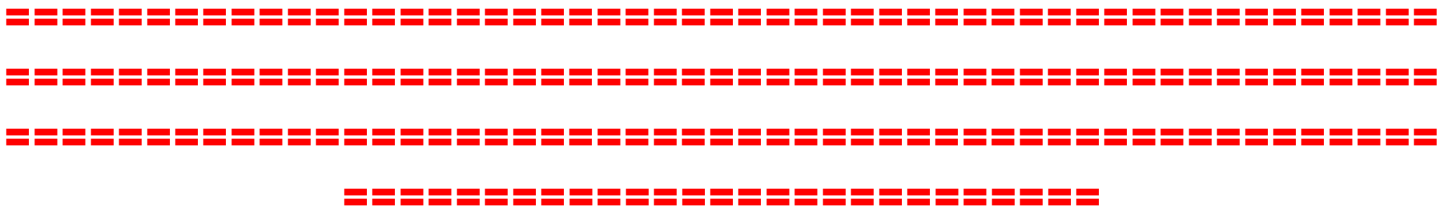




Faculty of Commerce

Index

M.Com. Previous year
M.Com. Final year



SIDDHARTH UNIVERSITY, Kapilvastu, Siddharthnagar

Post Graduate Syllabus Annual System

M.COM (COURSE)

Proposed Ordinances for M.Com

The examination for the degree of Master Of Commerce (M.Com) shall consist of M.Com (Previous) and M.Com (Final).

Candidates admitted to M.Com (Previous) will be examined annually in the following papers:

M.Com (Previous)

- **Compulsory Papers**

- M.C 1.1 Organization Theory & Behaviour
- 1.2 Managerial Economics
- 1.3 Business Environment
- 1.4 Quantitative Techniques and Research Methodology

- **Optional Papers**

Any two of the following papers

- 1.5 Financial Management
- 1.6 Marketing Management
- 1.7 Human Resource Management

Each Paper will carry 100 marks

M.Com (Final)

Candidates admitted to M.Com (Final) will be examines in the following papers :

- **Compulsory Papers**

- M.C 2.1 Accounting for Managerial decisions
- 2.2 Strategic Management
- 2.3 Viva-Voce

- **Optional Group : Any one of the following groups**

Group A: Accounts and Finance

- MC. AF. 2.4 Paper I - Financial Markets and Institutions
- MC. AF. 2.5 Paper II - Corporate Tax Planning and Management
- MC. AF. 2.6 Paper III - Security Analysis and Portfolio Management

Group B: Marketing

- MC. M. 2.4 Paper I – Advertising and Sales Management
- MC. M. 2.5 Paper II – Consumer Behaviour and Marketing Research
- MC. M. 2.6 Paper III – International Marketing

Group C: Human Resource Management

- MC. HRM. 2.4 Paper I – Human Resource Development
- MC. HRM. 2.5 Paper II – Wage and Salary Administration
- MC. HRM. 2.6 Paper III – Labour Welfare and Salary Administration

Group D: Computer Application

- MC. CA. 2.4 Paper I – Computer Application in Business
- MC. CA. 2.5 Paper II – Data Base Management System
- MC. CA. 2.6 Paper III – MIS and System Analysis

Group E: Economic Administration

- MC. EA. 2.4 Paper I – Monetary Economics
- MC. EA. 2.5 Paper II – Economics of Industrial Growth
- MC. EA. 2.6 Paper III – Public Finance

Each Paper will carry 100 marks



SIDDHARTH UNIVERSITY, Kapilvastu, Siddharthnagar

Post Graduate Syllabus Annual System

M.Com (Previous)

Compulsory Papers

- M.C 1.1 Organization Theory & Behavior
1.2 Managerial Economics
1.3 Business Environment
1.4 Quantitative Techniques and Research Methodology

Any two of the following papers

- 1.5 Financial Management
1.6 Marketing Management
1.7 Human Resource Management



M.Com (Previous)

M.C.1.1 Organization Theory and Behavior

1. **Organizational Theory:** Evolution of Classical, Neo-Classical, System and Contingency theories of Organization, Informal Organization, Bureaucratic structure, Project and Matrix Organization.
2. **Organizational Behaviour:** Nature and Scope, Models of organizational behavior, significance of special, psychological and social factors for understanding organization behavior, significance of Culture to organizations.
3. **Individual Behaviour :** Personality, T.A, Perception and learning, Theoretical and Empirical foundations of Maslow, Herzberg, McGregor, Likert, Vroom, McClelland, Porter and Lawler, Chris Argyris and Adams Models of Motivation.
4. **Group Dynamics:** Leadership-Theories and styles, Small group and inter-group behavior, Management of Conflicts, Morale and Productivity.
5. **Change Management :** Organizational Change, Adaptation, growth and Development : Organizational Effectiveness – Various approaches to O.E, Q.W.L, Power and Politics in organization.

References:

1. Rao VSP & Narayana P.S Organization Theory & Behaviour
2. Aswathapa K Organizational Behaviour Text & Cases
3. Newstrom Joh & Keith Davis Organizational Behaviour – Human Behaviour at work
4. Robin Stephen P. Organizational Behaviour – Concepts, Controversies, Applications.
5. Reviewed R.S. Human Relations and Organizational Behaviour
6. Prasad L.M. Organizational Behaviour

M.C.1.2 MANAGERIAL ECONOMICS

1. **Nature and Scope of Managerial Economics:** Objective of a firm, Economic Theory and managerial theory, Managerial Economist's role and responsibilities; fundamental economic concepts – incremental principle, opportunity cost principle, discounting principle, equi-marginal principle.
2. **Demand Analysis:** Individual and market demand functions: Law of demand, determinants of demand: Elasticity of demand – its meaning and importance, Price elasticity, Income Elasticity and Cross Elasticity; using elasticity in managerial decisions. Cardinal 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.
3. **Production Theory :** Production function – 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 variable proportions; Laws of returns to scale.
4. **Price Determination under Different Market Conditions:** Characteristics of different market structures; Price determination and firm's equilibrium in short – run and long under perfect competition, monopolistic competition, oligopoly and monopoly. Price discrimination, International price discrimination, dumping; Transfer pricing.

SIDDHARTH UNIVERSITY, Kapilvastu, Siddharthnagar

Post Graduate Syllabus Annual System

5. **Business Cycles** : Nature and phases of a business cycle; Theories of business cycles-psychological, profit, monetary, innovation, cobweb, Samuelson and Hicks Theories, Inflation; Definition, characteristics and types; Inflation in terms of demand – pull and cost-push factors; Effects of inflation.

References

1. Baumol, Willam J : Economic Theory and Operations Analysis, Prentice Hall, London.
2. Baya, Micheal R : Managerial Economics and Business Strategy, McGraw Hill inc. New York.
3. Chopra, O.P : Managerial Economics, Tata McGraw Hill Inc, Delhi.
4. Dean,Joel : Managerial Economics, Prentice Hall, Delhi.
5. Dholakia R.H. and A.L Oza : Micro Economics for Management Students, Oxford University Press, New Delhi.
6. Eaton, B.Curtis and Diane Faton : Micro Economics, Prentice Hall, New Jersey.
7. Gough, J. and S. Hills : Fundamentals of Managerial Economics, MacMillan, London.
8. Haynes, W.W.V.L Mote and S. Paul: Managerial Economic Analysis and Cases, Prentice Hall India, Delhi.
9. Peterson, H. Craig and W.Cris Lewis: Managerial Economics, Prentice Hall Delhi.
10. Salvatore, Dominick: Managerial Economics in a Global Economy, McGraw Hill, New York.
11. Varian, H.R: International Microeconomics: A modern approach, east West Press, New Delhi.
12. Varshney R.L and Maheshwari K.L : Managerial Economics, Sultan Chand and Sons, New Delhi.
13. Devedi DN : Managerial Economics, Vikas Publishing House, New Delhi.
14. Adhikary M. : Business Economics, Excel Books, New Delhi.

M.C 1.3 BUSINESS ENVIRONMENT

1. **Theoretical Framework of Business Environment**: Concept, significance and nature of Business environment, Elements of environment – internal and external; Changing dimensions of business environment; Techniques of environmental scanning and monitoring.
2. **Economic Environment of Business**: Significance and elements of economic environment; Economic systems and business environment; Economic Planning in India; Government Policies- Industrial policy, Fiscal policy, Monetary policy, Exim Policy, Public Sector and Economic Development; economic reforms.
3. **Political and Legal Environment of Business** : Critical elements of political environment; Government and Business; Changing dimensions of legal environment in India; FEMA, Restrictive and Unfair trade Practices and Legal Provisions relating to them.
4. **Socio-Cultural Environment**: Critical elements of socio-cultural environment; Social institutions and systems; Social values and attitudes; Social groups; Dualism in Indian society and problems of uneven income distribution; Emerging rural sector in India; Social responsibility of business; Consumerism in India.
5. **International and Technological Environment** : Multinational corporations; Strategic Alliances And Indian business; International Economic Institutions – WTO, World Bank, IMF and their Importance to India; Technological environment in India; Choice of Technology, Technology Transfer, Patent laws.

Reference:

1. Adhikary, M : Economic Environment of Business, Sultan Chand & Sons, New Delhi
2. Ahluwalia, I.J : Industrial Growth in India, Oxford University Press, Delhi
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publications, New Delhi
4. Ashwathapa K : Legal Environment of Business, Himalaya Publication, Delhi
5. Chakravarty, S : Development Planning, Oxford University Press, Delhi
6. Ghosh, B : Economic environment of Business, Vikas Publication, New Delhi
7. Govt Of India: Economic Survey, Various issues
8. Raj Agrawal and Parag Diwan, Business Enviornment : Excel Books, New Delhi
9. Ramaswamy, V.S and Nama Kumari : Strategic Planning for Corporate Success, McMillan, New Delhi
10. Sengupta, N.K : Governament and Business in India, Vikas Publication, New Delhi

M.C.1.4 Quantitative Techniques and Research Methodology

1. **Association of Attributes** – Rules, Coefficient of association, Test of consistency of data, Chi-square Test.

SIDDHARTH UNIVERSITY, Kapilvastu, Siddharthnagar

Post Graduate Syllabus Annual System

2. **Probability** – Basic concepts, types of events, rules of addition and multiplication, Bayes Theorem, Theoretical Frequency Distribution, Binomial, Poisson and Normal.
3. **Theory of Sampling** – Types of sampling, Standard error, Type I and II error, One tailed and Two tailed test. Level of significance, Null and Alternate hypotheses, significance test of sampling of attributes, Sampling of Variables- large and small samples, Analysis of Variance.
4. **Research Methodology** – Identification of Research Problem, Formulation of hypotheses, Characteristics of Socio-economic research, Research procedure, Types of Research Design.
5. **Information need** – Types of data and methods of their collection, Questionnaire and Schedule designing, Editing, Classification and Tabulation of data, Interpretation and analysis of data, Presentation of Research Report.

References:

- | | |
|--|-----------------------------|
| 1. Quantitative Techniques : | C. R Kothari |
| 2. Statistics for Management : | Levin R.I and Rubin D.S |
| 3. Foundations of Behavioural Research | Kerlinger F.N |
| 4. Business Statistics | S.P Gupta and M.P Gupta |
| 5. Fundamentals of Statistics | Ethance D.N |
| 6. Statistics | B.N. Gupta |
| 7. Statistics, Theory and Practice | M.C. Shukla and S.S Gulshan |

M.C 1.5 FINANCIAL MANAGEMENT

1. **Financial Management:** Meaning, nature and scope of finance; financial goal – profit vs. wealth maximization; Finance functions – investment, financing and dividend decisions.
2. **Financing Decisions:** Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital (weighted); Cost of equity and CAPM. **Operating and Financial Leverage:** measurement of leverages; effects of operating and financial leverage on profit; analyzing alternate financial plans; combined financial and operating leverage. **Capital Structure Theories:** Traditional and M.M hypotheses – without taxes and with taxes; Determining capital structure in practice.
3. **Capital Budgeting Decisions** : nature of investment decisions; Investment evaluation criteria – net present value, internal rate of return, profitability index, payback period, accounting rate of return; NPV and IRR comparison; Capital rationing; Risk analysis in Capital budgeting.
4. **Working Capital Decisions** : Meaning, significance and types of working capital; calculating operating cycle period and estimation of working capital requirements; financing of working capital and norms of bank finance; sources of working capital; factoring services; various committee reports on bank finance; management of cash, receivables and inventory.
5. **Dividend Decisions** : Issues in dividend decisions, Walter's model, Gordon's model, MM hypotheses, dividend, dividend and uncertainty; relevance of dividend; dividend policy in practice; Forms of dividends Stability in dividend policy' Corporate dividend behavior.

References

1. Bhattacharya, Hrishikes : Working Capital Management; Strategies and techniques, Prentice Hall, New Delhi, Brealey, Richard A and Steward
2. C, Myers : Corporate Finance, McGraw Hill, Int, Ed, New York
3. Chandra, Prasanna : Financial Management, Tata McGraw Hill, Delhi
4. Hampton, John : Financial Decision Making, Prentice Hall, Delhi
5. Pandey, I.M : Financial Management, Vikas Publishing House, Delhi
6. Van Horne, James C: Financial Management and Policy, Prentice Hall, Delhi
7. Pinches, George E: Essentials of Financial Management, Harper and Row, New York

SIDDHARTH UNIVERSITY, Kapilvastu, Siddharthnagar

Post Graduate Syllabus Annual System

8. Khan, M.Y : Jain P.K : Financial Management; Tata McGraw Hill, New Delhi
9. Archer, Stephen, H. Chaote G Marc, Racette, George : Financial Management, John Wiley, New York
10. Block, Stanley B, Geoffrey A Hilt : Foundations of Financial Management, Richard D. Irwin, Homewood, Illinois.

M.C.1.6 MARKETING MANAGEMENT

1. **Introduction:** Concept, Nature, scope and importance of marketing; marketing concepts and its evolution; marketing mix; strategic marketing planning- an overview. Marketing environment - macro and micro components and their impact on marketing decisions; market segmentation and positioning.
2. **Buyer Behaviour:** Consumer versus organizational buyers; consumer decision making process. Meaning and scope of marketing research; Marketing research process.
3. **Product and Pricing Decisions :** Concept of a product; classification of products; major product decisions; product line and product mix; Branding; Packaging and Labeling; Product life cycle – strategic implications; New product development and consumer adaptation process. Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.
4. **Promotion decisions and logistics management :** Nature, functions and types of distribution channels; distribution channel intermediaries; Channel management decisions; retailing and wholesaling, Promotion mix- advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and its testing; Media selection, Advertising effectiveness; Sales Promotion – tools and techniques.
5. **Issues and Developments in Marketing:** Social, ethical and legal aspects of marketing; marketing of services; International marketing; Green marketing; Cyber marketing; Relationship marketing and other developments in marketing.

References

1. Kotler, Philip and Gary Armstrong : Principles of Marketing, Prentice Hall, New Delhi
2. Kotler, Philip : Marketing Management – Analysis, Planning, Implementation and Control, Prentice Hall, New Delhi
3. Majumdar, Ramanuj : Product Management in India, Prentice Hall, Prentice Hall, New Delhi
4. Mc Carthy, E. Jenome and William D, Perreault Jr: Basic Marketing : Managerial Approach, Richard D. Irwin, Homewood, Illinois
5. Ramaswamy, V.S. and Namakumari, S : Marketing Management. MacMillan India, New Delhi
6. Srinivasan R : Case Studies in Marketing : The Indian Context, Prentice Hall, New Delhi
7. Stanton, William J. and Charles Futrell: Fundamentals of Marketing; McGraw Hill Publishing Co. New York.
8. Still, Richard R, Edward W, Cundiff and Noman A.P.Govont Sales Management: Decisions, Strategies and Cases, Prentice Hall, New Delhi

M.C 1.7 HUMAN RESOURCE MANAGEMENT

1. **Human Resource Management:** Concept, nature, scope, functions and significance of HRM, organization and structure of Personnel Department, Role and status accorded to Personnel Department. Professionalization of HRM in India. Dimensions of HRM policies, Present status of HRM in India.
2. **Procurement of Personnel :**
Manpower Planning: Determination of the quality and quantity of personnel, Job-Analysis, Job-Description and Job-Specification.
Recruitment: Sources of recruitment and their evaluation.
Selection: Selection techniques, Induction and Placement, Promotion, Transfers, Demotion and Discharge
3. **Training and Development:** Nature, Objectives, Significance and principles. Determination of training needs, methods of training and development and their evaluation. **Performance Management:** Nature, Objectives and methods of Performance Appraisal, Errors in Performance Appraisal, Potential Appraisal.

SIDDHARTH UNIVERSITY, Kapilvastu, Siddharthnagar
Post Graduate Syllabus Annual System

4. **Compensation and Remuneration**: Significance of wage and salary administration, Factors determining wage levels. Job-evaluation, objectives, methods, determination of wage-structure, methods of wage-payment including incentive plans. Employee benefits and services. Financial and Non-financial benefits.
5. **Job Satisfaction and Discipline**: Factors relating to job-satisfaction, importance, measures to increase it. Employee Morale Development theory and policy factors, measurement of morale. Disciplinary problems, causes of indiscipline, disciplinary action and its procedure, McGregor's "Hot Stove Rule".

References

Edwin B Flippo

Personnel Management

Pourl Pigors and A Mayers

Personnel Administration: A point of method Personnel Management

SIDDHARTH UNIVERSITY, Kapilvastu, Siddharthnagar
Post Graduate Syllabus Annual System

M.Com (Final)

Compulsory Papers

- M.C.2.1 Accounting for Managerial Decision
2.2 Strategic Management
2.3 Viva-Voce

Optional Group: Any one of the following groups:

Group A: Accounts and Finance

- MC. AF.2.4 Paper I Financial Markets and Institutions
MC.AF.2.5 Paper II Corporate Tax Planning and Management
MC.AF.2.6 Paper III Security Analysis and Portfolio Management

Group B: Marketing

- MC.M 2.4 Paper I Advertising and Sales Management
MC.M 2.5 Paper II Consumer Behaviour and Marketing Research
MC.M 2.6 Paper III International Marketing

Group C: Human Resource Management

- MC.HRM. 2.4 Paper I Human Resource Development
MC.HRM 2.5 Paper II Wage and Salary Administration
MC.HRM 2.6 Paper III Labour Welfare and Industrial Relations

Group D: Computer Application

- MC.CA. 2.4 Paper I Computer Application in Business
MC.CA.2.5 Paper II Data Base Management System
MC.CA.2.6 Paper III MIS and System Analysis

Group E: Economic Administration

- MC.EA.2.4 Paper I Monetary Economics
MC.EA.2.5 Paper II Economics of Industrial Growth
MC.EA.2.6 Paper III Public Finance

M.Com (Final)

M.C.2.1 ACCOUNTING FOR MANAGERIAL DECISIONS

1. **Introduction to Accounting** : Management accounting as an area of accounting; objectives, nature, and scope of financial accounting, cost accounting and management accounting, management accounting and managerial decisions, management accountant's role and responsibilities.
2. **Analyzing Financial Statements**: Forms of financial statements; Ratio Analysis, Funds Flow and Cash Flow Analysis. **Reporting to Management**: Objectives of reporting, reporting needs at different managerial levels; Types of reports, modes of reporting, reporting at different levels of management.
3. **Budgeting and Marginal Costing**: Definition of budget; Essentials of Budgeting; Types of budgets – functional master, etc.; Fixed and flexible budget; Budgetary control; Zero-base budgeting; Performance budgeting; Concept of marginal cost; Cost-volume-profit analysis; Break-even analysis; Uses and limitations of Marginal Costing.
4. **Standard Costing and Variance Analysis**: Standard Costing as a control technique; setting of standards and their revision; Variance analysis –meaning and importance, kinds of variances and their uses-material, labour and overhead variances; Disposal of variances.
5. **Emerging Issues in Accounting**: Responsibility Accounting; Human Resource Accounting; Inflation Accounting; Value Added Accounting.

References

1. Anthony, Robert : Management Accounting, Tarapore wala, Mumbai
2. Barfield, Jessie, Ceily A. Raiborn and Micheal R. Kenny : Cost Accounting, Traditions and Innovations, South Western College Publishing, Cincinnati, Ohio
3. Decoster, Don T. and Elden L. Schater : Management Accounting, a decision emphasis, John Wiley and Sons Inc, New York
4. Garrison, Ray.H and Eric W Noreen : Management Accounting, Richard D Erwin, Chicago
5. Hansen, Don R and Maryanne M Morren : Management Accounting South Western College Publishing, Cincinnati, Ohio
6. Homgran, C.T.Gary L.Sundem and William O Stratton: Introduction to Management Accounting, Prentice Hall, Delhi

SIDDHARTH UNIVERSITY, Kapilvastu, Siddharthnagar
Post Graduate Syllabus Annual System

7. Homgren, Charles T George Foster and Srikant M Daliar: Cost Accounting, a managerial emphasis, Prentice Hall, Delhi
8. Lall, B.M and I.C Jain: Cost Accounting: Principles and Practice, Prentice Hall, Delhi
9. Pandey, I.M : Management Accounting, Vani Publication, Delhi
10. Welsch Glenn A, Ronald W Hilton and Paul N Gorden: Budgeting, Profit Planning and Control, Prentice Hall, Delhi

M.C 2.2 STRATEGIC MANAGEMENT

1. **Concept of Strategy**: Defining strategy, levels at which strategy operates; approaches to strategic decision making; Mission and purpose, objectives and goals; Strategic Business Unit (SBU); Functional Level Strategies.
2. **Environmental Analysis and Diagnosis**: Concept of environment and its components; Environment scanning and appraisal; SWOT analysis; Organizational appraisal; Strategic advantage analysis and diagnosis.
3. **Formulation and Choice of Strategies**: Strategies – modernization, diversification, integration; Merger, Take-over and Joint strategies; Turn around, divestment and liquidation strategies; Process of strategic choice- industry, competitor and SWOT analysis; Factors affecting strategic choice; Generic competitive strategies – cost leadership, differentiation focus, value chain analysis, bench marking, service blue printing.
4. **Strategy Implementation**: Inter-relationship between formulation and implementation; Issues in strategy implementation; Structural and Non-Structural resource allocation.
5. **Strategy Evaluation and Control**: Overview of Strategic Evaluation; Strategic Control; techniques of strategic evaluation and control.

References:

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. Christensen, C.Roland, Kenneth R Andrews, Joseph L Bower, Rochard G. Harermesh, Micheal E Porter : Business Policy : Text and Cases, Richard D Irwin, Inc, Homewood, Illinois
4. Coulter, Mary K: Strategic Management in Action, Prentice Hall, New Jersey
5. Davudum Fred R: Strategic Management , Prentice Hall, New Jersey
6. Glueck, William F and Lawrence R Jauch: Business policy and Strategic Management, McGraw Hill, International Edition
7. H. Igor, Ansoff: Implanting Strategic Management, Prentice Hall, New Jersey
8. Kazmi, Azhar: Business Policy, Tata McGraw Hill, Delhi
9. Michal, E Porter: The Competitive Advantage of Nations, Macmillan, New Delhi
10. Mintzberg, Henry and James Brain Quinn: The Strategy Process, Prentice Hall, New Jersey
11. Newman, William H and James P Logan: Strategy, policy and Central Management, South Western Publishing Co, Cincinnati, Ohio.

ACCOUNTS AND FINANCE

Paper I
Group A

MC.AF.2.4 FINANCIAL MARKETS AND INSTITUTIONS

1. **Introduction**: Financial markets and economic development, Role of Regulating Institutions in the financial system. RBI, SEBI, Indian Financial System- an overview.
2. **Financial Markets**: Money and capital markets, Money market – meaning, constituents- call money, treasury bills, certificate of deposits and commercial bills. Money Market Instruments. Recent trends in Indian money market.
3. **Capital Market**: Primary and secondary markets; Stock exchange – organization and functioning, modernization of stock exchanges, Credit Rating, Underwriting, Merchant Banking.

SIDDHARTH UNIVERSITY, Kapilvastu, Siddharthnagar
Post Graduate Syllabus Annual System

4. **Commercial and Development Banks**: Meaning, Functions, management and investment policies of commercial banks; Present Structure, E-Banking and E-trading; recent developments in commercial banking. Development Banks: concept, objectives, and functions of development banks; Operational and promotional activities of development banks; IFCI, IDBI, IRBI, SIDBI; State development banks, State Financial Corporations.
5. **Non-Banking Financial Institutions**: Concept and role of nonbanking financial institutions; Functions of non-banking financial institutions; Sources and uses of funds of NBFI with special reference to LIC, GIC and UTI and other mutual funds in India.

References

1. Avdhani: Investment and Securities Markets in India, Himalaya Publications, Delhi
2. Bhole, L.M : Financial Markets and Institutions, Tata McGraw
3. Ghosh, D: Banking Policy in India, Allied Publications, Delhi
4. Giddy, I.H: Global Financial Markets, A.I.T.B.S, Delhi
5. Khan, M.Y: Indian Financial System, Tata McGraw Hill, Delhi
6. Reserve Bank of India, Various Reports, RBI Publication, Mumbai
7. Varshney, P.N: Indian Financial System, Sultan Chand & Sons, New Delhi
8. Averbach, Robert D: Money, Banking and Financial Markets; MacMillan, London
9. Srivastava R.M: Management of Indian Financial Institution; Himalaya Publishing House, Mumbai
10. Verma JC: Guide to Mutual funds and Investment Portfolio, Bharat Publishing House, New Delhi

ACCOUNTS AND FINANCE

PAPER II

GROUP A

MC.AF.2.5 Corporate Taxation and Planning

1. **Corporate Taxation**: Computation of capital gains and profit from business. Computation of total income and tax. Liability of companies. Dividend tax.
2. **Assessment Procedure**: Tax deduction at source, Advance payment of tax, filing of return, Type of assessment; penalties and prosecution.
3. **Wealth tax**: Meaning and Valuation of assets, computation of net wealth and tax, liability under the Wealth Tax Act.
4. **Tax Planning**: Concept; Tax avoidance and Tax-evasion, Tax planning for new business.
5. **Special Tax Provision**: Relating to free trade zones, Infrastructure sector and backward areas, Tax incentives for exporters.

References

1. Ahuja G.K and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi
2. Circulars Issued by C.B.D.T
3. Income Tax Act 1961
4. Income Tax Rules, 1962
5. Lakhotia, R.N: Corporate Tax Planning, Vision Publications, Delhi
6. Singhanian, V.K: Direct Taxes: Law and Practice, Taxman's Publication, Delhi
7. Singhanian, Vinod K: Direct Tax Planning and Management, Taxman Publication, Delhi

ACCOUNTS AND FINANCE

PAPER III

GROUP A

MC.AF.2.6 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

UNIT I – AN OVERVIEW:

Nature and Scope of Investment Decisions; Return and Risk, Valuation of Securities- The value price relationship, The Cootner Hypothesis, The Dynamic Valuation Process, Valuation of Fixed Income Securities, Valuation of Equity Shares.

UNIT II – SECURITY MARKET:

SIDDHARTH UNIVERSITY, Kapilvastu, Siddharthnagar

Post Graduate Syllabus Annual System

Functioning and Organization of Primary and Secondary Market, Regulation, Options and Futures, Warrants and Convertible Debentures.

UNIT III – ANALYSIS FOR EQUITY INVESTMENT:

Economy and Industry Analysis, Company level analysis, Technical analysis, Efficient Market Hypothesis.

UNIT IV- PORTFOLIO THEORY:

Portfolio Analysis and Models; Portfolio Selection, Capital Market Theory.

UNIT V- INSTITUTIONAL AND MANAGED PORTFOLIOS:

Classification of Managed portfolios: Investment companies; Mutual Funds; Management-Performance Evaluation: Sharpe Model, Treynor Model, Jensen Model, Portfolio revision.

Reference

Fischer and Jorden: Security Analysis and Portfolio Management
Dr.P.R Agrawal: Comprehensives Approach to I.F(Orient House)

MARKETING

PAPER I

GROUP B

MC.M.2.4 ADVERTISING AND SALES MANAGEMENT

1. **Advertising:** Defined, advertising as a tool of marketing; Advertising effects- economic and social; Advertising and consumer behavior, Advertising scene in India. Advertising Objectives.
2. **Advertising Planning**
Advertising Media: Print media, broadcasting media; Non-media advertising; Media planning and scheduling; Advertising on Internet; Media selection decisions. Advertising Budget
Message Design and Development: Copy development, types of appeal, copy testing.
Measuring Advertising Effectiveness: Managing advertising agency- client relationship; Promotional scene in India; Techniques for testing advertising effectiveness.
3. **Selling and Sales Planning:** Concept, objectives and functions of sales management; Fundamentals of selling; importance and types of sales planning, sales planning process; Sales forecasting; determining sales territories, sales quotas and sales budget.
4. **Sales Organization and Sales force Management:** Setting up a sales organization; Planning process; Principles of determining sales organization, estimating manpower requirements for sales department; Planning for manpower- recruitment and selection, training and development, placement and induction; Motivating sales force; leading the sales force; Compensation and promotion policies; Sales meetings and contests.
5. **Control Process:** Analysis of sales volume, costs and profitability; managing expenses of sales personnel; Evaluating sales force performance.

References:

1. Asker David, et Al: Advertising Management, Prentice Hall, New Delhi
2. Anderson, Hair, Bush: Professional Sales Management, McGraw hill, Singapore
3. Batra, Rajeev, John G Myers and David A Aaker: Advertising Management, Prentice hall, New Delhi
4. Ford, Churchill, Walker: Management of Sales Forces, McGraw Hill, Singapore.
5. Krik C.A: Salesmanship, Taraporewala, Bombay
6. Norris, James S: Advertising, Prentice Hall, New Delhi
7. Patrick, Forsyth: Sales Management, Handbook, Jaico Publications, Bombay
8. Sandage C.H and Fry Burge: Advertising-Theory and Practice, Richard D Irwing, Illinois
9. Sengupta, Subhroto: Brand Positioning, Tata McGraw Hill Co. New Delhi.

MARKETING

PAPER II

GROUP B

SIDDHARTH UNIVERSITY, Kapilvastu, Siddharthnagar
Post Graduate Syllabus Annual System

MC.M.2.5 CONSUMER BEHAVIOUR AND MARKETING RESEARCH

1. **Consumer Behaviour**: Theory and its application to marketing strategy, buying process, internal and external determinants of consumer behavior, opinion leadership and innovation diffusion.
2. **Stimulus response** model of consumer behavior, Industrial buying behaviour, globalization of consumer markets and marketing implications; impact of information technology on consumer behaviour .
3. **Marketing Research**: Importance, nature and scope of marketing research; marketing research in India; Marketing information system and marketing research; marketing research process and organization. Problem identification and definition; developing a research proposal; Determining research type- exploratory, descriptive and conclusive research; Experimental designs.
4. **Data Resources and Collection**: Primary and Secondary data sources; On-line data sources; Data Collection methods, online data sources; Organization of fieldwork and survey errors- sampling and non-sampling errors.
5. (i) **Sampling Plan**: Universe, sample frame and sampling unit; sampling techniques, sample size determination.
(ii) **Data Analysis**: Univariate, Bivariate and Multi-variate data analysis; report preparation and presentation.

References:

1. Schiffman, Leon G and Leslie Lazar Kanuk: Consumer Behaviour, Prentice Hall, Delhi
2. Laudm, D.L: Consumer Behaviour, TataMcGraw Hill, New Delhi
3. Beri G.C: Marketing Research, Tata McGraw Hill, New Delhi
4. Chisnall, Peter M: The Essence of Marketing Research, Prentice Hall, New Delhi
5. Davis JJ: Advertising Research, Prentice Hall, New Delhi
6. Green Paul E, Donald S Tull and Gerald Albaum: Research For Marketing Decision, Prentice Hall, New Delhi
7. Hooda, R.P: Statistics for Business and Economics, Macmillan India, New Delhi
8. Luck, D.J: marketing Research, Prentice Hall, New Delhi

MARKETING
PAPER III
GROUP B

MC.M.2.6 INTERNATIONAL MARKETING

1. **International Marketing and its Environment**: nature and significance; complexities in international marketing; transition from domestic to transnational marketing; International market orientation- EPRG framework; International market entry strategies, International marketing environment and its impact on marketing decisions.
2. **Foreign Market Selection**: Global market segmentation; selection of foreign markets; International positioning , Issues in International marketing planning, International Marketing information system; International marketing operations.
3. **Product and pricing decisions**: Product planning for global markets, Standardization vs. Product adaptation; New product development; Management of international brands; Packaging and labeling; Provision of sales related services; Environmental influences on pricing decisions; International pricing policies and strategies.
4. **Promotion and logistic decisions**: Complexities and issues; International advertising, personal selling, sales promotion and public relations. Functions and types of channels; channel selection decisions; Selection of foreign distributors/agents and managing relations with them; International logistics decisions.
5. **Emerging Issues and developments in International Marketing**: Ethical and social issues; International marketing of services; Information technology and international marketing; Impact of globalization; World Trade Organization (WTO).

SIDDHARTH UNIVERSITY, Kapilvastu, Siddharthnagar
Post Graduate Syllabus Annual System

References:

1. Czinkota M.R: International Marketing, Dryden Press, Boston
2. Fayerweather, John: International Marketing, Prentice Hall, New Delhi
3. Jain, S.C: International Marketing, CBS Publications, New Delhi
4. Keegan, Warren J: Global Marketing Management, Prentice Hall, New Delhi
5. Onkvisit, Sak and John J Shaw: International Marketing Analysis and Strategy, Prentice Hall, New Delhi.
6. Paliwoda, S.J(E.D): International Marketing, Reader, Routledge, London
7. Paliwoda, Stanley J: The essence of International Marketing, Prentice Hall, New Delhi
8. Sarathy, R and V Terpstra: International Marketing, Dryden Press, Boston.
9. Vsudeva P.K: International Marketing; Excel Books, New Delhi

HUMAN RESOURCE MANAGEMENT

PAPER I

GROUP C

MC.HRM.2.4 HUMAN RESOURCE DEVELOPMENT

UNIT-I INTRODUCTION:

HRD Concepts, the strategic HRD Next and Mechanisms, HRD as a total system, Principles of designing HRD system, HRD commitment and culture. Theoretical foundation- Immaturity-maturity model, Theory XY, Achievement Motive Model.

UNIT – II INDIVIDUALS DEVELOPMENT:

Personality, JOHARI window, Transactional Analysis, Perception, Learning and Learning Curve, Sensitivity Training and Empowerment.

UNIT – III TRAINING AND DEVELOPMENT:

Identifying Training needs, Planning for Training, Training Evaluation, Systems Approach to training, Executive Development Programmes, Career Planning, Role Analysis.

UNIT – IV PERFORMANCE APPRAISAL:

Meaning, Objectives, Methods, Counseling, Performance appraisal techniques in India and their impact, Potential Performance Appraisal.

UNIT – V ORGANIZATION DEVELOPMENT AND INTERVENTION STRATEGIES:

Meaning, Process, Tools – MBO, Team Building, Managerial Grid Training, T.Q.M, Quality Circles.HRD in Indian Industries (Case Studies).

Reference:

1. Shyam Chandra: Studies in Corporate HRD
2. Rao, T.V Verma KK Alternative approaches and strategies of Human Resource Development.
3. Mathur B.L : Human Resource Development- Strategies Approaches and Experiences
4. Rao T.V: HRD Audit
5. Rao T.V & Peniara D.F: Recent Experiences in HRD
6. Pareek V and Rao T.V: Designing and Managing Human Resource Systems

HUMAN RESOURCE MANAGEMENT

GROUP C

PAPER II

MC.HRM.2.5 WAGE AND SALARY ADMINISTRATION

UNIT 1 – INTRODUCTION:

Wage and Salary Administration- the concept, Nature, Purpose, Significance, Principles of Wage & Salary Administration, Implications and organization of wage & salary administration, Theory of wages, Wage Differentials.

UNIT II – JOB-EVALUATION:

SIDDHARTH UNIVERSITY, Kapilvastu, Siddharthnagar

Post Graduate Syllabus Annual System

The concept of equity in compensation, meaning, objectives, Importance and limitations of job-evaluation. Organizational aspects of job-evaluation. Programme-Some guidelines. Job-evaluation system, Implementation of the evaluated job-structure, Essentials of successful Job-evaluation programme.

UNIT III – COMPENSATION PLANS AND WAGE REGULATION:

Systems of wage payments and incentives- individual incentive plans, group incentive plans, executive compensation wages in India, the concept of Minimum fair and Living wages. State regulation of wages needs and methods.

UNIT IV – EMPLOYEE BENEFITS AND SERVICES:

Implications, scope and importance of employee benefits and services, Fringe Benefits Growth and types of benefits.

UNIT V- WAGE LEGISLATION:

Main provisions of:

1. The Payment Of Wages Act 1936
2. Minimum Wages Act 1948
3. The Payment of Bonus Act 1965 including main recommendations of the Bonus Commission.

References:

T.N Bhagoliwal: Economies of Labour and Industrial Relations
S.S. Gulshan: Corporate and other laws
C.B. Memoria: Personnel Management

HUMAN RESOURCE MANAGEMENT

PAPER III

GROUP C

MC.HRM.2.6

LABOUR WELFARE AND INDUSTRIAL RELATIONS

1. **Introduction:** Labour welfare, need, scope, and principles of labour welfare, agencies of labour welfare work, types, administration and financing of labour welfare, labour welfare and productivity.
2. **Industrial Relations environment in India:** The role of state, trade unions and employees organizations in Industrial relations. Forms and trends of industrial unrest in India.
3. **Trade Unionism and workers education:** Main features of historical development, nature and functions of Trade unions in India, Management of Trade unions, workers education in India- rationale and objectives, workers education through Five Year plans.
4. **Industrial Disputes:** Causes, settlement, grievance handling and Industrial Disputes Act in India.
5. **Industrial Democracy:** Concept, types and pre-requisite, Procedure of negotiation and administration of collective agreements, Status of collective bargaining in India, Concept determinants and forms of workers participation in management, Status of workers participation in India.

References:

1. Dynamics of Industrial Relations, Trade Unionism and Labour Welfare in India, By Shrikant Mishra
2. Economics of Labour and Industrial Relations by T.N Bhagoliwal
3. Labour Problem and Welfare by M. Mustafa
4. Industrial Relations, Participating Management by B.P Rath
5. Management of Industrial Relations and Labour Laws by S.C Srivastava
6. Personnel Management and Industrial Relations in India by R.S. Davar
7. Industrial Relations in India by V. Agnihotri

COMPUTER APPLICATION

PAPER I

GROUP D

MC.CA.2.4 COMPUTER APPLICATIONS IN BUSINESS

SIDDHARTH UNIVERSITY, Kapilvastu, Siddharthnagar

Post Graduate Syllabus Annual System

1. **Computer Hardware**: Computer system as information processing system differences-types of computer systems, hardware options- CPU, input devices, output devices, storage devices, communication devices, configuration of hardware devices and their applications
Personal Computers: PC and its main components, hardware configuration, CPU and clock speed, RAM and secondary storage devices, other peripherals used with PC; Factors influencing PC performance; PC as a virtual office.
2. **Modern Information Technology**: Basic idea of Local Area Networks(LAN) and Wide Area Networks(WAN); E-mail; Internet technologies, access devices, concept of World Wide Web and Internet browsing; Multimedia.
3. **Introduction to Operating Systems**: Software needs, open source software's operating systems, application software, programming languages, M.S. DOS; Linux, M.S.Office – net explorer, print manager, control panel, open office org, desktop, my computer, settings, find, run; Unix.
4. **Word Processing and Spread Sheets**: Introduction and working with MS-Word and open office org writer, Word basic commands, Formatting – text and documents; Sorting and Tables; Working with graphics; Introduction to mail –merge, Working with EXCEL- formatting, functions, chart features: Working with graphics in excel; Creating a dynamic/ sensitive worksheet, concept of absolute and relative cell reference; Using various built-in functions – mathematical, statistical, logical and finance functions; Goal seeking and back solver tools, using graphic and formatting of worksheet, sharing data with other desktop applications, strategies of creating error-free worksheet. Using worksheets as database in accounting, marketing, finance and personnel areas, MS-Access, My SQL and Database Management.
5. **Introduction to Accounting and Statistical Packages**: Preparation of vouchers, invoice and salary statements; Maintenance of inventory records; Maintenance of accounting books and final accounts; Financial reports generation, Practical knowledge on Wings Accounting and Wings Trade(Soft wares), Tally etc. Usage of Statistical Packages for analysis in research – Excel, SPSS; SYSTAT.

References:

1. Date, C.J: An Introduction to Database Systems, Addison Wesley, Massachusetts
2. Diens, Shiela S: Microsoft office, Professional for Windows 95; Instant Reference, BPB Publication, Delhi
3. Mansfield, Ron: The Compact Guide to Microsoft Office; BPB Publication, Delhi
4. Norton, Peter: Working with IBM-PC, BPB Publication, Delhi
5. O'Brian, J.A; Management Information Systems, Tata McGraw Hill, New Delhi

COMPUTER APPLICATION

PAPER II

GROUP D

MC.CA.2.5 DATA BASE MANAGEMENT SYSTEM

UNIT I INTRODUCTION:

Data Base System, concepts and architecture, data models schemes and instances, data independence and data base language and interface, data definition languages, DML, overall data base structure.

Data Modeling using the entity, Relationship Model: ER Model concepts, notation for ER diagram, mapping constraints, keys, concepts of super key, candidate key, Primary key, Generalization aggregation, reduction ER relationships of higher degree.

UNIT II RELATIONAL DATA MODEL AND LANGUAGE:

Relational data model concepts, integrity constraints keys, domain constraints, referential integrity, assertions, friggers, foreign key, relational algebra, relational calculus, tuple and domain calculus, SQL, data definition queries and updates in S QI.

UNIT III EXAMPLE OF ORACLE-8:

Basic architecture, data definition and data manipulation, ISQL, PL, SQL sursors, triggers, stored procedures etc. Linking GUI/ with visual basic.

UNIT IV DATA BASE DESIGN:

SIDDHARTH UNIVERSITY, Kapilvastu, Siddharthnagar

Post Graduate Syllabus Annual System

Functional dependencies, normal forms, first, second and third functional personal normal forms, BCNF multi valued dependencies, fourth normal forms, Join dependencies and fifth normal forms, inclusion dependencies, loss join decompositions, normalization using FD, MVD and JDS, alternative approaches to database design.

UNIT V CONCURRENT CONTROL TECHNIQUES:

Locking techniques for concurrent control, Time stamping protocols for concurrent control in distributed databases estimation of cost & optimization of tuple transfer for join distributed databases, validation techniques, multiple granularity, multi version schemes.

References:

1. Majumdar & Bhattacharya: Database Management System, Tata McGraw Hill
2. Korth, Silbertz, Sudarshan: Database concepts, McGraw Hill
3. Elmasari, Navathe: Fundamentals of Data Base Systems, Addison Wesley
4. Data CJ: An Introduction to Data Base System, Addison Wesley
5. Ramakrishnan, Gekhre: Data Base Management System, McGraw Hill

COMPUTER APPLICATION

PAPER III

GROUP D

MC.CA.2.6 MIS AND SYSTEM ANALYSIS

1. INTRODUCTION:

The system concept; computerized information system; Information system for competitive advantage; Information Systems and their role in business systems; Types of information systems- Transaction Processing System, MIS, Decision Support System, Executive Support Systems- Business Expert System, Knowledge Based System, ERP System; Concept, Evolution and Goals of MIS. Role of MIS in an Organization.

2. INFORMATION AND MANAGERIAL EFFECTIVENESS:

Information as a corporate resource, pervasiveness of information-operational, tactical and strategic; Level of Management and information needs of management; Information generation process, Quality of information; Information Systems for finance, marketing, manufacturing, R&D and Human resource areas.

3. SYSTEM DEVELOPMENT LIFE CYCLE(SDLC):

Multifaceted role of the System analyst, The Historic perspective; The analyst/user interface- behavior issues. Need recognition and Impetus for system change, feasibility study, Sequential Process of Software Development- analysis, logical design, planning, detailed/physical design, implementation, testing evaluation and maintenance, CASE tools and the modular approach to software development, Information System Audit.

4. SYSTEM PLANNING AND EVALUATION:

Strategies for determining information requirements; OIRA- Problem initiation, background analysis, fact analysis, review of written documents, on sight observations, interviews and questionnaires, performance analysis, efficiency analysis, service analysis; Information/ Data Cp; ectopm – omfpr, atopm gatjeromg tpp;s the art of interviewing, types of interviews and questionnaires.

5. THE TOOLS OF STRUCTURED ANALYSIS:

The Data Flow diagram; construction of DFDS, Data Dictionary, decision trees and structured English. Feasibility Study: System performance; economic, technical and behavioural feasibility: Input, output and form design.

References:

1. D.P Goyal : Management Information System
2. Hoffer George and Valaion : System Analysis and Design
3. Kendall and Kendall : System Analysis and Design
4. Effy Oz : Management Information System
5. Saragandharan and Minimol : Management Information System
6. Murthy Venkatapa : Management Information System
7. Uma G. Gupta : Management Information System
8. Jerome Kanter : Management Information System

SIDDHARTH UNIVERSITY, Kapilvastu, Siddharthnagar
Post Graduate Syllabus Annual System

ECONOMIC ADMINISTRATION

PAPER -I

GROUP E

MC.EA.2.4 MONETARY ECONOMICS

1. **Introduction**: Scope and Evolution of Monetary Economics. Significance of Money. Monetary and Real Analysis.
2. **Monetary Theory**: Value of Money and its measurement. Quantity theory of Money, Wick sell's Approach. Keynesian, Post Keynesian and Contemporary Monetary Theories.
3. **Inflation and Unemployment**: Nature, Theories and effects of Inflation and Deflation, Inflation in Developing Countries-structuralism, Inflation and Unemployment, Philip's Curve, Theories of Trade Cycle.
4. **Monetary Institutions and Monetary Policy**: Monetary Policy in a Developing Economy with special reference to India. The working of Reserve Bank of India and its credit policy. The Financial and Credit system Money and Capital Markets.
5. **International Monetary Economics**: Balance of Payment, Use of Monetary policy for adjustments in BOP, Theories of Exchange rate determination. Devaluation. International Currency experience. International Liquidity and SDR. Working of the IMF and World Bank.

References:

1. Suraj B Gupta : Monetary Economics
2. M.L.Jhingan : Monetary Economics
3. H.L. Bhatia : Monetary Theory
4. M.C. Vaish : Monetary Theory
5. Bosooderstan : International economics
6. Edward Shapiro : Macro Economic Analysis
7. Ravi Batra: The Crash of the Milenium
8. Dudley Dillard: The Economics of Keynes
9. Sudama Singh and Vaish: International Economics

ECONOMIC ADMINISTRATION

PAPER -II

GROUP E

MC.EA.2.5 ECONOMICS OF INDUSTRIAL GROWTH

1. **Concept of Industrial Growth**, vis-à-vis economic growth; Determinants of economic growth.
2. **Industrialization**: Concept and Implications. Obstacles to industrial growth, measures conducive to industrialization.
3. **Theories of Economic Growth**: Doctrines of balance growth and unbalance growth, Rostowe's take off approach to economic growth, The critical minimum effort approach, Choice of appropriate technology.
4. **Capital Formation & Industrial Growth**: Role of human capital in Industrial growth, measures conducive to entrepreneurial ability, measure to accelerate the rate of capital formation.
5. **International Trade**: Industrial growth via- import substitution and export promotion, international flow of capital, role of international agencies. Role of multinational companies in industrial growth of developing nation. World trade Organization its feature and provision.

References:

1. Meier & Baldwin: Economic Development
2. M.L Jhingan: The Economics of Development and Planning
3. Misra & Puri: Development and Planning: Theory and Practice
4. I.C Dhingra: Indian Economy: Environment and policy

SIDDHARTH UNIVERSITY, Kapilvastu, Siddharthnagar
Post Graduate Syllabus Annual System

5. Bauer and Yamey: Economic Development
6. C.R Kindleberger: economic Development

ECONOMIC ADMINISTRATION

PAPER III

GROUP E

MC.EA.2.6 PUBLIC FINANCE

1. **Introduction:** Concept & scope of public finance, Theory of Maximum Social Welfare, Theory of Social Goods, Compensatory Finance, Functional Finance.
2. **Public Revenue:** Classification of Revenue, Principles of Taxation, Taxation and Incentives, Effects of Taxation, Taxable Capacity, Theories of Incidence, Problem of Double Taxation.
3. **Public Expenditure:** Classification of Public Expenditure, Theory of Public expenditure, Increase in public expenditure, Operational Concepts of Expenditure, Cost-Benefit Analysis, Control of Public Expenditure.
4. **Public Debt:** Concept; Burden of Public Debt, debt redemption, Tax vs. Loans, Effects of Public Borrowing.
5. **Financial Administration:** Theory of Federal Finance, Methods of Financial Adjustments, Financial Administration in India, Finance commission, The Budget, Budgetary Process, Optimal Budget, Zero-Base Budgeting, Multiplier effects of Balanced budget, Fiscal Policy for developing economies.