

# UNIVERSITY OF JAMMU

(NAAC ACCREDITED 'A' GRADE' UNIVERSITY)  
Baba Sahib Ambedkar Road, Jammu-180006 (J&K)

## NOTIFICATION (21/Nov./Adp/47)

It is hereby notified for the information of all concerned that the Vice-Chancellor, in anticipation of the approval of the Academic Council, is pleased to authorize the adoption of the revised Syllabi and Courses of Study for **Master Degree Programme in Commerce** for semesters Ist, IInd, IIIrd and IVth (as given in the Annexure) under the (Non-CBCS Scheme) for the Candidates of DDE for the examinations to be held in the years indicated against each semester as under:-

Subject	Semester	For the examinations to be held in the year
Commerce	Semester-I	December 2022, 2023 and 2024
	Semester-II	May 2023, 2024 and 2025
	Semester-III	December 2023, 2024 and 2025
	Semester-IV	May 2024, 2025 and 2026

The Syllabi of the courses is also available on the University website: [www.jammuuniversity.ac.in](http://www.jammuuniversity.ac.in).

Sd/-  
DEAN ACADEMIC AFFAIRS

No. F. Acd/II/21/9813-9824  
Dated: 29-11-2021

Copy for information and necessary action to:

1. Dean Faculty of Business Studies
2. Director, DDE, University of Jammu
3. HOD/Convener, Board of Studies Commerce
4. Course Coordinator in Commerce, DDE
5. All members of the Board of Studies
6. C.A. to the Controller of Examinations
7. Director, Computer Centre, University of Jammu
8. Deputy Registrar/Asst. Registrar (Conf. /Exams. P.G/ Evaluation Non-Prof./ Exam.P.G.DDE)
9. Incharge University Website for necessary action please.

*Sunita Sharma*  
Deputy Registrar (Academic) 29/11/2021

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**DIRECTORATE OF DISTANCE EDUCATION**  
**UNIVERSITY OF JAMMU**  
**Master of Commerce**

**SCHEME OF COURSES UNDER NON CBCS**

S.No	Course Code	Course Title	Credits	Nature of Course
<b>SEMESTER FIRST</b>				
1	MCOMC150	Financial Reporting	4	CORE
2	MCOMC151	GST Law and Practice	4	
3	MCOMC152	Organisational Behaviour	4	
4	MCOMC153	Managerial Economics	4	
5	MCOMC154	Business Statistics	4	
6	MCOMC160	Seminar	4	
<b>Total credits</b>			<b>24</b>	
<b>SEMESTER SECOND</b>				
1	MCOMC250	Advanced Accounting	4	CORE
2	MCOMC251	Strategic Management	4	
3	MCOMC252	Financial Management	4	
4	MCOMC253	Human Resource Management	4	
5	MCOMC254	Marketing Management	4	
6	MCOMC260	Viva-voce	4	
<b>Total credits</b>			<b>24</b>	

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<b>SEMESTER THIRD</b>				
S.No	Course Code	Course Title	Credits	Nature of Course
1	MCOMC350	Entrepreneurship and New Ventures	4	CORE
2	MCOMC351	Business Research Methods	4	
3	MCOMC360	Corporate Presentation	4	
<b>ONE OF THE THREE GROUPS</b>				
<b>Finance &amp; Accounting</b>				
4	MCOMFE352	Financial Markets and Institutions	4	CORE
5	MCOMFE353	Investment Management	4	
6	MCOMFE354	Advanced Cost Accounting	4	
7	MCOMFE355	Behavioural Finance	4	
<b>Marketing</b>				
4	MCOMME352	International Marketing	4	CORE
5	MCOMME353	Services Marketing	4	
6	MCOMME354	Consumer Behaviour	4	
7	MCOMME355	Retail Management	4	
<b>Human Resource Management</b>				
4	MCOMHE352	Strategic HRM	4	CORE
5	MCOMHE353	Human Resource Development	4	
6	MCOMHE354	Management of Transformation	4	
7	MCOMHE355	Knowledge Management	4	
<b>Total credits</b>			<b>28</b>	

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<b>SEMESTER FOURTH</b>				
<b>S.No</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>	<b>Nature of Course</b>
1	MCOMC450	International Business	4	CORE
2	MCOMC451	E-Commerce	4	
3	MCOMC460	Comprehensive Viva-Voce	4	
<b>ONE OF THE THREE GROUPS</b>				
<b>Finance &amp; Accounting</b>				
4	MCOMFE452	International Finance	4	CORE
5	MCOMFE453	Management Control System	4	
6	MCOMFE454	Financial Planning	4	
7	MCOMFE455	Financial Econometrics	4	
<b>Marketing</b>				
4	MCOMME452	Brand Management	4	CORE
5	MCOMME453	Strategic Marketing	4	
6	MCOMME454	Business-To-Business Marketing	4	
7	MCOMME455	Supply Chain Management	4	
<b>Human Resource Management</b>				
4	MCOMHE452	Legal and Social Security	4	CORE
5	MCOMHE453	Performance Management and Reward System	4	
6	MCOMHE454	Talent Management	4	
7	MCOMHE455	International Human Resource Management	4	
<b>Total credits</b>			<b>28</b>	
<b>GRAND TOTAL CREDITS</b>			<b>104</b>	

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FIRST SEMESTER (NON CBCS)  
FINANCIAL REPORTING  
(Core Course)**

**Course: MCOMC150**  
**Credit: 4**  
**Time: 3.00 Hrs**

**Max Marks: 100 Marks**  
**External: 80 Marks**  
**Internal: 20 Marks**

**(Syllabus for the examinations to be held in December 2022, 2023, 2024)**

**COURSE OBJECTIVES**

1. To sensitize the students about the problems of accounting such as measuring and reporting issues related to assets and liabilities and preparing the financial statements.
2. To make the students familiar with the financial reporting standards issued by IASB and its application in India.
3. To develop an understanding among the students about the various forms of reporting (other than financial statements) and accounting for special transactions and apply such knowledge in problem solving.
4. To provide the students a thorough grounding of forensic accounting, creative accounting & environmental accounting and preparation of financial reports with their analysis for decision making and control.

**COURSE OUTCOMES**

After the completion of this course, the student will be able to:

1. gain the skill of using accounting information as a tool in applying solutions for managerial problems, evaluating the financial performance, interpreting the financial structure and analyzing general purpose financial reports;
2. acquire the ability to integrate and solve problems in practical scenarios on Accounting Standards, Guidance Notes and Indian Accounting Standards for deciding the appropriate accounting treatment and formulating suitable accounting policies;
3. evaluate different types of performance measurement systems in accounting and commonly used financial control systems;
4. combine practice and theoretical knowledge of financial accounting and develop awareness of emerging trends in financial accounting; and
5. demonstrate proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

**UNIT INTRODUCTION**

Basics of reports, essential requirements of a good report, steps for making the report more effective; Financial reporting: Nature, importance and objectives; Types of financial reporting; Users of financial reporting; Process of financial reporting; Difference between financial reporting and management reporting; Issues and challenges in financial reporting with special reference to published financial statements; Financial reporting for management-top level management, middle level management and lower level management; Guiding principles for reporting to different levels of management; Financial reporting practices in Indian companies.

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**UNIT II FINANCIAL REPORTING STANDARDS**

Accounting Standards: Basics of accounting standards; Areas where accounting standards needs to be framed; Procedures for setting Indian and International accounting standards; Overview of international financial reporting standards (IFRS); International financial reporting standards issued by the IASB; Structure of IFRS; Process of IFRS; Problems in understanding and application of IFRS; IFRS adoption or convergence in India.

**UNIT III CORPORATE REPORTING**

International financial reporting qualities; Objectives of corporate financial reporting; Development of financial reporting objectives: Accounting Principle Board (APB, Statement No. 4); Financial Accounting Standard Board (FASB, Concept No.1); True-blood report and Stamp report objectives; Specific purpose reporting; Reporting by diversified companies - Segment reporting: Nature, objectives and problems; Disclosure requirements of different users group of segment reporting; Interim reporting: Nature, objectives, problems and suggestions to improve interim reporting; Harmonisation in reporting: Nature, need, benefits and obstacles in convergence and harmonisation; Suggestions for increased convergence and harmonisation; Corporate governance reporting; Value added reporting and HR Reporting.

**UNIT IV DEVELOPMENT IN FINANCIAL REPORTING**

Creative accounting: Basics, methods, types and importance; Forensic accounting: Nature and essentials of forensic accounting; Functional areas of forensic accounting; Forensic accounting in India; Environment accounting: Nature, need of environmental accounting; Scope of environmental accounting; Forms of environmental accounting; Elements of environmental accounting; Advantages of environmental accounting; Mechanism of environmental accounting; Social accounting: Nature, features, needs and benefits; Social accounting and audit practices in TATA.

**Suggestive Readings**

1. Lal, J. Financial Reporting- Theory and Practices. Taxmann, New Delhi.
2. David, F. H. Corporate Financial Reporting, Text and Cases. Irwin Publications, New Delhi.
3. Lal, J. Accounting Theory –Himalaya Publications House, New Delhi.
4. Steven M. Bragg: The Vest Pocket IFRS, John Wiley Publications, Hoboken, New Jersey.
5. Gupta, S. K. Contemporary Issues in Accounting. Kalyani Publishers, New Delhi.

**Note:** Latest edition of the books may be preferred.

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**Section A:** It will consist of eight short answer questions, selecting two from each unit. A candidate has to attempt any six and answer to each question shall be within 200 words. Each question carries four marks and total weightage to this section shall be 24 marks.

**Section B:** It will consist of six essay type questions with answer to each question within 800 words. One question will be set atleast from each unit and the candidate has to attempt four. Each question will carry 14 marks and total weightage shall be 56 marks

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FIRST SEMESTER (NON CBCS)  
GST LAW AND PRACTICE  
(Core Course)**

**Course: MCOMC151  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examinations to be held in December 2022, 2023, 2024)**

**COURSE OBJECTIVES**

1. To give an overview of the concept of GST.
2. To acquaint the students with provisions of input tax credit and payment of GST.
3. To impart knowledge about procedure compliances under GST.
4. To familiarize students with impact of GST on specific sectors and compensation to the states.

**COURSE OUTCOMES**

After the completion of this course student will be able to:

1. acquire knowledge about recent changes taking place in GST Law,
2. understand the background for introduction of GST in India;
3. know about eligibility and conditions for availing input tax credit;
4. learn about registration requirements, maintenance of books of accounts and assessment under GST;
5. understand impact of GST and compensation to states on account of any loss that occurs due to introduction of GST in the states;

**UNIT I INTRODUCTION TO GOODS AND SERVICES TAX**

Concept; Genesis of GST in India; Legislative framework of GST; Advantages of GST; Composition scheme; Reverse charge mechanism; Exemption from GST; Supply: meaning, scope, composite and mixed supply, time and value of supply; Import and export of goods and services under GST; Impact of GST on E-commerce market place sellers; E-way bill.

**UNIT II INPUT TAX CREDIT AND PAYMENT OF GST**

Eligibility and conditions for taking input tax credit; Apportionment of credit and blocked credits; Credit in special circumstances; Distribution of credit by input service distributor; Recovery of Credit; Reversal of credit; ITC Utilisation; Tax Invoice; Credit Notes; Debit Notes Electronic Cash Ledger; Electronic Credit Ledger; Electronic liability ledger; Manner of payment of tax-Tax Deduction at Source; Collection of Tax at Source; Refunds.



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**(Syllabus for the examinations to be held in December 2022, 2023, 2024)**

**UNIT III PROCEDURAL COMPLIANCE UNDER GST**

Registration: Person liable, compulsory registration, deemed registration person not liable, procedure, casual taxable person, non-resident taxable person, amendment of registration, cancellation of registration, revocation of cancellation; Furnishing details of supplies; Returns; Accounts and records; Assessment: Overview of various types of assessment.

**UNIT IV IMPACT OF GST ON INDUSTRY AND COMPENSATION TO STATES**

GST impact on Health care services; GST impact on Hotels and restaurants; GST impact on education and commercial coaching/training; GST impact on services and service providers; GST impact on exports and special economic zones; GST impact on Goods transport agency; Compensation to states: levy and collection of cess, GST compensation fund, Compensation payable to states.

**Suggestive Readings**

1. GST Bare Act
2. Datey, V.S, GST Ready Reckoner, Taxmann, New Delhi.
3. GST Act with Rules and Forms- Taxmann, New Delhi.
4. Gupta, V and Gupta, N.K, GST- Law, Practice and Procedures, Bharat Publications, New Delhi.
5. Mehrotra, H.C and Agarwal, V.P, Goods and Service Tax, SahityaBhawan Publications, Agra

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**DIRECTORATE OF DISTANCE EDUCATION  
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M.COM. FIRST SEMESTER (NON CBCS)  
ORGANISATIONAL BEHAVIOUR  
(Core Course)**

**Course: MCOMC152  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examinations to be held in December 2022, 2023, 2024)**

**COURSE OBJECTIVES**

1. To familiarized the students with the conceptual framework of OB.
2. To impart knowledge about the dimensions of individual behavior
3. To provide insight to the students about the importance of group behavior in organizational setting.
4. To acquaint the students about contemporary issues in organizational context

**COURSE OUTCOMES**

After the completion of this course, the student will be able to:

1. describe the evolution, growth and application of OB;
2. understand the individual differences on the basis perception, learning, personality, attitude & motivation;
3. relate group behavior & work teams with performance of an organization; and
4. apply the techniques of conflict management, organizational change & stress management;
5. to imbibe the need of organizational change for development.

**UNIT I INTRODUCTION**

Concept of organizational behaviour (OB); Disciplines contributing to OB; Role and application of OB knowledge to management practices; Foundations of OB: Hawthorne experiments and human behaviour approach; Foundations of individual behavior; OB models; Challenges and opportunities in OB.

**UNIT II DIMENSIONS OF INDIVIDUAL BEHAVIOUR**

Perception: Concept , perception and sensation, perceptual process, perceptual selectivity, distortion in person's perception, managerial implications of perception and developing perceptual skills; Learning: Meaning and components of learning process, learning theories, reinforcement principle, OB modification; Personality: Meaning, theories of personality, determinants of personality, personality &behaviour; Attitudes: Concept , theories of attitude formation, factors in attitude formation, work attitude, attitude change; Motivation: Concept, motivation and behaviour, theories of motivation: McClelland's need theory, Alderfer's ERG theory, Vroom's expectancy theory

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FIRST SEMESTER (NON CBCS)  
ORGANISATIONAL BEHAVIOUR  
(Core Course)**

**Course: MCOMC152**  
**Credit: 4**  
**Time: 3.00 Hrs**

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**External: 80 Marks**  
**Internal: 20 Marks**

**(Syllabus for the examinations to be held in December 2022, 2023, 2024)**

**UNIT III GROUP BEHAVIOUR**

Transactional Analysis (TA): Meaning, levels of self-awareness, ego states, life script, life positions, stroking, psychological games, benefits and uses of TA; Group behaviour: Meaning, types, five stage model of group development, informal and formal groups/organizations, group norms; group cohesiveness, group decision making & techniques for improving group decision making; Organisational committees, task force, quality circle, teams in organisation; Work teams: Types, effective team, team creation; Leadership theories: Trait, behavioural, situational.

**UNIT IV ORGANISATIONAL CONFLICT, EFFECTIVENESS AND CHANGE**

Organisational conflicts: Concept and individual level conflict, inter-personal conflict, organisational level conflict and conflict management; Organisational culture: Concept, determinants, developing and sustaining organizational culture; Organisational climate and developing a sound organisational climate; Organisational effectiveness: Concept and approaches; Organisational change: Need, objectives and process in planned change, human reaction and resistance to change; Power and conflicts in organizations; Stress: Meaning, causes, effects and coping strategies for stress, work life balance.

**Suggestive Readings**

1. Steven, M.andGlinar, V.Organizational Behavior, Tata McGraw Hill Publishing Co.
2. Robbins, S. Organizational Behaviour, Prentice Hall India Pvt. Ltd., New Delhi.
3. Luthans, F. Organizational Behaviour, McGraw Hill Book Company, New Delhi.
4. Griffin, R.andMoorehead, G. Organizational Behavior, Houghton Mifflin Co. Boston.
5. Griffin, R.OrganisationalBehaviour, Houghton Mifflin Co., Boston.
6. Hellreigel, D., Slocum, J.W. and Woodman, R.W. Organizational Behaviour, South Western College Publishing, Ohio.

**Note:** Latest edition of the books may be preferred.

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ORGANISATIONAL BEHAVIOUR  
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Credit: 4  
Time: 3.00 Hrs**

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**.DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FIRST SEMESTER (NON CBCS)  
MANAGERIAL ECONOMICS  
(Core Course)**

**Course: MCOMC153  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examinations to be held in December 2022, 2023, 2024)**

**COURSE OBJECTIVES**

1. To familiarize the students with the conceptual underpinning of managerial economics and demand analysis
2. To impart knowledge about the theory of consumer choice.
3. To provide insight to the students about the product theory and functions.
4. To aware students about the pricing practices in different market conditions.

**COURSE OUTCOMES**

After the completion of this course, the student will be able to:

1. understand the role of managerial economics in business contexts;
2. understand consumer choices and decisions;
3. how production theory helps the managers in determining short run and long run costs;
4. understand the price setting in varied market conditions; and
5. to develop managerial insights using economic principles for making decision under varied environmental constraints.

**UNIT I NATURE AND SCOPE OF MANAGERIAL ECONOMICS**

Objective of the firm; Managerial economist's role and responsibilities; Fundamental economic concepts: Incremental principle, opportunity cost principle, discounting principle, equi-marginal principle, principle of time perspective; Demand Analysis: Individual and market demand functions; Law of demand, determinants of demand; Elasticity of demand: Price elasticity, income elasticity and cross elasticity; Supply function; Firm theory: Objectives and Theory of the growth of the firm: Marris Model.

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(Core Course)**

**Course: MCOMC153  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examinations to be held in December 2022, 2023, 2024)**

**UNIT II THEORY OF CONSUMER CHOICE**

Consumer Behavior: Cardinal and ordinal utility approach, indifference approach, revealed preference and theory of consumer choice under risk; Demand estimation for major consumer durable and non-durable products; Demand forecasting techniques.

**UNIT III PRODUCTION THEORY**

Production function – production with one and two variable inputs, Stages of production; Economies of scale; Estimation of production function; cost theory and estimation; Economic value analysis; Short and long run cost functions -their nature, shape and inter-relationship; Law of returns to scale.

**UNIT IV PRICE DETERMINATION UNDER DIFFERENT MARKET CONDITIONS**

Characteristics of different market structures; Price determination and firm's equilibrium in short-run and long-run under perfect competition, monopolistic competition, Duopoly, oligopoly and monopoly; Pricing Practices: Methods of price determination in practice; Pricing of multiple products; Price discrimination.

**Suggestive Readings**

1. Craig P.H and Cris, M. Managerial Economics. PHI Publication, New Delhi.
2. Dominick, S. Managerial Economics. Oxford University Press, New Delhi.
3. Ahuja, H.L. Managerial Economics. S. Chand Company, Delhi.
4. Baumol, W.J. Economics Theory and Operations Analysis. Prentice Hall, London.
5. Dwivedi D.N. Managerial Economics. Vikas Publishing House, Delhi.
6. Chopra O.P. Managerial Economics. Tata McGraw Hill, Delhi.
7. Varshney, R.L. and Maheshwari, K.L. Managerial Economics. Sultan Chand & Sons, New Delhi.
8. Joel, D. Managerial Economics. Prentice Hall of India, New Delhi.

**Note:** Latest edition of the books may be preferred.

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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FIRST SEMESTER (NON CBCS)  
BUSINESS STATISTICS  
(Core Course)**

**Course: MCOMC154  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examinations to be held in December 2022, 2023, 2024)**

**COURSE OBJECTIVES**

1. To discuss the role of business statistics.
2. To understand the relevance of probability distributions and ANOVA.
3. To discuss the various methods of association of attributes and multiple regression equations.
4. To know the procedure of testing of hypothesis.

**COURSE OUTCOMES**

After the completion of this course, the students will be able to:

1. understand the relevance of statistics in business operations;
2. apply the probability and ANOVA for solving business problems;
3. able to use various methods of association of attributes, multiple correlation and regression analysis;
4. compute parametric and non-parametric tests for hypothesis testing; and
5. analyse the complex set of data through various statistical techniques for solving business problems.

**UNIT I OVERVIEW OF SAMPLING**

Concept: Features, functions and role of business statistics; Sampling: concept, need, essentials, principles and process of sampling; probability and non probability sampling techniques, sampling errors vs. non-sampling errors; effectiveness of Sampling. ; Determination of sample size; Sample distribution and standard error; Pilot and final Survey; Precautions in data collection.

**UNIT II PROBABILITY AND ANALYSIS OF VARIANCE**

Concept and role of probability; Approaches of Probability: Classical, relative frequency; Subjective and axiomatic; Addition and multiplication theorem; Mathematical Expectation;

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Normal distribution: Concept, importance properties and constants; binomial distribution: Meaning, relevance, properties, constants; Poisson distributions: Meaning, constants and applications; Analysis of variance: Concept; Assumptions, one way and two way classifications.

**UNIT III ASSOCIATION OF ATTRIBUTES**

Concept and terminology of association of attributes; Consistency of data; Association and disassociation; Methods of attributes: Comparison method, proportion method, Yule's coefficient of association, coefficient of colligation, coefficient of contingency; Partial correlation: Meaning, uses, limitations and computation of coefficients of partial correlation; Multiple correlation: Concept, advantages, disadvantages, computation of coefficients of multiple correlation; Concept and relevance of multiple regression, Computation of multiple regression equations, Shortcomings of regression analysis.

**UNIT IV HYPOTHESIS TESTING**

Concept, types and procedure of setting hypothesis; Type I and type II errors, Difference between Parametric and Nonparametric tests; Test of Significance for large samples; t- test - one sample t test, independent sample t test, dependent samples t test; Chi square test: Uses, steps and computation of chi square, Mann Whitney test and Kruskal Wallis test; Advantages and disadvantages of non-parametric tests.

**Suggestive Readings**

1. Levin, R.I. Robin, D.S. Statistics for Management, Prentice-Hall of India. New Delhi.
2. Aczel, A. D. Sounderpandian, J. Complete Business Statistics, Mc Graw Hill Publishing. New Delhi.
3. Anderson, S., W. Statistics for Business and Economics, Cengage Learning. New Delhi.
4. Kazmeir L. J. Business Statistics, Tata Mc Graw Hill. New Delhi.
5. Vohra, N. D. Business Statistics. Tata Mc Graw Hill. New Delhi.
6. Freund, J. E., Williams, F.M. Elementary Business Statistics – The Modern Approach. Prentice Hall of India Private Ltd., New Delhi.
7. Clave, B. S. Statistics for Business and Economics - Prentice Hall Publication, New Delhi

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Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examinations to be held in December 2022, 2023, 2024)**

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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FIRST SEMESTER (NON CBCS)  
SEMINAR  
(Core Course)**

**Course: MCOMC160  
Credit: 4**

**Max Marks: 100 Marks**

**(Syllabus for the examinations to be held in December 2022, 2023, 2024)**

Each candidate shall make preferably power point presentation on any topic of course/s studies at M.Com. 1<sup>st</sup> Semester. The said presentation would be evaluated by an expert. Each candidate shall make such presentation before a group of about 30 students and assessment will be made on the following parameters

- |                               |          |
|-------------------------------|----------|
| 1. Contents of presentation:  | 20 Marks |
| 2. Current knowledge:         | 20 Marks |
| 3. Communication skill:       | 20 Marks |
| 4. Quality of answers raised: | 20 Marks |
| 5. Quality of answers given:  | 20 Marks |

During the presentation no candidate can leave the seminar room till the presentation of all the group candidates is complete. Moreover, HOD of concerned college or University Campus or DDE would also ensure that no candidate would repeat the same presentation already made by somebody else in the seminar.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. SECOND SEMESTER (NON CBCS)  
ADVANCED ACCOUNTING  
(Core Course)**

**Course: MCOMC250  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2023, 2024, 2025)**

**COURSE OBJECTIVES**

1. To sensitise the students about the need for corporate merger and acquisitions for achieving fast growth and maximize shareholders value in the context of ever increasing competition thrown up by liberalization and globalization of Indian economy.
2. To familiarise the students with the significance of rate of return on capital employed and financial evaluation of lease.
3. To make the students to develop knowledge of holding company accounts.
4. To make the students specialised in the preparation of cash flow and funds flow statements.

**COURSE OUTCOMES**

After the completion of this course, the students will be able to:

1. develop competencies in identifying opportunities/areas for mergers, demergers, amalgamations and takeovers etc., carrying out valuations involved therein, building up strategies for them and evaluating the post restructuring performance of the enterprise;
2. have deeper understanding of methods of valuation of profit for return on capital employed, financial evaluation of lease, methods of computing lease rentals and have greater confidence in their application;
3. prepare consolidated financial statements of holding and subsidiaries companies with appropriate accounting standards;
4. demonstrate knowledge of preparation of funds flow cash flow statements in accordance with generally accepted accounting principles through analysis and synthesis of information as well;
5. prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

**UNIT I FINANCING FOR EXPANSION (MERGERS AND ACQUISITIONS)**

Basics of mergers and acquisitions; Nature and forms of expansion; Forms of combination; Economics/ Reasons of merger; Types of mergers; Legal and procedural aspects of mergers; Valuation of firms; Forms of financing a merger; Capital structure after merger and consolidations; Financial problems of

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**Course: MCOMC250**

**Credit: 4**

**Time: 3.00 Hrs**

**Max Marks: 100 Marks**

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**Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2023, 2024, 2025)**

merger and consolidations; Mergers in India; Ind AS 103- Business Combinations; SEBI (Substantial acquisition of shares and takeovers) Regulations, 2016; Computation of share exchange ratio, Pre-merger EPS and Post-merger EPS.

**UNIT II VALUATION OF RATE OF RETURN ON CAPITAL EMPLOYED  
AND LEASE EVALUATION**

Basics of return on capital employed; Significance of return on capital employed; Valuation of return on capital employed by net assets approach and liabilities approach method; Computation of profit for return on capital employed; Precautions to be taken while using return on capital employed; Lease evaluation- basics of leasing and types of leasing arrangements; Difference between financial lease and operating lease; Financial evaluation of lease from the point of view of lessee and lessor.

**UNIT III CONSOLIDATED FINANCIAL STATEMENTS**

Basics of Holding Companies; Objectives, merits and demerits of Holding Companies; Rationale for Holding Companies; Advanced treatment of dividends, bonus shares, fictitious assets, unrealized profit, contingent liabilities and revaluation of assets; Treatment of goodwill already appearing in the books of Subsidiary Companies; Elimination of common transactions; Holding Companies having more than one subsidiary; Sale and purchase of shares in subsidiary company; Preparation of consolidated balance sheet.

**UNIT IV FUNDS FLOW AND CASH FLOW STATEMENT (Ind AS 7)**

Basics of funds flow statement; Difference between fund flow statement and cash flow statement, fund flow statement and income statement; Advance treatment of investments, provision for taxation, proposed dividends, interim dividends and provision against current assets; Preparation of fund flow statement on working capital basis.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. SECOND SEMESTER (NON CBCS)  
ADVANCED ACCOUNTING  
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**Course: MCOMC250  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
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**(Syllabus for the examination to be held in May 2023, 2024, 2025)**

Cash flow statement- Basics; Advance treatment of extra ordinary items, interest and dividends, taxes on incomes, acquisitions and disposals of subsidiaries and other business units, foreign currency cash flows and non cash transactions; Preparation of cash flow statement as per Ind AS 7.

**Suggestive Readings**

1. Jain, S.P., & Narang, K.L. Advanced Accounting. Kalayani Publishers, New Delhi.
2. Sehgal, A., & Sehgal, D. Advanced Accounting. Taxmann, New Delhi.
3. Gupta, R.L. Advanced Accounts. Sultan Chand & Sons, New Delhi.
4. Shukla, Grewal & Gupta. Advanced Accounts. S. Chand, New Delhi.

**Note:** Latest edition of the books may be preferred.

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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. SECOND SEMESTER (NON CBCS)  
STRATEGIC MANAGEMENT  
(Core Course)**

**Course: MCOMC251  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2023, 2024, 2025)**

**COURSE OBJECTIVES**

1. To impart knowledge about state-of-the-art framework of strategic management.
2. To acquaint the students with external and internal dynamics of business and strategic alternatives.
3. To familiarise the students with structural and functional aspects of strategic implementation.
4. To recognise the complexities involved in strategic evaluation and contemporary issues in strategic management.

**COURSE OUTCOMES**

After the completion of this course, the students will be able to:

1. understand the conceptual framework of strategy and strategic management.
2. develop competency to analyse and evaluate the impact of internal and external forces on generating strategic alternatives and selection.
3. formulate structural design and strategic plans for implementation of strategy.
4. implement strategic evaluation & control techniques to achieve objectives.
5. design, implement and evaluate business strategy.

**UNIT I FUNDAMENTALS OF STRATEGIC MANAGEMENT**

Strategy-Meaning, kinds & importance of strategy, shift from the term business policy to strategic management; Strategic management process; Vision, mission and philosophy; Schools of thought in strategic management; McKinsey 7s framework; Corporate planning-Meaning, process, benefits approaches, why corporate planning fails and pre-requisites for its success.

**UNIT II STRATEGY FORMULATION**

Environmental analysis-Concept, components, environment scanning and appraising; Organisational appraisal-Dynamics for internal environment, organisational capability factors,



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UNIVERSITY OF JAMMU  
M.COM. SECOND SEMESTER (NON CBCS)  
STRATEGIC MANAGEMENT  
(Core Course)**

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**(Syllabus for the examination to be held in May 2023, 2024, 2025)**

techniques used for organisational appraisal; Strategic alternatives-Modernisation, diversification, integration, mergers, takeover, joint ventures, turnaround, disinvestment, liquidation, combination, strategic alliance; M.E Porter's Generic business strategies & competitive advantage ; Strategic choice process; Corporate portfolio analysis; SWOT analysis; Subjective factors in strategic choice, contingency strategies and strategic plan.

### **UNIT III STRATEGIC IMPLEMENTATION**

Strategy implementation-Issues, project implementation, procedural implementation, resource allocation, structural implementation; Strategy-structure relationship; Organisational design and change; Functional plans and policies-Marketing, operations, personnel, financial; Behavioural implementation-Leadership implementation, corporate culture, business ethics, social responsibilities.

### **UNIT IV STRATEGIC EVALUATION & CONTEMPORARY ISSUES**

Strategic evaluation and control-Concept, need & importance; Types of control-Strategic & operational control; Role of organisational systems and control; Strategic audit; Global issues in strategic management; Fourth industrial revolution, de globalisation, corporate sustainability.

#### **Suggestive Readings**

1. Bhattachary, S.K. and N. Venkataramin, Managing Business Enterprises: Strategies, Structures and Systems, Vikas Publishing House, New Delhi.
2. Budhiraja, S.B. and M.B. Athreya: Cases in Strategic Management, Tata McGraw Hill, New Delhi.
3. Porter, M. E. Business Policy Text and Cases, Irwin, Inc., Homewood Illinois.
4. Coulter, M.K. Strategic Management in Action, Prentice Hall, New Jersey.
5. Kazmi, A. Business Policy, Tata McGraw Hill, Delhi.
6. Jeyarathnam, M : Business Policy and Strategic Management, Himalayan Publication, Delhi
7. Lawarance, R. Jaunch and William F. Fluock. Business Policy & Strategic Management, Tata McGraw Hill, Delhi.

**Note:** Latest edition of the books may be preferred.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. SECOND SEMESTER (NON CBCS)  
STRATEGIC MANAGEMENT  
(Core Course)**

**Course: MCOMC251  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
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**(Syllabus for the examination to be held in May 2023, 2024, 2025)**

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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. SECOND SEMESTER (NON CBCS)  
FINANCIAL MANAGEMENT  
(Core Course)**

**Course: MCOMC252  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2023, 2024, 2025)**

**COURSE OBJECTIVES**

1. To describe the basics financial management.
2. To explain the techniques of capital budgeting and different cost of capital.
3. To discuss the implications of leverages and approaches of capital structure.
4. To acquaint the students about dividend policy and working capital management.

**COURSE OUTCOMES**

After the completion of this course, the students will be able to:

1. familiarise with the role and challenges faced by the finance manager;
2. understand the evaluation of capital expenditure and cost of various sources of finance;
3. able to compute various types of leverages and its impact on value of the firm;
4. know the various models of dividend and sources of short term financing;
5. provide consultation for managing the funds efficiently for enhancing net worth.

**UNIT I OVERVIEW OF FINANCIAL MANAGEMENT**

Concept and scope of financial management; Inter-relation among investment, financing and dividend decisions; Concept of cash flow and time value of money; Risk- return framework for financial decision making; Objectives of financial management; Role and challenges faced by finance manager; Financial planning and forecasting; Ethics in finance.

**UNIT II CAPITAL BUDGETING & COST OF CAPITAL**

Capital budgeting - Concept, nature, importance, process and techniques of capital budgeting: payback period, accounting rate of return, net present value, internal rate of return and profitability index; Cost benefit analysis in capital budgeting; Cost of capital - Concept, importance, explicit cost and implicit cost; Measurement of specific cost of capital - cost of debt, cost of equity capital, cost of preference shares capital, and cost of retained earnings; Overall cost of capital.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
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**Course: MCOMC252**  
**Credit: 4**  
**Time: 3.00 Hrs**

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**(Syllabus for the examination to be held in May 2023, 2024, 2025)**

**UNIT III LEVERAGES & CAPITAL STRUCTURE**

Leverages - Concept, types and applications of leverages, computation of operating leverage, financial leverage and combined leverage, importance and limitations of leverage analysis; Capital structure - Concept, assumptions, optimum capital structure; approaches of capital structure - net income, net operating income, traditional approach, MM hypothesis, designing capital structure; Critical appraisal of various sources of finance.

**UNIT IV DIVIDEND DECISIONS & WORKING CAPITAL MANAGEMENT**

Dividend decisions – Concept, types and factors determining dividend policy; Dividend models – Walter model, Gordon model and MM Model; Working capital - Concept; need and factors influencing working capital, operating cycle approach to working capital; Cash management; Inventory management – Concept, types and techniques of inventory management; Receivables management; Critical appraisal of short term sources of finance.

**Suggestive Readings**

1. Horne, J. C. Financial Management and Policy. Prentice Hall of India, New Delhi.
2. Brealey R.A., Myers, S.C. Principles of Corporate Finance, Tata Mc Graw Hill, New Delhi.
3. Chandra, P. Financial Management: Theory and Practice. Tata Mc Graw Hill, New Delhi.
4. Khan, M. Y. & Jain, P. K. Financial Management, Tata McGraw Hill, New Delhi.
5. Pandey, I. M. Financial Management. Vikas Publishing, New Delhi.
6. Arthur, J. K., Martin, J. H., Petty, W., Scott, D. F. Financial Management: Principles & Application, Pearson, New Delhi.
7. Srivastava, R., Misra, A. Financial Management, Oxford University Press, New Delhi.

**Note:** Latest edition of the books may be preferred.

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UNIVERSITY OF JAMMU  
M.COM. SECOND SEMESTER (NON CBCS)  
FINANCIAL MANAGEMENT  
(Core Course)**

**Course: MCOMC252  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. SECOND SEMESTER (NON CBCS)  
HUMAN RESOURCE MANAGEMENT  
(Core Course)**

**Course: MCOMC253**

**Credit: 4**

**Time: 3.00 Hrs**

**Max Marks: 100 Marks**

**External: 80 Marks**

**Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2023, 2024, 2025)**

**COURSE OBJECTIVES**

1. To help the students in understanding the evolution of Human Resource Management, basic concepts, recent roles and trends, management concepts and practices for better HR management.
2. To develop and analyze the future human resource requirements and design action plan for the same.
3. To understand the mechanism of wages and salary administration and Grievances redressal at work place.
4. To enlighten the students about the concept and scope of industrial relations and ways to analyze the co-operation and conflict.

**COURSE OUTCOMES**

After the completion of this course, the students will be able to:

1. apply the basic concepts and models of human resource management at work place;
2. demonstrate a basic understanding of different tools of forecasting and planning human resource needs as well as formalize, design, and evaluate various recruitment, selection and placement policies;
3. design compensation plan for various levels and develop system for the management of the same;
4. apply various industrial relations approaches for managing workplace conflicts as well as industrial disputes and devising mechanism for their redressal;
5. use labour officer for education employees about their rights.

**UNIT I: INTRODUCTION TO HUMAN RESOURCE MANAGEMENT (HRM)**

HRM- Features, functions, principles and challenges; General Evolution of HRM, evolution of HRM in India; HRM models- Harvard model, Guest Model, Michigan Model and Warwick

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UNIVERSITY OF JAMMU  
M.COM. SECOND SEMESTER (NON CBCS)  
HUMAN RESOURCE MANAGEMENT  
(Core Course)**

**Course: MCOMC253**

**Credit: 4**

**Time: 3.00 Hrs**

**Max Marks: 100 Marks**

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**(Syllabus for the examination to be held in May 2023, 2024, 2025)**

Model; H R Policies-Specific and overall HR policies; Qualifications of HR professionals; Jobs in HRM; code of ethics of society for HRM; Personnel management V/S HRM.

**UNIT II: PROCUREMENT, TRAINING & APPRAISAL**

Human resource planning- Process and factors affecting human resource planning; Job analysis- Job description & job specification; Recruitment- Process and sources of recruitment; Selection; Placement; Orientation; Promotion & transfers; Absenteeism; Employee training; Performance appraisal – Approaches, evaluation process, methods and ethics of appraisal.

**UNIT III: COMPENSATION & GRIEVANCE REDRESSAL MECHANISM**

Job evaluation-Need, process and techniques; Wage & Salary administration- Wage concepts, wage determination process, factors affecting wage & salary structure, principles of wage administration; Broad Banding-Concept and process; Incentives – Monetary and non-monetary incentives; Group incentives; Grievance Redressal – Causes, need, machinery & guiding principles.

**UNIT IV: INDUSTRIAL RELATIONS & LABOUR WELFARE**

Approaches of industrial relations; Industrial disputes –causes machinery for settlement of industrial disputes- Conciliation, arbitration, adjudication; Conflict resolution-Collective bargaining, workers' participation in management & workers' empowerment; Labour welfare – Features, need, types & approaches; Labour welfare officer – Qualification, functions & duties.

**Suggestive Readings**

1. Cascio, W and Nambudiri, R. Managing Human Resources, Tata McGraw Hill Education Pvt. Ltd., New Delhi
2. Dessler, G. Human Resource Management, Prentice Hall India, New Delhi.
3. Rao, P.S. Human Resource Management, Himalaya Publishing House, New Delhi.
4. Memoria, C.B., Memoria, S. and Gankar, S.V. Dynamics of Industrial Relations. Himalaya Publishing House, New Delhi.
5. Armstrong, M. Armstrong's Handbook of Human Resource Management. Kogan Page Publishers, UK

**Note:** Latest edition of the books may be preferred.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. SECOND SEMESTER (NON CBCS)  
HUMAN RESOURCE MANAGEMENT  
(Core Course)**

**Course: MCOMC253  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2023, 2024, 2025)**

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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. SECOND SEMESTER (NON CBCS)  
MARKETING MANAGEMENT  
(Core Course)**

**Course: MCOMC254  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2023, 2024, 2025)**

**COURSE OBJECTIVES**

1. To familiarize the students with the conceptual underpinning and contemporary issues in marketing.
2. To impart knowledge about the dimensions affecting consumer and business behavior.
3. To provide insight to the students about the product development and pricing mechanism.
4. To acquaint the students about the promotion and distribution underpinning.

**COURSE OUTCOMES**

After the completion of this course the student will be able to:

1. describe the evolution, growth and implementation of basics of marketing.
2. understand the consumer and business differences in taking buying decisions.
3. understand the product and pricing aspects from manufacturing perspectives.
4. understand the promotion and distribution aspects from manufacturing perspectives.
5. to develop, design and suggest marketing strategies for enhanced market share.

**UNIT I MARKETING & MARKETING ENVIRONMENT**

Introduction to marketing- Concept, scope and importance of marketing; Key customer markets; Concepts/Philosophies of marketing- production concept, product concept, selling concept, marketing concept; Holistic marketing concept; Marketing tasks; Marketing mix; Marketing environment; Contemporary topics: Global marketing; Niche marketing; Social marketing; Viral marketing, Green marketing; Event marketing; Network marketing; Direct marketing.

**UNIT II CONSUMERS, MARKETS & MARKET POSITIONING**

Analysing markets- Factors influencing consumer behaviour; Buying decision process; Post-purchase behaviour; Analysing Business Markets- Organisational buying, buying situations, systems buying & selling, participants in the business buying process; Purchasing/procurement

**DIRECTORATE OF DISTANCE EDUCATION  
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M.COM. SECOND SEMESTER (NON CBCS)  
MARKETING MANAGEMENT  
(Core Course)**

**Course: MCOMC254  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2023, 2024, 2025)**

process, stages in the buying process; Market segmentation- Levels of market segmentation, segmenting consumer markets, segmenting business markets; Targeting and positioning; Analysing competitors; Strategies for market leaders.

**UNIT III PRODUCT & PRICE- MIX DECISIONS**

Product decisions- Product characteristics, classifications, differentiation, packaging & labelling; Product Life Cycle- Marketing strategies for introduction stage and the pioneer advantage, marketing strategies for growth stage, marketing strategies for maturity stage, marketing strategies for decline stage; Pricing strategies- Understanding pricing, setting the price, initiating and responding to price changes, reactions and responding to competitor's price changes.

**UNIT IV PLACE & PROMOTION MIX DECISIONS**

Marketing channels- Channel development, value networks, types of marketing channels, role of marketing channels, identifying major channel alternatives, channel decisions; Growth and types of retailing and wholesaling; Marketing communication- role of marketing communications, communications mix; advertising; sales promotion; public relations and publicity; events and experiences; personal selling.

**Suggestive Readings**

1. Kotler, P. and Keller, K.J. Marketing Management: A South Asian Perspective. Prentice Hall India, New Delhi.
2. Ramaswamy, V.S. and Namakumari, S. Marketing Management, Planning, Implementation and Control, Macmillan, New Delhi.
3. Britt, S.H. and Boyd, H.W. Marketing Management and Administrative Action (Edited). Tata McGraw Hill, New York.
4. Panda, T.K. Marketing Management: Text and Cases. Excel Books, New Delhi.
5. Kotler, P. and Armstrong, G. Principles of Marketing. Prentice Hall India, New Delhi.
6. Douglas, K. H. et al. Marketing Principles and Best Practices. Thomson South-Western, Ohio.
7. Saxena, R. Marketing Management. Tata McGraw Hill, New Delhi.

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UNIVERSITY OF JAMMU  
M.COM. SECOND SEMESTER (NON CBCS)  
MARKETING MANAGEMENT  
(Core Course)**

**Course: MCOMC254  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
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Internal: 20 Marks**

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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. SECOND SEMESTER (NON CBCS)  
VIVA-VOCE  
(Core Course)**

**Course: MCOMC260  
Credit: 4**

**Max Marks: 100 Marks**

**(Syllabus for the examination to be held in May 2023, 2024, 2025)**

**OBJECTIVES:** To enable the students to express their knowledge and communicative ability with logic and confidence.

Each M.Com IInd semester student shall have to appear in viva voce which will be conducted by an expert.

Viva voce will be comprehensive in nature on the topics of current relevance and content studied in the M. Com course during I and II semesters. Students will also have to answer queries in the subjects they have studied and will have to express their views, exhibit their communication skills and knowledge in the subjects.

The experts will evaluate the performance of a candidate during viva-voce for atleast 10 minutes for 100 marks. Invariably the performance will be seen in contents presented by the candidate, his/her confidence, communication skill, arguments with logic and evidence, and over all knowledge etc.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
ENTREPRENEURSHIP AND NEW VENTURES  
(Core Course)**

**Course: MCOMC350**  
**Credit: 4**  
**Time: 3.00 Hrs**

**Max Marks: 100 Marks**  
**External: 80 Marks**  
**Internal: 20 Marks**

**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

**COURSE OBJECTIVE**

1. To develop students' knowledge about various aspects of entrepreneurship, creativity and innovation.
2. To equip the students with the new venture planning from domestic as well as global perspective and to make them aware about the intellectual property rights.
3. To study the role of entrepreneurial development programs for boosting general, women and rural entrepreneurship.
4. To allow students to have a global perspective about the strategic alliances like mergers, acquisitions and IPO's etc. and to encourage them to learn about the global opportunities for new ventures.

**COURSE OUTCOMES**

After completion of this course, students will be able to:

1. learn how to utilize the human skills for creative and new ideas as well as promote employees to indulge in intrapreneurship.
2. write business plan keeping in mind the lenders' and investors' attitude and expectations from new business.
3. assess the opportunities and constraints for new business ideas with the help of entrepreneurial development programs.
4. role of EDPs in providing better financial, technical and managerial benefits.
5. apply entrepreneurial knowledge for better management of business in terms of expansion and diversification through strategic alliances.

**UNIT I THE FOUNDATIONS OF ENTREPRENEURSHIP**

Entrepreneurship - Introduction to entrepreneurship, benefits and drawbacks of entrepreneurship, drivers of entrepreneurship, cultural diversity of entrepreneurship; Managing the pitfalls of entrepreneurship, models of entrepreneurship; Creativity - Creative thinking, barriers to creativity, creativity and innovation, process of innovation; Corporate entrepreneurship - Concept and approaches; Role of small business in economic development; Entrepreneurial environment

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
ENTREPRENEURSHIP AND NEW VENTURES  
(Core Course)**

**Course: MCOMC350**  
**Credit: 4**  
**Time: 3.00 Hrs**

**Max Marks: 100 Marks**  
**External: 80 Marks**  
**Internal: 20 Marks**

**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

**UNIT II BUILDING THE BUSINESS PLAN**

The concept of business planning, need for developing business plan, what lenders and investors look for in a business plan; Growth model for new ventures; Fundamentals of good feasibility plan; Major components of a feasibility plan; The product development process; Legal requirements for setting up a venture; Product protection: Patents, trademarks & copyrights; Ethical issues in setting new ventures.

**UNIT III ENTREPRENEURIAL DEVELOPMENT PROGRAMMES (EDPS)**

Objectives, relevance and phases of EDPs; Misconceptions about EDPs; Factors affecting success of EDPs; Role of EDP: Stimulatory role, supportive role, sustaining role & socio-economic role; Operational difficulties of EDPs; Entrepreneurial training; Models for entrepreneurial development programmes; Institutional arrangements for development of new ventures: NIESBUD, EDI, TCOs, MSME; Schemes for women entrepreneurship; Rural entrepreneurship - Concept, constraints and schemes for rural entrepreneurship.

**UNIT IV MANAGING GROWTH AND TRANSITION**

Growth Strategies: Where to Look for Growth Opportunities- Penetration strategies, Market development strategies, Product development strategies, Diversification strategies; Implication of Growth for the firm; Strategic alliance: Merger, acquisition and initial public offering (IPO); Global opportunities for new ventures - Export, import, joint ventures, foreign licensing, franchising, countertrading, outsourcing; Strategies for going global; Barriers to international business; International trade agreements.

**Suggestive Readings**

1. Thomas W. Zimmerer, Norman N. Scarborough and Doug Wilson. Essentials of Entrepreneurship and Small Business Management, PHI Learning Pvt. Ltd., New Delhi.
2. David H. Holt. Entrepreneurship New Venture Creation (1st ed.). PHI Learning Pvt. Ltd., New Delhi.
3. Jeffrey A. Timmons and Stephen Spinelli. New Venture Creation: Entrepreneurship for the 21st Century McGraw-Hill/Irwin.
4. Michael Schaper and Thierry Volery, John Wiley and Sons. Entrepreneurship and Small Business. Australia Ltd.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
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**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

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**Section B:** It will consist of six essay type questions with answer to each question within 800 words. One question will be set atleast from each unit and the candidate has to attempt four. Each question will carry 14 marks and total weightage shall be 56 marks

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
BUSINESS RESEARCH METHODS  
(Core Course)**

**Course: MCOMC351  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

**COURSE OBJECTIVE**

1. To understand the nature and process of business research.
2. To explain the types of research design and methods of sampling.
3. To discuss the tools of data analysis and errors in interpretation.
4. To discuss the structure of research report and research ethics.

**COURSE OUTCOMES**

After the completion of this course, the student will be able to:

1. acquaint students with the basics of business research.
2. understand the different research designs and need of sampling in business research.
3. application of tools of data analysis and interpretation.
4. prepare the detailed research report by following research ethics and plagiarism.
5. apply the statistical techniques for analysing the data of various organisations

**UNIT I INTRODUCTION TO BUSINESS RESEARCH**

Concept, characteristics, role and process of business research; Problem identification and usefulness of objectives and hypothesis in business research; Data collection methods for business research - Observation, interviews, questionnaire and schedules; Designing of questionnaire Choice between primary and secondary data; Scaling techniques in business research; Precautions in business research.

**UNIT II RESEARCH DESIGN**

Concept, nature and classification of research designs – Descriptive, exploratory, case study method, quantitative vs qualitative research, cross-sectional and longitudinal studies, errors affecting research design; relationship among descriptive, exploratory and causal research, advantages and disadvantages of research design, concept and relevance of sampling design in business research.



**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
BUSINESS RESEARCH METHODS  
(Core Course)**

**Course: MCOMC351**

**Credit: 4**

**Time: 3.00 Hrs**

**Max Marks: 100 Marks**

**External: 80 Marks**

**Internal: 20 Marks**

**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

**UNIT III DATA ANALYSIS & INTERPRETATION**

Processing of data: Feeding and coding of data; Reliability and validity of data Overview of Univariate; Bivariate and Multivariate data analysis through SPSS, Concept and applications of exploratory factory analysis, confirmatory factor analysis and SEM in business research, Testing of hypothesis; Concept, importance and pre-requisites of data interpretation; Errors in data interpretation.

**UNIT IV RESEARCH REPORT WRITING**

Concept and types of research reports; Essentials of a good research report; Structure of the research report: Preliminary section, Main report, Managerial implications; References and bibliography and annexure; Effectiveness of research report; Research ethics: Meaning and relevance of ethics in business research; Researchers' ethical code; Need for plagiarism; Publication and presentation of business research.

**Suggestive Readings**

1. Cooper, D. R., Schindler, P. S. Business Research Methods. Tata Mc Graw Hill, New Delhi.
2. Sekaran U., Bougie R. Research Methods for Business: A Skill Building Approach. Wiley, India.
3. Srivastava, T. N., Rego, S. Business Research Methodology. Tata Mc Graw Hill, New Delhi.
4. William G. Z. Business Research Methods. Thomson, India.
5. Harper, W. B., Ralph W., Stanley F. S. Marketing Research: Text and Cases, Homewood, Irwin.

**Note:** Latest edition of the readings may be used.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
BUSINESS RESEARCH METHODS  
(Core Course)**

**Course: MCOMC351  
Credit: 4  
Time: 3.00 Hrs**

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External: 80 Marks  
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**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
CORPORATE PRESENTATION  
(Core Course)**

**Course: MCOMC360  
Credit: 4**

**Max Marks: 100 Marks**

**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

Each candidate shall make preferably power point presentation on corporate performance of any company of his/her choice out of top fortune 500 companies. The said presentation would be evaluated by a faculty / expert. Each candidate shall make presentation before a group of about 30 students and assessment will be made by Board members on the following parameters:

1. Content of presentation: 20 Marks
2. Current knowledge: 20 Marks
3. Communication skill: 20 Marks
4. Quality of questions raised: 20 Marks
5. Quality of answers given: 20 Marks

During the presentation no candidate can leave the seminar room till the presentation of all the candidates is over. Moreover, HOD of concerned college or University Campus or DDE would also ensure that no candidate would repeat the same presentation already made by somebody else in the seminar.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
FINANCIAL MARKETS AND INSTITUTIONS  
(Core Course)**

**Course: MCOMFE352  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

**COURSE OBJECTIVES**

1. Understand the mechanics and interconnection of financial system and financial markets.
2. Determine and analyze various types of risk and hedging of these risks.
3. Research and analyze the working of financial institutions in light of various key developments over the time.
4. To explore the emergence of development banking and investment banking in the development of Indian Economy

**COURSE OUTCOMES**

After the completion of this course, the student will be able to:

1. apply concepts relevant to financial markets and financial institutions, and the instruments of financial markets and institutions.
2. to have detailed knowledge of exchange rates and currency markets.
3. to make students aware of the credit policies of various financial institutions and the purpose of their establishment.
4. to familiarize with the various non-banking financial institutions and their functions.
5. to critically evaluate the recent financial news article & relevant research in financial markets & aids in decision making abilities.

**UNIT I NATURE OF FINANCIAL SYSTEM AND MARKETS**

Structure of Financial System: Financial institutions, financial markets, financial instruments and services; Development of financial system in India; Financial system and economic development; Financial markets in India: Indian money markets: Meaning, need, call money market, treasury bill market, commercial bill market, markets for commercial paper & certificate of deposits; Capital markets: Features of capital market instruments, recent developments in Indian capital markets; Money market vs. capital markets; Markets for derivatives: General features of forwards, futures, forwards vs. futures, options, swaps, types of swaps.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
FINANCIAL MARKETS AND INSTITUTIONS  
(Core Course)**

**Course: MCOMFE352**  
**Credit: 4**  
**Time: 3.00 Hrs**

**Max Marks: 100 Marks**  
**External: 80 Marks**  
**Internal: 20 Marks**

**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

**UNIT II EXCHANGE RATES & CURRENCY MARKETS**

Concept of exchange rates; Determinants of exchange rates; Devaluation; Depreciation; Devaluation vs. depreciation; International financial flows; Types of risks; Risk hedging and futures; Risk and financial assets; Criteria to evaluate assets; Return on assets; Theories of the level of interest rates: Classical theory, loanable funds theory, Keynesian theory, Relationship between long term & short term rates; Appropriate interest rates policy.

**UNIT III FINANCIAL INSTITUTIONS AND CREDIT POLICIES**

Meaning, functions, role of financial institutions; Impact of credit crisis on financial institutions; Reserve Bank of India: Functions, role, organization & management; Aims and objectives of the monetary policy of RBI, effectiveness of monetary policy; Credit creation and its control; Profitability and efficiency of banks; Commercial banks: Nature, types, functions, banking innovation; Regional rural banks: Functions, purpose.

**UNIT IV DEVELOPMENT AND INVESTMENT BANKING**

Development banks: Role, functions; Development financial institutions: IFCI, IDBI, IDFC, EXIM bank, NABARD, ICICI; Lending operation of World Bank and its affiliates: Working of IDA, IFC & ADB, Non-banking financial institutions: Types, features, role and growth of investment companies, hire-purchase companies, lease finance, housing finance, merchant banks, venture capital funds.

**Suggestive Readings**

1. Bhole, L. M., Financial Institutions and Markets, Tata McGraw Hill Company Ltd., New Delhi.
2. Bhole, L. M. Indian Financial System, Chugh Publications, Allahabad.
3. Edminster, R.O., Financial Institutions, Markets and Management, McGraw Hill, New York.
4. Goldsmith, R. W., Financial Structure and Development, Yale, London.
5. Hanson, J. A. and S. Kathuria (Eds.), India, A Financial Sector for The 21<sup>st</sup> Century.
6. Century, Oxford University Press, New Delhi.
7. Johnson, H. J. Financial Institutions and Markets, McGraw Hill, New York.
8. Khan, M. Y. Indian Financial System, Tata McGraw Hill, New Delhi

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
FINANCIAL MARKETS AND INSTITUTIONS  
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**Course: MCOMFE352  
Credit: 4  
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**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
INVESTMENT MANAGEMENT  
(Core Course)**

**Course: MCOMFE353  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

**COURSE OBJECTIVES**

1. To make the students familiar with the working of securities markets and the instruments traded therein.
2. To provide insights to the students into the strategies followed by investment wizards of the world.
3. To acquaint the students with the procedure to estimate the intrinsic value of securities and net assets value of mutual funds.
4. To make the students develop the art for selecting an asset mix based on investors time horizon and risk tolerance.

**COURSE OUTCOMES**

After the completion of this course, the student will be able to:

1. describe the characteristics of various investment alternatives available to investors;
2. calculate the intrinsic value of a stock using the zero growth model, constant growth model and the two stage growth model. he should also be able to estimate the net asset value of mutual funds;
3. use breadth indicators and market sentiment indicators to assess the technical condition of the market; and
4. assess the impact of asset allocation, sector choice, passive and active strategies used in managing the portfolio on portfolio performance.
5. act as investment practitioners like equity researchers, portfolio managers, investment counselors and corporate treasures.

**UNIT I INTRODUCTION**

Basics of investment; Objectives of investments; Classifications of investments; Modes of investment; Scope of investment management; Factors affecting investment decisions; Process of investment decisions; Difference between investment & speculation, investment & gambling; Real and financial assets-basics, types and features of an ideal investment programme.

**DIRECTORATE OF EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
INVESTMENT MANAGEMENT  
(Core Course)**

**Course: MCOMFE353  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

### **UNIT II VALUATION OF SECURITIES**

Basics of securities, types of securities- equity based and debt based; Valuation of securities- bond and equity valuation; Legal framework of security markets in India; Organized stock exchanges; Trading and operational mechanism of stock exchanges in India; Listing of Securities; Depositories and depository participants; Dematerialization; WAP enabled trading; Online trading.

### **UNIT III MUTUAL FUNDS AND SECURITY MARKET ANALYSIS**

Mutual funds-concept and origin of the mutual funds; Types of mutual funds; Importance of mutual funds; Estimation of net asset value of mutual funds; Mutual funds in India; Working of Asset Management Companies (AMC); Security market analysis – fundamental analysis-economic, industry and company analyses; Technical analysis – Assumptions of technical analysis, methods of technical analysis, difference between technical analysis and fundamental analysis; Dow theory- basics and tenets of Dow theory; Random Walk Hypothesis.

### **UNIT IV INVESTMENT AND TAXATION**

Investment management –Portfolio management-basics of portfolio management; Principles of portfolio management; Ingredients of portfolio management; Selection of portfolio–Markowitz Diversification; Investment and taxation; Long-term and short-term capital gains; Taxation of capital gains; Dividend taxation; Interest taxation; Tax saving ideas; Tax free bonds.

#### **Suggestive Readings**

1. Chandra, P. Investment Analysis and Portfolio Management. Mc Graw Hill Education, New Delhi.
2. Singh, P. Investment Management. Himalaya Publisher, New Delhi.
3. Francis and Archer. Portfolio Management. Prentice Hall of India, New Delhi.
4. Gupta L.C. Stock Exchange Trading in India. Prentice Hall of India, New Delhi.
5. Singh, H.K. and Singh, M. Mutual Funds in Indian Capital Markets. APH Publisher, New Delhi.
6. Harry, S. Investment Management. Prentice Hall of India, New Delhi.



**DIRECTORATE OF EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
INVESTMENT MANAGEMENT  
(Core Course)**

**Course: MCOMFE353  
Credit: 4  
Time: 3.00 Hrs**

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External: 80 Marks  
Internal: 20 Marks**

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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
ADVANCED COST ACCOUNTING  
(Core Course)**

**Course: MCOMFE354  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

**COURSE OBJECTIVES**

1. To provide the students with an in-depth knowledge of advanced approaches of cost accounting;
2. To enable them to apply costing methods and techniques to assist management for taking appropriate decisions.
3. To sensitise the students about the standardized principles and methods of cost accounting employed by a different companies and firms to facilitate inter-firm comparison.
4. To make the students specialized in cost analysis under activity based costing and application of marginal costing techniques for decision making;
5. To make the students familiar with the factor (constraints) that restrict the organization from getting more of whatever it strives for, which is usually profit.

**COURSE OUTCOMES:**

After the completion of this course, the students will be able:

1. demonstrate costing methods and techniques appropriate to a variety of different businesses.
2. have the ability to maintain cost data for inter-firm comparison, comparison of operational efficiency of individual concerns within the industry and to assist in the fixation of selling price for the industry as a whole;
3. develop competencies in evaluating the costs and benefits of implementing activity based costing system;
4. adopt CVP analysis to situations in which a product has more than one cost driver; and
5. demonstrate knowledge about the theory of constraints, throughput accounting, target costing, life cycle costing, value engineering, and value chain analysis.

**UNIT I INTRODUCTION**

Basics of cost accounting; Difference between cost accounting and management accounting, cost accounting and financial accounting; Elements of costs; Bases of ascertaining costs; Methods of costing: Units of output costs-operating costs, contract cost, job cost and batch costing-Process costs including equivalent production and methods of treatment of joint products and by products.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
ADVANCED COST ACCOUNTING  
(Core Course)**

**Course: MCOMFE354  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

**UNIT II UNIFORM COSTS, INTERFIRM COMPARISONS AND COST AUDIT**

Uniform costing-Basics of uniform costing, uniform costing manual; Inter-firm comparisons-Basics; Procedure for inter-firm comparisons; Purpose of inter-firm comparisons and problems in inter-firm comparisons; Cost audit- basics of cost audit, objects of cost audit, important legal provisions of cost audit, cost audit vs. financial audit

**UNIT III ACTIVITY BASED COSTING AND MARGINAL COSTING**

Activity Based Costing (ABC)- Basics of Activity Based Costing; Stages in Activity Based Costing; Cost analysis under Activity Based Costing (Practical problems).  
Marginal Costing: Basics of Marginal Costing, Distinction between Absorption Costing and Marginal costing, Contribution, Break even analysis, Margin of safety, Profit Volume graph, Practical application of Marginal Costing.

**UNIT -IV THEORY OF CONSTRAINTS AND THROUGHPUT ACCOUNTING**

Theory of Constraints: Identifying and Exploiting Constraints, Throughput Accounting, Steps in Theory of Constraints Analysis; Target Costing, Value Engineering, Target Costing and Kaizen Costing; Life Cycle Costing; Value Chain Analysis.

**Suggestive Readings**

1. Kishore, R.M. Cost and Management Accounting, Taxmann Publications, New Delhi.
2. Arora, M.N. Cost and Management Accounting. Himalaya Publishing House, New Delhi.
3. Jain, S.P. and Narang, K.L. Cost Accounting. Kalayani Publishers, New Delhi.
4. Sehgal, A. and Sehgal. D. Advanced Accounting. Taxmann, New Delhi.
5. Gupta, R.L. Advanced Cost Accounts. Sultan Chand & Sons, New Delhi.
6. Shukla, Grewal & Gupta. Cost Accounts. S. Chand, New Delhi.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
ADVANCED COST ACCOUNTING  
(Core Course)**

**Course: MCOMFE354  
Credit: 4  
Time: 3.00 Hrs**

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External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
BEHAVIOURAL FINANCE  
(Core Course)**

**Course: MCOMFE355  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

**COURSE OBJECTIVES**

1. To provide understanding about basic concepts of behavioural finance;
2. To acquaint the students with utility theory, emotions and decision making;
3. To impart knowledge about behavioural factors and financial markets
4. To familiarize students with behavioural corporate finance.

**COURSE OUTCOMES:**

After the completion of this course, the student will be able to:

1. understand the investment decision cycle.
2. compare expected utility theory with other related theories.
3. learn about active portfolio management
4. understand the role of behavioural factors in corporate decision making.
5. demonstrate a basic understanding of mental accounting

**UNIT I INTRODUCTION**

Nature, Scope, objectives and application; Investment Decision Cycle: Judgement under uncertainty; Mental Accounting; Cognitive information perception; Peculiarities(biases) of quantitative and numerical information perception; Representativeness; Anchoring; Exponential Discounting; Hyperbolic Discounting; Bounded rationality in real market conditions.

**UNIT II UTILITY, EMOTIONS AND DECISION-MAKING**

Expected utility theory and rational thought; Expected utility as a basis for decision-making; investor rationality and market efficiency; Decision making under risk and uncertainty; Experimental measures of risk-related; Emotional mechanisms in modulating risk-taking attitude; neurophysiology of risk taking; Personality traits and risk attitudes in different domains.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
BEHAVIOURAL FINANCE  
(Elective Course)**

**Course: MCOMFE355**

**Credit: 4**

**Time: 3.00 Hrs**

**Max Marks: 100 Marks**

**External: 80 Marks**

**Internal: 20 Marks**

**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

**UNIT III BEHAVIOURAL FACTORS AND FINANCIAL MARKETS**

Efficient Market Hypothesis; Fundamental information and financial markets; Information available for market participants and market efficiency; Market predictability; Limits of arbitrage model; Asset management and behavioural factors; Active portfolio management; Return statistics and sources of systematic underperformance; Fundamental information and technical analysis

**UNIT IV BEHAVIOURAL CORPORATE FINANCE**

Behavioural factors and corporate decisions on capital structure and dividend policy; Capital structure dependence on market timing; Systematic approach using behavioural factors in corporate decision-making; External factors and Investor Behaviour: Mechanisms of external factors influence on risk perception and attitudes; Connection to human psychophysiology and emotional regulation; Active portfolio management: Source of systematic underperformance.

**Suggestive Readings**

1. Ackert, L. and Deaves, R. Behavioral Finance: Psychology, Decision Making and Markets. South-Western, Cengage Learning, Ohio.
2. Forbes, W. Behavioural Finance. Wiley, West Sussex.
3. Kahneman, D. and Tversky, A. Choices, Values and Frames. Cambridge University Press.
4. Shefrin, H. Beyond Greed and Fear: Understanding Behavioral Finance and Psychology of investing. Oxford University Press, New York.
5. Shleifer, A. Inefficient Markets: An Introduction to Behavioral Finance. Clarendon Press, Oxford.
6. Parikh, P. Value Investing and Behavioural Finance. Tata McGraw-Hill, New Delhi.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
BEHAVIOURAL FINANCE  
(Elective Course)**

**Course: MCOMFE355  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
INTERNATIONAL MARKETING  
(Core Course)**

**Course: MCOMME352**

**Credit: 4**

**Time: 3.00 Hrs**

**Max Marks: 100 Marks**

**External: 80 Marks**

**Internal: 20 Marks**

**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

**COURSE OBJECTIVES**

1. To impart knowledge about evolution of international marketing and international marketing environment.
2. To acquaint the students with the need for product & service adaptation
3. To design promotion-mix and channels for international markets.
4. To understand the pattern of trade in multinational market groups

**COURSE OUTCOMES**

After the completion of this course, the student will be able to:

1. assess the impact of culture, political vulnerability legal issues involved in international marketing;
2. interpret and explain the importance of product adaptation;
3. identify, locate and design promotional –mix and channel mix keeping barriers in mind;
4. describe strategic implications for marketing in different market regions across world;
5. understanding the role of multinational regions and market group in international marketing.

**UNIT I INTERNATIONAL MARKETING AND ITS ENVIRONMENT**

Introduction to international marketing; Nature and significance; Stages of international marketing involvement; International market entry strategies; International marketing environment- Cultural environment, political environment, legal environment.

**UNIT II PRODUCT & PRICING DECISIONS**

Product planning for global markets; International market segmentation; Standardization Vs. product adaptation; Management of international packaging, branding and labeling; Approaches to international pricing, approaches to reduce price escalation; Marketing of services; Dumping and counter trade.

**UNIT III PROMOTION & CHANNEL DECISIONS**

International advertising goals and advertising media; Recruiting sales personnel-Expatriates, virtual expatriates, local nationals, third party nationals, host country restriction; Motivating and compensating sales personnel; Sales promotion in international markets; International public relations; International marketing channel – Channel structure, factors affecting choice of channels; Locating, selecting and motivating channel members; Import restrictions-Tariffs,



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M.COM. THIRD SEMESTER (NON CBCS)  
INTERNATIONAL MARKETING  
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**Course: MCOMME352  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

exchange permits, quotas, import licenses, standards, boycotts, voluntary agreements; Terms of sale; Foreign commercial payments-letters of credit, bills of exchange, cash in advance, open accounts, forfeiting.

**UNIT IV MULTINATIONAL MARKET REGIONS AND MARKET GROUPS**

Pattern of multinational cooperation; Multinational market groups-A brief description of Europe, America, Africa, Asia, Middle east, Russia; The South Asian Association for Regional Cooperation(SAARC) and ASEAN; WTO-Role, functions, organizational structure, WTO agreements, WTO & developing countries..

**Suggestive Readings**

1. Cateora, P.R, Crilly, M.C and Graham, C. International Marketing, Tata McGraw Hill, New Delhi
2. Varshney, B. International Marketing,S Chand, Delhi.
3. Keegam, W. Global Marketing Management, Pearson, Noida UP
4. Johansson,J.K.Global Marketing, Tata McGraw Hill, New Delhi.
5. Lascau, D-N. International Marketing, Cengage Learning, New Delhi
- 6.Cherunillam, International Marketing, Himalaya Publishing House, New Delhi

**Note:** Latest edition of the books may be preferred.

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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
SERVICES MARKETING  
(Core Course)**

**Course: MCOMME353  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

**COURSE OBJECTIVES**

1. To familiarize the students with the conceptual framework of services marketing.
2. To impart knowledge about the factors affecting expectations and perceptions of individual behavior.
3. To provide insight to the students about the service recovery mechanism and customer complaint behavior.
4. To acquaint the students about the employee and customer role in service delivery mechanism.

**COURSES OUTCOMES**

After the completion of this course, the student will be able to:

1. describe the evolution, growth and application of services marketing.
2. understand the factors influencing expectations and perceptions of consumers.
3. understand the role of Relate group behavior & work teams with performance of an organization
4. apply the techniques of conflict management, organizational change & stress management
5. to develop and design marketing strategies for the service products.

**UNIT I FUNDAMENTALS OF SERVICE MARKETING**

Conceptual framework: Service characteristics, classification of services; Growth and importance of services marketing; Service marketing mix; Differentiating goods from services; Goods/services marketing continuum; Service quality and service performance models; Servicescape.

**UNIT II UNDERSTANDING CUSTOMERS**

Customer behavior in services; Customer expectations of services: Meaning and types of services expectations, customers' zone of tolerance, factors influencing customer expectations of services; Customer perceptions of services; Customer satisfaction and service quality; E-service quality dimensions for influencing customer perceptions; Services marketing triangle.

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**UNIT III SERVICE RECOVERY AND CUSTOMER RELATIONSHIP**

Services design and development; Service recovery: concept, service switching behavior, complaint types and action, service recovery strategies; Customer relationship: relationship marketing, strategies and challenges, relationship value of customer.

**UNIT IV SERVICE DELIVERY AND PERFORMANCE**

Customer defined standards, Customers' role in service delivery; Strategies for enhancing customers' participation; Employees' role in service delivery; Pricing strategies and approaches; Financial and economic impact of services.

**Suggestive Readings**

1. Zeithaml, V.A., Bitner, Mary Jo, and Pandit, A. Services Marketing. Tata McGraw Hill, New Delhi.
2. Lovelock, Christopher, Wirtz, Jochen, and Chatterjee, G. Services Marketing: People, Technology, Strategy. Pearson Education, New Delhi.
3. Payne, A. the Essence of Services Marketing, Prentice Hall of India, New Delhi.
4. Nargundhar, R. Services Marketing. Tata McGraw Hill, New Delhi.
5. Goncalves, K. P. Services Marketing-A Strategic Approach. Prentice Hall International, New Jersey.
6. Jauhari, V.D. Services- Marketing, Operations Management. Oxford University Press, New Delhi.
7. Srinivasan, R. Services Marketing- The Indian Context. Prentice Hall of India, New Delhi.

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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
CONSUMER BEHAVIOUR  
(Core Course)**

**Course: MCOMME354  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2023, 2024, 2025)**

**COURSE OBJECTIVES**

1. To apply buyer behavior concepts to what customers do in "the real world"
2. To improve skills in the research and analysis of customer segments, demand, and market potential
3. To utilize knowledge of buyer behavior to enhance strategic decision making
4. To gain an understanding of the theories and concepts of buyer behavior

**COURSE OUTCOMES**

After the completion of the course the student will be able to:

1. to develop an understanding about consumer behaviour and its applications in marketing;
2. to demonstrate an understanding of buyer behavior in improved decision making;
3. to understand the role of socio-cultural determinants in consumer choice making;
4. to explore the realities and implications of buyer behavior in materialism context;
5. to develop and design brand loyalty strategies based on consumption pattern of consumers.

**UNIT I CONSUMER BEHAVIOUR**

Consumer Behaviour: Importance and nature of consumer behaviour; Types of consumers and their role; Consumer behaviour and marketing concept; Changing profile of Indian consumers and impact of technology. Conducting consumer research – overview of process, complexities and issues consumer behaviour and marketing strategy.

**UNIT II CONSUMER AND BUYING DECISION**

Consumer Decision Making Process: Buying Motives; Buying Roles; Consumer Buying Process; Levels of Consumer Decision Making. Individual differences in consumers: Needs and motivation; Perception; Attitude and attitude change; Learning and learning theories; Personality and life style analysis.

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**(Syllabus for the examination to be held in May 2023, 2024, 2025)**

**UNIT III FACTORS AFFECTING CONSUMER BEHAVIOUR**

Socio-Cultural Determinants of consumer behaviour: Family and household influence on consumer buying behaviour; Group and their influences-WOM and opinion leaders, Social class; Culture and sub-culture. Cross-cultural dimensions of consumer behaviour.

**UNIT IV CONSUMER BEHAVIOUR MODEL**

Models of Consumer Behaviour and Business buying behaviour: An overview of contemporary models. Marketing, consumer behaviour and society. Consumption and persuasion-Issues of manipulation and long-term impacts on society and children. Consumer materialism. Consumer behaviour knowledge for public policy.

**Note:** Use relevant case studies to support learning in the class.

**Suggestive Readings:**

1. Schiffman, L.G. and Kanuk, L.L. Consumer Behaviour. Prentice Hall, New Delhi.
2. Engel, J.F., Blackwell, R. D. and Miniard, P.W. Consumer Behaviour. Cengage Learning. Dryden Press, Chicago.
3. Paul, P.J. and Olson, J. C. Consumer Behaviour and Marketing Strategy, McGraw Hill, New Delhi
4. Assael, H., Consumer Behaviour and Marketing Action; Cengage Learning, Dryden Press, Chicago.
5. Hawkins, D. I., Best, R.J. and Coney, K.A. Consumer Behaviour Implication for Marketing Strategy, McGraw Hill, New Delhi.
6. Hawkins, D. I, Mothersbaugh, D. L, Mookerjee A, Consumer Behaviour: Building Marketing Strategy, McGraw Hill, New Delhi.

**Note:** Latest edition of the books may be preferred.

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**DIRECTORATE OF DISTANCE EDUCATION  
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M.COM. THIRD SEMESTER (NON CBCS)  
RETAIL MANAGEMENT  
(Core Course)**

**Course: MCOMME355**

**Credit: 4**

**Time: 3.00 Hrs**

**Max Marks: 100 Marks**

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**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

**COURSE OBJECTIVES:**

1. To provide the overview of retail management.
2. To impart knowledge about the store location and design for better retail performance.
3. To discuss the retail merchandising, pricing strategies and components of communication mix.
4. To acquaint the students about contemporary areas of retailing.

**COURSE OUTCOMES:**

After the completion of this course, the students will be able to

1. portray the growth of Indian retail sector;
2. understand the factors influencing store location, layout and design;
3. understand the components of retail mix;
4. familiarise with recent trends in retailing and modern retail formats;
5. able to guide the retailers for proper space, layout and store management for the superior customer value.

**UNIT I OVERVIEW OF RETAILING**

Concept and Importance of retailing; Evolution of retailing; Functions of retailers; Classification of retail outlets; Drivers of retail change in India; Challenges in Retailing; Major retailers in India; Market research for understanding retail consumers; Retail strategy; issues and challenges in online retailing, Career in Retailing.

**UNIT II RETAIL LOCATION & DESIGN**

Retail Location - Concept, importance, types & factors determining location decision, steps involved in choosing a retail location; Measurement of success of retail location; Store design- Concept, principles, general requirements in store design, exterior and interior store design; Types of store layouts; Tools used for visual merchandising; Common errors in creating display; Techniques of inventory management in retailing; Retail store operations - Concept, the 5 S's of retail operations; Measuring retail performance.

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**UNIT III RETAIL MIX**

Concept and types of merchandise; Role of branding in retail; Major retail brands; Meaning and steps in merchandise planning; Concept and process of merchandise sourcing; Retail pricing - Concept, factors influencing retail pricing; retail pricing policies and strategies; Components of retail communication mix - Advertising, sales promotion, publicity, public relations, personal selling, social media; Retail logistics.

**UNIT IV CONTEMPORARY AREAS OF RETAILING**

Retailing and CRM; Legal and ethics aspects of the retail business; Green retailing; Buyer-supplier relationship; Reasons for growth of retail malls in India; FDI in Retail sector; Recent trends in retail sector; Application of technology in retailing; Information system in retailing: tools and techniques; HR practices in Retail - Concept, significance; key elements of human resource function.

**Suggestive Readings**

1. Chetan, B. Tulip, R., Srivastava, N. V. Retail Management. Oxford University Press, New Delhi.
2. Berman, B. Evans, J. R. Retail Management. Prentice Hall of India, New Delhi.
3. Cox, R., Brittain, P. Retailing. Pearson Education, New Delhi.
4. Pradhan, S. Retailing Management. Tata Mc Graw Hill Education, Chennai.
5. Vedamani, G. G. Retail Management. Jaico Publishing House, Mumbai.

6. Ron H., James R. Retail Management. Tata Mc Graw Hill, Publication New Delhi.

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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
STRATEGIC HUMAN RESOURCE MANAGEMENT  
(Core Course)**

**Course: MCOMHE352  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

**COURSE OBJECTIVES**

1. To acquaint the students with the concept, components of strategic HRM and strategic alignment.
2. To forecast the human resource needs of the organisation and to learn various employee retention methods.
3. To equip the students with various HR costs and methods to evaluate these costs.
4. To study various metrics to evaluate various HR initiatives, practices and programmes.

**COURSE OUTCOMES**

After the completion of this course, the student will be able to:

1. identify the key HRM functions and operations as well as recognize the linkages between the organizational strategies and human resource strategies;
2. use various methods of forecasting the demand and supply of labour within the organisation as well as outside the organisation;
3. design the process for identifying high potential needs and establish a talent channel to serve the organisation's present and future high potential requirements;
4. devise the strategies to reduce various HR costs;
5. to develop the objective metrics to measure these costs.

**UNIT I INTRODUCTION**

SHRM: Concept, role, barriers; Models of SHRM: Best fit model, resource based model, business partner model, integrative model; HR Strategies: Concept, types of HR strategies, steps in developing HR strategies, criteria for an effective HR strategy; Strategic HR framework; Aligning HR strategies with business strategies.

**UNIT II STRATEGIC HUMAN RESOURCE PLANNING (SHRP)**

SHRP: Concept, factors affecting SHRP, problems of SHRP; linkage between levels of business planning and SHRP; Process of SHRP; Strategic staffing: Strategic selection, reliability and validity measures; Employee surplus-Redeployment and retraining, downsizing, terminating strategies.

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**UNIT III STRATEGIC HR DEVELOPMENT**

Performance management: Concept, purpose, scope, Process; Knowledge management: Concept, importance, approaches, process; Talent management: Concept, competence mapping, talent identification, succession planning, talent development and talent retention; Retention strategies: Executive education; Flexi-timing; QWL; Work-life balance; Virtual HRM; Autonomous work terms; Employee empowerment; Performance based compensation.

**UNIT IV HR COSTS AND EVALUATION TECHNIQUES**

HR Costs: Direct and indirect costs, controllable and uncontrollable costs, absenteeism cost, turnover cost, behavioural costing; HR evaluation: Balanced scorecard, HR scorecard, benchmarking, types of benchmarking, HR benchmarking, HR accounting; Economic value added (EVA); HR surveys.

**Suggestive Readings**

1. Jeffery Mello. Strategic Human Resource Management, Thompson, New Delhi
2. Charles Greer. Strategic Human Resource Management, Pearson Education, Asia, New Delhi
3. Aggarwal. Strategic Human Resource Management, Oxford University Press, New Delhi.
4. Garry Dessler. Human Resource Management, PHI, New Delhi.
5. Wanye F. Cascio and RanjeetNambudiri. Managing Human Resources, Tata McGraw Hill Education Pvt. Ltd., New Delhi.
6. Wayne F. Casciond Herman Aguinis. Applied Pyschology in Human Resource Management, PHI Learning Pvt. Ltd., New Delhi.
7. Michael Armstrong. Strategic Human Resource Management, Kogan Page Publishers.

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**DIRECTORATE OF DISTANCE EDUCATION  
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M.COM. THIRD SEMESTER (NON CBCS)  
HUMAN RESOURCE DEVELOPMENT  
(Core Course)**

**Course: MCOMHE353  
Credit: 4  
Time: 3.00 Hrs**

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**COURSE OBJECTIVES**

1. The primary purpose of this course is to introduce learners to the basic theories and concepts of human resource development from a multi-disciplinary perspective.
2. To acquaint the students with the importance of HRD in revitalizing the personnel function.
3. To understand the major shift in emphasis on employees as organisational assets for economic survival and progression of enterprises.
4. To make students capable of applying the principles and techniques as professionals for developing human resources in an organization.

**COURSE OUTCOMES**

After the completion of this course the student will be able to:

1. to make student aware of the concepts, techniques and practices of human resource development.
2. to give in-depth knowledge about the HRD systems and bringing effectiveness in HRD systems
3. to make students capable of applying the principles and techniques as professionals for developing human resources in an organization.
4. to be cognizant about the career management and management development practices of organisations.
5. to provide proficiency in handling critical decisions among myriad choices about how to plan for and affect the evolving lifelong learning needs of their organizations.

**UNIT I INTRODUCTION**

Evolution of HRD; Conceptual framework of HRD: Nature, objectives & goals of HRD;

Relationship between HRM and HRD; HRD functions; Learning & performance wheel; Strategic management and HRD; Approaches to HRD: Strategic HR, Integrative Framework, Human Capital Appraisal, HRD Scorecard, People Capital Maturity Model (PCMM); HRD Model: Dovetail Alignment Model, HRD Organisational Alignment Model.

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HUMAN RESOURCE DEVELOPMENT  
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**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

**UNIT II HRD SYSTEM**

HRD Mechanism: HRD Philosophies, HRD sub-systems, HRD processes, HRD outcomes; HRD climate; Framework for HRD: Assessing HRD needs; Designing Effective HRD programs: The make versus buy decisions, selecting the trainer, train the trainer programs; Objective of HRD intervention.

**UNIT III HRD MECHANISMS**

Employee socialisation: Concepts & contents of socialisation, stage models of socialisation; Potential appraisal; Coaching & performance management: Coaching to improve poor performance; maintaining effective performance and encouraging superior performance; Employee counseling: Employee counseling programs, employee assistance programs, stress management interventions; Organisational Development and Change: Model of planned change, types of interventions.

**UNIT IV CAREER MANAGEMENT**

Career Planning: Components of career planning, need for career planning, process of career planning; Career Development: Stages of life and career development (Levinson's eras approach to adult development); Models of career development: Traditional model, contemporary views, individual oriented career management model, organisationally oriented career management model; Issues in career development; Management/Executive Development: Management roles and competencies, techniques of executive/management development; Designing effective management development programme.

**Suggestive Readings**

1. Pareek, U. and Rao, T.V. Designing and Managing Human Resource System. Oxford and IBH Publishing W. Pvt. Ltd. Delhi.
2. Werner, J. M. and Randy L. D. HRD. Thomson, South Western
3. Deb T. HRD Theory and Practice. Ane Books, India



4. Tripathi, P.C. Human Resource Development. Sultan Chand & Sons, New Delhi

**Note:** Latest edition of the books may be preferred.

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M.COM. THIRD SEMESTER (NON CBCS)  
HUMAN RESOURCE DEVELOPMENT  
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**Course: MCOMHE353  
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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
MANAGEMENT OF TRANSFORMATION  
(Core Course)**

**Course: MCOMHE354  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

**COURSE OBJECTIVES**

1. To have a deeper understanding of the basics concept of change and change management.
2. Develop a fundamental understanding of processes and strategies of change leadership and cultural management for organisational transformation.
3. Examine theoretical concepts of business process reengineering for understanding in depth the need and processes to be redesigned.
4. To understand the framework of transformation in organisations through technology and innovation.

**COURSE OUTCOMES**

After the completion of this course, the student will be able to:

1. utilize change and change management knowledge and skills in designing an action plan for change for a real-life organisation.
2. prepare a personal plan for growth as a transformational leader.
3. contrast and compare different options of business process reengineering.
4. to make the students develop the art of thinking afresh to provide new solutions to the problems which can act as benchmark for others to bring transformation in organisations.
5. to develop an understanding of transformation among hr leaders to enable them to pursue changes and transform as dynamic HR leaders.

**UNIT I CHANGE AND CHANGE MANAGEMENT**

Change: Concept, nature and process of planned change, resistance to change; Models of organisational change: Process-based change models, content-based change models, individual change models, integration of change models; Emerging horizons of management in changing

environment; Concepts of transformation vs. change; Change management: change management models, Change management simulation, Informal networks and managing beyond hierarchy

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M.COM. THIRD SEMESTER (NON CBCS)  
MANAGEMENT OF TRANSFORMATION  
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**UNIT II TRANSFORMATIONAL LEADERSHIP AND CULTURE MANAGEMENT**

Transformational Leadership, role of transformational leaders in downsizing, mergers and acquisitions, Leadership from within: Concept, need, characteristics and importance of developing leadership from within; Steps for developing leadership from within. Transformational leadership, charismatic vs. non charismatic leadership; Distinction between leadership from without and leadership from within; Culture management: Cultural values and the impact of culture on management, Cross-cultural management models, Culture management in Downsizing, Mergers, and Acquisitions.

**UNIT III BUSINESS PROCESS REENGINEERING**

Introduction to business process, core business process, need for process redesign, underlying premises of BPR, Re-design of business processes to be redesigned, context and considerations for process redesign, a critical appraisal of BPR; BPR as a tool of managing transformation; Implementation of BPR: Requirements of BPR implementation, principles of reengineering, use of consultants in BPR, activity mapping for BPR, benchmarking for BPR; The re-engineering imperative in India; Instances of re-engineering in Indian organisations;

**UNIT IV MANAGEMENT OF TRANSFORMATION THROUGH NEW TECHNOLOGY AND INNOVATIONS**

Technological revolution: Adoption and adaptation of technology, problems of technology transfer; Innovation as a core business process; Building the innovative organisations for management of transformation; Developing and innovation strategy; Sources of innovation; Innovation networks; Understanding the technological, human, economic,

organisational, social and other dimensions of innovation; Management of new technology in relation to organisational productivity.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
MANAGEMENT OF TRANSFORMATION  
(Core Course)**

**Course: MCOMHE354**

**Credit: 4**

**Time: 3.00 Hrs**

**Max Marks: 100 Marks**

**External: 80 Marks**

**Internal: 20 Marks**

**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

**Suggestive Readings**

1. Bender, P. Leadership from Within. Macmillan India Ltd., Delhi.
  2. Hammer, M. and Champy, J. Reengineering the Corporation. Nicholas Brearley Publishing, London.
  3. Jayaraman, M.S., Natarajan, G. and Rangaramanujan, A.V. Business Process Reengineering. Tata McGraw-Hill Publishing Co. Ltd., New Delhi
  4. Kelly, J.N. and Gouillart, F.J. Transforming the Organisation. McGraw -Hill, New York.
  5. Khandwalla, P. Turnaround excellence: In sights from 120 cases, Response Book. Sage Publication, New Delhi.
  6. Noori, H. and Radford. Readings and Cases in Management of New Technology. Prentice Hall, New York.
  7. Sawhney, M. and Jeff, Z. The Seven Steps to NIRVANA: Strategic Insights into e-Business Transformation. Tata McGraw Hill, New Delhi.
  8. Whittaker, D.H. Managing Innovations. Cambridge University Press, Cambridge.
- Note:** Latest edition of the books may be preferred.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
MANAGEMENT OF TRANSFORMATION  
(Core Course)**

**Course: MCOMHE354  
Credit: 4  
Time: 3.00 Hrs**

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External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
KNOWLEDGE MANAGEMENT  
(Core Course)**

**Course: MCOMHE355  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

**COURSE OBJECTIVES**

1. To have the basic understanding of knowledge management and its relevance in competitive environment.
2. To understand the entire process of knowledge creation, identification, storage and sharing.
3. To recognize the support system and technology, needed to be aligned together to manage knowledge management.
4. To throw light on various knowledge management strategies and tools.

**COURSE OUTCOMES:**

After the completion of this course, the student will be able to:

1. to apply the knowledge management concepts and its techniques in organizations.
2. to enable the students to apply the entire process of knowledge creation, identification, storage and sharing in various organisations.
3. to relate the knowledge culture, CRM and technology with knowledge management to better the support system of organisation.
4. to apply the best strategy of knowledge management to face the competitive environment.
5. to prepare HR manager to participate in organisational knowledge management efforts and facilitate in management of knowledge.

**UNIT I INTRODUCTION TO KNOWLEDGE MANAGEMENT (KM)**

Concept, need, scope and significance of knowledge management; History of knowledge management; Knowledge dynamics: Knowledge hierarchy; Understanding the difference between data, information and knowledge; Types of knowledge; Drivers of knowledge management; Challenges of KM implementation; Approaches of knowledge management;

Principles of knowledge management; Role of HR in knowledge management; Structural and process perspective of knowledge; Aligning knowledge management and business strategy; Relevance of KM in competitive environment

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
KNOWLEDGE MANAGEMENT  
(Core Course)**

**Course: MCOMHE355  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

**UNIT II KNOWLEDGE MANAGEMENT PROCESS, CREATION AND INFRASTRUCTURE**

Knowledge management process: knowledge identification; Knowledge capture; Knowledge acquisition; Knowledge creation; Knowledge codification; Knowledge linking and building; Knowledge transfer & dissemination; Knowledge storage; Knowledge sharing; Knowledge application; Knowledge Management Infrastructure: organisational culture, structure, IT infrastructure, common knowledge, physical environment.

**UNIT III KNOWLEDGE MANAGEMENT SUPPORT SYSTEM**

Developing knowledge leadership capabilities; Recruiting and selecting knowledge leaders; Strategic knowledge leaders; Developing a knowledge culture; Knowledge culture enablers; Developing and maintaining knowledge motivators and other managerial and social infrastructure; Knowledge community; Customer relationship management and KM; Total Quality Management and KM; Benchmarking and KM.

**UNIT IV KNOWLEDGE MANAGEMENT STRATEGIES AND TOOLS**

Knowledge Strategies: Knowledge as strategic resource; Knowledge strategies and its evaluation; Benchmarking; Knowledge audit; Introduction of enabling technologies of KM- big data, cloud computing, etc; Sustainable knowledge management; Knowledge system design and architecture; Knowledge maps, implementation and challenges of KM system; Knowledge Management and Technology: Information Technology and KM - Hardware, Software and Group Ware; E-commerce.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
KNOWLEDGE MANAGEMENT  
(Core Course)**

**Course: MCOMHE355  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

**Suggestive Readings**

1. Awad, E.M. and Ghaziri, H.M. Knowledge Management. Pearson Education Inc., Prentice Hall
2. Davenport, T.H. and Prusak, L. Working knowledge: How organizations manage what they know.  
Harvard Business Press.
3. Debowski, S. Knowledge Management. John Wiley & Sons Australia Ltd.
4. Fernandez, B., Avelino, G. and Sabherwal, R. Knowledge Management Systems. Pearson Education.
5. Khandwalla, P. Corporate Creativity. Mc GrawHill. New Delhi
6. Knowledge Management in Organizations: A Critical Introduction. Oxford University Press, Delhi
7. Managing knowledge work and innovation. Palgrave Macmillan.
8. Newell, S., Robertson, M., Scarbrough, H. and Swan, J. Managing Knowledge Work and Innovation.  
Palgrave Macmillan, New Delhi.
9. Wang, K., Hjelmervik, O.R. and Bremdal, B. Introduction to Knowledge Management: Principles and Practice. Tapir Academic Press.

**Note:** Latest edition of the books may be preferred.



**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. THIRD SEMESTER (NON CBCS)  
KNOWLEDGE MANAGEMENT  
(Core Course)**

**Course: MCOMHE355  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in December 2023, 2024, 2025)**

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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
INTERNATIONAL BUSINESS  
(Core Course)**

**Course: MCOMC450  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2024, 2025, 2026)**

**COURSE OBJECTIVES**

1. To provide students with practical tools and theoretical knowledge related to international trade.
2. To have detailed insights about international business environment.
3. To have deeper knowledge about BOP and Global Trade Settings
4. To have an insight about modes of entry and role of institutional bodies in international business

**COURSE OUTCOMES**

After the completion of this course, the students will be able to:

1. to explain how international factors affect domestic concerns for the businesses expansion abroad.
2. to explain the key environmental issues related to business operating in other countries and interrelationship of regional economic integration and economic, political integration
3. to enhance the cognitive knowledge of students regarding global issues and the BoP
4. to explain the main institutions that shape the global marketplace
5. to help students to make a lasting impact on global organizations all while positioning for professional advancement.

**UNIT I AN OVERVIEW OF INTERNATIONAL BUSINESS**

Introduction: Nature, significance, types of international business, nature of international trade; Theories of international trade: Mercantilism, Absolute advantage, Competitive advantage, Factor endowment theory, Product life cycle theory, New trade theory, National competitive

advantage; Contemporary causes of globalisation: Strategic imperatives, environmental causes of globalisation, globalisation and emerging markets; Global Market places and Business centres.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
INTERNATIONAL BUSINESS  
(Core Course)**

**Course: MCOMC450**  
**Credit: 4**  
**Time: 3.00 Hrs**

**Max Marks: 100 Marks**  
**External: 80 Marks**  
**Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2024, 2025, 2026)**

**UNIT II LEGAL, TECHNOLOGICAL, ACCOUNTING AND POLITICAL ENVIRONMENT**

Legal Environment: Differences in legal systems, domestically oriented laws, laws directly affecting international business transactions, laws directed against foreign firms, the impacts of MNCs on host countries, dispute resolution in international business; The Technological Environment: Technology transfer, IPR; The Accounting Environment: The roots of national differences, differences in accounting practices, impact on capital markets; The Political Environment: Political risk; International Political Spectrum and Management Decisions: The political environment of the country of origin, the political environment in the destination country, the international political environment.

**UNIT III BOP AND GLOBAL TRADE**

Components of BOP: current account, capital account, official reserve account, disequilibrium in bop, correction of disequilibrium; BOP accounting system: The major components of the BOP accounting system, defining BOP surpluses and deficits; India's latest BOP Scenario; Trade Performance Index; India in the global setting: Foreign Trade in India, FDI, FII, EXIM Policy, Composition of trade, Government influence on foreign trade: Export promotion measures; Culture dynamics in assessing global markets; International cooperation among nations.

**UNIT IV ROLE OF INSTITUTIONAL BODIES IN INTERNATIONAL BUSINESS**

Intercontinental trading blocks: Policies, motives, trends; Integrated Program of Action (IPA); European Union: Structure, single market aspect, & its expansion; United Nations; World Bank;

International Monetary Fund; International Labour Organisation; Asian Development Bank; World Trade Organisation; UNCTAD; Functioning Regional Economic Arrangements: NAFTA, SAARC, ASEAN, APEC; The international capital market: Major international banks, Eurocurrency market, global equity markets, offshore financial centres.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
INTERNATIONAL BUSINESS  
(Core Course)**

**Course: MCOMC450  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2024, 2025, 2026)**

**Suggestive Readings**

1. Daniel J. D. and Radebanh L. H. International Business. Addison Wesley, Pearson Education Limited
2. Griffin and Pustay. International Business: A Managerial Perspective. Global Edition, Prentice Hall
3. Bhalla V.K. International Business Environment and Management. Anmol Publications, New Delhi
4. Sundaram A. K. and Stewart B. International Business Environment, Prentice Hall
5. Subbarao P. International Business. Himalaya Publications
6. Ajitabh. Global Competitiveness. Excel Publications
7. Dewan & Sudarshan International Business Management. Discovery Publications

**Note:** Latest edition of the books may be preferred.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
INTERNATIONAL BUSINESS  
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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
E-COMMERCE  
(Core Course)**

**Course: MCOMC451  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2024, 2025, 2026)**

**COURSE OBJECTIVES**

1. To provide an overview of E-Commerce content and detailed framework
2. To describe the mechanisms, platforms and tools of E-commerce
3. To make students aware about the E-Commerce applications in B2C and B2B
4. To inform students about the innovative E-commerce systems

**COURSE OUTCOMES**

After the completion of this course the student will be able to:

1. To furnish the detailed knowledge of E-commerce and its intricacies.
2. To provide updated knowledge about the EC activities, support mechanisms, platforms and tools.
3. To sensitize students about the applications of E-commerce
4. To make students aware about E-government, E-learning, C-Commerce and C2C e-commerce
5. To exhibit adeptness in application of e-commerce in wholesaling and retailing

**UNIT I INTRODUCTION TO ELECTRONIC COMMERCE**

E-Commerce: Basics, main activities, goals, technical components, functions; Electronic Markets and Network; EC Framework; Classification of EC by the Nature of the Transactions and the Relationships Among Participants; Drivers of E-Commerce; The Digital and Social Worlds: Economy, Enterprises and Society; EC Business Models.

**UNIT II ELECTRONIC COMMERCE: MECHANISMS, PLATFORMS AND TOOLS**

Electronic Commerce Mechanism: An Overview; EC Activities and Support Mechanisms; The online purchasing process; E-marketplaces: electronic markets, components and the

participants in E-marketplaces; Disintermediation and Reintermediation; E-Commerce Platforms: Virtual World as an E-Commerce platform; Emerging EC platforms: Augmented Reality and Crowdsourcing; The Future: Web 3.0, Web 4.0, Web 5.0; The Technological Environment.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
E-COMMERCE  
(Core Course)**

**Course: MCOMC451  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
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**(Syllabus for the examination to be held in May 2024, 2025, 2026)**

**UNIT III ELECTRONIC COMMERCE APPLICATIONS**

Retailing in E-Commerce products and Services: Internet Marketing and B2C Electronic Retailing; E-Tailing business models; B2B E-Commerce: Concept, characteristics and models, one to many-sell side E-marketplaces, e-auctions; one from many-e-procurement from buy side; B2B exchanges; B2B Portals and directories; B2B in Web2.0 and social networking.

**UNIT IV INNOVATIVE ELECTRONIC COMMERCE SYSTEMS**

E-Government: Government to citizens, government to business, government-to-government, government to employees and internal efficiency & effectiveness, implementing e-government, transformation e-government, e-government and social networking, m-government; E-learning: concept, social networks & e-learning, learning in virtual world and second life, virtual interactive simulation, e-learning managements systems; Collaborative Commerce: Essentials, elements, processes, collaboration hubs, barriers to C-Commerce; C2C E-commerce: C2C applications.

**Suggestive Readings**

1. Turban, E., King, D., McKay, J., Marshall, P., Lee, J., & Viehland, D. Electronic Commerce: A Managerial Perspective. Pearson, New Delhi.
2. Murthy G.S.V. E-Commerce Concepts, Models, Strategies. Himalaya Publishing House, New Delhi.
3. Bajaj K. K. and Nag D. E- Commerce. Tata McGraw-Hill Education, New Delhi
4. Schneider G. P. Electronic Commerce. Cengage Learning, Dryden Press, Chicago
5. Chand S. E-Commerce, Fundamentals & Applications. Wiley, India.

**Note:** Latest edition of the books may be preferred.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
E-COMMERCE  
(Core Course)**

**Course: MCOMC451  
Credit: 4  
Time: 3.00 Hrs**

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Internal: 20 Marks**

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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
COMPREHENSIVE VIVA-VOCE  
(Core Course)**

**Course: MCOMC460  
Credit: 4**

**Max Marks: 100 Marks**

**(Syllabus for the examination to be held in May 2024, 2025, 2026)**

**OBJECTIVE:** To enable the students to express their knowledge and communication ability with logic and confidence

Each M.Com IV Semester student shall have to appear in viva-voce which will be conducted by a subject expert. Viva-voce will be comprehensive in nature on the topics of current relevance and topics studied at M.Com I, II, III & IV Semesters. Students will have to answer to queries in the subjects they have studied and have to express their views, exhibit their communication skills and knowledge in the subject.

The expert will evaluate the performance of a candidate during viva-voce for at least 10 minutes for 100 marks. Invariably the performance will be seen in contents presented by the candidate, his/her confidence, communication skill, arguments with logic and overall knowledge etc.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
INTERNATIONAL FINANCE  
(Core Course)**

**Course: MCOMFE452  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2024, 2025, 2026)**

**COURSE OBJECTIVES**

1. Familiarization with the concepts of international finance.
2. Focus on Forex Markets and Monetary System
3. Understand the regulatory framework of International finance
4. Provide an in-depth understanding of the process and techniques used to make international investment decisions.

**COURSE OUTCOMES**

After the completion of the course the student will be able to:

1. to disseminate knowledge about the international financial institutions and major reforms in international finance.
2. to acquaint students with forex markets participants, risks, hedging process & instruments.
3. to help students understand about the regulatory bodies, their working and functions.
4. to evaluate and analyse the foreign investment projects
5. to provide knowledge about the various tools to find the exchange rates, compare inflation rates, get an idea about investing in international debt securities, ascertain the economic status of other countries and judge the foreign markets.

**UNIT I CONCEPT AND NATURE OF INTERNATIONAL FINANCE**

Overview of International finance: Concept, nature, scope, significance, role of financial manager; Finance function: Financial firm, non-financial firm; International financial institutions: Role of IMF, WTO & World Bank; International monetary reforms, International liquidity; Special Drawing Rights (SDRs): Uses, Limitations; Prerequisites for making India as an international financial center.

**UNIT II FOREIGN EXCHANGE MARKETS AND MONETARY SYSTEM**

Concept of foreign currency and foreign transactions; Foreign sector and forex markets: Bank's purchase and sale, instruments of credit traded, foreign exchange market components; Role of

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
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INTERNATIONAL FINANCE  
(Core Course)**

**Course: MCOMFE452****Credit: 4****Time: 3.00 Hrs****Max Marks: 100 Marks****External: 80 Marks****Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2024, 2025, 2026)**

participants of foreign exchange markets; Currency Derivatives: Forwards, futures, options & swaps; Emerging importance of Indian rupee; Exchange Rate Mechanism: Forces of demand and supply, Gustav's theory; Indian foreign exchange market: Exchange rate system in India, Fixed Vs. fluctuating exchange rates.

**UNIT III REGULATORY FRAMEWORK OF INTERNATIONAL FINANCE**

Exchange Control Regulations: RBI as exchange control authority, authorized dealers, money changers, foreign currency accounts, non-resident accounts; Export Credit Guarantee Corporation (ECGC); Exim Bank; Convertibility; Export and import financing mechanism: Buyers' credit, suppliers' Credit; Exposures: Transaction exposure, economic exposure, translation exposure.

**UNIT IV FINANCIAL MANAGEMENT OF THE MULTINATIONAL FIRM**

Foreign Investment: Approaches to international business; ADRs, GDRs, ECBs, FDI: Relevant theories of FDI; Evaluating direct investment projects: International capital budgeting, Project evaluation criteria, ARR, NPV method, PI method, IRR method; Country risk analysis: Political, social, economic risks, reaction to risks, need for risk evaluation; International taxation: Double taxation avoidance agreements.

**Suggestive Readings**

1. Avadhani, V. A. International Finance. Himalaya Publications, New Delhi.
2. Apte, P.G. International Finance. Tata McGraw Hill, New Delhi.
3. Moosa, I. A. International Finance. Tata McGraw Hill, New Delhi.
4. Sharan, V. K. International Finance. PHI, New Delhi.

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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
INTERNATIONAL FINANCE  
(Core Course)**

**Course: MCOMFE452**

**Credit: 4**

**Time: 3.00 Hrs**

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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
MANAGEMENT CONTROL SYSTEM  
(Core Course)**

**Course: MCOMFE453  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2024, 2025, 2026)**

**COURSE OBJECTIVES**

1. To provide knowledge, insight & analytical skills related to how a corporation's senior executives design & implement the ongoing management systems that are used to plan & control the firm performance
2. To acquire knowledge and skills to excel in the area of management control systems.
3. To equip the students with analytical and evaluation abilities to evaluate the management controls and budgetary systems.
4. To make the students to apply different management styles in the organization for an efficient and effective control.

**COURSE OUTCOMES**

After the completion of the course the student will be able to:

1. describe models and methods relating to reporting, communication, decision making and accountability in the management control area;
2. apply models and methods of management control in different area and will be able to show how models and methods in management control can be used to implement organizational changes;
3. understand how the managers of different responsibility centres creates a balance between benefits and costs in making the decisions which are important for the company;
4. understand how transfers occurs between different subsidiaries of the same parent company and how transfer pricing helps in avoiding or reducing tax thereby decreasing cost of production and increasing profit;
5. evaluate two or more alternatives such as make or buy, own or lease, retain or replace, repair or renovate, now or later etc., leading to a final choice, popularly known as alternative choice decisions.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
MANAGEMENT CONTROL SYSTEM  
(Core Course)**

**Course: MCOMFE453  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
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Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2024, 2025, 2026)**

**UNIT I FUNDAMENTALS OF MANAGEMENT CONTROL**

Nature of Management Control Systems – Basic concepts – Boundaries of Management Control – Impact of the Internet on Management Control – Management control environment- Goal congruence – Informal factors that influence goal congruence – Formal control systems- types of organizations – Functions of the controller – Performance measurement – Difficulties in implementing performance measurement systems – interactive control.

**UNIT II STRATEGIC PLANNING AND MANAGEMENT CONTROL**

Basics of responsibility accounting; Steps involved in responsibility accounting; Responsibility centres – Revenue centres – Expenses centres- Administrative and support centres – Research and Development centres – Marketing centres- Profit centres- General considerations- - Business units as profit centres – Other profit centres- Measuring profitability – Transfer pricing – Basics of transfer pricing , Methods of transfer pricing

**UNIT III BUDGETING AS A TOOL FOR MANAGEMENT CONTROL SYSTEM**

Budgeting basics; Budgeting and forecasting; Budgetary control; Budgeting process; Organization for budgeting; Elements of a successful budgeting plan; Budget centres; Limiting or principal budgeting factor; Types of budgets-sales budget, production budget, production cost budget, direct material budget, direct labour budget, factory overhead budget, ending inventories budget, cost of goods sold budget, selling expenses budget, administrative expenses budget, capital expenditure budget, research and development budget, cash budget, Zero base budgeting (ZBB); Revision of budgets; Preparation of flexible budget and cash budget.

**UNIT IV ALTERNATE CHOICE DECISIONS**

Alternate choice decisions: Differential cost analysis-basics; Types of choice decisions—make or buy decisions, add or drop product decisions, sell or further process decisions, operate or shut down decisions; Pricing of special orders; Replace or retain plant & equipments; Practical problems- evaluation of alternate choice decisions.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
MANAGEMENT CONTROL SYSTEM  
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**Course: MCOMFE453  
Credit: 4  
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**(Syllabus for the examination to be held in May 2024, 2025, 2026)**

**Suggestive Readings**

1. Robert, N. A. & Vijay G. Management Control Systems. The McGraw-Hill, New Delhi.
2. Maciariello, J. A. & Kirby, C. J. Management Control System. Prentice Hall of India, New Delhi.
3. Sharma, S. Management Control System. Tata Mc Graw Hill Publishing Co., New Delhi.
4. Lal, J. Accounting for Management. Himalaya Publishing House, New Delhi.

**Note:** Latest edition of the books may be preferred.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
MANAGEMENT CONTROL SYSTEM  
(Core Course)**

**Course: MCOMFE453  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2024, 2025, 2026)**

**NOTE FOR PAPER SETTING**

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**Section A:** It will consist of eight short answer questions, selecting two from each unit. A candidate has to attempt any six and answer to each question shall be within 200 words. Each question carries four marks and total weightage to this section shall be 24 marks.

**Section B:** It will consist of six essay type questions with answer to each question within 800 words. One question will be set atleast from each unit and the candidate has to attempt four. Each question will carry 14 marks and total weightage shall be 56 marks



**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
FINANCIAL PLANNING  
(Core Course)**

**Course: MCOMFE454  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2024, 2025, 2026)**

**COURSE OBJECTIVES**

1. To provide understanding to the students about need of financial planning.
2. To acquaint the students with risk analysis and insurance planning.
3. To impart knowledge about various retirement plans and employee benefits.
4. To familiarize students with tax, estate and advance financial planning.

**COURSE OUTCOMES**

After the completion of this course students will be able to:

1. understand the basic premise of financial planning,
2. analyse risk and devise appropriate insurance plans,
3. learn about retirement planning and employee benefits;
4. understand taxation principles related to financial planning;
5. describe ethical & business aspects of financial planning.

**UNIT I INTRODUCTION TO FINANCIAL PLANNING**

Concept; Financial Planning Process; Client interactions; Time value of money applications; Cash flow and debt management; Asset acquisition; Education planning; Overview of risk management; Investment planning; Retirement planning; Special circumstances; Ethics and business aspects of financial planning.

**UNIT II RISK ANALYSIS AND INSURANCE PLANNING**

Risk management and insurance decisions in personal financial planning; Identifying client's exposure to mortality, health, disability, property, liability and long term care risk; Selecting the appropriate risk management technique; Insurance pricing; Insurance policies and Strategies:

General insurance, life insurance, motor insurance, medical insurance, insurance of business risk and regulation of insurance industry.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
FINANCIAL PLANNING  
(Core Course)**

**Course: MCOMFE454**  
**Credit: 4**  
**Time: 3.00 Hrs**

**Max Marks: 100 Marks**  
**External: 80 Marks**  
**Internal: 20 Marks**

(Syllabus for the examination to be held in May 2024, 2025, 2026)

### **UNIT III RETIREMENT PLANNING AND EMPLOYEE BENEFITS**

Concept; retirement need analysis techniques; Process of retirement planning; Development of retirement plans; Retirement schemes: Employee provident fund, public provident fund, superannuation fund, gratuity; Retirement products available in the market; Pension reforms in India; OECD guidelines for Pension fund governance; Regulatory framework of Retirement Plans: Regulation of pension sector, pension plans, annuities of life insurance companies and mutual funds, superannuation funds.

### **UNIT IV TAX, ESTATE AND ADVANCE FINANCIAL PLANNING**

Principles of taxation; Taxable income; other principles of taxation; Taxation of direct investments; Taxation of pooled investments; Self assessment and Payment of Income tax; Capital gains tax; Tax Avoidance vs Tax Evasion; Estate Planning: Will; Other modes of estate transfer; Administration of an estate; Other methods of Passing Assets; Power of Attorney, Tax Planning through Wills and trusts; Advance financial Planning: Establishing client partner relationships; Analyse client objectives, need and financial situation; Developing, implementing and monitoring financial plan.

#### **Suggestive Readings**

1. Sinha, M. Financial Planning- A Ready Reckoner. Tata McGraw-Hill, New Delhi.
2. Singhania, V.K. & K. Singhania, Direct Taxes Law and Practice. Taxmann, New Delhi.
3. Bodie, Z., A. Kane, A.J. Marcus & P. Mohanty. Investments. McGraw-Hill, New Delhi.

4. Indian Institute of Banking and Finance, Introduction to Financial Planning. Taxmann, New Delhi.
5. Indian Institute of Banking and Finance, Risk Analysis, Insurance and Retirement Planning. Taxmann, New Delhi.
6. Indian Institute of Banking and Finance, Investment Planning, Tax Planning and Estate Planning. Taxmann, New Delhi.

**Note:** Latest edition of the books may be preferred.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
FINANCIAL PLANNING  
(Core Course)**

**Course: MCOMFE454  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2024, 2025, 2026)**

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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
FINANCIAL ECONOMETRICS  
(Core Course)**

**Course: MCOMFE455  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2024, 2025, 2026)**

**COURSE OBJECTIVES**

1. To make the students familiar with the basic concepts of econometrics.
2. To sensitize the students about the postulation and testing of hypotheses pertaining to economic issues or problems.
3. To provide the students a thorough grounding of the basic econometric techniques and their applications and equip them with a broad knowledge of regression analysis relevant for analyzing economic data.
4. To build confidence among students to interpret and critically evaluate the outcomes of empirical analysis by using standard econometrics techniques.

**COURSE OUTCOMES**

After the completion of this course, the students will be able to:

1. have a deeper understanding of basic concepts of econometrics and have greater confidence in its application;
2. interpret and critically evaluate the outcomes of empirical analysis by using standard econometrics techniques;
3. learn appropriate alternatives to ordinary least squares, when assumptions underlying the classical linear regression model are violated.
4. use a statistical/econometric computer package to estimate an econometric model in computer software like EVIEWS, STATA and Gretel; and
5. act as a professional economist for the government, nongovernment and the corporate sectors.

**UNIT I INTRODUCTION**

Basics of econometrics; Scope of econometrics; Methodology of econometrics; Types of econometrics; Difference between econometrics and statistics; Nature and source of data used for economic analysis, the accuracy of the data; Basics of regression; Two variable regression model-assumptions, estimation through OLS; Properties of estimates-Gauss Markov Theorem; Concept and derivation of  $R^2$  and adjusted  $R^2$ ; Deviation from classical linear regression-assumptions and GLS.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
FINANCIAL ECONOMETRICS  
(Core Course)**

**Course: MCOMFE455**  
**Credit: 4**  
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**Max Marks: 100 Marks**  
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**UNIT II PROBLEM WITH REGRESSION ANALYSIS**

Problem with regression analysis- problem of heteroskedasticity-nature, test, consequences and remedial measures; Problem of autocorrelation-nature, test, consequences and remedial measures; Problem of Multicollinearity- nature, test, consequences and remedial measures; Model mis-specification verses pure autocorrelation, OLS verses FGLS and HAC; Co-existence of autocorrelation and heteroskedasticity.

**UNIT III REGRESSION WITH QUALITATIVE VARIABLE**

Dummy variables- Basics, testing structural stability of regression models; Dummy variable trap, basics of trap, regression with dummy dependent variables; LMP Model-logit, grouped logit, probit and tobit model- their applications; Modelling count data, poisson model.

**UNIT IV TIME SERIES ECONOMETRICS**

Time series analysis-Basics of time series; Utility of time series; Components of time series-secular trend, seasonal variations, cyclical variations, irregular variations, preliminary adjustments before analysing time series; Time series econometrics-Stochastic processes; Stationary stochastic processes; Non stationary stochastic processes; Random walk models; Co-integration; Deterministic and stochastic trends; Unit root tests; Approaches to economic forecasting, AR, MA and ARIMA modelling of time series data.

**Suggestive Readings**

1. Christopher, D. Introduction to Econometrics. Oxford Publishing House, New Delhi.

2. Gujarati, D.N., & Sangeetha. Basic Econometrics. Tata McGraw-Hill Publishing Company, New Delhi.
3. Baltagi, B. Basic Econometrics. Springer, New Delhi.
4. Ramu, R. Introductory Econometrics with Applications. South-Western College Publishing Company, USA.

**Note:** Latest edition of the books may be preferred.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
FINANCIAL ECONOMETRICS  
(Core Course)**

**Course: MCOMFE455  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
BRAND MANAGEMENT  
(Core Course)**

**Course: MCOMME452**

**Credit: 4**

**Time: 3.00 Hrs**

**Max Marks: 100 Marks**

**External: 80 Marks**

**Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2024, 2025, 2026)**

**COURSE OBJECTIVES**

- 1.To familiarized the students with the brand fundamentals.
- 2.To impart knowledge about the brand equity models.
- 3.To provide insight to the students about the brand leveraging and positioning.
- 4.To acquaint the students about brand strategies and brand performance

**COURSE OUTCOMES**

After the completion of this course the student will be able to:

1. describe the role of brand fundamentals;
2. understand the significance of components of brand equity models;
3. relate brand leveraging and brand hierarchy;
4. understand the implementation of integrated marketing communication and brand strategy,
5. able to use qualitative and quantitative methods to measure brand equity and value.

**UNIT I BRAND FUNDAMENTALS**

Brands and brand management: concept and importance of brands; Branding challenges and opportunities and types; Brand elements - brand names, symbols and slogans; Brand naming characteristics– memo ability, meaningfulness, likeability, transferability, adaptability, protect ability; Brand personality; Strong brand; Brand management process.

**UNIT II BRAND EQUITY MODELS**

Brand equity concept and Models; Loyalty: Maintaining and enhancing brand loyalty; Brand awareness: Meaning and role of brand awareness in building brand equity; Perceived quality: Meaning, role of perceived quality in generating brand equity; Brand association: Role of brand associations in creating brand equity; Types of brand associations: Product attributes, intangibles, customer benefits, relative price, use/application, user/customer, company, country of origin. Building a strong brand: Brand salience, brand performance, brand imagery, brand judgments, brand feelings and brand resonance.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
BRAND MANAGEMENT  
(Core Course)**

**Course: MCOMME452  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2024, 2025, 2026)**

**UNIT III BRAND POSITIONING & BRAND LEVERAGE**

Brand positioning: identifying and establishing brand positioning; Positioning guidelines—choosing points of parity and points of differentiation; Establishing points of parity and points of differentiation; Brand hierarchy: concept & guidelines, secondary association-company co-branding, change of co - branding ingredient raids, elementary endorsement events.

**UNIT IV INTEGRATED MARKETING COMMUNICATION & BRAND STRATEGIES AND PERFORMANCE**

Integrating marketing communications to build brand equity; marketing communication options; Developing integrated marketing communication programs; branding strategies: brand architecture; brand hierarchy; designing a branding strategy; brand extension – advantages and disadvantages; Brand valuations: financial brand valuation; Comparative and holistic methods; Qualitative research techniques and quantitative research techniques.

**Suggestive Readings**

1. Keller, K.L., Parameswaram, M.G. and Jacob, I. Strategic Brand Management. Pearson Prentice Hall, Noida.
2. Aaker, D. A. Managing Brand Equity. The Free Press. New York.
3. Kapferer, J.N. The New Strategic Brand Management. Kogan Page, London.
4. Kumar, R. Managing Indian Brands, Vikas Publishing House, New Delhi.
5. Gupta, S.S. Brand Positioning. Tata McGraw-Hill, New Delhi.
6. McDonald, M. and De Chernatony L. Creating Powerful Brands. Amazon. co.uk

**Note:** Latest edition of the books may be preferred.



**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
BRAND MANAGEMENT  
(Core Course)**

**Course: MCOMME452  
Credit: 4  
Time: 3.00 Hrs**

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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
STRATEGIC MARKETING  
(Core Course)**

**Course: MCOMME453  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in December 2024, 2025, 2026)**

**COURSE OBJECTIVES**

1. To provide understanding to the students about marketing strategy and its dimensions.
2. To acquaint the students with strategic capabilities and analysis.
3. To impart knowledge about marketing capabilities and investment.
4. To familiarize students with the emerging issues in strategic marketing.

**COURSE OUTCOMES**

After the completion of this course, the student will be able to:

1. understand the strategy content and process perspective;
2. know about the strategy selection and portfolio analysis;
3. recognise the role of customer relation strategy;
4. define and explain emerging issues such as social media marketing and interactive marketing;
5. understand the relevance of indicators such as customer lifetime value and customer referral value.

**UNIT I MARKETING STRATEGY AND ITS DIMENSIONS**

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

**UNIT II STRATEGIC CAPABILITIES AND ANALYSIS**

Strategy selection; Portfolio analysis; Strategic positioning; Development and selection of a strategic position; Market entry strategy; Product strategies; Pricing strategies; Distribution strategies; Promotion strategies; Measuring marketing strategies performance; Strategic analysis: Analysis of customers, competitors, market and environment; Corporate appraisal: SWOT and TOWS analysis

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
STRATEGIC MARKETING  
(Core Course)**

**Course: MCOMME453**  
**Credit: 4**  
**Time: 3.00 Hrs**

**Max Marks: 100 Marks**  
**External: 80 Marks**  
**Internal: 20 Marks**

**(Syllabus for the examination to be held in December 2024, 2025, 2026)**

**UNIT III MARKETING CAPABILITIES AND INVESTMENT**

Marketing analytics and Marketing capabilities; Market driven organizations; Market orientation: Concept and its linkages with performance, Different schools of thought; Internal market orientation; First mover advantage: Merits and demerits; Customer relationship strategy: Role of trust, commitment and loyalty; Metrics for customer relationship marketing (for e.g., Net promoter score); Return on marketing investment; Brand marketing; Customer equity and brand equity; Customer engagement; Customer lifetime value (CLV); Customer referral value (CRV); Customer profitability analysis.

**UNIT IV EMERGING ISSUES IN STRATEGIC MARKETING**

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

**Suggestive Readings**

1. Kotler, P. Marketing Management: Analysis, Planning & Control, PHI.
2. Kazmi, A. Business Policy & Strategic Management, McGraw Hill. New Delhi.
3. Cravens, D.W. & N. F. Piercy, Strategic Marketing, McGraw Hill, New Delhi.
4. Walker, O. H. Boyd Jr., J. Mullins & J. Larreche, Marketing Strategy- A Decision-Focused Approach

McGraw-Hill. New Delhi.

5. West, D. J. Ford & E. Ibrahim, Strategic Marketing Management: Creating Competitive Advantage, Oxford University Press. Oxford.

**Note:** Latest edition of the books may be preferred.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
STRATEGIC MARKETING  
(Core Course)**

**Course: MCOMME453  
Credit: 4  
Time: 3.00 Hrs**

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External: 80 Marks  
Internal: 20 Marks**

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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
BUSINESS-TO-BUSINESS MARKETING  
(Core Course)**

**Course: MCOMME454  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2024, 2025, 2026)**

**COURSE OBJECTIVES**

1. To provide understanding to the students about basic concepts of business marketing.
2. To acquaint the students with product, branding and pricing strategies followed in business marketing.
3. To impart knowledge about business marketing communications.
4. To familiarize students with the planning, implantation and sustainability issues in business marketing.

**COURSE OUTCOMES**

After the completion of this course, the students will be able to:

1. understand the differences between consumer and business marketing;
2. know the product, branding and pricing strategies adopted in business markets;
3. recognise the role of sales promotion, public relations, publicity and direct marketing in business marketing;
4. understand strategic planning at corporate and business unit levels;

5. explain the issues of sustainability in business marketing.

### **UNIT I INTRODUCTION**

Business marketing: concept, significance, customer value, difference between business and consumer marketing, industrial demand; Types of business customers; Classification of Industrial products and services; Marketing strategies for different customers and product types; Business customers' purchasing orientations; Purchasing practices of business customers; Environmental analysis in business marketing; Organisational buying behaviour: purchasing objectives, buying process, buying situations, buygrid framework, multiple buying influences and models of organisational buying behaviour.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
BUSINESS-TO-BUSINESS MARKETING  
(Core Course)**

**Course: MCOMME454  
Credit: 4  
Time: 3.00 Hrs**

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Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2024, 2025, 2026)**

### **UNIT II PRODUCT, BRAND STRATEGY AND PRICING**

Product and Brand Strategy: concept, product strategy, strategies based on new product life cycle, developing product strategies for existing brands, branding in business markets, new product development, high-tech marketing, impact of technology adoption life-cycle, product and service quality; Pricing in business marketing: concept, factors influencing pricing decision, pricing methods, pricing strategies, pricing policies, commercial terms and conditions in industrial markets; role of leasing.

### **UNIT III BUSINESS MARKETING COMMUNICATIONS**

The hierarchy of effects; Developing the business communication programme; Role of advertising, sales promotion, public relations, publicity and direct marketing in business marketing; Personal selling: role of personal selling, trends in personal selling in business markets, distinctive characteristics of industrial salesperson, organisational buying behaviour and personal selling, ethical issues in personal selling function selling process, sales force organisation, management of sales force, deployment of sales force; Key account management.

**UNIT IV PLANNING, IMPLEMENTATION, CONTROL AND ISSUES OF SUSTAINABILITY IN BUSINESS MARKETING**

Characteristics of Market-Oriented organisations; Role of marketing in strategic planning; Strategic planning at corporate level and business unit level; Developing a business marketing plan; Building block of successful implementation; Effective implementation and the Indian ground reality; Implementing and controlling marketing plan; Corporate social responsibility and issues of sustainability; Ethical aspects in business marketing.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
BUSINESS-TO-BUSINESS MARKETING  
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**Course: MCOMME454  
Credit: 4  
Time: 3.00 Hrs**

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**(Syllabus for the examination to be held in May 2024, 2025, 2026)**

**Suggestive Readings**

1. Havaladar, K. K. Business Marketing Text and Cases. McGraw Hill Education, New Delhi.
2. Fill, C. and K. E. Fill. Business to Business Marketing, PHI, New Delhi.
3. Wright, R. Business-to-Business Marketing, PHI, New Delhi.
4. Coe, J.M. The Fundamental of Business-to-Business Sales & Marketing, McGraw Hill, New Delhi.
5. Sarin, S. Business Marketing Concepts and Cases, McGraw Hill Education, New Delhi.

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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
SUPPLY CHAIN MANAGEMENT  
(Core Course)**

**Course: MCOMME455  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2024, 2025, 2026)**

**COURSE OBJECTIVES**

1. To delve deeper into the theory and application of supply chain management in business setting.
2. To illustrate the value of material handling, warehousing, inventory, transportation management in creating an efficient supply chain.
3. To apply strategic decision in optimizing processes to control costs and meet customer expectations.
4. To make the students familiar with the usage of technology for providing solutions to the problems in business.

**COURSE OUTCOMES**

After the completion of this course, the student will be able to:



1. confidently understand the concept and value of supply chain management in business;
2. identify the optimal –mix of material handling, warehousing, inventory, transportation in supply chain process;
3. manage supply chain operations to ensure a flow of products and services to deliver what the customer want, at the price they want and the quantity they need;
4. describe the relevance of IT usage in supply chain management;
5. to develop and design supply chain management to deliver products including service products seamlessly.

### **UNIT I INTRODUCTION TO SUPPLY CHAIN MANAGEMENT**

Concept, need, growth, function ,scope of supply chain; Supply chain management as a management philosophy; Strategic decision in supply chain; Integrated supply chain; Value chain for supply chain management; Logistics resource management : Utilising technology to enhance logistics competitive advantage, defining LRM, defining LRM in the age of the global internet, understanding third party logistics network

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
SUPPLY CHAIN MANAGEMENT  
(Core Course)**

**Course: MCOMME455  
Credit: 4  
Time: 3.00 Hrs**

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**(Syllabus for the examination to be held in May 2024, 2025, 2026)**

### **UNIT II COMPONENTS OF SUPPLY CHAIN MANAGEMENT**

Materials management – Concept, importance, integrated approach to materials management, material planning; Inventory management- Concept, classification of inventories, Economic order quantity; Warehouse functionality, warehouse operating principles, classification – Private, public, contract warehouse, planning the distribution warehouse; Transportation-Economic factors of transportation, rating systems, transport documentations, modes of transport; Demand forecasting in supply chain.

### **UNIT III SUPPLY CHAIN STRATEGIES & CUSTOMER MANAGEMENT**

Strategic decision in supply chain; Supply chain strategies-Cycle view, push & pull view; Achieving strategic fit; Supply chain drivers and obstacles; Supply chain performance measurement: The balanced score card approach, performance metrics; Customer and service

management: Utilising CRM to drive value to the customer, creating the customer-centric supply chain, applying technology to CRM, CRM and the supply chain, new concepts in customer management technologies.

#### **UNIT IV SUPPLY CHAIN AND IT**

The role of IT in supply chain, uses of IT in inventories, transportation & facilities within a supply chain; Supply chain information system design –Planning ,capacity ,performance requirement ,manufacturing requirement ,operation ,transportation ,inventory development ; Decision support systems for SCM- Introduction, components, types, processing information, specific types of DSS; E-Business –Role in supply chain, framework, impact on cost.

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
SUPPLY CHAIN MANAGEMENT  
(Core Course)**

**Course: MCOMME455**  
**Credit: 4**  
**Time: 3.00 Hrs**

**Max Marks: 100 Marks**  
**External: 80 Marks**  
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**(Syllabus for the examination to be held in May 2024, 2025, 2026)**

#### **Suggestive Readings**

1. Bowersox, D. J. and Donald. J. Claoss. Logistical Management-The integrated Supply Chain Process, TATA Mc-Graw Hill, New Delhi.
2. Mohanty, R.P. and S.G.Deshmukh. Essentials of Supply Chain Management. Jaico Publishing House, New Delhi
3. Jhamb,L.C. Inventory Management. Himalaya Publishing House, New Delhi.
4. Chopra,S. and Peter Meindle.Supply Chain Management. PHI, New Delhi.
5. David, S., Levi, D., Kamiusky, P. and Edith, S. Designing & Managing the SupplyChain. Tata Mc-Graw Hill, New Delhi.

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UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
SUPPLY CHAIN MANAGEMENT  
(Core Course)**

**Course: MCOMME455  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2024, 2025, 2026)**

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**Section B:** It will consist of six essay type questions with answer to each question within 800 words. One question will be set atleast from each unit and the candidate has to attempt four. Each question will carry 14 marks and total weightage shall be 56 marks

**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
LEGAL AND SOCIAL SECURITY  
(Core Course)**

**Course: MCOMHE452  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2024, 2025, 2026)**

**COURSE OBJECTIVES**

1. Comprehension of industrial relations and social security.
2. Equip students with knowledge of acts relating to safe working conditions and benefits
3. Understand the regulatory framework of compensation and provident fund.
4. Provide legal understanding of the issues relating to safety of children and women working in organizations

**COURSE OUTCOMES**

After the completion of this course, the student will be able to:

1. to equip the students with the knowledge of social security and industrial relations;
2. to apprise students with factories act, minimum wages act, payment of gratuity act and payment of bonus act.
3. to help students apprehend about the regulations relating to compensation and provident

fund;

4. to appraise students about the employee state insurance act and laws relating to safe working conditions for children and women;
5. to make students proficient in understanding the regulations of several state and federal specific programs that focus on health care, disability, insurance, welfare and help for the needy.

### **UNIT I INTRODUCTION TO INDUSTRIAL RELATIONS AND SOCIAL SECURITY**

Social Security: Social security in welfare state; Social security and labour welfare in India; International norms on social security for labour: the ILO Conventions and recommendations on social security, Comparison of minimum standards of ILO and standards envisaged in Indian Legislation; Industrial relations: Introduction & approaches; Dunlop Model; Causes & effects of poor industrial relation in India

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### **UNIT II SOCIAL SECURITY LEGISLATION IN INDIA-I**

The Factories Act, 1948: Scope, latest amendments, general duties of the occupier, and the inspecting staff, special provisions regarding health, safety & welfare of workers, penalties and procedures; Minimum Wages Act, 1948: Meaning of 'wage' under the Act, procedure for fixing minimum wage, authorities under the Act; Payment of Gratuity Act, 1972: Scope of the Act, meaning of employee, employer, continuous service, Recovery of gratuity, computation of gratuity, Role of Inspector and his powers and functions; Payment of Bonus Act, 1965: Scope of the Act, definitions of wage, allocable Surplus; Eligibility for bonus, minimum and maximum bonus.

### **UNIT III SOCIAL SECURITY LEGISLATION IN INDIA-II**

Employee's Compensation Act, 1923: Objectives, injuries compensated under the act: death, permanent total disablement, permanent partial disablement, temporary disablement (Total &

Partial), contracted & occupational diseases, special powers of commissioner in respect of lump sum and half monthly payment, procedure for computing compensation for death or disablement; Employees Provident Funds and Miscellaneous Provisions Act, 1952: Object and scope, provident fund schemes, role and functions of executive committees.

#### **UNIT IV SOCIAL SECURITY LEGISLATION IN INDIA-III**

Employees State Insurance Act, 1948: Benefits under the Act: Sickness benefit, maternity benefit, disablement benefit, dependent's benefit, medical benefit; Employee's State Insurance Corporation - Dispute and claim settlement under the Act; Maternity Benefit Act, 1961: Nature and scope of the Act, restrictions on employment of women, maternity benefit and its payment, entitlement and forfeiture of maternity benefit; Child Labour (Prohibition & Regulation) Act, 1986: Health and safety provisions, prohibition of employment of children in certain occupation and process; Sexual harassment at workplace: Relevant provisions of POSH Act.

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#### **Suggestive Readings**

1. Ghosh, P. and Nandan, S. Industrial Relations & Labour Laws. Tata McGraw Hill
2. Kumar A. Social Security and Labour Welfare. Deep & Deep Publications.
3. Mishra, S.N. Labour and Industrial Laws. Central Law Publications, Allahabad.
4. Pillai K. M. Labour and Industrial Law. Allahabad Law Agency, Allahaba
5. Goswami, V.G. Labour Industrial Laws. Central Law Agency, Allahabad.  
Chaturvedi, S.M. and Singh, I. Labour and Industrial Laws. Central Law Agency, Allahabad.
6. Srivastava, S.C. Social Security and Labour Laws. Orient Publications.

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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
PERFORMANCE MANAGEMENT AND REWARD SYSTEM  
(Core Course)**

**Course: MCOMHE453**

**Credit: 4**

**Time: 3.00 Hrs**

**Max Marks: 100 Marks**

**External: 80 Marks**

**Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2024, 2025, 2026)**

**COURSE OBJECTIVES**

1. To enable the students to secure knowledge and understanding of the concept, techniques and practices for the effective performance management strategies and techniques.
2. To develop the knowledge and skills necessary for the team leaders and managers responsible for the formal appraisals and on-going performance management.
3. To help the students to learn strategies for managing the core compensation and employee benefits.
4. To acquaint with the legal aspects of wages, bonus, provident funds and equal remuneration.

**COURSE OUTCOMES**

After the completion of this course, the students will be able to:

1. identify the key HRM functions and operations as well as recognize the linkages between the organizational strategies and human resource strategies.
2. use various methods of forecasting the demand and supply of labour within the organisation as well as outside the organisation.



3. inspect the process for identifying high potential needs and establishing a talent channel to serve the organisational present and future high potential requirements.
4. develop strategies for employee retention.
5. devise the strategies to reduce various hr costs and develop the objective metrics to measure these costs.

### **UNIT I MANAGING PERFORMANCE**

Performance management: Concept, objectives and importance; GROW & OUTCOME models of performance management; Process of performance management; Understanding linkages between Strategy, organizational structure and performance management systems; Individual & managerial responsibilities for performance management; Emerging trends in performance management; Performance planning: Key performance areas, performance expectations, performance standards and goals.

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**Credit: 4**  
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### **UNIT II PERFORMANCE APPRAISAL**

Concept, key components; Approaches to performance appraisal; Modern appraisal systems: MBO, assessment centres, Human asset accounting, 360 & 720 degree feedback, self appraisal and upward appraisal, behaviourally anchored rating scale; Issues in delegating responsibility and evaluation of performance; Auditing a performance appraisal system; Management of poor performance: Coaching, counselling and mentoring.

### **UNIT III MANAGING REWARDS AND COMPENSATION**

Concept, objectives and components of compensation; steps in designing compensation system; Methods of wage fixation; Wage differentials; Pay structure approaches: Traditional, broad banding, career banding and market pricing; Employee Benefits: Benefits determination process, legally required benefits (Dearness allowance), employee stock option plans, retirement benefit plans, flexible benefit plans.

**UNIT IV STRATEGIC AND LEGAL PERSPECTIVE OF REWARD AND COMPENSATION SYSTEM**

Aligning compensation strategy with business strategy; Strategic pay decisions; Performance based compensation (PBC): Importance, types and effects of PBC system; Competency based compensation: Need, steps for introducing competency based pay, prerequisites and problems of competency based pay; Legal framework: Payment of Wages Act 1936, Payment of Bonus Act 1965, Minimum Wage Act 1948, The Employee's Provident Fund Act, 1952, Equal Remuneration Act, 1972.

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**Suggestive Readings**

1. Whitmore, J. Coaching for Performance: Growing People, Performance and Purpose, Nicholas Brealey Publishing
2. Armstrong, M and Murlis, H, Reward Management, Kogan Page/IPM London.
3. Henderson R. Compensation Management, Prentice Hall of India, New Delhi.
4. Harvard Business Review: HBR Guide to Performance Management, PRODUCT #: 10119-PBK-ENG
5. Memoria, C.B, Memoria, S & Gankar, S.V. Dynamics of Industrial Relations, Himalaya Publishing House, New Delhi.
6. Sharma, A.M and Rao, N.S, Compensation and Performance Management, Himalaya Publishing House, New Delhi.
7. Ghosh, P and Nandan, S, Industrial Relations and Labour laws, McGraw Hill Education Pvt. Ltd, New Delhi

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**DIRECTORATE OF DISTANCE EDUCATION  
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M.COM. FOURTH SEMESTER (NON CBCS)  
TALENT MANAGEMENT  
(Core Course)**

**Course: MCOMHE454  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2024, 2025, 2026)**

**COURSE OBJECTIVES**

1. An overview of the basics of the talent management, its processes and elements.
2. To throw light on talent management strategies and planning
3. Understand how the organization can acquire and retain its talent.
4. To understand different compensation strategies and the role of IT in talent management.

**COURSE OUTCOMES**

After the completion of this course, the students will be able to;

1. describe and implement the processes for searching and recognizing talent;
2. to apply various talent strategies and plans in different areas of organisations;
3. to be able to adopt best talent strategy to retain the talent in the organization;
4. understand how adequately to compensate the talent of the organization;
5. to align the HR strategy with talent management process and practices to develop and evaluate best talent

in the organisation.

### **UNIT I OVERVIEW OF TALENT MANAGEMENT**

Meaning, scope, need and objectives; History of talent management, Key processes of talent management; Talent vs. knowledge people; Source of talent management; Tools for managing talent; Consequences of failure in managing talent; Role of talent management in building sustainable competitive advantage to a firm;. Talent Management System: Effective Talent management system; Building blocks of effective talent management system; Key elements of talent management system; Linkage between talent management process and workforce; Importance of talent management process; Stages of talent management.

### **UNIT II TALENT MANAGEMENT STRATEGY AND TALENT PLANNING**

Talent management approaches; Developing a talent management strategy; Mapping business strategies and talent management strategies; Post recession challenges of talent management; Talent Planning: objectives of talent planning; Steps in strategic talent

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planning; Succession planning program, Innovative talent planning, Current industry practices for strategic talent planning, Ensuring leadership; Talent Management and organisational environment; Shaping talent planning and developing values; Promoting ethical behaviour.

### **UNIT III TALENT ACQUISITION AND TALENT RETENTION**

Talent Acquisition: Introduction, Recruiting process, Strategic trends in talent acquisition, Talent acquisition management solutions; Building the talent pipeline. Talent Engagement and retention: Introduction, concept of talent engagement and retention, Employee engagement and retention, the race for talent: retaining and engaging workers, strategies of talent retention, Best practices for talent engagement, Improving employee retention; Talent management and corporate restructuring; Talent management in India.

### **UNIT IV COMPENSATION AND ROLE OF IT IN TALENT MANAGEMENT**

Introduction, effective talent management compensation, principles of compensation plans, defining the elements of total rewards, Integrated rewards philosophy and its designing. Integrated rewards, Sustainable talent management and reward model, Strategic compensation plan for talent engagement, Role of HR in talent management; Role of information technology in talent management systems, talent management information system, Creating business value through information technology, Five steps to a talent management information strategy, HR analytics for TM processes.

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Credit: 4  
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**Suggestive Readings**

1. Dessler, G. and Varkkey, B. Fundamentals of Human Resource Management. Pearson, New Delhi.
2. Dessler, G. A Framework for Human Resource Management. Pearson, New Delhi. Donald, H. Knowledge Management in Organizations: A critical introduction. Oxford University Press, New Delhi.
3. Goncalves, K.P. Services Marketing-A Strategic Approach. Prentice Hall International, New Jersey.
4. Hasan, M., Singh, A. and Dhamija, K. Talent management in India: Challenges and opportunities. Atlantic Publication.
5. Berger, L.A. and Berger, D.R. Talent Management Hand Book. McGraw-Hill, New Delhi.
6. Lovelock, C., Wirtz, J. and Chatterjee, G. Services Marketing: People, Technology, Strategy. Pearson Education, New Delhi.
7. Nargundhar, R. Services Marketing. Tata McGraw Hill, New Delhi.
8. Payne, A. The Essence of Services Marketing. Prentice Hall of India, New Delhi.

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**DIRECTORATE OF DISTANCE EDUCATION  
UNIVERSITY OF JAMMU  
M.COM. FOURTH SEMESTER (NON CBCS)  
INTERNATIONAL HUMAN RESOURCE MANAGEMENT  
(Core Course)**

**Course: MCOMHE455  
Credit: 4  
Time: 3.00 Hrs**

**Max Marks: 100 Marks  
External: 80 Marks  
Internal: 20 Marks**

**(Syllabus for the examination to be held in May 2024, 2025, 2026)**

**COURSE OBJECTIVES**

1. To outline the differences between international and domestic human resource management.
2. To acquaint the students with issues relating to various approaches to staffing foreign operations.
3. To examine the role of training in supporting expatriate adjustments and on-assignment performance.
4. To address the issues related to performance and compensation management of international employees.

**COURSE OUTCOMES:**

After the completion of this course, the students will be able to;

1. understand the differentiate between international and domestic human resource management;
2. use various approaches for staffing the multinational enterprises;
3. design training programs for international human resource management;



4. discuss, critically reflect upon the need for appropriate performance and compensation management mechanism;
5. design various programmes for expatriate management.

### **UNIT I INTRODUCTION TO INTERNATIONAL HUMAN RESOURCE MANAGEMENT**

Concept; Internationalisation of business; IHRM: Concept, IHRM practices & International orientation, Models of IHRM; Difference between international and domestic human resource management, IHRM issues; Variables that moderate the differences; Cultural context: Importance, national culture models, country culture versus organisational culture, cultural factors affecting international career choice

### **UNIT II SOURCING HUMAN RESOURCES FOR GLOBAL MARKETS**

Concept; Workforce Planning and forecasting; Staffing the multinational enterprises; Approaches to staffing, Transferring Staff for International business activities; Role of Expatriate, Non-Expatriates and corporate HR function; Recruitment and Selection of

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international managers; Selection criteria; Issues in staff selection: Myths of global managers, Expatriate failure, adjustment issues, dual career couples.

### **UNIT III INTERNATIONAL TRAINING, DEVELOPMENT AND CAREERS**

Concept; Components of effective pre-departure training programs; Effectiveness of pre-departure training; Developing staff through International assignments; Re-entry and career issues; Repatriation process; Individual Reactions to re-entry; Designing a repatriation program.

### **UNIT IV INTERNATIONAL PERFORMANCE AND COMPENSATION MANAGEMENT**

Performance management: Concept, performance management of international employees, performance appraisal of international employees, well-being of the global workforce; International Compensation: Concept, key components of international compensation program, approaches for international compensation, patterns in complexity, challenges and choices.

**Suggestive Readings**

1. Dowling, P.J., D. E. Welch & R. S. Schuler, International Human Resource Management Managing People in a Multinational Context. South Western College Publishing, Ohio.
2. Briscoe, D.R., R. S. Schuler & L. Claus, International Human Resource Management: Policies and Practices for Multinational Enterprises. Routledge, London.
3. Lucas, R., B. Lupton, & H. Mathieson, Human Resource Management in an International Context. Jaico Publishing House, New Delhi.
4. Aswathappa, K., & S. Dash, International Human Resource Management. Tata McGraw-Hill, New Delhi.
5. Edwards, T. and C. Rees, International Human Resource Management. Pearson, U.K.

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