

Subject Structure for Two Years Postgraduate Programme in accordance with National Education Policy – 2020

MASTER OF COMMERCE

Semester-wise Title of the Papers

Year	Sem	Course Code	Paper title	Theory/ Practical	Credit
1 st	I	MCM101	Accounting for Managerial Decisions	Theory	5
		MCM102	Financial Management	Theory	5
		MCM103	Marketing Management	Theory	5
		MCM104	Human Resource Management	Theory	5
		MCM105	(Minor Elective for the students of other faculty) Basics of Accounting	Theory	4
		MCM106	Research Project Part-I	Report	-
	II	MCM201	Business Environment	Theory	5
		MCM202	Statistical Analysis	Theory	5
		MCM203	Organizational Behaviour	Theory	5
		MCM204	Corporate Tax Planning & Management	Theory	5
		MCM205	Research Project Part-II	Report	8
2 nd	III <i>Choose Any One Group, i.e., A/B</i>	MCM301	Research Methodology	Theory	5
		MCM302	Accounting for Planning & Control	Theory	5
		MCM303 A	Management of Financial Services	Theory	5
		MCM304 A	Service Marketing	Theory	5
		MCM303 B	Entrepreneurial Development & Small Business in India	Theory	5
		MCM304 B	Labour Legislation in India	Theory	5
		MCM305	Research Project Part-I	Report	-
	IV <i>Choose Any One Group, i.e., A/B</i>	MCM401	Security Analysis & Portfolio Management	Theory	5
		MCM402	Strategic Management	Theory	5
		MCM403 A	International Marketing	Theory	5
		MCM404 A	Corporate Legal Framework	Theory	5
		MCM403 B	Industrial Relations in India	Theory	5
		MCM404 B	Management Information System	Theory	5
		MCM405	Research Project Part-II	Report	8

Note: स्नातकोत्तर के प्रथम सेमेस्टर में प्रत्येक विद्यार्थी को रिसर्च प्रोजेक्ट के लिए एक शीर्षक का चयन करना होगा जिसे वह पूर्ण करके द्वितीय सेमेस्टर में मूल्यांकन के लिए जमा करेगा। इसीप्रकार, स्नातकोत्तर के तृतीय सेमेस्टर में प्रत्येक विद्यार्थी को रिसर्च प्रोजेक्ट के लिए एक शीर्षक का चयन करना होगा जिसे वह पूर्ण करके चतुर्थ सेमेस्टर में मूल्यांकन के लिए जमा करेगा।

In the first semester of Post Graduation, every student will have to select a topic for the Research Project which he/she will complete and submit for evaluation in the second semester. Similarly, in the third semester of Post Graduation, every student will have to select a topic for the Research Project which he/she will complete and submit for evaluation in the fourth semester.



जननायक चन्द्रशेखर विश्वविद्यालय, बलिया

Jananayak Chandrashekhar University, Ballia

A State University established under Uttar Pradesh State University Act 1973



Programme: Master of Commerce

Subject: Commerce

Syllabus

Semester	I		
Course Code	MCM 101		
Course Title	Accounting For Managerial Decisions		
Credit	05	Maximum Marks	100
Course Objective: The objective of the course is to enable students to acquire sound knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Describe the concept of management, cost and financial accounting.• Solve problems using ratio analysis and compare organizations using comparative and common size statements• Solve problems using cash flow and fund flow statement• Discuss various types of reports prepared by accountant and recent developments in management accounting field.			
Unit	Course Content		
I	Management Accounting-Meaning, Nature, Objectives, Scope, Techniques, Principles, Functions, Importance and Limitations. Management Accounting vs. Financial and Cost Accounting, Management Accountant-Role, Status, Functions and Responsibility.		
II	Financial Statement Analysis- Parties interested in Financial Statement, Essentials of a good financial Statement, Importance of Financial Statement. Analysis and Interpretation of Financial Statement- Horizontal, Vertical; Comparative and Trend Analysis, Ratio Analysis meaning Utility, Classification of Ratios, Profitability Ratio, Activity Ratio and Financial Position ratios.		
III	Fund Flow – Meaning, Concept, Importance and Limitations. Preparation of fund Flow statement. Cash Flow Statement- Meaning, Concept, Importance and Limitations. Difference between Cash flow and Fund flow. Preparation of Cash Flow Statement (AS-3).		
IV	Reporting to Management: Meaning, Objective, Methods, Principle of Reporting, Kinds of Reports, Reporting at different levels of management Contemporary issues in Management Accounting (Only Introduction)- Activity Based Costing, Quality Costing, Target Costing, Life cycle costing, Value chain Analysis.		
References:			
<ul style="list-style-type: none">• Khan, M.Y., Management Accounting• Khan & Jain, Management Accounting• Kulshreshtha, J, Management Accounting Concepts & Cases• Lall, B.M. & Jain, I.C., Management Accounting Principles and Practice• Sharma, R.K.&Shashi K.Gupta : Management Accounting			

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Syllabus

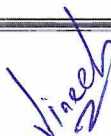
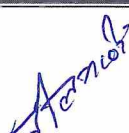
Semester	I		
Course Code	MCM 102		
Course Title	Financial Management		
Credit	05	Maximum Marks	100
Course Objective: The objective of the course is to acquaint the students with the basic analytical techniques and methods of financial management of business firms. The course also provides students the exposure to certain sophisticated and analytical techniques that are used for taking financial policy decisions.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Explain the concept of financial management and the role of financial manager• Prepare and analyse the various investment alternatives by using capital budgeting techniques• Describe the types of capital structure and dividend policy decision in the organization• Prepare and interpret the working capital management requirement in the organization• Explain the process of corporate restructuring and valuation of the organization			
Unit	Course Content		
I	Financial Management: Meaning, Nature and Scope, Financial Goal- Profit maximization Vs. Wealth Maximization, Finance Functions-Investment, Financing and Dividend decisions. Function of finance manager in modern age		
II	Investment Decisions: - Nature, Type and Objectives Investment Evaluation Criteria- Net Present Value, Internal Rate of Return, Profitability Index, Payable Period, Accounting Rate of Return, N.P.V. & I.R.R. Comparison, Capital Rationing, Risk and Uncertainty in capital budgeting.		
III	Financing Decisions- Sources of Short-Term Financing; Long Term Sources of Financing Concept and Approaches of Capital Structure Decision-NI, NOI, Traditional and Modigliani Miller Approach. Leverage Analysis-Financing Operating and Combined Leverage and its implications, EBIT-EPS analysis.		
IV	Cost of Capital: Significance, Calculation of Combined cost of Capital (Weighted), Cost of Equity and CAPM. Dividend Decisions: Relevancy and Irrelevancy theory of dividend decision (Walter's Model, Gordon's Model and Modigliani Miller Model). Factors affecting dividend decision.		
References:			
<ul style="list-style-type: none">• Khan, M.Y & Jain, P.K., Financial Management• Chandra, Prasanna, Financial Management• Kuchhal, S.C. Financial Management• Pandey, I.M.: Financial Management• Shukla, M.B.: Financial Management			

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Programme: Master of Commerce
Subject: Commerce

Syllabus

Semester	I		
Course Code	MCM 103		
Course Title	Marketing Management		
Credit	05	Maximum Marks	100
Course Objective: The objective of this paper is to introduce the basics concepts of marketing management. The paper also tends to give a deep insight into the changing scenario of national and international marketing environment in the organizational settings			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Discuss the applicability of the concept of marketing management process and marketing environment to understand the marketing scenario in the organization• Evaluate the applicability of analyzing the complexities associated with market segmentation and product decisions in the organization• Analyze the types of distribution decisions and marketing planning• Interpret how the social, ethical and legal aspects are involved in the concepts of marketing development of the organization.			
Unit	Course Content		
I	Marketing - Meaning, Nature and Scope of Marketing, Marketing Environment, Marketing Mix, Market Segmentation, Consumer Behaviour.		
II	Product Decisions: Product Mix, Product Life Cycle, New Product Development, Branding and Packaging, Pricing Methods and Strategies.		
III	Promotion Decisions- Promotion Mix, Advertising, Publicity, Personal Selling, Sales Promotion, Internet, Channel Management Decision.		
IV	Marketing Research, Marketing Planning, Marketing Organization, Marketing Control; Emerging Issues and Developments in Marketing.		
References:			
<ul style="list-style-type: none">• Kotler, Philip & Armstrong, G.: Principles of Marketing• Baines, Paul & Others: Marketing• Perreault, W.D. & McCarthy, E.J.: Basic Marketing, A Global Managerial Approach• Etzel, M.J., Walker. Stanton, : Marketing, Concepts and Cases• W.J. & Pandit, Ajai Czinkota, M.R. & Kotabe, M.: Marketing Management• Ramaswami, V.S.& Nama kumari, S: Marketing Management, Global Perspective, Indian Context• Sontakki C.N.: Marketing Management• Shukla, Ajit Kumar: Marketing Management			

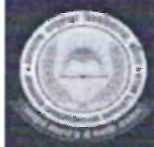


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Syllabus

Semester	I		
Course Code	MCM 104		
Course Title	Human Resource Management		
Credit	05	Maximum Marks	100
Course Objective: The objective of this paper is to introduce the basics of human resource management Individual behaviour. The paper also tends to give a deep insight into the changing scenario of national and international human resource settings in the organisation.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Discuss the applicability of the concept of human resource management to understand the employee behaviour in the organization• Discuss the applicability of analyzing the complexities associated with staffing in the organization.• Analyze the types of performance appraisal methods and process.• Discuss the concepts of career development, Human Resource Management, Resource Information Strategy and Industrial Relations			
Unit	Course Content		
I	Meaning, Definitions, Characteristics and nature of HRM, Human Resource Manager-qualification, functions, Man Power Planning, Job analysis, Job description		
II	Recruitment, selection and placement., Wages and Salary, Employee Benefit Programmes, Group and individual incentives, Motivation		
III	Job rotation, Internal Mobility, Termination of service, Retirement, Retrenchment; Training-Meaning, Objectives, need of training, Different levels of training, Morale-Meanings of morale, Determinants of employee morale, Methods of raising of employee morale.		
IV	Welfare and working condition; Performance appraisal –Meaning, Difference with merit rating, Objectives of performance appraisal Merit and Demerit of performance appraisal		
References:			
<ul style="list-style-type: none">• Agarwal, R.D., Dynamics of Personnel Management• Flippo, E.D., Principles of Personal Management• Mamoria, C.B., Personal Management• Monappa, A. & Saiyyadain M.S., Personal Management• Mamoria. C.B. :Seva Vargiya Prabandhan			

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Syllabus

Semester	I		
Course Code	MCM 106		
Course Title	Basics of Accounting		
Credit	04	Maximum Marks	100
Course Objective: The objective of the course is to enable students to acquire sound knowledge of concepts, methods and techniques of basics of accounting and to make the students develop competence with their usage in managerial decision making and control.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Describe the concept of Modern concept, objective and functions, accounting concepts and functions, accounting process• Solve problems using Trial Balance, Accounting errors and their rectification's Preparation of Final Accounts• Preparation of accounting records and financial statements of companies• Analysis and Interpretation of Financial Statements			
Unit	Course Content		
I	Modern concept, objective and functions, accounting concepts and functions, accounting process – System of Accounting Recording and classifying.		
II	Trial Balance, Accounting errors and their rectification's Preparation of Final Accounts Adjustments in recorded transactions- Inventories Depreciation Bad and Doubtful Debts Accruals and pre-payments Problems in Financial Statements.		
III	Preparation of accounting records and financial statements of companies.		
IV	Analysis and Interpretation of Financial Statements.		
References:			
<ul style="list-style-type: none">• Grewal, T.S. Double Entry Book-keeping• Agarwal, B.B. Higher Accountancy• Shukla, M.C. Advanced Accountancy• Maheshwari, S.N. Introductions to Advanced Accountancy			

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Programme: Master of Commerce
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Syllabus

Syllabus

Semester	II		
Course Code	MCM 201		
Course Title	Business Environment		
Credit	05	Maximum Marks	100
Course Objective: Students learn to understand the concept of macro – economic and the macro business environment in which a business organization operates. The course would also make the student capable of analyzing and understanding the macroeconomic policies of the government implemented from time to time and assesses their impact on business.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Explain the concept of business environment and its various dimensions• Explain the economic environment of business.• Determine the technique of environmental scanning.• Discuss the role of international institutions on Indian business along with COPRA, FEMA and companies Act			
Unit	Course Content		
I	Theoretical Framework of Business Environment: Concept, Significance and Nature of Business Environment, Element of Environment- Internal and External; Changing dimensions of Business Environment, Techniques of environment scanning and monitoring.		
II	Economic Environment of Business: -Economic systems and business environment; Economic planning in India; Economic policies, Role of Chandrasekhar Government in 1991 economic crisis. Public sector and economic development; Economic reforms, Liberalization and structural adjustment programmes. Emerging issues in Business Environment; Media Management, Bureaucracy and Business, Environmental Management.		
III	Political and Legal Environment of Business: Critical Elements of Political Environment; Government and Business; Changing dimensions of Legal environment in India; Competition Act. 2002, FEMA 1999, Consumer Protection Act-1986. Socio- Cultural Environment: Critical elements of Socio-Cultural Environment; Social Institutions and Systems; Social Values and Attitude; Social groups, Middle class, Dualism in Indian Society and Problems of Uneven Income Distribution; Social Responsibility of business.		
IV	International and Technological Environment: Foreign Investment and Collaborations, International Economic Institutions; WTO, World Bank, IMF and their importance to India; Foreign Trade Management; Technological Environment in India.		
References:			
<ul style="list-style-type: none">• Aswathappa, K., Business Environment.• Agrawal, Raj & Dewan, Parag, Business Environment.• Cherunilam Francis, Business Environment.• Ghosh. B. Economic Environment of Business.			



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Syllabus



Semester	II		
Course Code	MCM 202		
Course Title	Statistical Analysis		
Credit	05	Maximum Marks	100
Course Objective: The objective of this course is to enable the students to acquire an advanced and thorough understanding of various statistical techniques useful in research.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Calculate by using the technique of Probability the chances of success or failure of a given event• Distinguish between the different Sampling techniques and Sampling Distributions• Analyze various research situations by using the techniques of Hypothesis Testing.• Solve problems of Research and infer logical decisions in the field of research by using Regression Analysis			
Unit	Course Content		
I	Association of Attributes: Determination of unknown class frequencies, Consistency of Data Methods of Determining Association Coefficient of Contingency, Chi-Square Test and Goodness of Fit. Probability Theory- Importance, different approaches to definition. Permutation and Combination, Theories of Probability- Additions and Multiplications, Conditional Probability		
II	Probability Distribution: Binomial, Poisson and Normal distribution, Their characteristics and application. Theory of Sampling, Law of Sampling, Sampling and Non-Sampling Errors, Sampling Distribution and their characteristics		
III	Large Sampling Test - Test of Significance, Procedure of Testing of Hypothesis; Test of Significance in Attributes, Assumptions, Mean, Proportion and S.D. in sampling of attributes, Standard error and significance of difference. Test of Significance in Variables: - Significance of difference between two sample means, Null Hypothesis, Difference between Standard Deviations of Samples		
IV	Small Sampling Test: Assumption, Need, Z-test, t- test, and F- test. Non- Parametric Test (Assumptions free testing) Meaning, assumptions, Chi- square test, Analysis of variance (ANOVA) Statistical Quality Control – Causes of variation in Quality characteristics, Quality Control Charts		
References:			
<ul style="list-style-type: none">• Sharma JK – Business Statistics• Gupta C B; An Introduction to Statistical Methods• Jaiswal K.S. Advanced Statistics• Gupta SP- Advanced Statistics			

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Syllabus

Semester	II		
Course Code	MCM 203		
Course Title	Organisational Behaviour		
Credit	05	Maximum Marks	100
Course Objective: The objective of this paper is to introduce the basics of Individual behaviour and organisation structure and settings. The paper also tends to give a deep insight into the changing scenario of national and international organisational settings			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Discuss the applicability of the concept of organizational behaviour to understand the behaviour of people in the organization.• Discuss the applicability of analyzing the complexities associated with groups' decision making and communication management in the organization• Discuss the types of motivation theories.• Explain how the organizational leadership, power and conflict are important in organisation culture and development			
Unit	Course Content		
I	Organisational Behaviour- Concept, Nature, Significance, Relationship with other fields, Challenges and Opportunities for Organisational Behaviour Approaches of Organisational Behaviour- Human Behaviour Approach, Social System Approach, System and Contingency Approach.		
II	Industrial Dimensions of Organisational Behaviour- Perception- Concept, Nature, Process; Attitude- Concept, Process, and Measurement; Personality- Concept, Determinants of Personality; Learning Concept, Components, Factors affecting Learning, Learning Theories		
III	Group Dimensions of Organizational Behaviour- Concept, Types of Group, Group Formation, and Group Decision Making; Motivation- Concept, Theories of Motivation; Leadership- Concept, Nature, Determinations and Style, Theories of Leadership- Trait, Behavioural and Situational Theories.		
IV	Organizational Power and Politics; Organizational Change- Concept, Nature, Resistance to Change, Management Resistance to Change; Conflict- Concept, Source & Types, Resolution of Conflict; Organizational Culture- Concept, Elements, Implication & Process.		
References:			
<ul style="list-style-type: none">• Robbins, S.P. - Organisational Behaviour• Prasad, L.M. - Organisational Theory and Behaviour• Luthans, F - Organisational Behaviour• Davis, K - Human Behaviour at Work organizational Development• Dwivedi, R.S - Human Relations and Organisational Behaviour			



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Syllabus

Semester	II		
Course Code	MCM 204		
Course Title	Corporate Tax- Planning & Management		
Credit	05	Maximum Marks	100

Course Objective: The objective of this course is to make the students aware of the corporate tax laws of India and also to understand the difference between tax avoidance and tax planning and familiarize the student with major latest provisions of the Indian tax laws and related judicial pronouncements pertaining to corporate enterprises having implications for various aspects of corporate planning with a view to derive maximum possible tax benefits admissible under the law.

Learning Outcomes: After successful completion of the syllabus, learners will be able to:

- Identify the difference between Tax Evasion, Tax Planning and Tax Avoidance.
- Computation of corporate tax and to reduce the taxable income & tax liability.
- Use of tax laws in respect of setting up a new business.
- Apply various tax issues for decision making
- Discuss double taxation avoidance agreement

Unit	Course Content
I	Basic concept of Tax Planning and Tax Management, Tax Avoidance and Tax evasion, Corporate Taxation-Computation of Tax Liability Tax Planning for new Business, Tax Planning with reference to Location, Nature and form of organisation of New Business
II	Tax Planning for Financial Management decisions, Tax Planning relating to Capital Structure decision- divided Policy, Inter-corporate dividend and bonus shares
III	Tax Planning for Managerial decision : Tax Planning in respect of own or lease, Sale of Assets used for Scientific research, make or Buy decisions, Repair, Replace, Renewal or Renovation, Shut-down or Continue decisions
IV	Special Tax Provisions : Tax Provisions relating to free Trade Zones, Infrastructure Sector and backward areas, Tax Planning with reference to amalgamation of companies.

References:

- Acharya, Swachandra : Tax Planning Under Direct Tax
- Ahuja, G.K. & Gupta, Ravi : Systematic Approaches to Income Tax 3-Basu,
- S.N. & Basu, S. : Income Tax
- Iyengar, A.C. Sampat : Law of Income Tax
- Kanga, J.B. and Palkhivalas, . : Income Tax
- Lakhotia, R.N. & Lakhotia, Subhash : Corporate Tax Planning 7-Prasad, Bhagwati : Law & Practice of Tax in India
- Raina, H.P. : Corporate Taxation.

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Programme: Master of Commerce
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Syllabus

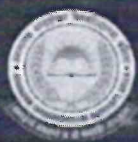
Semester	II		
Course Code	MCM 203		
Course Title	Project-III + IV		
Credit	08	Maximum Marks	100
Course Objective: The aim of the project is to provide the students with an opportunity to further their intellectual and personal development in the chosen field by undertaking a significant practical unit of activity. The project can be defined as a scholarly inquiry into a problem or issues, involving a systematic approach to gathering and analysis of information / data, leading to production of a structured report.			
Evaluation Process			
Project Report		Viva Voce	
50 marks		50 marks	

Components of a Project Report

The outcome of Project Work is the Project Report. A project report should have the following components:

- 1) Cover Page:** This should contain the title of the project proposal, to whom it is submitted, for which degree, the name of the author, name of the supervisor, year of submission of the project work, name of the University.
- 2) Acknowledgement:** Various organizations and individuals who might have provided assistance / co-operation during the process of carrying out the study.
- 3) Table of Content:** Page-wise listing of the main contents in the report, i.e., different Chapters and its main Sections along with their page numbers.
- 4) Body of the Report:** The body of the report should have these four logical divisions
 - a) **Introduction:** This will cover the background, rationale/ need / justification, brief review of literature, objectives, methodology (the area of the study, sample, type of study, tools for data collection, and method of analysis), Limitations of the Study, and Chapter Planning.
 - b) **Conceptual Framework / National and International Scenario:** (relating to the topic of the Project).
 - c) **Presentation of Data, Analysis and Findings:** (using the tools and techniques mentioned in the methodology).
 - d) **Conclusion and Recommendations:** In this section, the concluding observations based on the main findings and suggestions are to be provided.
- 5) Bibliography or References:** This section will include the list of books and articles which have been used in the project work, and in writing a project report.
- 6) Annexures:** Questionnaires (if any), relevant reports, etc.

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Syllabus

Semester	III		
Course Code	MCM301		
Course Title	Research Methodology		
Credit	05	Maximum Marks	100

Course Objective: The objective of course is to provide knowledge about research and various methods of Research besides that the course also aims to enable students about process of data collection and understand sampling and analysis of data

Learning Outcomes: After successful completion of the syllabus, learners will be able to:

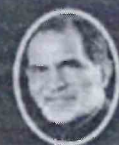
- Identify the difference research methodologies used in research
- Identifying research, Types of Business problems encountered by the researcher
- Learn to analyze of Data: Coding, Editing and Tabulation of Data
- Apply various research tools for decision making
- Able to write research report: Types and Layout of Research Report

Unit	Course Content
I	Introduction-Concept of research and its application in various functions of Management, Types of Research, Types of Business problems encountered by the researcher, Problems and precautions to the researchers. Process of Research: Steps Involved in Research Process; Research Design- Various Methods of Research Design
II	Collection of Data: - Concept of Sample, Sample Size and Sampling Procedure, Various Types of Sampling Techniques, Types of Data: Secondary and Primary, Various Methods of Collection and Data, Preparation of Questionnaire and Schedule, Precautions in Preparation of Questionnaire and Collection of Data.
III	Analysis of Data: Coding, Editing and Tabulation of Data, Various Kinds of Charts and Diagrams used in Data Analysis, Bar and Pie Diagrams and their significance. Use of SPSS in Data Analysis, Application and Analysis of Variance (ANOVA).
IV	Report Preparation: Types and Layout of Research Report, Precautions in Preparing the Research Report. Bibliography and Annexure in the Report: Their Significance, Drawing Conclusion, Suggestion and Recommendation to the concerned persons.

References:

- Kothari, C.R - Research Methodology Methods & Techniques.
- Gupta, S.P. - Statistical Methods
- Bennet, Roger - Management Research
- Panneer Salvam - Research Methodology
- Saunders - Research Methods for Business students

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Programme: Master of Commerce
 Subject: Commerce

Syllabus

Semester	III		
Course Code	MCM302		
Course Title	Accounting for Planning and Control		
Credit	05	Maximum Marks	100
Course Objective: The objective of the course is to enable students to acquire sound knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial planning and control			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">Describe the concept of management, cost and financial accountingSolve problems of flexible and cash budget and state about minimum requirements of cashSolve problems using standard costing techniquesDiscuss various types of responsibility centers and calculate minimum and maximum requirement of inventory			
Unit	Course Content		
I	Budgeting Control: - Meaning of Budget and Budgeting control, purposes of Budgeting, Importance, Essentials of an effective budget, classification of budgets Flexible budget. ZBB.		
II	Standard Casting and Variance analysis:- meaning and objectives of Standard Costing; Setting of Standard, Variance Analysis:- Material, Labour and Overhead, Variances		
III	Marginal Casting:- meaning, Determination of Profit under marginal Costing, Importance and Applications:- Dropping a line or product or Department, Pricing of Product, make or buy Decision, Selection of most profitable channel, Break even analysis:- Meaning, P/V ratios, BEP Chart and Practical Applications of Break Even Analysis		
IV	Responsibility Accounting:-Meaning and Advantages, Responsibility Centers –Cost, Profit and Investment Centers. Transfer Pricing- Meaning, Methods and Selection of Transfer Pricing Method. Inventory Control- Meaning, importance and techniques (EOQ, ROP, ABC, and VED) and Determination of Inventory levels.		
References:			
<ul style="list-style-type: none">Khan & Jain :Management AccountingKulshreshtha :Management Accounting Concepts j& CasesLall, B.M. & Jain,I.C. :Management Accounting Principles and PracticeMaheshwari, S,N. :Management AccountingPandey, I.M. :Management AccountingSharma, R.K. :Management AccountingShukla, M.B. :Prabandhakiya Lekhankan(Hindi)			

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जननायक चन्द्रशेखर विश्वविद्यालय, बलिया

Jananayak Chandrashekhar University, Ballia

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Programme: Master of Commerce

Subject: Commerce

Syllabus

Semester	III		
Course Code	MCM304		
Course Title	Management of Financial Services		
Credit	05	Maximum Marks	100
Course Objective: The objective is familiarizing the prospective managers (students) with financial services and institutions along with the role in the overall financial system and to understand types of financial services in India			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Explain the concept of Financial Services: its Types and Scope• Discuss Merchant Banking in India:, its Nature, Characteristics, Functions and Importance• Discuss the nature, objective and features of Credit Rating, Credit rating Agencies in India, Depositories• Explain the concept of Lease Financing, Hire Purchase, Venture Capital, Mutual Funds Housing Finance, E-Banking			
Unit	Course Content		
I	Financial Services:- Concept, Nature, Types and Scope of Financial Services, Fund based and Non-fund based Financial Services.		
II	Origin of Merchant Banking in India:- Nature, Characteristics, Functions and Importance, Services rendered by Merchant Bankers, Underwriting- Concept, Nature, Features, Importance, Functions and Evolution of Underwriting business, SEBI Guidelines with regard to Underwriting,		
III	Nature, Objective and Features of Credit Rating, Credit rating Agencies in India, Depositories.		
IV	Other Financial Services:- Lease Financing, Hire Purchase, Venture Capital, Mutual Funds Housing Finance, E-Banking		
References:			
<ul style="list-style-type: none">• Bhola L. M. : Financial Market and Institution• Bhalla, V.K. : Financial Market and Services• James,C.VanHorne :Functions and Analysis of Capital Market• James,C.Van Horne : Financial Market Rates and Flow• Khan M. Y. : Indian Financial System• Macchiraju, H.R. : Merchant Banking• Avadhani, V.A. : Investment and securities Markets in India			

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Programme: Master of Commerce
Subject: Commerce

Syllabus

Semester	III		
Course Code	MCM305		
Course Title	Service Marketing		
Credit	05	Maximum Marks	100
Course Objective: The objective of this course is to create an in-depth knowledge in students about services and challenges faced in service marketing. The course also tries to achieve the objective of providing concept and types of services Tools of marketing mix used in service marketing research Development of Services Market in India			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Discuss the concept, nature, types and scope of Services Marketing• Explain different approaches of segmenting Service Market and discuss Marketing Mix in Service Marketing,• Explain role of marketing research and marketing information system in Services• Discuss the concept of E-Marketing and Services Marketing in various business areas			
Unit	Course Content		
I	Concept, Nature, Emergence, Growth and Importance of Services, Marketing Challenges in Service Business, Service Classification, Marketing Framework for Service Business,		
II	Understanding Service Market, Services and Consumer Behaviour,Approaches to segmenting Service Market, Marketing Mix in Service Marketing, Branding of Services, Retail marketing		
III	Marketing Research and Marketing Information System in Services, Strategies for Services Marketing, Service Vision		
IV	E-Marketing and Services Marketing in various business areas, Development of Services Market in Indian Business.		
References:			
<ul style="list-style-type: none">• Lovelock, C. H.Services Marketing.• Rao, K. R. Mohana. Services Marketing.• Nargundkar, R.Services Marketing.• Apte, Govind. Services Marketing.• Shukla, Ajit Kumar. Services Marketing			






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Programme: Master of Commerce
Subject: Commerce

Syllabus

Semester	III		
Course Code	MCM304-A		
Course Title	Entrepreneurial Development & Small Business in India		
Credit	05	Maximum Marks	100
Course Objective: The objective of this course is to create an in-depth knowledge in students about entrepreneurship, its development and challenges faced by entrepreneurs. The course tries to familiarize students with the various government schemes and programs along with the methods how one can become successful entrepreneur.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to: <ul style="list-style-type: none">• Explain the different theories of entrepreneurship• Discuss Entrepreneurship Development Programme (EDP)• Discuss different methods of Promotion of a venture;• Explain various government support schemes for entrepreneur			
Unit	Course Content		
I	Entrepreneurship: Nature, Scope and Importance, Emergence of Entrepreneurial class In India. Theories of Entrepreneurship, Entrepreneurship and Environment; Creativity and Innovation.		
II	Entrepreneurship Development Programme (EDP) – Nature Scope and importance, Institutions Established by the Government For EDP Government Assistance and incentives. Women Entrepreneurship: Social Entrepreneurship		
III	Promotion of a venture; Project Management. Financial Management; Raising of funds, Private Equity And venture capital, Production, Human Resource Management and Marketing Management Practices in Small Scale Sector.		
IV	Small Business: Nature, Scope and Importance of Small Business, Government Support System, Infrastructural facilities. Latest Government policy with regard to Small Scale Sector. SME Ratings, Strategies for Growth		
References: <ul style="list-style-type: none">• Desai, Vasant : Entrepreneurship and Small Business Management• Duker, Peter : Innovation and Entrepreneurship• Gupta, C.B. : Entrepreneurship Development• Kenneth, P. Van : Entrepreneurship and Small Business Management• Shukla, M.B. : Entrepreneurship and Small Business Management• R.C. Agrawal : Udyamita Vikas. (Hindi)• S.S. Khanka : Entrepreneurship Development			

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Programme: Master of Commerce
Subject: Commerce

Syllabus

Semester	III		
Course Code	MCM305-A		
Course Title	Labour Lagislation In India		
Credit	05	Maximum Marks	100
Course Objective: The objective of this course is to create an in-depth knowledge in students about Labour laws in India. The course objective is to familiarizes students with provisions of Industrial Disputes Act, 1947, Workmen Compensation Act etc. which are necessary in business			
Learning Outcomes: After successful completion of the syllabus, learners will be able to: <ul style="list-style-type: none">Explain objectives of Labour lawsDiscuss provisions of Workmen Compensation Act-1923Explain provisions of Payment of Wages Act, 1936Discuss the provisions of Industrial Disputes Act, 1947			
Unit	Course Content		
I	Objectives of Labour laws, Industrial Disputes Act, 1947- objectives Scope, Lay off, Strike, Lockout, Retrenchment		
II	Workmen Compensation Act-1923 Employer, Partial disablement, Total disablement, wages, workman rules regarding workmen’s compensation, Factories Act-1948 Definition, Health of workers in factories, Safety of workers in factories		
III	Payment of Wages Act, 1936: Object of the Act. Definitions. Rules for payment of wages. Deductions from wages. Enforcement of the Act. Minimum Wages Act, 1948: Definition Minimum, fair and Living Wages. Fixation and revision of minimum wages. Payment of minimum wages. Enforcement of the Act		
IV	Trade Union Act, 1926: Features. Definition. Registration of Trade Unions. Rights and Liabilities of Registered trade unions. Funds of trade union. Employee’s Provident Fund and Miscellaneous Provisions Act, 1952: Introduction. Definition, Schemes under the Act		
References: <ul style="list-style-type: none">Malhotra, O.P., The Law of Industrial Disputes.Malik, P.C. Handbook of Labour and Industrial Law.Kapoor, N.D., Element of Industrial Law.Padhi, P.K., Labour & Industrial LawsSrivastava, S. C. Industrial Relations and Labour Laws.			

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Programme: Master of Commerce
 Subject: Commerce

Syllabus

Semester	IV		
Course Code	MCM401		
Course Title	Security analysis and portfolio management		
Credit	05	Maximum Marks	100
Course Objective: Students learn to understand the concept of Security Analysis and Portfolio Management to establish a conceptual frame work for the study of security analysis and portfolio management. This course will provide the student the ability to understand and utilize the skill of optimizing returns. The focus at different places is to build models and discuss their validity and application to practical situations. Enable them to better manage the most important asset of any organization which is people			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Explain the Indian Security Market, risk and returns while investing and various methods used for the evaluation of the folio• Explain various theories used for Security Analysis and the models used for Portfolio Management• Identify the performance of the portfolio using selective techniques.• Identify the regulations laid down by SEBI and various options available in Derivative instruments.			
Unit	Course Content		
I	Security Analysis: Concept, Nature and Scope, Investment Vs. Speculation, Effective Investment Programme, Sources of Investment Information. Primary Market, Secondary Market, Operations of Indian Capital Market.		
II	Valuation of Securities: Bond, Debenture, Preference Shares, Equity Shares.		
III	Economic Analysis, Industry Analysis, Company Analysis, Technical Analysis, Efficient Market Hypothesis and its Testing.		
IV	Portfolio Management, Portfolio Selection and its Models. Markowitz Portfolio Theory. Efficient Frontier, Capital Market Theory: CAPM Single Index Model; Portfolio Total Risk (Risk and Return Analysis). Portfolio Market Risk and Unique Risk, Capital Market line and Security Market Lines, Portfolio Performance Evaluation: Measurement of Risk & Return, Evaluation Criteria and Procedures.		
References:			
<ul style="list-style-type: none">• Alexander, Gordon J. & Sharpe, : Fundamentals of Investment William, F.• Bhalla, V.K. : Investment Management• Chandra, Prasanna : The Investment Game• Fisher & Jordon : Security Analysis and Portfolio Management• Francis, Jack Clark : Investment Analysis and Management• Avadhani, V.A. : Investment Management			

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Programme: Master of Commerce
 Subject: Commerce

Syllabus

Semester	IV		
Course Code	MCM402		
Course Title	Strategic Management		
Credit	05	Maximum Marks	100
Course Objective: The objective of this paper is to introduce the basics of strategic management in organization structure and settings. The paper also tends to give a deep insight into the changing scenario of national and international organizational settings.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Discuss the applicability of the concept of strategic management concepts in the organizational settings.• Evaluate the applicability of analyzing the complexities associated with process of strategic analysis in the organization.• Analyze the types of strategic planning, change and control.• Interpret how the concepts of strategic review and corporate restructuring in the organizational settings.			
Unit	Course Content		
I	Concept, Definition and Nature of Strategy, Vision, Mission, Goal & Objective. Strategic Management: Definition and Process, Models of Strategic decision making, Strategic Intent, Strategic Business Unit.		
II	Environmental Scanning-Concept of Environment and its Components, SWOT Analysis, Environmental Scanning and Appraisal, Strategic advantage analysis and diagnosis, Concept of Synergy, Core Competence.		
III	Strategic Analysis & Choice- Stability, Growth, Turnaround, Retrenchment, Diversification, Vertical and Horizontal integration, Strategic alliance, Divestment, Business Portfolio analysis BCG & GEC matrix, Strategic choice.		
IV	Strategic Implementation and Control-Inter-relation between formulation and implementation, Issues in strategy implementation, Structural and Non-Structural resource allocation. Overview of Strategic Evaluation, Strategic Control, Techniques of Strategic evaluation and Control.		
References:			
<ul style="list-style-type: none">• R. Srinivasana :Strategic Management.• Kazami :Strategic Management & Business Policy.• Lynch :Corporate Strategy.• P. Subbarao :Business Policy and Strategic Management.• Haberberg & Rieple :Strategic Management• Hill & Jones :An Integrated approach to Strategic Management• U.C. Mathur :Strategic Management.			

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Programme: Master of Commerce
Subject: Commerce

Syllabus

Semester	IV		
Course Code	MCM 403		
Course Title	Project-III + IV		
Credit	08	Maximum Marks	100
Course Objective: The aim of the project is to provide the students with an opportunity to further their intellectual and personal development in the chosen field by undertaking a significant practical unit of activity. The project can be defined as a scholarly inquiry into a problem or issues, involving a systematic approach to gathering and analysis of information / data, leading to production of a structured report.			
Evaluation Process			
Project Report		Viva Voce	
50 marks		50 marks	

Components of a Project Report

The outcome of Project Work is the Project Report. A project report should have the following components:

- 1) Cover Page:** This should contain the title of the project proposal, to whom it is submitted, for which degree, the name of the author, name of the supervisor, year of submission of the project work, name of the University.
- 2) Acknowledgement:** Various organizations and individuals who might have provided assistance / co-operation during the process of carrying out the study.
- 3) Table of Content:** Page-wise listing of the main contents in the report, i.e., different Chapters and its main Sections along with their page numbers.
- 4) Body of the Report:** The body of the report should have these four logical divisions
 - a) **Introduction:** This will cover the background, rationale/ need / justification, brief review of literature, objectives, methodology (the area of the study, sample, type of study, tools for data collection, and method of analysis), Limitations of the Study, and Chapter Planning.
 - b) **Conceptual Framework / National and International Scenario:** (relating to the topic of the Project).
 - c) **Presentation of Data, Analysis and Findings:** (using the tools and techniques mentioned in the methodology).
 - d) **Conclusion and Recommendations:** In this section, the concluding observations based on the main findings and suggestions are to be provided.
- 5) Bibliography or References:** This section will include the list of books and articles which have been used in the project work, and in writing a project report.
- 6) Annexures:** Questionnaires (if any), relevant reports, etc.

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Syllabus

Semester	III		
Course Code	MCM404		
Course Title	International Marketing		
Credit	05	Maximum Marks	100
Course Objective: The objective of this course is to create knowledge in students about international marketing, its scope and importance. It also aims to provide students' knowledge about government agencies, formalities and procedure of export.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Discuss the difference between marketing and international marketing.• Explain strategies to enter international market.• Discuss role of government agencies in export and various documents required for export.• Discuss concept of international PLC, its pricing and branding.• Explain emerging issues in international marketing			
Unit	Course Content		
I	Nature, Scope and Importance of International Marketing. Distinction between International Marketing and Domestic Marketing, International Market entry Strategies, International Marketing Environment and its impact on marketing decisions		
II	Institutional set up for Export Promotion, Governmental Agencies in International Marketing. Export Houses, Export Documentation and Procedures. International Marketing Operations.		
III	Planning for overseas Market – Product strategy, International Product Life Cycle, Management of International Brands and Packaging, Pricing Decisions, International Promotion, International Channel Management Decisions		
IV	Emerging Issues and Developments in International Marketing, International Marketing of Services, Information Technology and International Marketing, World Trade Organization (WTO)		
References:			
<ul style="list-style-type: none">• Jain, Subhash C.: International Marketing Management• Terpstra, V& Sarathy, R : International Marketing• Onkvisit, S & Shaw, J.J. : International Marketing: Analysis and Strategy• Czinkota, M.R. & Ronkainen, I.A. : International Marketing• Cherunilam, F : International Marketing• Sahai, I.M. : International Marketing• Mishra, Arvind K. : Fundamentals of International Marketing			

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Subject: Commerce

Syllabus

Semester	III		
Course Code	MCM405		
Course Title	Corporate Legal Framework		
Credit	05	Maximum Marks	100
Course Objective: The objective of this course is to create an in-depth knowledge in students about Companies Act – 1956, along with the amendments from time to time.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Discuss the present set up of company’s law administration along with its historical development• Explain various clause in AOA and MOM• Discuss concept, legal position, duties and liabilities of directors• Discuss concept, legal position, duties and liabilities of company secretary• Explain meeting, its various types and terms related to meeting			
Unit	Course Content		
I	Historical Development of company Legislation in India. Salient Features of the Companies Act, 1956. The Present set-up of company Law Administration in India. Corporate Personality: Nature, Types & Conversion of Companies; Formation, Promotion and Incorporation of companies.		
II	Memorandum of Association; Articles of Association; Prospectus: Their Nature, Contents & Legal effects; Membership: Nature of Member. Methods of Acquisition and Termination of Membership.		
III	Directors: Meaning, Appointments, Legal Position, Qualifications and Disqualifications, Remuneration, Powers, Duties and Liabilities of Directors, Managing Director and Manager; Winding Up: Kinds and Conduct.		
IV	Company Secretary- Meaning, Appointments, Legal position, Powers, Responsibilities and Removal of Company Secretary; Company Meetings: Types, Legal provisions and Secretary’s Duties regarding Statutory, Annual General and Extra-ordinary General Meetings, Notice, Agenda, Minutes, Resolutions. Chairman, Proxy, Voting and Poll.		
References:			
<ul style="list-style-type: none">• Bagrail, A.K. : Company Law• Chawla& Garg : Company Law & Secretarial Practice• Grower, L.C. B. : Principles of Modern Company Law• Kapoor,N.D. : Company Law• Kuchhal, M.C. : Modern India Company Law• Ramaiya, A. : Guide to the Companies Act• Singh, Avtar : Company Law			

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Programme: Master of Commerce
Subject: Commerce

Syllabus

Semester	IV		
Course Code	MCM404 A		
Course Title	Industrial Relations in India		
Credit	05	Maximum Marks	100
Course Objective: The objective of this course is to create an in-depth knowledge in students about Industrial Relation, Functions of trade union, problems faced by industries, workers and management relations.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Discuss the concept and objective of industrial relation• Explain various causes of strike and lockout.• Discuss concept of trade union and its role in collective bargaining.• Discuss the concept of workers participation in management and its role in organizations.• Discuss the various steps in grievance handling.			
Unit	Course Content		
I	Industrial Relation-Concept, nature objectives, importance, Industrial disputes, Meaning, causes strike, lockout		
II	Collective Bargaining-Meaning, characteristics, Trade unionism- concept and nature of objective of trade union functions of trade unions, Problems of trade union, measures of strengthen of trade union		
III	Industrial Accident, Safety measures Absenteeism, Measures to check absenteeism, Labour Turn over, causes of labour turn over, measures to reduce labour Turn over		
IV	Workers Participation in management Meaning, objectives Different forms of WPM, Causes of the failure of participation scheme in India, Suggestions for the success of WPM, Grievance- Meaning and definition, causes of grievance, characteristics of good grievance handling procedures, Steps taken by the manager in handling a grievance, suggestions to make the grievance procedure successful		
References:			
<ul style="list-style-type: none">• Kochan, T.A. & Katz Harry. An Introduction to Collective Bargaining and Industrial Relations• Mamkoottam, K.Trade Unionism: Myth and Reality• Bhagoliwal, T. N. Industrial Relations in India.• Mehrotra, S.N. Labour Problems in India• Mamoria, C. B., Mamoria, S, & Gankar, S. V.Dynamics of Industrial Relations.• Tripathy, P. C. Personnel Management and Industrial Relations.• Mani, B.R. Participative Management Vs. Collective Bargaining.			






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Syllabus

Semester	IV		
Course Code	MCM405 A		
Course Title	Management Information System		
Credit	05	Maximum Marks	100

Course Objective: The objective of this course is to acquaint the students about the concept and application of management control system in large organizations and make them familiar with modern control techniques.

Learning Outcomes: After successful completion of the syllabus, learners will be able to:
Discuss the nature and scope of Control function and Strategic Planning

CO2: Prepare various budgets during the process of management control.

CO3: Discuss various control centers in a management control structure.

CO4: Discuss the concept of accounting information system.

CO5: Discuss the various Behavioural aspects of Management Control

Unit	Course Content
I	Management Information System (M.I.S): Meaning, elements, characteristics, objectives and role of M.I.S., Principles of good MIS, Installation of MIS, Basic Requirements of MIS, Implementation of MIS, Problems in Installation of MIS, Guidelines for making MIS effective.
II	Development of system analysis, system Definition, system Analysis, tools for making system analysis, system design, Testing, system evaluation, Types of information system, comparison of human and computer system(Alternative Framework)
III	Information System for Decision Making: Meaning, Types of decisions, Decision making process, Basic Information system related to production, Finance, Human resource and marketing.
IV	Data communication and networking: Meaning, Basic elements of communication, Data transmission modes, Transmission channels, Transmission media, Types of Database system, Network topologies, LAN, WAN and MAN. Base of MIS: Reporting-meaning, Principles of reporting, methods of reporting, Classification of reports.

References:

- Banerjee, U. K., & Sachdeva, R. K. Management Information System: A New Frame Work.
- Davis, G.B. & Olson, M. H. Management Information Systems: Conceptual Foundations, Structure and Development.
- Gupta, A.K. Management Information System.
- Jindal Aman, Management Information System.
- Kanter Jerome. Management Oriented MIS.
- Kelker, S.A. Management Information System - A Concise Study

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