



M.D.S.U, AJMER

SYLLABUS

M.COM.

BUSINESS ADMINISTRATION

(SEMESTER SCHEME)

I & II Semester Examination 2026-2027

III & IV Semester Examination 2027-2028

SYLLABUS

As Per National Education Policy (NEP)

DEPARTMENT OF BUSINESS ADMINISTRATION

M.Com. (Previous) Semester I & II Business Administration 2026-27

M.Com. (Final) Semester III & IV Business Administration 2027-28

Maharshi Dayanand Saraswati University, Ajmer

Program Structure – Semester Wise

The M.Com. Program is divided into two parts as under. Each Part will consist of two semesters.

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

Course Objectives –

To develop students' understanding of the fundamental and advanced concepts of Business Administration and enhance their ability to apply managerial knowledge, analytical skills, and decision-making techniques in practical business environments.

Course Learning Outcomes (CLOs)

Students will develop a comprehensive understanding of business, management, and associated interdisciplinary concepts, enhancing their analytical abilities and employability in corporate and professional environments.

Students will cultivate a lifelong learning orientation, enabling them to adapt effectively to emerging technologies, innovative methodologies, and evolving industry practices in a dynamic business landscape.

Students will acquire the academic foundation and research aptitude necessary to pursue higher studies, research activities, and competitive examinations such as NET, SET, and related qualifications.

The programme will equip students with the knowledge, skills, and professional competencies required for diverse career opportunities in business organizations, empowering them to contribute effectively to organizational growth and stakeholder value creation.

Students will demonstrate critical thinking, problem-solving, decision-making, and leadership skills necessary for addressing contemporary business challenges and achieving professional success.

Students will be able to apply theoretical and practical management concepts to real-world business situations while adhering to ethical, social, and professional responsibility.



Maharshi Dayanand Saraswati University, Ajmer

Scheme of Evaluation

(A) Internal Evaluation – 30 Marks

(i) For Affiliated Colleges

The internal assessment shall consist of the following components: -

- First Internal Test – 10 Marks
- Second Internal Test – 10 Marks
- Hand written Assignment – 05 Marks
(to be written in approximately 500 words)
- Attendance – 05 Marks
- Total – 30 Marks**

(ii) For University Departments

The concerned Department shall devise its own scheme for Internal Assessment and intimate the same to the University Examination Section.

The detailed records and supporting documents relating to Internal Assessment shall be maintained by the respective Departments/Colleges in accordance with the Standard Operating Procedure issued by the University Examination Section.

(B) End Semester Examination – 70 Marks

There shall be a Terminal Examination at the end of each Semester carrying 70 marks. The question paper shall comprise three sections **Section A, Section B and Section C.**



Maharshi Dayanand Saraswati University, Ajmer

Section A

Section shall be of **20 marks** and consist of **10 questions** carrying **2 marks** each to be answered in approximately *20 words* each. All questions shall be compulsory. The examiner shall set the question paper choosing at least 3 questions from each unit.

Section B

Section shall be of **30 marks** and consist of **9 questions** 3 question from each unit carrying **5 marks** each to be answered in approximately *250 words* each. A Candidate shall attempt any six questions at least 1 question from each unit. The examiner shall set the questions ensuring that at least three questions are drawn from each Unit.

Section C

Section shall be of **20 marks** and consist of three questions carrying 10 marks each to be answered in *500 words* each. A Candidate shall attempt any two questions. The examiner shall set one question from each Unit.

Distribution of Marks Component: -

- **Internal Evaluation** – **30 marks**
- **End-Semester Examination**– **70 marks**

Note: –

- (i) For Non- Collegiate Students, there shall be only One Terminal Examination of 100 containing the Section A, B and C. (Theory Paper will be of 70 Marks, the marks obtained from 70 Marks will be proportionately upgraded to as marks obtained from 100 Marks and will be awarded in Mark sheet.
- (ii) The examiner shall ensure adequate coverage of the prescribed syllabus while setting the question paper and, maintain a balanced representation of all Units.
- (iii) The Teacher concerned, shall upload the marks online and submit awards in **3 Copies**, one will be retained by the Head / Principal and Two Copies of

awards duly signed both by the Head/ Principal and the Teacher concerned shall be sent to the University Examination Section.

A Copy of the Proforma shall be sent every college/ department by the University Examination Section.

- (iv) The student has to qualify both the Internal Assessment and External Assessment separately. The minimum qualifying marks in both shall be 40 percent.
- (v) The scheme will be applicable only to Major/ Multidisciplinary Subject (Not to AEC, SEC and VAC) opted by the student.

MASTER'S PROGRAMME IN BUSINESS ADMINISTRATION

Credit Score and Scheme

TABLE 1: STRUCTURAL FRAMEWORK OF THE TWO YEARS M.Com. PROGRAM UNDER NEP-2020				
SEMESTER	SEM-I	SEM-II	SEM-III	SEM-IV
Core Courses	BADM-DCC-01 Th (4 Cr) Theory and Practice of Management BADM-DCC-02 Th (4 Cr) Marketing Management BADM-DCC-03 Th (4 Cr) Human Resource Management BADM-DCC-04 Th (4 Cr) Business Environment BADM-DCC-05 Th (4 Cr) Management Information System	BADM-DCC-06 Th (4 Cr) Management Thinkers BADM-DCC-07 Th (4 Cr) Organization Behaviour and Dynamics BADM-DCC-08 Th (4 Cr) Entrepreneurship and Small Business BADM-DCC-09 Th (4 Cr) Production and Operations Management	BADM-DCC-10 Th (4 Cr) International Business Management BADM-DCC-11 Th (4 Cr) Labour Legislation BADM-DCC-12 Th (4 Cr) Security Analysis and Portfolio Management	BADM-DCC-13-Th (4 Cr) Strategic Management BADM-DCC-14 Th (4 Cr) Management of Public Enterprises BADM-DCC-15 Th (4 Cr) Research Methodology/Dissertation**
Discipline Specific Elective (DSE)		BADM-DSE- (01) Th (4 Cr) (choose any one) Human Resource Planning and Development Digital Marketing	BADM-DSE-(02) Th (4 Cr) (choose any one) Human Behaviour Sales And Advertisement Management Principles of Financial Management Management of Small-Scale Industries	BADM-DSE-(04) Th (4 Cr) (choose any one) Training & Organizational Development Rural, Social and Service Marketing Management of Corporate Tax Corporate Governance and Business Ethics

			BADM–DSE-(03) Th (4 Cr) (choose any one) 1. Strategic Human Resource Management 2. Consumer Behaviour 3. Financial Management and Control 4. Development of Business Entrepreneurship	BADM–DSE-(05) Th (4 Cr) (choose any one) 1. Industrial Relations and Social Security in India 2. Logistics and Supply Chain Management 3. Management of Financial Services 4. Family & Small Business Management
Total No. of Credits	20 + 0 = 20	16 + 4 = 20	12 + 8 = 20	12 + 8 = 20
	60 (DCC) + 20 (DSE) = 80			

- Duration of examination of each course shall be 3 hours (for Theory courses) and 4 hours (for Practical courses).
- Each Core and Elective course will be of 100 marks (70+ 30).
- It is mandatory to clear Theory and Internal Assessment courses separately. The minimum qualifying marks in both shall be 40 percent.

The semester wise details of Master's Course are given below.

2.0 SCHEME OF TWO YEARS POST GRADUATE M.Com. DEGREE PROGRAM IN BUSINESS ADMINISTRATION

Programme Faculty: Commerce

Programme Code: BADM

Programme Name: TWO YEAR POST-GRADUATE DEGREE PROGRAM IN BUSINESS ADMINISTRATION

SCHEME AND WEIGHTAGE OF COURSES

S. No .	Course Category	Title of the Course	Credits			Credits earned	Evaluation			Remarks
			L	T	P		IA	ESA	Total	
SEMESTER – I										
1	BADM – DCC – 01	Theory and Practice of Management	4	0	0	4	30	70	100	All Courses are compulsory Courses
2	BADM – DCC – 02	Marketing Management	4	0	0	4	30	70	100	
3	BADM – DCC – 03	Human Resource Management	4	0	0	4	30	70	100	
4	BADM – DCC – 04	Business Environment	4	0	0	4	30	70	100	
5	BADM – DCC – 05	Management Information System	4	0	0	4	30	70	100	
			Total Credits in Semester I			20	Total Marks in Semester I		500	
SEMESTER – II										
6	BADM – DCC – 06	Management Thinkers	4	0	0	4	30	70	100	
7	BADM – DCC – 07	Organization Behaviour and Dynamics	4	0	0	4	30	70	100	
8	BADM – DCC – 08	Entrepreneurship and Small Business	4	0	0	4	30	70	100	
9	BADM – DSE– 01A	Human Resource Planning and Development	4	0	0	4	30	70	100	Student may opt any one
	BADM – DSE – 01B	Digital Marketing	4	0	0	4	30	70	100	
10	BADM – DCC – 09	Production and Operations Management	4	0	0	4	30	70	100	
			Total Credits in Semester II			20	Total Marks in Semester II		500	

SEMESTER – III										
11	BADM – DCC – 10	International Business Management	4	0	0	4	30	70	100	
12	BADM – DCC – 11	Labour Legislation	4	0	0	4	30	70	100	
		Choose any one-								
13	BADM – DSE – 02A	Human Behaviour	4	0	0	4	30 30 30 30	70 70 70 70	100 100 100 100	Student may opt any one
	BADM – DSE – 02B	Sales And Advertisement Management								
	BADM – DSE – 02C	Principles of Financial Management								
	BADM – DSE – 02D	Management of Small-Scale Industries								
		Choose any one-								
14	BADM – DSE – 03A	Strategic Human Resource Management	4	0	0	4	30 30 30 30	70 70 70 70	100 100 100 100	Student may opt any one
	BADM – DSE – 03B	Consumer Behaviour								
	BADM – DSE – 03C	Financial Management and Control								
	BADM – DSE – 03D	Development of Business Entrepreneurship								
15	BADM – DCC – 12	Security Analysis and Portfolio Management	4	0	0	4	30	70	100	
			Total Credits in Semester III			20	Total Marks in Semester III		500	
SEMESTER – IV										
16	BADM – DCC – 13	Strategic Management	4	0	0	4	30	70	100	
17	BADM – DCC – 14	Management of Public Enterprises	4	0	0	4	30	70	100	
		Choose any one-								
18	BADM – DSE – 04A	Training & Organizational Development	4	0	0	4	30 30	70 70	100 100	Student may opt any one
	BADM – DSE – 04B	Rural, Social and Service Marketing								
	BADM – DSE – 04C	Management of Corporate Tax								
	BADM – DSE – 04D	Corporate Governance and Business Ethics								

		Choose any one-								
19	BADM – DSE – 05A	Industrial Relations and Social Security in India	4	0	0	4				Students may opt any one
	BADM – DSE – 05B	Logistics and Supply Chain Management					30	70	100	
	BADM – DSE – 05C	Management of Financial Services					30	70	100	
	BADM – DSE – 05D	Family & Small Business Management					30	70	100	
20	BADM – DCC – 15	Research Methodology/Dissertation	4	0	0	4	30	70	100	
			Total Credits in Semester IV			20	Total Marks in Semester IV		500	
		Total Credits in all semester (I-IV)= 60 (DCC) + 20 (DSE)				80	Total Marks in all semesters		2000	

Note:

Course Categories: DCC–Discipline Core Course; DSE–Discipline Specific Elective;

Contact Hours: Lecture-1 Credit=1Hour/ Week

DISSERTATION (Applicable only for Regular Students) A Short Research (Dissertation) can be opted by the regular students who have secured minimum 55% marks (aggregate in previous semesters) under supervision of a faculty member assigned by the department. The candidate shall be required to submit two copies of the dissertation before commencement of fourth semester examination. Evaluation of dissertation will be made by an external examiner (appointed by the university).

General Instructions

- The duration of the End-Semester Examination shall be 3 hours for each Theory course and 4 hours for each Practical course, wherever applicable.
- Each Discipline Core Course (DCC) and Discipline Specific Elective (DSE) shall carry 100 marks, comprising 70 marks for the End-Semester Examination and 30 marks for Internal Assessment.
- Students shall secure a minimum of 40% marks separately in the End-Semester Examination and Internal Assessment to pass a course.

M.Com.
Business Administration Semester - I
BADM – DCC – 01

Theory and Practice of Management

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Role of Management Function. Comparative Management, Universality of Concept of Management, Management Process.

Management by Objectives, Management by Exception, Behavioural Approach to Management. Individual Behaviour and Group Dynamics.

Unit - II

Concept and Theories of Organisation, Authority, Span of Control. Centralisation, Delegation, Formal & Informal Organisation, Matrix Organisation, Direction, Motivation, Theories - Maslow, Herzberg and McGregor, Z Theory of William Ouchi. Morale, Leadership Theories and styles.

Unit - III

Effective Communication, Decision-making, Transactional Analysis. Organizational Development, PERT, C.P.M., Game Theory, Linear Programming (elementary knowledge is required) Management of Change, Resistances to Change, Management of Conflict.

Books Recommended: -

- Weihrich, Cannice and Koontz Harold: Management - McGraw Hill, Tata, New Delhi 2008.
- Newman & Summer: The Process of Management.
- Stoner et al. Management:
- शर्मा, शर्मा सुराना - प्रबन्ध के सिद्धान्त एवं व्यवहार
- आर. सी. अग्रवाल - प्रबन्ध के सिद्धान्त एवं व्यवहार
- सक्सेना पोरवाल - प्रबन्ध के सिद्धान्त

M.Com.
Business Administration Semester - I
BADM – DCC – 02

Marketing Management

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Introduction: Nature & Scope of Marketing, Present Day Importance of Marketing, Marketing Environment, Marketing Approach, Market Segmentation, Targeting and Positioning, Logical Sequences of Marketing Management Problems.

Product Planning: Product Differentiation, Style and Design, Fashion, Brand and Trademarks, Packaging and Labelling. Product Policy (Simplification, Standardization and Diversification). The Process and Product Life Cycles, Guarantee, Warranty and after Sale Service.

Recent Trends in Marketing.

Unit - II

Planning Outlets: Various Channels for Consumer and Business Goods, Selecting the Channels of Distribution, Co-operation with Distributive Outlets.

Pricing Strategy: Factors to be Considered in Pricing, Pricing Objective Strategies: Break Even Analysis, Uniformity of Price, Price Maintenance, Discount Policy, Special Selling Terms, Credit Terms.

Planning Market and Sales: Sales Forecasting Period, Sales Forecasting Methods, Planning Sales Territories, Establishing Sales Quotas, Assigning Sales Territories, Routing Salesmen.

Unit - III

Sales Promotion Mix: Determining the Sales Promotion Programme, Personal Selling Advertising (Media Choice, Good Copy, Timing, Budgeting, Testing Efficacy), Sales Promotion (Dealer Aids. Consumer Stimulation).

Marketing Organisation: Purpose of Marketing Organisation, Basis of Divisionalisation, Relation of the Marketing Department, Field Organisation. Division of Authority and Responsibility Between Head Office and Field Organization, Organization of Service, Location of Service Work, Delegation and Control of Service Work.

Control of Marketing Operations: Need for Control, Phases of Control, Techniques of Controlling (Accounting, Sales Analysis, Distribution, Cost Accounting and Analysis) Service Marketing-Banking, Insurance and Transport.

Books Recommended: -

- Philip Kotler and Garry Aram strong, Principles of Marketing - Prentice Hall of India, New Delhi.
- Stanton, Etzel & Walker - Marketing Tata McGraw Hill New Delhi.
- Kurtz & Boone, Principle of Marketing - Thomson learning, New Delhi- 2004
- M. Bannerji: Modern Marketing.
- आर. सी. अग्रवाल एवं एन. एस. कोठारी विपणन प्रबन्ध, मैसर्स कॉलेज बुक हाउस, चौड़ा रास्ता, जयपुर।
- जे. एन. सहगल विपणन प्रबन्ध, राजस्थान हिन्दी ग्रन्थ अकादमी, जयपुर
- भदादा एवं पोरवाल विपणन प्रबन्ध के सिद्धान्त एवं व्यवहार (रमेश बुक डिपो, जयपुर)

Periodicals:

- Journal of Marketing, U.S.A.
- Harvard Business Review.
- Indian Management.
- Indian Journal of Marketing.

M.Com.
Business Administration Semester - I
BADM – DCC – 03

Human Resource Management

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Introduction: Organisation and Functions of Human Resource Management, Role of Human Resource Department in the Organisation Set-up, Personnel Policy and Procedures.

Procuring Human Resources: Manpower Planning, Job Analysis, Recruitment and Selection, Use of Interviews and Psychological Tests.

Human Resource Development: Induction and Training Performance Appraisal. Merit Rating, Techniques of Merit Rating.

Unit - II

Compensation: Bases of Compensation, Methods of Job Evaluation, Incentive Wages, Fringe Benefits.

Integration: Motivation and Morale, Employee Leadership.

Human and Organisational Conflicts, Grievance Procedure, Handling Discipline.

Unit - III

Industrial Psychology: Human Relations Approach, Interpersonal Relations, Group Dynamics, Psychological Determinants of Industrial Efficiency.

Separation: Separation Processes-Lay Off, Retrenchment, Dismissal and Discharge.

Recent Trends in Human Resource Management, Work Life Balance, Remote Working-Hybrid Work Place.

Books Recommended: -

- S.S. Khanka: Human Resource Management: S. Chand & Company, New Delhi 2008
- Monappa & Saiyadain: Personnel Management, TMH
- शर्मा, शर्मा सुराना सेविवर्गीय प्रबन्ध व औद्योगिक सम्बन्ध (रमेश बुक डिपो, जयपुर)
- अग्निहोत्री भारत में औद्योगिक सम्बन्ध।
- अग्रवाल व फेरवाल सेविवर्गीय प्रबन्ध -नवयुग साहित्य सटन आगरा।
- शर्मा, शर्मा व सुराणा मानव संसाधन प्रबन्ध (रमेश बुक डिपो, जयपुर)

Periodicals:

- Personnel: American Management Association, New York.
- International Labour Review, ILO Publications.
- Industrial Relations: Indian Institute of Personnel Management Calcutta.

M.Com.
Business Administration Semester - I
BADM – DCC – 04

Business Environment

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Socio-Cultural Environment of Business: Impact of Socio-Cultural Values, Business Ethics & Morality, Social Responsibility of Business, Social Audit, Various Environmental Element.

Economic Environment: Economic System, Economic Organisations, Corporate Sector, Public Sector, Joint Sector, Unorganized Sector, Economic Infrastructures, (Transport, Communication, Water & Power).

Unit - II

Economy & Government: Economic Role of Government - Planning in India & Its Implications for Business Enterprises, Monetary Policies, Fiscal Policies, Import & Export Policy & Budgeting, Emerging Structure of Indian Economy

Natural and Technological Environment: Features and Impact of Technology. Innovation, Technological Leadership and Followership, Sources of Technological Dynamics, Impact of Technology on Globalization, Transfer of Technology, Time Lags in Technology Introduction, Status of Technology in India.

Unit - III

Legal Environment of Business: Main Provisions of Industries (Development & Regulation) Act 1951, Consumer Protection Act, FEMA, Regulation of Stock Exchanges and The Role & Functions of S.E.B.I., Foreign Collaborations & N.R.I Investments, Industrial Sickness & Government Rehabilitation Policy.

Global Environment: Routes of Globalization, Active Players in Global Business. FDI- India's Experience, WTO– Benefits and Problems for India. Analysis of Global Environment- Scanning, Monitoring, Forecasting and Assessing Global Environment

Books Recommended: -

- Francis Cherunilam: Business Environment Himalaya Publications
- I, C Dhupia Indian Economy - S. Chand & Sans.
- K. Aswathappa & G. Sudarshan Reddy.: Business Environment
- M. Adhikary: Economic Environment & Public Policy.
- Clark, J.M.: Social Control of Business (McGraw Hill).
- अग्रवाल एवं कोठारी सरकार समाज एवं व्यवसाय (त्रिवेणी प्रकाशन, अजमेर)
- उपाध्याय एवं शर्मा सरकार एवं व्यवसाय
- जी. एस. सुधा व्यावसायिक वातावरण (रमेश बुक डिपो, जयपुर)

M.Com.
Business Administration Semester - I
BADM – DCC – 05

Management Information System

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Evolution, Meaning, Scope and Objectives of MIS: MIS as a Strategic Resource and as a Control System.

Organization, Management and Technology Dimensions of Information Systems: Systems Approach to Business Problems.

Types of Information Systems: Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Executive Support System (ESS), Knowledge Management System (KMS), Expert Systems and Business Intelligence Systems.

Information Systems for Functional Areas: Accounting, Finance, Marketing, Human Resource, Operations and Supply Chain.

Unit - II

IT Infrastructure: Hardware, Software, Operating Systems, Networks, Internet, Intranet, Extranet, Cloud Computing and Mobile Computing.

Database Concepts: DBMS, Relational Database, Tables, Queries, Reports, Data Models, Data Integrity, Data Governance

Data Warehouse, Data Marts, OLAP, Data Mining, Dashboards, Key Performance Indicators and Data Visualization for Managers.

Enterprise Systems: Enterprise Resource Planning (ERP), Supply Chain Management (SCM), Customer Relationship Management (CRM), Human Resource Information System (HRIS) And Financial Information Systems.

Emerging Technologies in MIS: AI, Machine Learning, Robotic Process Automation, Blockchain, Internet of Things and Predictive Decision Support.

Unit - III

Strategic Use of Information Systems: Competitive Advantage, Value Chain, Porter Framework, Network Effects and Digital Business Models.

Decision-Making Models: Structured, Semi-Structured and Unstructured Decisions, Decision Support Tools, Model-Driven and Data-Driven DSS.

Information Systems Control: Input, Processing and Output Controls, Audit Trail, System Documentation, IS Audit and Compliance.

Cyber Security: Threats, Malware, Phishing, Social Engineering, Ransomware, Access Control, Encryption, Firewalls, Backup and Disaster Recovery.

Data Privacy, Cyber Laws, Ethical Issues, Digital Surveillance, Algorithmic Bias and Responsible Use of AI in Organizations.

Books Recommended: -

- Laudon KC, Laudon JP. Management Information Systems: Managing the Digital Firm. Latest ed. Pearson.
- OBrien JA, Marakas GM. Management Information Systems. Latest ed. McGraw Hill.
- Stair RM, Reynolds GW. Principles of Information Systems. Latest ed. Cengage.
- Turban E, Volonino L, Wood GR. Information Technology for Management. Latest ed. Wiley.
- Bocij P, Greasley A, Hickie S. Business Information Systems. Latest ed. Pearson.
- Taxmann / Government of India resources on Digital India, GSTN, UPI, cyber security and data protection - latest available versions.

M.Com.
Business Administration Semester - II
BADM – DCC – 06

Management Thinkers

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Classical Management Thinkers

Frederick W. Taylor – Scientific Management, Time and Motion Studies

Henri Fayol – Administrative Theory and Fourteen Principles

Frank B. Gilbreth and Lillian M. Gilbreth – Motion Studies and Work Simplification

Henry L. Gantt – Gantt Chart and Task-Bonus System

Mary Parker Follett – Coordination, Leadership and Conflict Resolution.

Unit - II

Behavioural and Human Relations Thinkers

Elton Mayo: Human Relations Movement and Hawthorne Studies

Abraham Maslow: Motivation and Hierarchy of Needs Theory

Douglas McGregor: Managerial Assumptions and Leadership Approaches

Peter F. Drucker: Modern Management, Management by Objectives (MBO) and Knowledge-Based Organizations

Kurt Lewin: Group Dynamics and Change Management

Unit - III

Contemporary and Indian Management Thinkers

Michael Porter: Competitive Strategy and Competitive Advantage

Chanakya: Statecraft, Leadership, and Managerial Insights from the Arthashastra

Mahatma Gandhi: Ethical Leadership, Trusteeship, and Human-Centered Management

Swami Vivekananda: Leadership, Self-Management, and Organizational Values

Books Recommended: -

- Sanjeev, Rinku and Khanna, Parul: Ethics and Values in Business Management, Ane Books Pvt. Ltd
- Khanna, S.: Vedic Management, Taxman Publications (P) Ltd.
- Bhagwat Gita as Viewed by Swami Vivekananda: Vedanta Press & Bookshop
- Chakraborty, S.K. and Bhattacharya, Pradip: Human Values, New Age International(P) Limited Publishers
- Rajgopalachari, C.: Ramayan, Bhartiya Vidya Bhawan

M.Com.
Business Administration Semester - II
BADM – DCC – 07

Organization Behaviour and Dynamics

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Manager and Organizational Behavior: Managerial Roles and Skills, Environmental Forces: Meaning, Characteristics, Key Elements and Evolution of Organizational Behavior.

Individual Dimension of OB: Motives and Behavior, Personality and Behavior, Perception and Behavior, Learning and Behavior, Theories of Motivation, Expectancy Theory, Equity Theory Reinforcement Theory, Goal Theory, Job Stress: Meaning and Sources, Stress moderators, Consequences and Management of Stress.

Unit - II

Groups and Leadership: Meaning and Classification of Group, Reasons for Group Formation, Conditions Imposed on the Group, Group Member Resource, Group Structure, Group Cohesiveness, Committees: Nature and Functions, Advantage and Disadvantage, Guidelines for Effectiveness. Leadership: Meaning and Roles in Organization, Major Approaches, Leadership Styles, Distinction Between Manager and Leader, Theories: Ohio and Michigan Studies, Fiedler's Contingency Model, Hersey and Blanchard's Model, Path- Goal Theory.

Unit - III

Power, Politics and Conflict: Power, Meaning, Sources and Bases, How Power Influences Behavior, Impression Management, Defensive Behavior, Rational Versus Political Behavior, Acquiring and Exercising Political Power, Conflict: Meaning, Nature, Sources and Types, Effect of Inter-Group Conflict Handling and Resolution, Preventing and Stimulating Conflict. Organizational Culture: Elementary Knowledge

Books Recommended: -

- Agarwal, P.K. & Mathur Ashish: Organizational Behaviour, Pragati Prakashan, Meerut.
- Luthans, Fred: Organizational Behaviour.
- Davis Keith: Human Behaviour at Work.
- Stogdill, R.M.: Handbook of Leadership.
- Hersey, Paul and Blanchard, K.H.: Management of Organizational Behaviour.
- Korman, Abraham, K: Organizational Behaviour.
- Bennis and Thomas(ed): Management of Change and Conflicts.
- Drucker, Peter, P: The Effective Executive.
- Dr. M.L. Dashora: Sangathan Sidhant and Vyavhar (Hindi).
- Dr. P.C. Jain: Sangathanatmak Vyavhar (Hindi).
- K. Aswathappa : Organization Behaviour.
- K. Aswathappa and G. Sudarsana Reddy: Management and Organization Behaviour.
- G.S. Sudha: Management Concept and Organization Behaviour.

M.Com.
Business Administration Semester - II
BADM – DCC – 08

Entrepreneurship and Small Business

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Entrepreneurial Foundations – Meaning, Nature, Characteristics, Entrepreneurial Process, Role in Economic Development.

Entrepreneurial Competencies and Innovation – Entrepreneurial Competencies, Leadership, Creativity, Innovation, Opportunity Recognition.

Startup Ecosystem – Startup Ecosystem, Incubators, Accelerators, Mentors, Angel Investors, Government Support.

Unit - II

MSME Management – Meaning, Classification, Role, Challenges, Contribution to the Indian Economy.

Government Policies for MSMEs – MSME Schemes, Startup India, Make in India, PMEGP, MUDRA, Digital India.

Project Identification and Business Planning – Business Opportunity Identification, Feasibility Analysis, Project Appraisal, Business Plan Preparation.

Unit - III

Venture Development and Startup Financing – Venture Creation, Business Model, Bootstrapping, Bank Finance, Angel Funding, Venture Capital.

Digital and Social Entrepreneurship – E-Commerce, Digital Marketing, Social Enterprise, Sustainability, CSR.

Growth Strategies – Market Penetration, Product Development, Diversification, Strategic Alliances and internationalization.

Books Recommended: -

- Vasant Desai – Entrepreneurial Development
- Hisrich & Peters
- Khanka – Entrepreneurship Development
- Drucker – Innovation and Entrepreneurship

M.Com.
Business Administration Semester - II
BADM – DSE – 01A

Human Resource Planning and Development

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Human Resource Planning

Human Resource Planning: Concept, Nature, Objectives and Significance

HR Planning Process-

Human Resource Forecasting (Demand and Supply)

Job Analysis, Job Description and Job Specification

Human Resource Information System (HRIS)

Succession Planning and Career Planning.

Unit - II

Human Resource Development

Human Resource Development: Concept, Objectives and Scope

HRD Climate and HRD Culture

Training Need Assessment

Employee Training and Development
Executive Development Programmes
Performance Management System
Coaching, Mentoring and Counselling.

Unit - III

Contemporary Issues in HR

Planning and Development
Talent Management
Competency Mapping
Knowledge Management and Learning Organization
Employee Engagement and Employee Well-being
HR Analytics and Digital HR
Artificial Intelligence in HR
Future of Work, Gig Economy and Ethical Issues in HR

Books Recommended: -

- K. Aswathappa – Human Resource Management
- C.B. Mamoria & S.V. Gankar – Personnel Management and Human Resource Management
- T.N. Chhabra – Human Resource Management.
- S.S. Khanka – Human Resource Management.
- डॉ. चतुर्भुज मामोरिया एवं डॉ. कामेश्वर पंडित – मानव संसाधन प्रबन्ध, साहित्य भवन प्रकाशन।
- जी. एस. सुधा – मानव संसाधन प्रबन्ध, रमेश बुक डिपो।
- शर्मा एवं सुराणा – सेवीवर्गीय प्रबन्ध एवं औद्योगिक सम्बन्ध, रमेश बुक डिपो।
- डॉ. सचिन गुप्ता – Human Resource Management (हिन्दी माध्यम), हिमांशु पब्लिकेशन्स।

M.Com.
Business Administration Semester - II
BADM – DSE – 01B

Digital Marketing

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit – I

Meaning, Evolution and Scope of Digital Marketing: Comparison Between Traditional, Digital and Integrated Marketing.

Digital Marketing Ecosystem: Websites, Search Engines, Social Media, Marketplaces, Mobile Apps, Email, Digital Advertising Networks and Marketing Automation.

Online Consumer Behaviour: Digital Consumer Journey, Touchpoints, Micro-Moments, Customer Personas, Customer Experience and Engagement.

Digital Marketing Strategy: Situation Analysis, Segmentation, Targeting and Positioning in Digital Markets, Objectives, Strategy, Tactics, Action and Control.

Digital Branding: Brand Identity Online, Content Strategy, Storytelling, Customer Communities and Reputation Management.

Legal and Ethical Foundation: Consumer Protection, Online Advertising Ethics, Data Privacy, Consent, Cookies and Platform Accountability.

Unit – II

Search Engine Optimization (SEO): Keyword Research, on-page SEO, off-page SEO, Technical SEO, Local SEO and SEO Audit.

Search Engine Marketing (SEM): Paid Search, Google Ads Structure, Bidding, Quality Score, Ad Copy, Landing Pages and Campaign Budgeting.

Social Media Marketing: Platform Strategy for Facebook, Instagram, LinkedIn, YouTube, X and Emerging Platforms; Community Management and Social Listening.

Content Marketing: Blogs, Video, Podcasts, Infographics, Webinars, Newsletters, Content Calendar and Inbound Marketing.

Email, Mobile and WhatsApp Marketing: List Building, Segmentation, Automation, Personalization, SMS/Push Notifications and App Marketing.

Unit – III

Digital Metrics: Impressions, Reach, Clicks, CTR, CPC, CPM, CPA, CPL, Conversion Rate, Bounce Rate, Engagement Rate, ROAS And Customer Lifetime Value.

CRM and Marketing Automation: Lead Generation, Lead Nurturing, Email Automation, Chatbots and Personalization.

AI in Digital Marketing: Generative AI for Content, Predictive Recommendations, Programmatic Advertising, Sentiment Analysis and Ethical Concerns.

Digital Marketing Plan: Development of A Complete Campaign Plan for A Product, Service, Institution, Rural/Social Cause or Local Enterprise.

Books Recommended: -

- Chaffey D, Ellis-Chadwick F. Digital Marketing. Latest ed. Pearson.
- Kotler P, Kartajaya H, Setiawan I. Marketing 5.0: Technology for Humanity. Wiley.
- Kingsnorth S. Digital Marketing Strategy. Latest ed. Kogan Page.
- Ryan D. Understanding Digital Marketing. Latest ed. Kogan Page.
- Kaufman I, Horton C. Digital Marketing: Integrating Strategy and Tactics with Values. Latest ed. Routledge.
- Google Skill shop, Meta Blueprint, HubSpot Academy and Government/consumer protection resources - latest modules.

M.Com.
Business Administration Semester - II
BADM – DCC – 09

Production and Operations Management

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Nature and Scope of Production Management, Facility Location, Manufacturing Systems & Its Types, Layout Planning and Analysis, Material Handling-Principles-Equipment, Line Balancing-Problems, Work Environment & Industrial Safety, Computer Aided Manufacturing (CAM), Artificial Intelligence & Expert Systems. Production Control, Storage and Retrieval System. Inventory Control, JIT Approach. Network Techniques - Simulation.

Unit - II

Operations Decisions – Production Planning and Control – In Mass Production in Batch/Job Order Manufacturing. Capacity Planning-Models, Process Planning- Aggregate Planning-Scheduling, Concepts-Work Study, Method Study, Work Measurement, Work Sampling.

Unit - III

Concept of Total Quality (TQ). International Quality Certification and other Standards and Their Applicability in Design Manufacturing. Humanistic and Marketing Aspects of TQ. Introduction and Meaning of Six Sigma Concepts. Techniques PERT & CPM.

Books Recommended: -

- Buffa, A.E.S.: Modern Production Management
- Chase, R.B., Aquilano N. Jr: Production and Operation Management
- Laufer A.C.: Operations Management
- O.P. Khanna: Industrial Engineering Management
- S.K. Hajra & Choudhary & Nihar Roy: Production Management
- Hicks, P.E.: Introduction to Industrial Engineering & Management Science
- S.K. Dutta: Materials Management
- Leenders & Fearon: Purchasing and Materials Management

M.Com.
Business Administration Semester - III
BADM – DCC – 10

International Business Management

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Foundations of International Business and Global Environment

International Business: Nature, Scope and Significance, Globalization and Internationalization, Global Business Environment—Political, Economic, Legal, Socio-Cultural and Technological Dimensions, International Trade Theories, Modes of Entry into International Markets, Multinational Corporations, India's Role in International Business.

Unit - II

International Trade and Legal Framework

International Trade: Concepts, Trends and Patterns, Trade Barriers and Trade Facilitation, International Commercial Contracts, International Business Law and Regulatory Framework, Intellectual Property Rights (IPR) in International Business, International Dispute Resolution and Arbitration, Regional Economic Integration and Trade Agreements.

Unit - III

International Financial Environment and Foreign Investment

Balance of Payments and Exchange Rate Systems, International Monetary System, International Financial Institutions—IMF, World Bank and UNCTAD, International Money and Capital Markets, Foreign Direct Investment (FDI) and Foreign Portfolio Investment (FPI) Types, Determinants and Theories, Foreign Exchange Market, Multinational Corporations and Global Investment Trends.

Books Recommended:

- International Business Environments and Operations:
- Daniels, John D. and Radebaugh, LeeH.
- International Marketing: Cateora, Philip and Hess.
- International Marketing: Kirpalani V.H.
- International Business Environment: Sundaram and Black

M.Com.
Business Administration Semester - III
BADM – DCC – 11

Labour Legislation

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Introduction: Emergence and Objectives of Labour Laws and Their Socio-Economic Environment. Evaluation of Labour Legislations in India. Need and Principles of Labour Legislation.

Unit - II

Factories Act 1948: Provisions Regarding Health, Welfare and Safety.

Industrial Disputes Act, 1947: Provisions Regarding Strikes, Lockouts, Retrenchment and Layoff.

Payment of Wages Act, 1936, Minimum Wages Act, 1948,

Unit - III

Workers Compensation Act, 1923, Contract Labour Act (Abolition & Regulation Act), 1970. Contemporary Issues in Labour Legislation and Labour Reforms

Books Recommended:

- Sinha, P.R.N. et al (2011). Industrial Relations, Trade Unions, and Labour Legislation. Pearson Education.
- Blyton, P. & Turnbull, P. (2009). The Dynamics of Employee Relations. Palgrave Macmillan.
- Ackers, P. & Wilkinson, A. (2009). Understanding Work & Employment: Industrial Relations in Transition. Oxford: Oxford University Press.
- Padhi, P.K. (2010). Labor and Industrial Laws. Prentice Hall of India. 28
- Singh, B.D. (2009). Industrial Relations: Emerging Paradigms. Excel Books.
- Sen, R. (2009). Industrial Relations: Text and Cases. Macmillan India. 29

M.Com.
Business Administration Semester - III
BADM – DSE – 02A

Human Behaviour

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Human Behaviour Concept, Nature and Process of Behaviour, Individual Differences. Basis of Individual Behaviour Perception, Values Attitude, Learning. Personality Concept, Determinants. Theories and Types of Personalities. Motivation Concept, Nature, Theories, Content and Process Theories (Vroom's Expectancy, Porter Lawler Model. Alderfer' ERG Theory. McClland's Need Theory)

Unit - II

Leadership - Concept, Leader V/s Manager, Leadership Styles, Theories of Leadership - Trait Theory, Behavioral Theories. Socio-Cultural Factors and Behaviour - Role, Status, Cultural Features, Sub-Culture, Individual Decision Making and Problem Solving. Interpersonal Behaviour Concept, Ego, States, Life Script, Life Positions. Transactional Analysis.

Unit - III

Group Dynamics and Behaviour- Concept, Feature of Group, Types of Groups. Formal and Informal. Group Behaviour - Group Norms, Group Cohesion, Group Role, Group Conflicts, Stress Management, Group Decision-Making and Communication.

Books Recommended: -

- Fred Luthans, Organisational Behaviour, McGraw Hill, New York, 2008
- Stephen P. Robbins, Organisational Behaviour, Prentice Hall, New Delhi, 2009
- L.M. Prasad, Organisational Theory and Behaviour, Sultan Chand and Sons, Delhi 2009
- S.S. Khanka, Organisational Behaviour, S. Chand & Company Ltd., New Delhi 2009
- Newstrom, Organisational. Behaviour, Tata McGraw Hill.
- डॉ. जैन, संगठनात्मक व्यवहार, राजस्थान हिन्दी ग्रन्थ अकादमी, जयपुर, 2008
- जी.एस. सुधा, प्रबन्ध अवधारणाएं एवं संगठनात्मक व्यवहार, रमेश बुक डिपो, जयपुर-दिल्ली, 2009

M.Com.
Business Administration Semester - III
BADM – DSE – 02B

Sales and Advertising Management

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Sales Management: Role of Sales Management in Marketing, Managing the Sales Force. Sales Managers Duties and Responsibilities. Problems of Sales Management, Formulation of Sales Strategies, Methods of Selling, Changing Face of Personal Selling, Steps in Personal Selling, Nature & Function of Sales Organisation, Sales Quota and Territory Management, Sales Information System.

Unit - II

Advertising: Concept and Historical Perspectives, Types and Importance of Advertising in Modern World, Various Approaches for Setting Advertising Objectives, Media Profile for Advertising. Market Analysis: Family Life Cycle and Life Cycle Marketing, Perception, Learning, Diffusion Process of Communication, Media Selection, Planning and Scheduling, Creativity in Advertising, Advertising Budget, Advertising Research Methodology.

Unit - III

Advertising Copy: Copy Formulation, Measuring Advertising Effectiveness, Advertising Ethics and Values, Laws Affecting Advertising in India. Advertising Agency-Role and Function.

Books Recommended: -

- Chunnawala & Sethia - advertising theory and practice
- Vaishnav & Gupta: Marketing Management, Sultan Chand & Sons, New Delhi 2007
- Gupta & Nair: Marketing Management, Sultan Chand & Sons, New Delhi 2007
- D.C. Kapoor, Marketing and Sales Management, Sultan Chand & Sons, New Delhi, 2006
- Churchill. Ford, Walker, Johnsons and Tanner Sales Force Management MC Graw Hill, Newyork
- Akaer, Batra and Mayers: Advertising Management (Prentice Hall of India Pvt. Ltd. New Delhi
- Wright, Winter and Zeigler: Advertising, Tata McGraw Hill, Publishing Company, New Delhi
- Sandage and Fryvurger: Advertising Theory and Practice. AITBS Publisher & Distributors, Delhi

M.Com.
Business Administration Semester - III
BADM – DSE – 02C

Principles of Financial Management

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Role of Financial Management and Financial Functions, Financial Planning and Approaches of Financial Forecasting, Designing Capital Structure.

Unit - II

Sources of Finance (External and Internal Sources) Cost of Capital. Allocation of Sources, Capital Budgeting.

Unit - III

Management of Working Capital.

Management of Inventories.

Management of Receivables.

Books Recommended:

- Hunt, William & Donaldson - Basic Business Finance.
- Van Horne-Financial Management and Policy.
- Khan & Jain - Financial Management. Tata MC Graw Hill Publishing
- Pandey, I.M. - Financial Management. Vikas, Delhi
- Updhyaya, Dr. K.M. - Financial Management. Kalyan Publication New Delhi
- PC Tulsiani, Financial Management, S. Chand
- अग्रवाल तथा अग्रवाल वित्तिय प्रबन्ध (रमेश बुक डिपो, जयपुर)

M.Com.
Business Administration Semester - III
BADM – DSE – 02D

Management of Small-Scale Industries

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Small Scale Enterprise-A Conceptual Analysis Entrepreneurship and Small-Scale Enterprise Development of Environment for S.S.E. Competency and Institutional Role, Scanning Choice and Selection of S.E.E., Feasibility and Market Development.

Unit - II

Location and Choice of Technology, Organisation of S.S.E., Financing the New Enterprise, Ownership Structure and Organisation Structure. Managing the S.S.E. Problems and Issues Relating to Financial Management, Operations Management and Marketing Management.

Unit - III

Business and Legal Environment for S.S.E., Performance Appraisal, Control and Regulation, Stabilisation, Growth and Development-Role of Govt., Human Resource Management in S.S.E. Indian Economy and Small-Scale Enterprise, Professionalisation in S.S.E.

Books Recommended:

- Schumpeter-Theory of Economic Development.
- Hodgets Effective small-scale Business.
- Ruddra Dutt - Indian Economy.
- Vasant Desai - Management of small-scale industry.

M.Com.
Business Administration Semester - III
BADM – DSE – 03A

Strategic Human Resource Management

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Foundations of Strategic Human Resource Management: Concept, Nature, Scope, Evolution of SHRM, Strategic HRM Versus Traditional HRM.

Strategic Alignment of HR: Strategic Fit Between Business Strategy and HR Strategy, Strategic HR Architecture, Resource-Based View (RBV).

HR Strategy Formulation and Implementation: HR Strategy Formulation, Implementation Process, Strategic HR Roles, Strategic Contribution, Evaluation of HR Strategy.

Unit - II

Strategic Human Resource Planning: Strategic HR Planning, Workforce Planning, Demand and Supply Forecasting, Succession Planning, Manpower Planning.

Strategic Talent Management: Strategic Recruitment and Selection, Talent Acquisition, Talent Retention, Competency-Based HRM, Employer Branding.

Strategic Performance and Reward Management: Strategic Performance Management, Performance Appraisal, Strategic Compensation, Reward Management, High Performance Work Systems (HPWS).

Unit - III

Human Capital and Global HRM: Human Capital Management, Global Strategic HRM, Cross-Cultural Management, Diversity and Inclusion, International HR Practices.

Digital and Analytics-Driven HR: HR Analytics, People Analytics, Digital HR, Artificial Intelligence in HR, HR Information Systems.

Sustainable and Future-Oriented HRM: Green HRM, Sustainable HRM, Strategic HR Audit, Future Challenges in SHRM, Emerging Trends in HRM.

Books Recommended: -

- T.V. Rao – Human Resource Development and HRD Audit.
- C.B. Mamoria & S.V. Gankar – Personnel Management and Human Resource Management
- T.N. Chhabra – Human Resource Management
- Mirza S. Saiyadain – Human Resource Management
- डॉ. चतुर्भुज मामोरिया एवं डॉ. कामेश्वर पंडित – मानव संसाधन प्रबन्ध, साहित्य भवन प्रकाशन।
- शर्मा एवं सुराणा – सेवीवर्गीय प्रबन्ध एवं औद्योगिक सम्बन्ध, रमेश बुक डिपो।
- जी. एस. सुधा – मानव संसाधन प्रबन्ध, रमेश बुक डिपो।
- डॉ. एफ. सी. शर्मा – मानव संसाधन प्रबन्ध, साहित्य भवन प्रकाशन।

M.Com.
Business Administration Semester - III
BADM – DSE – 03B

Consumer Behaviour

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Concept, Nature and Scope of Consumer Behaviour

Application and Psychological Reasoning. Organisational Buying Behaviour, Changes in Behaviour Pattern of Consumer.

Individual Influences on Buying Behaviour Perception.

Unit - II

Motivation-Consumers Involvement, Attitude-Development and Change.

Learning-Cognitive Learning, Consumer Involvement. Memory and Personality Development.

Group Influence and Group Dynamics.

Unit - III

Influence of Family, Society & Culture

Information and Media Affecting Behaviour, Purchase Process.

Consumer Awareness and Change in Behaviour, Advertising to Social and Mobile Media, Reference Groups and Word-of-Mouth.

Recent Development in Consumer Behaviour.

Books Recommended: -

- Schiffman Leon and Kanuk Leslie Lazar-Consumer Behaviour, Prentice Hall of India Pvt. Ltd New Delhi-2007
- Hawking, Best, Coney and Mookarjee - Consumer Behaviour, Tata MC Graw Hill Publishing Company New Delhi-2007
- Jain P.C. and Monika Bhatt - Consumer Behaviour in Indian Context. S.Chand & Company New Delhi-2008
- Gupta S.L. and Sumitra Pal- Consumer Behaviour - An Indian Perspective, Sultan Chand & Sons New Delhi - 2005
- Rajiv Lal, John A Quelch and V Kasturi Rangan - Marketing Management Tata MC Graw Hill Publishing Company New Delhi-2007

M.Com.
Business Administration Semester - III
BADM – DSE – 03C

Financial Management and Control

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Analysis of Financial Statement-Fund Flow Analysis, Cash Flow Analysis.
Profit Planning and Control

Unit - II

Management of Income.
Dividend Policy.
Cash Management.

Unit - III

Foreign Capital and Collaboration.
Financial Institutions - RFC, IFCI, IFC, IMF, IBRD.
Ratio Analysis.
Financial Decision Leverages.

Books Recommended:

- Hunt, William & Donaldson-Basic Business Finance.
- Van Horne-Financial Management & Policy.
- Walker-Financial Management.
- Khan & Jain Financial Management.
- Pandey, I.M. - Financial Management.
- Upadhyay, Dr. K.M. -Financial Management.
- M. Dutta, Management Control System, S. Chand & Company
- अग्रवाल तथा अग्रवाल वित्तीय प्रबन्ध (रमेश बुक डिपो, जयपुर)

M.Com.
Business Administration Semester - III
BADM – DSE – 03D

Development of Business Entrepreneurship

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Economic Development and Entrepreneurship: Concept, Social Context and Psychological Factors in Entrepreneurship, Characteristics, Qualities & Prerequisites of Entrepreneurs, Environmental Factors Affecting Entrepreneurship, Institutional Finance and Entrepreneurship, Mobility of Entrepreneurship, Different Aspects of Entrepreneurial Organization and Performance of Entrepreneurial Skills, Effectiveness of Entrepreneurship, New Enterprises: Economic and Sociological View-Point.

Unit - II

Self-Employment: Need and Mode, Methods and Procedures to Start and Expand One's Own Business; Start-up Funding, Start-up Failure, Relation Between Large and Small Enterprise, Developing Ancillary Unit for Quality Production and Cost-Effectiveness, Preparation of A New Project-Demand, Analysis and Market Potentials, Capital Saving and Project Costing, Working-Capital Requirement, Calculation of Break-Even Point, Profit Making in Perspective.

Unit - III

Main Coverage of a Project Proposal: Technical, Commercial and Economic, Financial and Managerial Feasibility, Proforma Cost of Production and Profitability, Entrepreneurs Before Independence and Entrepreneurial Growth After Independence Under Planning System, Role of Marwari Community in Industrial Entrepreneurship.

Books Recommended:

- S.S. Khanka, Entrepreneur Development- S. Chand & Company, New Delhi
- Sharma R.A.: Entrepreneurial Change in Indian Industry, Sterling Publishers, (P) Ltd.
- Vasant Desai, Entrepreneurship Development.
- TN Chlibra, Entrepreneurship Development. S. Chand New Delhi
- Pareek, H.S. Financing of Small-scale Industries in Developing Economy, National Publishing House, New Delhi, 1980.
- Government of India, Companies News and Notes, Monthly Publication.
- Taknet, (Dr.) D.K.: Industrial Entrepreneurship of Shekhawati Marwaris in India - Jaipur.
- जी. एस. सुधा व्यावसायिक उद्यमिता का विकास (रमेश बुक डिपो, जयपुर)

M.Com.
Business Administration Semester - III
BADM – DCC – 12

Security Analysis and Portfolio Management

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Investment Environment and Risk–Return Analysis: Investment: Concepts, Objectives and Forms of Securities. Financial Markets and Stock Exchanges (NSE, BSE, OTCEI). Online Trading, Listing and Regulation of Securities. Risk and Return: Concepts, Types and Measurement, Risk–Return Relationship and Risk Premium.

Unit - II

Security Analysis: Fundamental Analysis, Economy, Industry and Company Analysis. Valuation of Securities. Technical Analysis: Concepts, Assumptions and Significance. Charting Techniques: Bar, Line, Point & Figure and Candlestick Charts. Market Indicators: Moving Averages, RSI and Confidence Index

Unit - III

Portfolio Management: Portfolio Management Process and Diversification. Modern Portfolio Theory and Markowitz Model. Capital Asset Pricing Model (CAPM), CML, SML and APT. Efficient Market Hypothesis and Random Walk Theory. Portfolio Performance Evaluation and Portfolio Revision Strategies

Books Recommended:

- Prasanna Chandra – *Investment Analysis and Portfolio Management*
- Donald E. Fischer and Ronald J. Jordan – *Security Analysis and Portfolio Management*
- Frank K. Reilly and Keith C. Brown – *Investment Analysis and Portfolio Management*
- Zvi Bodie, Alex Kane and Alan J. Marcus – *Investments*
- V. K. Bhalla – *Investment Management*

M.Com.
Business Administration Semester - IV
BADM – DCC – 13

Strategic Management

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Strategic Management: Concept, Need, Role of S.M. in Business & Non-Business Organisation, Strategic Business Unit (SBU): Limitations, Strategy and Tactics, Strategic Management Process, Approaches to Strategic Decision Making, Organisational Mission: Vision, Purpose and Ethics, Environmental Analysis and Diagnosis - Components of Environment, Environmental Scanning and Appraisal, Source of External Environment Information, Operating Environment, SWOT Analysis.

Unit - II

Competitive Forces, Competitive Advantage, Strategic Advantage Analysis and Diagnosis, Strategy Formulation and Choice of Alternatives, Value of Developing Strategic Alternatives, Grand Strategy Alternatives, Corporate Strategy, Evaluation of Strategic Alternatives, Factors Affecting Choice of Strategy, Strategic Choice and Contingency Strategy.

Unit - III

Functional Strategies - Marketing, Finance, Human Resources, Production/Operation, R&D, Structure of Strategy, Nature and Types of Strategic Control, Techniques of Strategic Evaluation and Control, Criteria for Evaluation - Quantitative and Qualitative Corporate Restructuring.

Global Issues in Strategic Management.

Books Recommended:

- Dr. Jain, P.C.- Strategic Management, Ramesh book depot Jaipur, 2007
- Kazmi, Azhar, Business Policy, Tata McGraw Hill Publishing Company New Delhi, 2005.
- Dr. Prasad, L.M., Business Policy and Strategic Management, Sultan Chand and Sons, New Delhi, 2007
- Pearce and Robinson, Strategic Management, AJBTS, New Delhi, 2006
- Thompson and Strickland, Strategic Management, Tata McGraw Hill, New Delhi, 2005.
- Jauch L.R. and Glueck W.F., Business Policy and Strategic Management, McGraw Hill, New York.
- David, Fred R., Strategic Management, Pearson Education. New Delhi, 2005.
- डॉ. जैन, व्यूहरचनात्मक प्रबंध, रमेश बुक डिपो, जयपुर नई दिल्ली, 2006
- शर्मा, विजय, राजीव जैन, व्यूहरचनात्मक प्रबंध ।

M.Com.
Business Administration Semester - IV
BADM – DCC – 14

Management of Public Enterprises

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Meaning, Concept and Characteristics of Public Enterprises, Objectives and Importance, Evolution of Public Enterprises in India, The Role of Public Enterprises Under Different Economic Systems. Organization Structure and Governance, Departmental Undertakings, Statutory Corporations, Control Boards, Commodity Boards, Government Companies, Quasi Corporation, Holding and Subsidiary Companies Denationalization of Public Enterprises, Quasi Organization.

Unit - II

Financial Administration, Sources of Finance, Budgeting and Financial Planning, Capital Budgeting, Planning and Decision-Making, Organization and Staffing, Leadership and Motivation, Human Resource Management, Industrial Relations. Performance Appraisal, Workers Participation in Management, Wages and Salary Administration, Corporate Governance, Ethics in Public Enterprises Cost Control & Pricing Policy, Purchase Sale Policy.

Unit - III

Dividend Policy, Financial Performance Evaluation, Public Accountability-Parliamentary and Presidential and Immaterial Control; Government Directives and Informal Contracts, Autonomy of Public Enterprise in Theory and Practice, Social Audit, Department of Public Enterprise. Comptroller and Auditor General Control, Joint Consultative Committees and Collective Bargaining, Disinvestment Policy, Sustainability and Environmental Management, Challenges and Future Prospects

Books Recommended:

- M. L. Jhingan – Public Sector Economics
- L. M. Prasad – Principles and Practice of Management
- C. B. Gupta – Business Management
- S. A. Sherlekar – Modern Business Organization and Management
- Government of India reports on Public Sector Enterprises
- V.V. Ramanandham: Nature of Public Enterprises.
- Khera, S.: Government in Business.
- Om Prakash: Theory and working of State Corporation.
- Gupta K.R.: Issues in Public Enterprises in India.
- Ramanandham V.V.: Control of public Enterprises.
- Chanda A.: Indian Administration.
- Krishna Menon Committee: Report on State Undertaking (Nov. 59)

M.Com.
Business Administration Semester - IV
BADM – DSE – 04A

Training & Organizational Development

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit – I

Foundations of Training and Development:

Training and Development: Concept, Scope and Importance, Human Resource Development (HRD) and Learning Organizations, Learning Theories and Adult Learning Principles, Training Need Assessment.

Unit - II

Training Design and Implementation

Training Programme Design, On-the-Job and Off-the-Job Training Methods, E-Learning, Virtual Learning and Learning Management Systems (LMS). Training Administration and Implementation

Unit - III

Organizational and Management Development

Training Evaluation: Kirkpatrick and ROI Models, Leadership and Management Development, Career and Talent Management, Organizational Development Interventions: Team Building, Organizational Change and Employee Engagement.

Books Recommended:

- **Noe, Raymond A.** – *Employee Training and Development*, McGraw-Hill Education.
- **Blanchard, P. Nick & Thacker, James W.** – *Effective Training: Systems, Strategies and Practices*, Pearson.
- **Goldstein, Irwin L. & Ford, J. Kevin** – *Training in Organizations: Needs Assessment, Development and Evaluation*, Cengage Learning.
- **Pareek, Udai** – *Designing and Managing Human Resource Systems*, Oxford University Press.
- **French, Wendell L. & Bell, Cecil H.** – *Organization Development: Behavioral Science Interventions for Organization Improvement*, Pearson.
- **Robbins, Stephen P., Judge, Timothy A. & Vohra, Neharika** – *Organizational Behavior*, Pearson.
- **Rao, T. V.** – *HRD Audit: Evaluating the Human Resource Function for Business Improvement*, Sage Publications.
- **T. V. Rao** – *Human Resource Development: Experiences, Interventions, Strategies*
- **Udai Pareek** – *Training Instruments in HRD and OD*
- **Aswathappa K.** – *Human Resource Management: Text and Cases*

M.Com.
Business Administration Semester - IV
BADM – DSE – 04B

Rural, Social and Service Marketing

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Rural Market Environment: Meaning, Scope and Significance of Rural Marketing in India, Rural Economy, Demographic Profile, Income Patterns and Consumption Trends, Digital Inclusion.

Rural Consumer Behaviour: Culture, Family, Caste/Community Networks, Opinion Leaders, Reference Groups, Aspirations, Media Exposure and Rural Youth/Women Consumers.

Rural Market Segmentation, Targeting and Positioning, Product Planning for Rural Markets, Product Adaptation, Affordability, Packaging and Branding.

Rural Pricing Decisions: Income Seasonality, Credit, Microfinance, Subsidies, Value Packs and Differential Pricing.

Rural Distribution: Haats, Melas, Mandis, Cooperatives, Self-Help Groups, Rural Retailers, Mobile Vans, E-Commerce, Last-Mile Delivery and Government Channels.

Rural Communication: Folk Media, Local Influencers, Radio, Wall Painting, Mobile Media, WhatsApp, Vernacular Content and Rural Digital Campaigns.

Unit - II

Meaning and Evolution of Social Marketing: Distinction Among Social Marketing, Societal Marketing, Cause-Related Marketing, CSR Communication and Public Awareness Campaigns.

Social Marketing Planning Process: Problem Analysis, Audience Research, Behavioural Objectives, Barriers and Benefits, Positioning, Strategy and Implementation.

Social Marketing Mix: Product, Price, Place, Promotion and Extended Social Marketing Tools - Partnerships, Policy, Publics and Purse Strings.

Applications: Health, Sanitation, Education, Road Safety, Environment, Financial Literacy, Gender Equality, Voting Awareness, Digital Literacy and Entrepreneurship Promotion.

Unit - III

Characteristics, Nature and Classification of Services, Intangibility, Inseparability, Variability and Perishability.

Services Marketing Mix: 7 Ps, Customer Expectations and Perceptions, Service Encounters and Moments of Truth.

Service Quality and Customer Satisfaction: GAP Model, SERVQUAL, Service Failure and Recovery, Complaint Handling and Relationship Marketing.

Digital Services: Online Education, Telemedicine, Digital Banking, Fintech, E-Governance, Tourism Platforms and Rural Service Delivery Models.

Marketing of Rural and Social Services: Banking, Insurance, Health, Education, Agri-Services, Cooperative Services and Government Welfare Services.

Books Recommended:

- Kashyap P. Rural Marketing. Latest ed. Pearson.
- Kotler P, Lee N. Social Marketing: Influencing Behaviors for Good. Latest ed. Sage.
- Zeithaml VA, Bitner MJ, Gremler DD. Services Marketing. Latest ed. McGraw Hill.
- Lovelock C, Wirtz J. Services Marketing: People, Technology, Strategy. Latest ed. World Scientific/Pearson.
- Bhatia VK. Rural Marketing. Latest ed. Himalaya Publishing House.
- Balaji B. Services Marketing and Management. Latest ed. S. Chand.
- Government of India reports on rural development, financial inclusion, digital India and social sector campaigns - latest available versions.

M.Com.
Business Administration Semester - IV
BADM – DSE – 04C

Management of Corporate Tax

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Overview of Indian Tax System: Direct and Indirect Taxes, Constitutional Basis of Taxation and Role of CBDT/CBIC.

Company Under the Income-Tax Act and Companies Act: Domestic Company, Foreign Company, Closely Held and Widely Held Company, Residential Status and Scope of Total Income.

Computation of Income Under Relevant Heads for Companies: Profits and Gains of Business or Profession, Capital Gains and Income from other Sources.

Deductions, Exemptions, Set-off and Carry-Forward of Losses, Depreciation, Additional Depreciation, Disallowances and Tax Incentives for Specified Sectors/Entities as Applicable.

TDS/TCS, Advance Tax, Self-Assessment Tax, Interest, Return Filing, Assessment, Reassessment, Appellate Remedies.

Unit - II

Meaning, Objectives and Limitations of Tax Planning: Tax Planning, Tax Avoidance, Tax Evasion and Tax Management, Ethical Dimensions and Judicial Principles.

Special Provisions: Start-Ups, MSMEs, SEZ/IFSC, Charitable Institutions, Cooperative Entities, Non-Resident Companies and Digital Economy Taxation as Applicable.

Tax Risk Management: Documentation, Internal Controls, Tax Audit, Tax Governance, Litigation Management and Penalties.

Unit - III

GST Framework: CGST, SGST/UTGST, IGST and Compensation Provisions; GST Council, Taxable Person, Registration and Composition Scheme.

Supply Under GST: Taxable Event, Composite and Mixed Supply, Time of Supply, Place of Supply and Value of Supply.

Input Tax Credit: Eligibility, Blocked Credits, Reversal, Matching Concepts, E-Invoicing, E-Way Bills, Payment of Tax and Returns.

GST Implications for E-Commerce, Services, Exports, Imports, Reverse Charge and Inter-State Transactions.

Transfer Pricing: Associated Enterprises, International Transactions, Arm Length Price, Methods of Computation, Documentation and Reporting Requirements.

Tax Technology: Tax Portals, Faceless Compliance, Digital Records.

Books Recommended:

- Singhanian VK, Singhanian M. Corporate Tax Planning and Business Tax Procedures. Latest assessment year ed. Taxmann.
- Ahuja G, Gupta R. Corporate Tax Planning and Management. Latest assessment year ed. Wolters Kluwer / Bharat Law House.
- Mehrotra HC, Goyal SP. Corporate Tax Planning and Management. Latest ed. Sahitya Bhawan.
- Taxmann. Students Guide to Income Tax including GST. Latest assessment year ed. Taxmann.
- Taxmann. GST Manual / GST Acts with Rules. Latest ed. Taxmann.
- ICAI. Study Material for Direct Tax Laws and International Taxation; Indirect Tax Laws. Latest modules.
- OECD. Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations. Latest available edition.

M.Com.
Business Administration Semester - IV
BADM – DSE – 04D

Corporate Governance and Business Ethics

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Governance Framework. Concept of Corporate Governance, Objectives and Importance of Corporate Governance, Principles of Good Corporate Governance, Monopoly, Competition and Corporate Governance, Governance Models, Stakeholder Theory, Board Structure and Composition.

Unit - II

Governance Mechanisms, Audit Committees and Internal Controls, Risk Management Framework, Corporate Accountability, Transparency and Disclosure Practices. Digital Governance and Emerging Risks, Impact of Corporate Governance on the Financial Performance of Companies.

Unit - III

Ethics and Sustainability, Ethical Decision Making, Corporate Social Responsibility (CSR), ESG Framework (Environmental, Social and Governance), Business Ethics Cases, Sustainable Corporate Governance

Ethics in Functional Areas of Business: Ethics in Finance, Ethics in Human Resource Management, Ethics in Marketing, Business Ethics and Consumer Protection. Business Ethics and Environment Protection. Whistle Blowing and Insider Trading.

Books Recommended:

- A. C. Fernando – *Corporate Governance*
- Bob Tricker – *Corporate Governance: Principles, Policies and Practices*
- Alec R. Mallin – *Corporate Governance*
- Andrew Crane and Dirk Matten – *Business Ethics*
- Manuel G. Vela
- Squez – *Business Ethics: Concepts and Cases*
- Dr. Sanjay Kumar & Dr. Mala Sharma – *Business Ethics and Corporate Governance*

M.Com.
Business Administration Semester - IV
BADM – DSE – 05A

Industrial Relations & Social Security in India

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Trade Unions and Employers' Organisation, Role and Functions of Trade Unions, Essentials of A Successful Trade Union, Problems of Indian Trade Unions and Suggestions, Recent Trends in Trade Union Movements in India. Employers Organisations and Their Role.

Industrial Relations: Causes of Industrial Disputes, Types and Consequences of Disputes; Machinery for Prevention and Settlement of Disputes.

Unit - II

Collective Bargaining and Workers & Participation: Types and Process of Collective Bargaining. A Philosophy of Labour Management Relations Present Position.

Social Security Administration: Social Insurance, Workmen's Compensation Act. Employees Provident Fund Act.

Unemployment Insurance.

Unit - III

Industrial Housing-Importance, History and Measures Taken by Government.

Labour Administration in India-Central and State.

ILO and Labour Legislation: History, Fundamental Policy and Its Effect in India.

Books Recommended:

- Myres, C.A.: Industrial Relations in India (Asia.).
- P. L. Malik, Industrial Law, Eastern Law House Lucknow
- भगोलीवाल टी. एन. श्रम अर्थशास्त्र एवं सामाजिक सुरक्षा।
- C.B. Memorial: Labour Problems and Social Welfare in India (Hindi & English.).
- Indian Labour Year Book (Latest Edition.).
- G.C. Haliten: Dynamics of Social Security.
- Mamoria, Mamoriya and Gankar - Dynamics of Industrial Relations, Himalaya Publishing House, Bombay-2006

Periodicals:

- Personnel: American Management Association, New York.

M.Com.
Business Administration Semester - IV
BADM – DSE – 05B

Logistics and Supply Chain Management

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Foundations of Logistics and Supply Chain Management: Concept, Scope and Importance of Logistics and Supply Chain Management, Logistics Activities and Integrated Supply Chain Management, Supply Chain Performance Measurement and Key Performance Indicators (KPIs), Strategic Role of Purchasing and Procurement in Supply Chains.

Unit - II

Supply Chain Relationships and Transportation Management: Supplier and Customer Relationship Management, Strategic Partnerships and Relationship Marketing in Supply Chains, Transportation Management and Modes of Transport, Containerization, Intermodal and Multimodal Transportation. International Shipping and Air Freight Operations.

Unit - III

Warehousing and Inventory Management: Warehousing Functions and Location Strategies, Inventory Management and Inventory Control Techniques, Economic Order Quantity (EOQ) and Just-in-Time (JIT) Systems, Materials Management and Inbound Logistics, Packaging, Marking and Contemporary Trends in Logistics.

Books Recommended:

- Sunil Chopra and Peter Meindl – *Supply Chain Management: Strategy, Planning and Operation*
- Donald J. Bowersox, David J. Closs and M. Bixby Cooper – *Supply Chain Logistics Management*
- Martin Christopher – *Logistics and Supply Chain Management*
- Janat Shah – *Supply Chain Management: Text and Cases*
- Coyle John J. – *Supply Chain Management: A Logistics Perspective*

M.Com.
Business Administration Semester - IV
BADM – DSE – 05C

Management of Financial Services

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Introduction to Financial Services. Services: Meaning, Characteristics and Role in the Economy, Marketing Mix for Services, Financial Services: Concept, Nature and Characteristics, Types and Importance of Financial Services.

Unit - II

Banking and Merchant Banking Services. Reserve Bank of India: Functions, Role and Credit Control, Commercial Banks: Functions, Credit Creation and Management, Debit and Credit Cards: Features, Benefits and RBI Guidelines. Merchant Banking: Functions, Issue Management and Regulatory Framework.

Unit - III

Mutual Funds, Credit Rating and Investor Protection. Mutual Funds: Types, Growth and Regulation in India. Credit Rating: Concept, Importance and Credit Rating Agencies, Securities Market Regulation and Investor Protection, SEBI: Functions, Reforms and Measures for Investor Protection.

Books Recommended:

- M. Y. Khan – *Financial Services*
- E. Gordon and K. Natarajan – *Financial Markets and Services*
- Bharti V. Pathak – *The Indian Financial System*
- Vasant Desai – *Financial Markets and Financial Services*
- S. Gurusamy – *Financial Services and Systems*

M.Com.
Business Administration Semester - IV
BADM – DSE – 05D

Family & Small Business Management

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Family Business and MSME Foundations. Family Business: Meaning, Nature, Types and Evolution, Advantages, Disadvantages and Key Challenges in India, Family Business Dynamics and Multigenerational Governance, Succession Planning in Family Firms, Strategic Vision and Team Building in Family Business, Micro and Small Enterprises (MSMEs): Meaning, Features and Need. Role of MSMEs in Economic Development and Problems Faced

Unit - II

Management of Small Businesses. Marketing Mix for Small Businesses (Product, Price, Place, Promotion), Financial Management: Sources of Finance for Small Businesses, Inventory, Operations and Human Resource Management in MSMEs, Government Policies and Support for MSME Development, Sickness in MSMEs and Revival Challenges.

Unit - III

Institutional Support. Institutional Support Agencies: SIDO, DIC, NSIC, SIDBI, RFC, RIICO. Supporting Organizations: NISIET, NIESBUD, EDI, IIE. Incentives and Assistance: Subsidies, Tax Benefits, Marketing and Export Support, Technical Assistance

Books Recommended:

- Gupta and Srinivasan, 'Entrepreneurial Development', S Chand & Sons, New Delhi.
- Vasantha Desai: Small Scale Industries and Entrepreneurship, Himalaya.
- Nirmal K. Gupta: Small Industry – Challenges and Perspectives, Anmol Publications.

M.Com.
Business Administration Semester - IV
BADM – DCC – 15

Research Methodology

3Hrs

Credits: 4

Max. Marks: 70

Section A: Section of 20 marks and consist of 10 questions carrying 2 marks each to be answered in approximately *20 words* each. All questions are compulsory.

Section B: Section of 30 marks and consist of 9 questions (3 from each unit) carrying 5 marks each to be answered in approximately *250 words* each. A Candidate has to attempt six questions choosing at least one question from each unit.

Section C: Section of 20 marks, consist of three questions (1 from each unit) carrying 10 marks each. Candidate has to attempt two questions to be answered in *500 words* each.

Unit - I

Meaning, Nature, Objectives and Significance of Research in Commerce and Management, Scientific Method and Managerial Decision-Making.

Types of Research: Basic, Applied, Exploratory, Descriptive, Diagnostic, Causal, Evaluative, Action Research, Case Study, Survey and Experimental Research.

Research Process: Problem Identification, Research Questions, Objectives, Hypotheses, Variables, Constructs, Propositions and Conceptual Framework.

Literature Review: Sources of Literature, Databases, Search Strategy, Research Gap, Theoretical Framework and Synthesis of Prior Studies.

Research Design: Qualitative, Quantitative and Mixed Methods, Cross-Sectional, Longitudinal, Panel, Field and Laboratory Designs.

Measurement and Scaling: Nominal, Ordinal, Interval and Ratio Scales, Likert Scale, Semantic Differential Scale, Reliability, Validity and Pilot Testing.

Research Ethics: Informed Consent, Confidentiality, Plagiarism, Fabrication, Falsification, Authorship Ethics and Use of AI Tools in Research.

Unit - II

Population, Sample, Census, Sampling Frame, Sample Size, Sampling Error and Non-Sampling Error.

Probability Sampling: Simple Random Sampling, Systematic Sampling, Stratified Sampling, Cluster Sampling, Multistage Sampling and PPS Sampling.

Non-Probability Sampling: Convenience, Purposive, Quota, Snowball and Judgment Sampling, Applications in Commerce and Management Research.

Primary Data Collection: Questionnaire, Schedule, Interview, Observation, Focus Group Discussion, Projective Techniques and Online Surveys.

Secondary Data: Published Data, Government Databases, Company Reports, Financial Databases, CMIE/RBI/SEBI/Ministry Datasets and Digital Data.

Data Preparation: Editing, Coding, Classification, Tabulation, Missing Values, Outliers and Data Screening.

Quantitative Analysis: Descriptive Statistics, Correlation, Regression, T-Test, Chi-Square Test, ANOVA, Non-Parametric Tests, Introduction to Factor Analysis and SEM.

Unit - III

Qualitative Data Analysis: Coding, Thematic Analysis, Content Analysis, Grounded Theory Basics, Case Study Analysis and Triangulation.

Systematic Literature Review: Protocol, Inclusion/Exclusion Criteria, PRISMA Logic, Quality Assessment and Narrative Synthesis.

Bibliometric Analysis: Citation Analysis, Co-Authorship, Co-Citation, Keyword Co-Occurrence and Introduction to Tools Such as VOSviewer/Biblioshiny.

Report Writing: Structure of Dissertation/Research Paper, Abstract, Introduction, Review, Methodology, Results, Discussion, Conclusion, Limitations and References.

Referencing styles: APA, MLA, Chicago, Harvard, Vancouver, Citation Management Using Zotero/Mendeley; Plagiarism Checking and Similarity Interpretation.

Research Publication Process: Journal Selection, Indexing, Peer Review, Predatory Journals, Conference Papers, Research Proposal Presentation and Viva-Voce.

Books Recommended:

- Saunders M, Lewis P, Thornhill A. Research Methods for Business Students. Latest ed. Pearson.
- Cooper DR, Schindler PS. Business Research Methods. Latest ed. McGraw Hill.
- Creswell JW, Creswell JD. Research Design: Qualitative, Quantitative and Mixed Methods Approaches. Latest ed. Sage.
- Chawla D, Sondhi N. Research Methodology: Concepts and Cases. Latest ed. Vikas Publishing.
- Hair JF, Black WC, Babin BJ, Anderson RE. Multivariate Data Analysis. Latest ed. Cengage.
- Zikmund WG, Babin BJ, Carr JC, Griffin M. Business Research Methods. Latest ed. Cengage.
- Booth WC, Colomb GG, Williams JM, Bizup J, Fitzgerald WT. The Craft of Research. Latest ed. University of Chicago Press.

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