

PROGRAM OUTCOME AND PROGRAM SPECIFIC OUTCOME

M.COM (PG) PROGRAM

1. INTRODUCTION

The PG Department of Commerce-Masters in Commerce (M.Com) was formally set up in the year 2004. It is located in the premises of Govt. SPMR College of Commerce, Jammu, a constituent college of Cluster University of Jammu. The department is the sole PG Department of Commerce in Jammu (JK Higher Education) and the Cluster University of Jammu. M.Com is a two year semester based full-time PG course in Commerce that grooms students by maintaining conformity with the changing times. The department prepares the students for the industry, academics and administration by continuously updating them with the latest knowledge, research and innovation in the field of commerce and management.

2. LEARNING OUTCOME BASED CURRICULUM FRAMEWORK OF COURSES

The M.Com Department aligns itself with the overall vision of the Cluster University of Jammu i.e. to nurture a knowledge society of enriched learners through innovation, invention and excellence in research facilitating inclusive education and community engagement. The department educates the students to develop conceptual, applied and research skills as well as prepare them with appropriate problem solving and decision making skills required by the industry at national as well as international levels in routine and special business related activities relevant to corporate and financial sectors. The department also works hard towards acquainting the students with conventional as well as contemporary areas in the discipline of commerce through teaching and research activities. The department has undergone several changes in teaching pedagogy keeping pace with the technological requirements in the present scenario to ensure overall learning of the students. The course provides in-depth knowledge about diverse areas of commerce, viz, marketing, human resource management, finance, accounting, taxation, entrepreneurship, research methodology, etc. It also strives to create awareness among students through application oriented research in core areas of commerce and management, further enhancing computer literacy and usage of research softwares.

3. AIMS OF PROGRAM

The M.Com course aims to make the students better employable and socially responsible by nurturing their youthful minds with the right set of knowledge for achieving inclusive education and community engagement. The M.Com programme aims to provide:

- An ability to apply theoretical knowledge acquired through teaching in solving real-life business situations.
- Enhance interpersonal skills and communication abilities of students to facilitate team work among them.
- Developing entrepreneurial skills among the students to make them capable of starting their own business.
- Increasing the employability of students by preparing them to work in both private and public sectors around the world.
- To develop management leaders with exceptional managerial and administrative skills for handling varied business operations.
- To inculcate research orientation among the students to take up higher studies like M.Phil, Ph.D, D. Lit., etc. and solve business problems in an innovative manner backed by research.

4. STRUCTURE & SYLLABUS OF THE PROGRAM OF ALL SEMESTERS

M.Com. programme is a two-year course divided into four-semester of 24 credits each (Total=96 Credits), exhibited in the tables below:

Table 1: Two Year Postgraduate General Programme (M.Com -4 Semesters)

Semester	Hard Core Theory Courses	Soft Course (SC) 4 credits for each semester	Practical/ Project/ Seminar (Soft/Hard)	Open Elective	Total Credits
Semester 1	HC-1 (6) HC-2 (6) HC-3 (4)	SC-1 & SC-2			24
Semester 2	HC-4 (6) HC-5 (6) HC-6 (4)	SC-3		1 OE (4)	24
Semester 3	HC-7 (6) HC-8 (6) HC-9 (4)	SC-4		1 OE (4)	24
Semester 4	HC-10 (4) HC-11 (4)	SC-5 & SC-6	1 Project		24
Total Credits	6*6=5*4=56	6*4=24	1*8=8	2*4=8	96

Table 2: Semester-wise Details of M.Com Course

Semester-1			
Course	Code	Title of the Course	Credits
Hard Core Course	2COMHC0101	Human Resource Management	6 (4+2)
	2COMHC0102	Advanced Marketing Management	6 (4+2)
	2COMHC0103	Direct Tax Laws	4
Soft/Open papers		Any one of the following	4
Group 1	2COMSC0101	Brand Management	
	2COMSC0102	Customer Relationship Management	
		Any one of the following	4
Group 2	2COMSC0103	Organisational Theory and Behaviour	
	2COMSC0104	Entrepreneurial Skill Development	
Total credits			24

Semester-2			
Course	Code	Title of the Course	Credits
Hard Core Course	2COMHC0201	Accounting Theory & Practice	6 (4+2)
	2COMHC0202	Indirect Tax Laws	6 (4+2)
	2COMHC0203	Advanced Financial Management and Theory	4
Soft/Open papers		Any one of the following	4
	2COMSC0201	Financial Statement Analysis	
	2COMSC0202	Security Analysis and Portfolio Management	
Open Elective	2GELOE0201 2ENGSC0104	-	4
Total credits			24

Semester-3			
Course	Code	Title of the Course	Credits
Hard Core Course	2COMHC0301	Research Methodology & Quantitative Techniques	6 (4+2)
	2COMHC0302	Advanced Human Resource Management	6 (4+2)
	2COMHC0303	International Marketing	4
Soft/Open papers		Any one of the following	4
	2COMSC0301	Industrial Relations & Labour Laws	
	2COMSC0302	Consumer Behaviour and Marketing Research	
Open Elective	2ENGOE0302	-	4
Total credits			24

Semester-4			
Course	Code	Title of the Course	Credits
Hard Core Course	2COMHC0401	Advanced Cost & Management accounting	4
	2COMHC0402	Strategic Management	4
Soft/Open papers		Any one of the following	4
Group 1	2COMSC0401	Logistics and Supply Chain Management	
	2COMSC0402	Strategic Marketing	
		Any one of following	4
Group 2	2COMSC0403	Financial Decision Analysis	
	2COMSC0404	International Finance	
Project	2COMPR0401	Project Work	8
Total credits			24

Total Credits = 96

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SYLLABUS – SEMESTER 1st (CBCS) – M.COM
(HARD CORE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: HUMAN RESOURCE MANAGEMENT

COURSE CODE : 2COMHC0101

CREDITS : 5+1

DURATION OF EXAMINATION

TOTAL: 150 Marks

MINOR TEST : 01 Hour

MINOR TEST: 60 Marks

MAJOR TEST : 03 Hours

MAJOR TEST: 90 Marks

Objective:

The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation. This knowledge would make the students capable of employing these techniques to harness the best of each individual working in the organisation.

Unit-1: Introduction

(18 HOURS)

Human Resources Management (HRM)-Concept, Significance, Objectives, Scope, Functions, Changing role of Human Resource Manager; HRM Policies; Perspectives of HRM; Human Resource Development (HRD)-Concept, Scope, Objectives, techniques of HRD; HRD mechanisms, HRM vs HRD.

Unit-2: Acquisition of Human Resources-I

(18 HOURS)

Job Design- Concept, Approaches- Job Rotation, Job Enlargement, Job Enrichment, Job Bandwidth; Job Analysis- Concepts, Objectives, Components (Job Description and Job Specification), Process of Job analysis, Techniques of data collection in Job Analysis.

Unit-3: Acquisition of Human Resources-II

(18 HOURS)

Human Resource Planning-Concept, Objectives, Factors affecting HR planning, Process of HR Planning, Problems in HR Planning; Recruitment-Objectives, Sources of recruitment, Process of recruitment; Selection- Concept, Recruitment vs Selection, Selection Procedure, Types of Tests, Types of Interviews, Placement & Orientation.

Unit-4: Developing Human Resources

(18 HOURS)

Training- Concept, Importance, Assessing training needs, Methods of Training, Evaluation of Training; Development- Concept, Training vs Development, Techniques of Management Development; Career Planning and Development- Features, Objectives, Process, Individual and Organisational Career Development.

Unit-5: Performance and Job Evaluation

(18 HOURS)

Performance Appraisal- Concept, Methods of Performance Appraisal, Performance Appraisal vs Potential Appraisal; Job Evaluation- Concept, Objectives, Process, Methods; Employee Morale- Concept, Significance of morale, Determinants of morale; Employee Productivity- Concept, Significance of productivity, Factors influencing Industrial

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(HARD CORE)

productivity, Measures to improve productivity, Relationship between morale and productivity;

Suggested Readings:

1. K. Aswathappa, Human Resource and Personnel Management, TATA McGraw Hill, New delhi.
2. P. Subba Rao, Human Resource Management, Himalaya Publishers Mumbai.
3. N.K. Singh, Human Resource Management, Excel Publications.
4. Jyothi, Human Resource Management, Oxford university press.
5. Edwin B Flippa, Personnel Management.
6. Deepak Kumar. B. Human Resource Management, Excel Books.
7. De Cenzo and Robins, *Fundamentals Human Resource Management*, 8th Edition, Prentice Hall of India, 2005.
8. Decenzo, David A. and Robbins, S.P. *Fundamentals of Human Resource Management*, 9th Edition, Wiley and Sons Ltd., John, 2006.
9. Flippo, Edwin B., *Personnel Management*, McGraw Hill, Tokyo, 1984-2000.
10. Bohlander: Human Resource Management, Thomson
11. David A.DeCenzo and Stephen P.Robins: Personnel/ Human Resource Management, PHI
12. BiswajeetPattanayak: Human Resource Management, PHI
13. Srinivas K. R: Human Resource Management in Practice, PHI.
14. Mathis: Human Resource Management, 10e Thomson Wage structure
15. VSP Rao:, Human Resource Management, Vikas
16. Mello: Strategic Human Resource Management, 2e Thomson
17. Gupta CB, Human Resource Management, Sultan Chand & Sons.

INSTRUCTION FOR PAPER SETTER

Minor Test: The question paper for internal assessment examination shall be set as per the following guidelines:

- a) Ist and IInd Internal Assessment tests shall be held for the first 20% and next 20% of the syllabus i.e 30 marks each. The test shall be conducted from 1st and 2nd units respectively.
- b) Each test will comprise of 02 long answer type questions of 08 marks each and 07 short answer type questions of 2 marks each ($2*8 = 16$ & $07*02 = 14$).

Major Test (Total marks = 90)

Question papers shall be set as per the following guidelines:

Section A: This section shall cover whole of the syllabus with equal weightage to all units:

- i. 10 short answer questions or multiple choice questions of one mark each ($10*1 = 10$).
- ii. 05 short answer questions of four marks each ($05*4 = 20$).

Total weightage to this section = 30 marks (10+20)

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Section B: This section shall comprise of 06 long answer questions of 20 Marks each, from 3rd, 4th & 5th unit. 02 questions shall be set from each unit and student will have the attempt one question from each unit. Each question shall consist of two parts:

- i. Long Answer type questions:- 14 marks (03*14)
 - ii. Medium Answer type questions:- 06 marks (03*06)
- Total weightage to this section = 60 marks (42 + 18)**

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SYLLABUS – SEMESTER 1st (CBCS) – M.COM
(HARD CORE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: ADVANCED MARKETING MANAGEMENT

COURSE CODE : 2COMHC0102

CREDITS : 5+1

DURATION OF EXAMINATION

TOTAL: 150 Marks

MINOR TEST : 01 Hour

MINOR TEST: 60 Marks

MAJOR TEST : 03 Hours

MAJOR TEST: 90 Marks

Objective:

The objective of the course is to familiarize the students with the basic concepts and principles of marketing and to develop their conceptual and analytical skills to be able to manage marketing operations of a business firm.

Unit-I: Introduction

(18 HOURS)

Concept of Marketing - Nature and scope, Evolution of marketing concept; Modern concept of marketing; Marketing Myopia; Role of marketing in Indian economy; Marketing mix; Marketing Strategy Formulations – Key Drivers of Marketing Strategies - Strategies for Consumer Marketing — Services Marketing – Competitor Analysis - Analysis of Consumer Markets – Strategic marketing planning; Marketing environment- Micro Environment (Company-Suppliers-Marketing Intermediaries- Customers- Competitors-Publics) - Macro Environment (Demographic-Economic-Natural- Technological-Political-Legal (Consumer Protection Act, 1986) and Socio-cultural).

Unit-2: Market segmentation and Consumer Behaviour

(18 HOURS)

Market Segmentation - Concept, Bases, Benefits, Requirements for Effective Segmentation, Market Segmentation Analysis for Consumer and Service; Product Positioning- Concept, Bases; Target Markets – Concept & Types; Consumer behavior- Nature, Scope, Importance, Factors influencing Consumer Behavior - Models of Consumer Behavior- Howard-Sheth, Economic man model, Family decision-making model, Nicosia model, Engle-Kollat-Blackwell model; Consumer Decision Process, Post Purchase Behavior, Cognitive Dissonance

Unit-3: Product and Pricing Decisions

(18 HOURS)

Concept of product- Classification, Product mix decisions; New product development- Concept, Factors contributing to new product development, Stages of new product development; Product Life Cycle (PLC)- Conditions and strategies in different phases, Reasons for the failure; Branding-Packaging and labeling; Pricing- Concept, Objectives, Factors influencing pricing, pricing policies.

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(HARD CORE)

Unit-4: Promotion and Place Management Decisions (18 HOURS)

Promotion- Meaning and importance of promotion, Communication process, Promotion tools & their effectiveness, Developing and implementing a promotional campaign, Promotion through internet, Promotion scenario in India; Place Management- Marketing Channels-Nature, Channel Levels, Marketing Intermediaries, Channel Design Decisions, Channel Conflict and Resolutions; Online Marketing- Objectives, Merits & demerits, Online Marketing Channels; Retailing- Meaning, Significance, Emerging trends, forms of retailing; Distribution logistics- Concept, importance and major logistics decisions.

Unit-5: Marketing System and Marketing Research (18 HOURS)

Marketing Planning, Organising and Control- Marketing planning process; Different ways of organising the marketing department; Sales, cost and profit analysis; Marketing Information System- Concept of MKIS, Components of a MKIS, Internal Records System, Marketing Intelligence System; Marketing Research System- Marketing Decision Support System, Marketing Research Process, Marketing Research vs MKIS, Marketing Research in India.

Suggested Readings:

1. Philip Kotler, Principles of Marketing, PHI.
2. Rama swamy&Namakumari, Marketing Management.
3. RajanSaxena, Marketing Management.
4. Dr. R.L.Varshney and Dr. S.L. Gupta, Marketing management Text and cases, SulthanChand & sons.
5. Arun Kumar, N. Meenakshi, Marketing Management, Vikas Publications.
6. Jain, Marketing planning and strategy.

INSTRUCTION FOR PAPER SETTER

Minor Test: The question paper for internal assessment examination shall be set as per the following guidelines:

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- b) Each test will comprise of 02 long answer type questions of 08 marks each and 07 short answer type questions of 2 marks each (2*8 = 16 & 07*02 = 14).

Major Test (Total marks = 90)

Question papers shall be set as per the following guidelines:

Section A: This section shall cover whole of the syllabus with equal weightage to all units:

- i. 10 short answer questions or multiple choice questions of one mark each (10*1 = 10).

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(HARD CORE)

- ii. 05 short answer questions of four marks each ($05 \times 4 = 20$).
Total weightage to this section = 30 marks (10+20)

Section B: This section shall comprise of 06 long answer questions of 20 Marks each, from 3rd, 4th & 5th unit. 02 questions shall be set from each unit and student will have the attempt one question from each unit. Each question shall consist of two parts:

- i. Long Answer type questions:- 14 marks (03×14)
- ii. Medium Answer type questions:- 06 marks (03×06)
Total weightage to this section = 60 marks (42 + 18)

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SYLLABUS – SEMESTER 1st (CBCS) – M.COM
(HARD CORE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: DIRECT TAX LAWS

COURSE CODE : 2COMHC0103

CREDITS : 04

DURATION OF EXAMINATION

TOTAL: 100 Marks

MINOR TEST : 01 Hour

MINOR TEST: 40 Marks

MAJOR TEST : 2.5 Hours

MAJOR TEST: 60 Marks

Objective:

To acquaint the students with the theoretical and practical aspects of direct taxes including wealth taxes and to make them use computer packages for tax calculations

Unit-1: Introduction to Direct Taxes

(12 HOURS)

Features of Direct Taxes, Types of Direct Taxes, Overview of Income Tax Act 1961, Basic Concepts- Person, Assessee, Previous Year and Exceptions, Assessment Year; Income-concept of income, Concept of Tax, Gross Total Income, Taxable Total Income – Permanent Account Number (PAN) – Tax Account Number (TAN); Income Tax Authorities – Functions, powers.

Unit-2: Exempted Incomes

(12 HOURS)

Exempted Incomes under section 10 and 10 A; Agriculture income-assessment; Residential Status - Incidence of Tax - Residential Status, Reforms of Direct tax, Tonnage Tax, Securities Transaction Tax, Banking Cash Transaction Tax, Commodities Transaction Tax, Direct Tax Code 2009.

Unit-3: Assessment of Individuals

(12 HOURS)

Clubbing of Income - Set off and carry forward of losses - Permissible Deductions from Gross Total Income - Computation of Total Income and Tax Liability (Students should be given computed income under five heads for calculation of tax liability).

Unit-4: Hindu Undivided Families

(12 HOURS)

Schools of Hindu Law - Residential Status of HUF - Partition of HUF - Impartible Estate - Income not to be treated as family income - Assessment of HUF

Unit-5: Tax administration and Assessment Procedures

(12 HOURS)

Tax Administration – Income Tax Authorities, Powers of Income Tax Authorities, Kinds of Assessment – Returns of Incomes; Filing of Different Types of Returns of Income - Deduction and Collection of Tax at source - Advance Tax - Recovery of Tax - Modes of Recovery and Refund Appeals and Revision - Penalties and Prosecutions

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SYLLABUS – SEMESTER 1st (CBCS) – M.COM (HARD CORE)

Suggested Reading:

1. V.K. Singhania and KapilSinghania: Direct Tax Law and Practice Taxmann Publication 45th Edition 2010
2. H.C. Mehrotra and S.P. Gopyal: Income Tax Law and Accounts, SahityaBhawan Publications 5th editions 2010.
3. Gaur and Narang : Income Tax law and practices Kalyani Publication 38th edition 2010
4. Bhagawati Prasad: direct tax law and Practice Wishwa Prakashan 5th edition 2009
5. Direct Tax Code Bill 2010 Taxmann Publication 2010
6. Wealth Tax Act and Securities Transaction Tax with Rules Taxmann Publication 37th edition 2010
7. Kaushal Kumar Agrawal Insight into Income Tax Atlatic Publication 9th Edition 2007
8. Girish Ahuja and Dr. Ravi Gupta: Direct Tax Law and Practice and Tax Planning.
9. V.P. Gaur and D.B. Narang Income Tax Law and Practice – Kalyani Publicaions.

INSTRUCTION TO PAPER SETTER

Minor Test: The question paper for internal assessment examination shall be set as per the following guidelines:

- a) Ist and IInd Internal Assessment tests shall be held for the first 20% and next 20% of the syllabus i.e 20 marks each. Two tests shall be conducted from 1st and 2nd units respectively.
- b) Each test will comprise of 02 long answer type questions of 05 marks each and 05 short answer type questions of 2 marks each ($2*5 = 10$ & $05*02 = 10$).

Major Test (Total Marks = 60): Question papers shall be set as per the following guidelines:

Section A: This section shall cover whole of the syllabus with equal weightage to all units:

- i. 09 short answer questions or multiple choice questions of one mark each ($09*1 = 09$).
- ii. 05 short answer questions or multiple choice questions of three marks each ($05*3 = 15$).

Total weightage to this section = 24 marks (09+15)

Section B: This section shall comprise of 06 long answer questions of 12 Marks each, from 3rd, 4th & 5th unit. 02 questions shall be set from each unit and student will have the attempt one question from each unit. Each question shall consist of two parts:

- i. Long Answer type questions:- 08 marks ($03*08$)
- ii. Medium Answer type questions:- 04 marks ($03*04$)

Total weightage to this section = 36 marks (24 + 12)

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SYLLABUS – SEMESTER 1st (CBCS) – M.COM
(SOFT CORE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: BRAND MANAGEMENT

COURSE CODE : 2COMSC0101	CREDITS : 04
DURATION OF EXAMINATION	TOTAL: 100 Marks
MINOR TEST : 01 Hour	MINOR TEST: 40 Marks
MAJOR TEST : 2.5 Hours	MAJOR TEST: 60 Marks

Objectives:

To make the students understand the importance of brand management, identify the key elements of brand and help students in developing a plan for managing the brand.

Unit-1: Introduction

(12 HOURS)

Brands and brand management: Meaning, importance of brands to the customers & firms; Branding challenges and opportunities; Concept of brand equity; Brand names, symbols and slogans, criterion for choosing brand elements: Memorability, meaningfulness, likeability, transferability, adaptability, protectability.

Unit-2: Brand Loyalty& Brand Association

(12 HOURS)

Loyalty: Maintaining and enhancing brand loyalty; Brand awareness: Meaning and role of brand awareness in building brand equity; Perceived quality: Meaning, role of perceived quality in generating brand equity; Brand association: Role of brand associations in creating brand equity; Types of brand associations: Product attributes, intangibles, customer benefits, relative price, use/application, user/customer, company, country of origin.

Unit-3: Brand Personality& Brand Positioning

(12 HOURS)

Brand personality, co-branding, ingredient branding, licensing and its guidelines, celebrity endorsement; Building a strong brand: Brand salience, brand performance, brand imagery, brand judgments, brand feelings and brand resonance; Brand positioning: Identifying and establishing brand positioning; Positioning guidelines–Choosing points of parity and points of differentiation; Establishing points of parity and points of differentiation.

Unit-4: Integrated Brand Promotion

(12 HOURS)

Support media, event sponsorship and branded entertainment - Traditional support media, Event sponsorship, Branded entertainment, Sales promotion and point of purchase advertising - Definition of sales promotions, Sales promotion directed at consumers, Sales promotion directed towards trade channel and business markets, Direct marketing - What is direct marketing, Media applications in direct marketing, Public relations and corporate advertising - Public relations, Corporate advertising

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Unit-5: Integrated Marketing Communication & Brand Evaluation (12 HOURS)

Integrating marketing communications to build brand equity; Marketing communication options; Developing integrated marketing communication programs; Branding strategies: Brand product matrix; Brand hierarchy; Designing a branding strategy; Brand extension: Advantages and disadvantages; Brand valuations: Financial brand valuation; Financial brand equity; Evaluating brand valuation methods; Measuring sources of brand equity: Qualitative research techniques and quantitative research techniques.

Suggested Reading:

1. Keller, Kevin Lane, Strategic Brand Management: Building, Measuring and Managing Brand Equity, Prentice Hall of India
2. Aaker, David A., Managing Brand Equity, The Free Press.
3. Kapferer, Jean-Noel, The New Strategic Brand Management, Kogan
4. Kumar, S. Ramesh, Managing Indian Brands, Vikas Publishing House.
5. Sengupta, Subroto, Brand Positioning, Tata McGraw-Hill Publishing.

INSTRUCTION TO PAPER SETTER

Minor Test: The question paper for internal assessment examination shall be set as per the following guidelines:

- a) Ist and IInd Internal Assessment tests shall be held for the first 20% and next 20% of the syllabus i.e 20 marks each. Two tests shall be conducted from 1st and 2nd units respectively.
- b) Each test will comprise of 02 long answer type questions of 05 marks each and 05 short answer type questions of 2 marks each ($2*5 = 10$ & $05*02 = 10$).

Major Test (Total Marks = 60): Question papers shall be set as per the following guidelines:

Section A: This section shall cover whole of the syllabus with equal weightage to all units:

- i. 09 short answer questions or multiple choice questions of one mark each ($09*1 = 09$).
- ii. 05 short answer questions or multiple choice questions of three marks each ($05*3 = 15$).

Total weightage to this section = 24 marks (09+15)

Section B: This section shall comprise of 06 long answer questions of 12 Marks each, from 3rd, 4th & 5th unit. 02 questions shall be set from each unit and student will have the attempt one question from each unit. Each question shall consist of two parts:

- i. Long Answer type questions:- 08 marks ($03*08$)
- ii. Medium Answer type questions:- 04 marks ($03*04$)

Total weightage to this section = 36 marks (24 + 12)

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SYLLABUS – SEMESTER 1st (CBCS) – M.COM
(SOFT CORE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: CUSTOMER RELATIONSHIP MANAGEMENT

COURSE CODE : 2COMSC0102	CREDITS : 04
DURATION OF EXAMINATION	TOTAL: 100 Marks
MINOR TEST : 01 Hour	MINOR TEST: 40 Marks
MAJOR TEST : 2.5 Hours	MAJOR TEST: 60 Marks

Objective:

To impart knowledge regarding customer relationship management, & retailing techniques, process and tools and develop an understanding of the CRM functions techniques and Strategies.

Unit-I: Evolution of Customer Relationship (12 HOURS)

CRM- Definition, Emergence of CRM Practice, Factors responsible for CRM growth, CRM process, framework of CRM, Benefits of CRM, Types of CRM, Scope of CRM, Customer Profitability, Features Trends in CRM , CRM and Cost-Benefit Analysis, CRM and Relationship Marketing.

Unit-2: CRM Concepts (12 HOURS)

Customer Value, Customer Expectation, Customer Satisfaction, Customer Centricity, Customer Acquisition, Customer Retention, Customer Loyalty, Customer Lifetime Value. Customer Experience Management, Customer Profitability, Enterprise Marketing Management, Customer Satisfaction Measurements, Web based Customer Support.

Unit-3: Planning for CRM (12 HOURS)

Steps in Planning-Building Customer Centricity, Setting CRM Objectives, Defining Data Requirements, Planning Desired Outputs, Relevant issues while planning the Outputs, Elements of CRM plan, CRM Strategy-The Strategy Development Process, Customer Strategy Grid.

Unit-4: CRM and Marketing Strategy (12 HOURS)

CRM Marketing Initiatives, Sales Force Automation, Campaign Management, Call Centers. Practice of CRM- CRM in Consumer Markets, CRM in Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector.

Unit-5: CRM Planning and Implementation (12 HOURS)

Issues and Problems in implementing CRM, Information Technology tools in CRM, Challenges of CRM Implementation. CRM Implementation Roadmap, Road Map (RM) Performance- Measuring CRM performance, CRM Metrics.

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Suggested Reading:

1. Francis Buttle, “CRM: Concepts and Technologies”, Elsevier, 2015, a division of Reed Elsevier India Pvt. Ltd., 2nd Ed.
2. Jagdish N.Sheth, Atul Parvatiyar & G. Shainesh, “Customer Relationship Management”, “Emerging Concepts, Tools and Application”, 2009, TMH.
3. Dilip Soman& Sara N-Marandi,” Managing Customer Value” 1st edition, 2009, Cambridge.
4. Alok Kumar Rai, “Customer Relationship Management: Concepts and Cases”, 2008, PHI.
5. Ken Burnett, the Handbook of Key “Customer Relationship Management”, 2005, Pearson Education.
6. Mukesh Chaturvedi, Abinav Chaturvedi, “Customer Relationship Management- An Indian Perspective”, 2008, Excel Books, 2nd edition.

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- b) Each test will comprise of 02 long answer type questions of 05 marks each and 05 short answer type questions of 2 marks each ($2*5 = 10$ & $05*02 = 10$).

Major Test (Total Marks = 60): Question papers shall be set as per the following guidelines:

Section A: This section shall cover whole of the syllabus with equal weightage to all units:

- i. 09 short answer questions or multiple choice questions of one mark each ($09*1 = 09$).
- ii. 05 short answer questions or multiple choice questions of three marks each ($05*3 = 15$).

Total weightage to this section = 24 marks (09+15)

Section B: This section shall comprise of 06 long answer questions of 12 Marks each, from 3rd, 4th& 5th unit. 02 questions shall be set from each unit and student will have the attempt one question from each unit. Each question shall consist of two parts:

- i. Long Answer type questions:- 08 marks ($03*08$)
- ii. Medium Answer type questions:- 04 marks ($03*04$)

Total weightage to this section = 36 marks (24 + 12)

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SYLLABUS – SEMESTER 1st (CBCS) – M.COM
(SOFT CORE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: ORGANIZATIONAL THEORY AND BEHAVIOUR

COURSE CODE : 2COMSC0103

CREDITS : 04

DURATION OF EXAMINATION

TOTAL: 100 Marks

MINOR TEST : 01 Hour

MINOR TEST: 40 Marks

MAJOR TEST : 2.5 Hours

MAJOR TEST: 60 Marks

Objective:

To develop a theoretical understanding among students about the structure and behaviour of organization as it develops over time. The course will also make them capable of realizing the competitiveness for firms.

Unit-I: Introduction

(12 HOURS)

Organizational Behaviour (OB) – Definition – Nature and Scope –Foundations – Importance – OB model – Approaches to the study of OB –Limitations – Contributing disciplines to OB – Emerging Issues in OB.

Unit -2: Individual Behaviour

(12 HOURS)

Personality – Determinants – Theories of personality – Trait, psychoanalytic and immaturity-maturity theories; Perception – Perceptual process – Factors influencing perception, barriers to perceptual accuracy; Attitudes-Concept & meaning, theories of attitude formation, factors in attitude formation, attitude change.

Unit-3: Motivation and Stress

(12 HOURS)

Stress-Meaning, causes, effects and coping strategies for stress; Motivation – Meaning, Nature, Types, Importance of Motivation, Techniques of Motivation, Theories of motivation - Content theories (Maslow, Herzberg, Alderfer), Process theories (Adam, Vroom and Poster), Re-enforcement theory (Skinner).

Unit-4: Leadership, Power and Conflict

(12 HOURS)

Concept, Styles of leadership, Theories of Leadership – Trait theory, Behavioral approach(Michigan Studies, Ohio university leadership studies), Situational approach (Fiedler's contingency model, Hersey balanced model, House's Path Goal Theory, Vroom and Jago's model), Emerging Theories (Charismatic, Transformational, Transaction leadership); Power and conflict: Basis of Power, power tactics, sources of conflict patterns, levels and conflict resolution strategies.

CLUSTER UNIVERSITY OF JAMMU

SYLLABUS – SEMESTER 1st (CBCS) – M.COM (SOFT CORE)

Unit-5: Organisational Change and Development

(12 HOURS)

Organisational change- Concept, Need for change, process of planned change, human reaction & resistance to change, Approaches to managing organizational change – Lewin's Three step Model & Kotter's Eight step plan for implementing change, Creating a culture for changes- Stimulating a culture of innovation & Creating a learning organization; Organisational development (OD)- Meaning, need, limitations, OD and management development and steps in OD, OD interventions.

Suggested Reading:

1. Aswathappa K., Organizational Behavior: Text, Cases and Games, Himalaya Publishing House, Hyderabad.
2. Fred Luthans, Organizational Behaviour, Tata McGraw Hill Publishing House, New Delhi.
3. JitS.Chandan, Organization Behaviour, Vikas Publishing House, New Delhi.
4. John W. Newstrom and Keith Davis, Organizational Behaviour, Human Behaviour at work, Tata McGraw Hill Publishing House, New Delhi.
5. Kavita Singh, Organisational Behaviour: Text and Cases, Pearson, Delhi.
6. Stephen P. Robbins, Organizational Behaviour, Prentice – Hall of India Private Limited, New Delhi.
7. Subba Rao, P., Management and Organizational Behaviour (Text and Cases), Himalaya Publishing House, Hyderabad.
8. Robbins; S.P., *Organisational Behaviour* (13th edition), Prentice Hall of India Pvt.Ltd., New Delhi, 2008.
9. Steven McShane & Van Glinar, Organizational Behavior: Tata McGraw Hill Publishing Co.
10. Ricky Griffin & Georgy Moorehead, Organizational Behavior, Houghton Co. Boston.
11. Griffin, Ricky W, Organizational Behaviour, Houghton Mifflin Co; Boston.
12. Hellreigel, Don, Jon W Slocum, Jr. and Richard W. Woodman, Organizational Behaviour, South Western College Publishing, Ohio.
13. Hersey, Paul, Kenneth H. Blanchard and Dewey E, Jonson, Management of Organisational Behaviour : Utilising Human Resources, Prentice Hall, New Delhi.

CLUSTER UNIVERSITY OF JAMMU

SYLLABUS – SEMESTER 1st (CBCS) – M.COM (SOFT CORE)

INSTRUCTION TO PAPER SETTER

Minor Test: The question paper for internal assessment examination shall be set as per the following guidelines:

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- b) Each test will comprise of 02 long answer type questions of 05 marks each and 05 short answer type questions of 2 marks each ($2*5 = 10$ & $05*02 = 10$).

Major Test (Total Marks = 60): Question papers shall be set as per the following guidelines:

Section A: This section shall cover whole of the syllabus with equal weightage to all units:

- i. 09 short answer questions or multiple choice questions of one mark each ($09*1 = 09$).
- ii. 05 short answer questions or multiple choice questions of three marks each ($05*3 = 15$).

Total weightage to this section = 24 marks (09+15)

Section B: This section shall comprise of 06 long answer questions of 12 Marks each, from 3rd, 4th & 5th unit. 02 questions shall be set from each unit and student will have the attempt one question from each unit. Each question shall consist of two parts:

- i. Long Answer type questions:- 08 marks ($03*08$)
- ii. Medium Answer type questions:- 04 marks ($03*04$)

Total weightage to this section = 36 marks (24 + 12)

CLUSTER UNIVERSITY OF JAMMU

SYLLABUS – SEMESTER 1st (CBCS) – M.COM
(SOFT CORE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: ENTERPRENUERIAL SKILL DEVELOPMENT

COURSE CODE : 2COMSC0104

CREDITS : 04

DURATION OF EXAMINATION

TOTAL: 100 Marks

MINOR TEST : 01 Hour

MINOR TEST: 40 Marks

MAJOR TEST : 2.5 Hours

MAJOR TEST: 60 Marks

Objectives:

To create awareness among students about entrepreneurship and factors facilitating entrepreneurial development with special reference to new ventures

Unit-1: Entrepreneur & Entrepreneurship

(12 HOURS)

Entrepreneurship: Concept & characteristics; Entrepreneurship models; Capacity building for entrepreneurship; Theories of entrepreneurship; Entrepreneurship stimulant; Economic development & entrepreneurship; Creativity, innovation & entrepreneurship; Corporate entrepreneurship: Concept and approaches.

Unit-2: Policies and Programmes for Entrepreneurial Development

(12 HOURS)

Entrepreneurial environment; Policies governing entrepreneurship; Institutional arrangements for development of entrepreneurship: NIESBUD, IDBI, ICICI, SIDO, IFCI; Women entrepreneurship: Concept, factors governing women entrepreneurship, schemes for women entrepreneurship; Rural entrepreneurship: Concept, advantages and challenges.

Unit-3: Entrepreneurial Development Programmes

(12 HOURS)

Objectives, philosophy & phases of EDPs; Misconceptions about EDPs; Factors affecting success of EDPs; Role of EDP: Stimulatory role, supportive role, sustaining role & socio-economic role; Operational difficulties of EDPs; Strategies to overcome problems; Entrepreneurial training; Models for entrepreneurial development programmes.

Unit-4: Model for New Ventures

(12 HOURS)

The concept of business planning; Growth model for new ventures; Fundamentals of good feasibility plan; Major components of a feasibility plan; The product development process; Legal requirements for setting up a venture; Product protection: Patents, trademarks & copyrights; Global opportunities in the perspective.

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SYLLABUS – SEMESTER 1st (CBCS) – M.COM
(SOFT CORE)

Unit-5: Entrepreneurship and Micro, Small and Medium Enterprises (12 HOURS)

Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution.

Suggested Reading:

1. David H. Holt, : Entrepreneurship, Prentice Hall of India, New Delhi
2. Vasant Desai, Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, New Delhi.
3. C.S.V. Murthy, Small Scale Industries & Entrepreneurial Development, Himalaya Publishing House.
4. Sangram Keshhari Mohanty, Fundamentals of Entrepreneurship, Prentice Hall of India Pvt. Ltd, New Delhi

INSTRUCTION TO PAPER SETTER

Minor Test: The question paper for internal assessment examination shall be set as per the following guidelines:

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Major Test (Total Marks = 60): Question papers shall be set as per the following guidelines:

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- ii. 05 short answer questions or multiple choice questions of three marks each ($05*3 = 15$).

Total weightage to this section = 24 marks (09+15)

Section B: This section shall comprise of 06 long answer questions of 12 Marks each, from 3rd, 4th & 5th unit. 02 questions shall be set from each unit and student will have the attempt one question from each unit. Each question shall consist of two parts:

- i. Long Answer type questions:- 08 marks ($03*08$)
- ii. Medium Answer type questions:- 04 marks ($03*04$)

Total weightage to this section = 36 marks (24 + 12)

CLUSTER UNIVERSITY OF JAMMU

SYLLABUS – SEMESTER 2ND (CBCS) – M.COM
(HARD CORE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: ACCOUNTING THEORY AND PRACTICE

COURSE CODE : 2COMHC0201

CREDITS : 5+1

DURATION OF EXAMINATION

TOTAL: 150 Marks

MINOR TEST : 01 Hour

MINOR TEST: 60 Marks

MAJOR TEST : 03 Hours

MAJOR TEST: 90 Marks

Objective:

The course aims at acquainting the students with a coherent set of logical principles and a general frame of reference for evaluation and development of sound accounting practices.

Unit-1: Accounting Theory and Accounting Information System (18 HOURS)

Nature and Scope; Accounting methodology; Different approaches to theory construction; Conceptual framework of financial accounting and reporting; Accounting as an information system- Concept – users of accounting information.

Unit-2: Accounting Standards (18 HOURS)

Accounting Standards- concept- types – benefits – difficulties in standardsetting – standards setting in India- Issues in accounting standard setting; Income concepts for financial reporting; Measurement and reporting of revenues, expenses, gains and losses.

Unit-3: Valuation of Assets and Inflation accounting (18 HOURS)

Depreciation policy; Valuation of asset and liabilities- Revaluation of fixed assets and income measurement; Inflation accounting- Adjustments for changing prices and financial reporting.

Unit-4: Statement of changes in Financial Position & Financial Reporting (18 HOURS)

Analysis and interpretation of statements of changes in financial position-Cash, working capital and total resource basis; Financial Reporting- Concept, Objectives, Financial reporting and financial statements, Users in financial reporting, Qualitative characteristics of financial reporting, Benefits of reporting

Unit 5: Corporate and Segment Reporting (18 HOURS)

Objectives, disclosure requirements, periodic and segment reporting, Harmonization of corporate reports; Segment reporting (AS-17) – Benefits of segment reporting; Interim reporting (AS-25) – Concept-need for interim reporting – Interim reporting practices in India; Recent developments in financial accounting and reporting.

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SYLLABUS – SEMESTER 2ND (CBCS) – M.COM
(HARD CORE)

Suggested Readings:

1. Anthony R.N., D.F. Hawkins and K.A. Merchant, *Accounting: Text and Cases*, McGraw Hill, 1999
2. Richard G. Schroeder, Myrtle W. Clark and Jack M. Cathey, *Financial Accounting Theory and Analysis, Text Readings and Cases*, John Wiley and Sons, 2005.
3. Ahmed RiahiBelkaoui, *Accounting Theory*, Quorm Books, 2000.
4. JawaharLal, *Accounting Theory and Practice*, Himalaya Publishing House, 2008.
5. L.S. Porwal, *Accounting Theory*, TMH, 2000.
6. JawaharLal; *Accounting theory and Practice*, Himalya Publishing House, New Delhi.
7. B. K .Banerjee, *Financial Accounting – A dynamic approach* Printice Hall India Pvt. Ltd., New Delhi
8. CA. Ravi KanthMiriya; *Accounting standards made easy*, Bharat Law House Pvt. Ltd. New Delhi
9. NithinBalwani, *Accounting and Finance for Manager*, Excel Books, New Delhi.

INSTRUCTION FOR PAPER SETTER

Minor Test: The question paper for internal assessment examination shall be set as per the following guidelines:

- a) Ist and IInd Internal Assessment tests shall be held for the first 20% and next 20% of the syllabus i.e 30 marks each. The test shall be conducted from 1st and 2nd units respectively.
- b) Each test will comprise of 02 long answer type questions of 08 marks each and 07 short answer type questions of 2 marks each ($2*8 = 16$ & $07*02 = 14$).

Major Test (Total marks = 90)

Question papers shall be set as per the following guidelines:

Section A: This section shall cover whole of the syllabus with equal weightage to all units:

- i. 10 short answer questions or multiple choice questions of one mark each ($10*1 = 10$).
- ii. 05 short answer questions of four marks each ($05*4 = 20$).

Total weightage to this section = 30 marks (10+20)

Section B: This section shall comprise of 06 long answer questions of 20 Marks each, from 3rd, 4th & 5th unit. 02 questions shall be set from each unit and student will have the attempt one question from each unit. Each question shall consist of two parts:

- i. Long Answer type questions:- 14 marks ($03*14$)
- ii. Medium Answer type questions:- 06 marks ($03*06$)

Total weightage to this section = 60 marks (42 + 18)

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SYLLABUS – SEMESTER 2ND (CBCS) – M.COM
(HARD CORE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: INDIRECT TAX LAWS

COURSE CODE : 2COMHC0202

CREDITS : 5+1

DURATION OF EXAMINATION

TOTAL: 150 Marks

MINOR TEST : 01 Hour

MINOR TEST: 60 Marks

MAJOR TEST : 03 Hours

MAJOR TEST: 90 Marks

Objective:

To understand the indirect tax provisions and recent amendments regarding indirect tax system in India (GST) that can contribute to expert opinion to finalise management decisions in connection with various indirect tax issues.

Unit-1: Public Revenue – I

(12 HOURS)

Public revenue- Meaning, Main sources of Public revenue, Classification of Public Revenue, Sources of revenue for government; Objectives of taxations in the modern welfare government system, Canons of Taxation, Characteristics of good tax system.

Unit-2: Public Revenue – II

(12 HOURS)

Theories and Principle of Taxation- Overview of Cost theory, Overview of Benefit theory, Overview of The ability to pay theory; Types of Taxes- Direct-features, merit and demerit; Indirect Taxes – features, Merits and Demerits; Direct vs. Indirect Taxes; Progressive, Proportional and Regressive Taxes

Unit-3: Public Revenue – III

(12 HOURS)

Incidence and Shifting of Taxation- Impact of tax, Incidence of Tax, Difference between Incidence and Impact, Incidence and effects of Taxation, Factors Influencing the Shifting of a Tax; Effects of Taxation on Production, distribution and other effects of taxation; Taxable Capacity- Meaning, Absolute and Relative Taxable Capacity, Measurement of Taxable Capacity, Factors determining taxable capacity, Methods of estimating Taxable capacity, Taxable capacity in India

Unit-4: New Tax Regime: GST

(12 HOURS)

Old Regime- Brief description of various indirect taxes and their contribution to Public revenue;

Concept of GST, salient features of GST, GST tax structure, Types- CGST, SGST AND IGST, **Benefits of GST Bill implementation, Input Tax Credit, Computation of GST, Challenges for implementing Goods & Services Tax system.**

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SYLLABUS – SEMESTER 2ND (CBCS) – M.COM
(HARD CORE)

Unit-5: Impact of Goods and Services Tax on various stakeholders (12 HOURS)

Impact of GST on logistics, IT & ITeS, Automobiles, consumer durables & FMCG, Telecom, banking & financial institutions.

Note: 4th and 5th Unit needs revision once GST is adopted in July 2017.

Suggested Reading:

1. Dately V.S.: Indirect taxes – Laws and Practice, Tax Mann Publication (P) Ltd., New Delhi. 24th edn 2010
2. V. Balachandran: Indirect Taxes, Sultan Chand & Sons, New Delhi. 11th edition 2006
3. V.K. singhania and Monica Singhania Students guide to Income Tax including Service Tax and VAT Taxmann Publication 44th edition 2010
4. V.S. Dately elements at Central Excise and Customs Law Taxmann Publication 5th edition 2007
5. B.C. Datta Laymen's guide to GST Taxmann Publication 4th edition 2011
6. V.S. Dately Service Tax and VAT Taxmann Publication 13th edition 2009
7. V.s. Dately Indirect Tax Gows Problems and Solutions Taxmann Publication 3rd edition 2010..

INSTRUCTION FOR PAPER SETTER

Minor Test: The question paper for internal assessment examination shall be set as per the following guidelines:

- a) Ist and IInd Internal Assessment tests shall be held for the first 20% and next 20% of the syllabus i.e 30 marks each. The test shall be conducted from 1st and 2nd units respectively.
- b) Each test will comprise of 02 long answer type questions of 08 marks each and 07 short answer type questions of 2 marks each ($2*8 = 16$ & $07*02 = 14$).

Major Test (Total marks = 90)

Question papers shall be set as per the following guidelines:

Section A: This section shall cover whole of the syllabus with equal weightage to all units:

- i. 10 short answer questions or multiple choice questions of one mark each ($10*1 = 10$).
- ii. 05 short answer questions of four marks each ($05*4 = 20$).

Total weightage to this section = 30 marks (10+20)

Section B: This section shall comprise of 06 long answer questions of 20 Marks each, from 3rd, 4th & 5th unit. 02 questions shall be set from each unit and student will have the attempt one question from each unit. Each question shall consist of two parts:

- i. Long Answer type questions:- 14 marks ($03*14$)
- ii. Medium Answer type questions:- 06 marks ($03*06$)

Total weightage to this section = 60 marks (42 + 18)

CLUSTER UNIVERSITY OF JAMMU

SYLLABUS – SEMESTER 2ND (CBCS) – M.COM
(HARD CORE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: ADVANCE FINANCIAL MANAGEMENT THEORY

COURSE CODE : 2COMHC0203

CREDITS : 04

DURATION OF EXAMINATION

TOTAL: 100 Marks

MINOR TEST : 01 Hour

MINOR TEST: 40 Marks

MAJOR TEST : 2.5 Hours

MAJOR TEST: 60 Marks

Objective:

To acquaint the students with the basic analytical techniques and methods of financial management of business firms. The course also provides students the exposure to certain sophisticated and analytical techniques that are used for taking financial policy decisions.

Unit 1: Introduction

(12 HOURS)

Financial Management- Nature, objectives and scope; financial decision-making and types of financial decisions; role of a finance manager in a firm and Agency problem. Risk-Return framework for financial decision-making.

Unit-2: Capital Budgeting Decisions

(12 HOURS)

Nature and Kinds of Capital Budgeting Decisions; techniques of evaluating capital budgeting decisions – Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index, Payback, Discounted Payback, Accounting Rate of Return, NPV vs. IRR, NPV vs. Profitability Index, Reinvestment Assumption and Modified Internal Rate of Return.

Unit-3: Capital Structure Decisions

(12 HOURS)

Capital Structure- Concept; Theories of capital structure- Net income and traditional views, Net Operating Income Approach and MM hypothesis without taxes, & MM Hypothesis under Corporate Taxes; Optimal capital structure; Determinants of capital structure, Financial leverage and its impact on the valuation of firm.

Unit 4: Cost of Capital

(12 HOURS)

Sources of long term financing; Estimation of components of cost of capital; Methods of Calculating cost of equity capital, cost of retained earnings, Cost of debt and Cost of preference capital, Weighted Average Cost of Capital (WACC) and Marginal cost of capital.

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SYLLABUS – SEMESTER 2ND (CBCS) – M.COM (HARD CORE)

Unit 5: Dividend Policy & Corporate Re-structuring

(12 HOURS)

Dividend Policy- Dividend and its form; cash dividend, right and bonus shares, and buy-back of shares; theories of dividend policy; Types of dividend policy-constant pay-out ratio and constant dividend amount policies; Determinants of dividend policy; Mergers and Acquisitions-types; sources of takeover gains; valuation and financing of acquisitions.

Suggested Readings:

1. Van Horne, James C., *Financial Management and Policy*, Prentice Hall of India 12th Ed, 2008.
2. Pandey I. M., *Financial Management*, 9th Ed. Vikas Publishing.
3. Ross S.A., R.W. Westerfield and J. Jaffe, *Corporate Finance*, 7th Ed. McGraw Hill.
4. Brealey R.A. and S.C. Myers, *Principles of Corporate Finance*, McGraw Hill, 6thEd.
5. Damodaran, A, “*Corporate Finance: Theory and Practice*”. John Wiley & Sons, 2nd Ed., 2001.

INSTRUCTION TO PAPER SETTER

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Major Test (Total Marks = 60): Question papers shall be set as per the following guidelines:

Section A: This section shall cover whole of the syllabus with equal weightage to all units:

- i. 09 short answer questions or multiple choice questions of one mark each ($09*1 = 09$).
- ii. 05 short answer questions or multiple choice questions of three marks each ($05*3 = 15$).

Total weightage to this section = 24 marks (09+15)

Section B: This section shall comprise of 06 long answer questions of 12 Marks each, from 3rd, 4th& 5th unit. 02 questions shall be set from each unit and student will have the attempt one question from each unit. Each question shall consist of two parts:

- i. Long Answer type questions:- 08 marks ($03*08$)
- ii. Medium Answer type questions:- 04 marks ($03*04$)

Total weightage to this section = 36 marks (24 + 12)

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SYLLABUS – SEMESTER 2ND (CBCS) – M.COM
(SOFT CORE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: FINANCIAL STATEMENT ANALYSIS

COURSE CODE : 2COMSC0201

CREDITS : 04

DURATION OF EXAMINATION

TOTAL: 100 Marks

MINOR TEST : 01 Hour

MINOR TEST: 40 Marks

MAJOR TEST : 2.5 Hours

MAJOR TEST: 60 Marks

Objective:

To familiarize and acquaint the student with application of analysis of financial statements techniques.

Unit-1: Financial Statements

(12 HOURS)

Financial Statements- Meaning, Nature, Objectives, Uses, Limitations of financial statements; Balance sheet, Profit and Loss account, Definition of profit- Economic vs Accounting; Changes in Financial Position – Nature of Changes in financial position, definition of funds; Fund Flow Statement, Cash flow statement, Uses of the statement of changes in financial position Window Dressing: Concepts, Ways and means to check window dressing.

Unit-2: Financial Statement Analysis – I

(12 HOURS)

Meaning and concept of financial analysis, objectives and importance of financial statement analysis, users of financial analysis, types of financial analysis; Comparative statements; Trend Analysis; Common – size statements

Unit-3: Financial Statement Analysis – II

(12 HOURS)

Ratio Analysis- Meaning, use of financial ratios, Types of ratio – Liquidity ratio, solvency Debt ratios, Coverage ratios, profitability ratios, DU – PONT Control Chart.

Unit-4: Financial reporting

(12 HOURS)

Contents of annual reports, Quality of financial reporting, Reporting regulations in India, Reporting regulations of Partnership firms, Reporting regulations of Companies, Disclosure in financial reporting, Harmonization of accounting reports, Financial reporting by Banks, NBFC and Insurance companies.

Unit-5: Financial planning and forecasting

(12 HOURS)

Introduction, Strategic decision making and planning- strategic choices and planning; Strategic Financial planning; Steps in financial planning; Planning for sustainable growth; Sensitivity Analysis.

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SYLLABUS – SEMESTER 2ND (CBCS) – M.COM (SOFT CORE)

Suggested Readings:

1. Charles S. Gibson: “Financial Statement Analysis”, Cengage Learning India Private Limited;
2. Lyn M. Fraser & Aileen Ormiston: “Understanding Financial Statements” PHI
3. Ambrish Gupta: “Financial Accounting for Management An Analytical Perspective”, Pearson;
4. Earl. K. Stice & James D. Stice: “Financial Accounting Reporting & Analysis”, Cengage Learning India Pvt. Ltd.
5. Carl s. Warren, James M. Reeve & Jonathan E. Duchac: “Financial Accounting Concepts, Methods and Applications” Cengage Learning India Pvt. Ltd.
6. Sharma RK & Shashi K. Gupta: “Management Accounting” Kalyani Publishers
7. Malcolm Smith, “Research Methods in Accounting” Sage Publications Ltd.
8. Rawat D.S: “Accounting Standards”, Taxmann
9. Kamal Garg: “IFRS Concepts and Applications”, Bharat Law House Pvt. Ltd. 10. Ghosh T.P: “IFRSs for Finance Executives”, Taxmann.

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- i. Long Answer type questions:- 08 marks ($03*08$)
 - ii. Medium Answer type questions:- 04 marks ($03*04$)
- Total weightage to this section = 36 marks (24 + 12)**

CLUSTER UNIVERSITY OF JAMMU

SYLLABUS – SEMESTER 2ND (CBCS) – M.COM
(SOFT CORE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

**TITLE: SECURITY ANALYSIS AND PORTFOLIO
MANAGEMENT**

COURSE CODE : 2COMSC0202	CREDITS : 04
DURATION OF EXAMINATION	TOTAL: 100 Marks
MINOR TEST : 01 Hour	MINOR TEST: 40 Marks
MAJOR TEST : 2.5 Hours	MAJOR TEST: 60 Marks

Objective:

To establish a conceptual frame work for the study of security analysis and portfolio management. This course will provide the student the ability to understand and utilise the skill of optimising returns. The focus at different places is to build models and discuss their validity and application to practical situations.

Unit-1: Introduction

(12 HOURS)

Meaning and significance of savings, investments, security, portfolio, speculation, gambling, and arbitrage mechanisms. Legal framework of securities market, investors and stock exchanges, Comparison between investment and speculation and its significance in Indian financial system.

Unit-2: Investment Options and Attributes

(12 HOURS)

Investment options- Company shares, debentures, bonds, convertible securities, hybrid securities, fixed deposits, gilt- edged securities, post office schemes, company and public provident funds, unit trust of India, LIC, real estate, and insurance schemes; Investments attributes- Various investments means available in India, characteristics features of financial instruments, types of financial assets and instruments, risk, return, security, maturity, and optional features. Finance vs. investments- interactive decision elements.

Unit-3: Security Analysis and Markets

(12 HOURS)

Security analysis- Fundamental –technical-economic analysis of securities. Profile of Indian investors and factors influencing investment decisions, financial positions, tax positions, risk perception and attitude. Introduction to systematic and non-systematic risks; Security markets- Features of capital markets and functioning, new issues market, IPO's, valuation of issues fundamental and technical considerations - role of SEBI. Stock exchanges- role and importance, trading procedures in securities, and brokers and Jobbers, impact of certain economic indicators on the stock market. Role of SEBI in brief.

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SYLLABUS – SEMESTER 2ND (CBCS) – M.COM (SOFT CORE)

Unit-4: Options and Futures

(12 HOURS)

Options – meaning and salient features, calls and put options, types of derivatives, options price, writer of options, price changes, risks, market structure, options v/s Badla; Futures – meaning, future v/s options, index futures, valuation of index future. Arbitrage, Hedging, topic price index futures, advantages of futures index, duration effect.

Unit-5: Portfolio Management

(12 HOURS)

Portfolio management- Meaning, return on portfolio, risk on portfolio, portfolio managers, SEBI guidelines for portfolio managers, portfolio management services. Portfolio theory - contribution of William Sharpe and Harry Markowitz,- Single index model, Capital Asset Pricing Modal (CAPM) and Arbitrage Pricing Theory (APT).

Suggested Reading:

1. PrasannaChandra : Analysis and Portfolio Management, Tata McGraw Hill Co. Ltd.,New Delhi.
2. Kevin, Security Analysis and Portfolio Management, PHI, New Delhi.
3. Avadani V.A.: Security Analysis and Portfolio Management, Himalaya PublishingHouse, New Delhi, 2008.
4. Prethi Singh, Investment Management, Security Analysis and Portfolio Management,Himalaya Publishing House, New Delhi, 2005.
5. Dhamodharan : Investment Valuation, Johnweely and sons, Johnweely and Sons, NewYork.
6. Donald E.Fischer& Ronald J.Jordan: Security Analysis and Portfolio Mangement,Pearsons Education (Singapore) Pvt, Ltd., New Delhi.

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- ii. 05 short answer questions or multiple choice questions of three marks each ($05*3 = 15$).

Total weightage to this section = 24 marks (09+15)

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SYLLABUS – SEMESTER 2ND (CBCS) – M.COM (SOFT CORE)

Section B: This section shall comprise of 06 long answer questions of 12 Marks each, from 3rd, 4th & 5th unit. 02 questions shall be set from each unit and student will have the attempt one question from each unit. Each question shall consist of two parts:

- i. Long Answer type questions:- 08 marks (03*08)
 - ii. Medium Answer type questions:- 04 marks (03*04)
- Total weightage to this section = 36 marks (24 + 12)**

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SYLLABUS – SEMESTER 3rd (CBCS) – M.COM
(HARD CORE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: RESEARCH METHODOLOGY AND QUANTITATIVE
TECHNIQUES

COURSE CODE : 2COMHC0301

CREDITS : 5+1

DURATION OF EXAMINATION

TOTAL: 150 Marks

MINOR TEST : 01 Hour

MINOR TEST: 60 Marks

MAJOR TEST : 03 Hours

MAJOR TEST: 90 Marks

Objective: *To develop research orientation among the students and develop analytical skills.*

Unit-1: Introduction

(18 HOURS)

Quantitative Techniques- Meaning, Need and Importance - Classification: Statistical Techniques - Operations Research techniques - Role of Quantitative Techniques in Business and Industry - Quantitative Techniques in Decision making - Limitations. Research- Meaning, Purpose, Characteristics and Types - Process of Research: Formulation of objectives - Formulation of Hypotheses- Types of Hypotheses – Tools of testing Hypotheses - Research plan and its components - Methods of Research- Survey, Observation, Case study, experimental, historical and comparative methods - Difficulties in Business research.

Unit-2: Collection, Presentation & Analysis of Data

(18 HOURS)

Sources of Data- Primary and Secondary Sources - Methods of collecting Primary Data - Designing Questionnaires/Schedules in functional areas like Marketing, Finance, Industrial Economics, Organizational Behavioral and Entrepreneurship (Practically students should be able to design questionnaires for given problem/cases in these areas) - Census vs. Sampling - Methods of Sampling, Random and Non-Random Sampling methods - Measurement and scaling techniques.

Unit 3: Processing and Presentation of Data

(18 HOURS)

Data Processing- Significance in Research, Stages in Data Processing- Editing, Coding, Classification, Tabulation, Graphic Presentation (Theory only); Statistical analysis of Data: Correlation and Regression, Association of Attributes (Yule's coefficient of association) - Testing of Hypotheses – Parametric Tests-t test, f test, z test; Non-Parametric Tests -Chi square test, ANOVA

Unit 4: Interpretation and Report Writing

(18 HOURS)

Interpretation of data- Essentials for Interpretation, Precautions in interpretation; Statistical fallacies- bias, inconsistency in definitions, inappropriate comparisons, faulty

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generalizations, drawing wrong inferences, misuse of statistical tools, failure to comprehend the data (including small cases); Report Writing-Meaning and types of reports - Stages in preparation of Report - Characteristics of a good report - Structure of the report – Documentation- Footnotes and Bibliography - Checklist for the report.

Unit 5: Probability and Probability Distributions (18 HOURS)

Probability- Meaning - Fundamental Concepts - Approaches to measurement of Probability - Classical, Relative frequency, subjective and axiomatic approaches – Theorems of Probability- Addition theorem, Multiplication theorems & Bayesian theorem - Probability Distributions- Meaning and importance of theoretical frequency distributions Binomial, Poisson and Normal distributions - Properties and uses.

Suggested Readings:

1. Krishna Swamy:-Methodology of Research in Social Sciences
2. Kothari: Research Methodology
3. Zikmund: Business Research Methods
4. S.C Gupta: Fundamentals of Statistics
5. S.P Gupta: Statistical Methods
6. Levin et al: Statistics for Management
7. Keller: Statistics for Management & Economics
8. Sanchetty & Kapoor: Business Statistics
9. Achalapathi KV: Reading in Research Methodology in Commerce & Business Management
10. Anderson: Statistics for Business and Economics.

INSTRUCTION FOR PAPER SETTER

Minor Test: The question paper for internal assessment examination shall be set as per the following guidelines:

- a) Ist and IInd Internal Assessment tests shall be held for the first 20% and next 20% of the syllabus i.e 30 marks each. The test shall be conducted from 1st and 2nd units respectively.
- b) Each test will comprise of 02 long answer type questions of 08 marks each and 07 short answer type questions of 2 marks each ($2*8 = 16$ & $07*02 = 14$).

Major Test (Total marks = 90)

Question papers shall be set as per the following guidelines:

Section A: This section shall cover whole of the syllabus with equal weightage to all units:

- i. 10 short answer questions or multiple choice questions of one mark each ($10*1 = 10$).
- ii. 05 short answer questions of four marks each ($05*4 = 20$).

Total weightage to this section = 30 marks (10+20)

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(HARD CORE)

Section B: This section shall comprise of 06 long answer questions of 20 Marks each, from 3rd, 4th& 5th unit. 02 questions shall be set from each unit and student will have the attempt one question from each unit. Each question shall consist of two parts:

- i. Long Answer type questions:- 14 marks (03*14)
 - ii. Medium Answer type questions:- 06 marks (03*06)
- Total weightage to this section = 60 marks (42 + 18)**

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SYLLABUS – SEMESTER 3RD (CBCS) – M.COM
(HARD CORE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: ADVANCED HUMAN RESOURCE MANAGEMENT

COURSE CODE : 2COMHC0302

CREDITS : 5+1

DURATION OF EXAMINATION

TOTAL: 150 Marks

MINOR TEST : 01 Hour

MINOR TEST: 60 Marks

MAJOR TEST : 03 Hours

MAJOR TEST: 90 Marks

Objective: *To understand various facets of human resource management & comprehend emerging developments in HRM.*

Unit-I: Introduction

(18 HOURS)

HRM- Evolution, nature, scope, objectives, importance, functions, of HRM, challenges, system approach to HRM, HRM and competitive advantage, strategic human resource management, traditional HR vs Strategic HR; HRM- line and staff aspects, HRM in new millennium; HRM in 4dynamic environment- Introduction, technological changes, managing diversity- meaning, challenges in managing employee diversity, improving the management of diversity; Contemporary issues in HRM- Green HRM, International Human Resource Management (IHRM), Human capital management, HR scorecard, Learning organization.

Unit-2: Workers Participation in management

(18 HOURS)

Workers Participation in management (W.P.M)- Concept, Need, Objectives and Forms of WPM Pre-requisites of effective participation; Joint management council- Essential features, Functions and Progress of Joint Management Councils in India, Causes of failure of Joint Management Councils; Quality of work life (QWL)- meaning, objectives, techniques for improving QWL; Employee Grievance- concept, causes of employee grievance, management of grievances, Employee separation techniques

Unit-3: Wage and Salary Administration, Trade Unions and Collective Bargaining

(18 HOURS)

Trade Unions- Concept, Need, Functions and Objectives of Trade Unions, Origin, Growth and development of Trade Unions in India, drawbacks of Trade Unions movement in India; Wage and salary administration- Meaning, objectives, factors influencing wage and salary administration, concept of minimum wage, fair wage and living wage. Wage differentials; Collective Bargaining- Concept, nature, Scope, process, Essentials for the success of collective Bargaining in India.

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(HARD CORE)

Unit-4: Industrial Relations and Industrial Unrest (18 HOURS)

Industrial Relations- Concept, Importance and Objectives of industrial relations, Participants of industrial relations, Requirements of good industrial relation; Industrial Unrest- Meaning, forms and Causes of industrial disputes, Impact of Industrial Disputes on the Economy; Preventive and curative methods and Agencies for reconciliation of Industrial disputes.

Unit -5: HR Outsourcing (18 HOURS)

Outsourcing- concept, features scope, types, merits, demerits. HR Outsourcing- issues in mergers and acquisitions, HR six-sigma process, relevance of HR outsourcing in modern scenario. International HRM, Global HRM- developing HRM in global context, Strategic HRM, Sustainable HRM Model – Paauwe’s –Paradox Framework for Sustainable HRM.

Suggested Readings:

1. Rao P. Subba, Essentials of Human Resource Management, Himalaya Publishing House, Bombay.
2. Robins A. David, Human Resource Management, Prentice Hall of India, New Delhi.
3. Flippo, Edwin B, Principles of Personnel Management; McGraw Hill Book Co. New York.
4. Ganguli, H.C. Industrial Productivity and Motivation, Asia Publishing House, Bombay.
5. Yoler, Dale, Personnel Management and Industrial Relations, Prentice Hall of India, New Delhi. 66
6. Bowley, AM Handbook of Salary and Wage System, Grover press, Essex.
6. Tracy, W.R. Designing, Training and Development Systems, American Management Association, New York.
7. Memoria, C.B. Personnel Management, Himalaya Publishing House, Bombay.
8. Industrial Relations, Institute of Industrial Relations, University of California, Berkley. California.
9. Michael Armstrong, “Human Resource Management”, 2015, Kogan Page.
10. Mathis & Jackson, “Human Resource Management”, 2016, Cengage.
11. David Lepak, Mary Gower, “Human Resource Management”, 2015, Pearson.
12. Paul Banfield, Rebecca Kay, “Human Resource Management”, 2009, Oxford.
13. Decenzo, “Human Resource Management”, 2008, Wiley.
14. Madhurima Lal, S. Qzaidi, “Human Resource Management”, 2009, Excel books.
15. Wayne & Caseia, Ranjeet Nambudri, “Managing Human Resource”, 2010, TMH.
16. Gomez Mejia et.al, “Managing Human Resource”, 2010, PHI.
17. Steve Fleetwood & Anthony Hesketh, Explain the performance of HRM, 2010, Cambridge.
18. V.K. Sharma, “Human Resource Management”, 2010, Viva Books.
19. Sanghi, “Human Resource Management”, 2010, Macmillan.
- 20 W.J. Rothwell, “Planning & Managing HR”, 2010, Jaico.

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(HARD CORE)

21. Kenneth M. York, “Applied Human Resource Management”, 2009 Sage.

INSTRUCTION FOR PAPER SETTER

Minor Test: The question paper for internal assessment examination shall be set as per the following guidelines:

- a) Ist and IInd Internal Assessment tests shall be held for the first 20% and next 20% of the syllabus i.e 30 marks each. The test shall be conducted from 1st and 2nd units respectively.
- b) Each test will comprise of 02 long answer type questions of 08 marks each and 07 short answer type questions of 2 marks each ($2*8 = 16$ & $07*02 = 14$).

Major Test (Total marks = 90)

Question papers shall be set as per the following guidelines:

Section A: This section shall cover whole of the syllabus with equal weightage to all units:

- i. 10 short answer questions or multiple choice questions of one mark each ($10*1 = 10$).
- ii. 05 short answer questions of four marks each ($05*4 = 20$).

Total weightage to this section = 30 marks (10+20)

Section B: This section shall comprise of 06 long answer questions of 20 Marks each, from 3rd, 4th& 5th unit. 02 questions shall be set from each unit and student will have the attempt one question from each unit. Each question shall consist of two parts:

- i. Long Answer type questions:- 14 marks ($03*14$)
- ii. Medium Answer type questions:- 06 marks ($03*06$)

Total weightage to this section = 60 marks (42 + 18)

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SYLLABUS – SEMESTER 3rd (CBCS) – M.COM
(HARD CORE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: INTERNATIONAL MARKETING

COURSE CODE : 2COMHC0303

CREDITS : 04

DURATION OF EXAMINATION

TOTAL: 100 Marks

MINOR TEST : 01 Hour

MINOR TEST: 40 Marks

MAJOR TEST : 2.5 Hours

MAJOR TEST: 60 Marks

Objective: *To familiarize the students with the concept and issues of international marketing and enable them to be able to analyze the foreign market environment and develop international marketing strategies for a business firm.*

Unit-1: Introduction

(12 HOURS)

Nature, importance, and scope of international marketing; International market orientation and involvement; International Marketing Environment- Influence of physical, economic, socio - cultural, political and legal environments on international marketing decisions; Global trading environment and developments. International Market Segmentation, Selection and Positioning; Screening and selection of markets; International market entry strategies –Exporting, licensing, contract manufacturing, joint venture, setting - up of wholly owned subsidiaries abroad.

Unit-2: International Product Planning and Pricing decisions

(12 HOURS)

Major Product decisions-product design, labeling, packaging, branding and product support services; Product standardization vs. adaptation; Managing product line; International trade product life cycle; New product development; Pricing decisions for International Markets- Factors affecting international price determination; International pricing process and policies; Delivery terms and currency for export price quotations; Transfer pricing; Pricing in the context of counter trade.

Unit-3: International Distribution Decisions

(12 HOURS)

Distribution channel strategy- International distribution channels; their roles and functions; selection and management of overseas agents; International distribution logistics-inventory management, transportation, warehousing, and insurance.

Unit-4: International Promotion Strategies

(12 HOURS)

Communications across countries-complexities and issues; Country-of-origin effect; International promotion tools and planning; Advertising, personal selling, publicity, and sales promotion; International public relations, Developing international promotion campaign; Standardization vs. adaptation issue; Planning for direct mail, sales literature, trade fairs, and exhibitions.

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SYLLABUS – SEMESTER 3rd (CBCS) – M.COM
(HARD CORE)

Unit-5: Emerging trends in International Marketing

(12 HOURS)

International Marketing through Internet; Ecological concerns and international marketing ethics; International marketing strategies- Introduction, Direct marketing strategies.

Suggested Readings:

1. Cateora, Phillip R., and John L. Graham, *International Marketing*, 14th ed., McGraw Hill, 2009.
2. Terpstra, Vern and Ravi Sarathy, *International marketing*, 8th ed., Harcourt Asia PTE Ltd., Singapore, 2000.
3. Onkvist, S., and J.J. Shaw, *International Marketing, Analysis and Strategy*, Prentice Hall of India Private Ltd., 1999
4. Keegan, Warran J. and mark C. Green, *Global Marketing, 5th Pearson Education, 2008.*
5. Czinkota, Michael R. and Illka A. Ronkainon, *International marketing*, 8th Edition, Cengage Learning, 2006.
6. Jain, Subash C., *International Marketing*, South-Western.
7. Kotabe, Masaaki and Kristiaan Helsen, *Global Marketing Management*, John Wiley & Sons.

INSTRUCTION TO PAPER SETTER

Minor Test: The question paper for internal assessment examination shall be set as per the following guidelines:

- a) Ist and IInd Internal Assessment tests shall be held for the first 20% and next 20% of the syllabus i.e 20 marks each. Two tests shall be conducted from 1st and 2nd units respectively.
- b) Each test will comprise of 02 long answer type questions of 05 marks each and 05 short answer type questions of 2 marks each ($2*5 = 10$ & $05*02 = 10$).

Major Test (Total Marks = 60): Question papers shall be set as per the following guidelines:

Section A: This section shall cover whole of the syllabus with equal weightage to all units:

- i. 09 short answer questions or multiple choice questions of one mark each ($09*1 = 09$).
- ii. 05 short answer questions or multiple choice questions of three marks each ($05*3 = 15$).

Total weightage to this section = 24 marks (09+15)

Section B: This section shall comprise of 06 long answer questions of 12 Marks each, from 3rd, 4th & 5th unit. 02 questions shall be set from each unit and student will have the attempt one question from each unit. Each question shall consist of two parts:

- i. Long Answer type questions:- 08 marks ($03*08$)
- ii. Medium Answer type questions:- 04 marks ($03*04$)

Total weightage to this section = 36 marks (24 + 12)

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SYLLABUS – SEMESTER 3RD (CBCS) – M.COM
(SOFT CORE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: INDUSTRIAL RELATIONS AND LABOUR LAWS

COURSE CODE : 2COMSC0301

CREDITS : 04

DURATION OF EXAMINATION

TOTAL: 100 Marks

MINOR TEST : 01 Hour

MINOR TEST: 40 Marks

MAJOR TEST : 2.5 Hours

MAJOR TEST: 60 Marks

Objective: *To enable the students to learn the concepts of industrial relations including trade unions, collective bargaining, discipline and various labour enactments.*

Unit 1: Industrial Relations (IR)

(12 HOURS)

Concept of Industrial Relations- importance and scope- Objectives of IR -Factors affecting IR in changing Environment- Nature of Industrial Relations-Dunlop's model of industrial relations; maintenance and improvement in industrial relations; Evolution of IR in India; Role of State; Trade Union; Employers' Organisation; Human Resource Management and IR Role of ILO in Industrial Relations, International Dimensions of IR

Unit-2: Labour Laws-I

(12 HOURS)

Salient features-Trade union Act 1926, Payment of Wages Act, 1936, The Industrial Employment (Standing Orders) Act 1946; Industrial Dispute Act, 1947; The Minimum Wages Act, 1948; Safety working conditions and welfare amenities under Factories Act, 1948.

Unit-3: Labour Laws-II

(12 HOURS)

Salient features-Payment of Bonus Act, 1965, The Contract Labour Act, 1970, ESMA 1981, provisions relating to health; Child Labour (Prohibition and Regulation) Act, 1986.

Unit 4: Discipline and Grievance Redressal Discipline

(12 HOURS)

Causes of indiscipline, Maintenance of discipline and misconduct; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Grievance: Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure; salient features of Industrial Employment (Standing orders) Act 1946.

Unit 5: The Industrial Dispute Act and the Factories Act

(12 HOURS)

The Industrial Disputes Act, 1947- Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act- Procedure, Powers and Duties of Authorities; Strikes and Lock outs- Lay-off and Retrenchment- Provisions relating to Layoff, Retrenchment and closure; The Factories Act, 1948- Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages.

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Suggested Readings:

1. PK Padhi, Industrial Relations and Labour Law, PHI Learning
2. Arun Monappa, Industrial Relations and Labour Law, McGraw Hill Education
3. SC Srivastav, Industrial Relations and Labour Law, Vikas Publishing House
4. C.S Venkata Ratnam, Industrial Relations, Oxford University Press
5. P.L. Malik's Handbook of Labour and Industrial Law, Vol 1 and 2, Eastern Book Company
6. JP Sharma, Simplified Approach to Labour Laws, Bharat Law House (P) Ltd
7. Malik P. L, *Labour and Industrial Law, 9th edn, 2009, Eastern Book Company, Lucknow.*
8. Sharma J. P, *Simplified Approach to Labour Laws 3rd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi.*
9. Kumar H. L, *Digest of Labour Cases-1990 –2009, Universal Law Publishing Co Pvt Ltd, Delhi.*
10. Singh Avtar, *Introduction to Labour & Industrial Law, 2009 edn, Wadhwa and Company, Nagpur.*
- 11 Sharma J. P, *Employees' Provident Funds and Miscellaneous Provisions Act, 1952 with frequently Raised Queries including Schemes & Rules, 2nd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi*
12. Sharma J. P, *Employees' State Insurance Act, 1948 with Frequently Raised Queries, 2nd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi*
13. Sharma J. P, *Factories Act, 1948 with Frequently Raised Queries, 2nd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi*

INSTRUCTION TO PAPER SETTER

Minor Test: The question paper for internal assessment examination shall be set as per the following guidelines:

- a) Ist and IInd Internal Assessment tests shall be held for the first 20% and next 20% of the syllabus i.e 20 marks each. Two tests shall be conducted from 1st and 2nd units respectively.
- b) Each test will comprise of 02 long answer type questions of 05 marks each and 05 short answer type questions of 2 marks each ($2*5 = 10$ & $05*02 = 10$).

Major Test (Total Marks = 60): Question papers shall be set as per the following guidelines:

Section A: This section shall cover whole of the syllabus with equal weightage to all units:

- i. 09 short answer questions or multiple choice questions of one mark each ($09*1 = 09$).
- ii. 05 short answer questions or multiple choice questions of three marks each ($05*3 = 15$).

Total weightage to this section = 24 marks (09+15)

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SYLLABUS – SEMESTER 3RD (CBCS) – M.COM (SOFT CORE)

Section B: This section shall comprise of 06 long answer questions of 12 Marks each, from 3rd, 4th & 5th unit. 02 questions shall be set from each unit and student will have the attempt one question from each unit. Each question shall consist of two parts:

- i. Long Answer type questions:- 08 marks (03*08)
 - ii. Medium Answer type questions:- 04 marks (03*04)
- Total weightage to this section = 36 marks (24 + 12)**

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SYLLABUS – SEMESTER 3RD (CBCS) – M.COM
(SOFT CORE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: CONSUMER BEHAVIOUR AND MARKETING
RESEARCH

COURSE CODE : 2COMSC0302

CREDITS : 04

DURATION OF EXAMINATION

TOTAL: 100 Marks

MINOR TEST : 01 Hour

MINOR TEST: 40 Marks

MAJOR TEST : 2.5 Hours

MAJOR TEST: 60 Marks

Objectives: *The purpose of this course is to enable the students to understand behaviour of consumers.*

Unit-1: Introduction to Consumer Behaviour

(12 HOURS)

Evolution of consumer behaviour: Introduction to consumer decision making; Models: Howard-Sheth, Engell Kollat-Blackwell and Nicosia models of consumer decision-making; Motivation: Nature, types of motives, process of motivation; Personality: Theories, product personality, self concept, vanity; Consumer perception: Concept and elements of perception, consumer imagery, perceived risk; Consumer learning: Behavioural and cognitive learning theories; Consumer attitude: Functions of attitude and sources of attitude; Development, attitude formation theories

Unit-2: External Influences on Consumer Behaviour

(12 HOURS)

Culture: Values and norms, characteristics and affect on consumer behaviour; Types of sub culture, cross cultural consumer behaviour; Group dynamics and reference groups: Consumer relevant groups; Types of family: Functions of family, family decision making, family life cycle; Social class: Categories, measurement and applications of social class

Unit-3: Marketing Research, Process and Research Design

(12 HOURS)

Meaning, nature and importance of marketing research; Marketing research and scientific method; Research reliability and validity; Problems in conducting marketing research; Marketing Research Process.

Research Design : Meaning and importance; Types of research designs – explorative, descriptive and conclusive researches; Secondary data – sources, uses and limitations; Primary data collection methods – questioning techniques and observation methods; Online data sources and research; Questionnaire preparation, Scaling techniques; Sampling and non-sampling errors.

Unit-4: Sample Design and Field Work

(12 HOURS)

Defining universe and sampling unit; Determining sampling frame; Probability and non-probability sampling methods; Sample size determination; Field work and data collection-sampling and non-sampling errors.

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SYLLABUS – SEMESTER 3RD (CBCS) – M.COM (SOFT CORE)

Unit-5: Advanced Data Analysis and Marketing Research Applications (12 HOURS)

Data editing, coding tabulation and graphical presentation; Univariate and multivariate data analyses techniques and their applications in marketing research- Multiple regression, Factor analysis, Discriminant analysis and Conjoint analysis, Introduction to Multi Dimensional Scaling, Cluster analysis and Structural Equation Modelling; Consumer research – behaviour and motivation research, attitude measurement and scaling techniques; Product research; Advertising research; Marketing and sales forecasting; Sales analysis.

Suggested Readings:

1. Schiffman, L.G. and Kanuk, L.L., Consumer Behavior, PHI
2. Loudon, D. and Bitta, D., Consumer Behaviour Tata McGraw Hill
3. Assael, H., Consumer Behaviour in Action, Cengage Learning
4. Blackwell, R.D., Miniard, P.W. and Engel, J.F. Consumer Behaviour, Thomson Learning
5. Naresh Malhotra, Marketing Research: Applied Orientation Pearson
6. Boyd, Westfall & Stasch Marketing Research AITBS
7. Luck & Rubin, Marketing Research Prentice Hall India
8. Hair et al., Multivariate Data Analysis, Pearson

INSTRUCTION TO PAPER SETTER

Minor Test: The question paper for internal assessment examination shall be set as per the following guidelines:

- a) Ist and IInd Internal Assessment tests shall be held for the first 20% and next 20% of the syllabus i.e 20 marks each. Two tests shall be conducted from 1st and 2nd units respectively.
- b) Each test will comprise of 02 long answer type questions of 05 marks each and 05 short answer type questions of 2 marks each ($2*5 = 10$ & $05*02 = 10$).

Major Test (Total Marks = 60): Question papers shall be set as per the following guidelines:

Section A: This section shall cover whole of the syllabus with equal weightage to all units:

- i. 09 short answer questions or multiple choice questions of one mark each ($09*1 = 09$).
- ii. 05 short answer questions or multiple choice questions of three marks each ($05*3 = 15$).

Total weightage to this section = 24 marks (09+15)

Section B: This section shall comprise of 06 long answer questions of 12 Marks each, from 3rd, 4th & 5th unit. 02 questions shall be set from each unit and student will have the attempt one question from each unit. Each question shall consist of two parts:

- i. Long Answer type questions:- 08 marks ($03*08$)
- ii. Medium Answer type questions:- 04 marks ($03*04$)

Total weightage to this section = 36 marks (24 + 12)

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SYLLABUS – SEMESTER 4TH (CBCS) – M.COM
(HARD CORE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: ADVANCED COST AND MANAGEMENT
ACCOUNTING

COURSE CODE : 2COMHC0401	CREDITS : 5+1
DURATION OF EXAMINATION	TOTAL: 150 Marks
MINOR TEST : 01 Hour	MINOR TEST: 60 Marks
MAJOR TEST : 03 Hours	MAJOR TEST: 90 Marks

Objective: *To enable the students to understand and apply cost and Management accounting tools and techniques used for taking managerial decisions.*

Unit 1: Introduction (18 HOURS)

Evolution of cost Accounting – Scope and importance of Cost Accounting – Functions and objectives of Cost Accounting – Evaluation of Cost Accounting – Installation of a Costing System – Classification of Costs – Methods and Techniques of Costing – Marginal Costing vs. Absorption Costing; Management accounting – Concept - Nature and Scope – Functions – Uses and limitations; Cost vs. Management Accounting; Role of Management Accountant.

Unit-2 Marginal Costing, Absorption Costing and Management Decisions (18 HOURS)

Cost Concepts and Classifications; Activity Based Product Costing – Concept and uses; Emerging Costing Approaches; Variable and Absorption Costing – Concept, Comparison, Applications of Variable Costing, Preparation of Income Statements; Cost-Volume-Profit (CVP) Analysis – Contribution Margin; Break – Even Analysis; Profit Volume (P/V) Analysis; Types of Managerial Decisions – Make/Buy, Add/Drop, Sell/ Process Further, Operate/Shutdown, Special Order, Product-Mix, Pricing Decisions.

Unit-3: Budget, Budgetary Control and Standard costing (18 HOURS)

Concept of Budget & Budgeting: Budgeting – Nature and functions; Preparation of Different Types of Budgets – Fixed and Flexible Budget, Sales Budget, Production Budget, Cash Budget, Master Budget; Zero Based Budget; Performance Budgets; Standard Costing – Concept, Advantages, Types of Standards- Variance Analysis-Materials, Labour, Overhead; Managerial Uses of Variances.

Unit-4: Responsibility Accounting (18 HOURS)

Concept of Responsibility Accounting- Process of implementing RA –Managerial uses of RA Responsibility Centers – Cost Centre, Revenue Centre, Profit Centre, Investment Centre, and Responsibility Performance Reporting.

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SYLLABUS – SEMESTER 4TH (CBCS) – M.COM
(HARD CORE)

Unit-5: Performance Measurement and Reporting and Transfer Pricing (18 HOURS)

Performance Measurement Decentralized operations –Objectives – Measures of Performance; Return on Investment (ROI) Versus Residual Income (RI); Non- Financial Performance Measures; Management Reporting – Concept – Modes of reporting – Types of reports – Requisites of a good report – Process of preparing report – Steps for effective reporting – management reporting system – Forms of management reports – Reporting practices of Indian corporates.

Suggested Readings:

1. Atkinson Anthony A., Rajiv D. Banker, Robert Kaplan and S. Mark Young, *Management Accounting*, Prentice Hall, 2001.
2. Drury Colin, *Management and Cost Accounting*, Thomson Learning, 2001.
3. Garison R.H. and E.W. Noreeb, *Managerial Accounting*, McGraw Hill, 2000.
4. Ronald W. Hilton, *Managerial Accounting*, McGraw Hill Education, 2006.
5. Jawahar Lal, *Advanced Management Accounting, Text, Problems and Cases*, S.Chand & Co., New Delhi, 2009
6. Jawaharala, *Management Accounting*, Himalaya Publishers, Mumbai.
7. Kulshrestha, N.K., *Management Accounting*, Tata McGraw Hill, New Delhi.
8. Maheswari, S.N., *Principles of Management Accounting*, Sultan Chand & Sons, New Delhi.
9. Prashanta Atma, *Cost and management Accounting*, Himalaya Publishing House, Hyderabad.
10. Robert S. Kaplan and Anthony A. Atkinso, *Advanced management Accounting*, Prenticehall, New Delhi.
11. Sahaf M.A., *Management Accounting Principles and Practice*, Vikas Publishing House, Mumbai.
12. Sharma R.K and Gupta, S.K., *Management Accounting*, Kalyani Publishers, Ludhiana.
13. Jain S. P and K.L. Narang : K.L: *Advanced Costing*, Kalyani Publishers Ludhiana 2009
14. M.Y.Khan and P.K. Jain: *Cost Accounting*, Tata McGraw Hill Co., New Delhi 2009
15. Colin Drury: *Management & Cost Accounting*, CENGAGE Learning India (P) Ltd NewDelhi 2000
16. Charles T. Horagren: *CostAccounting: A Managerial Emphasis* Pearson Prentice Hall, New Delhi 2009.
17. Saxena and C.D. Vashist: *Advanced Cost and Management Accounting, Text*, Sultan Chand and Sons, New Delhi 2008.

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(HARD CORE)

INSTRUCTION FOR PAPER SETTER

Minor Test: The question paper for internal assessment examination shall be set as per the following guidelines:

- a) Ist and IInd Internal Assessment tests shall be held for the first 20% and next 20% of the syllabus i.e 30 marks each. The test shall be conducted from 1st and 2nd units respectively.
- b) Each test will comprise of 02 long answer type questions of 08 marks each and 07 short answer type questions of 2 marks each ($2*8 = 16$ & $07*02 = 14$).

Major Test (Total marks = 90)

Question papers shall be set as per the following guidelines:

Section A: This section shall cover whole of the syllabus with equal weightage to all units:

- i. 10 short answer questions or multiple choice questions of one mark each ($10*1 = 10$).
- ii. 05 short answer questions of four marks each ($05*4 = 20$).

Total weightage to this section = 30 marks (10+20)

Section B: This section shall comprise of 06 long answer questions of 20 Marks each, from 3rd, 4th & 5th unit. 02 questions shall be set from each unit and student will have the attempt one question from each unit. Each question shall consist of two parts:

- i. Long Answer type questions:- 14 marks ($03*14$)
- ii. Medium Answer type questions:- 06 marks ($03*06$)

Total weightage to this section = 60 marks (42 + 18)

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(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: STRATEGIC MANAGEMENT

COURSE CODE : 2COMHC0402

CREDITS : 5+1

DURATION OF EXAMINATION

TOTAL: 150 Marks

MINOR TEST : 01 Hour

MINOR TEST: 60 Marks

MAJOR TEST : 03 Hours

MAJOR TEST: 90 Marks

Objective:

As the executives have take strategic decision depending upon the changing political, economic and social conditions prevalent in the country and elsewhere, this subject aims at familiarizing than with different aspects of strategy and evaluating the decisions based upon the basic/strategic situation.

Unit-1: Concepts of Strategy

(18 HOURS)

Defining strategy, levels at which strategy operates; Approaches to strategic decision making; Mission and purpose, objectives and goals; Strategic business unit (SBU); Functional level strategies; Outsourcing Strategy

Unit-2: Environmental Analysis and Diagnosis

(18 HOURS)

Concept of environment and its components; Environment scanning and appraisal; Organizational appraisal; Strategic advantage analysis and diagnosis; SWOT analysis.

Unit-3: Strategy Formulation and Choice of alternatives

(18 HOURS)

Strategies – modernization, diversification integration; Merger, take-over and joint strategies; Turnaround, divestment and liquidation strategies; Process of strategic choice – industry, competitor and SWOT analysis; factors affecting strategic choice; Generic competitive strategies – cost leadership, differentiation, focus, value chain analysis, bench marking, service blue printing.

Unit-4: Functional Strategies

(18 HOURS)

Marketing, production/operations and R&D plans and polices. Functional strategies: Personnel and financial plans and policies; Strategy Implementation- Inter – relationship between formulation and implementation- Issues in strategy implementation; Resource allocation.

Unit-5: Strategy and Structure

(18 HOURS)

Structural considerations, structures for strategies; Organizational design and change. Strategy Evaluation- Overview of strategic evaluation; strategic control; Techniques of strategic evaluation and control.

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Suggested Readings:

1. Bhattachary, S.K. and N.Venkataramin: Managing Business Enterprise: Strategies, Structures and Systems, Vikas Publishing House, New Delhi. 1st edition 1983
2. Sharma, R.A Strategic Management in Indian Companies, Deep and Publications, New Delhi.
3. Glueck, William F. and Lawrence R. Jauch: Business Policy and Strategic Management, McGraw – Hill international Edition 4th edition 1984
4. Budhiraja, S.B. and M.B Athreya: Cases in Strategic Management, Tata McGraw Hill, New Delhi.
5. Christensen, C. Roland, Kenneth R. Andrews, Joseph L. Bower, Richard G. Hameresh, Michael E. Porter Business Policy Text and Cases, Richard D. Irwin, Inc., Homewood, Illinois.
6. Coulter, Mary K: Strategic Management in Action, Prentice Hall, New Jersey.
7. David, Fred R: Strategic Management, Prentice Hall, New Jersey.
9. Hlgor, Ansoff: Implanting Strategic Management, Prentice Hall, New Jersey

INSTRUCTION FOR PAPER SETTER

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- b) Each test will comprise of 02 long answer type questions of 08 marks each and 07 short answer type questions of 2 marks each ($2*8 = 16$ & $07*02 = 14$).

Major Test (Total marks = 90)

Question papers shall be set as per the following guidelines:

Section A: This section shall cover whole of the syllabus with equal weightage to all units:

- i. 10 short answer questions or multiple choice questions of one mark each ($10*1 = 10$).
- ii. 05 short answer questions of four marks each ($05*4 = 20$).

Total weightage to this section = 30 marks (10+20)

Section B: This section shall comprise of 06 long answer questions of 20 Marks each, from 3rd, 4th& 5th unit. 02 questions shall be set from each unit and student will have the attempt one question from each unit. Each question shall consist of two parts:

- i. Long Answer type questions:- 14 marks ($03*14$)
- ii. Medium Answer type questions:- 06 marks ($03*06$)

Total weightage to this section = 60 marks (42 + 18)

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SYLLABUS – SEMESTER 4TH (CBCS) – M.COM
(SOFT CORE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: LOGISTICS AND SUPPLY CHAIN MANAGEMENT

COURSE CODE : 2COMSC0401	CREDITS : 04
DURATION OF EXAMINATION	TOTAL: 100 Marks
MINOR TEST : 01 Hour	MINOR TEST: 40 Marks
MAJOR TEST : 2.5 Hours	MAJOR TEST: 60 Marks

Objective: *To acquaint the students with the concepts and tools of supply chain management and logistics as relevant for a business firm.*

Unit-1-Introduction (12 HOURS)

Logistics Management- Concept of logistics; Logistics Activities- Functions of the logistics system – transportation, warehousing, order processing, information handling and procurement. Materials Management- Materials management functions and control, inventory management in logistics system, inventory decision-making, MRP, MRP II systems, multi-echelons; Concept of Supply Chain Management (SCM); Scope & Importance of Supply Chain Management; Key drivers Of the SCM; Features of Supply Chain Management; Supply Chain Network – 1st Tier , 2nd Tier Suppliers and Customers; Customer Service Dimension (Seven “R” Principles, Service after sale, Customer delight).

Unit-2: Logistics Management (12 HOURS)

Introduction to logistics Management – Significance of logistics – The Total distribution concepts – Integrated Logistics, Role of IT in warehousing & Physical Distribution, The Economics of Logistics, Cost associated With Logistics, Logistics in International Trade, Developing Customer Service Strategic & Customer service Logistics, Modeling logistics systems, Simulation of logistic systems, cost effective distribution strategies, Value of information in logistics, E-logistics, risk pooling effect.

Unit-3: Focus Areas of Logistics and Supply Chain management (12 HOURS)

Transportation-Importance of effective transportation system; Service choices and their characteristics; International shipping- characteristics and structure; Chartering-Types, principles and practices; Development in sea transportation- Air transport: Set up for air transport and freight rates; Carriage of Goods by sea -Role and types of cargo intermediaries. Warehousing and inventory management: Warehousing evaluation and requirements; Warehousing location strategies; Inventory management principles and approaches; Inventory categories -EOQ, LT, ICC; Material management systems and techniques – JIT purchasing, manufacturing and in-bound logistics; Packing and marking; Control and communication.

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Unit-4: IT Enabling Logistics and Supply Chain

(12 HOURS)

Technology in logistics – EDI, bar Coding, RFID etc., data warehousing, electronic payment transfers; Business management systems; TRADITIONAL ERP, SPECIAL ERP, MR, DRP, PDM, EIP, CPFR, WMS, TMS-an overview; Re-engineering the supply chain-Future directions.

Unit-5: Challenges in logistics audit & Control and supply chain management (12 HOURS)

Concept and importance of logistics audit and control; Elements of logistics control system; Types of control system; Significant aspects of control systems; Types of corrective action; Third party logistic outsourcing –challenges and future directions.

Suggested Readings:

1. Ballau, R.H., Business Logistics Management, Prentice Hall, Englewood Cliffs.
2. Christopher, M., Logistics and Supply Chain Management, Prentice Hall.
3. Murphy, Paul R. and Donald F. Wood, Contemporary Logistics, Prentice Hall.
4. Shapiro, R., Logistics Strategy: Cases and Concepts, West Publishing, St. Paul.
5. Coughlan, A., Anderson, E. and Louis W. Stern, Marketing Channels, Prentice Hall.
6. Handfield and Nicholas, Jr., Introduction to Supply Chain Management, Prentice Hall.
7. Jhon J Coyle, C. Jhonand Langley, Brian J Gibs, Logistics approach to Supply Chain Management, Cengage Learning.

INSTRUCTION TO PAPER SETTER

Minor Test: The question paper for internal assessment examination shall be set as per the following guidelines:

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- b) Each test will comprise of 02 long answer type questions of 05 marks each and 05 short answer type questions of 2 marks each ($2*5 = 10$ & $05*02 = 10$).

Major Test (Total Marks = 60): Question papers shall be set as per the following guidelines:

Section A: This section shall cover whole of the syllabus with equal weightage to all units:

- i. 09 short answer questions or multiple choice questions of one mark each ($09*1 = 09$).
- ii. 05 short answer questions or multiple choice questions of three marks each ($05*3 = 15$).

Total weightage to this section = 24 marks (09+15)

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Section B: This section shall comprise of 06 long answer questions of 12 Marks each, from 3rd, 4th& 5th unit. 02 questions shall be set from each unit and student will have the attempt one question from each unit. Each question shall consist of two parts:

- i. Long Answer type questions:- 08 marks (03*08)
 - ii. Medium Answer type questions:- 04 marks (03*04)
- Total weightage to this section = 36 marks (24 + 12)**

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SYLLABUS – SEMESTER 4TH (CBCS) – M.COM
(SOFT CORE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: STRATEGIC MARKETING

COURSE CODE : 2COMSC0402	CREDITS : 04
DURATION OF EXAMINATION	TOTAL: 100 Marks
MINOR TEST : 01 Hour	MINOR TEST: 40 Marks
MAJOR TEST : 2.5 Hours	MAJOR TEST: 60 Marks

Objective:

To educate marketing students about latest and emerging concepts of marketing strategies. Students shall be equipped with the strategic directions in the domain of marketing.

Unit-1: Marketing Strategy and its Dimensions (12 HOURS)

Concept of marketing strategy; Strategy content and process perspective; Marketing strategy: Performance relationship; Sustainable competitive advantage; Competitive marketing behavior; Comparative advantage theory of competition; Emerging markets strategies; Rural marketing as a strategy; Concept of bottom of the pyramid marketing; Cause-related marketing; Green marketing strategy.

Unit-2: Marketing Strategies and Marketing-mix (12 HOURS)

Marketing strategies for new market entries; marketing strategies for growth markets; marketing strategies for mature markets and declining markets. Relationship between business strategies and marketing mix; Marketing strategy implementation; controlling marketing strategies

Unit-3: Market Orientation and Customer Relationship Marketing (12 HOURS)

Market driven organizations; Market orientation: Concept and its linkages with performance, Different schools of thought; Internal market orientation; First mover advantage: Merits and demerits; Customer relationship strategy: Role of trust, commitment and loyalty; Metrics for customer relationship marketing (for e.g., Net promoter score).

Unit-4: Marketing Capabilities and Investment (12 HOURS)

Return on marketing investment; Brand marketing; Customer equity and brand equity; Customer engagement; Customer lifetime value (CLV); Customer referral value (CRV); Customer profitability analysis; Marketing analytics; Marketing capabilities.

Unit-5: Emerging Issues in Strategic Marketing (12 HOURS)

Service dominant logic of marketing; Co-creation of value; Co-opting customer competence; Concept of service innovation; Convergence marketing; Viral marketing; Social media marketing; Interactive marketing; Service-profit chain; Marketing strategies for internet, mobile, telephone, debit/ credit card services.

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Suggested Readings:

1. Marketing Management: Analysis, Planning & Control: Phillip Kotler
2. Business Policy & Strategic Management: Azar Kazmi
3. Strategic Marketing: David W. Cravens, Nigel F. Piercy
4. Marketing Strategy, TMH Ed. - Boyd Walker, Mullins Larrec

INSTRUCTION TO PAPER SETTER

Minor Test: The question paper for internal assessment examination shall be set as per the following guidelines:

- a) Ist and IInd Internal Assessment tests shall be held for the first 20% and next 20% of the syllabus i.e 20 marks each. Two tests shall be conducted from 1st and 2nd units respectively.
- b) Each test will comprise of 02 long answer type questions of 05 marks each and 05 short answer type questions of 2 marks each ($2*5 = 10$ & $05*02 = 10$).

Major Test (Total Marks = 60): Question papers shall be set as per the following guidelines:

Section A: This section shall cover whole of the syllabus with equal weightage to all units:

- i. 09 short answer questions or multiple choice questions of one mark each ($09*1 = 09$).
- ii. 05 short answer questions or multiple choice questions of three marks each ($05*3 = 15$).

Total weightage to this section = 24 marks (09+15)

Section B: This section shall comprise of 06 long answer questions of 12 Marks each, from 3rd, 4th & 5th unit. 02 questions shall be set from each unit and student will have the attempt one question from each unit. Each question shall consist of two parts:

- i. Long Answer type questions:- 08 marks ($03*08$)
- ii. Medium Answer type questions:- 04 marks ($03*04$)

Total weightage to this section = 36 marks (24 + 12)

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(SOFT CORE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: FINANCIAL DECISION ANALYSIS

COURSE CODE : 2COMSC0403

CREDITS : 04

DURATION OF EXAMINATION

TOTAL: 100 Marks

MINOR TEST : 01 Hour

MINOR TEST: 40 Marks

MAJOR TEST : 2.5 Hours

MAJOR TEST: 60 Marks

Objective: *The objective of this course is to give the students an intensive knowledge of the finance function in specified decision area.*

Unit-1: Nature of Financial Decision Analysis & Forecasting (12 HOURS)

Nature of financial decisions; Major financial decision-areas; Essence of financial decisions; Basic factors influencing financial decisions; Meaning and utility of financial forecasting; Techniques of financial forecasting; Financial information system; Nature of financial information system; Role of financial information system in decision making; Designing suitable financial information system.

Unit-2: Analysis of Investment, Financing and Dividend Decisions (12 HOURS)

Investment decisions: Capital budgeting decisions, Cost of capital; Financing and Dividend Decisions: financial and operating Leverage, capital structure planning and policy, Dividend policy.

Unit-3: Risk Analysis (12 HOURS)

Concept of certainty; Risk and uncertainty; Source of risk; Utility theory and risk analysis in investment decisions; Methods of adjusting risk; Sensitivity analysis; Decision tree analysis; CAPM Model.

Unit-4: Portfolio Management (12 HOURS)

Portfolio management in India- Investment strategy objectives; Risk and beta values; Time value of money; Application to portfolio management; SEBI guidelines for portfolio managers; Portfolio management in mutual funds: Meaning and definitions, types of funds-UTI, UTI schemes for resident of Indian; Off shore funds, SBI mutual funds, advantages of mutual funds, structure and growth of mutual funds industry, present status of mutual funds

Unit-5: Profit Planning and Taxation (12 HOURS)

Concept of profit planning; Basics of profit planning; Approaches to profit planning ; Capital expenditure decisions; Nature and significance of capital expenditure decisions; Taxation and make or buy decision; Taxation and capital structure policies; Tax planning and dividend decisions; Need for tax planning in India; Scope of tax planning.

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Suggested Readings:

1. John J. Hampton : Financial Decision Making Concepts-Problems and Cases
2. Engene F. Brigham : Fundamentals of Financial Management
3. James c. Van Horne : Financial Management and Policy
4. R.M. Srivastava : Financial Decision Making
5. Prassana Chandra : Financial management Theory and Practice
6. Khan and Jain : Financial Management
7. I.M. Pandey : Financial Management
8. Peerson and Hunt : Basic Business Finance
9. S.C. Kneithal : Financial Management

INSTRUCTION TO PAPER SETTER

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- b) Each test will comprise of 02 long answer type questions of 05 marks each and 05 short answer type questions of 2 marks each ($2*5 = 10$ & $05*02 = 10$).

Major Test (Total Marks = 60): Question papers shall be set as per the following guidelines:

Section A: This section shall cover whole of the syllabus with equal weightage to all units:

- i. 09 short answer questions or multiple choice questions of one mark each ($09*1 = 09$).
- ii. 05 short answer questions or multiple choice questions of three marks each ($05*3 = 15$).

Total weightage to this section = 24 marks (09+15)

Section B: This section shall comprise of 06 long answer questions of 12 Marks each, from 3rd, 4th& 5th unit. 02 questions shall be set from each unit and student will have the attempt one question from each unit. Each question shall consist of two parts:

- i. Long Answer type questions:- 08 marks ($03*08$)
- ii. Medium Answer type questions:- 04 marks ($03*04$)

Total weightage to this section = 36 marks (24 + 12)

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(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: INTERNATIONAL FINANCE

COURSE CODE : 2COMSC0404	CREDITS : 04
DURATION OF EXAMINATION	TOTAL: 100 Marks
MINOR TEST : 01 Hour	MINOR TEST: 40 Marks
MAJOR TEST : 2.5 Hours	MAJOR TEST: 60 Marks

Objective: *To acquaint the students with the nature and scope of international finance along with procedure and regulatory framework.*

Unit-1: Concept and Nature of International Finance (12 HOURS)

Concept, nature, scope and significance of international finance; Finance function; International financial institutions; Role of IMF, WTO and World Bank; International Monetary Reforms; International liquidity; Special Drawing Rights: Uses, limitations, SDRs and India; Pre requisites for making India as an international financial centre

Unit-2: Exchange rate quotation and determination (12 HOURS)

Direct and indirect quotes, bid and ask quote, spot and forward quote, cross rates. Determination of exchange rate in spot and forward market. PPP theory, IRP theory, Monetary theories of exchange rate determination, Overshooting models.

Unit-3: Foreign Exchange Markets and Monetary System (12 HOURS)

Concept & components of foreign exchange markets; Definition of foreign currency and foreign transactions; Trade and non-trade spot, forward, future options & swaps, role of participants of foreign exchange market; Emerging importance of Indian rupee; International financial system and foreign exchange market; Exchange rate mechanism; Indian foreign exchange market; International monetary system, fixed Vs. fluctuating exchange rates; The rise of Eurocurrencies.

Unit-4: Regulatory Framework of International Finance (12 HOURS)

Exchange control regulations; Export Credit Guarantee Corporation; Exim Bank; Convertibility, uniform customs & practices for documentary credit; Uniform rules for collection, uniform rules for reimbursement; Export and import financing mechanism; Buyers' credit, suppliers' credit, financing in foreign currency for exports and rupee finance.

Unit-5: Financial Management in Multinational Firms (12 HOURS)

Foreign direct investment; Cost of capital and capital structure of a multinational firm, ADRs, GDRs, ECBs, Syndication, multinational capital budgeting; Multinational cash management; Country risk analysis; International taxation, double taxation avoidance agreements

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(SOFT CORE)

Suggested Readings:

1. International Finance: V A Avadhani
2. Essence of International Money: Adrian Buckley
3. International Finance: A.V.Rajwade
4. International Finance: P.G.Apte
5. International Finance : Shapiror
6. Exchange Control Regulations: Nabhi
7. International Economics: D.M. Mithani
8. International Finance: V. K. Sharan

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- b) Each test will comprise of 02 long answer type questions of 05 marks each and 05 short answer type questions of 2 marks each ($2*5 = 10$ & $05*02 = 10$).

Major Test (Total Marks = 60): Question papers shall be set as per the following guidelines:

Section A: This section shall cover whole of the syllabus with equal weightage to all units:

- i. 09 short answer questions or multiple choice questions of one mark each ($09*1 = 09$).
- ii. 05 short answer questions or multiple choice questions of three marks each ($05*3 = 15$).

Total weightage to this section = 24 marks (09+15)

Section B: This section shall comprise of 06 long answer questions of 12 Marks each, from 3rd, 4th & 5th unit. 02 questions shall be set from each unit and student will have the attempt one question from each unit. Each question shall consist of two parts:

- i. Long Answer type questions:- 08 marks ($03*08$)
- ii. Medium Answer type questions:- 04 marks ($03*04$)

Total weightage to this section = 36 marks (24 + 12)