

**SYLLABI AND SCHEME OF EXAMINATIONS
FOR
MASTER OF COMMERCE (GENERAL)
(Based on Curriculum and Credit Framework as per NEP 2020)**

With effect from the Academic Session 2025-26



**CENTRE FOR DISTANCE AND ONLINE EDUCATION
MAHARSHI DAYANAND UNIVERSITY
ROHTAK (HARYANA)**

**SCHEME OF EXAMINATIONS
MASTER OF COMMERCE (GENERAL)**

Course Type	Nomenclature	Course Code	Total Credits	Assignment Marks	Term End Examination (Theory) Marks	Practicum/ Viva-Voce	Total Marks
Semester-I (2025-26 Onwards)							
DSC 1	Business Research Methods	25COM201DS01OD	4	30	70	--	100
DSC 2	Corporate Taxation	25COM201DS02OD	4	30	70	--	100
DSC 3	Organizational Behaviour	25COM201DS03OD	4	30	70	--	100
DSC 4	Business Analytics	25COM201DS04OD	4	30	70	--	100
DSC 5	Accounting for Managerial Decisions	25COM201DS05OD	4	30	70	--	100
VOC 1	Stock Market Operations	25COM201MV01OD	4	--	50	50	100
Semester-II (2025-26 Onwards)							
DSC 6	Strategic Financial Management	25COM202DS01OD	4	30	70	--	100
DSC 7	Corporate Tax Planning & Management	25COM202DS02OD	4	30	70	--	100
DSC 8	Marketing of financial services	25COM202DS03OD	4	30	70	--	100
DSC 9	Financial Risk Management	25COM202DS04OD	4	30	70	--	100
DSC 10	International Financial Management	25COM202DS05OD	4	30	70	--	100
VOC 2	Production Management	25COM202MV01OD	4	30	70	--	100

Course Type	Nomenclature	Course Code	Total Credits	Internal Marks	External Marks	Practicum/ Viva-Voce	Total Marks
Semester-III (2026-27 Onwards)							
DSC 11	Operational Research	26COM203DS01OD	4	30	70		100
DSC 12	Corporate governance and Business ethics	26COM203DS02OD	4	30	70		100
DSC 13	Security Analysis and Portfolio Management	26COM203DS03OD	4	30	70		100
DSC 14	Fundamentals of Econometrics	26COM203DS04OD	4	30	70		100
DSC 15	Quantitative Techniques	26COM203DS05OD	4	30	70		100
Internship 1/ Project Work 1	Internship OR Project Work	26COM203IN01OD 26COM203PD01OD	4	100			100
Semester-IV (2026-27 Onwards)							
DSC 16	Financial Derivatives	26COM204DS01OD	4	30	70		100
DSC 17	International Marketing	26COM204DS02OD	4	30	70		100
DSC18	Organizational Change and Development	26COM204DS03OD	4	30	70		100
DSC19	Advanced Cost Accounting	26COM204DS04OD	4	30	70		100
DSC20	Venture Capital and Private Equity Finance	26COM204DS05OD	4	30	70		100
Internship 2/ Project Work 2	Internship OR Project Work	26COM204IN01OD 26COM204PD01OD	4	100			100

Note:

The topic of the Research Project to be submitted for evaluation in the third and fourth Semesters shall be submitted by the student along with a brief synopsis after finalization within first month of that Semester.

SEMESTER - I

Semester - 1

Name of Program	Master of Commerce	Program Code	
Name of the Course	Business Research Methods	Course Code	25COM201DS01OD
Maximum Marks	100	Credits	4
	70 Theory 30 Assignment	Time of Examinations	3 Hours
<p>Note: Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing short answer type questions from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions will carry equal marks.</p>			
<p>Course Learning Outcomes (CLO):</p> <p>CLO 1: Students will be aware about research, how to carry on research and framing a research designs.</p> <p>CLO2: Students will get knowledge about methods of data collection, sampling techniques.</p> <p>CLO3: Students will know about report preparation and presentation of results.</p>			
<p>Unit 1: Introduction to Business Research: Defining Research; Types of Research-Basic and Applied Research; Process of Research; Features of a Good Research Study; Research Applications in Business Decisions. Formulation of the Research Problem and Development of the Research Hypotheses: Problem Identification and definition; Process of Problem Identification; Developing a research proposal; Formulation of the Research Hypotheses</p>			
<p>Unit 2: Research Design: The Nature of Research Designs; Process of Formulation of Research Design; Classification of Research Designs: Exploratory, Two-tiered, Experimental and Descriptive Research Design for Hypothesis Testing or Experimental Research Studies: Concept and Classification of Experimental Designs; Validity in Experimentation; Factors affecting Internal Validity of Experiment; Factors affecting External Validity of Experiment;</p> <p>Methods to Control Extraneous Variables and Environments of Conducting Experiments.</p>			
<p>Unit 3: Data Collection Methods: Classification of Data; Research Applications of Secondary and Primary Data; Secondary data sources and usage; Online data sources; Qualitative Method of Data Collection: observation method, Content Analysis, Focus Group Method, Personal Interview Method and Projective Techniques; Primary data collection methods- questioning techniques, online surveys; Questionnaire Design Procedure. Sampling Plan: Universe, Sample vs Census; Sample Frame and Sampling Unit; Sampling Design.</p>			
<p>Unit 4: Report Writing: Meaning, Functions and Types of Research Report, Steps of Planning Report Writing, Research Report Structure, Principles of Writing, Guidelines for Effective Documentation, Writing and Typing the Report, Research Briefings: Oral Presentation. Presentation of Results: Descriptive Presentation, Graphic Presentation, Diagrams, Pictures and Maps, Tabular Presentation, Difficulties in Presentation.</p>			

References: -

1. Dr Deepak Chawla and Dr Neena Sondhi. Research Methodology-Concepts and Cases.
2. Vikas Hooda, R.P. Statistics for Business and Economics, Macmillan India, New Delhi.
3. S.N.Murthy and U Bhojanna. Business Research Methods. Excel
4. K.V. Rao. Research Methodology in Commerce and Management. Sterling
5. Donald R Cooper and Pamela S Schindler. Business Research Methods. McGraw Hill
6. Panneerselvam, R. Research Methodology. PHI
7. K.N. Krishnaswamy, AppaIyer Sivakumar and M. Mathirajan. Management Research Methodology. Pearson.
8. Dr V.P. Michael. Research Methodology in Management. Himalaya
9. F.C. Sharma, Business Research Methods, Shree Mahavir Book Depot, New Delhi.

Semester - I

Name of Program	Master of Commerce	Program Code	
Name of the Course	Corporate Taxation	Course Code	25COM201DS02OD
Maximum Marks	100	Credits	04
	70 Theory 30 Assignment	Time of Examinations	3 Hours
Note: Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing short answer type questions from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions will carry equal marks.			
Course Learning Outcomes (CLO):			
CLO 1: Student will learn the keywords of Income Tax Act and exempted incomes and provisions regarding incidence of tax on companies. In addition, student will learn computation of Income of company under various heads.			
CLO 2: Student will become familiar with the provisions of income tax regarding assessment of computation of tax for various types of companies			
CLO 3: Students will know about assessment of cooperative societies, Assessment of discontinued business, Double taxation relief.			
Unit 1: Meaning of company; Types of companies; Residential status and incidence of tax on companies. Computation of Income of company under various heads; general provisions applicable to companies for computation of gross total income.			
Unit 2: Deductions from gross total income as applicable to companies, computation of tax for various types of companies, Provisions of MAT; Assessment of Insurance Companies.			
Unit 3: Assessment of Charitable / Educational Institutions/ Religious Trust and Political Parties; Assessment of Non- Residents and advance ruling for non-residents.			
Unit 4: Assessment of cooperative societies, Assessment of discontinued business, Double taxation relief.			
References:			
1. Direct Tax Law & Practice: Dr V.K. Singhanian and Dr. Kapil Singhanian, Taxmann Publications.			
2. Income Tax Law & Practice: Dr. H.C. Mehrotra & Dr. S.P. Goyal, Sahitya Bhawan Agra.			
3. Direct Tax Law & Practice: B.B. Lal, Konark Publication, Delhi.			
4. Service Tax and VAT: V.S. Datey, Taxmann Publication.			

Semester - I

Name of Program	Master of Commerce	Program Code	
Name of the Course	Organizational Behaviour	Course Code	25COM201DS03OD
Maximum Marks	100 70 Theory 30 Assignment	Credits	04
		Time of Examinations	3 Hours
<p>Note: Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing short answer type questions from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions will carry equal marks.</p>			
<p>Course Learning Outcomes (CLO): CLO 1: Students will gain a comprehensive understanding of the concept of Organizational Behaviour and Relationship to other fields and learning. CLO2: Students will understand about the Attitude, changing of attitude and aspects of personality. CLO3: Students will learn about the Perception, factors influencing perception, Group Dynamics and Team Development. CLO4: It will enable the students to learn about Organizational Conflict, its Dynamics, Traditional and modern approaches to conflict and Organizational development.</p>			
<p>Unit 1: Organisational Behavior: concept and significance; Relationship to other fields; OB Model, ethics and ethical behaviour in organizations. Learning: meaning and definition, process, theories of learning, OB in learning organization.</p>			
<p>Unit 2: Attitude: meaning and definition, components, functions, formation, changing of attitude, prejudice and attitude. Personality: meaning and definition, the big five personality model, the Myers-Briggs Type Indicator, additional work related aspects of personality.</p>			
<p>Unit 3: Perception: meaning and definition, process, factors influencing perception, perceptual errors or distortions. Group Dynamics and Team Development: Group dynamics- definition and importance, types of groups, group formation, group development, group performance factors, group norms, group status, group size, cohesiveness, social loafing. Team: types, team composition factors, team development.</p>			
<p>Unit 4: Organisational Conflict: Dynamics and management; sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organisational conflicts; Resolution of conflict. Organisational development: Concept; Need for change, resistance to change; Theories of planned change; organisational diagnosis; OD intervention.</p>			

References:

1. Griffin, Ricky W; Organisational Behaviour, Houghton Mifflin co., Boston.
2. Hellreigel, Don, John W. Slocum, Jr., and Richards W. Woodman: Organizational Behavior, south western college Publishing, Ohio.
3. Hersey, Paul, Kenneth H. Blanchard and Dewey E Johnson: Management of Organisational Behaviour: Utilising Human Resources, Prentice Hall, New Delhi.
4. Ivancevich; John and Micheol T. Matheson: Organisational Behaviour and Management, Tata McGraw-Hill, New Delhi.
5. Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York
6. Newstrom, John W. and Keith Davis: Organizational Behavior: Human Behavior at Work, Tata McGraw-Hill, New Delhi.
7. Robbins, Stephen P, and Mary Coulter: management, Prentice hall, New Delhi.
8. Robbins, Stephen P: Organizational Behavior, Prentice hall, New Delhi.
9. Steers Richard m. and J. Stewart black: organisational Behavior, Hrper Collins college Publishers, New York.
10. Sukla, Madhukar: Understanding Organisations: Organisation Theory and Practice in India, Prentice Hall, New Delhi.
11. F.C Sharma, Organisational Behaviour, Shree Mahavir Book Depot, New Delhi.

Semester 1st

Name of Program	Master of Commerce	Program Code	
Name of the Course	Business Analytics	Course Code	25COM201DS04OD
Maximum Marks	100	Credits	04
	70 Theory 30 Assignment	Time of Examinations	3 Hours
<p>Note: Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing short answer type questions from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions will carry equal marks.</p>			
<p>Course Learning Outcomes (CLO):</p> <p>CLO1: Students will understand and critically apply the concepts and methods of business analytics. Students will be able to Identify, model and solve decision problems in different settings</p> <p>CLO2: Students will understand the application of business analytics in different areas and interpret results/solutions and identify appropriate courses of action for a given managerial situation whether a problem or an opportunity</p> <p>CLO3: Students will get knowledge of various analytics software and the job opportunities in business analytics.</p>			
<p>Unit 1: Business analytics: introduction, types of analytics, characteristics of analytics, business analytics, business intelligence; business analytics process and its relationship with decision making process; Advantage of business analytics: informed decisions, developing distinct capability, creating competitive advantage, key attributes of analytical competitors.</p>			
<p>Unit 2: Analytical methods and models: Descriptive analytics-overview of its tools and techniques, role in business analytics process and its importance in business decision making; Predictive analytics-nature and type of modelling, basics of data mining and machine learning environment, role in business analytics process and its importance in strategic decision making; Prescriptive analytics: basics of its tools and modelling, role in business analytics process.</p>			
<p>Unit 3: Business analytics in action: applicability and importance of business analytics in different areas financial analytics, human resource analytics, marketing analytics, health care analytics, supply chain analytics, sport analytics and analytics for Government and non profit organization.</p>			
<p>Unit 4: Developing analytics: statistician, data scientist and data engineer and their key features, skills required for analytics, big data and its analyst, important analytics software, major companies providing analytical solutions, job opportunities in business analytics.</p>			

References:

1. Davenport, H., Harris J.G. (2007), *Competing on Analytics: The New Science of Winning*, Harvard Business Review Press.
2. Davenport H., Harris J.G. and Morison R. (2010). *Analytics at Work: Smarter Decisions, Better Results*, Harvard Business Review Press.
3. Schniederjans M.J., Schniederjans D.G. and Starkey C.M. (2014). *Business Analytics Principles, Concepts, and Applications with SAS: What, Why, and How*, FT Press Analytics.
4. Provost F., Fawcett T. (2013). *Data Science for Business: What you need to know about data mining and data-analytic thinking*, O'Reilly Media.
5. Siegel E. (2013). *Predictive Analytics: The Power to Predict Who Will Click, Buy, Lie, or Die*, Wiley.
6. Fitz-enz J. and Mattox J. (2014). *Predictive Analytics for Human Resources*, Wiley and SAS Business Series.

Semester - I

Name of Program	Master of Commerce	Program Code	
Name of the Course	Accounting for Managerial Decisions	Course Code	25COM201DS05OD
Maximum Marks	100 70 Theory 30 Assignment	Credits	04
		Time of Examinations	3 Hours

Note: Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing short answer type questions from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions will carry equal marks.

Course Learning Outcomes (CLO):

CLO 1: Demonstrate knowledge about various financial decision based on management accounting.

CLO2: Provide knowledge about different type of ratio for organization like liquidity ratio, solvency ratio, activity ratio and income ratio.

CLO3: Better understanding of the accounting for price level change.

CLO4: Equip with the knowledge of difference type of variance.

Unit 1: Management Accounting: - evolution, meaning, objectives, nature, scope, functions, techniques and limitations. Financial Statements: -Forms of financial statements, uses, nature, importance, Limitations, approaches and tools of analysis. Ratio analysis: meaning, objectives, limitations; and types of ratios.

Unit 2: Valuation of assets, Cash Flow Statement: meaning, objectives, limitations and accounting procedure.

Unit 3: Accounting for Price level Changes. Marginal Costing: meaning, advantages, marginal costing and absorption costing. Cost-Profit-Volume Analysis: Break Even Point, Margin of Safety, P/V Ratio, Concept of key factor. Break-Even Chart and its types.

Unit 4: Capital Budgeting: Meaning, nature, need, importance, the appraisal methods, Capital Rationing. Standard Costing: Meaning, advantages, limitation, applications, setting of standards, variance analysis, Including material variance, Labour variance and Overhead variance.

References:

1. Singhal, A.K. and Ghosh Roy, H.J., Accounting for Managers, JBC Publishers and Distributors, New Delhi.
2. Pandey, I.M., Management Accounting, Vikas Publishing House, New Delhi.
3. Horngren, Sundem and Stratton, Introduction to Management Accounting, Pearson Education, New. Delhi.
4. Anthony R.N. and Reece J.S., Management Accounting Principles, Homewood, Illinois, Richard D. Irwin, 1995.
5. Hansen & Mowen, Cost Management, Thomson Learning.
6. Mittal, S.N., Management Accounting and Financial Management, Shree Mahavir Book Depot, New Delhi.
7. Jain, S.P and Narang, K.L., Advanced Cost Accounting , Kalyani Publishers, Ludhiana.
8. Khan, M.Y. and Jain, P.K., Management Accounting, TMH, New Delhi.

Semester - I

Subject: Stock Market Operations

Name of Program	Master of Commerce	Program Code	
Name of the Course	M.com 2 year	Course Code	25COM201MV01OD
Maximum Marks	100 50 Theory 50 Viva Voce	Credits	04
		Time of Examinations	3 Hours
<p>Note: Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing short answer type questions from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions will carry equal marks.</p>			
<p>Course Learning Outcomes (CLO): CLO 1: Demonstrate knowledge about Indian Securities Market. CLO2: Provide knowledge about stock Exchanges CLO3: Better understanding of the Foreign Stock Exchanges. CLO4: Equip with the knowledge of Risk management system.</p>			
<p>Unit 1: An overview of Indian Securities Market, Meaning, Functions, Intermediaries, Role of Primary Market – Methods of floatation of capital – Problems of New Issues Market – IPO’s Investor protection in primary market – Recent trends in primary market – SEBI measures for primary market. Meaning, Nature, Functions of Secondary Market – Organisation and Regulatory framework for stock exchanges in India – Defects in working of Indian stock exchanges – SEBI measures for secondary market – Overview of major stock exchanges in India.</p>			
<p>Unit 2: Listing of Securities: Meaning – Merits and Demerits – Listing requirements, procedure, fee – Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE –Delisting. Indian Stock Exchanges: BSE – Different trading systems – Share groups on BSE - BOLT System – Different types of settlements - Pay-in and Pay-out – Bad Delivery – Short delivery – Auction – NSE – Market segments – NEAT system options – Market types, Ordertypes and books – De-mat settlement – Physical settlement – Institutional segment – Funds settlement – Valuation debit – Valuation price – Bad and short delivery – Auction.</p>			
<p>Unit 3: Foreign Stock Exchanges: NYSE –Trading rooms – Players on NYSE trading floor – Role of specialist – Trading technology and procedure. Meaning – Structure – Advantages – NASDAQ – NASD organization – Functions – NASD rules – Trading firms on NASDAQ – Market makers – ECN’s – Order entry firms – Order execution on NASDAQ – OTCEI – Need –Features – Participants – Listing procedure – Trading and settlement – Market making – Factors inhibiting growth of OTCEI.</p>			

Unit 4: Risk management system in BSE & NSE – Margins – Exposure limits – Surveillance system in BSE & NSE – Circuit breakers. Meaning, Purpose, and Consideration in developing index – Methods (Weighted Aggregate Value method, Weighted Average of Price Relatives method, Free-Float method) – Stock market indices in India – BSE Sensex - Scrip selection criteria – Construction – Other BSE indices (briefly) – NSE indices – S & P CNX Nifty – Scrip selection criteria – Construction – Stock market indices in foreign countries (Overview).

References:

1. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.
2. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
3. Prasanna Chandra, Security Analysis and Portfolio Management, Tata McGraw-Hill.
4. Sanjeev Agarwal, A Guide to Indian Capital Market, Bharat Publishers
5. Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Publication

SEMESTER - II

Semester - II

Name of Program	Master of Commerce	Program Code	
Name of the Course	Strategic Financial Management	Course Code	25COM202DS01OD
Maximum Marks	100 70 Theory 30 Assignment	Credits	04
		Time of Examinations	3 Hours
<p>Note: Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing short answer type questions from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions will carry equal marks.</p>			
<p>Course Learning Outcomes (CLO): CLO 1: The students will be able to understand the financial strategy, its formulation and implementation. CLO 2: The students will learn the relevance of risk and uncertainty while making financial decisions. CLO 3: The students can identify the possible financial strategies capable of maximizing the value of firms. CLO 4: The students are provided with overall direction by developing plans and policies to achieve objectives and allocating resources to implement the plans.</p>			
<p>Unit 1: Introduction to Strategic Financial Management (SFM): Strategy and Strategist, 'Nine references' for SFM, Strategic investigation of growth or Profit leakages. Conceptual Framework of SFM. Explanation on minimum achievable ROI, value chain analysis, SBUs, Responsibility accounting, Cost benefit analysis, life cycle costing, Activity based and objective based costly accounting, Economic value addition, Owner value added, inflation accounting, cost of capital for an enterprise.</p>			
<p>Unit 2: Financial performance appraisal: various parameters of measuring profitability, investment turnover and solvency. Trade-off between liquidity and profitability. Capital Structure: Main Parameters of capital structure, turnover ratio, incremental turnover ratios, important parameters used in stock market, Ratio analysis for financial performance, inter period and intercompany comparison for performance appraisal.</p>			
<p>Unit 3: Cost of capital for a corporation, strategic use of weighted average cost of capital, Detailed discussion on each source of finance, strategy of financing incremental investment. Projection of working capital (WC) requirement: financing of WC, managing important component of WC, designing credit policy by using discounting cash flow techniques, innovative ideas for maximizing its effect of credit policy and minimizing the block up of funds in receivables, innovative use of supply chain and distribution chain for managing WC. Investment appraisal techniques, Benchmarking of investment appraisal, uses of DCF methods in decision making, strategic wage planning and capital.</p>			

Unit 4: Financial aspects of supply chain management and distribution chain management, innovative approach to internal cost-profit-analysis. Financial aspects of corporate re-structure valuation of business enterprises, ethical aspects of SFM.

References:

- Strategic Financial Management by Prasanna Chandra
- Strategic Financial Management by Pawan Jhabak, Himalaya Publishing House
- Strategic Financial Management by Rajni Sofat and Preeti Hiro, PHI Learning Private Limited.
- Strategic Financial Management by CMA Kalyani Karna

Semester- II

Name of Program	Master of Commerce	Program Code	
Name of the Course	Corporate Tax Planning and Management	Course Code	25COM202DS02OD
Maximum Marks	100 70 Theory 30 Assignment	Credits	04
		Time of Examinations	3 hours
<p>Note: Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing short answer type questions from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions will carry equal marks.</p>			
<p>Course Learning Outcomes (CLO): CLO 1: Student will learn the keywords of Income Tax Act and provisions regarding Tax planning for new business. CLO 2: Student will become familiar with the provisions of income tax regarding amalgamations. CLO 3: Students will know about Tax Planning and Financial Management Decisions.</p>			
<p>Unit 1: Corporation Tax: Meaning of tax, Tax evasion, Tax avoidance, Tax planning, Tax management, Need for tax planning, Precautions in tax planning, Limitations of tax planning. Tax planning for new business: Tax planning with reference to location, nature and different forms of organization of new business.</p>			
<p>Unit 2: Tax provisions relating to free trade zones, infrastructure sector, backward areas. Tax issues relating to amalgamations: Meaning and types of amalgamation, Tax incentives of amalgamation to amalgamating company, amalgamated company and shareholders of amalgamating company. Tax planning with reference to amalgamation of companies.</p>			
<p>Unit 3: Tax Planning and Financial Management Decisions: Tax Planning relating to capital structure decisions, Dividend policy, Inter corporate Dividends, Bonus share and Bonus debentures, Tax planning in respect of own or lease. Tax planning regarding Managerial Remuneration.</p>			
<p>Unit 4: Tax planning and Financial Management Decisions: Tax planning in respect of sale of assets used for scientific research, Make or buy decisions, Repair replace, Renewal or renovation of an asset, Shut down or continue decisions. Tax planning in respect of selling in domestic or foreign market. Tax planning in respect of Tax Incentives to Exporters.</p>			

References: Suggested Readings:

1. Corporate Tax Planning & Management by H.C. Mehrotra& S P Goel, SahityaBhawan, Agra
2. Simplified Approach to Corporate Tax Planning & Management: Dr.GirirshAhuja&Dr. Ravi Gupta, Bharat Law House, New Delhi
3. Corporate Tax Planning & Management by V K Singhania&MonciaSinghania, Taxmann Publications, New Delhi.
4. Corporate Tax Planning & Management by RajveePuri& Puja Gaur, NirupamSahityaSadan, Agra.

Semester - II

Name of Program	Master of Commerce	Program Code	
Name of the Course	Marketing of financial services	Course Code	25COM202DS03OD
Maximum Marks	100 Marks : 70 Theory 30 Assignment	Credits	04
		Time of Examinations	3 hours
<p>Note: Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing short answer type questions from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions will carry equal marks.</p>			
<p>Course Learning Outcomes (CLO): CLO1: To introduce students to overall framework of marketing of financial services in terms of consumers and strategies. CLO2: To familiarize students with working of financial services marketplace in India in terms of structure, products and marketplace. CLO3: To provide students with conceptual understanding of banking and insurance marketing. CLO4: To introduce students to the concept of customer care and service quality.</p>			
<p>Unit 1: Role and contribution of the financial services, Changing environment of financial services and understanding the financial services consumers.</p>			
<p>Unit 2: Analysing marketing environment and developing marketing strategies, Financial services marketplace: structures, products and participants.</p>			
<p>Unit 3: Financial services mix-Product strategy; Advertising and promotion; Pricing; Distribution channels, Customer care and service quality.</p>			
<p>Unit 4: Banking and insurance marketing, Building society marketing, Marketing of unit and investment trusts. Marketing of various fee based services and fund based services</p>			
<p>References: 1. C. Rama Gopal, Export Import Procedures, Documentation and Logistics, New Age International Publishers, New Delhi. 2. M. D. Jitendra, Export Procedures and Documentation, Rajat Publications. 3. Pervin Wadia, Export Markets and Foreign Trade Management, Manishka Publications. 4. Paras Ram, Export: What, Where and How, Anupam, Publications. 5. Government of India, Handbook of Import - Export Procedures. 6. Nabhiø Exporters Manual and Documentation. 7. Nabhigs New Import-Export Policy Procedures</p>			

Semester - II

Name of Program	Master of Commerce	Program Code	
Name of the Course	Financial Risk Management	Course Code	25COM202DS04OD
Maximum Marks	100 Marks : 70 Theory 30 Assignment	Credits	04
		Time of Examinations	3 hours
<p>Note: Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing short answer type questions from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions will carry equal marks.</p>			
<p>Course Learning Outcomes (CLO): CLO 1: The students will be able to understand concept of risk, types and their sources CLO 2: The students will learn the various risk reduction and risk control tools and technique CLO 3: The students will create an understanding how derivatives are used to manage risk. CLO 4: The students will know the regulatory issues of risk management.</p>			
<p>Unit 1: Functions of financial Institutions, Types of Financial Intermediaries, Financial Services provided by financial intermediaries, Risk and sources of various risk, Identification of Risks (Interest Risk, Market risk, Credit Risk, Foreign Exchange Risk, Liquidity Risk, Insolvency Risk, Operational Risk, Sovereign Risk, Technology Risk, Off-Balance Sheet Risk), Need of risk management, Risk Management framework and Risk Management Organisation.</p>			
<p>Unit 2: Management of various risks- Interest Risk, Market risk, Credit Risk, Foreign Exchange Risk, Liquidity Risk, Insolvency Risk, Operational and Technological Risk, Sovereign Risk, Technology Risk, Off-Balance Sheet Risk.</p>			
<p>Unit 3: Management of risk- Risk Management tools, forwards, futures, Options and Swap. Interest Risk, Market risk, Credit Risk, Operational Risk Management.</p>			
<p>Unit 4: Risk management and regulatory issues in Risk Management: Foreign Exchange and Sovereign Risk Management, Technology Risk, Off-Balance Sheet Risk, Liquidity Risk Management, Management of Capital Adequacy, Enterprise-wide Risk, Management Risk Reporting, RBI risk management norms to banks, Organisational Structure for market risk management and credit risk management, Bank of International Settlement, Basel-I, II & III.</p>			
<p>References:</p> <ul style="list-style-type: none"> • Financial Risk Management by K K Arora Willey Publications • Financial Risk Management by Vivek and P N Asthana Himalaya Publishing House • Financial Risk Management by Allen M Mal Willey Publications • Financial Risk Management by K K Patra, A Mishra, T Jena, A C Rauland S K Nanda, Excel Books. 			

Semester - II

Name of Program	Master of Commerce	Program Code	
Name of the Course	International Financial Management	Course Code	25COM202DS04OD
Maximum Marks	100	Credits	04
	70 Theory 30 Assignment	Time of Examinations	3 hours
<p>Note: Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing short answer type questions from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions will carry equal marks.</p>			
<p>Course Learning Outcomes (CLO): CLO 1: The students will be acquainted with the various factors and variables that operate in the international financial environment i.e., the international monetary system, balance of payment, and an overview of multinational corporations. CLO 2: The students will know the foreign exchange market, risk management, and modus operandi. CLO 3: The students will be acquainted with how international financial decisions and international investment decisions are analyzed and implemented. CLO.4 The student will learn about t budgeting techniques and working capital management practices followed by MNCs.</p>			
<p>Unit 1: International Financial Management meaning and function International Financial Environment: Multinational Corporation, Steps in Internationalization, International Financial Management meaning and function International Economics crisis Developing Countries Debt Crisis, The East Asian Crisis (1997), Prime crisis, Financial Flows to Developing Countries, Overview of International Trade Theories, Economic Integration, Tariff and non Tariff Barriers to Trade. International Monetary System.</p>			
<p>Unit 2: Foreign Exchange Market: Spot and forward Exchange Market, currency quotes, Quotation in Forward Market, Forward Premium or Discount, Arbitrage in Forward Market, Use of Forward Rates in deciding Prices of Exports. Parity conditions in International finance and currency forecasting, Currency futures, options and swaps: Currency Futures: Features of Currency Futures, Comparison Between Forward and Futures Contract; Currency Options: Important Terms relating to Options, Dealing in Currency Options, Put-Call Parity Relationship; Currency Swaps. Management of translation, transactions and economic Exposure. Foreign exchange regulations and taxation issues: Types of taxes; Tax heavens; International Tax Management Strategy; The Modes of Double Taxation Relief;</p>			
<p>Unit 3: Financing foreign trade: Types of Export Credit; Pre-shipment Export Credit; Post-shipment Export Credit; Types of Letters of Credit; Export Credit in Foreign Currencies; Refinance from Reserve Bank of India; Role of Export Import Bank of India; Role of Export Credit Guarantee Corporation. Cost of Capital for MNCs: Cost of Capital for MNCs vis-a-vis Domestic Firms; Cost of Capital across Countries; Determining cut-off rate for Foreign Projects Appraisal.</p>			

Unit 4:

Capital budgeting for multinationals: Fundamentals of Evaluating Foreign Projects; Issues in Foreign Investment Analysis, Working Capital Management in Domestic and Multinational Enterprises; Intra Corporate Transfer of Funds; Transfer Pricing; Management of Blocked Funds; Multinational Cash Management; Receivables Management; Inventory Management.

Foreign direct investment: Global Trends in FDI; Factors Motivating FDI, FDI and some Subsequent Decisions, FDI and Host Government View; FDI and Taxation Issues.

International portfolio investment: Benefits of International Investing; International Diversification; Barriers to International Diversification; Vehicles for Overcoming Capital Flow Barriers;

References:

International Financial Management by Jeff Madura, Cenage Publications

International Financial Management by Alan C. Shapiro and Peter Moles, Wiley Publications

International Financial Environment by P G Apte and Sanjeevan Kapshe, MC Graw Hill.

International Financial Management by V. K Bhalla, S Chand Publications.

E-GyanKosh MS-45

Semester - II

Name of Program	Master of Commerce	Program Code	
Name of the Course	Production Management	Course Code	25COM202MV01OD
Maximum Marks	100 70 Theory 30 Assignment	Credits	04
		Time of Examinations	3 hours
<p>Note: Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing short answer type questions from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions will carry equal marks.</p>			
<p>Course Learning Outcomes (CLO): CO1: To aware the students about how production are managed. CO2: The course is an attempt to integrate the courses studied by the students like statistics, economics, finance, organizational behaviour and strategy into a consolidated production and operation related decisions. CO3: To provide exposure to students regarding quality control, production planning and control. CO4: To learn and understand the Production Planning: Concept & techniques, Production Control techniques.</p>			
<p>Unit 1: Production Management: Meaning, Nature and Scope of Production Management; Evolution of production function; Production Process, Organization of production function; Relationship between production and other functions, Production system and productivity, measures to improve productivity, types of production system.</p>			
<p>Unit 2: Production Planning: Objectives, Need and Types of Production planning; Production planning techniques. Factors influencing Production Planning, Elements (functions) of PPC- Planning, Routing, Loading, scheduling, Dispatching, progressing, and inspection. Production Control: Objectives, elements and fields of production control; Control techniques, Production Control in different Production Systems; Break-even analysis and Gantt chart.</p>			
<p>Unit 3: Plant Location: Nature, objectives and significance, Theories of location; factors influencing plant location. Plant Layout: Objectives of plant layout and different types of plant layouts; factors affecting plant layout, Methods of plant layout, Plant layout procedures and workstation design. Material Handling: Significance, objectives of material handling, principles of economic material handling, Types of material handling equipment.</p>			
<p>Unit 4: Quality Control: Scope, objectives and organization; Quality Control Techniques. Plant Maintenance: Scope, objectives, types; Maintenance programme Techniques & Organization. Inventory Control: Objectives of Inventory control, Inventory classification- ABC Analysis, VED Analysis, FMS Analysis. Standardization and Codification. Value Engineering: Concept and objectives of value engineering.</p>			

References:

1. Mahajan, C.L.: Production Management, Satya Prakashan, India
2. Majumdar, Ramanuj: Product Management in India, Prentice Hall, New Delhi.
3. Moise, S: Successful Product Management, Kogan page, New York.
4. Moore, W.I: Product Planning Management, McGraw Hill, Boston.
5. Quelch, J.A: Cases in Product Management, Irwin, London.
7. K. Aswathappa, Production and operations management, Himalya Publishing House, Delhi.
8. K. ShridharaBhat, Production Management,Himalya Publishing House, Delhi.
9. Dr. C.B. Gupta, Operations Management and Control, Sultan Chand & Sons, New Delhi.