output Devi	ces al	ong w	ith the In	troduction to			
	internet	and its appl	lications.								
CO3	Learning	g the basics	related to M	IS Office MS	Wind	ows, I	MS Office				
CO4	Understa	anding The	Role of Info	ormation Syst	ems in	Busin	ness Toda	y.			
CO5	Business	s Applicati	ion of MIS	: e-commerc	e, Ele	ectroni	c Payme	nts Systems,			
	Enterpri	se Resource	e Planning et	tc.							
	Mapı	oing of Cou	urse Outcon	nes with the	progr	am O	utcomes				
		PO1	PO2	PO3	PC)4	PO5	PO6			
CO	1	٧	-		•		٧	-			
CO2 v v					-						
CO3						-					
CO	4	٧	٧	-	١	I	٧	٧			
CO	5	-	٧	٧	v	'	٧	٧			

	MAPPING OF COs WITH BLOOM'S TAXONOMY							
CO1	Understanding the Concept of Computers and Brief History of Computers.							
CO2	Introduction of various Input- Output Devices along with the Introduction to internet and its applications.							
CO3	Learning the basics related to MS Office MS Windows, MS Office.							
CO4	Understanding The Role of Information Systems in Business Today.							
CO5	Business Application of MIS: e-commerce, Electronic Payments Systems, Enterprise Resource Planning etc.							

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	٧	٧	-	-	-	-
CO2	٧	٧	ı	1	-	ı
CO3	٧	٧	٧	-	-	-
CO4	٧	٧	٧	٧	-	-
CO5	-	٧	٧	٧	٧	-

MPMOM22-106T: COMPUTER APPLICATION IN BUSINESS

UNIT I: Introduction to Computer

Brief History of Computers; Generation and its Evaluation; Main areas of Computers and their Applications; Types of Computers, Input Devices, Output Devices, Central Processing Unit; Memory (Primary & Secondary).

CREDITS: 2

UNIT II:

- **A. Operating Systems:** Type of Operating Systems, Functions of Operating Systems, Features of a good operating system, Introduction to WINDOWS.
- **B. Application Software:** Introduction of Software; System Software, Application Software; Types of Application Software.

UNIT III: Introduction to Word Processing (MS word)

Introduction to Presentation Software (MS Power Point). Introduction to Spreadsheets (MS Excel), Introduction to Database, Introduction to SPSS

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).

UNIT V: The Internet Environment

Surfing & Searching, Protocols, World Wide Web, Elementary Idea of E-Commerce & Its Types, future of information technology.

Suggested Reading:

- Barman H., (2017), Foundations of IT and Computers, Mahaveer Publication.
- Thareja, R., (2016), Computer Fundamentals and Programming in C, Oxford University Press.
- Goel R., & Kakkar D N, (2003), Computer Applications in Management, New Age International.
- Soni V., (2010), Computer Applications for Management, HPH.
- Rajaraman, V., (2014), Fundamentals of Computers, PHI.

MPMOM22-151P	SEMINAR & VIVA -VOCE	L-0, T-0, P-2	2 CREDITS
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Course Objectives:

To create awareness regarding current trends, issues and researches related to various aspects of related topics. Each student will be assigned a topic in the beginning of the semester. They will be required to prepare and submit seminar report and presentation on the same. The panel of examiners will evaluate the project.

Seminar and Viva-Voce is a useful tool that assists in authenticating that the student has got enough knowledge of the subject matter.

- To identify and analyze the students presence of mind.
- To evaluate the students spontaneity and mannerism.
- To acquire soundness of knowledge through various forms of questions.
- To diagnose the students limitations and weakness and take remedial actions.

Course C	Course Outcomes: At the end of the course, the students will be able to						
CO1	Gain the communication skills and develop the ability to communicate with another person.						
CO2	Know ethical issues in business trends, researches and other related topics including those issues that arise in corporate world.						
CO3	Assess their communication, presentation skills & overall impression						
CO4	Explore the connection between university study and life enrichment, lifelong learning, and civic responsibility.						
	Mapping of Course Outcomes with the Program Outcomes						

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	٧	٧	٧	-	٧	٧
CO2	٧	٧	-	-	٧	٧
CO3	٧	٧	-	-	٧	-
CO4	٧	٧	-	-	٧	٧

MPMOM22-151P-SEMINAR & VIVA –VOCE

CREDITS: 2

Seminar 50 Marks

The Objective of Seminar is to help the Students in Developing their Communication Skills, especially presentation before the Group. Each Student is expected to present a Seminar (As Elaborated in the Ordinance) on a topic Approved by the Teacher In-charge. In this Semester the topic of the Seminars will be Qualitative and based on the issues Relevant to the Corporate World and Business World.

Viva voce 50 Marks

At the end of Semester Course each student will have to face an interview where he/she is expected to answer questions relating to the course covered in the Semester and on the questions related to Corporate World and Business world. The Viva – Voce shall be conducted jointly by the Internal Expert and the External Expert. After Viva – voce the feedback of the External experts shall be obtained so as to decide the Modalities of Improvement during Second year of the course.

Summer training:

Each Student is requiring undergoing 45-60 days training in any organization immediately after completion of the second semester. Training report on the pattern of approved by the teacher in-charge of training shall be submitted by the student in duplicate to the teacher in-charge. The student shall have to bear all the expenses on training including traveling and daily maintenance and the expenses on preparation of the training report. There will be no vocation after second semester examination and students shall proceed for summer training.

Faculty of Commerce and Business Studies-Motherhood University, Roorkee Detailed Syllabus –M.Com (Academic Session 2022-23)

SEMESTER-II

MPMOM	[22-201T	FINAN	NCIAL MAN	IAGEMENT		-1, P-0	4 CREDIT		
						Lecture	48		
Course O	•	course i	s to give a bas	sic idea of fir	nancial mar	nagement			
Course O	utcomes:	At the en	d of the cours	se, the studen	its will be a	ble to			
CO1	O1 Students understand the nature, objectives, and Scope of Financial Management and how the Financial Decisions are taken by Finance Manager.								
CO2		To understand about the different approaches, theories and determinants of Capital Structure.							
CO3	To know about the meaning and techniques of evaluating Capital Budgeting Decisions with the help of some case studies.								
CO4	To understand the theories and determinants of Dividend Policy; and about Working Capital Management.								
CO5	To know	about th	e Structure an	nd functions	of Financia	l Markets	S.		
	Mappi	ing of Co	ourse Outcon	nes with the	program (Outcomes	5		
		PO1	PO2	PO3	PO4	PO5	PO6		
CO1	-	٧	٧	٧	٧	٧	-		
CO2	,	-	٧	-	-	-	٧		
CO3 - V					-				
CO4 - v				٧					
COS	3	٧	٧	٧	-	-	-		

	MAPPING OF COs WITH BLOOM'S TAXONOMY								
CO1	Students understand the nature, objectives, and Scope of Financial								
	Management and how the Financial Decisions are taken by Finance Manager.								
CO2	To understand about the different approaches, theories and determinants of								
	Capital Structure.								
CO3	To know about the meaning and techniques of evaluating Capital Budgeting								
	Decisions with the help of some case studies.								
CO4	To understand the theories and determinants of Dividend Policy; and about								
	Working Capital Management.								
CO5	To know about the Structure and functions of Financial Markets.								

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	٧	٧	٧	-	-	-
CO2	٧	٧	٧	-	-	-
CO3	٧	٧	٧	٧	٧	٧
CO4	٧	٧	٧	٧	-	•
CO5	٧	٧	٧	-	-	•

UNIT 1: Financial Management

Nature, Objectives and Scope of Financial Management, Financial Decision- Types of Financial Decisions, Role of Finance Manager, Risk Return Framework for Financial Decision, Making, Time Value of Money.

UNIT 2: Cost of capital: Concept of Value, Present Value, Basic Valuation Models.

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 3: Investment Decisions

Nature and kinds of Capital Budgeting, Techniques of Evaluating Capital Budgeting Decisions, Capital Budgeting under Risk and Uncertainty, Analysis of Real Life Capital Budgeting, Decisions - Some Case Studies.

UNIT 4: Dividend Decisions:

Dividend and its Form, Theories of Dividend Policy and their Impact on the Value of a Firm, Determinants of Dividend Policy. Working Capital Management: Meaning and Concepts of Working Capital. Estimating Working Capital Requirements. Management of Cash Receivables and Inventory.

UNIT 5

Financial Markets, Regulatory Bodies- Role & Functions.

Suggested Readings

- Van Horne James C., (1998), *Financial Management and Policy*, Prentice Hall of India 12th Ed, 208.
- Prashna Chandra, (2007), Financial Management, McGraw Hill.
- Pandey, I.M., (2015), *Financial Management*, 9th Ed. Vikas Publishing.
- Khan and Jain, (1984), *Financial Management*, Tata McGraw Hill Publishing Company Limited.

MPMOM22-202T		RES	EARCH METHODS &		L-3, T-	-1, P-0	4 CREDITS
			STATISTICS			Lecture	48
Course O	bjectives:	-1					
To unders	stand the ir	nportance	e, types and p	rocess of Re	esearch and	Research	Design.
Course O	utcomes:	At the en	d of the cours	se, the stude	nts will be a	able to	
CO1	To unde	rstand the	e importance	of Research	- an overvie	ew.	
CO2	To know	v about th	e types and p	rocess of Re	esearch Des	ign.	
CO3	Students	s understa	nd the concep	ot and design	ning of que	stionnaire	and Schedule
CO4	Students	s understa	nd the concep	ot, need and	importance	of Samp	ling.
CO5	To kno	w about	the tabulation	on and pro	cassing of	data ba	sic aspects of
COS			ce Theory.	on and pro-	cessing of	data, Da	isic aspects of
	Mapp	ing of Co	urse Outcon	nes with the	program (Outcome	s
		PO1	PO2	PO3	PO4	PO5	PO6
CO	1	٧	٧	-	-	-	٧
CO	2	-	٧	-	-	-	٧
CO3 - V - V -				٧			
CO4 -		-	٧	-	-	-	٧
CO5						1	

	MAPPING OF COs WITH BLOOM'S TAXONOMY						
CO1	To understand the importance of Research- an overview.						
CO2	To know about the types and process of Research Design.						
CO3	Students understand the concept and designing of questionnaire and Schedule.						
CO4	Students understand the concept, need and importance of Sampling.						
CO5	To know about the tabulation and processing of data, basic aspects of Statistical Inference Theory.						
	Bloom's Level						

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	٧	٧	٧	-	-	-
CO2	٧	٧	٧	-	-	-
CO3	٧	٧	٧	٧	٧	٧
CO4	٧	٧	٧	-	-	-
CO5	٧	٧	٧	٧	٧	٧

MPMOM22-202T: RESEARCH METHODS & STATISTICS

CREDITS: 4

UNIT 1: Introduction

Concept, Nature, Scope, Need and Role of Business Research, Characteristic of Research,

Types of Research, the Research Process: An overview.

UNIT 2: Research Design

Concept, Types of Research Design, Including Exploratory, Descriptive and Experimental,

Research Design Process.

UNIT 3: Questionnaire Design and Schedule

Concept of Questionnaire and Schedule, Principles of Designing Questionnaire and Schedule,

Limitations of Questionnaire, Reliability Validity of Questionnaire.

UNIT 4: Sampling Theory

Concept, Need and Importance of Sampling, Types of Sampling Methods, Sampling and Non

Sampling Errors, Sample Design, Determinants of Sample Size, Steps in Designing the

Sample.

UNIT 5: Data Analysis

Tabulation and Processing of Data, Basic Aspects of Statistical Inference Theory including

Hypothesis Testing, Type I and Type II Errors, Applications of T- Test, Z Test, F-Test, Chi-

square Test and ANOVA, Introduction to Computerized Statistical Packages.

Suggested Readings

• Zikmund, (2011-12), Business Research Methods, Cengage Learning.

• Cooper and Schindler, (2011), Business Research Methods, Tata Mc Graw Hill.

• Saunders, (2010), Research Methods for Business, Pearson Education.

• Bryman and Bell, (2015), Business Research Methods, Oxford University Press.

MPMOM22-203T		MANAGEMENT ACCOUNTING				L-3, T-1, P-0	4 CREDITS	
					ΓING	Total Lecture		
Course O	bjectives:							
To acqua	int studen	ts with	n role of M	anagement A	ccounti	ng in planning	, control and	
	_		equaint stude susiness decis		techniqı	nes of financial	management	
Course O	utcomes:	At the	end of the co	ourse, the stud	lents wil	l be able to		
CO1		•		costing techr		opropriately as	per the nature	
CO2	Able to explain accounting statements and can analyze the financial statement with the help of Ratio analysis.							
CO3	To enable students to take decisions using management accounting tools & applies concepts for any investment decision.							
CO4	To enable students to prepare, analyses & interpret financial statements.							
CO5	Prepare various types of budgets for better interpretations & find best results in operations.							
	Mapp	ing of	Course Outo	comes with tl	ne prog	ram Outcomes		
	PC)1	PO2	PO3	PO4	PO5	PO6	
CO1	ν	'	٧	-	-	-	-	
CO2	ν	'	٧	٧	-	-	٧	
CO3	v	'	٧	٧	٧	٧	-	
CO4	ν	'	٧	٧	-	٧	-	
				3/				

CO5

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	MAPPING OF COs WITH BLOOM'S TAXONOMY							
CO1	Apply management accounting methods and its techniques appropriately as per the nature of business and the requirement of the firm.							
CO2	Able to explain accounting statements and can analyze the financial statement with the help of Ratio analysis.							
CO3	To enable students to take decisions using management accounting tools & applies concepts for any investment decision.							
CO4	To enable students to prepare, analyses & interpret financial statements.							
CO5	Prepare various types of budgets for better interpretations & find best results in operations.							
	Bloom's Level							
	Remember	Understand	Apply	Analyze	Evaluate	Create		

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	٧	٧	٧	-	-	-
CO2	٧	٧	٧	٧	-	-
CO3	٧	٧	٧	-	-	-
CO4	٧	٧	٧	٧	-	-
CO5	٧	٧	٧	٧	-	-

Unit-1

Introduction to Management Accounting: Nature, Scope, Significance, and Function of Accounting, Management Accounting VS Financial Accounting. Management Accounting VS Cost Accounting.

Unit-2

Break —even Analysis: The Break —even point , on the P/V Graph , The Breakeven point formula and uses of Break even Analysis, Cost Volume profit Relationship: The relationship of the Cost and profit with Volume, Uses and Limitations.

Unit-3

Cost Analysis for Decision making: Decision facing Management, The role of Costs, Relevant Cost, Contribution Approach, Relevant and Cost Behaviour, Short term and long term Indications , Opportunity Cost, Decision Involving Alternative Choices: Nature of Managerial decision making , Concept of Differential costs , Decision to make or buy , Decision to Accept a special order, Decision to Continue or drop a Product Line .

UNIT 4: Standard Costing

Its Meaning, Uses and Limitations, Determination of Standard Cost, Variance Analysis – Material, Labour and Overheads. Responsibility Accounting – Its Meaning and Significance, Cost, Profit, and Investment Centers. Accounting for Price Level Changes – Concepts, CPP and CCA methods.

UNIT 5:Budget and Budgetary Control

Its Meaning, Uses and Limitations, Budgeting and Profit Planning, Different types of Budget and their Preparations, Sales Budget, Purchase Budget, Production Budget, Cash Budget, Flexible Budget, Master Budget, Zero Based Budgeting.

Suggested Readings:

- Prashna Chandra, (2007), Financial Management, McGraw Hill.
- Pandey, I.M., (2015), *Financial Management*, 9th Ed. Vikas Publishing.
- Khan and Jain, (1984), Financial Management, Tata McGraw Hill Publishing Company Limited.
- Chaudhary, A., (2007), Fundamentals of Accounting and Financial Analysis, Pearson Education India.
- Bhattacharyya Ashish K., (2017), Essentials of Financial Accounting, PHI Learning.
- Sehgal A & Sehgal D, (2015), Fundamentals of Financial Accounting, Taxmann.

					L-3, T-	-1, P-0	4 CREDITS		
MPMOM22-204T		MARKETING MANAGEMENT		Total I	Lecture	48			
Course O	bjectives	:							
		of the core		areas of man	agement.	The cours	e explains the		
Course O	outcomes:	At the en	d of the cours	se, the studen	ts will be a	able to			
CO1		To understand the nature, scope, evolution of marketing and major elements and their Impact on marketing decisions.							
CO2	To kno	w about th	e importance	of understan	ding Cons	umer Beh	aviour.		
CO3	To und		e concept an	d classificati	on of Prod	lucts; Pro	oduct Line and		
CO4	To und		ne Pricing de	cisions, as a	Marketing	g Variabl	e-its Role and		
CO5			the nature, Process; Prom	· ·	-		of Promotion		
	Марр	oing of Co	ourse Outcon	nes with the	program (Outcome	s		
		PO1	PO2	PO3	PO4	PO5	PO6		
CO	1	٧	٧	٧	-	-	-		
CO2 V			٧	-	-	-	٧		
CO	3	٧	-	-	٧	-	٧		
CO4 v		٧	-	-	-	-			
CO5 V V				٧	٧	_	٧		

	MAPPING OF COs WITH BLOOM'S TAXONOMY				
CO1	To understand the nature, scope, evolution of marketing and major elements and their Impact on marketing decisions.				
CO2	To know about the importance of understanding Consumer Behaviour.				
CO3	To understand the concept and classification of Products; Product Line and Product Mix.				
CO4	To understand the Pricing decisions, as a Marketing Variable-its Role and Importance.				
CO5	To understand the nature, objectives and importance of Promotion; Communication Process; Promotion Mix and Methods.				

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	٧	٧	٧	٧	-	-
CO2	٧	٧	٧	-	-	-
CO3	٧	v	٧	٧	-	-
CO4	٧	٧	٧	-	-	-
CO5	٧	٧	٧	-	-	-

MPMOM22-204T: MARKETING MANAGEMENT

CREDITS: 4

UNIT 1: Marketing Concept

Marketing Management; Nature and Scope; Evolution of Marketing; Selling vs Marketing; CRM; Emerging role of marketing; Marketing Mix. Marketing Environment: Concept; Need for Study; Major Elements and their Impact on Marketing Decisions.

UNIT 2: 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.

Market Segmentation: Nature and Importance of Segmentation; Pre-requisites for Effective Segmentation; Bases of Segmenting Consumer Markets; Market Selection Strategies; Positioning, Consumer and Industrial Market.

UNIT 3: Product Decisions

Concept of Product; Classification of Products; Product Line and Product Mix; Branding, Product Support Packaging and Labeling; Customer Services; Development of New Product; Product Life Cycle; The New Product (Consumer); Adoption Process.

UNIT 4: 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. 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 5: Promotion Decisions

Nature; Objectives and Importance of Promotion; Communication Process; Promotion Mix and Methods; Advertising; Personal Selling; Public Relations and Sales Promotion. Legal, Ethical and Social Aspects of Marketing: Consumerism; Consumer Protection Measure in India; Recent Developments in Consumer Protection in India.

Suggested Readings

- Kotler Philip and Gray Armstrong, (2005), *Principles of Marketing*, Prentice Hall of India, New Delhi.
- Kotler Philip, (1997), Marketing Management-Analysis, Planning, Implementation and Control, Prentice Hall of India, New Delhi.
- Ramaswami, V.S and Namakumari, S, (2009), *Marketing Management*, Mac Millan India, New Delhi.
- Stanton, Shallian J. and Charles Futrell, (1987), *Fundamentals of Marketing*, Mc Graw Hill, New York.
- Rajan Saxena, (2005), Marketing Management, 3rd ed, Tata MC Graw Hill, New Delhi.

MPMOM22-205T	HUMAN RESOURCE MANAGEMENT	L-3, T-1, P-0	4 CREDIT
		Total Lecture	48

The course aims at taking the student further into the functional area of HRM and into the domain of HRD.

This paper is to give a conceptual idea of one of the important resource (asset) of the organization, Human Resource Management and its applicability in an organization.

Course Outcomes: At the end of the course, the students will be able to							
CO1	To kno	To know about the objectives, functions and relevance of HRM.					
CO2	Purpose	e and proces	ss of acquisi	tion of Hum	nan Resource	e Managemo	ent.
CO3	Develo	ping human	resources b	y developin	g effective t	raining prog	grammes.
CO4		To know about the objectives and process of Performance Appraisal, Separation and Voluntary Retirement Scheme.					
CO5	Motiva	ting human	resources: a	n overview.			
	Марр	ping of Cou	rse Outcon	nes with the	program (Outcomes	
		PO1	PO2	PO3	PO4	PO5	PO6
CC) 1	٧	٧	-	-	-	-
CO2		-	٧	-	-	-	٧
CO3		٧	٧	٧	٧	-	٧
CC)4	٧	٧	-	-	٧	-
CC)5	٧	٧	-	٧	-	٧

	MAPPING OF COs WITH BLOOM'S TAXONOMY							
CO1	To know about	the objectives,	functions an	d relevance o	of HRM.			
CO2	Purpose and pro	ocess of acquisi	tion of Hum	an Resource	Management.			
CO3	Developing hur	man resources b	y developin	g effective tra	aining prograi	mmers.		
CO4		To know about the objectives and process of Performance Appraisal, Separation and Voluntary Retirement Scheme.						
CO5	Motivating hum	nan resources: a	n overview.					
		Bloo	m's Level					
	Remember	Understand	Apply	Analyze	Evaluate	Create		
CO1	V	٧	٧	-	-	-		
CO2	٧	٧	-	٧	-	-		
CO3	CO3 V		٧	٧	-	-		
CO4	٧	٧	٧	٧	-	-		

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CO5

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MPMOM22-205T: HUMAN RESOURCE MANAGEMENT

CREDITS: 4

UNIT 1: Introduction to Human Resource Management

Evolution of HRM; Objectives and Function of HRM; Role and Responsibilities of HR Manager; Relevance of HRM; Systems approach to HRM.

UNIT 2: Acquisition of Human Resource Management

Human Resource Planning: Purpose and Process; Recruitment and Selection: Source of Recruitment, Stages in Selection Process; Placement; Goals Analysis: Job Description and Job Specification.

UNIT 3: Developing Human Resources

Concept of HRD; Management Development Programmes; Training and Development: Training Needs, Training Methods, Application of Computers in Training, Developing Effective Training Programmes.

UNIT 4: Performance Appraisal

Concept, Objectives and Process of Performance Appraisal; Criteria for Performance Appraisal; Tools of Performance Appraisal.

Separation: Lay-Off, Resignation, Dismissal, Retrenchment, Voluntary Retirement Scheme.

UNIT 5: Motivating Human Resources

Motivation at Work, Major Motivation Theory: An overview; Participative Management; Compensation Management, Major Elements of Compensation Management; Incentives: Concepts, Types of Incentives; Incentives schemes in Indian Industries; Fringe Benefits; Discipline and Employees' Grievance Redressal.

Suggested Readings

- Dessler, Gray, and Biju Varkkey, (2009), *Human Resource Management*, 11th ed., Pearson Education, New Delhi.
- David S. Decenzo and Stephen P. Robbins, (2006), *Personnel/Human Resource Management*, 3rd edition, Prentice-Hall of India, New Delhi.
- K. Aswathappa, (2005), *Human Resource and Personnel Management*, Tata McGraw-Hill.
- RS Dwivedi, (1997), *Managing Human Resources in Indian Enterprises*, Galgotia Publishing Co., New Delhi, Latest ed.
- Biswajeet Pattanayak, (2005), *Human Resource Management*, 3rd ed., Prentice-Hall of India, New Delhi.

MPMOM	122-206Т	LI	LEGAL ASPECTS OF		L-2, T	-0, P-0	2 CREDITS	
			BUSINE	ESS		Lecture	24	
Course O	bjectives:				,	1		
The course	e introduces	student	s to the basic	es of Busines	ss Law and i	its import	ance	
Course O	utcomes: A	t the end	d of the cours	e, the stude	nts will be a	ble to		
CO1	Students u	ınderstaı	nd the basic t	erms of Agr	reement and	contract.		
CO2	Students u	Students understand the law relating to Sale of Goods.						
CO3	They come	e to kno	w the Laws I	Relating to F	Partnership a	and the Pa	artnership Act	
CO4	Students understand the Laws Relating to Companies memorandum and articles of association and prospectus etc.							
CO5	Students u		nd the Laws lection	Relating to (Consumer P	rotection	and	
	Mappin	g of Co	urse Outcon	nes with the	program (Outcomes	3	
	PC) 1	PO2	PO3	PO4	PO5	PO6	
CO1	٧	,	٧	٧	-	-	-	
CO2	٧	'	٧	٧	٧	-	-	
CO3	CO3 V V V -				-			
CO4 V V V				٧	-	-		
CO5 v		,	٧	-	_	_	V	

	MAPPING OF COs WITH BLOOM'S TAXONOMY					
CO1	Students understand the basic terms of Agreement and contract.					
CO2	Students understand the law relating to Sale of Goods.					
CO3	They come to know the Laws Relating to Partnership and the Partnership Act					
CO4	Students understand the Laws Relating to Companies memorandum and articles of association and prospectus etc.					
CO5	Students understand the Laws Relating to Consumer Protection and Environment Protection					

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	٧	٧	٧	-	-	-
CO2	٧	٧	٧	-	-	-
CO3	٧	٧	٧	-	-	ı
CO4	٧	٧	٧	-	-	-
CO5	٧	V	٧	-	-	-

Unit I: The Law of Contract

Agreement and contract; void and void-able contracts; Capacity of parties; free consent; legality of object and consideration; performance and discharge of contracts; indemnity and guarantee; bailment and agency

Unit II: The Law Relating to Sale of Goods

Sale and agreement to sell, conditions and warranties, transfer of property doctrine of caveat emptor, auction sale; unpaid seller; The Laws Relating to Carriage of Goods – Introduction, carriage of goods by land; carriage by sea; carriage by air

Unit III: The Laws Relating to Partnership

The Partnership Act; Nature, test and types of partnership; partnership deed, right and liabilities of partners; registration; dissolution

Unit IV: The Laws Relating to Companies

The Companies – Definition and types of companies, promotion and incorporation; memorandum and articles of association and prospectus; Shares and debentures, borrowing powers, directors, meeting and resolutions, Winding up

Unit V: The Laws Relating to Consumer Protection and Environment Protection

Consumer Protection Act, 1986; Environment Protection Act, 1986

Suggested Readings:

- Maheswari S K and Maheswari S N, (2014), Principles of Business Law, Himalaya
 Publishing House, New Delhi.
- Shukla M C, (1974), A Manual of Mercantile Law, S Chand.

MPMOM22-207T	BUSINESS COMMUNICATION	L-2, T-0, P-0	2 CREDITS
		Total Lecture	24

The objective of this paper is to equip students of the M.Com. course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

Course Outcomes: At the end of the course, the students will be able to					
CO1	To study the importance of communication skills in Business Management.				
CO2	Significance of verbal and non-verbal communications in business world.				
CO3	Develop essential communication skills required for managing a business.				
CO4	Learning to prepare effective way of drafting business reports.				
CO5	Understanding the ways to draft or prepare curriculum vitae and correspondence.				

Mapping of Course Outcomes with the program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	٧	1	-	٧	-	-
CO2	٧	-	-	٧	-	-
CO3	٧	٧	-	٧	-	-
CO4	٧	٧	-	-	٧	-
CO5	٧	٧	٧	-	٧	-

	MAPPING OF COs WITH BLOOM'S TAXONOMY					
CO1	To study the importance of communication skills in Business Management					
CO2	Significance of verbal and non-verbal communications in business world.					
CO3	Develop essential communication skills required for managing a business.					
CO4	Learning to prepare effective way of drafting business reports.					
CO5	Understanding the ways to draft or prepare curriculum vitae and correspondence.					

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	٧	٧	٧	-	-	-
CO2	٧	٧	٧	-	-	1
CO3	٧	٧	٧	-	-	ı
CO4	٧	٧	٧	-	-	-
CO5	٧	٧	٧	-	-	-

MPMOM22-207T: BUSINESS COMMUNICATION

UNIT 1: Introduction

Importance, Role and Process of Business Communication. Types of Business Communication: The Media and Tools of Communication. Communication Process, Barriers and Gateways to Communication.

CREDITS: 2

UNIT 2: Verbal and Non-verbal Communication

Personal language and body language. Types of managerial speeches: Occasional speech; Thematic speech. Group Communication in: Group Discussions, Meetings, Seminars and Conferences. Art of facing interviews in: Selection or Placement, Appraisal, Disciplinary Committees and Exit Interviews.

UNIT 3: Written Communication Skills

Formats for business letters and memos, inquires and replies, orders and their executions, complaints and adjustments, credit and status inquires, agency letters and sales letters, bill collection. Minutes, notices, circulars, business reports. Digital Communication - Power point preparation, Web use as a source of knowledge sharing. Job applications cover letter, follow-up messages and letters, disciplinary action, persuasive messages and negative messages.

UNIT 4: Recruitment and Employment Correspondence

Introduction, Drafting the Employment Notice, Job Application Letter, Curriculum Vitae/Resumes, Joining Interview, Group discussions. Interview skills Impact of Technological Advancement on Business Communication networks – Internet, e-mails, SMS, teleconferencing, video conferencing.

Offer of Employment, Job Description- Letter of Acceptance, Letter of Resignation and Promotion, Testimonials and References.

UNIT 5

Electronic Communication, Fax, Email, Internet & Multimedia, Office Administration & Management, Business Etiquette Case Studies.

Suggested Readings:

- Kitty O. Locker and Stephen Kyo Kaczmarck, (2007), *Business Communication: Building Critical Skills*, 3/e, TMH, New Delhi.
- Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz and Neeaja Pande, (2009),
 Business Communication: Making Connections in a Digital World, 11/e. TMH, New
 Delhi.
- Booher, Dianna (2001), *E-Writing: 21st Century Tools for Effective Communication*, New York: Pocket Books, Division of Simon & Schuster, Inc.
- Bezborah P, Mahanta K, (2008), Business Communication, Kalyani Publishers.

MPMOM22-251P	SEMINAR & VIVA –VOCE	L-0, T-0, P-2	2 CREDITS
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To create awareness regarding current trends, issues and researches related to various aspects of related topics. Each student will be assigned a topic in the beginning of the semester. They will be required to prepare and submit seminar report and presentation on the same. The panel of examiners will evaluate the project. Seminar and Viva-Voce is a useful tool that assists in authenticating that the student has got enough knowledge of the subject matter.

- To identify and analyze the students presence of mind.
- To evaluate the students spontaneity and mannerism.
- To acquire soundness of knowledge through various forms of questions.
- To diagnose the students limitations and weakness and take remedial actions.

Course Outcomes: At the end of the course, the students will be able to							
CO1		n the comm	unication skill	ls and develo	p the abilit	y to commu	nicate with
CO2	Know ethical issues in business trends, researches and other related topics including those issues that arise in corporate world.						
CO3	Asso	ess their con	nmunication, p	presentation s	skills & ove	all impression	on
CO4	Explore the connection between university study and life enrichment, lifelong learning, and civic responsibility.						
CO5	Prac	ctical knowle	edge about the	various field	ls.		
	M	apping of (Course Outco	mes with the	program (Outcomes	
		PO1	PO2	PO3	PO4	PO5	PO6
CO1		٧	-	٧	٧	٧	-
CO2	CO2 - V - V V						٧
CO3	CO3						-
CO4 - V V - V					٧		
CO5		٧	٧	٧	٧	٧	٧

Seminar 50 Marks

The Objective of Seminar is to help the Students in Developing their Communication Skills,

Especially presentation before the Group. Each Student is expected to present a Seminar (As

Elaborated in the Ordinance) on a topic Approved by the Teacher In-charge. In this Semester

the topic of the Seminars will be Qualitative and based on the issues Relevant to the

Corporate World and Business World.

Viva voce 50 Marks

At the end of Semester Course each student will have to face an interview where he/she is

expected to answer questions relating to the course covered in the Semester and on the

questions related to Corporate World and Business world. The Viva - Voce shall be

conducted jointly by the Internal Expert and the External Expert. After Viva - voce the

feedback of the External experts shall be obtained so as to decide the Modalities of

Improvement during Second year of the course.

Summer training:

Each Student is requiring undergoing 45 - 60 days training in any organization immediately

after completion of the second semester. Training report on the pattern of approved by the

teacher in- charge of training shall be submitted by the student in duplicate to the teacher in -

charge. The student shall have to bear all the expenses on training including traveling and

daily maintenance and the expenses on preparation of the training report. There will be no

vocation after second semester examination and students shall proceed for summer training.

Faculty of Commerce and Business Studies-Motherhood University, Roorkee Detailed Syllabus –M.Com (Academic Session 2022-23)

SEMESTER-III

MPMOM22-301T	QUANTITATIVE	L-3, T-1, P-0	4 CREDIT
	TECHNIQUES	Total Lecture	48

Course Objectives:

- To provide students with a strong foundation in quantitative techniques and statistics, including algebra, probability, time series, and linear programming, and their practical applications in decision-making.
- The course aims to provide students with a strong foundation in mathematical concepts and techniques relevant to business and commerce.
- Students will enhance their quantitative skills and problem-solving abilities through the application of mathematical models and methods.
- The course objective is to improve students' ability to communicate quantitative results effectively. Students will learn how to present their findings in a clear and concise manner using visual aids, charts, and graphs, enabling them to communicate complex quantitative information to diverse stakeholders.

Course	Course Outcomes: At the end of the course, the students will be able to			
CO1	Analyze and interpret statistical data using appropriate measures of central tendency, partition values, and dispersion.			
CO2	Apply algebraic concepts, including permutation and combination, matrices and determinants, and functions, to solve real-world problems.			
CO3	Understand and apply probability concepts, rules of probability, and simple-correlation and regression analysis.			
CO4	Analyze and forecast time series data using measurement of secular trend and seasonal variation.			
CO5	Formulate and solve linear programming problems, including transportation and assignment problems, using graphical and optimization techniques.			
	Mapping of Course Outcomes with the program Outcomes			

Mapping of Course Outcomes with the program Outcomes						
	PO1	PO2	PO3	PO4	PO5	PO6
CO1	٧	-	-	-	-	-
CO2	-	٧	-	-	-	-
CO3	-	٧	-	-	-	-
CO4	-	-	٧	-	-	-
CO5	-	-	-	V	-	-

	MAPPING OF COs WITH BLOOM'S TAXONOMY					
CO1	Analyze and interpret statistical data using appropriate measures of central tendency, partition values, and dispersion.					
CO2	Apply algebraic concepts, including permutation and combination, matrices and determinants, and functions, to solve real-world problems.					
CO3	Understand and apply probability concepts, rules of probability, and simple-correlation and regression analysis.					
CO4	Analyze and forecast time series data using measurement of secular trend and seasonal variation.					
CO5	Formulate and solve linear programming problems, including transportation and assignment problems, using graphical and optimization techniques.					
	DI 1 1					

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	٧	٧	٧	٧	-	-
CO2	٧	٧	٧	1	1	ı
CO3	٧	٧	٧	ı	1	ı
CO4	٧	٧	٧	٧	-	-
CO5	٧	٧	٧	٧	-	-

MPMOM22-301T: QUANTITATIVE TECHNIQUES

CREDITS: 4

UNIT I: Meaning and Classification of Quantitative techniques, Statistics

Meaning, Scope and Limitations, Collection, Classification, Tabulation and Presentation of Statistical Data, Characteristics of Frequency Distributions, Measures of Central Tendency, Partition Values, Measures of Dispersion.

UNIT II: Algebra

Permutation and Combination, Matrices and Determinants, Functions.

UNIT III: Probability

Concepts, Sample Space, Rules of Probability, Independent Events, Bayes' Rule, Random Variable, Simple-Correlation and Regression analysis.

UNIT IV: Time Series

Analysis and its Components, Measurement of Secular Trend, Measurement of Seasonal Variation, Forecasting with Moving Average.

UNIT V: Linear Programming

Linear Programming, formulation and Graphical Solution, Transportation problems and Solutions by North-West Corner rule, Least Cost method and Vogel's approximation method, Optimum Solution by MODI method, Assignment Problem and its solution.

Suggested Reading:

- Gupta & Khanna Quantitative Techniques for Decision Making, Prentice Hall of India.
- S. P. Gupta, Statistical Methods., S.Chand & Co.
- N.K. Nag, *Mathematics and Statistics*, Kalyani Publishers.
- C.R. Kothari, *Quantitative Techniques*, Vikash Publication.
- Levin & Rubin, *Statistics for Management*, Pearson Publication.
- S.C.Gupta: Fundamentals of Statistics- HPH

MPMOM22-302T	MANAGEMENT OF	L-3, T-1, P-0	4 CREDIT
	FINANCIAL SERVICES	Total Lecture	48

- The course aims to provide students with a comprehensive understanding of financial services, including their meaning, concepts, and the need for these services in various business contexts.
- The course objective is to familiarize students with the concept of merchant banking and the services provided by merchant bankers.
- This objective focuses on equipping students with knowledge about leasing, hirepurchase, and lease structuring. The course will also cover the meaning and mechanism of forfeiting.
- The course aims to introduce students to the concept and types of credit rating agencies. Students will learn about the functions performed by credit rating agencies and their significance in evaluating the creditworthiness of businesses and individuals.

Course	Course Outcomes: At the end of the course, the students will be able to			
CO1	Understand the concept and need for financial services, and the characteristics and role of financial intermediaries.			
CO2	Analyze the functioning of banks, commercial banks' changing role, and non-depository institutions such as finance companies, mutual funds, and pension funds.			
CO3	Comprehend the concept and characteristics of merchant banking and venture capital, including the rules and regulations governing them in India.			
CO4	Evaluate leasing, factoring, hire-purchase, and credit rating services, including their types, legal and tax aspects, and the process of credit-rating.			
CO5	Appreciate the significance of various financial services and their role in the Indian economy.			

Mapping of Course Outcomes with the program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	$\sqrt{}$	-	-	-	-	-
CO2	$\sqrt{}$	$\sqrt{}$	-	-	-	-
CO3	V	-	-	-	-	V
CO4	V	V	-	V	-	-
CO5		V		-	√ √	-

Faculty of Commerce and Business Studies-Motherhood University, Roorkee Detailed Syllabus –M.Com (Academic Session 2022-23)

	MAPPING OF COs WITH BLOOM'S TAXONOMY						
CO1	Understand the	•		ncial services	, and the cha	racteristics	
CO2	Analyze the functioning of banks, commercial banks' changing role, and non-depository institutions such as finance companies, mutual funds, and pension funds.						
СОЗ	Comprehend the concept and characteristics of merchant banking and venture capital, including the rules and regulations governing them in India.						
CO4	Evaluate leasing, factoring, hire-purchase, and credit rating services, including their types, legal and tax aspects, and the process of credit-rating.						
CO5	Appreciate the significance of various financial services and their role in the Indian economy.						
		Bloo	m's Level				
	Remember	Understand	Apply	Analyze	Evaluate	Create	
CO1	V	V	-	-	-	-	
CO2						-	
CO3	3 \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \				-		
CO4	V	V	V	√	V	-	
CO5	√	V	√	-	-	-	

MPMOM22-302T: MANAGEMENT OF FINANCIAL SERVICES CREDITS: 4

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 III: Merchant Banking and Venture Capital

The Concept of Merchant banking Services of Merchant Bankers, Merchant Banking in India- Rules and Regulations Management of Capital Issues, Fixed Deposits and Debenture Issues, Venture Capital- The Concept and Characteristics, Growth of Venture Capital Services in India.

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:

- Bhole L.M.: Financial Institutions and Markets, 4th ed., McGraw Hill Co. New Delhi, 2008
- Anthony Saunders, *Financial Markets and Institutions*, 4th ed., McGraw Hill Publishing Comapany, New Delhi.
- Khan M.Y: Financial Services, 4th ed., McGraw Hill, New Delhi, 2008
- K Sasidharan, *Fiancial services and System* (2008), McGraw Hill Publishing Company, New Delhi.
- Clifford Gomez, *Financial Markets, Institutions and Financial Services*, Prentice Hall of India, 2008.
- Anthony Saunders, *Financial Institutions Management- A Risk management Approach*, 6th ed., McGraw Hill Publishing Comapany New Delhi
- M.Y. Khan *Indian Financial System*, 6th ed., McGraw Hill Publishing Company, New Delhi, 2008.
- Sharma, *Management of Financial Institutions*: With Emphasis on Bank and Risk Management, Prentice Hall of India, New Delhi

MPMOM22-303T	INCOME TAX LAWS AND	L-3, T-1, P-0	4 CREDIT
	PRACTICE	Total Lecture	48

- The course aims to provide students with a solid foundation in the basic concepts of income tax. Students will learn about the scope and applicability of income tax laws, including the concept of residential status and the types of income that are exempt from taxation.
- The course objective is to familiarize students with the deductions available from gross total income, such as those for investments, expenses, and allowances.
- Students will develop a comprehensive understanding of income tax laws and their practical application. They will gain the necessary knowledge and skills to compute taxable income under different heads, understand deductions and set-off provisions, assess income for various entities, and navigate appeal and revision procedures.
- Students will be equipped with the fundamentals of tax planning and compliance, enabling them to make informed decisions and effectively manage income tax obligations.

Course O	Course Outcomes: At the end of the course, the students will be able to				
CO1	Understand the concept of residential status and exempted income.				
CO2	Analyze various heads of income and compute income under different heads.				
CO3	Evaluate deductions from gross total income, rules of set off and carry forward of losses, clubbing of income, and tax authorities.				
CO4	Assess and compute income of individuals, firms, and companies.				
CO5	Develop knowledge on appeal and revision, payment of advance tax, deduction at source, and tax planning.				

Mapping of Course Outcomes with the program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	V	-	-	-	-	-
CO2	-	-	V	-	-	-
CO3	-	-	-	V	-	-
CO4	V	-	-	-	-	-
CO5	-	-	-	-	V	-

	MAPPING OF COs WITH BLOOM'S TAXONOMY
CO1	Understand the concept of residential status and exempted income.
CO2	Analyze various heads of income and compute income under different heads.
СОЗ	Evaluate deductions from gross total income, rules of set off and carry forward of losses, clubbing of income, and tax authorities.
CO4	Assess and compute income of individuals, firms, and companies.
CO5	Develop knowledge on appeal and revision, payment of advance tax, deduction at source, and tax planning.

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	V	V	-	-	-	-
CO2	V	V	√	√	-	-
CO3	V	V	\checkmark	√	V	-
CO4		√	V	√ √	√ √	-
CO5	V	V	V	-	-	-

MPMOM22-303T: INCOME TAX LAWS AND PRACTICE

CREDITS: 4

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:

- Ahuja Girish: Direct Tax Laws and Practice
- Singhania: Direct Tax Laws and Practice
- Mehrotra, H.C: Direct Tax Laws and Practice
- Aggarwal, B.K: Direct Tax Laws and Practice

MPMOM22-304T	e-COMMERCE	L-2, T-0, P-1	2 CREDIT
		Total Lecture	24

- The course aims to provide students with a comprehensive understanding of ecommerce, including its definition, various e-commerce activities, and the goals of engaging in e-commerce.
- The course objective is to equip students with an understanding of marketing strategies specific to e-commerce. They will learn how to develop effective marketing strategies for online businesses.
- Students will gain knowledge about electronic payment systems and payment gateways used in e-commerce transactions. They will learn about different tools for promoting websites and managing risk in e-payment systems.
- The objective also focuses on the global, social, legal, and ethical issues related to e-commerce. Students will learn about the security concerns faced by e-commerce platforms and the measures to safeguard against cyber threats.

Course O	Course Outcomes: At the end of the course, the students will be able to				
CO1	Understand the technical components, advantages, and disadvantages of e-commerce.				
CO2	Analyze the supply chain management and its relationship with e-commerce.				
CO3	Develop marketing strategies and design websites for e-commerce.				
CO4	Evaluate payment systems, security, and control in e-commerce.				
CO5	Evaluate the global, social, legal, and ethical issues in e-commerce and their implications for businesses.				
	M				

Mapping of Course Outcomes with the program Outcomes						
	PO1	PO2	PO3	PO4	PO5	PO6
CO1	√	√	-	-	V	-
CO2	$\sqrt{}$	V	-	-	-	1
CO3	$\sqrt{}$	$\sqrt{}$	-	-	-	1
CO4		V	-	-	V	-
CO5	V	V	-	V	V	-

	MAPPING OF COs WITH BLOOM'S TAXONOMY
CO1	Understand the technical components, advantages, and disadvantages of e-commerce.
CO2	Analyze the supply chain management and its relationship with e-commerce.
CO3	Develop marketing strategies and design websites for e-commerce.
CO4	Evaluate payment systems, security, and control in e-commerce.
CO5	Evaluate the global, social, legal, and ethical issues in e-commerce and their implications for businesses.

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	V	√	-	-	-	-
CO2	V	V	V	V	-	ı
CO3	V	√	$\sqrt{}$	-	-	1
CO4	V	V	V	V	V	1
CO5	√	V	√	√	√	<u>-</u>

MPMOM22-304T: e-COMMERCE

UNIT I: Introduction to e-Commerce

Introduction to E Commerce and Definition, E-Commerce based activities, Goals of E-Commerce, Technical Components of E-Commerce, Functions, Advantages and disadvantages of E-Commerce, Scope of E-Commerce Infrastructure, Business

CREDITS: 2

Models and e- Commerce Strategy

UNIT II: Supply Chain Management

Introduction, Supply Chain Management and e-Commerce

UNIT III: Strategies and Website

Marketing Strategies and e-Commerce, Web-site Design: Web sites as market place. E – commerce, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system.

UNIT IV: Payment System, e-Commerce Security & Control

Electronic Payment systems; payment Gateways; Visitors to website; Tools for promoting websites; Risk management options for e - payment systems; Mobile Commerce and e-Commerce Security and Controls.

UNIT V: Issues in e-Commerce

Global, Social, Legal and Ethical Issues in e-Commerce; Security of Clients and Service-Provider; Cyber Laws—Relevant provisions of Information Technology Act 2000, offences, secure electronic records and digital signatures penalties and adjudication

Suggested Readings:

• Turban, E., King, D., McKay, J., Marshall, P., Lee, J., & Viehl and, D. (2008). Electronic commerce: A managerial perspective 2008 Pearson

• Agarwala, Kamlesh N., AmitLal and Deeksha Agarwala, *Business on the Net: An Introduction to the Whats and Hows of E-Commerce*, Macmillan India Ltd.

• Bajaj, Deobyani Nag, E-Commerce, Tata McGraw Hill Company, New Delhi.

• Turban, E., et. al., *Electronic commerce: A Managerial Perspective*, Pearson Education Asia.

• Diwan, Prag and Sunil Sharma, *Electronic Commerce -A Manager's Guide to E-Business*, Vanity Books International, Delhi.

MPMOM22-305F1	FINANCIAL MARKETS AND	L-3, T-1, P-0	4 CREDIT
	INSTITUTIONS	Total Lecture	48

- The course aims to provide students with a comprehensive understanding of financial markets, including their nature, functions, and efficiency. Students will learn about the relationship between the financial system and economic development, as well as the flow of funds in the Indian economy.
- Students will gain knowledge about the functions and operations of various financial institutions.
- The course focuses on the management of depository institutions, with an emphasis on commercial banks and industrial finance.
- This objective focuses on foreign capital as a source of finance and its place in the overall framework of the Indian financial system.

Course O	Course Outcomes: At the end of the course, the students will be able to				
CO1	Understand the nature, functions, and efficiency of financial markets and the Indian financial system.				
CO2	Analyze the organization, functioning, and regulations of the money market and capital market in India.				
CO3	Evaluate the functions and workings of various financial institutions, such as IDBI, IFCI, ICICI, NABARD, SIDBI, and SFCs.				
CO4	Analyze the management of depository and non-depository institutions, including commercial banks, industrial finance, mutual funds, UTI, LIC, and GIC.				
CO5	Evaluate the various financial instruments, such as equity shares, preference shares, debentures, and other fixed income securities, as well as foreign capital as a source of finance and its regulatory framework.				

Mapping of Course Outcomes with the program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	V	V	-	V	-	-
CO2	V	V	-	V	-	-
CO3	-	-	V	-	-	-
CO4	V	V	-	V	-	-
CO5	V	V	-	V	V	-

	MAPPING OF COs WITH BLOOM'S TAXONOMY
CO1	Understand the nature, functions, and efficiency of financial markets and the Indian financial system.
CO2	Analyze the organization, functioning, and regulations of the money market and capital market in India.
СОЗ	Evaluate the functions and workings of various financial institutions, such as IDBI, IFCI, ICICI, NABARD, SIDBI, and SFCs.
CO4	Analyze the management of depository and non-depository institutions, including commercial banks, industrial finance, mutual funds, UTI, LIC, and GIC.
CO5	Evaluate the various financial instruments, such as equity shares, preference shares, debentures, and other fixed income securities, as well as foreign capital as a source of finance and its regulatory framework.

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	V	V	-	-	-	-
CO2	V	V	V	√	-	-
CO3	V	V	V	V	V	-
CO4	V	V	V	V	-	-
CO5	V	√	V	√	√	-

UNIT I: (a) **Financial Markets:** Nature, Functions and Efficiency, Financial System and Economic Development, Flow of Funds in Indian Economy, An Overview of Indian Financial System.

- **(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 Institution

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.

UNIT IV: Financial Instruments

Equity Shares, New Issue Market and Secondary Market- The Allocative and Operational Efficiency, Preference Shares, Private Placement-Channels, Debentures and Other Fixed Income Securities, Engineered Financial and Monetary Instruments.

UNIT V: Foreign Capital

Foreign Capital as a Source of Finance, Place of Foreign Capital in the Overall Framework of Indian Financial System, The Regulatory Framework and NRI Investments.

Suggested Reading:

- Kohn Meir *Financial Institutions and Markets*, Oxford University Press 2nd Edition 2007.
- Madura Jeff: *Financial Markets and Institutions*, South Western Cengage Learning, 8th Edition 2008.
- Mishkin, Fredrick S. and Stanley G. Eakins: *Financial Markets Institutions*, Pearson Education Ltd., 6th Edition.
- Reserve Bank of India: Report on Currency & Finance.
- Bhole L.M.: Financial Institutions and Markets, 4th ed., McGraw Hill Co. New Delhi, 2008
- Khan M.Y: Financial Services, 4th ed., McGraw Hill, New Delhi, 2008
- M.Y. Khan *Indian Financial System*, 6th ed., McGraw Hill Publishing Company, New Delhi, 2008.

MPMOM22-305F2	SECURITY ANALYSIS &	L-3, T-1, P-0	4 CREDIT
	PORTFOLIO MANAGEMENT	Total Lecture	48

CO5

- The course aims to provide students with a comprehensive understanding of securities, including their meaning, nature, and types. Students will explore the concept of portfolio management and its significance in investment decision-making.
- The course objective is to familiarize students with the concept of portfolio diversification and its effects on investment risk and return.
- This objective focuses on portfolio revision and evaluation techniques. Students will explore different strategies such as the Constant Rupee Value Plan and the Constant Ratio Plan.
- Students will also analyze fundamental and technical analysis approaches, portfolio diversification strategies, and portfolio evaluation techniques.

Course	Course Outcomes: At the end of the course, the students will be able to						
CO1		Understand the different types of securities and the concept of portfolio management.					
CO2	Analyze th	ne measuren	nent of retur	n and the ty	pes of risk i	n investmer	nt.
CO3	Evaluate t industry a		ental analysi	s technique	s such as ec	conomic, co	mpany, and
CO4	Apply val	uation mode	els for share	s, debenture	s, and prefe	rence shares	S.
CO5	•	Evaluate portfolio diversification, portfolio revision, and portfolio evaluation techniques, as well as mutual fund industry.					
	Mapp	ping of Cou	rse Outcon	nes with the	program (Outcomes	
		PO1	PO2	PO3	PO4	PO5	PO6
(CO1				-		
(CO2 - V				-		
(CO3				-		
	C O 4	-	-	V	-	-	-
					,		

	MAPPING OF COs WITH BLOOM'S TAXONOMY
CO1	Understand the different types of securities and the concept of portfolio management.
CO2	Analyze the measurement of return and the types of risk in investment.
CO3	Evaluate the fundamental analysis techniques such as economic, company, and industry analysis.
CO4	Apply valuation models for shares, debentures, and preference shares.
CO5	Evaluate portfolio diversification, portfolio revision, and portfolio evaluation techniques, as well as mutual fund industry.

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	V	V	-	-	-	-
CO2	V	V	V	√	-	-
CO3	V	V	V	√	V	-
CO4	V	√	√	√	-	-
CO5	V	V	V	√	V	-

MPMOM22-305F2: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT CREDITS: 4

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 Revision and Portfolio Evaluation, Constant Rupee Value Plan, Constant Ratio Plan, Sharpe and Trey nor Measures, Mutual Fund Industry.

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

Suggested Readings:

- Fisher & Jordon: Security Analysis and Portfolio Management
- Jack clark Francis: *Management of Investments* Mc Graw hill.
- Markowitz: *Portfolio Selection* yale University Press, yale.
- Boltem: Security analysis and Portfolio Management.
- Jones Tuttle, Healton: Essentials of Modern Investments.
- Prasannachandra, *International management* Tat McGraw Hill New Delhi.
- Avdhani, V.A, Investment and Security Market in India, Himalaya Publishing house, 3rd Edition.

MPMOM22-305M1	CONSUMER BEHAVIOUR	L-3, T-1, P-0	4 CREDIT
		Total Lecture	48
Course Objectives:			

- The course objective of Consumer Behaviour is to enable students to understand the behavior of consumers and how it influences marketing decisions.
- The course aims to provide students with a solid foundation in consumer behaviour theories and concepts. Students will learn about the psychological, social, and cultural factors that influence consumer decision-making processes.
- The course aims to enable students to apply consumer behavior knowledge to marketing strategies and tactics.
- They will learn how to use consumer insights to develop effective marketing campaigns, product positioning, pricing strategies, and customer relationship management.

Course	Course Outcomes: At the end of the course, the students will be able to				
CO1	Develop a comprehensive understanding of consumer behavior, including the				
	reasons for studying it and its scope in the market segmentation process.				
CO2	Analyze the various factors that influence consumer behavior as an individual,				
	such as motivation, personality, perception, learning, and attitudes.				
CO3	Evaluate the impact of social and cultural settings on consumer behavior,				
	including the influence of reference groups, family, social class, culture, and				
	media.				
CO4	Examine the decision-making process of consumers, including problem				
	recognition, search and evaluation, purchasing processes, post-purchase				
	behavior, and organizational buying behavior.				
CO5	Develop skills in measuring consumer satisfaction and dissatisfaction, repeat				
	buying, brand switching, loyalty, opinion leadership, and complaining behavior.				

Mapping of Course Outcomes with the program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	√	√	-	√	-	V
CO2	√	√	-	√	-	-
CO3	√	-	-	√	-	V
CO4	-	√	-	-	-	-
CO5	V	-	-	V	-	V

	MAPPING OF COs WITH BLOOM'S TAXONOMY
CO1	Develop a comprehensive understanding of consumer behavior, including the reasons for studying it and its scope in the market segmentation process.
CO2	Analyze the various factors that influence consumer behavior as an individual, such as motivation, personality, perception, learning, and attitudes.
CO3	Evaluate the impact of social and cultural settings on consumer behavior, including the influence of reference groups, family, social class, culture, and media.
CO4	Examine the decision-making process of consumers, including problem recognition, search and evaluation, purchasing processes, post-purchase behavior, and organizational buying behavior.
CO5	Develop skills in measuring consumer satisfaction and dissatisfaction, repeat buying, brand switching, loyalty, opinion leadership, and complaining behavior.

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	V	V	-	-	-	-
CO2	V	V	V	-	-	-
СОЗ	√	√	V	√	-	•
CO4	√	√	V	√	\checkmark	-
CO5	V	V	V	V	√	-

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:

Schiffman and Kanuk: Consumer Behaviour

Engle, Blackwell and Minriad: Consumer Behaviour

Zaltman and Wallendorf: Consumer Behaviour

Mellot, Douglas W. Tr.: Consumer Behaviour

• oudon and Della Bitta: Consumer Behaviour

Benneton: Consumer *Behaviour*

MPMOM22-305M2	MARKETING	L-3, T-1, P-0	4 CREDIT
	COMMUNICATION	Total Lecture	48

CO₅

- The course aims to provide students with an understanding of the communication process and its different elements. Students will learn about the obstacles that can hinder effective communication.
- This objective focuses on message strategy and design in advertising. Students will learn about the elements of advertising copy and how to develop effective advertising copy. They will explore the role of creativity and visualization in advertising.
- Students will develop a comprehensive understanding of marketing communication, with a focus on advertising and sales management. They will gain insights into the communication process, the role and significance of advertising, and the elements of effective advertising copy.
- Students will also understand the importance of personal selling and its differentiation from advertising. Furthermore, they will explore the management aspects of the sales force, including recruitment, training, motivation, compensation, and performance evaluation.

Course	Course Outcomes: At the end of the course, the students will be able to				
CO1	Develop an understanding of the communication process and its application in marketing.				
CO2	Analyze the importance of advertising in modern marketing and its different types.				
CO3	Evaluate message strategy and design, and develop effective advertising copy.				
CO4	Examine the nature and importance of personal selling and the management of the sales force.				
CO5	Develop skills in recruitment and selection, training and development, motivation, compensation, performance appraisal, sales planning and control, market analysis, sales budget, sales territory, and sales quota.				

	. 0			• 0		
	PO1	PO2	PO3	PO4	PO5	PO6
CO1	√	√	-	-	-	-
CO2	$\sqrt{}$	$\sqrt{}$	-	$\sqrt{}$	-	-
CO3	√	√	-	√	-	-
CO4	√	√	-	-	-	

Mapping of Course Outcomes with the program Outcomes

Faculty of Commerce and Business Studies-Motherhood University, Roorkee Detailed Syllabus –M.Com (Academic Session 2022-23)

	MAPPING OF COs WITH BLOOM'S TAXONOMY					
CO1	Develop an understanding of the communication process and its application in marketing.					
CO2	Analyze the importance of advertising in modern marketing and its different types.					
CO3	Evaluate message strategy and design, and develop effective advertising copy.					
CO4	Examine the nature and importance of personal selling and the management of the sales force.					
CO5	Develop skills in recruitment and selection, training and development, motivation, compensation, performance appraisal, sales planning and control, market analysis, sales budget, sales territory, and sales quota.					

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	V	V	-	-	-	-
CO2	V	V	V	V	-	ı
CO3	V	V	V	V	\checkmark	ı
CO4	V	√	V	-	-	ı
CO5	V	V	V	-	-	-

MPMOM22-305 M2: MARKETING COMMUNICATION

CREDITS: 4

Section A: Advertising

UNIT I: 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:

• Wright, Wintersand zeigers: Advertising Management

• Dunnand Barban- Advertising: Its role in modern marketing advertising

• Chunnawala & Sethia: Advertising management

• Still, Cundiff & Govoni: Sales Management

• Subroto Sengupta: Cases in advertising and communication

• Spiro: *Management of sales force*.

LABOUR LAWS Total Lecture 48	MPMOM22-305H1	INDUSTRIAL RELATIONS &	L-3, T-1, P-0	4 CREDIT
		LABOUR LAWS	Total Lecture	48

- The course aims to provide students with an understanding of industrial workforce analysis. Students will learn about the characteristics of the Indian labour force, including its composition, skills, and demographics. They will gain insights into the factors that shape the Indian labour market.
- This objective focuses on industrial relations and labour policy since independence. Students will learn about the factors that affect industrial relations, including economic, social, and political influences.
- Students will gain knowledge about the various settlement machinery used in industrial relations. They will understand the concepts of conciliation, mediation, arbitration, and investigation procedures.
- This objective focuses on labour welfare and social security measures. Students will explore legislations related to unfair labour practices and their implications.

Course	Course Outcomes: At the end of the course, the students will be able to				
CO1	Understand the characteristics of the Indian labor force and the problems faced				
	by trade unions in the changing economic scenario.				
CO2	Analyze the various factors affecting industrial relations and learn conflict resolution techniques such as standing orders and grievance procedures.				
CO3	Evaluate the different settlement machinery, including conciliation, mediation, arbitration, and investigation procedures.				
CO4	Examine labor welfare and social security-related legislations, ILO conventions, and WTO labor standards.				
CO5	Develop skills in ethical codes, indiscipline, misconduct, termination of employment, and punishment related to industrial relations.				

Mapping of Course Outcomes with the program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	V	-	-	V	-	-
CO2	V	-	V	V	-	-
CO3	-	-	-	V	-	-
CO4	V	-	-	V	-	V
CO5	V	-	-	√	-	-

	MAPPING OF COs WITH BLOOM'S TAXONOMY					
CO1	Understand the characteristics of the Indian labor force and the problems faced by trade unions in the changing economic scenario.					
CO2	Analyze the various factors affecting industrial relations and learn conflict resolution techniques such as standing orders and grievance procedures.					
СОЗ	Evaluate the different settlement machinery, including conciliation, mediation, arbitration, and investigation procedures.					
CO4	Examine labor welfare and social security-related legislations, ILO conventions, and WTO labor standards.					
CO5	Develop skills in ethical codes, indiscipline, misconduct, termination of employment, and punishment related to industrial relations.					

					,	
	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	V	V	-	-	-	-
CO2	V	√	V	√	-	-
CO3	√	√	V	V	V	-
CO4	V	√	V	V	-	-
CO5	V	V	V	-	-	-

MPMOM22-305H1: INDUSTRIAL RELATIONS & LABOUR LAWS CREDITS: 4

UNIT I: Industrial work force analysis, characteristics of Indian Labour

UNIT II: Trade Union Movement in India- problems of trade union Role of trade unions in

changed economic scenario.

UNIT III: Industrial Relations- industrial relations and labour policy since independence,

factors affecting industrial relations. Industrial conflicts Resolution, standing orders and

grievance procedure; ethical codes indiscipline misconduct, Termination of employment

punishment.

UNIT IV: Settlement machinery conciliation and mediation, arbitration, investigation

procedure, submission of award, Adjudication-labour counts, industrial and national tribunal.

UNIT V: Labour welfare and social security- unfair labour practice-related legislations. ILO-

conventions and recommendations, WTO- labour standards.

Suggested Readings:

• S.C. Srivastava, *Industrial Relation and Labour Laws*, Vikas Publishing House Pvt. Ltd.

• P.C. Tripathi, C.B. Gupta, N.D. Kapoor, Industrial Relation and Labour Laws, Sultan

Chand & Sons

• Dr. Satish Kumar Saha, Industrial Relation and Labour Laws, SBPD Publications

Faculty of Commerce and Business Studies-Motherhood University, Roorkee Detailed Syllabus –M.Com (Academic Session 2022-23)

MPMOM22-305H2	HUMAN RESORUCE PLANNING	L-3, T-1, P-0	4 CREDIT
	& DEVELOPMENT	Total Lecture	48

- The course aims to provide students with an understanding of Human Resource Management (HRM), its meaning, and its significance in organizations.
- Comprehend the Role and Process of HRP: Students will gain knowledge about the role of Human Resource Planning (HRP) and the factors that affect HRP.
- This objective focuses on recruitment and selection practices. Students will understand the purpose and importance of recruitment and explore the various sources of recruitment.
- Students will be equipped with the knowledge and skills necessary for effective human resource planning and development practices in organizational contexts.

Course O	utcomes: At the end of the course, the students will be able to
CO1	Explain the importance and evolution of Human Resource Management, and its context in the global setting.
CO2	Apply the process of Human Resource Planning, including job analysis and human resource information systems, to manage the workforce effectively.
CO3	Evaluate the recruitment and selection process and its tools, and the role of recruitment agencies in attracting and placing new hires.
CO4	Analyze the process and techniques of performance appraisal, and ethical aspects related to it.
CO5	Develop skills in managing and improving employee performance through traditional and modern techniques of performance appraisal.

Mapping of Course Outcomes with the program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	V	V	-	-	-	-
CO2	V	-	V	-	V	√
CO3	-	-	-	-	-	-
CO4	-	V	-	V	-	-
CO5	-	-	-	V	-	-

	MAPPING OF COs WITH BLOOM'S TAXONOMY
CO1	Explain the importance and evolution of Human Resource Management, and its context in the global setting.
CO2	Apply the process of Human Resource Planning, including job analysis and human resource information systems, to manage the workforce effectively.
CO3	Evaluate the recruitment and selection process and its tools, and the role of recruitment agencies in attracting and placing new hires.
CO4	Analyze the process and techniques of performance appraisal, and ethical aspects related to it.
CO5	Develop skills in managing and improving employee performance through traditional and modern techniques of performance appraisal.

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	V	V	-	-	-	-
CO2	V	V	V	√	-	-
CO3	V	V	V	√	V	-
CO4	V	V	V	√	-	-
CO5	V	V	V	-	-	-

MPMOM22-305H2: HUMAN RESORUCE PLANNING & DEVELOPMENT CREDITS: 4

UNIT I: Introduction

Introduction to Human Resources Management a) HRM –Meaning, Importance and Evolution b) Context of HRM practices-Environmental influences c) HRM department as an integral part of organizations d) Objectives of HRM department e) HRM in global setting

UNIT II: Human Resource Planning (HRP)

a) Role of HRP- Factors affecting HRP b) Steps in HRP c) Information Management in HRP-Importance of Human Resource Information System d) Job Analysis-Process-Tools and Techniques e) Psychological and Behavioural Issues in HRP

UNIT III: Recruitment and Selection

a) Purpose, Importance and Sources of Recruitment-Factors governing recruitment process b) Tools of selection and Selection Process c) Inducting and Placing the new recruits d) Role of recruitment agencies

UNIT IV: Appraising and Managing Performance

a) Introduction-definition, objectives, need and importance of Performance Appraisal b) Process of Performance Appraisal c) Traditional and Modern Techniques of Performance Appraisal- d) Limitations of Performance Appraisal e) Ethical aspects in Performance Appraisal

Suggested Readings:

- *Management of Human Resource (A Behavioural approach to personnel)* by Darovedo R.S. / Oxford and IBH Publishing Co., New Delhi 1952.
- Personnel Management (Management of Human Resources) by Dr. C.B.
 Mamoria/Himalaya Publishing House, Bombay 1980
- Designing and Managing Human Resource Systems by Udai Pareek and T. Vnkateswara
 Rao / Oxford and IBH Publishing Co. New Delhi 1981
- Managing Human Resources, Productivity, Quality of work life, profits by Wayne F
 Cascio / McGraw Hill International Editions 1986
- Dynamic Personnel Adminsitration Management of Human Resources by M. N.
 Rudrabosava Raj / Himalaya Publishing House, Bombay 1979

MPMOM22-351P	SEMINAR & VIVA –VOCE	L-0, T-0, P-2	2 CREDITS
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To create awareness regarding current trends, issues and researches related to various aspects of related topics. Each student will be assigned a topic in the beginning of the semester. They will be required to prepare and submit seminar report and presentation on the same. The panel of examiners will evaluate the project. Seminar and Viva-Voce is a useful tool that assists in authenticating that the student has got enough knowledge of the subject matter.

- To identify and analyze the students presence of mind.
- To evaluate the students spontaneity and mannerism.
- To acquire soundness of knowledge through various forms of questions.
- To diagnose the students limitations and weakness and take remedial actions.

Course O	Course Outcomes: At the end of the course, the students will be able to						
CO1	Gain th		cation skills	and develo	p the abilit	y to commu	inicate with
CO2				ess trends, r		nd other re	lated topics
CO3	Assess	their commu	unication, p	resentation s	skills & over	rall impressi	ion
CO4	Explore the connection between university study and life enrichment, lifelong learning, and civic responsibility.						
CO5	Practica	ıl knowledge	e about the	various field	ls.		
	Марр	oing of Cou	rse Outcon	nes with the	program (Outcomes	
		PO1	PO2	PO3	PO4	PO5	PO6
CO1 V - V		٧	٧	-			
CO	CO2 - V - V				٧		
CO	CO3				-		
CO4 - V V - V			٧				
CO5				V			

Seminar 50 Marks

The Objective of Seminar is to help the Students in Developing their Communication Skills,

Especially presentation before the Group. Each Student is expected to present a Seminar (As

Elaborated in the Ordinance) on a topic Approved by the Teacher In-charge. In this Semester

the topic of the Seminars will be Qualitative and based on the issues Relevant to the

Corporate World and Business World.

Viva voce 50 Marks

At the end of Semester Course each student will have to face an interview where he/she is

expected to answer questions relating to the course covered in the Semester and on the

questions related to Corporate World and Business world. The Viva - Voce shall be

conducted jointly by the Internal Expert and the External Expert. After Viva - voce the

feedback of the External experts shall be obtained so as to decide the Modalities of

Improvement during Second year of the course.

Summer training:

Each Student is requiring undergoing 45 - 60 days training in any organization immediately

after completion of the second semester. Training report on the pattern of approved by the

teacher in- charge of training shall be submitted by the student in duplicate to the teacher in –

charge. The student shall have to bear all the expenses on training including traveling and

daily maintenance and the expenses on preparation of the training report. There will be no

vocation after second semester examination and students shall proceed for summer training.

Faculty of Commerce and Business Studies-Motherhood University, Roorkee Detailed Syllabus –M.Com (Academic Session 2022-23)

SEMESTER-IV

MPMOM22-401T	PROJECT PLANNING &	L-3, T-1, P-0	4 CREDIT
	EVALUATION	Total Lecture	48

Course Objectives:

- The course aims to provide students with an understanding of project management, including its nature, scope, and process. Students will recognize the elements of project management and its significance in various industries.
- Students will gain knowledge about the technical analysis of projects, including the choice of technology, analysis of materials and inputs, plant locations, layout, pollution control, and government regulations.
- Students will also gain insights into technical and financial aspects of projects, including technology choice, financial analysis, and capital budgeting techniques. They will learn how to appraise projects, assess risks, and utilize network techniques for project planning and scheduling.
- Students will explore social cost-benefit analysis approaches and shadow pricing methods. Overall, students will be equipped with the knowledge and skills necessary for effective project planning and evaluation in various industries.

Course	Outcomes: At the end of the course, the students will be able to			
CO1	Understand the nature, scope, and significance of project management, and emerging issues in project management.			
CO2	Analyze technical aspects of project management, including technology choice, materials and inputs, plant locations, and pollution control.			
CO3	Evaluate project feasibility through financial analysis, including fund flow analysis and capital budgeting techniques.			
CO4	Analyze project risk through different techniques, including CAPM model and project evaluation under special circumstances.			
CO5	CO5 Develop skills in network techniques for project management, including PERT/CPM techniques, time-cost trade-off, and resource leveling, and social cost-benefit analysis.			
	Mapping of Course Outcomes with the program Outcomes			

				1 0		
	PO1	PO2	PO3	PO4	PO5	PO6
CO1	√	√	-	-	-	-
CO2	$\sqrt{}$	-	-	$\sqrt{}$	-	-
CO3	$\sqrt{}$	-	$\sqrt{}$	-	-	-
CO4	\checkmark	$\sqrt{}$	-	-	-	-
CO5	$\sqrt{}$	$\sqrt{}$	-		-	-

	MAPPING OF COs WITH BLOOM'S TAXONOMY
CO1	Understand the nature, scope, and significance of project management, and emerging issues in project management.
CO2	Analyze technical aspects of project management, including technology choice, materials and inputs, plant locations, and pollution control.
СОЗ	Evaluate project feasibility through financial analysis, including fund flow analysis and capital budgeting techniques.
CO4	Analyze project risk through different techniques, including CAPM model and project evaluation under special circumstances.
CO5	Develop skills in network techniques for project management, including PERT/CPM techniques, time-cost trade-off, and resource leveling, and social cost-benefit analysis.

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	V	V	-	-	-	-
CO2	V	V	V	√	-	-
CO3	V	1	V	V	V	-
CO4	V	7	V	V	-	-
CO5	V	V	V	-	-	-

MPMOM22-401T: PROJECT PLANNING & EVALUATION

UNIT I: Project Management

Nature, Scope, Process, Elements, Significance and Emerging Issues, identification of investment opportunities and their feasibility. Market and Demand Analysis.

CREDITS: 4

UNIT II: Technical Analysis

Choice of Technology, Analysis of Materials and Inputs, Plant Locations and Layout Pollution Control and Government Regulations. **Financial Analysis:** Fund flow analysis and sources of funds.

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,

UNIT V: Net Work Techniques for Project Management

PERT/CPM Techniques. Time - Cost Trade - off. Resource Leveling. Social cost benefit analysis; SCBA approach, UNIDO approach, shadow pricing

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

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

MPMOM22-402T	ENTREPRENEURSHIP	L-3, T-1, P-0	4 CREDIT
	DEVELOPMENT	Total Lecture	48

CO5

- The course aims to provide students with a clear understanding of entrepreneurship, its importance, and the need for entrepreneurship development. Students will explore the characteristics and types of entrepreneurship, view entrepreneurship as a career option, and understand entrepreneurship as a style of management.
- Students will study the various theories and influences on entrepreneurship development.
- Students will gain knowledge and skills in project planning specifically tailored for entrepreneurs. They will learn about technical, financial, marketing, personnel, and management feasibility reports.
- Students will be equipped with the knowledge and skills necessary to embark on their entrepreneurial journey and contribute to economic growth and innovation.

Course O	Course Outcomes: At the end of the course, the students will be able to				
CO1	Understand the concept and need for entrepreneurship.				
CO2	Identify the different characteristics and types of entrepreneurship.				
CO3	Analyze external and internal factors that affect entrepreneurship development				
CO4	Develop a comprehensive business plan for a new venture				
CO5 Evaluate the role of government in promoting entrepreneurship and identify relevant schemes and incentives.					

PO1 PO2 PO3 PO4 PO5 PO6 CO1

Mapping of Course Outcomes with the program Outcomes

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	MAPPING OF COs WITH BLOOM'S TAXONOMY
CO1	Understand the concept and need for entrepreneurship.
CO2	Identify the different characteristics and types of entrepreneurship.
CO3	Analyze external and internal factors that affect entrepreneurship development
CO4	Develop a comprehensive business plan for a new venture
CO5	Evaluate the role of government in promoting entrepreneurship and identify relevant schemes and incentives.

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	V	V	-	-	-	-
CO2	V	V	V	-	-	-
СОЗ	√	V	V	V	-	-
CO4	V	V	V	-	-	-
CO5	V	V	V	V	V	-

MPMOM22-402T: ENTREPRENEURSHIP DEVELOPMENT

CREDITS: 4

UNIT I: Foundation of Entrepreneurship Development

Concept and need of entrepreneurship; Characteristics and Types of Entrepreneurship; Entrepreneurship as a career; Entrepreneurship as a style of Management; The changing role of the entrepreneur; Entrepreneurial traits, factors affecting entrepreneur.

UNIT II: Theories of Entrepreneurship

Influences on entrepreneurship development; External influences on entrepreneurship development; Socio-cultural, Political, economical, personal entrepreneurial success and failure: reasons and remedies; Women entrepreneurs: Challenges and achievements of women entrepreneurs.

UNIT III: Business Planning Process

The business plan as an entrepreneurial tool; Elements of business planning; Objectives; Market analysis; development of Product/ idea; Marketing, Finance, Organisation and management; Ownership; Critical risk contingencies of The proposal; Scheduling and milestones.

UNIT IV: Project Planning for Entrepreneurs

Technical, Financial, Marketing, Personnel, and management feasibility reports; Financial schemes offered by various financial institution, Like Commercial Banks, IDBI, ICICI, SIDBI, SFCs, Foreign currency Financing; Estimation of Financial requirements.

UNIT V: Entrepreneurship Development and Government

Role of Central Government and State Government in promoting entrepreneurship with various incentives, subsidies, grants, programmed, schemes and challenges. Government initiatives and inclusive entrepreneurial Growth.

Suggested Readings:

- Prasanna Chandra: Project Preparation, Appraisal and Implementation, 5th ed., Tata McGraw Hill, 2002
- Holt: *Entrepreneurship*
- S.S. Khanka: Entrepreneurial Development
- Vasant Desai: Entrepreneurial Development
- Madhurima Lall & Shikha Sahai: Entrepreneurship
- Clifford Gray: Project Management, Richard D. Irwin, 2005

MPMOM22-403F1		RISK	MANAGEN	MENT ANI	L-3, T	-1, P-0	4 CREDIT
			INSURANCE		Total I	Lecture	48
Course Of To provide policies.			of risk mana	gement and	insurance p	rinciples,	practices, and
Course O	utcomes:	At the en	d of the cours	se, the stude	nts will be a	ble to	
CO1	Analyze business		types of risk	and evalua	te their imp	pact on in	ndividuals and
CO2		-	ortance of ri	sk aversior	n and dem	and for	insurance by
CO3			types of insumarine insur	-	ies and their	r pricing,	including life,
CO4	Apply st	atistical t	echniques to	risk avoidan	ce and disas	ster risk m	nanagement.
CO5		_	obalization of reduction.	f the insuran	ice sector ar	nd the role	e of regulatory
	Mapp	ing of Co	urse Outcon	nes with the	program (Outcomes	S
		PO1	PO2	PO3	PO4	PO5	PO6
CO1		V	-	-	-	-	-
CO2		$\sqrt{}$	-	-	-		-
CO3	3	V	-	-	-	-	-
CO4	ļ	-	-	V	-	-	-
COS	;	-	-	-	V	-	V

	MAPPING OF COs WITH BLOOM'S TAXONOMY
CO1	Analyze various types of risk and evaluate their impact on individuals and businesses.
CO2	Assess the importance of risk aversion and demand for insurance by individuals and businesses.
CO3	Evaluate different types of insurance policies and their pricing, including life, health, home, and marine insurance.
CO4	Apply statistical techniques to risk avoidance and disaster risk management.
CO5	Understand the globalization of the insurance sector and the role of regulatory authorities in risk reduction.

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	V	V	V	√	-	1
CO2	V	V	V	-	-	-
CO3	√	√	V	\checkmark	V	ı
CO4	√	V	V	$\sqrt{}$	-	ı
CO5	V	V	V	-	-	-

MPMOM22-403F1: RISK MANAGEMENT AND INSURANCE

CREDITS: 4

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:

• Scott Harrington and Gregory Niehaus, Risk Management and Insurance, 2nd ed., Tata

McGraw-Hill, 2004.

• Dorfman, Risk Management and Insurance, PHI

• Gupta, PK, Insurance and Risk Management, Himalaya Publishing House, 2004

• Mishra, MN, Principles and Practices of Insurance, S. Chand and Co., 2004

• Panda, GS, Principles and Practices of Insurance, Kalyani Pub. 2004

• Jeevanandam, C, Risk Management, Sultan Chand and Sons, 2005

MPMOM	22-403F2	IN	INTERNATIONAL			-1, P-0	4 CREDIT	
		FINANCIAL MANAGEMENT Total Lecture				Lecture	48	
Course O	bjectives:				-	<u>'</u>		
		•		an understan	_		concepts, and	
Course O	utcomes:	At the end	of the cours	se, the studer	its will be a	ble to		
CO1	CO1 Analyze the development and functioning of the international monetal system and exchange rate regimes.							
CO2			ous theories		ige rate d	eterminatio	on and their	
CO3			_	nge market, and speculation		ants, and t	he strategies	
CO4				types of risk anagement s	•	faced by	multinational	
CO5	equity is	sues, long	-term borro	• •	ort-term fi		ce, including	
	Mappi	ing of Cou	rse Outcon	nes with the	program (Outcomes		
		PO1	PO2	PO3	PO4	PO5	PO6	
CO	D1	V	-	-	-	-	-	
CO)2	-	V	-	-	-	-	
CO)3	-	-	-	√ √	-	-	
CO)4	-	-	√		-	-	
CO)5	-	-	-	-	V	V	

	MAPPING OF COs WITH BLOOM'S TAXONOMY
CO1	Analyze the development and functioning of the international monetary system and exchange rate regimes.
CO2	Evaluate the various theories of exchange rate determination and their practical implications for businesses.
СОЗ	Understand the foreign exchange market, its participants, and the strategies used for arbitraging, hedging, and speculation.
CO4	Identify and measure different types of risk exposures faced by multinational corporations and assess their management strategies.
CO5	Examine the various sources and types of international finance, including equity issues, long-term borrowing, and short-term financing, and their uses for businesses operating in a global context.

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	V	V	V	V	-	-
CO2	V	V	V	√	√	-
CO3	V	V	V	-	-	-
CO4	V	V	V	√	-	-
CO5	V	V	V	V	-	-

MPMOM22-403F2: INTERNATIONAL FINANCIAL MANAGEMENT CREDITS: 4

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:

• Levi, Maurice: *International Finance*, Routledge, 2009

• Eiteman, David K: Arthur Stonehill and Michael H. Moffett, Multinational Business

Finance, Pearson, 2008

• Shapiro AC: Multinational Financial Management: PHI

• Apte: International Financial Management: PHI

• Seth, A.K.: *International Financial Management*.

• Vij, madhu: International Financial Management, Excel Publications, 2006

MPMOM22-403M1	MARKETING OF SERVICES	L-3, T-1, P-0	4 CREDIT
		Total Lecture	48

- To provide students with a comprehensive understanding of the concepts and practices of service marketing and equip them with the skills to design and implement effective service marketing strategies in a globalised environment.
- Students will gain knowledge of the extended marketing mix specific to services, commonly known as the 7Ps. They will understand how these elements need to be adapted and managed in a service-based business.
- Students will explore theories and frameworks related to service quality and customer satisfaction.
- The course aims to provide students with a comprehensive understanding of the distinctive features and challenges associated with marketing services. Students will learn about intangibility, inseparability, variability, and perishability as key characteristics of services and how they impact marketing strategies.

Course	Course Outcomes: At the end of the course, the students will be able to					
CO1	Develop an understanding of the nature, characteristics, and classification of services.					
CO2	Learn the importance of managing customer expectations and implementing segmentation, targeting, and positioning in service marketing.					
CO3	Acquire knowledge of the service marketing mix, including product, price, promotion, and place strategies.					
CO4	Develop skills in designing and delivering effective service systems, including service quality measurement and customer relationship management.					
CO5	Gain an understanding of the globalisation of services and its impact on marketing strategies in India.					
	Mapping of Course Outcomes with the program Outcomes					

Mapping of Course Outcomes with the program Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	
CO1	\checkmark	-	-	-	-	-	
CO2	√	√	-	-	-	-	
CO3	√	√	-	-	-	-	
CO4	√	-	√	-	-	-	
CO5	-	-	-	V	-	-	

	MAPPING OF COs WITH BLOOM'S TAXONOMY							
CO1	Develop an und services.	lerstanding of	the nature,	characteristic	es, and classi	fication of		
CO2	Learn the impose			•	•	olementing		
CO3	Acquire knowled promotion, and			eting mix, in	cluding prod	uct, price,		
CO4	Develop skills in designing and delivering effective service systems, including service quality measurement and customer relationship management.							
CO5	Gain an under	•	e globalisa	tion of servi	ces and its	impact on		
		Bloo	m's Level					
	Remember	Understand	Apply	Analyze	Evaluate	Create		
CO1	→ → → → →							
CO2	√	V	-	-	-	-		
CO3	√	V	-	-	-	-		

 $\sqrt{}$

 $\sqrt{}$

CO4

CO5

 $\sqrt{}$

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 $\sqrt{}$

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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:

- Zeithaml, Gremler, Bitner, and Ajay Pandit, *Services Marketing*, Tata McGraw-Hill, 4th ed., 2008.
- Lovelock, Services Marketing: People, Technology and Strategy, Pearson Education, 5th ed., 2007.
- Baron S and Harris K, Services Marketing: Text and Cases, Palgrave, 2003
- Rajendra Nargundkar, *Services Marketing: Text and Cases*, Tata McGraw-Hill, 2nd ed., 2007.
- Harsh V Verma, Services Marketing: Text and Cases, Pearson Education, 2008.
- Rama Mohana Rao, Services Marketing, Pearson Education

N ADNA 6	N. 500 400N				L-3, T	-1, P-0	4 CREDIT	
MPMC)M22-403M	12	INTERNAT MARKE'			Lecture	48	
~			WIAKKE		10tai i	zecture	40	
	Course Objectives:Analyze the international marketing environment, including geographic, demographic,							
•			_			ographic,	demographic,	
	omic, politica	•				iding the	selection of	
	lemen and di					_		
			•	-			ies that align	
	the goals and	•				-	_	
• The	course aims	to provid	le students	with a cor	nprehensive	understa	nding of the	
conce	epts, theories	, and pract	ices related	to internatio	nal marketi	ng and equ	uip them with	
the ne	ecessary skil	ls to naviga	ate the comp	olexities of i	nternational	markets.	_	
Course	Outcomes:	At the end	of the cours	se, the stude	nts will be a	ble to		
CO1	Understand	the interr	national ma	rketing envi	ronment, in	cluding it	s geographic,	
	demograph	nic, econom	nic, political	, legal, and	socio-cultur	al aspects.		
CO2	Analyze th	e process	of internation	nal product	/market sele	ection and	entry modes,	
	including	export lic	ensing, fra	nchising, j	oint ventu	re, and v	wholly-owned	
	subsidiary.							
CO3	Develop a	an underst	anding of	internationa	al product	planning	and pricing,	
		•		on and ada	ptation, pac	ckaging, t	oranding, and	
	pricing me		·					
CO4		• •		Ū			s, distribution	
	logistics,	-	tion and	warehousir	ig decision	ns, and	international	
	advertising	*						
CO5	_		•	emen, meas ernational n	- C	Ū	ctiveness, and	
	марр		rse Outcom	nes with the	program (Jutcomes	<u> </u>	
		PO1	PO2	PO3	PO4	PO5	PO6	
(CO1	$\sqrt{}$	-	-	-	-	-	
CO2		-	V	-	-	-	-	
(CO3	-	-	-	V	-	-	
(CO4	-	-	-	V	-	-	
CO5					-	-	-	

	MAPPING OF COs WITH BLOOM'S TAXONOMY
CO1	Understand the international marketing environment, including its geographic, demographic, economic, political, legal, and socio-cultural aspects.
CO2	Analyze the process of international product/market selection and entry modes, including export licensing, franchising, joint venture, and wholly-owned subsidiary.
CO3	Develop an understanding of international product planning and pricing, including product standardization and adaptation, packaging, branding, and pricing methods and process.
CO4	Analyze the types and functions of foreign distribution channels, distribution logistics, transportation and warehousing decisions, and international advertising.
CO5	Develop skills in selecting middlemen, measuring advertising effectiveness, and evaluating the performance of international marketing operations.

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	V	V	-	-	-	-
CO2	V	V	V	V	-	-
СОЗ	√	√	V	V	-	-
CO4	V	V	V	√	-	-
CO5	√	√	V	-	-	-

UNIT I: Introduction to International Marketing

Meaning, nature and scope of international marketing; international marketing distinguished from domestic marketing. Exporting, international tackeand 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:

- Vern Terpestra, *Internation Marketing*, Southwest Publication, 2005
- Varshney RL and B. Bhattacharya, *International Marketing- Indian Perspective*, Sultan chand publication 2006.
- Fayerweather, J, *International Marketing Management*, Sage Publication, 2006
- Cateroa, R, Phylip, *International Marketing*, Tata Mc Graw Hill, 2006
- Jain Subash, International Marketing Management, Southwest Publication, 2005

MPMOM22-403H1	CORPORATE LEADERSHIP	L-3, T-1, P-0	4 CREDIT
	COM ONTIL ELIDENSIII	Total Lecture	48

- To provide an understanding of organizational leadership and its importance in business, and to equip students with the necessary skills to become effective leaders.
- Explore different leadership theories and styles, including their application in Indian organizations.
- These course objectives aim to provide students with a comprehensive understanding of corporate leadership, including theories, skills, and ethical considerations.
- The objectives also focus on developing effective communication skills, managing power and politics, leading teams, and adapting to changes and crises in organizational settings.

Course O	Course Outcomes: At the end of the course, the students will be able to					
CO1	Understand the various leadership theories, styles, and traits and their effectiveness in different organizational contexts.					
CO2	Develop effective communication skills and overcome communication barriers in a business setting.					
CO3	Analyze the concept of power and politics in an organization and learn how to manage them effectively.					
CO4	Understand team leadership and its impact on team morale, motivation, and productivity.					
CO5	Develop an understanding of ethics in leadership, strategic leadership, and managing crises and change, as well as emerging trends in corporate leadership.					

Mapping of Course Outcomes with the program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	V	-	-	-	-	-
CO2	-	V	-	-	-	-
CO3	-	-	V	-	-	-
CO4	-	-	-	V	-	-
CO5	-	-	-	-	V	V

	MAPPING OF COs WITH BLOOM'S TAXONOMY						
CO1	Understand the various leadership theories, styles, and traits and their effectiveness in different organizational contexts.						
CO2	Develop effective communication skills and overcome communication barriers in a business setting.						
CO3	Analyze the concept of power and politics in an organization and learn how to manage them effectively.						
CO4	Understand team leadership and its impact on team morale, motivation, and productivity.						
CO5	Develop an understanding of ethics in leadership, strategic leadership, and managing crises and change, as well as emerging trends in corporate leadership.						
	Ploom's Loyal						

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	V	V	-	-	-	-
CO2	V	V	V	-	-	-
CO3	V	√	V	V	-	-
CO4	V	√	V	-	-	-
CO5	V	V	V	-	-	-

MPMOM22-403H1: CORPORATE LEADERSHIP

CREDITS: 4

UNIT I: Organisational Leadership

Introduction, importance and scope of corporate leadership. Leadership traits, Functions and

Theories, Leadership Styles in Indian Organisations, Leadership Effectiveness.

UNIT II: Communication

Business Communication types, Medias, Objectives, Models, Process, Importance

Understanding Barriers to communication and ways to handle and improve barriers,

presentation skills-its purpose in business world, Reading and writing skills- Importance of

Reading and Writing, Improving Writing skills through Understanding and Practicing Notice,

E-Mail, Tenders, Advertisement, Formal Letter, Listening skills-its importance as individual

and as a leader of as a worker, its types, Barriers to Listening & Remedies to improve

Listening Barriers, Non Verbal Communication.

UNIT III: Power and Politics

Meaning of Power and Politics, Distinction between Power and Authority, Bases or Sources of

Power, Acquisition and symbols of organizational politics, Reasons of Organisational Politics,

Managing Organsational Politics, and Influencing: Power, Politics, Networking and

Negotiation.

UNIT IV: Team Leadership

Leader/Follower, Team Leadership and Self-Managed Terms, Leadership of Culture and

Diversity and Learning Organisation, Enhancing Morale and Motivation, Time Management,

Job Frustration, Stress Management.

UNIT V: Ethics in Leadership Strategic Leadership and managing Crises and Change,

Emerging Trends in Corporate Leadership.

Suggested Readings

• (5th edition) (2010). Author: Peter Northouse. Sage press. Leadership in Organisatio

ns. (7th edition). (2009). Author: Gary Yukl. Prentice-Hall.

• Leadership: Enhancing he Lessons of Experience. (7th edition). (2010). Richard L. Hu

ghes, Ginnett, & Curphy. McGraw-Hill/Irwin.

• Effective Leadership. (3rd Edition). (2007). Author Lussier/Achua. Thomson.

Faculty of Commerce and Business Studies-Motherhood University, Roorkee Detailed Syllabus –M.Com (Academic Session 2022-23)

MPMOM22-403H2	COMPENSATION	L-3, T-1, P-0	4 CREDIT
	MANAGEMENT	Total Lecture	48

- The course aims to provide students with an understanding of the reward system and its components. Students will learn about compensation dimensions and the importance of non-compensation elements in employee motivation and satisfaction. They will also explore systems for non-compensation rewards.
- Students will learn about different methods of job evaluation. They will understand whole job ranking, position classification, predetermined grading approaches, market pricing approaches, and maturity curve methods.
- They will grasp the concepts and elements of the reward system, gain skills in job analysis and evaluation, learn how to design a base pay structure, measure and pay for performance, and explore short and long-term incentives.
- Students will be equipped with the knowledge and skills necessary to effectively manage compensation systems and motivate employees in the workplace.

Course	Course Outcomes: At the end of the course, the students will be able to						
CO1	Develop an understanding of the components of a comprehensive reward system.						
CO2	Ability to conduct job analysis and design job descriptions.						
CO3	Knowledge of different job evaluation methods and ability to design a base pay structure.						
CO4	Ability to measure and pay for performance using various techniques.						
CO5	Understanding of short and long-term incentives and their design in organizations.						

Mapping of Course Outcomes with the program Outcomes PO1 PO2 PO3 PO4 PO5 PO6 CO1 √ CO2 √ CO3 √ CO4 √ √ √ CO5 √ √ √

	MAPPING OF COs WITH BLOOM'S TAXONOMY						
CO1	Develop an understanding of the components of a comprehensive reward system.						
CO2	Ability to conduct job analysis and design job descriptions.						
СОЗ	Knowledge of different job evaluation methods and ability to design a base pay structure.						
CO4	Ability to measure and pay for performance using various techniques.						
CO5	Understanding of short and long-term incentives and their design in organizations.						

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	V	1	-	-	-	ı
CO2	V	V	V	-	-	ı
CO3	V	V	$\sqrt{}$	\checkmark	-	-
CO4	V	V	V	$\sqrt{}$	-	ı
CO5	V	V	V	-	-	-

UNIT I: The Reward System, Job Analysis

Compensation & non compensation dimension, system for non compensation. Planning a gob analysis program, Collection and description of job data, designing of custom made job analysis questionnaire, Guidelines for conducting a job analysis interview.

UNIT II: Job Description and Job Evaluation

Broad, generic job (class descriptions versus Narrow, specific job (Position) descriptions, A job contract, Planning, operations and control, elements of the job description, Job summary, other ways of describing job facts. Job requirements and pay, whole job ranking, position classification predetermined grading Approach, a market pricing approach, a maturity curve method, Development and use of compensable factors, Weighting and rating of compensable factors.

UNIT III: Designing a Base Pay Structure

Pay structure architecture, Determining a pay policy line, the need for more than one pay structure, displaying job data, identifying lowest and highest rates of pay, developing pay grades, single rate pay grade, two tire wage plan, multiple point pay structure, range or spread dimension, pay grade width, determining pay grade minimum and minimum rates of pay, internal design consideration, spread of range and steps, pay grade overlap, broad banding

UNIT IV: Measuring and Paying for Performance, Point Factor Method of Job Evaluation

Merit pay, performance appraisal: cost- effectiveness analysis, designing a job content-based performance appraisal program, Rating scale design and development, performance standards, maintaining an employee documentation File. Combining point factor and factor comparison methods, job evaluation committee, Using FES to determine job worth, Factor evaluation system position evaluation statements

UNIT V: Short and Long Term Incentives

Premium and Differentials pay for unit produced, individual based bonus and rewards, organization wide short term incentives, Scanlon plan, lincon's incentive system. Designing a long term incentive and deferred compensation plan, Qualified deferred compensation arrangement, Social security, retirement plan, pension plans, profit sharing plan, stock bonus plan, ESOP, employer benefits and employer costs for ESOP, Individual retirement account, Savings incentive match plan for employees

Suggested Readings

- Richard. I. Henderson (2005). *Compensation Management in Knowledge- based World.* Prentice-Hall.
- Thomas.P. Plannery, David. A. Hofrichter & Paul. E. Platten (2002). *People, Performance & Pay: Dynamic Compensation for Changing Organizations*. Free Press.
- Michael Armstrong & Helen Murlis (2005). Reward Management: A Handbook of Remuneration Strategy and Practice. 5/e, Kogan Page, London.
- Edwarde.E. Lawler III (2000). *Rewarding Excellence: Pay Strategies for the New Economy*. Jossey –Bass, California.
- Singh B.D. (2007). Compensation and Reward Management, Excel Books, New Delhi.
- Tapomoy Deb (2009). *Compensation Management: Text and Cases*, Excel Books, New Delhi.

MPMOM22-451P SEMINAR & VIVA –VOCE L-0, T-0, P-2 2 CREDITS

To create awareness regarding current trends, issues and researches related to various aspects of related topics. Each student will be assigned a topic in the beginning of the semester. They will be required to prepare and submit seminar report and presentation on the same. The panel of examiners will evaluate the project. Seminar and Viva-Voce is a useful tool that assists in authenticating that the student has got enough knowledge of the subject matter.

- To identify and analyze the students presence of mind.
- To evaluate the students spontaneity and mannerism.
- To acquire soundness of knowledge through various forms of questions.
- To diagnose the students limitations and weakness and take remedial actions.

Course Outcomes: At the end of the course, the students will be able to							
CO1	Gain the communication skills and develop the ability to communicate with another person.						
CO2	Know ethical issues in business trends, researches and other related topics including those issues that arise in corporate world.						
CO3	Assess their communication, presentation skills & overall impression						
CO4	Explore the connection between university study and life enrichment, lifelong learning, and civic responsibility.						
CO5	Practical knowledge about the various fields.						
Mapping of Course Outcomes with the program Outcomes							
		PO1	PO2	PO3	PO4	PO5	PO6
CO1		٧	-	٧	٧	٧	-
CO2		-	٧	-	٧	٧	٧
CO3		٧	-	-	٧	٧	-
CO4		-	٧	٧	-	٧	٧
CO5		٧	٧	٧	٧	٧	٧

Faculty of Commerce and Business Studies-Motherhood University, Roorkee Detailed Syllabus –M.Com (Academic Session 2022-23)

Seminar 50 Marks

The Objective of Seminar is to help the Students in Developing their Communication Skills,

Especially presentation before the Group. Each Student is expected to present a Seminar (As

Elaborated in the Ordinance) on a topic Approved by the Teacher In-charge. In this Semester

the topic of the Seminars will be Qualitative and based on the issues Relevant to the

Corporate World and Business World.

Viva voce 50 Marks

At the end of Semester Course each student will have to face an interview where he/she is

expected to answer questions relating to the course covered in the Semester and on the

questions related to Corporate World and Business world. The Viva - Voce shall be

conducted jointly by the Internal Expert and the External Expert. After Viva - voce the

feedback of the External experts shall be obtained so as to decide the Modalities of

Improvement during Second year of the course.

Summer training:

Each Student is requiring undergoing 45 - 60 days training in any organization immediately

after completion of the second semester. Training report on the pattern of approved by the

teacher in- charge of training shall be submitted by the student in duplicate to the teacher in –

charge. The student shall have to bear all the expenses on training including traveling and

daily maintenance and the expenses on preparation of the training report. There will be no

vocation after second semester examination and students shall proceed for summer training.

Faculty of Commerce and Business Studies-Motherhood University, Roorkee Detailed Syllabus –M.Com (Academic Session 2022-23)