

29

MANCHI UNIVERSITY

COURSES
OF
STUDY

M. COM

SEMESTER

I, II, III, IV

(w.e.f. Session 2015-17)

Admes
1.3.16

The candidate shall be examined in six papers of 75 marks each and 25 marks each as Internal Assessment in each semester.

The structure of the course is as follows:

M. Com. Semester I

- Paper - I : Management concept & Practices
- Paper - II : Business Environment
- Paper - III : Managerial Economics
- Paper - IV : Statistical Analysis
- Paper - V : Corporate Financial Accounting
- Paper - VI : Computer Application in Business

M. Com. Semester II

- Paper VII : Organizational Behaviour
- Paper VIII : Indian Industries
- Paper IX : Accounting for Managerial Decisions
- Paper X : Marketing Management
- Paper XI : Corporate Legal Framework
- Paper XII : Research Methodology

M. Com. Semester III

- Paper XIII : Advanced Management Accounting
- Paper XIV : Financial Management Concepts & Practices
- Paper XV : International Business & Trade
- Paper XVI : Corporate Tax Planning & Management
- Paper XVII : Business Policy & Strategic Management
- Paper XVIII : Human Resource Management

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M. Com. Semester IV

Selective Group:

The candidates will be required to offer any of the following **three groups** containing **four papers** and shall be examined in four papers of 75 marks each and 25 marks of **Internal Assessment** in each paper.

Group : A [Finance]

- Paper - XIX : Security Analysis & Portfolio Management
 Paper - XX : Financial Institutions & Markets
 Paper - XXI : Project Planning & Control
 Paper - XXII : Public Finance
 Paper - XXIII : Corporate Finance

Group : B [Marketing]

- Paper - XIX : Consumer Behaviour
 Paper - XX : Principles & Practices of Marketing
 Paper - XXI : Retail Marketing
 Paper - XXII : International Marketing
 Paper - XXIII : Marketing Research

Group : C [Human Resource Management]

- Paper - XIX : Human Resource Management
 Paper - XX : Personal Management Training & Development
 Paper - XXI : Industrial Relations
 Paper - XXII : Industrial & Labour Laws
 Paper - XXIII : Labour & Social Welfare
 Paper - XXIV : Project & Viva - Voce

[It is a compulsory paper for the students of 4th Semester having either of Finance, Marketing & Human Resource Management specialisation with 75 marks for Project & 25 marks for Viva - Voce Examination.]

M.COM

Semester - 1

Paper -1, Management Principles & Practices (45 lectures)

Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45

Instruction to Paper Setter

Management Principles & Practices:

1. **School of Management Thought:** Scientific, process, human behaviour and social system school; Decision theory school; Quantity and system school; Contingency theory of management; Function of a manager. Managerial Perspectives in Global Environment. [18]
2. **Managerial Functions :** Planning-concept, significance, types. Organizing Concept, principles, theories, types of organizations, authority, responsibility, power, delegation, decentralization; staffing; Directing; Coordinating; Control nature; process and technique. Manager as a change agent. [27]

Suggested Readings:

1. Griffin, Ricky W- Organisational Behaviour, Houghton Mifflin Co.Boston.
2. Hellregel, Don, Jhon W: Slocum, Jr. and Richard W.Woodmam-Organisational Behaviour-South Western College Pub Ohio.
3. Luthans, Fred - Organisational Behaviour - Mc Graw hill, new Delhi
4. Koontz Harold, Cyril O'Donnell, and Heniz Weihrich - Essentials of Management - Tata Mc Graw Hill, New Delhi.
5. Robbins, Stephen P- organisational behaviour- Prentice hall, new Delhi
6. Shukla, Madhukar - understanding Organisation: Organisation Theory and practice in India - Prentice hall, New Delhi.

M.COM

Semester - 1

(Paper - 2, Business Environment [48 Lectures]

Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45

Instructions to Paper Setter

Business Environment:

1. **Theoretical framework of Business Environment:** Concept, Significance & Nature of business environment. Element of environment - internal and external; Changing dimension of environment; Technique of environmental scanning & monitoring. [09]
2. **Economics Environment of Business:** Significance and element of economics environment; Economics system and business environment; Economic planning in India; Government policies: industrial policy, fiscal policy, monetary policy, EXIM policy, public sector and economic development; Development banks and

relevance to Indian Business; Economic reforms, liberalization and structural adjustment programmes. [18]

3. **Political and Legal Environment of Business:** Critical elements of political environment; Changing dimensions of legal environment in India. [06]

4. **Socio- Cultural Environment:** Critical elements of socio- cultural environment: Social Institutions and systems; Social values and attitudes: Social groups; Middle class; Emerging rural sector in India; Indian business system; Social responsibility of business; Consumerism in India. [15]

Suggested Readings:

1. Adhikary, M- Economic Environment of Business. Sultan Chand & Sons, New Delhi
2. Ahuwalia, I.J. Industrial Growth in India – Oxford University Press, Delhi
3. Alagh, Yoginder k – Indian Development Planning and Policy. Vikash Pub. New Delhi
4. Aswathappa, K – Legal Environment of Business, Himalaya Publications, Delhi
5. Chakravarty, S-Development Planning, Oxford University Press, Delhi
6. Ghosh, Biswanath – Economic Environment of Business- Vikas Pub . New Delhi
7. Govt. Of India- Economic Survey, Various Issue

M.COM

Semester – I

(Paper – 3, Managerial Economics [45 Lectures])

Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45

Instructions to Paper Setter

Managerial Economics:

1. **Nature and Scope of Managerial Economics:** Objective of a firm: Economic theory and Managerial theory; Managerial Economist's role and responsibilities: Fundamental Economic Concepts- Incremental Principle, Opportunity cost principle, Discounting principle, Equi- marginal principle. [13]
2. **Demand Analysis:** Individual and market demand functions, Law of demand, determinants of demand, elasticity of demand- its meaning & importance; Price elasticity, income elasticity and cross- elasticity.; Using elasticity in managerial decisions [10]
3. **Price Determination under Different Market Conditions:** Characteristics of different market structure; price Determination and Firm's equilibrium in short and long run- run under perfect competition, monopolistic competition, oligopoly and monopoly. [12]
4. **Pricing Practices:** Method of Price determination in practice; Pricing of Multiple products; Price discrimination , international price discrimination and dumping; Transfer Pricing [10]

Suggested Readings:

1. Baumol, William J. - Economics Theory and Operation Analysis, Prentice Hall . London
2. Baya, Michael R. - Managerial Economics and Business Strategy, McGraw Hill Inc., New Delhi
3. Chopra, O.P.- Managerial Economics - Tata McGraw Hill , New Delhi
4. Dean , Joel - Managerial Economics - Prentice Hall , New Delhi
5. Dholakia, R.H. and A.L. Ojha - Micro Economics for Management Students .Oxford University Press, Delhi
6. Adhikary M – Business Economics - Excel Books – New Delhi
7. Dwivedi D.N. - Managerial Economics Vikas Pub , New Delhi
8. Varshney R.L.and Maheshwari K.L. - Managerial Economics Sultan Chand & Sons, New Delhi

M.COM

Semester – I

(Paper – 4, Statistical Analysis [55 Lectures]

Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45

Instructions to Paper Setter

Statistical Analysis:

1. **Univariate Analysis:** An Overview of Central Tendency, dispersion and skewness. [15]
2. **Probability Theory:** Probability – classical, relative & subjective probability; Addition & Multiplication probability models; Conditional Probability and Baye's Theorem [13]
3. **Probability Distribution:** Binomial, Poisson and normal distribution; Their characteristics and applications [12]
4. **Data Sources:** Primary and secondary; Primary data collection techniques schedule, questionnaire and interview [15]

Suggested Readings:

1. Hooda, R.P. – Statistics for Business and Economics – McMillan , New Delhi
2. Heinz, KOHLER - Statistics for Business and Economics – Harper Collins, New York
3. Hien, L.W. - Quantitative Approach to Managerial Decisions - Prentice Hall , New Jersey
4. Lawrence B. Morse - Statistics for Business and Economics – Harper Collins, New York
5. Levin, Richard I. and David S Rubion – Statistics for Management – Prentice Hall, New Delhi
6. Watsnam Terry J. and Keith Parramor - Quantitative Method in Finance, International Thompsona, Business Press, London

M.COM
Semester - I

(Paper - 5, Corporate Financial Accounting [45 Lectures]
Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45

Instructions to Paper Setter

Corporate Financial Accounting:

- 1. Accounting Concepts, Principles & Conventions [10]
- 2. Valuation of goodwill & shares [05]
- 3. Accounting issues relative to reconstruction of companies [07]
- 4. Accounting for holding & subsidiary companies [07]
- 5. Accounts relating to liquidation of companies. [06]
- 6. Voyage Accounts & Investment Accounts. [10]

Suggested Readings:

- 1. Beams, F.A. Advance Accounting. Prentice Hall, New Jersey
- 2. Dearden, J. and S.K. Bhattacharya - Accounting for management Vikas Pub. New Delhi
- 3. Engler, C., L.A. Bernstein, and K.R. Lambert: Advance Accounting, Irwin, Chicago
- 4. Gupta, R.L.: Advance Financial Accounting, Sultan Chand & Sons, New Delhi
- 5. Fischer, P.M., W.J. Taylor and J.A. Leer: Advance Accounting, South Western Ohio.

M.COM
Semester - I

(Paper - 6, Computer Application in Business [45 Lectures]
Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45

Instructions to Paper Setter

Computer Application in Business:

- 1. **Computer Hardware:** Computer system as information processing system; Computer system difference -- Types of Computer system, hardware options CPU, input devices, storage devices, communication devices, configuration of hardware devices and their applications. [10]
- 2. **Personal Computers:** PC and its main components, hardware configuration, CPU and clock speed, RAM and secondary storage devices, other peripherals used with PC; Factors influencing PC performance; PC as a virtual office [10]
- 3. **Modern Information Technology:** Basic idea of Local Area Network (LAN) and Wide Area Network (WAN); e-MAIL; Internet technologies, access devices, concept of World Wide Web (www) and internet browsing; Multimedia [10]

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Introduction to Operating System: Software needs, operating system, application software, programming languages; DOS: Windows- Window Explorer, print manager, control panel, paint brush, calculator, desktop, my computer, settings, find, run; UNIX, MS Word in MS Office, Introduction to Mail. [15]

Suggested Readings:

- Date, C.J.:** An Introduction to Data base Systems, Addison Wesley, Massachusetts.
- Dones, Sheila S :** Microsoft Office, Professional for Windows 95; Instant Preference; BPB Pub. , Delhi
- Mansfield, Ron:** The Compact Guide to Microsoft Office : BPB Pub. , Delhi
- Norton, Peter :** Working with IBM - PC, BPB Pub. , Delhi
- O'Brian, J.A.** Management Information Systems. Tata McGraw Hill, NEW DELHI.

M.Com.

Semester - II

Paper - 7, Organisational Behaviour [45 Lectures]

Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45

Instructions to Paper Setter

Organisational Behaviour:

Organisational Behaviour: Organisational behaviour - Concept and significance; Relationship between Management and Organisational behaviour; Emergence and ethical perspective; Attitudes [18]

Motivation: Process of motivation; Theories of motivation - Need Hierarchy Theory, Theory X and Theory Y, Two Factor Theory . [9]

Leadership: Concept; Leadership styles; Theories - trait theory, behavioural theory, Fiedler's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership. [18]

Suggested Readings:

1. Griffin, Ricky W - Organisational Behaviour, Houghton Mifflin Co. Boston
2. Hellregel, Don, Jhon W. Slocum, Jr. and Richard W. Woodman - Organisational Behaviour - South Western College Pub Ohio
1. Luthans, Fred - Organisational Behaviour - McGraw Hill New Delhi
4. Koontz, Harold, Cyril O'Donnell, and Heinz Wehrich - Essentials of Management - Tata McGraw Hill New Delhi

- Robbins, Stephen P - Organisational Behaviour- Prentice Hall, New Delhi
- Shukla, Madhukar - Understanding Organisations: Organisation Theory and Practice in India - Prentice Hall, New Delhi

M.Com.

Semester - II

Paper - 8, Indian Industries [45 Lectures]

Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45

Instructions to Paper Setter

Indian Industries:

1. **Basic Characteristics of Indian economy.** [6]
2. **Economic Development and occupational structure: Workforce distribution sector wise; Balanced Regional Development; Process and performance of public sector in India.** [16]
3. **Industrial Policy Resolution and Licensing Policy; Iron & Steel Industry, IT Industry, Cotton Textile Industry, Petrochemical Industry, Automobile Industry, Paper Cement Industry, Machine tools & Light engineering goods Industry, Outsourcing, Small- Scale Industry** [18]
4. **Indian Industry under Globalization, Industrial Sickness, Causes Effect & Remedies.** [5]

Suggested Readings:

1. K.V.Sivayya & V.B.M. Das – Industrial Economy
2. Mishra & Puri – Indian Economy.
3. Dutt & Sundhram – Indian Economy – S.Chand, New Delhi

**M.Com.
Semester – II**

Paper – 9, Accounting for Managerial Decisions [45 Lectures]

Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45

Instructions to Paper Setter

Accounting for Managerial Decisions:

1. **Introduction to Accounting:** Management accounting as a area of accounting objectives; Nature and scope of financial accounting, cost accounting and management accounting; Management accounting and managerial decisions; management accountant's position, role and responsibility. [18] 4
2. **Accounting Plan and Responsibility Centres:** Meaning and significance of responsibility accounting; Responsibility Centres – cost centre, profit centre and investment centre; Problems in transfer pricing; Objectives and determinants of responsibility centres. [18] *Common size analysis* 4
3. **Analysis Financial Statement:** Horizontal, vertical and ratio analysis; Cash flow analysis. *Trend analysis* 2

Suggested Readings:

1. Anthony Robert: Management Accounting, Taraporewala, Mumbai
2. Barefield, Jessie, Ceily A.Railborn: Cost Accountancy: Traditions and Innovations, South- Western College Pub., Ohio.
3. Decoster, Don T. And Elden L. Schafer: Management Accounting: A Decision Emphasis, Jhon Wiley and Sons Inc. New York.
4. Garrison, Ray H and Eric W.Noreen: Management Accounting, Richard d Irwin, Chicago
5. Pandey I.M.: Management Accounting, Vani Pub., New Delhi.
6. Lall, B.M. and I.C. Jain : Cost Accounting: Principles and Practices, Prentice Hall, New Delhi
7. Hongren, Charles T. George Foster and Srikant M. Daliar : Cost Accounting: A Managerial Emphasis, Prentice Hall, New Delhi

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Semester - II

Paper - 10, Marketing Management [45 Lectures]

Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45

Instructions to Paper Setter

Marketing Management:

1. **Introduction:** Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix, Strategic marketing planning - an overview. [11]

2. **Pricing Decision:** Factors affecting price determination; Pricing policies and strategies; Discount and rebates [10]

3. **Distribution Channels and Physical Distribution Decisions:** Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions: Retailing and wholesaling. [14]

4. **Marketing Research:** Meaning and scope of marketing research; Marketing research process. [10]

Suggested Readings:

Kotler, Philip and Gary Armstrong: Principles of Marketing, Prentice Hall, New Delhi

Kotler, Philip: Marketing Management - Analysis, Planning, Implementation and Control, Prentice Hall, New Delhi

Majumdar, Ramanuj: Product Management in India, Prentice Hall, New Delhi

Ramaswamy, V.S. and Namakumari, S: Marketing Management, McMillan India, New Delhi

Brinivasan, R: Case Studies in Marketing : The Indian Context, Prentice Hall, New Delhi

Stanton, William J. And Charles Futrell: Fundamentals of Marketing, McGraw Hill Publishing Co., New Delhi

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Semester - II

Paper - 11, Corporate Legal Framework [45 Lectures]

Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45

Instructions to Paper Setter

Corporate Legal Framework:

1. **The Companies Act, 1956(Relevant Provisions):** Definitions, types of companies; Memorandum of association; Articles of association; Prospectus; Share capital and membership; Meetings and resolutions; Company management; Managerial remuneration; Winding up and dissolution of companies. Recent amendments in Indian Companies Act. [23]

2. **Legal Environment for Security Markets:** SEBI Act 1992- organization and objectives of SEBI; Powers under Securities Contract Regulation Act 1956 transferred to SEBI; Role of SEBI in controlling the Securities Markets. Role of FIIS in Indian Security Markets. [22]

Suggested Readings:

Anarchand, D : Government and Business, Tata McGraw Hill, New Delhi

Avadhaani V.A : SEBI Guidelines and Listing of Companies, Himalaya Publishing House, Delhi

- 1. Indian Contract Act, 1872
- 2. Kamalyn, A: Guide to Companies Act, Wadhwa Co. 1996
- 3. SI III Act 1992: Nabhi Publication, New Delhi
- 4. Securities Contract (Regulation) Act. 1956
- 5. Singh, Avtar: Law Relating to Monopolies, Restrictive and Unfair trade practices Eastern Book Co., Lucknow
- 6. Taxman's Company Act, 1998, New Delhi
- 7. Taxman's Masters Guide to Companies Act, 1998
- 8. Taxman's Mercantile Law, 1997
- 9. The Companies Act, 1956
- 10. The Negotiable Instrument Act, 1981

M.Com.

Semester – II

Paper – 12, Research Methodology [45 Lectures]

Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45

Instructions to Paper Setter

Research Methodology:

[45]

Scope and objective of social research, Methods of Social Research, Formulation of Research Problem, Hypothesis, Research Designs, Data Resources: secondary data sources and primary data collection methods, Observation method, Questionnaire preparation, Sampling techniques and sample size determination, Data Analysis Univariate and multivariate data analysis

Suggested Readings:

- 1. Research Mythology Methods & Techniques - By C.R.Kohari
- 2. Tests, Measurement and Research Methods in Behavioural Science (Bharti Bhawan) – By A.K.Singh
- 3. Theory & Practical in Social Research – By Hans Raj (Surjeet Publication Delhi)

M.Com.

Semester – III

Paper – 13 Advanced Management Accounting [45 Lectures]

Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45

Instructions to Paper Setter

Advanced Management Accounting:

- 1. **Budgeting:** Definition of budget: Essentials of budgeting: Types of budgets, functional & master budget: Fixed and flexible budget: Budgetary control: Zero - base budgeting: Performance budgeting. [12]
- 2. **Standard Costing and Variance Analysis:** 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 and overhead variances: Relevance of variance analysis to budgeting and standard costing. [12]
- 3. **Marginal Costing and Break- even Analysis:** Concept of Marginal cost : Marginal costing and absorption costing: Marginal costing Vs. Direct costing: Cost -volume-profit analysis: Break even analysis: Assumption and practical applications of break even analysis: Make or Buy decisions and discontinuation of a product line. [14]

Contemporary Issues in Management Accounting: Value chain analysis: Activity based costing ; Quality costing ; Target and life cycle costing. [07]

Suggested Readings:

- 1) P. Gupta, Management Accounting, Sahitya Bhawan Publication, Agra
- 2) Harfield, Jessie, Ceily A. Railborn: Cost Accountancy: Traditions and Innovations, South- Western College Pub., Ohio.
- 3) M. Shukla : Management Accounting, Sahitya Bhawan Publication, Agra
- 4) Garrison, Ray H and Eric W. Noreen: Management Accounting, Richard d Irwin, Chicago
- 5) Pandey L.M.: Management Accounting, Vani Pub., New Delhi.
- 6) Lal, B.M. and I.C. Jain : Cost Accounting: Principles and Practices, Prentice Hall, New Delhi
- 7) Hongren, Charles T. George Foster AND Srikant M. Daliar : Cost Accounting: A Managerial Emphasis, Prentice Hall, New Delhi

M.Com.

Semester – III

Paper – 14, Financial Management Concepts & Practices [45 Lectures]

Full Marks: 25(MSE) + 75(ESE) = 100 TIME: 3 Hrs Pass Marks: 45

Instructions to Paper Setter

Financial Management Concepts & Practices:

Financial Management- Meaning, nature and scope of finance; Financial goal Profit Vs. Wealth Maximization; Finance functions – investment, financing and dividend decisions. [12]

Capital Budgeting- Nature of investment decisions; Investment evaluation criteria – net present value, interest rate of return, profitability index, payback period, accounting rate of return; NPV and IRR comparison; Capital rationing; Risk analysis in capital budgeting. [14]

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); Cost of equity and CAPM [12]

Management of Working Capital: Meaning, significance and types of working capital; Calculating operating cycle period and estimation of working capital requirement; Financial of working capital and norms of bank finance; Sources of working capital; Factoring services; Various committee reports on bank finance; Dimensions of working capital management [07].

Suggested Readings:

- 1) Bhattacharya, Hrishikas: Working capital Management: Strategies and Techniques, Prentice Hall, New Delhi
- 2) Chandra, Prasanna: Financial Management, Tata McGraw Hill, New Delhi
- 3) S.N. Maheshwari & C.B. Gupta – Financial Management & Corporate Planning & Policy, Sultan Chand & Sons, New Delhi
- 4) Pandey L.M.: Financial Management & Policy, Prentice Hall, New Delhi
- 5) Van Home, James C: Financial Management- Tata McGraw Hill, New Delhi
- 6) Khan M.Y., Jain P.K.: Financial Management- Tata McGraw Hill, New Delhi
- 7) R. Sharma- Financial Management- L.N. Publication, Agra
- 8) P. Gupta - Financial Management, Sahitya Bhawan Publication, Agra

M.Com.
Semester - III

Paper - 15, International Business and Trade [45 Lectures]
Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45
Instructions to Paper Setter

International Business and Trade:

International Trade: Nature, significance & scope, Theories- Comparative advantages theories; Modern theory of trade: term of trade; theory of international trade in services. Balance of payments and adjustment mechanism. [14]

India's Foreign Trade and Policy: Composition and direction of foreign trade; India's foreign trade policy, Export promotion infrastructure and the institutional set up; Deemed exports and rupee convertibility; Policy on foreign collaborations and counter trade arrangements; Indian joint ventures abroad; Project and consultancy exports. [16]

Instruments of Export Promotion: Export assistance and promotion measures; EPCG scheme: import facilities, duty drawback, duty exemption schemes, tax concessions, marketing assistance; Role of state trading houses, 100% Export Oriented Units; Export Houses and Trading Houses; EPZs, SEZs. [15]

Suggested Readings:

- International Marketing and Trade- Rajagopal
- International Marketing - P.K.Vasudeva
- International Trade - S.A.K. Onkvisit and Jhon J.Shaw

M.Com.
Semester - III

Paper - 16, Corporate Tax Planning & Management [45 Lectures]
Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45
Instructions to Paper Setter

Corporate Tax Planning & Management:

Introduction of Tax Management: Concept of tax planning; Tax avoidance and tax evasions; Corporate taxation and dividend tax; Distinction between Income tax & Corporate Tax; Widely held company, Closely held company. [11]

Tax planning for New Business: Tax Planning with reference to location, nature and form of organization of new business, Special Economic Zone [10]

Tax Planning and Financial Management Decisions: Tax planning relating to capital structure decision, dividend policy, inter- corporate dividends and bonus shares. [14]

Tax Planning and Managerial Decisions: Tax planning in respect of own or lease sale of assets used for scientific research, make or buy decisions; repair, replace, renewal or renovation and shutdown or continue decisions. [10]

Suggested Readings:

- Munja G.K. and Ravi Gupta: Systematic Approach to Income Tax, Central Sales Tax Bharat Law House, Delhi
- Circular Letter by CBDT
- Income Tax Act, 1961
- Income Tax Rules, 1962
- Khosla, R.N.: Corporate Tax Planning, Vision Pub., Delhi

- (11)
- ✓ Sanghania, V.K.: Direct Taxes- Law and Practice, Taxman's Pub., Delhi
 - ✓ Sanghania, Vinod K.: Direct Tax Planning and Management, Taxman's Pub, Delhi

**M.Com.
Semester – III**

**Paper – 17, Business Policy & Strategic Management [45 Lectures]
Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45**

Instructions to Paper Setter

Business Policy & Strategic Management:

1. **Strategic Management:** Nature & Scope of Strategic Management; Levels of strategy; Approaches to strategic decision making; mission and purpose, objectives and goals; Strategic management in Non-profit organizations. [10]
2. **Environment Analysis and Diagnosis:** Concept of environment and its components; Environment scanning and appraisal; Organisational appraisal; Strategic advantage analysis and diagnosis; SWOT analysis. [11]
3. **Strategic Formulation and Choice of Alternatives: Strategies –** modernization, diversification, integration; Merger, Take-over and joint strategies; Turnaround, and SWOT analysis; Factors affecting strategic choice; Generic competitive strategies — cost-leadership, differentiation focus, value chain analysis, bench marking, service blue printing. [15]
4. **Functional Strategies:** Marketing, Production / operation and R&D plans and policies. Personnel and financial plans and policies. [09]

Suggested Readings:

1. Bhattacharya, S.K. and N. Venkatramin : Meaning Business Enterprises: Strategies, Structures and System, Vikash Pub. House, New Delhi
2. Budhiraja, S.B. and M.B. Athreya: Cases in Strategic Management, Tata McGraw Hill, New Delhi
3. Coulter, Mary K: Strategic Management in Action, Prentice Hall, New Jersey
4. David, Fred R: Strategic Management, Prentice Hall, New Jersey
5. Kazmi Azhar : Business Policy, Tata McGraw Hill, New Delhi
6. Sharma, R.A: Strategic Management in India Companies Deep & Deep Pub. Delhi
7. P. Subba Rao – Business Policy & Strategic Management: Himalaya Publishing House

**M.Com.
Semester – III**

**Paper – 18, Human Resource Management [45 Lectures]
Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45**

Instructions to Paper Setter

Human Resource Management:

1. **Human Resource Management:** Concept & Evolution, Training & Learning, Developing Training Materials, Training Methods. [15]
2. **Industrial Democracy:** Concepts and Scope; Levels of workers participation in Management. [15]
3. **Labour Welfare:** Need, issues, Labour welfare measures such as The Employees Provident Fund Act and Payment of Gratuity Act. [15]

Suggested Readings:

M.Com.

Semester – III

Paper – 18, Human Resource Management [45 Lectures]

Full Marks: 20 (MSE) + 80 (ESE) = 100 Time: 3 Hrs.

Pass Marks: 45

Instructions to Paper Setter

Human Resource Management:

1. **Human Resource Management:** Concept & Evolution, Training & Learning, Developing Training Materials, Training Methods. [15]
2. **Industrial Democracy:** Concepts and Scope; Levels of workers participation in Management. [15]
3. **Labour Welfare:** Need, issues, Labour welfare measures such as The Employees Provident Fund Act and Payment of Gratuity Act. [15]

Suggested Readings:

1. Rao T.V. et al.: Rewat Pub. New Delhi 1998 – Alternative Approaches and strategies of H.R.D.
2. Rao T.V.: Oxford and IBH Pub. Co. (Pvt.) Ltd. New Delhi – the H.R.D. Missionary.
3. Chadha M.K. : Sai Printographer, New Delhi – Human Resource Development Issues Case Studies And Exponential Exercise.
4. Rao T.V. and E.Abraham : Oxford & IBH New Delhi – H.R.D. Climate in Indian Organizations.
5. Rao T.V.: Strategies of Developing Human Resources – Experiences from 14 Organizations, Ahmedabad, IIM Working Paper.
6. Rudrabasawraj M.N. : New Delhi Himalaya – Executive Development in India.

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Semester - IV

Group A (Finance)

Security Analysis & Portfolio Management (45 Lectures)

75 (ESE) + 75 (ESE) = 100 TIME: 3 Hrs Pass Marks: 45

Instructions to Paper Setter

1. Security Analysis & Portfolio Management:

Investments: Nature and scope of investment analysis, Concept of return and risk, return and risk analysis, measurement of return and risk. [07]

Security Markets: Primary and secondary markets; Primary market - role, functions and methods of selling securities in primary market; Allotment procedure; New financial instrument; Regulation of security market. [07]

Public Issues : SEBI guidelines on public issues, size of issue, pricing of issue, promoters contribution, appointment of merchant bankers, underwriters, broker, registrar and managers, bankers and allotment of shares. [10]

Secondary Markets: Role, importance, types of brokers, trading mechanism, listing of securities in stock exchanges, screen based trading; Depository- role and need; Depositories Act, 1996. [10]

Portfolio Performance Evaluation: Measure of return, risk adjusted measures of return, marketing timing, evaluation criteria and procedures. [11]

Suggested Readings:

1. P.Randian - Security Analysis & Portfolio Management- Vikash Pub. House, New Delhi
2. Bhalla- Investment Analysis, S.Chand & Co, Delhi
3. Clark James Francis: Investment - Analysis and Management, Tata McGraw Hill, New Delhi
4. Donald E.Fisher and Ronald J.Jorden: Security Analysis & Portfolio Management, Prentice Hall, New Delhi

5. Machi Raju, H.R. Merchant Banking. Wiley Eastern Ltd., New Delhi
6. Machi Raju, H.R. Working Of Stock Exchanges IN India, Wiley Eastern Ltd., New Delhi
7. Francis J. Clark: Management of Investments: McGraw Hill, New York

M.Com.
Semester – IV
Group A (Finance)

Paper –20 , Financial Institution & Markets [45 Lectures]
Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45

Instructions to Paper Setter

Financial Institution & Markets:

1. **Introduction:** Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian Financial system- an Overview. [05]
2. **Financial Markets:** Money and Capital Markets; Money markets- meaning, constituents, functions; Money markets instruments- call money, treasury bills, certificates of deposits, commercial paper, trade bills etc; Recent trends in Indian Money markets. Capital Market- primary and secondary markets; Depository system:
Government securities market. [14]
3. **Commercial Banks:** Meaning Functions, management and investment policies of Commercial Banks; Present structure; e- banking and e- trading; Recent development in Commercial banking. [10]
4. **Insurance Sector:** Objective role, investment practices of LIC and GIC; Private sector participation in insurance sector. Insurance Regulatory and Development Authority – role and functions. [06]
5. **Non- Banking Financial Institution:** Concept and role of Non- Banking Financial Institution; sources of finance; Functions of Non- Banking Financial Institution; Investment policies of Non- Banking Financial Institution in India. [10]

Suggested Readings:

1. Avadhani: Investment and Securities Markets in India, Himalaya Pub., Delhi
2. Bhole, I.M. : Financial Markets and Institutions, Tata McGraw Hill, New Delhi
3. Ghosh, D. : Banking Policy in India, Allied Publications, Delhi
4. Giddy, I.H. Global Financial Markets, A.I.I.B.S., Delhi
5. Khan, M.Y.: Indian Financial System, S.Chand & Sons, New Delhi

M.Com.
Semester - IV
Group A (Finance)

Paper –21, Project Planning and Control [45 Lectures]
Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45

Instructions to Paper Setter

Project Planning and Control:

- Identification of Investment Opportunities:** Project Ideas, Screening of ideas; Environment scanning and opportunity analysis, Government regulatory framework. [10]

2. **Market and Demand Analysis:** Information required for Market and Demand Analysis; Sources of information - Primary and secondary; Demand forecasting. [09]
3. **Profitability, Financial Projections and Tax Consideration:** Cost of Production; Break Even analysis; Projected balance sheet, profit and loss account and cash flows statement; Provisions and considering for computing taxable income. [14]
4. **Network techniques for Project Implementation, Monitoring and Control:** PERT and CPM Techniques; Critical Path, event slacks and activity floats; Scheduling to match availability of manpower; Measures of Variability of completion by a specified date; Project implementation practices in India. [12]

Suggested Readings:

1. Brycc, M.C.: Industrial Development, Tata McGraw Hill, New York
2. Chandra, Prasanna: Project Preparation, Appraisal and Implementation, Tata McGraw Hill, New Delhi
3. Pitale, R.L.: Project Appraisal Techniques, Oxford and IBH
4. Planning Commission: Manual for Preparation of Feasibility Report
5. Timothy, D.R. and W.R.Sewall: Project Appraisal, McMillan, India
6. Choudhary, S.: Project Management, Tata McGraw Hill, New Delhi

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Semester - IV

Group A (Finance)

Paper -22, Public Finance [45 Lectures]

Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45

Instructions to Paper Setter

Public Finance:

1. **Public Finance:** Meaning, nature and scope and principles, Public Finance in underdeveloped countries. [06]
2. **Public Expenditure:** Nature, classification, distribution and recent trends in India. [10]
3. **Public Revenue:** Nature, type, and volume [10]
4. **Taxation:** General principles, classification of taxes- direct & indirect, advantages and disadvantages; The shifting and incidence of Taxation; The incidence of income tax and sales tax, Death, duties, Effect of Taxation. [08]
5. **Public Debt:** Nature, Different forms of Public Debt, Growth of Public Debt, The Policy of borrowing, Borrowing and Public Debt of the Govt. of India. [06]
6. **Finance Commission:** Nature, power and functions, Recent trends in Indian Finance, Tax Policy and Tax Reforms in India. [05]

Suggested Readings:

1. R.K.Lekhi - Public Finance - Kalyani Publishers Ludhiana
2. V.G.R.Aiyer - Public Finance in India
3. Dutt & Sundhram - Indian Economy
4. S.P.Singh - Public Finance in India
5. Jhonjan M.L. - Indian Public Finance

M.Com.
Semester – IV
Group A (Finance)

Paper –23, Corporate Finance [45 Lectures]

Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45

Instructions to Paper Setter

Corporate Finance:

1. **Introduction:** Nature, importance, sources of Corporate Finance & Limitations. [07]
2. **Capitalisation:** Theories of Capitalisation, over and under Capitalisation, Meaning, causes and remedies. [08]
3. **Capital Structure :** Meaning, Optimum capital structure- Theories of capital structure, Factors affecting capital structure. [10]
4. **Dividend Policy:** Meaning and types, Dividend Policy and Provisions of Indian Company's Act, 1956 regarding payment of Dividend. [10]
5. **Recent Trends in Corporate Finance.** [10]

Suggested Readings:

1. Corporation Finance – Hoagland Husband & Dockery
2. Corporation Finance – Gersten Berg
3. Corporation Finance – S.C.Kulchhal
4. Industrial Financing in India – T.P.Moithin
5. Industrial Financing in India – Dr. S.K.Basu
6. Central Banking in a Developing Economic – S.N.Sen
7. Development Banking – William Diamond
8. Development Banking – Dr. S.K.Basu
9. Development Banking – Dr. S.L.N.Sinha

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Semester – IV

Group B (Marketing)

(Paper – 19, Consumer Behaviour[45 Lectures])

Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45

Instructions to Paper Setter

Consumer Behaviour:

1. **Introduction** – Definition, consumer behaviour and marketing, the changing role of producer, market and consumer, women as a consumer and decision maker, rural and special area consumer. [10]
2. **Consumer perception and Attitudes** – Meaning and importance, perception process, perceptions and brand, perception and risk, types of consumer attitudes, formation of attitudes, Influence of media family and peers, attitude behaviour relationship, The CAC Model, Consumer Protection. [10]
3. **Consumer Research** – objective, area, designing appropriate research, consumer profiling, segmentation, Special Area Consumers [13]

Suggested Readings:

1. Consumer Behavior & Marketing Strategy – 6th Edi. J. Paul, Peter, Jerry, C.Olson McGraw Hill Higher Edu.
2. Business Marketing – Gross Baking Meredith Ford – ATFBS Publications.

3. **Consumer Marketing Action** – Henry Assael 6th Edi. Aslam Books Pvt. Ltd.
4. **Consumer Marketing – Concepts, Application & Cases** – M.S. Raju & Dominique Xard 'C', Pub. House (Pvt.) Ltd.

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Semester – IV

Group B (Marketing)

(Paper – 20, Principles & Practices of Marketing [45 Lectures])
Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45

Instructions to Paper Setter

Principles & Practices of Marketing:

1. **Introduction** – Traditional view of marketing, evolution of marketing concept, modern concept of marketing functions and role, marketing management process - a strategic perspective. [12]
2. **Marketing Environment** – Significance of Scanning marketing environment, economic, demographic, social cultural, technical, political and legal environment of marketing in India. [13]
3. **Market Segmentation** – Targeting and Positioning, Bases and procedure of segmenting a consumer market, criteria for effective market segmentation, target market selection and strategies, positioning -- concept, bases & process. [14]
4. **Social, Ethical and Legal Aspects of Marketing** – Consumer Protection in India, Service marketing, rural marketing, direct marketing and internal marketing, Digital Marketing [06]

Suggested Readings:

1. Kotler Philip, Marketing, Millinium 10th Edi., Prentice Hall of India Pvt. Ltd., New Delhi.
2. Kotler Philip and Gary Armstrong, Principles of Marketing 9th Edi. .. Prentice Hall of India Pvt. Ltd., New Delhi, 2001.
3. Saxena, Rajan – Marketing Management, Tata McGraw Hill Co., New Delhi.
4. Pawar J.S. – Marketing, Sage Publication, New Delhi, 1997.

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Semester – IV

Group B (Marketing)

(Paper – 21, Retail Marketing [45 Lectures])
Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45

Instructions to Paper Setter

Marketing:

- Retailing** – Role, Relevance and trends, Retail organization, The Changing Structure of Retailing. Retail in India. [08]
- Retail Market Segmentation** – concept, benefits, dimensions, segment focusing, targeting and positioning, consumer profile, market segmentation in India. [12]
- Retail Management** - Introduction, location of Retail Marketing, Site Selection Analysis, levels of location, decision, Product Management, Brand Management & Retailing [14]

4. **Retail Pricing & Marketing-** External Influence on Retail Pricing, Strategy, Developments, Approaches & Strategies, Relationship Marketing Strategies in Retailing. Organised Vs Unorganised Retail Sector. [11]

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Suggested Readings:

Bajaj, Juli & Srivastava -- Oxford Publication
Pawar J.S. -- Sage Publications
Saxena Ratan -- Tata Mcgrew Hill. New Delhi
Kotler Philip -- Prentice Hall.

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Semester – IV

Group B (Marketing)

(Paper – 22, International Marketing [45 Lectures]

Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45

Instructions to Paper Setter

International Marketing

Introduction to International Marketing: Nature & Significance: Complexities in International Marketing: Transition from domestic to transnational marketing: International market orientation – EPRG Framework; International market entry strategies. [13]

International Marketing Environment: Internal environment: External Environment – Geographical, demographic, economic, socio – cultural, political and legal environment: impact of environment on international marketing decisions. [12]

Foreign Market Selection: Global market segmentation: Selection of Foreign Markets: international positioning. [08]

Product Decisions: Product planning for global markets; Standardization vs. product adaptation: New Product ; Management of international Brands; Packaging and labelling: Provision of sales related services[12]

Suggested Readings:

Czinkota, M.R. : International Marketing, Dryden Press, Boston
Fayerweathers, Jhon :International Marketing, Prentice Hall, New Delhi
Jain, S.C.: International Marketing, CBS Pub. New Delhi
Keegan, W Warren J. : Global Marketing Management, Prentice Hall, New Delhi
Vsudeva P.K. :,International Marketing, Excel Books, New Delhi

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Semester – IV

Group B (Marketing)

(Paper – 23, Marketing Research [45 Lectures]

Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45

Instructions to Paper Setter

Marketing Research

Introduction to Marketing Research: Importance, Nature and scope of marketing research: Marketing Information System and marketing research, marketing research process and organization.

[07]

Data Resources: Secondary Data sources and Usage; Online data sources; primary data collection methods – questioning techniques, online surveys, observation method; questionnaire preparation. (5)

[10]

Data Collection: Organisation of field work survey errors – Sampling and non-sampling errors. [08]

Data Analysis: Univariate, bivariate and multivariate data analysis; Report Preparation and presentation. [20]

References:

- Beri, G.C.: Marketing Research, Tata McGraw Hill, New Delhi.
Boyd, H.W., Ralph Westfall and S.F. Starsh: Marketing Research: Text & Cases, Richard D. Irwin.
Chisnal, Peter M: The Essence of Marketing Research, Prentice Hall, New Delhi
Churchill, Gillbert A: Basic Marketing Research. Dryen Press. Boston.
Davis, J.J.: Advertisement Research, Prentice Hall. New Delhi.
Green, Paul E., Donald S. Tull and Gerald Albaum : Research for Marketing Decision. Prentice Hall, New Delhi.
Hooda, R.P.: Statistice for Business & Economics. McMillan India. New Delhi.
Tull, Donald and Hawkins, Del I. : Marketing Research, Prentice Hall. New Delhi.
Tull, Donald and Hawkins, Del I. : Marketing Research : Measurement and Method. Prentice Hall. New Delhi.
Zaltman and Burger : Marketing Research, Dryden Press. Illinois.

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Semester – IV

Group C (Human Resource Management)

Paper – 19 , Human Resource Management [45 Lectures!]

Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45

Instructions to Paper Setter

Human Resource Management:

- 1. Human Resource Development :** Concept and Evolution. H.R.D. Conceptual base. H.R.D. mechanisms, process, and outcomes. [10]
- 2. Motivational aspects of H.R.D., Trends and practices, Line Manager & H.R.D.** [08]
- 3. H.R.D. Activities:** H.R.D. culture and climate . Elements of H.R.D. climate, measurement of H.R.D. climate, factors to H.R.D. climate, Determinant needs, development supervisor, H.R.D. for workers, H.R.D. mechanisms for workers, Role of Trade Unions. [16]
- 4. H.R.D. Organization:** Govt. Organization, Educational institutions, Armed forces, Police and Industry, Private Sector & Public Sector units, Emerging issues in H.R.D. creating awareness and commitment to H.R.D., Industrial relations and H.R.D. Utilization of H.R.D. efforts, Future of H.R.D. [11]

Suggested Readings:

1. Rao I.V. et al.: Rewat Pub. New Delhi 1998 Alternative Approaches and strategies of H.R.D.
2. Rao I.V.: Oxford and IBH Pub. Co. (Pvt.) Ltd. New Delhi the H.R.D. Missionary.
3. Chadha M.K. - Sai Printographer, New Delhi - Human Resource Development Issues Case Studies And Exponential Exercise.

- 3
4. Rao T.V. and E.Abraham : Oxford & IBH New Delhi - H.R.D. Climate in Indian Organizations.
 5. Rao T.V.: Strategies of Developing Human Resources - Experiences from 14 Organizations, Ahmedabad. IIM Working Paper.
 6. Rudrabasawraj M.N. : New Delhi Himalaya - Executive Development in India.
 7. Dwivedi R.S. : Galgotia Publishing Co.- Managing Human Resources Personnel Management.
 8. Siva D.M. :New Indian Publication, New Delhi - Human Resource Development- The Indian Experience.

M.Com.

Semester - IV

Group C (Human Resource Management)

Paper - 20 ,Training & Development [45 Lectures]

Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45

Instructions to Paper Setter

Training & Development:

1. **Conceptual Framework:** Relationship of training to organizational Industrial Goals. Factors affecting successful Training Process, Skills of a Successful Trainer. Internal and External trainers. [10]
2. **Training needs Assessment and Curriculum Development:** Venturification of training and development needs. Advantages & Disadvantages of basic needs. Assessment techniques. Developing Training Materials. [14]
3. **Training Methods :** Three Stages of Training, On the Job and Off the Job methods. Experimental Vs Non-experimental methods. [10]
4. **Evaluation of Training & Development and Emerging pattern :** Reasons of evaluating training. Emerging Patterns of Training and Development in India. [11]

Suggested Readings:

1. Prior Thor: Jaico Publishing House Bombay 1997 - Handbooks of Training & Development.
2. D. Kamp : Jaico Publishing House Bombay 1997 - The Excellent Trainer.
3. Chadha M.K. : Sai Printographer, New Delhi - Human Resource Development Issues Case Studies And Exponential Exercise.
4. Dayal Ishwar : Prentice Hall, New Delhi - Management Training in Organisation.
5. Reid M.A. and Borrington : Jaico Pub. House , New Delhi - 1997 - Training Intervention - Managing Employees Development.

M.Com.

Semester - IV

Group C (Human Resource Management)

Paper -21 ,Industrial Relation[45 Lectures]

Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45

Instructions to Paper Setter

Industrial Relation:

1. **Industrial Relation:** Concepts and Scope, Historical Development, Unilateralist, Pluralist and Marxist perspective of I.R. Trade Unionism, Role of Trade Unions in India. National level Federations, goals and objectives of Unions and Union

leadership, weaknesses in trade unions, politics and government. Theories of Trade Unionism. Cross culture aspect of union management relations. Trade Union Act 1926 – an Overview. Union recognition, de-unionization strategies. [16]

2. **Industrial Democracy:** Concepts and Scope of industrial democracy workers participation. Strategy, practices behavioural science input/ contribution and models. Rationale for participation, issues in participation, strategies for making participation work and making participation more effective. [10]
3. **Methods of Industrial Relation Machinery in India:** Statutory and Non-Statutory methods of industrial disputes, resolution, conciliation, mediation, arbitration and adjudication. [10]
4. **Managing Industrial Relations:** Regulatory Mechanisms, employee discipline, suspension, dismissal and retrenchment, employee grievance handling, collective bargaining, negotiation skills, Industrial Conflicts Resolution. [09]

Suggested Readings:

1. Puneekar. S.D.: Bombay Himalaya Pub.House 1981 -- Labour Welfare Trade Unionism and Industrial Relations.
2. Tohri E.K. : Asia Pub. House Bombay, 87 – Unionism in a Developing Economy.
3. Dwivedi R.S. : Galgotia Pub Co. 2000 – Managing Human Resources Industrial Relations in Indian Enterprises.
4. Monappa: TMH- Industrial Relations

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Semester – IV

Group C (Human Resource Management)

✓ Paper –22 ,Industrial & Labour Laws[45 Lectures]

Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45

Instructions to Paper Setter

Industrial & Labour Laws:

1. **Factories Act 1948:** Objects. Provisions relating to hazardous process, health safety, working hours, leave etc. of workers, approval, licensing and registration of factories. [08]
2. **Industrial Disputes Act 1947:** Objects. Authorities for settlement of Industrial Disputes. References of Industrial Disputes, procedure, powers and duties of authorities, settlements and awards, strikes, lock outs, lay off, Retrenchment Transfer and Closure. Unfair Labour Practices. [10]
3. **Trade Union Act 1926 :** Objects, Registration of Trade Unions, rights & duties and liabilities of Registered Trade Unions -- Procedure Penalties. [04]
4. **The Workmen's Compensation Act 1923 :** Objects, Employer liability for compensation, amount of compensation, distribution of compensation.[05]
5. **The Employees Provident Fund Act:** Objects, Scheme under the Act Employees Provident Fund Scheme, Employees Pension Scheme. [06]
6. **The Payment of Wage Act 1936:** Objects, application, responsibility of Payment of Wages Wage periods, Time limits. [04]
7. **The Minimum Wage Act 1948:** Objects, application, Minimum, Fair and Living Wages, Determination of Minimum Wages, Taxation of Minimum Wages. [04]

Suggested Readings:

1. Malik P.L : Eastern Books, Lucknow -- Handbook of Industrial & Labour Law.

2. Vaid N.K. : Asia Publishing, Bombay – State and Labour in India.
3. Indian Law Institute : Labour Law & Labour Relations.
4. Ramaswamy E.A. AND Uma Ramaswamy : Oxford University Press, New Delhi- Industry and Labour Law.
5. Venkatramantam E.S. : Oxford University Press, New Delhi – Indian Industrial Relations : Text Cases.

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Semester – IV

Group C (Human Resource Management)

Paper – 23 , Labour and Social Welfare[45 Lectures]

Full Marks: 25(MSE) +75(ESE) =100 TIME: 3 Hrs Pass Marks: 45

Instructions to Paper Setter

Labour and Social Welfare:

1. **Unemployment** – Types, Causes, Effects of Unemployment and the economy. [10]
2. **Poverty** – features of poverty- vicious circle of poverty- its solutions. [07]
3. **Child Welfare** – approaches of human rights activities of different views – Government policies towards child welfare. [07]
4. **Women Welfare** – Govt. Role for the welfare of woman – views of All India Women Conference. [06]
5. **Schedule Caste and Schedule Tribes** – Its socio-economic conditions. [07]
6. **Prohibition** – Its causes – effects- Govt. Policy for prohibition. [03]
7. **Collective Bargaining** – significance – methods – procedures – collective bargaining in India. [05]

Suggested Readings:

1. Social Disorganisation- C.B.Memoria
2. Indian Labour Legislation- A.K.Sen
3. Strategies of Developing Human Resources – T.V.Rao
4. Human Resource Management – M.K.Chadha
5. Managing Human Resources – R.S.Dwivedi