FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

FOR

Master of Commerce
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

(SEMESTER: I-IV)

SESSION: 2019-20

GURU NANAK DEV UNIVERSITY
AMRITSAR

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Defaulters will be prosecuted.

(ii) Subject to change in the syllabi at any time.
Please visit the University website time to time.
## Scheme of Courses

### Semester – I

<table>
<thead>
<tr>
<th>Course No.</th>
<th>C/E/I</th>
<th>Course Title</th>
<th>L</th>
<th>T</th>
<th>P</th>
<th>Total Credits</th>
<th>Mid Sem. Marks</th>
<th>End Sem. Marks</th>
<th>Total Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>DCL-101</td>
<td>C</td>
<td>Managerial Economics</td>
<td>4</td>
<td>--</td>
<td>--</td>
<td>4</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>DCL-102</td>
<td>C</td>
<td>Statistical Analysis for Business</td>
<td>4</td>
<td>--</td>
<td>--</td>
<td>4</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>DCL-103</td>
<td>C</td>
<td>Organizational Behavior</td>
<td>4</td>
<td>--</td>
<td>--</td>
<td>4</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>DCL-104</td>
<td>C</td>
<td>Business Environment</td>
<td>4</td>
<td>--</td>
<td>--</td>
<td>4</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>DCL-105</td>
<td>C</td>
<td>Management and Cost Accounting</td>
<td>4</td>
<td>--</td>
<td>--</td>
<td>4</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
</tbody>
</table>

**Total Credits:** 20 -- -- 20 100 400 500

### Semester – II:

<table>
<thead>
<tr>
<th>Course No.</th>
<th>C/E/I</th>
<th>Course Title</th>
<th>L</th>
<th>T</th>
<th>P</th>
<th>Total Credits</th>
<th>Mid Sem. Marks</th>
<th>End Sem. Marks</th>
<th>Total Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>DCL-201</td>
<td>C</td>
<td>Management Science</td>
<td>4</td>
<td>--</td>
<td>--</td>
<td>4</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>DCL-202</td>
<td>C</td>
<td>Financial Management</td>
<td>4</td>
<td>--</td>
<td>--</td>
<td>4</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>DCL-203</td>
<td>C</td>
<td>Marketing Management</td>
<td>4</td>
<td>--</td>
<td>--</td>
<td>4</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>DCL-204</td>
<td>C</td>
<td>Human Resource Management</td>
<td>4</td>
<td>--</td>
<td>--</td>
<td>4</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>DCL-205</td>
<td>C</td>
<td>Operations Management</td>
<td>4</td>
<td>--</td>
<td>--</td>
<td>4</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
</tbody>
</table>

**Interdisciplinary Courses (3 Credits)**

| I | To be opted from the specified Departments | 4 | --| --| 4 |

**Total Credits:** 24 -- -- 24 100 400 500

*Note:

After 2nd semester every student is required to undergo 6 weeks training under any one of the following: like Chartered Accountants, Company Secretaries, Cost Accountants (ICWA), Financial Analyst (CFA, Insurance Companies, Banks, Stock Market Intermediaries etc. and to submit training certificate with the department.

Note.

1. PSL-053 ID Course Human Rights & Constitutional Duties (Compulsory Paper). Students can opt. in any Semester except Semester 1st. This ID Paper is one of the total ID Papers of this course.
## SEMESTER – III

<table>
<thead>
<tr>
<th>Course No.</th>
<th>C/E/I</th>
<th>Course Title</th>
<th>L</th>
<th>T</th>
<th>P</th>
<th>Total Credits</th>
<th>Mid Sem. Marks</th>
<th>End Sem. Marks</th>
<th>Total Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>DCL-301</td>
<td>C</td>
<td>Corporate Financial Accounting &amp; Auditing</td>
<td>4</td>
<td>--</td>
<td>--</td>
<td>4</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>DCL-302</td>
<td>C</td>
<td>Analytical Techniques for Business Research</td>
<td>4</td>
<td>--</td>
<td>--</td>
<td>4</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>DCL-303</td>
<td>C</td>
<td>Strategic Management</td>
<td>4</td>
<td>--</td>
<td>--</td>
<td>4</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>DCS-304</td>
<td>C</td>
<td>Seminar (Based on summer training undergone at the end of semester II)</td>
<td>--</td>
<td>--</td>
<td>2</td>
<td>2</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
</tbody>
</table>

### Interdisciplinary Courses (3 Credits)

| I | To be opted from the specified Departments. | 4 | -- | -- | 4 | 20 | 80 | 100 |

### Elective Courses (8 Credits)

| E | Elective Courses* | 8 | -- | -- | 8 | 20 | 80 | 100 |

**Total Credits:** 24 -- 2 | 26

**Note:** * Any one of the following groups, each having two papers can be opted by the Student.

### Group A: Accounting & Finance

| E | Security Analysis and Portfolio Management | 4 | -- | -- | 4 | 20 | 80 | 100 |
| E | Banking and Insurance Services | 4 | -- | -- | 4 | 20 | 80 | 100 |

### Group B: Business Laws

| E | Corporate Laws | -- | -- | -- | 4 | 20 | 80 | 100 |
| E | Intellectual Property Law in India | -- | -- | -- | 4 |

### Group C: Marketing Management

| E | Consumer Behavior | 4 | -- | -- | 4 | 20 | 80 | 100 |
| E | Services Marketing | 4 | -- | -- | 4 | 20 | 80 | 100 |

### Group D: Human Resource Management

| E | Strategic Human Resource Management | 4 | -- | -- | 4 | 20 | 80 | 100 |
| E | Labour Legislation | 4 | -- | -- | 4 | 20 | 80 | 100 |
### MASTER OF COMMERCE  
**CREDIT BASED EVALUATION AND GRADING SYSTEM**

#### SEMESTER – IV

<table>
<thead>
<tr>
<th>Course No.</th>
<th>C/E</th>
<th>Course Title</th>
<th>L</th>
<th>T</th>
<th>P</th>
<th>Total Credits</th>
<th>Mid Sem. Marks</th>
<th>End Sem. Marks</th>
<th>Total Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>DCL-401</td>
<td>C</td>
<td>Contemporary Accounting</td>
<td>4</td>
<td>--</td>
<td>--</td>
<td>4</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>DCL-402</td>
<td>C</td>
<td>Corporate Governance</td>
<td>4</td>
<td>--</td>
<td>--</td>
<td>4</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>DCL-403</td>
<td>C</td>
<td>Indian Financial System</td>
<td>4</td>
<td>--</td>
<td>--</td>
<td>4</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
<tr>
<td>DCD-404</td>
<td>C</td>
<td>Dissertation</td>
<td>--</td>
<td>--</td>
<td>--</td>
<td>2</td>
<td>20</td>
<td>80</td>
<td>100</td>
</tr>
</tbody>
</table>

**Interdisciplinary Courses (3 Credits)**

| I | To be opted from the specified Departments. | 4 | --|-- | 4            | 20            | 80            | 100        |

**Elective Courses (8 Credits)**

| E | Elective Courses* | -- | 8 | -- | 8            | 20            | 80            | 100        |

**Total Credits:** 24 -- 26

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**Note - * A student has to opt for the same specialization from the following specializations**

#### Group A: Accounting & Finance

| DCL-431 | E   | Security Market Operations       | 4 | --|-- | 4            | 20            | 80            | 100        |
| DCL-432 | E   | International Accounting         | 4 | --|-- | 4            | 20            | 80            | 100        |

#### Group B: Business Laws

| DCL-433 | E   | Direct Tax Law                   | 4 | --|-- | 4            | 20            | 80            | 100        |
| DCL-434 | E   | Goods and Services Tax (GST)     | 4 | --|-- | 4            | 20            | 80            | 100        |

#### Group C: Marketing Management

| DCL-435 | E   | Advertising Management           | 4 | --|-- | 4            | 20            | 80            | 100        |
| DCL-436 | E   | Retail Management                | 4 | --|-- | 4            | 20            | 80            | 100        |

#### Group D: Human Resource Management

| DCL-437 | E   | Managing Organizational Change   | 4 | --|-- | 4            | 20            | 80            | 100        |
| DCL-438 | E   | Industrial Relations             | 4 | --|-- | 4            | 20            | 80            | 100        |
MASTER OF COMMERCE (SEMESTER-I)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

DCL-101: MANAGERIAL ECONOMICS

Credits : 4-0-0
Total Marks: 100
Mid Semester Marks: 20
End Semester Marks: 80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

<table>
<thead>
<tr>
<th>SECTION-A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Managerial Economics: Meaning, Nature, Scope and Concepts</td>
</tr>
<tr>
<td>Law of Demand: Meaning, Determinants, Exceptions, Kinds of Demand, Change in Demand and Importance.</td>
</tr>
<tr>
<td>Elasticity of Demand: Meaning, Types and Degrees of Elasticity of Demand, Methods of Measuring Price Elasticity of Demand, Factors Determining Elasticity of Demand, Importance.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SECTION-B</th>
</tr>
</thead>
<tbody>
<tr>
<td>Production Function: Meaning, Types: Short Run and Long Run Production Function, Economies and Diseconomies of Scale.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SECTION-C</th>
</tr>
</thead>
<tbody>
<tr>
<td>Managerial Theories: Profit maximization and Sales Maximization.</td>
</tr>
<tr>
<td>Market Structure: Meaning, Assumptions and Equilibrium of Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly: Sweezy Model.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SECTION-D</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inflation: Meaning, Types, Theories, Causes, Effects and Control. Unemployment trade off, WPI, CPI.</td>
</tr>
</tbody>
</table>
Suggested Readings:
5. Shapiro, Macro Economics, Galgotia Publications.
DCL-102: STATISTICAL ANALYSIS FOR BUSINESS

Credits : 4-0-0
Total Marks:100
Mid Semester Marks:20
End Semester Marks:80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A
Probability Theory: Probability – Classical, Relative and Subjective Probability; Addition and Multiplication Probability Models;
Probability Distributions: Binomial, Poisson, and Normal Distributions; Characteristics and Applications

SECTION-B
Introduction to SPSS: Data Entry: Editing, Select Cases, Missing Values, Outlier Detection
Data Cleaning: Transformation, Logarithmic, Reciprocals, Standardization and Normality,
Formulation of Hypothesis: Types- Null and Alternative Hypothesis, Type I and Type II Errors; One tail and two tail tests; Parametric Vs Non Parametric Tests.

SECTION-C
Parametric Tests: Assumptions
Testing of Hypothesis: One sample Test, Two samples independent T- Test, Paired sample T- Test,

SECTION-D
ANOVA Test: One –Way and Two –way, Post hoc Tests

Note: Practical through SPSS

Suggested Readings:

MASTER OF COMMERCE (SEMESTER-I)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

DCL-103: ORGANIZATIONAL BEHAVIOR
Credits : 4-0-0
Total Marks:100
Mid Semester Marks:20
End Semester Marks:80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A
An overview of Management Functions, Roles and Skills,
Meaning of Organisational Behaviour; Predicting Behaviour – Role of Intuition and Systematic Study,
Challenges and Opportunities for OB,
Developing an OB Model

SECTION-B
Diversity in Organizations; Levels of Diversity, Discrimination, Biographical Characteristics, Ability, Diversity Management Strategies
Values and Value System: Meaning, Importance and Organization of Values, Generational Values, P-J Fit and P-O Fit, Hofstede’s Value Dimensions of National Culture.

SECTION-C
Attitudes: Meaning, Components, Attitude Behaviour Linkage, An Overview of Major Job Attitudes - Job Satisfaction, Organizational Commitment, Perceived Organizational Support, Employee Engagement.
SECTION-D


Work Teams: Difference between Groups and Teams, Types of Teams, Creating Effective Teams

Conflict: Meaning, Types, Locus, Conflict Process


References:


Note: Latest Edition of text books to be used
MASTER OF COMMERCE (SEMESTER-I)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

DCL-104: BUSINESS ENVIRONMENT
Credits : 4-0-0
Total Marks:100
Mid Semester Marks:20
End Semester Marks:80

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION – A
• Theoretical Framework of Business Environment: Concepts, Significance and Nature of Business Environment; Type of Environment-internal, external, micro and macro environment; Competitive structure of industries; Techniques of Environmental Scanning and Monitoring.
• Economic Systems: Different Economic systems and their characteristics (Capitalist System/Market Economy, Socialist System and Mixed Economy); India’s Mixed Economy – Advantages and Disadvantages.
• Economic Planning in India: History of Planning in India, Niti Aayog: Functions of Niti Aayog, Guiding Principles, Structure of Niti Aayog.

SECTION – B
• Corporate Governance: Definition, Good Corporate Governance, Issues in Good Corporate Governance, Need for and Importance of Corporate Governance, Indian Model – Clause 49.

SECTION – C
• Monetary Policy and Fiscal Policy: Objectives and Techniques.
• Foreign Trade Policy: Objectives, Latest Foreign Trade Policy.
• Economic Legislations: Competition Act, 2002; Foreign Exchange Management Act, 1999.
SECTION – D

- **India and WTO:** Emergence of WTO; Objectives, Core Principles and Functions of WTO; Organizational Structure, Ministerial Conferences, WTO Agreements, WTO and MFN Clause, WTO and India, Evaluation of WTO.

- **World Bank:** Brief History, Functions, Funding Operations, Lending Policies, World Bank Support to India.

- **International Monetary Fund:** Origin, Objectives, Borrowing Agreements, Criticisms, India and IMF Friendship.

**Suggested Readings**


DCL-105: MANAGEMENT AND COST ACCOUNTING

Credits : 4-0-0
Total Marks:100
Mid Semester Marks:20
End Semester Marks:80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

<table>
<thead>
<tr>
<th>SECTION-A</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Introduction to Accounting:</strong> Accounting as a management information system; Users of accounting information; generally accepted accounting principles and concepts; understanding the annual reports of companies.</td>
<td></td>
</tr>
<tr>
<td><strong>Introduction to Management and Cost Accounting:</strong> meaning, nature scope and limitations, relationship between cost and management accounting.</td>
<td></td>
</tr>
<tr>
<td><strong>Reporting to Management:</strong> Objectives of reporting, Reporting needs at different managerial levels; Types of reports, modes of reporting. Reporting at different levels of management</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SECTION-B</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Management Control System:</strong> Meaning, nature and scope. Relationship between management control, strategic planning and operational control.</td>
<td></td>
</tr>
<tr>
<td><strong>Management Control Structure:</strong> Various forms of responsibility centers. Responsibility Accounting, Intra-company transfer pricing</td>
<td></td>
</tr>
<tr>
<td><strong>Management Control Process:</strong> Budgeting process, Preparation of fixed and flexible budgets, Preparation of cash budget, Zero Base Budgeting.</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>SECTION-C</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Analyzing Financial Statements:</strong> Horizontal, vertical and ratio analyses</td>
<td></td>
</tr>
<tr>
<td><strong>Cost Analysis for decision making:</strong> Cost Concepts in decision making, marginal cost, out of pocket cost, differential cost, sunk cost, opportunity cost, imputed (or notional)cost, replacement cost, relevant and irrelevant cost, difference between relevant and irrelevant cost Preparation of a cost sheet</td>
<td></td>
</tr>
<tr>
<td><strong>Standard Costing and Variance Analysis:</strong> Standard costing as a control technique; Setting of standards and their revision; Variance analysis -meaning and importance, kinds of variances and their uses-material, labour variances; Relevance of variance analysis to budgeting and standard costing.</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>SECTION-D</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Marginal Costing and Break-even Analysis:</strong> Concept of marginal cost; Marginal costing and absorption costing; Marginal costing versus direct costing; Cost-volume-profit analysis; Break-even analysis; Assumptions and practical applications of break-even analysis; Decisions regarding sales-mix, make or buy decisions and discontinuation of a product line etc.</td>
<td></td>
</tr>
<tr>
<td><strong>Contemporary Issues in Cost Accounting:</strong> Target Costing, Activity Based Costing, Life Cycle Costing.</td>
<td></td>
</tr>
<tr>
<td><strong>Segment Performance Evaluation:</strong> Traditional measures of evaluation, Economic Value Added, Balanced Score Card.</td>
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</tr>
</tbody>
</table>
Suggested Readings:

1. Anthony, Robert: Management Accounting, Tarapore-wala, Mumbai,


MASTER OF COMMERCE (SEMESTER-II)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

DCL-201: MANAGEMENT SCIENCE
Credits : 4-0-0
Total Marks:100
Mid Semester Marks:20
End Semester Marks:80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

<table>
<thead>
<tr>
<th>SECTION-A</th>
</tr>
</thead>
<tbody>
<tr>
<td>• <strong>Linear Programming</strong>: Assumptions, formulation, solution by Graphical and Simplex methods.</td>
</tr>
<tr>
<td>• <strong>Duality</strong>: Economic interpretation of optimal simple solution, dual form of the problem, the primal – dual relationship in general form, analysis of the dual form,</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SECTION-B</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Dual Simplex Method.</td>
</tr>
<tr>
<td>• <strong>Sensitivity Analysis</strong>: Changes in (i) right hand side values; (ii) Objective function coefficients; (iii) constraint coefficients</td>
</tr>
<tr>
<td>• <strong>Goal Programming (GP)</strong>: Model formulation, Weighted Goals: Graphical method of GP solution; interpretation of the optimal Modified Simplex Solution.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SECTION-C</th>
</tr>
</thead>
<tbody>
<tr>
<td>• <strong>Statistical Decision Theory</strong>: Decision making under uncertainty and risk, utility approach (Emphasis will be on business application rather than on derivations of formulae).</td>
</tr>
<tr>
<td>• <strong>Queuing Models</strong>: Basic components of a waiting line process; Basic Structure of waiting Line processes; Queuing theory assumptions; Single channel, Single – Phase models – (M/M/I), (M/undefined/I), (M/D/I), (M/EK/I)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SECTION-D</th>
</tr>
</thead>
<tbody>
<tr>
<td>• <strong>Markov Analysis</strong>: Properties of Markov Processes, developing the transition probabilities, matrix approach, steady state conditions.</td>
</tr>
<tr>
<td>• <strong>Simulation</strong>: The Simulation process, Stochastic simulation with discrete probability functions using Monte Carlo Method. (Emphasis will be on business application rather than on derivations of formulae).</td>
</tr>
</tbody>
</table>
Suggested Readings:

DCL-202: FINANCIAL MANAGEMENT

Credits : 4-0-0
Total Marks:100
Mid Semester Marks:20
End Semester Marks:80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A
• Financial Management: Meaning and nature; Financial goal-profit vs. wealth maximization; Finance functions-investment, financing, liquidity and dividend decisions. Financial planning Theories of capitalization.
• Capital Budgeting: Nature of investment decisions; Investment evaluation criterion, discounted cash flow criteria, discounted cash flow criteria; Risk analysis in capital budgeting (practicals through excel).

SECTION-B
• Cost of Capital: Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital (weighted).

SECTION-C
• Instruments of finance: Long term and short term.
• Dividend Policies: Issues in dividend decisions. Forms of dividends; Theories of relevance and irrelevance of dividends.
• Operating and Financial Leverage: Measurement of leverages; analyzing alternate financial plans; Financial and operating leverage, combined leverage. EBIT and EPS analysis

SECTION-D
• Management of Working Capital: Meaning, significance and types of working capital; approaches of working capital; Calculating operating cycle period and estimation of working capital requirements.
• Management of cash: Strategies, Baumol’s, Miller-Orr’s and Beranek’s models of cash management.
• Management of receivables: Credit policy, credit terms and collection efforts.
Suggested Readings:

MASTER OF COMMERCE (SEMESTER-II)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

DCL-203: MARKETING MANAGEMENT

Credits : 4-0-0
Total Marks:100
Mid Semester Marks:20
End Semester Marks:80
Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A
Marketing: Concepts, Philosophies and Importance, Scope of Marketing, Core Marketing Concepts Company Orientation towards the Marketing Place;
The Production concept, the Product concept, the selling concept, the Marketing concept, and the Holistic Marketing concept, Relationship Marketing;
Analyzing the Microenvironment; Needs and Trends, The Demographic Environment, Economic, Social-Cultural and Natural, Technological, Political-Legal Environment.
Marketing Research Process

SECTION-B
Creating Customer Value, Satisfaction and Loyalty, Maximizing Customer Lifetime Value (CLV), Cultivating Customer Relationships
Green Marketing, Analyzing the Rural Environment, Rural Consumer Behavior.

SECTION-C
Marketing Strategies; Introduction stage and the Pioneer advantage, Growth, Maturity and Declining Stage.
Product Characteristics and Classifications; Product levels; The Customer value hierarchy, Product Classification, Differentiation, Product Packaging, Labeling, Warranties and Guarantees.

SECTION-D
Understanding Pricing; Setting the Price.
Marketing Communications; Advertising, sales Promotions, Events and Experiences and Public Relations, Direct Marketing, Personnel Selling, Interactive Marketing and Word of Mouth marketing.
Socially Responsible Marketing: Cause-related marketing and Social Marketing, Internal Marketing, E Commerce Marketing practices.
Marketing Implementation, Evaluation and Control.
Suggested Readings:

DCL-204: HUMAN RESOURCE MANAGEMENT

Credits : 4-0-0
Total Marks:100
Mid Semester Marks:20
End Semester Marks:80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A

• Human Resource Management (HRM): Meaning, Functions, Contemporary HRM Perspectives, Evolution of HRM, Goals of HRM, Setting/Structuring of HRM.

• The Competitive Environment for HRM; Corporate, Business and Functional Strategies; Human Resource Strategy Formulation; Interpersonal Processes and Strategy Implementation.

SECTION-B


• Job Analysis: Meaning and Objective, Process: Job Analysis Techniques, Job Description and Job Specifications, Job Redesign, Employee Empowerment; Alternative Work Arrangements – Alternative Work Schedules and Alternative Work Sites.

• Employee Recruitment: Meaning and Factors governing Recruitment, Internal Recruiting and External Recruiting, Methods of Internal and External Recruiting; Internship, Realistic Job Previews.

• Employee Selection: Selection Process – Steps in Selection, Basic Selection Criteria; Selection Techniques – Applications and Background Checks, Employment Tests, Work Simulations, Personal Interviews, References and Recommendations, Assessment Centers

• Orientation, Induction, Onboarding and Placement.
MASTER OF COMMERCE (SEMESTER-II)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

SECTION-C

- Career Management: Meaning of a Career, Typology of Career System, Career Stages; HRM and Career Management: Organizational and Individual Perspectives on Careers, Importance of Career Planning; Career Interest Inventory; Career Development Issues and Challenges.

SECTION-D


Suggested Readings:

DCL-205: OPERATIONS MANAGEMENT
Credits : 4-0-0
Total Marks:100
Mid Semester Marks:20
End Semester Marks:80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A
- **Concept of Production & Operations management**, product and service continuum. Types of Production systems.
- **Operations strategy**: Linkage with Corporate Strategy, Market Analysis, Competitive Priorities and capabilities.

SECTION-B

SECTION-C
- **Quality Issues**: Concept of Quality, Statistical Quality Control.
- **Just in Time Manufacturing System**.

SECTION-D
- **Inventory Management**: Concept and Classification of Inventory, Relevant Costs for Inventory Decisions. Inventory Control Models, Reorder level, Lead Time and Safety Stock.
- **Supply Chain Management**: Concept & Components of Supply Chain.

Suggested Readings:
1. Operations Management Theory & Practice, B. Mahadevan, Pearson Education.
4. Production Operation Management, B.S. Goel.
DCL-301: CORPORATE FINANCIAL ACCOUNTING AND AUDITING

Credits : 4-0-0
Total Marks:100
Mid Semester Marks:20
End Semester Marks:80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

<table>
<thead>
<tr>
<th>SECTION-A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Form and contents of Profit and loss account and Balance sheet as per Companies Act 2013.</td>
</tr>
<tr>
<td>Managerial remuneration: Provisions and methods of calculating net profits for the purpose</td>
</tr>
<tr>
<td>of managerial remuneration.</td>
</tr>
<tr>
<td>Divisible profits and transfer to reserves, Dividend and Accounting treatment of dividend.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SECTION-B</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valuation of Goodwill: Different approaches as super profit, annuity and capitalization</td>
</tr>
<tr>
<td>approach.</td>
</tr>
<tr>
<td>Valuation of Shares: Different approaches such as book value and earnings approach.</td>
</tr>
<tr>
<td>Accounting for Intangible Assets: Nature, Features, Types of Intangible assets, valuation of</td>
</tr>
<tr>
<td>intangible assets, amortization of intangibles, Recognition and initial measurement of</td>
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<tr>
<td>intangibles assets.</td>
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</tbody>
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<thead>
<tr>
<th>SECTION-C</th>
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</thead>
<tbody>
<tr>
<td>Accounts for Non-Profit organizations: Meaning, Nature, Receipt and Payment Account and</td>
</tr>
<tr>
<td>Income and Expenditure Account, Preparation of Receipt and Payment Account and Income</td>
</tr>
<tr>
<td>and Expenditure Account. Difference between Receipt and Payment Account and Income and</td>
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<tr>
<td>Expenditure Account.</td>
</tr>
<tr>
<td>of conduct and ethics, professional misconduct of statutory auditor.</td>
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<thead>
<tr>
<th>SECTION-D</th>
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</thead>
<tbody>
<tr>
<td>Cost Audit: Meaning, objectives and scope of cost audit. Cost Auditor, his appointment,</td>
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<tr>
<td>duties, liabilities. Cost audit report.</td>
</tr>
<tr>
<td>Management Audit: Meaning, objectives and scope of management audit. Appointment and</td>
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<tr>
<td>qualifications of management Auditor. Audit of management functions such as planning,</td>
</tr>
<tr>
<td>organising and control. Audit of functional areas-production, personnel marketing finance and</td>
</tr>
<tr>
<td>accounting.</td>
</tr>
</tbody>
</table>
Suggested Readings:

2. Pandey I.M., Financial Management
3. Gupta, Kamale, Contemporary Auditing
4. Bigg W.S. Internal Auditing
5. Shukla, Grewal and Gupta: Advanced Accounts
DCL-302: ANALYTICAL TECHNIQUES FOR BUSINESS RESEARCH

Credits: 4-0-0
Total Marks: 100
Mid Semester Marks: 20
End Semester Marks: 80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

<table>
<thead>
<tr>
<th>SECTION-A</th>
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<tbody>
<tr>
<td>Introduction to SPSS and E-views and Excel</td>
</tr>
<tr>
<td>Data Entry and Preparation</td>
</tr>
<tr>
<td>Manova and Mancova Family: One-way Manova, Two-way Manova, One-way Mancova (one covariate), Hotelling's $T^2$,</td>
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</tbody>
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<thead>
<tr>
<th>SECTION-B</th>
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<tbody>
<tr>
<td>Non-Parametric Tests-Chi-Square for Association and Goodness of Fit, The Fisher's exact test, Loglinear analysis, Mann-Whitney U Test, Wilcoxon Signed Rank Test, Kruskal Wallis H Test, Fried Mann Test, McNemar's Test, Cochran's Q test, Jonckheere-Terpstra test, Sign Test, Run Test</td>
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<th>SECTION-C</th>
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<table>
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<tr>
<th>SECTION-D</th>
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<tbody>
<tr>
<td>Reliability</td>
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<tr>
<td>• Cronbach's alpha</td>
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<tr>
<td>• Cohen's kappa ($\kappa$)</td>
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<tr>
<td>• Weighted kappa ($\kappa_w$)</td>
</tr>
<tr>
<td>• Kendall's coefficient of concordance</td>
</tr>
<tr>
<td>Introduction to Regression and Factor Analysis</td>
</tr>
</tbody>
</table>

Final Examination: Three Hours
Suggested Readings:

15. Software: Eviews 7 or Higher Version and SPSS 21 or Higher Version
DCL–303: STRATEGIC MANAGEMENT

Credits : 4-0-0
Total Marks:100
Mid Semester Marks:20
End Semester Marks:80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A
• Understanding strategy and strategic management. Strategic management process. Strategic Decision Making, Dimensions and Modes of strategic decision making. The secret of success of successful companies( Mckinsey’s 7 S model)

SECTION-B
• External environment analysis – Strategically relevant components of external environment. Industry analysis – Porter’s five forces model.
• Internal environment analysis - Resource based view of an organization: VRIO framework; Value chain analysis; Competitive advantage and Core competency. Internal Factor Evaluation Matrix.
• Environmental scanning techniques – ETOP and SWOT analysis

SECTION-C
• Business level strategies – Porter’s framework of competitive strategies: Cost leadership, Differentiation and Focused strategies.
• Corporate level strategies – Growth strategies – horizontal and vertical integration; strategic out sourcing; related and un-related diversification; international entry options; harvesting and retrenchment strategies
• Portfolio strategies – BCG Model, G E Business Planning Matrix, Shell’s Directional Policy Matrix.

SECTION-D
• Strategy implementation – Strategy-structure fit: developing and modifying organizational structure. Organization culture,
• Strategy Evaluation and Control – Nature of strategy evaluation; Strategy evaluation framework; Traditional vs. Modern Controls, The balanced Score Card.

Final Examination: Three Hours
Suggested Readings:

5. Pitts, Robert A and Lei, David. “Strategic Management Building and Sustaining Competitive Advantage”, Thomson, India

DCS–304: SEMINAR

(Based on summer training undergone at the end of semester-II)
GROUP A: ACCOUNTING & FINANCE

MCL-331: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Credits : 4-0-0
Total Marks: 100
Mid Semester Marks: 20
End Semester Marks: 80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A

- Investment Background: Investment defined, Nature and Scope of Investment analysis, Objectives of Investment
- Concept of Risk and Return: Security return and risk analysis, Measurement of return and risk.
- Financial Assets: Type and their characteristics, Sources of financial Information.

SECTION-B

- Organization of securities Market: Concept of Capital Market, importance, Primary market & Secondary Market
- Market Efficiency: Efficient Market Hypothesis- Meaning, various forms and relevance.
- Valuation of Securities: Bonds, Debentures, Preference Shares and Equity.

SECTION-C

- Economic Analysis: Macromarket analysis, Microvaluation Analysis, Estimating expected earnings per share and earnings multiplier
- Company Analysis: Importance, SWOT Analysis, Estimating Intrinsic Value, EPS & Earnings Multiplier, Growth and Value Stocks
- Technical Analysis: meaning, assumptions, Support, Resistance, trends, various types of charts, patterns and indicators, fibonacci analysis.
MASTER OF COMMERCE (SEMESTER-III)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

SECTION-D

- Portfolio Management: Meaning, importance, objectives and various issues in portfolio construction and revision of portfolio.
- Markowitz risk-return optimization: Estimating rate of return and standard deviation of portfolio returns; effects of combining securities.
- Market Models: Single Index Model, three factor and multi factor models.
- Portfolio Performance Evaluation: Measure of return, risk adjusted measures of performance evaluation

Final Examination: Three Hours

Suggested Readings:

1. Reilly & Brown: Investment Analysis and Portfolio Management, Thomson South-Western
GROUP A: ACCOUNTING & FINANCE

DCL-332: BANKING AND INSURANCE SERVICES

Credits : 4-0-0
Total Marks:100
Mid Semester Marks:20
End Semester Marks:80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A
Banking: Brief History and Present Structure of Commercial Banking (CB) in India.
Liberalization of Banking Sector in India: Narsimham Committee Report Part I and II.
Regulation of Banking Sector in India: Role of RBI, CRR, SLR, CRAR and Prudential norms.
Financial Deepening and Inclusion: Concept and Significance, Microfinance.

SECTION-B
Innovations in Banking: Wholesale and Retail Banking, Universal and Narrow Banking, Off Shore Banking and Multinational Banking.

SECTION-C
Classification of Insurance: Life Insurance, Fire Insurance, Marine Insurance, Miscellaneous Insurance, Difference between Life, Fire and Marine Insurance

SECTION-D
Saving and Investment Policies of Insurance: Whole life plans, Term Assurance plans, Endowment Assurance Plans

Final Exam: Three hours
Suggested Readings:

1. Banking Theory Law and Practice, Sundaram and Varshney, Sultan Chand and Sons Publisher, Year: 2004 Edition
GROUP B: BUSINESS LAWS
DCL-333: CORPORATE LAWS

Credits : 4-0-0
Total Marks:100
Mid Semester Marks:20
End Semester Marks:80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A

- **Emerging issues in company law**: One Person Company (OPC), Small Company, Postal Ballot, Small Shareholders on Board, Director Identity Number (DIN), Corporate Identity Number (CIN), MCA-21, Online Filing of Documents, Online Registration of Company, Limited Liability Partnership (LLP), Insider Trading, Rating Agencies, Producer Company – concept and formation, Corporate Governance and Clause 49, Ministry of Corporate Affairs.

SECTION-B

- **Competition Act, 2002**: Objectives of the Act, Salient features-Anti Competitive Agreements, Prevention of abuse of dominant position, Combination, Competition Advocacy, Competition Commission of India.
- **Information Technology Act,2000**: Digital Signature, Digital Signature Certificate, Electronic Records and Governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication , Appellate Tribunal, Offences.

SECTION-C

- **Right to Information Act, 2005**: Explanation of Important Concepts /Terms in the Act, Public Authorities and their Obligations under the Act; Role of Public Information Officers: PIOs and APIOs - Accepting an Information Request, Processing and Disposing; Exemptions from Disclosure of Information, Partial Disclosure and "Third Party" Information.

SECTION-D

- **Prevention of Money Laundering Act, 2002**: Concept of money laundering, Money laundering process, Impact of money laundering on economic development, Global initiatives for prevention of money laundering, Overview of Prevention of Money Laundering Act, 2002: Adjudication and Adjudicating Authority, Obligation of Banking Companies, Financial Institutions and Intermediary, Summon, searches, seizures etc., Retention of Property, Retention of Record, Appellate Tribunal, Special Court, KYC Guidelines, KYC Policy, Power of Central Government, Agreement with foreign countries, Attachment of property.
Suggested Readings:

1. Ramaiya: Guide to the Companies Act, Wadhwa & Company, Nagpur
2. Companies Act, 2013 and Rules made these under.
GROUP B: BUSINESS LAWS

DCL-334: INTELLECTUAL PROPERTY LAW IN INDIA

Credits : 4-0-0
Total Marks:100
Mid Semester Marks:20
End Semester Marks:80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A


- Copyright Act, 1957: Nature of Copyright, Works in which Copyrights subsist, Author & Ownership of Copyright, Rights Conferred by Copyright, Assignment, Transmission, Licensing of Copyrights, Infringement of Copyrights, Remedies & Actions for Infringement of Copyrights, Copyright Societies, Office, Board, Registration of Copyrights & Appeals, International Conventions, Copyright pertaining to Software/Internet and other Digital media, Remedies, especially, possibility of Anton Pillar Injunctive Relief in India.

SECTION-B


SECTION-C

- Trademarks: The rationale of protection of trademark as (a) an aspect of commercial and (b) of consumer rights, Definition and concept of Trademarks, Different kinds of marks (brand names, logos, signatures, symbols, well known marks, certification marks and service marks), Non Registrable Trademarks, Procedure for Registration of Trademarks, Opposition Procedure, Assignment/Transmission / Licensing of Trademarks, Infringement of Trademarks, Passing off Action, Offences and Penalties, International Conventions- Madrid Protocol, Domain Names, Internet Domain Name Process.

SECTION-D

- Geographical Indication Meaning and evolution of GI, Difference between GI and Trade Marks, Registration, Rights, Authorised user.

Suggested Readings:
SECTION-A

- **Introduction to Consumer Behaviour**: Definition of Consumer Behaviour; What Affects consumer Behavior; Marketing Implications of Consumer Behavior.

- **Consumer Motivation**: Nature of motivation, Types of consumer needs and motives, Dynamics of motivation; Maslow’s Need Hierarchy Theory of Motivation and McGuire’s Psychological Motives Theory, Motivation Theory and Marketing Strategy, Measurement of Motives.

- **Personality**: Definition of personality, Theories of personality - Freudian theory, Neo-Freudian theory, Trait Theory; Personality Traits and Implications; Self-Concept; Nature of Lifestyle, Measurement of Lifestyle, VALS segments.


SECTION-B

- **Emotions, Moods and Consumer Involvement**: Emotions and Moods and Implications for Marketers, Meaning, Nature and Types of Consumer Involvement, Mechanism underlying
the Consumer Involvement Process, Consumer Behavior Models based on Involvement, Consumer Involvement and Implications for Marketers.

- **Consumer Learning**: Elements of consumer learning, Learning Theories (Behavioural and Cognitive) and their Implication for Marketers.

- **Consumer Attitudes**: Definition of attitudes, Definition and Meaning of Consumer Attitude, Nature of Attitudes, Functions of Attitudes, Structural models of attitudes – Attitude toward Object, Tri-Component Model of Attitude, Multi-Attribute Model, Theory of Reasoned Action, Attitude toward Ad; Measurement of Attitudes 6.5.6 Attitude Formation and Attitude Change; Attitude Change: The ELM Model, The Theory of Cognitive Dissonance, Attribution Theory ; Consumer Attitude and Implications for Marketers.

**SECTION-B**


- **Family**: Family life cycle and Marketing Strategy, Family Decision Making – nature and determination of family purchase roles, Conflict Resolution, Consumer Socialization – Process, Marketing to Children

- **Social Class**: Definition; Measurement of social class; Social class dynamics.

- **Cultural Influences on Consumer Behaviour**: Definition of culture, Characteristics of Culture, Hofstede’s Cultural Dimensions, Affect of culture on consumer behavior, Measurement of culture; Subculture and consumer behaviour; subcultural categories.

**SECTION-D**

- **Diffusion of Innovation**: Need for Innovation, Types of Innovation, ; Diffusion process; Adoption process and Adopter Categories

- **Consumer Decision Making**: Levels of Consumer Decision Making; Consumer Decision Making Process: Problem Recognition, Pre-purchase information search, Evaluation of alternatives, Purchase decision and Post-purchase outcome and reactions.

- **Models of Consumer Behaviour**: E.K.B; Howard and Sheth; Nicosia’s Model.
Suggested Readings:

MASTER OF COMMERCE (SEMESTER-III)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

GROUP-C: MARKETING MANAGEMENT
DCL-336: SERVICES MARKETING

Credits: 4-0-0
Total Marks: 100
Mid Semester Marks: 20
End Semester Marks: 80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION – A

• Introduction to services: Meaning and need for services marketing, Characteristics of Services Compared to Goods, Services marketing mix.

• Customer Expectations of Services: Meaning and types of services expectations, Factors that influence customer expectations of services, Issues involving Customer Expectations.

• Customer Perceptions of Services: Customer satisfaction, Service quality, Service Encounters.

• Understanding Customer Requirements: Using marketing research to understand customer expectation, Elements in effective services marketing research program, Analyzing and interpreting marketing research findings, using marketing research information.

SECTION – B

• Services Consumer Behavior: The Consumer Decision Process, Special Considerations Pertaining to Services

• Service Recovery: Impact of service failure and recovery, Service recovery paradox, How customer respond to service failures? Why do/don’t people complain, Customer expectation after complain, Switching versus staying post service recovery, Service recovery strategies.

• Service Development & Design: Challenges of service design, Service redesign, Stages in new service development, Service blueprinting, High performance service innovations.

• Physical Evidences and Servicescape: Types of servicescapes, Role of servicescape, Framework for understanding servicescape effects on behavior, Approaches for understanding servicescape effects, Guidelines for physical evidence strategy.
SECTION – C

- **Employees’ Role in Service Delivery**: The critical importance of service employees, Boundary/spanning roles, Hire the right people, Develop people to deliver service quality, Retain the best people.

- **Customers’ Role in Service Delivery**: importance of customers’ in service delivery, customers’ roles, Self-service technologies, Strategies for enhancing customers’ participation, Managing the customer-mix

- **Delivering Service through Intermediaries & Electronic Channels**: Service Distribution, Direct or company owned channels, Franchising, Agents and Brokers, Electronic Channels, Common issues involving intermediaries, Strategies for effective service delivery through intermediaries.

- **Integrated Service Marketing Communications**: Need for co-ordinate in marketing communication, Reasons for service communication problems, Matching service promises with delivery, exceeding customer expectations.

SECTION – D

- **Pricing of Services**: Services prices for consumers, cost-based pricings, Competition-based pricing, Demand-based pricing, discounting odd pricings, Synchro-pricing, Penetrating pricing, Prestige pricing, Skimming pricing, Value pricing, Marketing segmentation pricing, Price framing, Price bundling, Complimentary pricing, result-based pricing, Contingency pricing, Sealed bid contingency pricing, Money-back guarantees, commissions.


Suggested Readings:

GROUP-D: HUMAN RESOURCE MANAGEMENT
DCL-337: STRATEGIC HUMAN RESOURCE MANAGEMENT

Credits : 4-0-0
Total Marks:100
Mid Semester Marks:20
End Semester Marks:80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

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<tr>
<th>SECTION-A</th>
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<tbody>
<tr>
<td>Competitive Advantage – Looking Inside;</td>
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<tr>
<td>HRM in the Context of Organizations and their Environment;</td>
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<tr>
<th>SECTION-B</th>
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<tbody>
<tr>
<td>Human Resources and the Resource-Based View of the Firm</td>
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<tr>
<td>Alignment of HR Strategies and the Impact on Business Performance</td>
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<tr>
<td>Human Resource Strategy in International Context</td>
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<tr>
<th>SECTION-C</th>
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<tbody>
<tr>
<td>HR strategy and Competitive Advantage in the Service Sector</td>
<td></td>
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<tr>
<td>Managing the Human Resource Architecture for Knowledge-Based Competition</td>
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<tr>
<th>SECTION-D</th>
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<tbody>
<tr>
<td>New HR Metrics: Scoring on the Business Scorecard</td>
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<tr>
<td>Seeing the Elephant: HRM Challenges in the Age of Globalization</td>
<td></td>
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<tr>
<td>The changing Role of the Corporate HR Function in Global Organizations of the Twenty-First Century.</td>
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</table>

Suggested Readings:

Note: Latest edition of text books to be used.
GROUP-D: HUMAN RESOURCE MANAGEMENT
DCL-338: LABOUR LEGISLATION

Credits : 4-0-0
Total Marks:100
Mid Semester Marks:20
End Semester Marks:80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A

SECTION-B
Laws relating to working conditions: Factories Act, 1948; Apprentices Act, 1961; Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959; Contract Labor (Regulation and Abolition) Act, 1970
Wages and Bonus Laws: Minimum Wages Act, 1948; Payment of Wages Act, 1936; Payment of Bonus Act, 1965; Equal Remuneration Act, 1976.

SECTION-C

SECTION-D

Suggested Readings
DCL-401: CONTEMPORARY ACCOUNTING

Credits: 4-0-0
Total Marks:100
Mid Semester Marks:20
End Semester Marks:80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A

- **Emergence of contemporary issues in accounting** – Phases of development of accounting, influence of other disciplines on accounting and changing environment.

SECTION-B

- **Corporate Social Reporting**: Meaning of CSR, Pros and Cons of CSR Reporting, Areas of Corporate Social Performance as per the provisions of Companies Act 2013. Approaches to Corporate Social Accounting and Reporting- Inventory Approach, Cost or Outlay Approach, Programme Management Approach, Cost- Benefit Approach- Social Economic Operating Statements (SEOS), Social Audit, Social Income Statement, Comprehensive Social Reporting or Social Benefit Cost Model. Corporate Social Reporting in India.

SECTION-C

- **Corporate Reporting**: Concept of Disclosure in relation to Published Accounts, Significance of Disclosure, Principles of Disclosure, Issues in Corporate Disclosure-users, objectives, mode and format, quantum, timeliness. Recent Trends in the Presentation of Published Accounts.
- **Corporate Reporting through Web**: Current status of the online corporate reporting, Ways of providing financial information on the internet, Benefits & Costs of online
reporting, issues/problems arising from the growth of online corporate reporting, Recommendations made for improvement of online reporting

- **Value Added Reporting:** Meaning of Value Added, Value Added Statement; Preparation and Disclosure of Value Added Statements, Profit and Loss Account vs. Value Added Statement, Utility Value Added reporting, Economic Value Added- Meaning and advantages, EVA Disclosure in India.

**SECTION-D**

- **Reporting by Diversified Companies:** Meaning, Pros and Cons of Segment Reporting, Issues in segment reporting - Identification of reportable segment, Tests of Reportable Segment, Specification of information to be reported on each segment, Format of reporting. Overall View of AS 17.
- **Accounting Standards in India.** Significance and formulation of Accounting Standards.
- **Interim Financial Reporting:** Need of interim reporting, SEBIs guidelines and scope of AS-25, Improving Interim Reports.

**Suggested Readings:**
5. Chander, Subhash, “Corporate Reporting Practices”,

...
DCL-402: CORPORATE GOVERNANCE

Credits : 4-0-0
Total Marks:100
Mid Semester Marks:20
End Semester Marks:80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A
- Understanding Corporate Governance (CG): Overview, meaning, Historical Perspective, Issues
- Theory and Practice of CG: Theoretical Basis, Mechanisms, Systems, Indian Model of CG, Meaning of Good CG

SECTION-B
- Emergence of CG in India: Indian Committees and Guidelines, working group on the
- Companies Act 1996, CII’s Initiatives, SEBI’s Initiatives, Naresh Chandra Committee Report,
- Corporate Governance and Stakeholders: Shareholders, Employees, Customers, Institutional Investors, Creditors, Community and Government. Codes and Standards on Corporate Governance; Corporate Governance: The Indian Scenario

SECTION-C
- Board of Directors and Corporate Governance: Role of board; directors, Independent directors; Board Committees and Chairman; Separation OF CEO & Board Chairman post, Nomination Committee, Board Selection, Boards Performance Evaluation, Executive Compensation, Role of Remuneration Committee
- Family owned Business and Corporate Governance Issues
- Auditors and Corporate Governance: Statutory Auditors and Internal Auditors
- Business Ethics and Corporate Governance
SECTION-D

- Major Corporate Governance Failures: BCCI (UK), Maxwell Communication (UK), Enron (USA), World.Com (USA), Andersen Worldwide (USA), Vivendi (France), Harshad Mehta Scam, Satyam Computer Services Ltd, and Kingfisher Airlines, Common Governance Problems Noticed in various Corporate Failures
- Codes and Standards on Corporate Governance;
- Corporate Governance: The Indian Scenario

Suggested Readings:

2. Das, S. C., “Corporate Governance in India – An Evaluation”, PHI
4. Clarke, Thomas and Branson Douglas, “The SAGE Handbook of Corporate Governance”, SAGE.
6. Charan, Ram, “Boards that Deliver: Advancing Corporate Governance from Compliance to Competitive Advantage”, Wiley
8. Joshi, Vasudha, “Corporate Governance: The Indian Scenario”
9. Sarkar, Jayati and Sarkar Subrata, “Corporate Governance in India”, SAGE
DCL-403: INDIAN FINANCIAL SYSTEM

Credits : 4-0-0
Total Marks:100
Mid Semester Marks:20
End Semester Marks:80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A
Indian Financial System: Definition, Purpose, Significance, Organisation Structure, Limitations, Recent Developments

SECTION-B
Financial Institutions: Reserve Bank of India: Organization; Management; Functions

SECTION-C
Commercial Banks: Meaning; Functions; Management, Recent trends in Indian commercial banks
All India Development Banks: Concept, objectives, and functions
Non Banking Financial Intermediaries: Meaning, Role and Functions

SECTION-D
Financial Instruments: REPO, TBs, CP,CD, Equities, Bonds, Derivatives, etc
Financial Services: Objectives of financial services –types of financial services –capital market services & money market services, Regulatory Frame Work of Financial Services

Suggested Readings:
2. Indian Financial System by Varshney & Mittal, Sultan Chand & Sons.

Websites:
1. WWW.RBI.Org.in
2. WWW.NSDL.Com
3. WWW.licindia.com
4. WWW.Sebi.gov.in
5. WWW.nabard.org
6. WWW.IFCILtd.Com
DCL-404: DISSERTATION
GROUP A: ACCOUNTING & FINANCE

DCL-431: SECURITY MARKET OPERATIONS

Credits : 4-0-0
Total Marks:100
Mid Semester Marks:20
End Semester Marks:80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A
- Exchanges in India (stock, commodities and currencies): Products traded, exchange membership, organization and management.

SECTION-B
- Clearing and settlement process at National Stock Exchange (NSE).
- Derivatives Market: Participants, Functions and Products- forward, futures, options and swaps, Option trading strategies.

SECTION-C
- Trading Mechanism: types of orders and margins, circuit filters, delivery norms, contract specifications, trading softwares and mobile applications, contract note and its components.
- Algorithmic Trading: Concept, Pre requisite, Trading infrastructure, types of trading algorithms.

SECTION-D
- Opening a demat and trading account: Process and Documentation
- Depository(NSDL, CDSL): Role and services
Suggested Readings:

2. Fabozzi, Frank Investment Management (Prentice Hall)
3. Haugen, Robert A. The Inefficient Stock Market (Prentice Hall)
4. Taggart, Robert A., Quantitative Analysis for Investment Management (Prentice Hall)
8. Reilly and Brown, Investment Analysis and Portfolio Management (Cengage).
GROUP A: ACCOUNTING & FINANCE
DCL-432: INTERNATIONAL ACCOUNTING

Credits : 4-0-0
Total Marks:100
Mid Semester Marks:20
End Semester Marks:80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A
Introduction to International Accounting: Meaning, Approaches and Scope of international accounting, Development of International Accounting, Importance and Difficulties in international accounting.
Transnational reporting: Complexities in International Reporting, Classification of Reporting Practices.

SECTION-B
International financial analysis: meaning and dimensions of international financial analysis, need and significance of international financial analysis, Problems in international financial analysis, Tools of International Financial Statement Analysis.
Comparative financial reporting in U S, U K, China and Japan
International harmonisation of financial reporting: Meaning and significance of harmonization, Models of Harmonisation, Challenges of harmonisation, Convergence of accounting standards. Introduction to IFRS. Organizations involved in harmonization- IASB, EU, IOSCO, UN, IASF and IASB

SECTION-C
International transfer pricing: meaning, methods- Cost based and Market based methods, objectives of Domestic and International transfer pricing.

SECTION-D
Issues related to consolidation of financial statements of MNCs: Meaning and Need, Concept of a Group, Techniques of consolidation: Gross or Line-by-line consolidation, Net consolidation One line or equity, Pro-rata or proportional consolidation
International taxation: Evolution of Problem, concept of inter-individual equity, factors responsible for double taxation, Methods of Relief- Unilateral and Bilateral Relief.
Suggested Readings:

5. Rathore, Shirin, “International Accounting”, PHI.
GROUP B: BUSINESS LAWS

DCL-433: DIRECT TAX LAW

Credits : 4-0-0
Total Marks:100
Mid Semester Marks:20
End Semester Marks:80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A
- **Introduction to Income tax Act, 1961:** Definitions of Person, Assessee, Assessment Year, Previous Year, Average Rate of Tax. Capital and Revenue incomes, expenses, losses and gains
- Agriculture Income, Concept, scope Partly Agriculture Income.
- **Residential Status:** Determination of residential status of a company individuals, firms. Incidence of Tax, Scope of total income on the basis of residential status.

SECTION-B
- **Income under the head Capital gains:** Definition of capital assets, assets which are not capital assets, transactions not regarded as transfer for computing capital gains Short term/long term capital assets, short term/long term capital gain taxation, indexation, exemptions, Computation of capital gains. Tax planning for Capital gains
- **Income under head Business and Profession:** Deductions expressly allowed and expenses disallowed for computing business and profession income. Tax audit, Maintenance of books of accounts. Exemptions available to company assesses Depreciation; Concept and computation of depreciation under income tax law, Assets eligible for depreciation capital, Block of assets, Indexation and depreciation, Tax planning for income under the head Business and Profession

SECTION-C
- **Income from Other Sources:** Scope, incomes covered under the head, treatment of income from cross words, puzzles, horse races, casual income. Exemptions, deductions available to income under this heads
- **Assessment Procedure:** Voluntary return of income, return of loss, belated return, revised return, Best Judgement assessment. Significance of Carry forward and Set off losses in determining taxable income Hierarchy and powers of different Income tax authorities.
- **Deduction of Tax at Source and Advance payment of Tax:** Concept, Provisions of the Act for Advance payment of Tax and Deduction of Tax at Source including Penalties and Prosecutions
SECTION-D

- **Tax Planning, Tax Avoidance and Tax Evasion**: Concept and distinction. Use of colourable devices; implications, Apex court judgement. Restrictions on tax avoidance; gaps covered and more needed to check tax avoidance and tax evasion. Measures to check tax avoidance in the context of Partnership and H.UF and Company assesses.
- **Tax Planning for a companies**: Tax planning for various heads of income related to companies. Deductions allowed to company, Exemptions available for companies, Set off and carry forward of losses relevant to companies. Dividend distribution provisions with special reference to company assesses and tax implications. Special Economic zones; Concept, Tax benefits to companies established in SEZs

**Suggested Readings:**

5. Website: [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)
GROUP B: BUSINESS LAWS
DCL-434: GOODS AND SERVICES TAX (GST)

Credits: 4-0-0
Total Marks: 100
Mid Semester Marks: 20
End Semester Marks: 80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A

Registration: Introduction, Registration Procedure, Special Persons, Cancellation.

SECTION-B
Supply: Meaning and Scope, Elements that constitutes supply, Self supplies, composite supply, mixed supply, interstate supply, intra-state supply, supply in territorial waters, place and time of supply.


SECTION-C
Computation of GST Liability and Payment including time, method of making payment, challan generation, CPIN, TDS &TCS. Reverse charge.

Returns: various returns to be filed by the assesses

SECTION-D
GST Portal: Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices

Assessment, Audit, Anti-evasion &Enforcement under CGST, UTGST & IGST Law.

Appeals, Revision and Penalties.

Final Examination: Three hours

Suggested Readings:
2. Datey V.S., Taxmann’s GST Ready Reckoner Taxman, Publications (P) Ltd.
4. www.gst.gov.in for manuals, videos and FAQ.
GROUP C: MARKETING MANAGEMENT

MCL-435: ADVERTISING MANAGEMENT  

Credits : 4-0-0  
Total Marks:100  
Mid Semester Marks:20  
End Semester Marks:80  

Mid Semester Examination: 20% weightage  
End Semester Examination: 80% weightage  

Instructions for the Paper Setters:  
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A
- Introduction to Advertising: Meaning and functions of Advertising, Classification of Advertising  
- Role of Advertising in Integrated Marketing Program: Competitive Strategies, Market Segmentation, Targeting and Positioning, Marketing Mix Strategies  
- Organizing for Advertising: Types of Advertising Agencies, Their Role and Functions  

SECTION-B
- Creative Strategy: Implementation and Evaluation; Appeals and Execution Styles; Creative Tactics for Print Advertising, Television and Radio.  
- Art Direction and Production: Print, Television and Cyberspace.

SECTION-C
- Media Planning and Strategy: Problems in Media Planning, Steps Involved in Media Planning, Audience Measurements  
- Evaluation of Broadcast Media, Print; Internet and Interactive Media  
- Setting Advertising Objectives – Sales versus Communication Objectives, Approaches to Setting Objectives - The DAGMAR Approach
MASTER OF COMMERCE (SEMESTER-IV)  
(CREDIT BASED EVALUATION AND GRADING SYSTEM)  

SECTION-D

- Budgeting for Marketing Communication: Theoretical Issues in Budget Setting, Budgeting Approaches, Allocating the Budget
- Measuring Effectiveness of Promotional Program: Arguments for and Against Measuring Effectiveness, Conducting Research to Measure Advertising Effectiveness, Pre-testing and Post-testing Tools.
- Social, Ethical and Regulatory Aspects of Advertising

Suggested Readings:

GROUP-C: MARKETING MANAGEMENT

DCL-436: RETAIL MANAGEMENT

Credits : 4-0-0
Total Marks:100
Mid Semester Marks:20
End Semester Marks:80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A

- **Introduction to Retailing:** Nature and Scope of Retailing, Indian retail industry. Types of Retail Formats.
- **Understanding customers:** The buying process, Types of Buying Decisions, Social factors influencing the buying process, market segmentation.
- **Retail Marketing Strategy:** What is retail strategy, Growth strategies, Strategic Planning Process
- **Financial Strategy:** Objectives and Goals, Strategic Profit Model, Setting and Measuring Performance Objectives

SECTION-B

- **Retail Locations:** Types of Retail Locations, Steps involved in choosing a Retail Location, Methods of Evaluating a Trading Area.
- **Managing the store:** Responsibilities of store manager, an overview of managing employees, merchandise, controlling costs, providing customer service.
SECTION-C

- **Store Layout, Design and Visual Merchandising**: Store Design Objectives, Store Design, Space Management, Visual Merchandising, Atmospherics, Website Design
- **Retail Franchising**: Concept, Types, Advantages and Disadvantages
- **Retail Pricing**: Consideration in setting retail prices, Setting retail prices, Price Adjustments, Pricing Strategies, Pricing Techniques for Increasing Sales

SECTION-D

- **Retail Communication Mix**: Using Communication Programs, Methods of Communicating with Customers, Planning the Retail Communication Program Strategy
- **Supply Chain Management**: Concept of Supply Chain Management with reference to Retailing
- **Servicing the Retail Customer**: Concept of Customer Service; Importance of Service in Retail; Customer Service as a part of Retail

**Suggested Readings:**

3. Dunne, Patrick M; Lusch, Robert F.; and Griffith David A.: Retailing (Cengage, New Delhi)
GROUP-D: HUMAN RESOURCE MANAGEMENT
DCL-437: MANAGING ORGANIZATIONAL CHANGE

Credits : 4-0-0
Total Marks:100
Mid Semester Marks:20
End Semester Marks:80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A

Perspective on Organizational Change; Contingency perspective, Resource dependence perspective, Population-ecology perspective, Institutional perspective.

SECTION-B
Evolutionary perspective, process oriented perspective, Spiritual and Vedic Science perspective.
Model of Change; Lewin’s Model of change, Galpin’s Change management process Model, Bullock and Batten’s Integrative Model for Planned Change, Schein’s Model of Change, Cummings &Huse’s Action Research Model, Isabellu’s Model, Burke-Litwin’s

SECTION-C
Model of Organizational Performance and Change, Leavitt Organizational Systems Model, Nadler-Tushman Congruence Model, Weisbord’s Six Box Model, Tichy’s TPC Model.
Resistance to Change; Concept, Nature, Factors Contributing to resistance, Mechanism Underlying Resistance: Behavioural elements, cognitive and affective processes; recognizing resistance, managing resistance to change.
Implementing organizational change: Organizational change strategy; Organizational culture and change; concept of organizational culture, Functions of organizational culture, Emerging trends in organization culture.
Measuring and Evaluating change; Introduction & measures of change.

**Final Examination: Three Hour**

**Suggested Readings:**

7. Sadler Philip, Managing Change, Kogan Page.
GROUP-D: HUMAN RESOURCE MANAGEMENT

MCL–438: INDUSTRIAL RELATIONS

Credits : 4-0-0
Total Marks:100
Mid Semester Marks:20
End Semester Marks:80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A–D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A
Labor Force in India: Growth, Composition and Trends. Industrial Relations: Concept, Importance, Scope, Components of Industrial Relations System, Approaches to Industrial Relations, Industrial Relations in a Comparative Framework, Evolution of Industrial Relations; Industrial Relations system in India; Evolving Industrial Relations in India; Management of Industrial Relations.

SECTION-B
Industrial Relations and Technological Change, Knowledge workers and knowledge organizations: Knowledge worker, Employee Relation Problems, Knowledge Organizations, Becoming knowledge Oriented.
Trade Unions: Concept, Features, Functions, Structure of Trade Unions, Trade Unions in India: Structure and Characteristics, Constitution of Trade Unions, Registration and Recognition of Trade Unions, Trade union finances and Funds, Privileges of Registered Trade Unions, Major National Trade Union Centers in India, Future of Trade Unions in India

SECTION-C
Industrial Disputes and Strikes: Meaning, Causes, Forms of Strike, Factors Conditioning the outcomes of strikes and Effects of Strikes.

SECTION-D
Dispute Settlement Machinery: Conciliation: Concept, Types, Qualities and Role of Conciliator, Conciliation procedure and practices in India; Adjudication – Concept, Types; Arbitration – Concept, Approaches and Types.
Final Examination: Three Hours

Suggested Readings: