

Savitribai Phule Pune University Department of Commerce Program: M.Com

Proposed Syllabus

For

Academic Year 2020-21



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1. Preamble

The modern day world is fast, complicated and challenging. In this scenario every country is trying to get the best in commercial dealing and help economy to grow. The growth of the nation depends upon its business, trade and commerce with highly developed industries. The modern day business requires highly trained and skillful young men and this requirement can be fulfilled by right Commerce education and curriculum. The aim of Commerce education is to train and make the Commerce graduates capable of facing the challenges of the society.

The Department of Commerce was established in the year 2006 with the flagship program of Masters in Commerce (M. Com) at the University Campus. It was the most awaited and well acknowledged course by students. It is a two year program consisting of four semesters with the Choice Based Credit System.

The program provides an extreme and rigorous base for teaching, learning, research and allied business activities.

The program has served the needs of society as well as the industry. The students of the Department have shown their excellence in business and academics.

The revision of the program has been undertaken to meet the challenges of new trends in the industry, global economy and society.

Suggestions from Industry experts, Academic Stalwarts, Alumni, Students, Employers and Parents, all stakeholders were sought and taken into consideration. Expert panel appointed under the leadership of the Pro-VC and inputs from the Teachers and Industry professionals was also sought for the revision.

The program serves the program needs of students and prepares them for Careers in research, teaching and industry, in addition to making them ready to face the challenges of the society.

2. M. Com Program:

The M. Com Program at the Department of Commerce follows CBSC (Choice Based Credit System). It provides ample opportunity to students to select subjects of their interest and also develop their skills and abilities. The course is evaluated with continuous grading system. Grading systems provides uniformity in the evaluation and computation of cumulative grade points (CGPA) based on students' performance in examinations which enables to move in a better way towards higher education.

M.Com Program at the Department aims to provide new direction and impetus for the growth of business education.

The purpose of establishing the Department is to:

- 1. Provide a broad based policy direction for the development of Commerce education.
- 2. To identify new programs to be launched in the Department of Commerce.
- 3. To coordinate and monitor various activities in research and extension.

The Department focuses on the following aspects:

- a. To offer up to date knowledge in different aspects of Commerce.
- b. To develop healthy interactions by applying appropriate analogical systems and teaching methods.
- c. To evaluate the performance of the learners by using transparent, effective and reliable methods of evaluation.
- d. To develop an acceptable standard of learning that caters to the needs of different stakeholders.

3. M. Com Program Structure:

The M. Com Program structure aims to provide

- i) A conducive environment for learning and dissemination knowledge.
- ii) To develop research orientation.
- iii) Establish a strong theoretical foundation.
- iv) Prepare students to accept challenges, face them and achieve success in life.

The M. Com Program will be a 2 year program with four semesters

Semester I and II cover the basic subjects. Semester III and IV have 3 core subjects and 3 subjects to be selected from Electives / Specializations offered.

The four groups of Electives are

- I) Corporate Accounting and Financial Management (CA)
- II) Banking and Finance (BF)
- III) Digital Marketing & E-Commerce (DM)
- IV) Business Processes (BP)

Apart from the regular curriculum, skilled development programs are also conducted to enhance the special skill sets of students. The curriculum also provides opportunities for students to select any other course of their interest from any other Department in the University Campus and earn extra credit over and above their normal credits. Students of other Departments can choose any of the subjects run by the Department and earn extra credits. The specializations offered at the Department are decided as per the needs of the Industry.

The program thus offers a wide range of choice to broaden their capabilities and skills thus providing them enough potential to face the complexities of the outside world.

Program Specific Outcomes (PSOs):

The course prepares the students to serve the needs of academics, teaching and research. It provides a rigorous base for teaching and learning thus creating a strong personality of students

Appropriate teaching pedagogies are practiced and adopted to ensure learning for students in an appropriate and enhanced way

The course attempts to inculcated responsibility, honesty, kindness, compassion amongst the students, so that an overall personality of students is developed.

Its ultimate aim is to create a groomed person filled with right knowledge and attitude to help create a good environment conducive for growth and future prospects.

Program Structure

M.Com is a full time two year program divided into four semesters. The total credits awarded for the degree are 100. The semester wise details are given below.

	Year	Semester	Semester
Part I	First Year	Semester I	Semester II
Part II	Second Year	Semester III	Semester IV

Credit Scheme

Semester	C	Core Cour	se	Ele	ective Cou	rse	Special Credit		Total Credits	
	No.of Papers	Credits	Total Credits	No.of Papers	Credits	Total Credits	No.of Papers	Credits	Total Credits	
I	6	4	24	-	-	-	-	-	-	24
II	6	4	24	-	-	-	1	1	2	26
III	3	4	12	3	4	12	-	-	-	24
IV	3	4	12	3	4	12	1	1	2	26
										100

- For each core and elective course, there will be 4 lectures hours of teaching per week.
- Course will also include presentations, Quizzes, Role-Plays and Case-Study.
- Every paper will carry 100 marks which will consists of continuous and comprehensive evaluation (internal evaluation) of 50 marks followed by Final End Semester Exam of 50 marks each
- Special credits the Total marks will be out of 50.
- The instruction of the Paper will be in English.
- Exams will be conducted according to the University rules
- Attendance of 75% is compulsory as per University rules.

SEMESTER WISE DETAILS OF M.COM PROGRAM

SEMESTER I				
Subject Code	Subject Name	Core / Elective	Credits	
DC 1.1	Contemporary Issues in Indian Economics	CORE	4	
DC 1.2	Statistical Methods for Business Research	CORE	4	
DC 1.3	Management of Change and Organization Development	CORE	4	
DC 1.4	Advanced Management Accounting	CORE	4	
DC 1.5	Quantitative Techniques for Decision Making	CORE	4	
DC 1.6	Entrepreneurship and New Venture Development	CORE	4	
	Total Credits		24	

Subject Code	Subject Name	Core / Elective	Credits
DC 2.1	Developmental Economics and Business Environment	CORE	4
DC 2.2	Advanced Financial Management	CORE	4
DC 2.3	Operational Research	CORE	4
DC 2.4	Strategic Management	CORE	4
DC 2.5	Effective Communication & Personal Development	CORE	4
DC 2.6	Research Methodology and Analysis	CORE	4
DC 2.7	Term Project -1		2
	Total Credits		26

DC 3.1	E-Commerce	CORE	4
DC 3.2	Corporate Governance and Social Responsibility	CORE	4
DC 3.3	Knowledge Management	CORE	4
Elec	ctives / Specialization		
I) Co	orporate Accounting and Financial Mana	agement (CA))
Subject Code	Title of the Subject		
DC (CA) 3.4	Advanced Financial Accounting	Elective	4
DC(CA) 3.5	Corporate Financial Reporting	Elective	4
DC (CA) 3.6	Security Analysis and Portfolio Management /Project	Elective	4
II) Banl	king and Finance (BF)		
DC (BF) 3.4	Monetary and Fiscal Policy	Elective	4
DC (BF) 3.5	Management of Banks	Elective	4
DC (BF) 3.6	Financial Markets/Project	Elective	4
III) Dig	gital Marketing & E-Commerce (DM)	1	
DC (DM) 3.4	Management Information System	Elective	4
DC (DM) 3.5	Development of E-Business	Elective	4
DC (DM) 3.6	Technology for E- Commerce/Project	Elective	4
IV) Busi	ness Processes (BP)		
DC (BP) 3.4	Modern Retailing Operations	Elective	4
DC (BP) 3.5	Logistics & Supply Chain Management	Elective	4
DC (BP) 3.6	Service Business Operations/Project	Elective	4
DC 3.7	Term Project -2		2
	Total Credits		26

Subject Code	Title of the Subject	Core / Electives	Credits
DC 4.1	Legal Environment of Business	Core	4
DC 4.2	Business Skills for Excellence Core		4
DC 4.3	International Business	Core	4
Electiv	ves / Specialization		
I) Corporate A	Accounting and Financial Management (CA)		
Subject Code	Title of the Subject		
DC (CA) 4.4	New Trends in Accounting	Elective	4
DC (CA) 4.5	International Financial Reporting Standards	Elective	4
DC (CA) 4.6	Financial Risk Management/Project	Elective	4
II)	Banking and Finance (BF)		
DC (BF) 4.4	E-Banking and Financial Services	Elective	4
DC (BF) 4.5	Micro Finance	Elective	4
DC (BF) 4.6	International Banking/Project	Elective	4
III)	Digital Marketing & E-Commerce (DM)		
DC (DM) 4.4	E-Banking and Financial Services	Elective	4
DC (DM) 4.5	Digital Marketing	Elective	4
DC (DM) 4.6	Internet and Web Designing/Project	Elective	4
IV)	Business Processes (BP)		
DC (BP) 4.4	Marketing Research	Elective	4
DC (BP) 4.5	Customer Relationship Management	Elective	4
DC (BP) 4.6	Rural Business Operations/Project	Elective	4
	Total Credits		24

4. Course Contents and Reading List for M.Com Program

Semester I/M.Com Part I

Subject Code: DCM 1.1: Contemporary Issues in Indian Economics

Marks: 100 Instructions Hours: 48

Course Objectives: The objective of this paper is to equip students with information relating to Indian Economy and its Problems.

Course Outcomes: The successful completion of this course will enable students

1. Understanding about Indian Economy.

- 2. Understand the Problems of Indian Economy.
- 3. Learn various measures taken by Government of India.
- 4. Understand the Factors affecting the progress of Indian economy.

Units	Course Contents	
<u> </u>	Introduction:	
	Overview of Indian Economy, Types of Economy, Sectors of the	
1	Economy, Characteristics, growth and development under different policy	
	regimes. Issues and Problems of Indian Economy, goals, constraints,	
	Institutions and policy framework, Planning in India	
	Population and Human Development:	
	Demographics, Trends, size, growth, sex composition, age composition,	
2	Demographic Dividend, Inequality and Unemployment, Human	
	Development, Concept, Need, features, HDI Index, HDI ranking versus	
	income ranking	
3	Problems of Agriculture in India:	
	The Agricultural Sector-Need for Green revolution, Issues in food	
	security and PDS policies for sustainable agriculture, Theories of	
	Agriculture, Problems of Agriculture Sector, Contribution of Agriculture	
	to Indian Economy.	
4	Problems of Industry and Infrastructure:	
	Industrial Sector in India, Scenario since Industrial Policy of 1991, Public	
	Sector Enterprise, Problems of Public Sector, Small Sector Enterprise	
	,MSME, Ease of doing business, PPP, Industry Infrastructure, Energy,	
	Transport, Communication	
5	Problems of Service Sector:	
	Social Infrastructure, Growth of Service Sector, Banking & Insurance,	
	Hospitality, Travel and Tourism, Education and Health	

Department of Commerce **SPPU Reading List:** Datta and Sundharam, Indian Economy. S.Chand, New Delhi S.K.Mishr and V.K.Puri,, Indian Economy, 2th Edition, 2008. S.Chand, New Delhi Curry Jeffrey Edmund, International Economics, 3 rd Edition, Himalaya Publishing House, New Delhi Francis Cherunilum, Business Enviornment, Himalaya Publishing House, New Delhi Aswathappa, Business Enviornment, Himalaya Publishing House, New Delhi B Ghosh, Economic Environment of Business, Taxman Publication

Subject Code: DCM 1.2 : Statistics for Business Research

Marks: 100 Instructions Hours: 48

Course Objectives: The objective of this paper is to equip students with some of the important statistical techniques for business research and provide guideline for analytical tools used in research.

Course Outcomes: The successful completion of this course shall enable the students to

- 1. Develop an understanding about probability and its rule.
- 2. Understand the different sampling techniques used in research.
- 3. Learn various applications used in Parametric and Non Parametric Tests.
- 4. To understand correlation and regression.
- 5. To understand Time series and Index numbers.

Units	Course Contents
1	Sampling and Sampling Considerations:
	Sampling Concepts, Sampling and Non-Sampling(Probability Sampling
	and non-probability sampling), Techniques of Sampling, Sample Size,
	Sample size determination, Sampling errors
2	Hypothesis Testing:
	Hypothesis, Need for hypothesis, Conditions of hypothesis, t Test, F
	Test, Z Test, One and two tailed ANOVA.
3	Correlation and Regression:
	Association of Attributes, Meaning, Calculation of Q, Correlation, Karl-
	Pearson's co-efficient of correlation, Rank correlation, Regression, Use
	of regression, Liner regression
4	Analysis of Time Series and Index Numbers:
	Meaning, Utility of time series analysis, Methods of measuring trends
	with merits and limitations, methods of measuring, seasonal variation,
	least square, moving averages and Index numbers

Reading List:

Levin, R.I and Rubin, D.S.(1997), Statistics for Management, Prentice Hall of India, Units(s)-I,II,III,IV,V,VI

- S.C.Gupta&V.K.Kapoor, Statistical Methods, Sultan Chand and Sons
- S,C,Gupta, Fundamentals of Statistics,Himalaya Publishing House
- T.N.Shrivastav, Statistics for Management, Tata McGraw Hills company

Bharat Jhunjunwala, Business Statistics, S. Chand

Subject Code: DCM 1.3: Management of Change and Organizational Development

Marks: 100 Instructions Hours: 48

Course Objectives: The objective of this paper is to develop an understanding about Management of Change and Development in an organization and how organization plan their change process

Course Outcomes: The successful completion of this course shall enable the students to

- 1. Understand the need for change and how organizations manage Change.
- 2. Know the importance of Culture and types of Culture
- 3. To understand the concept of Organizational Development
- 4. To understand the concept of Organizational Effectiveness

Units	Course Contents	
1	Managing Change:	
	Meaning, Concepts, Causes of Change, reasons for Changes, factors	
	effecting Changes, Types of Change, resistance to Change, overcoming	
	resistance to change, The change process, Steps in Change, Theories of	
	Change	
2	Culture and Climate of Organization:	
	Concept of organizational culture, characteristics or organizational	
	culture, Impact of organizational culture, types of organizational culture,	
	climate, concept of climate, Difference between Culture and Climate	
3	Organizational Development:	
	Introduction, Meaning, Definition, History or	
	Organizational Development, Relevance of Organizational Development,	
	History of Organizational Development, Characteristics of	
	Organizational Development, Assumptions of OD, Effectiveness of OD	
4	OrganizationalEffectiveness:	
	Meaning, Difference between effectiveness and Efficiency, Factors	
	effecting organizational effectiveness, Perspectives of organizational	
	effectiveness, Steps in organizational effectiveness	

Reading List:

Murthy CSV, Change Management, Himalaya Publishing

J.N.Jain, Modern Organization development and Change, Principles and Practices

Niraj Kuma, OrganizationalBehaviour: A new look, Himalaya Publishing

Aswathappa, Human Resource Management and Personal Management, Tata McGraw Hills, New Delhi

P.Subba Ra, Human Resource Management, Himalaya Publishing

Subject Code: DCM 1.4:Advanced Cost and Management Accounting

Marks: 100 Instructions Hours: 48

Course Objectives: The objectives of this course s to equip students with the knowledge of concepts, methods and techniques of management accounting and enable them to use various techniques for cost ascertainment, budget preparation and variance analysis while focusing on its needs for managerial decisions

Course Outcomes: The successful completion of this course shall enable the students to

- 1. Identify difference between various forms of Accounting, Financial, Managerial and Cost
- 2. Learn the role of management Accountant
- 3. Identify cost according to their activity and applying costing techniques for computing cost or products and services
- 4. Preparation of Income statement using variable costing and absorption costing
- 5. Make various managerial decisions
- 6. Prepare budgetary statement, identify cost centers, responsibility centers

Units	Course Contents	
1	Introduction to Cost and Management Accounting:	
	Nature, functions, financial and management accounting, Cost V/s	
	Management accounting, Role of management accountant, cost concepts	
	and classification	
2	Activity Based Costing (ABC), Marginal Costing:	
	Concepts and Uses, Flow of Costs in ABC, Concept of Marginal	
	Costing, Cost-Volume-Profit(CVP) analysis, Profit Volume(P/V)	
	Analysis, Contribution Margin, Break Even Analysis.	
3	Standard Costing and Analysis of Variance:	
	Standard Costing as Control technique, Objects of Standard Costing.	
	Meaning of Variance, Importance, Kinds of Variance, Variance	
	Analysis: Material, Labour and Overheads	
4	Budgeting:	
	Definitions, Essentials, Types, Preparation of different budgets, Fixed	
	and Flexible budgets, Problems on budget, Responsibility centers, Cost	
	centers, Revenue Centres	

Reading List:

Lal Jawahar(201), Advanced Management Accounting, Text, Problems and Cases, S.Chand& Co, New Delhi.

Pandy I. M., Management Accounting, Vikas Publication, New Delhi

Pillai, R.S.N., Bhagawati, Management Accounting, S.Chand& Company PvtTld, New Delhi

Dr.ManmohanPrasad,Principles& Concepts of Cost Management Systems

Subject Code: DCM 1.5 : Quantitative Techniques for Decision Making

Marks: 100 Instructions Hours: 48

Course Objectives: The objective of this course is to enable students to understand the various quantitative tools and techniques used for decision making in modern business

Course Outcomes: The successful completion of this course shall enable the students to

- 1. Understand the meaning Quantitative Techniques and its implication on decision making.
- 2. Learn difference decision making tools using statistical techniques
- 3. Earn CPM and PERT as tools for Project Management and completion
- 4. Understand the theory of game
- 5. Understand the importance of simulation

Units	Course Contents
1	Statistical Decision Theory and Decision Tree:
	Meaning of Decision Theory, Types of Decision Making, Decision
	making under Certainty, Risk and Uncertainty, Calculation of Expected
	Monetary Value, Expected Value with perfect information, Expected
	Regret, Problems on EMV and Regret
	Meaning of Decision Tree, Drawing of Decision Tree, Roll Back
	Technique and Problems on Decision Tree
2	Project Evaluation and Network Analysis:
	Critical Path Method, Usefulness of CPM, Assumption of CPM,
	Activity, Task or Job, Network Diagram, Working methodology of
	CPM, Analysis, Conventions followed in drawing networks, Programme
	Evaluation Review Techniques(PERT), Problems based on PERT and
	CPM
3	Theory of Game:
	Meaning of Game Theory, Illustrations of games theory, Types of
	games, Value of games, Saddle Point, Problems based on Pure Strategy,
	Problems based on Mixed Strategy, Determining the value of the game,
	Zero Sum game, Limitations of game theory.
4	Simulation:
	Meaning of Simulation, Steps in the Simulation Process, Application of
	Simulation to the Problems of Financial Planning, Advantages of
	Simulation, Disadvantages of Simulation, Steps in Hertz Simulation
	Model, Monte Carlo Simulation, Meaning of Pseudo random numbers,
	Problems on Simulation

Reading List:

AnandSarma, QuantitativeTechniques for Decision Making, Himalaya Publishing House N D Vohra, Quantitative Techniques in Management, Tata McGraw Hills Publishing Co. Ltd C.R.Kothari,Quantitative Techniques, Vikas PH Pvt Ltd JK Sharma, Quantitative Techniques for Managérial décision, Macmillan

Subject Code: DCM 1.6: Entrepreneurship and New Venture Development

Marks: 100 Instructions Hours: 48

Course Objectives: The objective of this course is to enable students to understand and make aware about entrepreneurship as a career opportunity and learn qualities and skills needed to start a new venture and become a successful entrepreneur.

Course Outcomes: The successful completion of this course shall enable the students to

- 1. Understand What an Enterprise is and what is the role of entrepreneur in economic development.
- 2. Understand the process of creating an enterprise and preparing a business plan.
- 3. Understand and learn growth and Developmental aspects in growing a venture, steps in financing and understand working capital management.
- 4. A brief idea about Women and Social entrepreneurs and their contribution in economic development
- 5. Understanding sustainability, climate change and entrepreneurship.

Units	Course Contents	
1	Introduction to Entrepreneurship:	
	Definition, Concept, Evolution and growth of entrepreneurship in India,	
	Overview of entrepreneurship, Role of entrepreneurship in economic	
	development, framework of entrepreneurship theories, Models of	
	entrepreneurship, Issues in raising enterprise, Government Schemes to	
	promote entrepreneurship, Challenges of entrepreneurship,	
	Entrepreneurial Mindset	
2	Entrepreneurial Process:	
	Creation of a business idea, developing a business plan, identifying and	
	evaluating opportunities, preparation of business plans, types of	
	business plans, perspectives of business plan, elements of business plan,	
	business research, creativity and innovation of entrepreneur, Business	
	Planning, Problems in finalizing business plans	
3	Growth and Development of Entrepreneurial Ventures:	
	Organization and Management of Entrepreneurial ventures, Financing a	
	venture, Sources of fund to raise a venture, steps in financing, process in	
	venture finance, working capital management, financing small and	
	medium businesses, Issues in financing, Problems of small	
	entrepreneurs	
4	Trends in Entrepreneurship and Sustainability and	
	Entrepreneurship:	
	Women entrepreneurs, Rural, Social, Virtual and Technology driven	
	entrepreneurs, Need for Sustainability in business, entrepreneurship and	
	sustainability, Innovation and entrepreneurship	

eading List:						
nandSaxena,Entrepreneurship, ublicationPvt Ltd	Motivation,	Performance,	Reward,	Deep	and	Deep
ajeev Roy, Entrepreneurship, C	Oxford Universi	ty Press				
aj Shankar, Entrepreneurship T	Theory and Pract	tice, Tata McGra	aw Hills			
obert D Hisrich, MichaelPeters	and Dean ASh	eperd, Entrepren	eurship, Ta	ta McGr	aw Hills	3
lary Coulter, Entrepreneurship	in Action, PHI	Learning Pvt Ltc	1.			

Subject Code: DCM 2.1: Development Economics and Business Environment

Marks: 100 Instructions Hours: 48

Course Objectives: The objective of this course is to equip students with the knowledge of Economic Development. The course will throw light on the concept of development and will discuss about models and growth of the economy. It will throw light on the role of State in economic development and also highlight the business environmental aspects in economic development.

Course Outcomes: The successful completion of this course shall enable the students to

- 1. Understand the meaning of Economic Development.
- 2. Learn different growth models
- 3. Understand the role of state in Economic Development
- 4. Learn about various aspects of Environmental protection and Sustainable Development
- 5. Learn about the Role of WTO in economic development

Units	Course Contents
1	Conception of Development:
	Meaning and Nature of Economic Development, Measuring economic
	development, Growth models-Harrod-Domar Model, The So low Model
	and its variants, endogenous growth model. The Development gap
	Poverty and Inequality, connection between inequality and development,
	economic growth and human development
2	Political Institutions and Functions of State:
	The determinants of democracy alternative institutional trajectories and
	their relationship with economic performance, State and Economic
	Development, Role of State in Economic Development, State Ownership
	and regulation, Government failures and corruption
3	Environmental Protection and Sustainable Development:
	Defining sustainability for renewable resources, enviornme3ntal change,
	environmental degradation, Externalities, Economic activity and climate
	change, Globalization, Globalization trends, WTO and developing
	countries
4	Sectoral aspects of development and macro-economic growth:
	Role of Agriculture in economic development, globalization and
	agricultural growth, Pattern of industrialization in Economic growth,
	Role of industries in economic growth, Infrastructure and its importance,
	Role of Monetary and Fiscal policies in Developing countries, MNC
	activities in developing countries.

Reading List:

Department of Commerce SPPU

Meier G.M.(1995), Leading Issues in Economic Development(th Edition),Oxford University Press, Delhi

Ray Debraj (1998), Developmental Economics, Prinecton University Press

Rodrik D (2011), The globalization paradox: Why global markets, State and the democracy can't coexist, Oxford University Press

Todaro M Smith. S (201), Economic Development, Pearson

M.M.Sury&VibhaMathur,Planned Economic Development,,New Century Publication, New Delhi

Subject Code: DCM 2.2: Advanced Financial Management

Marks: 100 Instructions Hours: 48

Course Objectives: The purpose of the course is to equip students with the understanding of business finance and Analysis of financial management, which will help organizations to take appropriate business decisions

Course Outcomes: The successful completion of this course shall enable the students to

- 1. Understand the basics of financial management
- 2. Understand the computation of financial statement and analysis
- 3. Understand the importance of financial statement for decision making
- 4. Understand the working capital management concepts
- 5. Understand the various techniques of financial statement analysis
- 6. Understand the structure of Capital and Capital Budgeting

Units	Course Contents		
1	Introduction:		
	Meaning, Definition of financial management, objectives of financial		
	management(Profit maximization and wealth maximization),Modern		
	approaches to financial management(Investment, financing and dividend		
	policy decision), finance and its relation with other functions, functions		
	of financial manager		
2	Techniques of financial statements:		
	Introduction, objectives of financial statement analysis, various		
	Techniques of analysis, Common size statement, Comparative		
	statements, Trend Analysis, Ratio Analysis, Fund flow statement and		
	cash flow statement		
3	Working Capital Management:		
	Meaning of Working Capital, its components and types, Operating		
	Cycle, Factors affecting working capital, Estimation of Working Capital		
	requirement, (Total Cost Method and Cash Cost Method), Financing of		
	requirement of Working Capital ,RBI guideline on working capital		
4	Capital Structure and Capital Budgeting:		
	Different sources of finance and factors effecting capital structure,		
	Meaning of Capital Budgeting, Importance, Time value of money,		
	Techniques, ARR, Payback Period, Discounting Payback period		

Reading List:

Khan and Jain, Financial Management, Tata Mc Graw Hills Publishing, New Delhi Prasanna Chandra, Financial Management, Tata Mc Graw Hills Publishing, New Delhi

Department of Commerce SPPU
SC Pandy, Financial Management, Vikas Publication
Maheshwari, Financial Management, Sultan Chand & Sons, New Delhi
Bose Chandra.D, Financial Management, PHI learning Pvt Ltd, New Delhi

Subject Code: DCM 2.3: Operational Research

Marks: 100 Instructions Hours: 48

Course Objectives: The purpose of this course is to equip students with the understanding of Business Analytics and some other tools used for decision-making.

Course Outcomes: The successful completion of this course shall enable the students to

- 1. Understand the meaning of Business Analytics
- 2. Understand Different decision making situations in business and the role of different quantitative approaches in solving them
- 3. Ensure prudent and cost-effective decision making in Transportation, Assignment and Transshipment problems
- 4. Learn various models of EOQ and using simulated situation to solve problems related to inventory and queueing management.
- 5. Learn about Quality Control tools and methods

Units	Course Contents		
1	Business Analytics and Operational Research:		
	Conceptual understanding of Business Analytics, Use of Business		
	Analytics in decision making, Meaning of Operational Research,		
	features, Significance of Operational Research		
2	Inventory and Queueing Management:		
	Concept of Inventory Management, Inventory Models, Classical EOQ,		
	EOQ with price breaks, EOQ Models for production runs, Planned		
	shortage Model, deciding optimum safety stock and reorder level		
	Queueing Model, Elements of queueing systems Model, Problems in		
	Queueing		
3	Transportation Assignment and Trans-Shipment:		
	Formulation, Solving transportation and assignment problems, Dealing		
	with special cases of transportation and assignment problems		
4	Quality Control:		
	Various Tools and Methods, Flow Chart, Cause and Effect Diagram,		
	Ren Chart, Gap Analysis ,Histogram, Scatter diagram, ISO 9001:201		
5	Recent Business Analytical Tools:		
	Basic Business Analytics Using R, Data Mining, Machine Learning and		
	Cognitive Intelligence Using Python, Network, Innovation and Value		
	creation, Artificial Intelligence inBusiness Application		

Reading List:

J.K. Sharma, Quantitative Techniques for Managerial Decision, MacMillian

Gillet, Introduction to Operational Research, MGraw Hills 2007

Department of Commerce SPPU

TahaH.A., Operational Research: An Introduction, Pearson Publication 2014

Hiller, F.S.Lieberman, G.J. Nag, B.Basu P, Introduction to Operations Research, Mc Graw Hills education 2017

Eugene Grant, Statistical Quality Control, McGraw Hills 2000

A Ohri, R for Business Analytics

Seema Acharya, TMGH, Data Analyticsusing R

Shmueli, Patel and Bruce, Data Mining for Buisness Intelligence, Concepts, Techniques and Application Wiley

Subject Code: DCM 2.4: Strategic Management

Marks: 100 Instructions Hours: 48

Course Objectives: The objective of the course is to develop the knowledge about strategy and Process of Strategy building. It will help students learn Importance of Strategy in creating competitive advantage.

Course Outcomes: The successful completion of this course shall enable the students to

- 1. To understand the need and importance in framing a strategy
- 2. Learn the Strategic Management Process
- 3. To understand the importance of Strategy in business growth and development
- 4. Understand the importance of Strategy in creating competitive edge
- 5. Learn the importance of Innovation, Mergers, Acquisition in Strategic Management.

Units	Course Contents		
1	Concept of Strategy:		
	Meaning, Definition, Role and Concept of Strategy, Approaches to		
	Strategic Decision making. Strategic Management Process, Strategic		
	Intent. Levels of Strategy		
2	Environmental Analysis and Diagnosis:		
	Concept of Environment, Components of environment, Environmental		
	Scanning-PEST,ETOP,SWOT, Porters five force model, Porters		
	diamond framework, Resources Based View(RBV)		
3	Formulation, Choice, Implementation and Evaluation of Strategy:		
	Formulation of Strategy, Choices, Strategic Options at Corporate level,		
	growth, Stability and Retrenchment strategies, Competitors Analysis,		
	Customers Analysis, Value Chain Analysis, Evaluation of strategic		
	alternatives, Product portfolio Model(BCG, GE Matric, Hoffers)		
4	Managing Innovation & Restructuring:		
	Managing Innovation and Restructuring, Types of innovation, Corporate		
	Restructuring, Strategy for acquisition, Merger and Joint Ventures,		
	Managing Mergers and Joint Ventures as Strategy		

Reading List:

Davidson, W. H. (2013). Global Strategic Management. John Wiley, New York.

Unit(s) - III

Frynas, J. G. & K., Mellahi (2014). Global Strategic Management. Oxford University Press.

Unit(s) - V

Ghemawat, P. (2017). Strategy and the Business landscape. Pearson Publishers

Unit(s) –I, II

Hill, Charles W. L. & Jones, R. G. (2012). Strategic Management: An Integrated Approach. Cengage Learning, India.

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Unit(s) - II, III, IV and V

Hitt, Michael A., Ireland, R. D., Hoskisson, Robert, E.& S., Manikutty (2016). Strategic Management: A South- Asian Perspective. Cengage Learning, India Unit(s) - I, II,

Thompson, Arthur A. & A., J. Strickland (2012). Strategic Management. McGraw Hill, New York. Unit(s) - I, II, III

Wheelen, Thomas L., Hunger, J. David, Hoffman, Alan N. & Charles, E. Bamford (2017). Strategic Management and Business Policy: Globalization, Innovation and Sustainability. Prentice Hall, New Jersey.

Subject Code: DCM 2.5: Effective Communication and Personal Development

Marks: 100 Instructions Hours: 48

Course Objectives: The objective of the course is to develop application of written, oral and interpersonal Communication skills and familiarize the students with gaps for personal effectiveness and ways to overcome them.

Course Outcomes: The successful completion of this course shall enable the students to

- 1. To develop their Communication Skills.
- 2. Be able to correspond and write in English without grammatical errors.
- 3. Understand the importance of listening
- 4. Understand different modes of Communication used in organizations
- 5. Grow self-awareness about their own Self and develop their personality
- 6. Learn importance of Time Management

Units	Course Contents
	Fundamentals of Communication:
1	Importance – Phases – Forms – Types - Barriers –Overcoming Barriers
	Role of Language – Verbal and Non- Verbal Communication
	Types and Modes of Communication:
	Expressive Communication - Written Communication - Business
2	Letters – E-mail –Memo – Reports and Proposals - Oral Communication
	 Presentation Skills – Meetings – Group Discussions – Managerial
	Speeches – Interviews - Non- Verbal Communication – Kinesics –
	Proxemics – Voice – Motivation – Leadership – Culture – Language
	dynamics
3	Listening Skills:
	Receptive Communication Skills – Listening – Importance – Types –
	Barriers – Improving Listening - Reading – Reading Body Language
4	Organizational Communication:
	Organizational Communication – Internal – Types - Channels –
	Diversity and Intercultural Communication – External Communication –
	Types – Channels – Use of Technology
5	Personal Development:
	Personal Effectiveness – Self Awareness – Goal Setting – Prioritization
	– Emotional Intelligence – Personality Development – Interpersonal
	Communication – Interpersonal needs –Motivation – Behavior -
	Negotiation Skills – Effective Verbal Communication – Listening –
	Reducing Misunderstandings – Rapport – Problem – Solving –
	Assertiveness – Decision Making
6	Time Management:
	Time Management – Goal Setting – Time log – Self Awareness – Self

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Motivation –Planning – Scheduling – Delegating – Communicating –
Decision Making

Reading List:

Bovee and Thill: Business Communication Today, MacGraw-Hill, Second Edition

Guffey M. E.: Business Communication Process & Product, Thompson, South – Western

Level D. A.: Managerial Communications, Business Publications, Plano, Texas Pradhan and Pradhan: Business Communication, Himalayan Publishing House

Seely J, Oxford Writing and Speaking, Oxford

Subject Code: DCM 2.6: Research Methodology and Analysis

Marks: 100 Instructions Hours: 48

Course Objectives: The objective of the course is to acquaint students with the process and techniques of conducting research. The course is expected to train the students to plan and execute the research studies in business.

Course Outcomes: The successful completion of this course shall enable the students to

- 1.To describe the meaning and role of Business Research.
- **2.** To formulate the research problem and understanding the major research designs.
- **3:** To determine data sources and learn the art of designing a questionnaire.
- **4:** To understand various sampling techniques and develop understanding of data collection and fieldwork
- **5:** To enable students to analyse data using various techniques and to learn how to communicate the results and follow up.

Units	Course Contents		
	Conceptual Understanding about Research:		
1	Meaning of Research ,Objectives, Significance, Types, Research		
	Process, Criteria of Good Research, Research Process, Problems		
	encountered while doing Research, Business Research, Importance of		
	Business Research, Scope of Business Research		
	Research Problem and Research Design:		
	Defining Research Problem ,Formulating research problem; Developing		
2	research proposal – research objectives, research hypotheses,		
	information needs; Determining research design, Types of Research		
	Design in Social Science Research		
3	Methods of Data Collection:		
	Secondary Data Collection, Primary Data Collection, Observation		
	Method, Interview Method, Data Schedules, Questionnaire, Selection of		
	Appropriate Methods of Data Collection, Prerequisites of Data		
	Collection,		
4	Sampling and Scale:		
	Sample and Sampling Techniques, Probability and Non-Probability		
	Sampling, Defining universe; Determining sampling frame, sampling		
	unit, sampling method and sample size		
5	Report Writing:		
	Writing a Research Report, Qualities of good report, Significance of		
	Report Writing, Layout of Report, Contents of Report, Caution in		
	writing a good research report		

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Reading List:

Cooper, D. R. & Schindler, P. S. (2003). Business Research Methods. Boston, Mass.: McGraw-Hill/Irwin Unit(s): I, II, III, IV and V

Greene, W. H. (2017). Econometric Analysis. Pearson Pvt. limited Unit(s): III and V

Wooldridge, J. M. (2001). Econometric Analysis of Cross Section and Panel Data. MIT Press, USA. Unit(s): III, and V

Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin (2013). Business Research Methods. Cengage Learning limited Unit(s): I, II, III, IV and V

 $B.L. Kothari, Research\ Methodology-Tools\ and\ Techniques,\ ABD\ Publishers,\ Jaipur$