

Syllabus (Business Studies)
M.Com. Semester I
Subject: C1- Organization Behaviour

Unit 1- Nature of Organization

Organizational Goals- Nature of Organizational behaviour- Historical evolution of organization behaviour

Unit II- Foundation of Individual behaviour

Personality: Concept, Theories, Determination, Personality and organization Behaviour- perception: Concept, Process, perception and organization behaviour-learning: concept, principles, learning theories and organizational behaviour- Attitudes, Values and Job satisfaction-basic motivational concepts: concept Theories-Application of concepts of motivation: job enlargement, Enrichment, Job rotation.

Unit III- foundation of Group behaviour

small groups in organization- leadership: nature, theories-power and politics : Bases of power, Ethics of power and politics- communication: Channels, barriers Conflicts: concept, goals, conflict levels

Unit IV- Organizational Culture

Human resources policies and practices: job analysis, training and development, industrial relation-work stress: concept, sources of stress, coping stress-organizational changes and development- organizational effectiveness

Reference books:

1. K. Aswathappa, organizational Behaviour(Himalaya publishing house, Mumbai)
2. L.M. Prasad, organizational Behaviour (Sultan chand and sons, New Delhi)
3. Shukla, Madhukar, Understand Organizations: organization theory and practice in India (Prentice Hall, New Delhi)

Syllabus (Business Studies)
M. Com. Semester I
Subject: C2- Business Laws

Unit I- 1) Indian contract Act 1872-

meaning of contract, Essentials of a valid contract, proposal and its acceptance, characteristics of an offer, offer and Invitation to make an offer, Offer and intention to offer, important rules for valid offer, Revocation of Offer, Acceptance, Signs of Acceptance, Revocation of acceptance, Agreement and kinds of Agreements, Contractual Capacity, free Consent, Misrepresentation, Mistake, lawful Consideration, Lawful object, Expressly void agreements, Contingent Contracts, Discharge or termination of contracts, Implied or Quasi contracts, consequences of Breach of contract.

Special Contracts-Contracts of Indemnity- Contracts of Guarantee-
Contracts of bailment and Pledge - Contracts of Agency

2) Patent Act-2002-

Meaning, Objective and important definition, inventions not patentable, patent office and power controller, penalties.

Unit II- 1) Negotiable Instruments Act 1881-

meaning, presumptions, promissory note and types, bill of exchange, cheque, Types of negotiable instruments, Hundi, negotiation, endorsement, Parties to negotiable instruments and their liability, holder and holder in due course, presentment of negotiable instrument, dishonour of negotiable instrument, noting and protesting of instrument, discharge from liability.

2) Indian partnership Act-1932-

Meaning of partnership, Characteristics of partnership, Partnership deed, registration of Partnership, types of partnership firms, types of partners, incoming and outgoing partners, mutual relations and rights of partners, relationship to third party of partnership firm, extension and restrictions of partners implied authority, dissolution of partnership firm.

Unit III – 1) Right to Information Act-2005-

Background of the Act, important Definitions, request to get information, Central information commission, State information commission, Rights and functions of information commission,

2) Cyber law-2000-

important Definitions, Digital signature, Electronic Governance, Creation, acceptance and sending of electronic documents, Cyber appellate Tribunal, cyber-crime.

Unit IV- 1) Indian Industrial Act-1948

Need of labour legislation, important definition, approval, licensing and registration of factories provisions regarding workers health, safety, welfare, adult, women and young workers, annual leave and wages, other provisions.

2) Workmen's compensation Act-1923-

important definition, rules related to workmen's compensation, calculation of amount of compensation.

3) Environment protection Act 1986-

Meaning Objective and scope, power of central government to protect and improve environment, location of industries, process and operations, offenses and penalties.

Reference Books:

1. Avtar Singh, Mercantile Law, Eastern Book Company
 2. Chandra Bose, Business Laws, PHI, 2008
 3. Bulchandani, Business Law for Management, 2009, Himalaya Publishing
 4. Kumar, Legal Aspect of Business 1st, ed. 2009, Cengage Learning
 5. Taxman's General and Commercial Laws, 2009
 6. M.C. Kuchhal Business Legislation for Management 2nd ed. Vikas Publishing
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Syllabus (Business Studies)
M. Com. Semester I
C - 3 Managerial Economics

Unit 1: Nature of Managerial economics

Meaning, definition, nature, scope and significance, Factor influencing decisions, functions, role & responsibilities of Managerial economist.

Principles of managerial decision analysis.

Macro-Micro economics- Definition, scope, merits & demerits, importance and uses, limitations, paradox of micro economics, difference between micro and macro economics.

Unit II: Demand Analysis

Theories in demand, derivation of demand, types, environment influencing demand.

Elasticity of demand- concept, meaning, types, measurement, influencing factors, importance, advertising or Promotional elasticity. Demand forecasting- meaning, definition, types, methods, importance, advantages and limitations

Unit III: Production

Concept, meaning, definition features of production, functions, law of variable productions, production with two variable inputs.

Cost analysis-concept, importance, types, real, opportunity, economic, fixed, variable, direct, indirect, Total, average, marginal cost in short run & long run curve.

Revenue- concepts, definition, types, Total average and marginal revenue with AR & MR

Unit IV: Market Structure

Concept, meaning, Classification of markets, Perfect competition-

Features & price determinations, Monopoly Features & price determinations, monopolistic competition-Features & price determinations, Pricing, price discrimination.

Business cycle-concept, definition, features, types, phases of business cycle, cobweb, Hicks, Samulson theories of trade cycle, controls of business cycle. Concept of sustainable development.

Reference Books:

1. Managerial Economics, P.L. Mehta, Sultan Chand & Sons, New Delhi
2. Managerial Economics, Dwidevi, TMH
3. Indian Economics, Mishra & Puri, Himalaya Publishing House

Syllabus (Business Studies)
M. Com. Semester I
E-1- Fundamentals of Financial Management

Unit 1: Financial Management: An Introduction:

Meaning, scope, objectives, and significance of financial management.

Responsibilities of financial executives, Sources of finance. (Theory)

Working Capital Management: Meaning, needs, types, Determinants of Working Capital, assessment of working capital requirement. (Theory and Numerical)

Leverage Analysis: Meaning and concept, types of leverages (Operating leverage, Financial Leverage, Combined Leverage). (Theory and Numerical)

Unit II: Cost of Capital (Financing Decision): Cost of Capital: Meaning and concept, Significance,

Factors affecting the cost of capital, cost of different sources of financing (Debt or debenture, Equity shares, Preference shares, Retained Earnings). The weighted average cost of capital. (Theory and Numerical)

Unit III: Capital Structure: Meaning and concept, components, principles, factors affecting the capital structure, Theories of capital structure (Net Income Approach, Net Operating Income Approach, Traditional Approach, Modigliani -Miller Approach). EBIT-EPS analysis. (Theory and Numerical)

Unit IV: Capital Budgeting (Investment Decision):

Meaning, features, significance, Types, difficulties in capital budgeting, meaning and Types of cash flow, Meaning and types of depreciation, Discounting of future cash flow, Discounted and Non discounted Techniques of capital budgeting (Accounting Rates of Return, Payback Period, Discounted payback period, Net Present Value, Profitability Index, Internal Rates of Return). (Theory and Numerical)

Reference Books:

1. Atrill, P; Financial Management for Non-Specialists, Prentice Hall.
 2. Besant Raj. A: Corporate Financial Management, Tata McGraw Hill.
 3. Block & Hirt: Foundation of Financial Management, Irwin Homewood.
 4. Cooper, Kaplani and E: mastering Finance, Financial Times
 5. Boltmam & Conn: Essentials of Managerial Finance, Hongnton & Mifflin.
 6. Brealy, R. A. and Myers, S: The principle of Corporate Finance, McGraw Hill Internal.
 7. Brigham and Ehrhardi: Financial Management- Theory and Practice, Thompson.
 8. Brigham and Houston: Fundamentals of Financial Management, Thompson
 9. Chandra Prasanna: Financial Management, Tata McGraw.
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Syllabus (Business Studies)
M. Com. Semester II
Subject: C-1- Indian Financial System

Unit 1: Components of formal financial system

Structure and functions of financial structure, Nature and role of financial institutions and financial markets, financial system and economic development, pre and post scenario in financial system, reforms of financial structure, money market-nature, nature and operations of instruments, money market and Indian monetary policy

Unit II: Banking

Definition, characteristics, credit creation of banks current situation of Indian commercial banks, History of commercial banks, types of banks, Managerial functions of banks, deposits and loan management, procedure of loan, types of loan, principles of bank, limitations of credit creation, investment of bank Government securities, financial management of bank, accounts of bank, management of wealth, services of bank.

Unit III: Insurance

History of insurance, meaning and definition, importance and contribution to development, Insurance regulatory and authority Act 1999, current scenario of life insurance after privatization, Impact of privatization of insurance companies, Scope of life insurance marketing,

Nature of Insurance, policy contract, organization structure of Life Insurance corporation in India, Distribution channel of LIC of India, GIC products.

Unit IV: Capital market

Role, History, changes of capital market, primary market, stock exchange and share market and its functions, services rendered by stock exchange, Role of stock exchange in capitalize economy, listing of securities, Indian Stock market -its structure and functions, Indian Depository Act, Mutual Fund and its role in Indian Economical development, Regulatory bodies and services- SEBI, RBI, CRISIL, SHCIL, Exim bank, Foreign exchange market.

Reference Books:

1. V. Avadhani, Indian capital market, First Edition, Himalaya publishing Home.
2. H. R. Machiraju, Merchant banking, third Edition, New age international publishers.
3. Ruddar Datt & K. P. M. Sundharam, Indian Economy,

Syllabus (Business Studies)
M. Com. Semester II
Subject: C-2- Company Law

Unit I

Introduction of company Act 2013, Formation of companies, public and private and one person companies, procedure for formation of company., Memorandum of association, articles of association, alteration of MOA and AOA, conversion of companies already registered., Prospectus, public offer and private placement, Shelf prospectus and red hearing prospectus, allotment of securities by the company, private placement- offer and invitation.

Unit II

Kinds of share capital, Issue of sweat equity shares, Issue and redemption of preference shares, transfer and transmission of securities, further issue of share capital, rights issue, issue of bonus shares, Provisions relating acceptance to deposits from public, Registration of charges including punishment for contravention

Unit III

Register of members, annual return, meetings of shareholders, annual general meeting, extra ordinary general meeting, notice of meeting and explanatory statement, quorum for meetings, ordinary and special resolutions., Meetings of boards, quorum of board meetings, minutes of meetings, notice, agenda, passing resolution of circulation, audit committee, powers of board, loan to directors, loans and investments by the company, related party transaction.

Unit IV

Appointment, registration and removal of auditors, Qualifications and disqualifications of Auditors, Appointment, registration and removal of Directors, Qualifications and disqualifications of directors, vacation of office, number of directorship, Directors report, Provisions relating to additional director, alternate directors, nominee directors, independent directors, appointment of managing directors, whole time director, Key managerial person, secretarial audit, functions of company secretary.

Reference Books:

1. A.K. Mujumdar, Dr. G.K. Kapoor, Company Law and Practice; Taxmann, 59/32, New Rohtak Road, New Delhi-110 005.
2. M.C. Kuchhal Modern Indian Company Law; Shri Mahavir Book Depot, 2603, NaiSarak, Delhi-110 006.
3. A. Ramaiya: Guide to the Companies Act; Lexis Nexis, Butterworths Wadhwa, Nagpur
4. Study Material Executive Programme - Company Law- Paper One, 2018, by ICSI

Syllabus (Business Studies)
M. Com. Semester II
Subject: C-3- Project Management

Unit 1: Introduction

Introduction to project and project management. Characteristics and types of projects. Gaining importance, project life cycle and its phases. Project management, Project manager and his responsibilities. phases of Project management, Project environment, the 75 of Project management.

Unit II: Project Finance

Financial feasibility, determinants of cost of project, its financing and deciding optimum capital structure. Cash flows from project and owner's perspective. Project Appraisal. Financial feasibility with risk. Types of risk, techniques of risk evaluation and its mitigation

Unit III: Project Analysis

Time planning, Contents of Project plan, planning process, Work breakdown structure, process mapping. Project Budgeting: Financial Projections, time value of money, cost of capital, Appraisal criteria, project control-scope/progress control, performance control, schedule control and cost control

Unit IV: Project Implementation

Organizing human resources, systems and procedure for project implementation. Working of systems, Design of systems, project work system design, work breakdown structure, project execution plan, project control system, project diary

Reference Books

1. Clifford F Gray, Erik W Larson, "Project Management-The Managerial Process" McGraw-Hill
2. Prasanna Chandra, Projects Planning Analysis selection, financing, Implementation, McGraw Hill
3. S. Choudhury, Project Management Tata McGraw Hill publishing.,
4. Vasanth Desai, Project Management, Himalaya Publishing House
- 5 Goel B.B. Project Management, Deep & Deep Publications Pvt. Ltd

Syllabus (Business Studies)
M. Com. Semester II
Subject: E-1- Advanced Financial Management

Unit 1: Management of cash and marketable securities

Meaning of Cash Management, Motives of Holding Cash, Objective of cash management, Management of Cash Balance (Setting cash Balance, Cash Cycle, Zero Balance Account, Money Market Banking, Petty Cash (Imprest System), Meaning and types of Float, Management of Float, Meaning and types of Marketable Securities, Cash Management Planning with cash Budget, Cash Management Model (Baumols Model, Moller-Orr Model). (Theory and Numerical)

Unit 2: Debtors (Receivables) and Creditors Management:

Meaning of Receivables, Cost of receivables, credit policy and evaluation of debtors, Cash Discount policy and ascertainment of cost of cash discount, Effective cost of bills discounting,

Meaning of Creditors, calculation of cost of credit. (Theory and Numerical)

Unit 3: Cash Flow Analysis

Meaning, Cash flow activities, significance of Cash flow statement and disadvantages. Preparation of Cash Flow Statement (Operating, Investing, Financial Activities) (Theory and Numerical)

Unit 4: Retention Policy (Dividend Decision):

Meaning and concept of dividend, Meaning and concept of retained earnings, importance of dividend, Factors affecting dividend decision, Types of dividends, Dividend and valuation of the firm, Relevance model of dividend policy (Walters Model, Gordons Model), Irrelevance model of dividend policy (Residual Theory, Modigliani and miller theory).

Stability of Dividends, Bonus shares. (Theory and Numerical)

Reference Books:

1. Damodaran Aswath: Applied Corporate Finance, Wiley Student Edition
 2. E. J. Mclancy: "Business Finance: Theory and Practice". Pearson Education.
 3. Gitman, L. J.: Principles of Management Finance, Addison-Wasley
 4. Higgins, R. C: Analysis on Financial Management, Irwin, McGraw Hill
 5. Hompton, John: Financial Decision making: Concept, problem & Cases, Prentice Hall India.
 6. Joseph, P. Ogden, Frank. C. Jen and Philip, F. O'Conner: Advanced Corporate Finance: Policies and Strategies, Pearson Education
 7. Khan & Jain: Financial Management, Tat McGraw
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