

M.Com Syllabus

MC:1 Core-1	ADVANCED FINANCIAL ACCOUNTING	L	T	P	C
		4	0	0	4
Course Objectives:					
1. To focus students attention on advanced knowledge of financial accounting. 2. To provide the knowledge of accounting practices in Banking and Insurance industries which includes Insurance claims. 3. To make students aware about Investment and Government Accounting.					
Course Outcome:					
After successful completion of the course, the students will be able CO1. To understand the higher knowledge of Banking and Insurance Companies. CO2: To make them familiar with the application of Investment Accounting, Insurance Claim and Government Accounting System to maintain the same.					
Unit 1: Accounting of Banking Companies					12 hours
Statutory books, special features on Bank Book keeping. Preparation and presentation of Financial Statements (PL Accounts and Bank Balance Sheet) of Banking Companies, Advances – its classification and provisions made against advances, Rebate on Bills Discounted, Income recognition.					
Unit 2: Accounting of Insurance Companies					16 hours
Books maintained by Life Insurance Companies and General Insurance Companies, Accounts of Life insurance company – Revenue Account, Profit and Loss Account and Balance Sheet, Ascertainment of profit under Life Insurance business, Accounts of General Insurance business – Revenue Account, Profit and Loss Account and Balance Sheet.					
Unit 3: Investment Account					12 hours
Meaning, types, cost, cum-interest, ex-interest, cum-dividend, ex-dividend. Accounting for fixed interest earning securities and variable earning securities, Bonus shares and Right shares.					
Unit 4: Insurance Claims					10 hours
Insurance claims – Average clause, indemnity period, procedure of ascertaining loss of stock and loss of profit – Ascertainment of claims against loss of stock and loss of profit.					
Unit 5: Introduction to Government Accounting					10 hours
Meaning, features and Objectives of Government Accounting; difference between commercial accounting and Government Accounting; General Principles of Government Accounting; System of financial administration and financial control in India; Accounts Keeping of the government; Classification of Accounts: Consolidated Fund, contingency fund and public accounts; Government Accounting Standards Advisory Board.					
Total Lecture hours					60 hours
Suggested Readings:					
Text Books:					
1. Dam, B. B., & Gautam, H. C. (2019). Advanced Financial Accounting. Gayatri Publications. 2. Jain , S. P., & Narang, K. L. (2020). Advanced Financial Accounting. Kalyani Publisher.					
Reference Books:					
1. Maheswari , S. N. (2022). Advanced Financial Accounting. Vikas Publishing. 2. Singh, D. K. (2017). Advanced Financial Accounting. SBPD Publications.					

MC:1 Core-2	MARKETING POLICY ANALYSIS	L	T	P	C
		4	0	0	4
Course Objectives:					
1. To appraise the students about the government control over the market. 2. To enlighten the students about the various marketing policies and business environment.					
Course Outcome:					
After successful completion of the course, the students will be able CO1. To analyse the various marketing and business policies undertaken by the government to boost the economic development. CO2: To acquaint with the fundamental concepts of global marketing					
Unit 1: Introduction					12 hours
Marketing concept and meaning, its perception with respect to Advertising and a core product, Marketing challenges in a liberalizing and globalizing India; Holistic marketing concept; the value framework; global marketing environment; measuring demand and forecasting, relationship with other functional areas.					
Unit 2: Brand Management					12 hours
Product Policies; Differentiation; Challenges in new Product Development; Branding Strategies & Packaging positioning, Role of Brands, Brand Equity, Brand Loyalty, Brand Awareness, Brand Associations, selection, creation & maintaining Associations					
Unit 3: Marketing and Communication					12 hours
Communication, Developing effective communication; Managing Mass Communications: Advertising, Sales Promotion, Events and Public relations, Personal selling, Importance of Integrated Marketing Communication					
Unit 4: Pricing Strategies					12 hours
Pricing Strategies; Setting cognitive price; Adapting the price and responding to price changes; Marketing Channels structures & functions, Channel design & Implementation, Channel Power, Conflict, Cooperation and Competition.					
Unit 5: Retail Management					12 hours
Retail Organisation, Retail Planning Strategic issues in retail, Non store retailing & electronic channels, Logistic Marketing. Direct marketing: its types and benefits, Online advertisement and promotion ;Ethical issues in E-marketing					
Total Lecture hours					60 hours
Case study may be conducted					
Suggested Readings:					
Text Books:					
1. Kumar Amit. (2023). Marketing Management. Sahitya Bhawan Publications.					
Reference Books:					
1. Chhabra, T. N. (2019). Marketing Management. Dhanpat Rai Publishing.					
2. Kotler, P., & Kevin, K. L. (2022). Marketing Management. Pearson Education.					

MC:1 Core-3	FINANCIAL MARKETS AND INSTITUTIONS	L	T	P	C
		4	0	0	4
Course Objectives:					
1. To help the students in understanding the role of financial institutions and markets. 2. To learn various applications of principles from finance that explore the connection between financial markets and institutions. 3. To help the students understand the banking structure and functions.					
Course Outcome:					
After successful completion of the course, the students will be able CO1. To understand the principles of financial institutions and markets. CO2: To study the various types of money and capital markets. CO3: To appraise with the modern banking system and their functions.					
Unit 1: INTRODUCTION					12 hours
Financial System- Concept and Functions of a Financial System; Reforms in the Indian Financial System, Components and Structure of Indian Financial System, Financial Markets, Financial Instruments, Financial Institutions and Financial Services; Financial Development and Economic Development, Flow of Funds Accounts, Indicators of financial Development,					
Unit 2: MONEY AND MONEY MARKET					12 hours
Money: Meaning and Functions of money and money supply, Financial Markets- Functions, Types; Money Market: Nature and Scope, Types of money markets, Regulations of money market, Money market instruments: Call Money Market, Treasury Bill Market, Commercial Bills, Certificate of Deposits, and Repos. Determination of Repo Rate as a barometer of money supply and control of inflation,					
Unit 3: CAPITAL MARKET					12 hours
Capital Market: Nature and Scope, Regulations of Capital market, Types: Primary Market- Equity Market, Debt Market, IPOs, and Private Placement; Secondary Market- stock exchanges, their functions, Trading Mechanism, Fundamental and Technical Analysis, Security Depositories and its Benefits- NSDL and CDSL.					
Unit 4: BANKING SYSTEM					12 hours
Commercial Banks: Functions of a Modern Commercial Bank, Credit creation process, Types of Banks and Banking system, Structure of Commercial Banks in India, Recent Developments in Banking Operations: E- Banking, Mobile Banking, Core Banking Services, Electronic Fund Transfer, RTGS and NEFT, Central Bank and its functions- Reserve Bank of India, Central Bank Digital Currency (CBDC), Small Finance Banks					
Unit 5: FINANCIAL INSTITUTIONS					12 hours
Financial Institutions and their services/products, Leasing, Credit Rating Services, Venture Funds, Mutual Funds and Insurance; Regulating Framework for Financial System.					
Total Lecture hours					60 hours
Suggested Readings:					
Text Books:					
1. Jaiswal, B. (2019). Financial Markets, Institutions and Financial Services. Sahitya Bhawan Publications. 2. Bhole, L. M. (2017). Financial Institutions and Markets. McGraw Hill Education.					
Reference Books:					
1. Gupta, S. K. (2018). Financial Institutions and Markets. Kalyani Publishers. Goel, S. (2019). Financial Markets, Institutions and Services. PHI Learning.					

MC: 1 Core-4	ORGANISATIONAL BEHAVIOUR	L	T	P	C
		4	0	0	4
Course Objectives:					
1. To provide the basic concepts of Organisational behaviour. 2. To understand humane behaviour as well as conflicting organisational goals. 3. To help the students to understand the Personality, Motivation, Leadership and group Dynamics approach.					
Course Outcome:					
After successful completion of the course, the students will be able CO1. To understand the concepts related to humane behaviour and organisational goals. CO2: To develop their Personality and Leadership quality with motivation. CO3: To understand the roles and functions of individuals and management both.					
Unit 1: Introduction to Organisational Behaviour					12 hours
Organisation Behaviour Framework; Environmental forces, Individual, Interpersonal, team and Organisational Process, Change process. Behaviour in times of Globalisation, Emerging Issues and challenges in OB: Managing Workforce Diversity, Downsizing and Technology: Corporate Social Responsibility -ethics and ethical behaviour in organisation, Cultural Differences and cross-cultural sensitivity: Hofstede's dimensions, Managing through knowledge: Behaviour in terms of emerging organisations: Learning and Virtual Organisation- Organisational structure and design.					
Unit 2: Personality, Perception, and Attribution					12 hours
Personality and attitude- Culture and Personality- Personality theories- Big Five Personality factors. Locus of Control-emotional intelligence, individual's personality and work place, organisational socialisation. Perception- Social Perception and Perceptual Selectivity- Perceptual Errors-Perceptual Organisation- Impression Management- Attribution in Organisation: process theory and errors					
Unit 3: Motivation					12 hours
Motivation – Definition, Types of Motivation, Theories of Motivation- Abraham Maslow's Need Hierarchy Theory, Alderfer's ERG Theory, Fredrick Herzberg's Two Factor Theory, Vroom's Expectancy Theory, Stacy Adam's Equity Theory.					
Unit 4: Leadership					12 hours
Hersey and Kenneth H. Blanchard's Situational Theory, Path- Goal Model of Leadership; Power and politics: Definition, Sources of power, Organisational Politics, Reasons for Organisational politics, Management of Organisational Politics.					
Unit 5: Group Dynamics					12 hours
Group behaviour and norms, group decision making, Group Formation- stages of group development, Group effectiveness Cohesiveness, Group think, Work teams in modern work place, Common Threat to Group Effectiveness, Managing Culturally Diverse Group. Organisational Conflict: Concept, Types and Sources of Conflict; issues involved in Conflict, Positive (Functional) and Negative (Dysfunctional) Aspects of Conflict- Traditional Versus Modern Approach, Measuring Conflict, Conflict Resolution.					
Total Lecture hours					60 hours
Suggested Readings:					
Text Books:					
1. Robbins, S. P. (2018). Organisational Behaviour. Pearson Education. 2. Prasad, L. M. (2014). Organisational Behaviour. Sultan Chand & Sons.					
Reference Books:					
1.Chhabra, T. N. (2019). Essentials of Organisational Behaviour. Sun India Publications. 2. Singla, R. K. (2020). Organisational Behaviour. VK Global Publications Pvt Ltd.					

