



UNIVERSITY OF JAMMU

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

Academic Section

Email: academicsectionju14@gmail.com

NOTIFICATION

(23/September/Adp./91)

Reference: - Academic Council Resolution No-3.39 Dated: 19-07-2023

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 Syllabi and Courses of Study of **Master Degree Programme in Commerce** through **Online Mode** of Semesters **Ist, IInd, IIIrd and IVth** under the **Choice Based Credit System** offered in the **Directorate of Distance & Online Education (DD&OE)** (as given in the annexure) for the examinations to be held in the years as per the details given below:

Subject	Semester	for the examination to be held in the years
Commerce	Semester-I	December 2023, 2024 and 2025
	Semester-II	May 2024, 2025 and 2026
	Semester-III	December 2024, 2025 and 2026
	Semester-IV	May 2025, 2026 and 2027

The Syllabi of the courses are available on the University website: www.jammuuniversity.ac.in

Sd/-

DEAN ACADEMIC AFFAIRS

No. F. Acd/II/23/10318 - 10328.

Dated: 22-09-2023

Copy for information and necessary action to:

1. Dean, Faculty of Business Studies
2. Director, Directorate of Distance & Online Education (DD&OE)
3. HOD/Convener, Board of Studies in Commerce
4. Sr. P.A. to the Controller of Examinations
5. All members of the Board of Studies
6. Confidential Assistant to the Controller of Examinations
7. I/C Director, Computer Centre, University of Jammu
8. Deputy Registrar/Asst. Registrar (Conf. /Exams. PG)
9. Incharge, University Website for Uploading of the notification along with syllabi.

Sumita Sharma
Deputy Registrar (Academic) 22/9/23
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22/09/23
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22/09/23

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UNIVERSITY OF JAMMU, JAMMU

SYLLABUS

MASTER OF COMMERCE (M.COM)

ONLINE PROGRAMME

(UNDER CHOICE BASED CREDIT SYSTEM)

DIRECTORATE OF DISTANCE & ONLINE EDUCATION

(DD&OE)

2023-2027

Dr. Ashok Kumar

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(Just Jyoti)
 HOD Commerce
Dr. Jeevan jyoti
(Prof. Sandeep Tandon)
 Avanti
Neelkhantra

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Dr. Anandharao

MASTER OF COMMERCE (M.COM.)

1. INTRODUCTION


M.Com. Programme aims to equip students with the knowledge, skills and competence to develop in them problem-solving aptitude towards the business and service issues; to meet challenges of the modern day-to-day business organizations and to mould them into future visionaries, management leaders and responsible citizens. The courses of M.Com. programme have been consistently revised and designed to promote better understanding in the students of the contemporary issues confronting the business world and the economy as a whole and instil in them the knowledge and capability of understanding the business world and its complexities. The programme helps in understanding traditional and non-traditional systems, policy framework and strategies needed to administer therapid changes in an organisation's globally-oriented framework.

To accomplish its programme objectives, Department of Commerce provides a conducive environment that holistically engages students in comprehending and building sound theoretical foundation, research orientation, developing entrepreneurial skills; and formulating business operations.

2. STRUCTURE OF M.COM.

The M.Com. programme structure offers a deep dive into various facets of management and organisational development through integration of cross-cutting concepts and incorporation of relevant topics which accompany the dynamism attached to the business world. The overall structure of the course has been changed in the light of dynamic market changes to widen the scope and depth of the courses offered in the M.Com. The contents of the courses have been improved to provide an insight of research in functional areas like marketing, financial and human resources and other allied and interdisciplinary areas. The courses have been designed in line with outcome-based approach which requires specification of Course Outcomes and Course Learning Outcomes.

In the new structure, as per the area of interest, the students are required to choose two optional groups- one major group and one minor group, in the beginning of second year of the study. The structure for the groups has been designed with an intent to provide advanced level of specialisation in the respective field. The major group consists of four papers and minor group consists of two papers to be studied in third and fourth semesters in one of the three areas of finance & accounting; marketing and HRM. Under



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Choice Based Credit System, students will also study Open Elective courses offered by other departments of the University and MOOC. The contents of existing courses too have been revised in view of their contemporary requirements and relevance.

3. M.COM. PROGRAMME – COURSES

SEMESTER I

S.No.	Course code	Course title	Credits	Nature of Course
1	PSCOTC150	Financial Reporting	4	CORE
2	PSCOTC151	GST Law and Practice	4	
3	PSCOTC152	Organisational Behaviour	4	
4	PSCOTC153	Managerial Economics	4	
5	PSCOTC154	Business Statistics	4	
6	PSCOTC160	Seminar	4	
Total credit				24

SEMESTER II

S.No.	Course code	Course title	Credits	Nature of Course
SEMESTER SECOND				
1	PSCOTC250	Advanced Accounting	4	CORE
2	PSCOTC251	Strategic Management	4	
3	PSCOTC252	Financial Management	4	
4	PSCOTC253	Human Resource Management	4	
5	PSCOTC254	Marketing Management	4	
6	PSCOTC260	Summer Training Project Report	4	
Total credit				24

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SEMESTER III

S.No.	Course code	Course title	Credits	Nature of Course
1	PSCOTC350	Entrepreneurship and New Ventures	4	CORE
2	PSCOTC351	Business Research Methods	4	
3	PSCOTC360	Corporate Presentation	4	

ONE OF THE THREE GROUPS

Finance & Accounting

1	PSCOTFC352	Financial Markets and Institutions	4	MAJOR MINOR (Any one of the two)
2	PSCOTFC353	Investment Management	4	
3	PSCOTFE354	Advanced Cost Accounting	4	
4	PSCOTFE355	Behavioural Finance	4	

Marketing



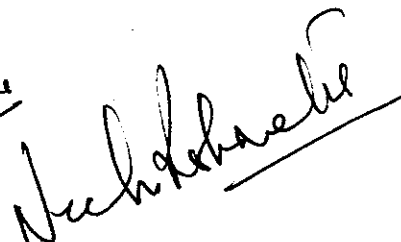
1	PSCOTMC352	International Marketing	4	MAJOR MINOR (Any one of the two)
2	PSCOTMC353	Services Marketing	4	
3	PSCOTME354	Consumer Behaviour	4	
4	PSCOTME355	Retail Management	4	

HRM

1	PSCOTH352	Strategic HRM	4	MAJOR MINOR (Any one of the two)
2	PSCOTH353	HRD	4	
3	PSCOTHE354	Management of Transformation	4	
4	PSCOTH355	Knowledge Management	4	

OPEN COURSE (For other than Commerce Students)


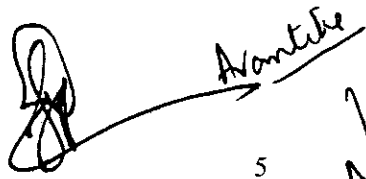
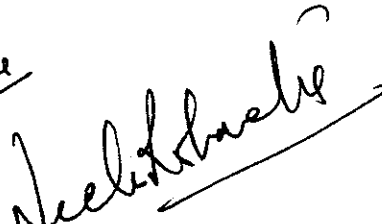
1.	PSCOTOC356	Financial Policies and Practices	4	
Total credit				28



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SEMESTER IV

S. No.	Course Code	Course Title	Credits	Nature of Course
1	PSCOTC450	International Business	4	CORE
2	PSCOTC451	E-Commerce	4	
3	PSCOTC460	Comprehensive Viva-Voce	4	
ONE OF THE THREE GROUPS				
Finance & Accounting				
1	PSCOTFC452	International Finance	4	MAJOR
2	PSCOTFC453	Management Control System	4	
3	PSCOTFE454	Financial Planning	4	MINOR (Any one of the two)
4	PSCOTFE455	Financial Econometrics	4	
Marketing				
1	PSCOTMC452	Brand Management	4	MAJOR
2	PSCOTMC453	Strategic Marketing	4	
3	PSCOTME454	Business-To-Business Marketing	4	MINOR (Any one of the two)
4	PSCOTME455	Supply Chain Management	4	
HRM				
1	PSCOTHC452	Legal and Social Security	4	MAJOR
2	PSCOTHC453	Performance Management and Reward System	4	
3	PSCOTHE454	Talent Management	4	MINOR (Any one of the two)
4	PSCOTHE455	International Human Resource Management	4	
OPEN COURSE				
1	PSCOTOC456	Creativity and Innovation	4	
Total credit				28
GRAND TOTAL CREDIT: 104				



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UNIVERSITY OF JAMMU
M.COM Semester - 1st
SUBJECT: FINANCIAL REPORTING
Course No: PSCOTC150

100Time: 3 Hours
Credit: 4

Maximum Marks:
a) Minor 1: 15
b) Minor 2: 15
c) Major: 70

Syllabus for the examinations to be held in Dec. 2023, 2024 & 2025

COURSE OBJECTIVES

1. To sensitise 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 analysing 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.

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M.COM Semester - 1st Session December 2023, 2024 & 2025
Course no: PSCOTC150; Subject: Financial Reporting

UNIT –I 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.

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.

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M.COM Semester - 1st December 2023, 2024 & 2025
Course no: PSCOTC150; Subject: Financial Reporting

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 for Paper Setters:

External (End Semester) Assessment will comprise of **70 Marks**.

The Question Paper shall be divided into **Four** sections.

Section A comprises of 10 MCQs of 1 Mark. All questions are compulsory. (10 x 1 = 10)

Section B comprises of 5 Questions of Short Answer type. Each question carries 3 Marks. All are compulsory. (5 x 3 = 15)

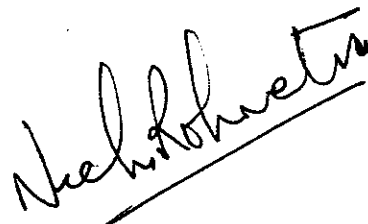
Section C will comprise of 5 Questions of 5 Marks with internal choice. (5 x 5 = 25)

Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)





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UNIVERSITY OF JAMMU
M.COM Semester - 1st
SUBJECT: GST LAW AND PRACTICE
Course no: PSCOTC151

Maximum Marks: 100

Time: 3 Hours

Credit: 4

a) Minor I: 15

b) Minor II: 15

c) Major Test: 70

Syllabus for the examinations to be held in Dec. 2023, 2024 & 2025

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

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 marketplace 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.

A. Venkatesh

Neelesh Kumar

M.COM Semester - 1st Session December 2023, 2024 & 2025
Course no: PSCOTC151 (GST Law and Practice)

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, Sahitya Bhawan Publications, Agra

Note: Latest edition of the books may be preferred.

Note for Paper Setters:

External (End Semester) Assessment will comprise of **70 Marks**.

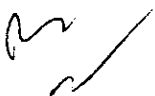
The Question Paper shall be divided into **Four** sections.

Section A comprises of 10 MCQs of 1 Mark. All questions are compulsory. (10 x 1 = 10)

Section B comprises of 5 Questions of Short Answer type. Each question carries 3 Marks. All are compulsory. (5 x 3 = 15)

Section C will comprise of 5 Questions of 5 Marks with internal choice. (5 x 5 = 25)

Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)





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UNIVERSITY OF JAMMU
M.COM Semester - 1st
SUBJECT: ORGANISATIONAL BEHAVIOUR
Course no: PSCOTC 152

Time: 3 Hours
Credit: 4

a) Minor I: 15
b) Minor II: 15
c) Major Test: 70

Syllabus for the examinations to be held in Dec. 2023, 2024 & 2025

COURSE OBJECTIVES

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

COURSE OUTCOMES

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

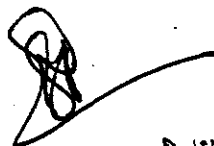
1. describe the evolution, growth and application of OB;
2. understand the individual differences on the basis perception, learning, personality, attitude & motivation;
3. relate group behaviour & work teams with performance of an organisation; and
4. apply the techniques of conflict management, organisational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

UNIT-I INTRODUCTION

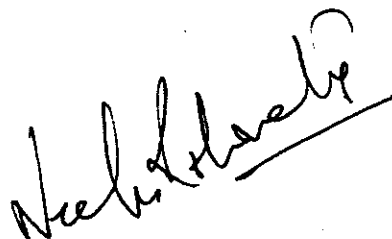
Concept of organizational behaviour (OB): Disciplines contributing to OB; Role and application of OB knowledge to management practices; Foundations of OB: Hawthorne experiments and human behaviour approach; Foundations of individual behaviour; OB models; Challenges and opportunities in OB.

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.



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M.COM Semester - 1st; Session December 2023, 2024 & 2025
Subject: Organisational Behaviour; Course no: PSCOTC 152

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/organisations, 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; Organizational culture: Concept, determinants, developing and sustaining organisational 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 organisations; Stress: Meaning, causes, effects and coping strategies for stress, work life balance.

Suggestive Readings

1. Steven, M. and Glinar, V., Organizational Behaviour, 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. and Moorehead, G. Organizational Behaviour, Houghton Mifflin Co. Boston.
5. 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.

Note for Paper Setters:

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The Question Paper shall be divided into **Four** sections.

Section A comprises of 10 MCQs of 1 Mark. All questions are compulsory. (10 x 1 = 10)

Section B comprises of 5 Questions of Short Answer type. Each carries 3 Marks. All are compulsory. (5 x 3 = 15)

Section C will comprise of 5 Questions of 5 Marks with internal choice. (5 x 5 = 25)

Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)

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UNIVERSITY OF JAMMU
M.COM Semester - 1st
SUBJECT: MANAGERIAL ECONOMICS
Course no: PSCOTC153

Time: 3 Hours
Credit: 4

Maximum Marks: 100
a) Minor I: 15
b) Minor II: 15
c) Major Test: 70

Syllabus for the examinations to be held in Dec. 2023, 2024 & 2025

COURSE OBJECTIVES

1. To familiarise 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.

UNIT-II THEORY OF CONSUMER CHOICE

Consumer Behaviour: 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.

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M.COM Semester - 1st; Session December 2023, 2024 & 2025
Course no: PSCOTC153; Subject: Managerial Economics

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.

Note for Paper Setters:

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The Question Paper shall be divided into **Four** sections.

Section A comprises of 10 MCQs of 1 Mark. All questions are compulsory. (10 x 1 = 10)

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Section C will comprise of 5 Questions of 5 Marks with internal choice. (5 x 5 = 25)

Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)

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UNIVERSITY OF JAMMU
M.COM Semester - 1st

SUBJECT: BUSINESS STATISTICS

Course no: PSCOTC154

Maximum Marks: 100

Time: 3 Hours

Credit: 4

a) Minor I: 15

b) Minor II: 15

c) Major Test: 70

Syllabus for the examinations to be held in Dec. 2023, 2024 & 2025

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.

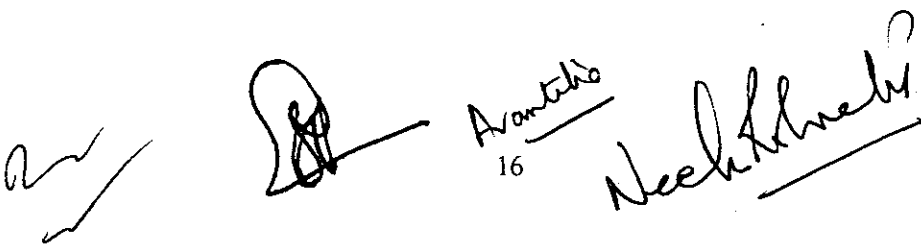
COURSE OUTCOMES

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.

The bottom of the page contains several handwritten signatures and marks. On the left, there is a signature that appears to be 'Anurag'. In the center, there is a signature that looks like 'Aravind' with the number '16' written below it. On the right, there is a large, stylized signature that appears to be 'Neel'.

M.COM Semester - 1st; Session December 2023, 2024 & 2025
Course no: PSCOTC154; Subject: Business Statistics

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; 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

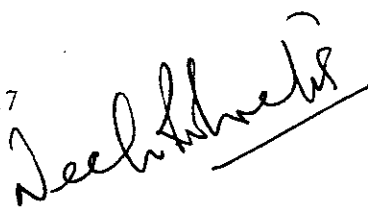
1. Levin, R.I. Robin, D.S. Statistics for Management, Prentice-Hall of India. New Delhi.
2. Aczel, A. D. Sounderpandian, J. Complete Business Statistics, Mc Graw Hill Publishing. New Delhi.
3. Anderson, S., W. Statistics for Business and Economics, Cengage Learning. New Delhi.
4. Kazmeir L. J. Business 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

Note: Latest edition of the books may be preferred.




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17


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M.COM Semester - 1st; Session December 2023, 2024 & 2025
Course no: PSCOTC154; Subject: Business Statistics

Note for Paper Setters:

External (End Semester) Assessment will comprise of **70 Marks**.

The Question Paper shall be divided into **Four** sections.

Section A comprises of 10 MCQs of 1 Mark. All questions are compulsory. (10 x 1 = 10)

Section B comprises of 5 Questions of Short Answer type. Each question carries 3 Marks. All are compulsory. (5 x 3 = 15)

Section C will comprise of 5 Questions of 5 Marks with internal choice. (5 x 5 = 25)

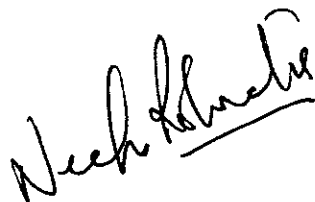
Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)

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Neel Khatwani

UNIVERSITY OF JAMMU

M.COM

Semester - 1st

SEMINAR

Course No.: PSCOTC160

Maximum Marks: 100

Credit: 4

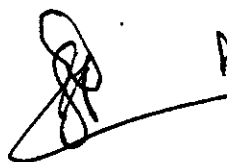
Syllabus for the examinations to be held in Dec. 2023, 2024 & 2025

Each candidate shall make preferably power point presentation on any topic of course/s studies at M.Com. 1st Semester. The said presentation would be evaluated by an Teacher-in-charge/subject expert/ mentor . 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 |

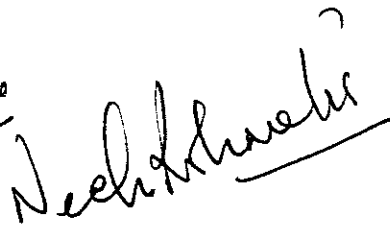
During the presentation no candidate can leave the online platform till the presentation of all the group candidates is complete. Moreover, concerned teacher ensure that no candidate would repeat the same presentation already made by somebody else in the seminar.





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SYLLABI
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II SEMESTER

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UNIVERSITY OF JAMMU
M.COM Semester – 2nd
SUBJECT: ADVANCED ACCOUNTING
Course no: PSCOTC 250

Maximum Marks: 100

Time: 3 Hours

Credit: 4

a) Minor 1: 15

b) Minor II: 15

c) Major Test: 70

Syllabus for the examinations to be held in May 2024, 2025 & 2026

COURSE OBJECTIVES

1. To sensitise the students about the need for corporate merger and acquisitions for achieving fast growth and maximise shareholders value in the context of ever-increasing competition thrown up by liberalisation and globalisation 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.

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M.COM Semester – 2nd: Session May 2024, 2025 & 2026
Course no: PSCOTC 250 (Advanced Accounting)

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 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, unrealised 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.

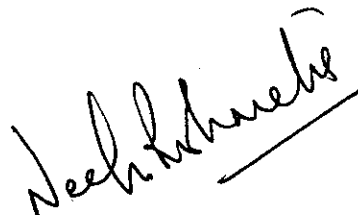
UNIT- IV FUNDS FLOW AND CASH FLOW STATEMENT (Ind AS 7)

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.

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.



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M.COM Semester – 2nd: Session May 2024, 2025 & 2026
Course no: PSCOTC 250 (Advanced Accounting)

Suggestive Readings

1. Jain, S.P., & Narang, K.L. Advanced Accounting. Kalyani 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.

Note for Paper Setters:

External (End Semester) Assessment will comprise of **70 Marks**.

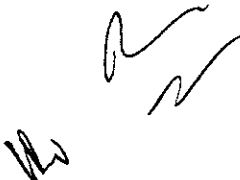

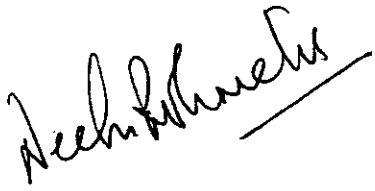
The Question Paper shall be divided into **Four** sections.

Section A comprises of 10 MCQs of 1 Mark. All questions are compulsory. (10 x 1 = 10)

Section B comprises of 5 Questions of Short Answer type. Each question carries 3 Marks. All are compulsory. (5 x 3 = 15)

Section C will comprise of 5 Questions of 5 Marks with internal choice. (5 x 5 = 25)

Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)

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UNIVERSITY OF JAMMU
M.COM Semester – 2nd

SUBJECT: STRATEGIC MANAGEMENT
Course no: PSCOTC 251

Time: 3 Hours
Credit: 4

Maximum Marks: 100
a) Minor I: 15
b) Minor II: 15
c) Major Test: 7

Syllabus for the examinations to be held in May 2024, 2025 & 2026

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

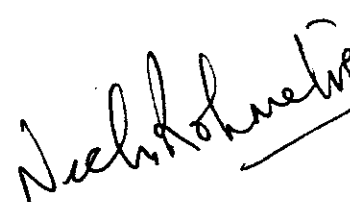
After the completion of this course, the students will be able to:



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.


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M.COM Semester – 2nd: Session May 2024, 2025 & 2026
Course no: PSCOTC 251; SUBJECT: STRATEGIC MANAGEMENT

UNIT- II STRATEGY FORMULATION

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

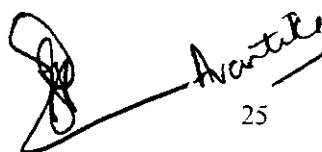
UNIT- IV STRATEGIC EVALUATION & CONTEMPORARY ISSUES

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.

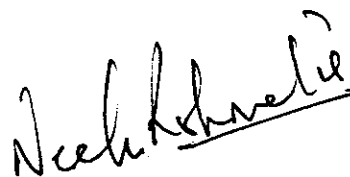
Suggestive Readings

1. Bhattacharya, 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. Lawrance, R. Jaunch and William F. Fluock. Business Policy & Strategic Management. Tata McGrawHill, Delhi.

Note: Latest edition of the books may be preferred.



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M.COM Semester – 2nd; Session May 2024, 2025 & 2026
Course no: PSCOTC 251; SUBJECT: STRATEGIC MANAGEMENT

Note for Paper Setters:

External (End Semester) Assessment will comprise of **70 Marks**.

The Question Paper shall be divided into **Four** sections.

Section A comprises of 10 MCQs of 1 Mark. All questions are compulsory. (10 x 1 = 10)

Section B comprises of 5 Questions of Short Answer type. Each question carries 3 Marks. All are compulsory. (5 x 3 = 15)

Section C will comprise of 5 Questions of 5 Marks with internal choice. (5 x 5 = 25)

Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)

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Neeha Kishore

UNIVERSITY OF JAMMU
M.COM Semester – 2nd

SUBJECT: FINANCIAL MANAGEMENT
Course no: PSCOTC 252

Credit: 4
Duration: 3 Hours

Maximum Marks: 100
a) Minor I: 15
b) Minor II: 15
c) Major Test: 70

Syllabus for the examinations to be held in May 2024, 2025 & 2026

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.

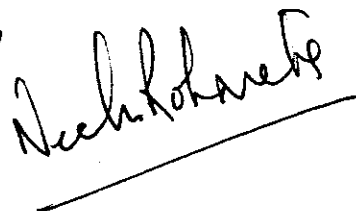
UNIT-II CAPITAL BUDGETING & COST OF CAPITAL

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.



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M.COM Semester – 2ND: Session May 2024, 2025 & 2026
Course no: PSCOTC 252 (Financial Management)

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. Home, 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.

Note for Paper Setters:

External (End Semester) Assessment will comprise of **70 Marks**.

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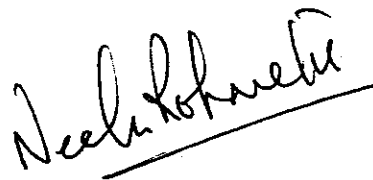
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Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)


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 Neel Kohli

UNIVERSITY OF JAMMU
M.COM Semester – 2nd

SUBJECT: HUMAN RESOURCE MANAGEMENT
Course no: PSCOTC 253

Time: 3 Hours
Credit: 4

Maximum Marks: 100
a) Minor I: 15
b) Minor II: 15
c) Major Test: 70

Syllabus for the examinations to be held in May 2024, 2025 & 2026

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 analyse 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 analyse the co-operation and conflict.

COURSE OUTCOMES

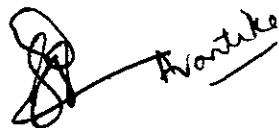
After the completion of this course, the students will be able to:

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 formalise, 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.

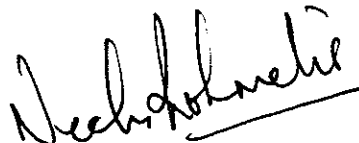
UNIT- I INTRODUCTION TO HUMAN RESOURCE MANAGEMENT (HRM)

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 Model; HR 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.




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M.COM Semester – 2nd; Session May 2024, 2025 & 2026
Course no: PSCOTC 253 (Human Resource Management)

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.

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Neeleshwar

M.COM Semester – 2nd; Session May 2024, 2025 & 2026
Course no: PSCOTC 253 (Human Resource Management)

Note for Paper Setters:

External (End Semester) Assessment will comprise of **70 Marks**.

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Section C will comprise of 5 Questions of 5 Marks with internal choice. (5 x 5 = 25)

Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)





Manjiv

Neel Kulkarni

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UNIVERSITY OF JAMMU

M.COM Semester – 2nd

SUBJECT: MARKETING MANAGEMENT

Course no: PSCOTC 254

Course No.: PSCOTC254

Duration: 3 Hours

Credit: 4

Maximum Marks: 100

a) Minor I: 15

b) Minor II: 15

c) Major Test: 70

Syllabus for the examinations to be held in May 2024, 2025 & 2026

COURSE OBJECTIVES

1. To familiarise the students with the conceptual underpinning and contemporary issues in marketing.
2. To impart knowledge about the dimensions affecting consumer and business behaviour.
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.

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Neeh Kohachit

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M.COM Semester – 2nd: Session May 2024, 2025 & 2026
Course no: PSCOTC 254; Subject: Marketing Management

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 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

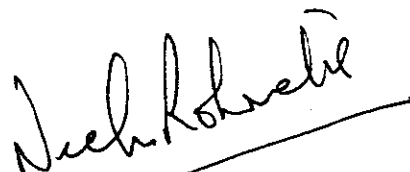
Marketing channels- Channel development, value networks, types of marketing channels, role of marketing channels, identifying major channel alternatives, channel decisions; Growth and types of retailing and wholesaling; Marketing communication- role of marketing communications, communications mix; advertising; 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, NewDelhi.
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 McGrawHill, 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.

Note: Latest edition of the books may be preferred.

 Avantika

 Neha Khandelwal





M.COM Semester – 2nd: Session May 2024, 2025 & 2026
Course no: PSCOTC 254; Subject: Marketing Management

Note for Paper Setters:

External (End Semester) Assessment will comprise of **70 Marks**.

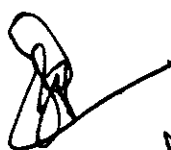
The Question Paper shall be divided into **Four** sections.

Section A comprises of 10 MCQs of 1 Mark. All questions are compulsory. (10 x 1 = 10)

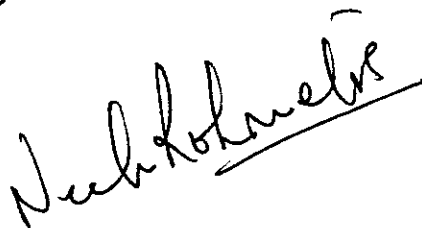
Section B comprises of 5 Questions of Short Answer type. Each question carries 3 Marks. All are compulsory. (5 x 3 = 15)

Section C will comprise of 5 Questions of 5 Marks with internal choice. (5 x 5 = 25)

Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)



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Neeha Kulkarni

UNIVERSITY OF JAMMU
M.COM Semester – 2nd

SUBJECT: SUMMER TRAINING PROJECT REPORT

Course no: PSCOTC 260

Course No.: PSCOTC 260
Credit: 4

Maximum Marks: 100

Syllabus for the examinations to be held in May 2024, 2025 & 2026





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III SEMESTER

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UNIVERSITY OF JAMMU
M.COM Semester – 3rd

SUBJECT: ENTREPRENEURSHIP AND NEW VENTURES (CORE COURSE)

Course no: PSCOTC 350

Time: 3 hours

Credit: 4

Maximum Marks: 100

a) Minor I: 15

b) Minor II: 15

c) Major Test: 70

Syllabus for the examinations to be held in December 2024, 2025 & 2026

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 utilise 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.

UNIT II: BUILDING THE BUSINESS PLAN

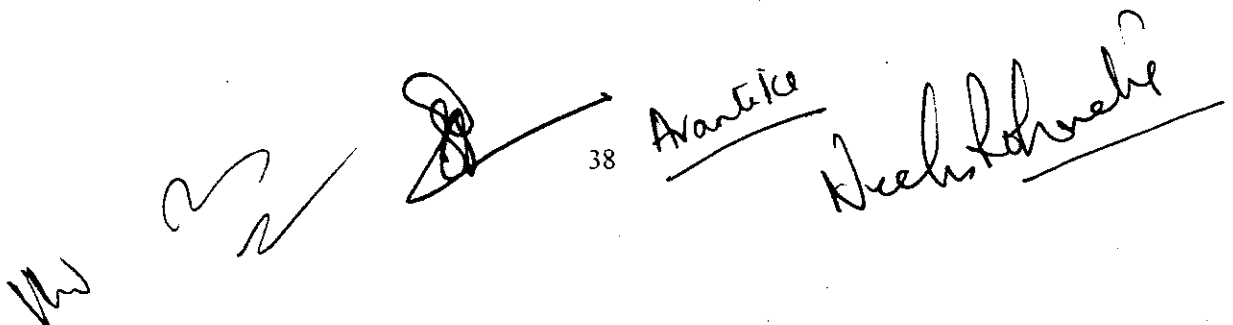
The concept of business planning, need for developing business plan, what lenders and investors look for in a business plan; Growth model for new ventures; Fundamentals of good feasibility plan; Major components of a feasibility plan; The product development process; Legal requirements for setting up 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.

The bottom of the page contains several handwritten signatures and marks. On the left, there is a small scribble. In the center, there is a signature that appears to be 'D'. To the right of this signature is the number '38'. Further right, there is a signature that reads 'Ananta'. On the far right, there is a large, stylized signature that appears to be 'Neha Kharve'.

M.COM Semester – 3rd; Session May 2024, 2025 & 2026
Course no: PSCOTC 350; Subject: Entrepreneurship and New Ventures (Core Course)

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.

Note: Latest edition of the books be used

Note for Paper Setters:

External (End Semester) Assessment will comprise of **70 Marks**.

The Question Paper shall be divided into **Four** sections.

Section A comprises of 10 MCQs of 1 Mark. All questions are compulsory. (10 x 1 = 10)

Section B comprises of 5 Questions of Short Answer type. Each question carries 3 Marks. All are compulsory. (5 x 3 = 15)

Section C will comprise of 5 Questions of 5 Marks with internal choice. (5 x 5 = 25)

Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)

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UNIVERSITY OF JAMMU
M.COM Semester – 3rd

BUSINESS RESEARCH METHODS (CORE COURSE)
Course no: PSCOTC 351

Time: 3 Hours
Credit: 4

Maximum Marks:100
a) Minor I: 15
b) Minor II: 15
c) Major Test: 70

Syllabus for the examinations to be held in December 2024, 2025 & 2026

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.

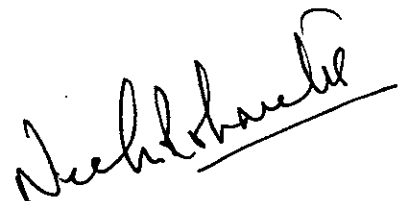
UNIT II: RESEARCH DESIGN

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.



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M.COM Semester – 3rd; Session May 2024, 2025 & 2026
Course no: PSCOTC 351; Business Research Methods (Core Course)

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 factor 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.

Note for Paper Setters:

External (End Semester) Assessment will comprise of **70 Marks**.

The Question Paper shall be divided into **Four** sections.

Section A comprises of 10 MCQs of 1 Mark. All questions are compulsory. (10 x 1 = 10)

Section B comprises of 5 Questions of Short Answer type. Each question carries 3 Marks. All are compulsory. (5 x 3 = 15)

Section C will comprise of 5 Questions of 5 Marks with internal choice. (5 x 5 = 25)

Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)

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UNIVERSITY OF JAMMU

M.COM Semester – 3rd (Finance and Accounting Group)

SUBJECT: FINANCIAL MARKETS AND INSTITUTIONS (MAJOR)

Course no: PSCOTFC352

Time: 3 Hours

Credit: 4

Maximum Marks:100

a) Minor I: 15

b) Minor II: 15

c) Major Test: 70

Syllabus for the examinations to be held in December 2024, 2025 & 2026

COURSE OBJECTIVES

1. Understand the mechanics and interconnection of financial system and financial markets.
2. Determine and analyse various types of risk and hedging of these risks.
3. Research and analyse 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

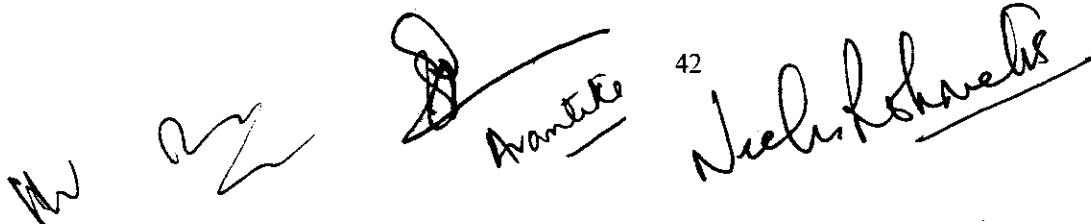
COURSE OUTCOMES

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 familiarise 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.

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M.COM Semester – 3rd: Session May 2024, 2025 & 2026
(Finance and Accounting Group)
Course no: PSCOTFC352; Subject: Financial Markets and Institutions

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, organisation & 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.

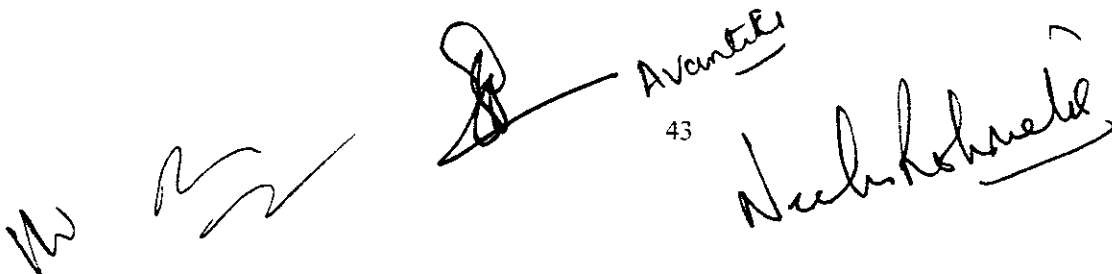
UNIT IV: DEVELOPMENT AND INVESTMENT BANKING

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 21st 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

Note: Latest edition of the books may be preferred.

The bottom of the page features several handwritten signatures and initials. On the left, there are two sets of initials, possibly 'W' and 'R'. In the center, there is a signature that appears to be 'Avantika' with the number '43' written below it. On the right, there is a large, stylized signature that looks like 'Neelesh Kumar'.

M.COM Semester – 3rd: Session May 2024, 2025 & 2026
(Finance and Accounting Group)
Course no: PSCOTFC352; Subject: Financial Markets and Institutions

Note for Paper Setters:

External (End Semester) Assessment will comprise of **70 Marks**.

The Question Paper shall be divided into **Four** sections.

Section A comprises of 10 MCQs of 1 Mark. All questions are compulsory. (10 x 1 = 10)

Section B comprises of 5 Questions of Short Answer type. Each question carries 3 Marks. All are compulsory. (5 x 3 = 15)

Section C will comprise of 5 Questions of 5 Marks with internal choice. (5 x 5 = 25)

Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)

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UNIVERSITY OF JAMMU

M.COM. Semester -3rd (HRM GROUP)

SUBJECT : KNOWLEDGE MANAGEMENT (MINOR)

Course No.: PSCOTHE355

Time: 3 Hours

Credit: 4

Maximum Marks: 100

a) Minor I: 15

b) Minor II: 15

c) Major test: 70

Syllabus for the examinations to be held in December 2024, 2025 & 2026

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 recognise 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.

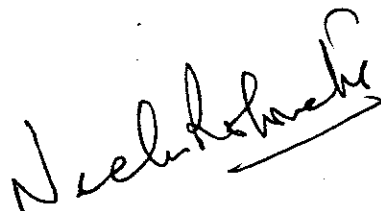
COURSE OUTCOMES:

1. After the completion of this course, the student will be able to:
2. to apply the knowledge management concepts and its techniques in organisations
3. to enable the students to apply the entire process of knowledge creation, identification, storage and sharing in various organisations.
4. to relate the knowledge culture, CRM and technology with knowledge management to better the support system of organisation.
5. to apply the best strategy of knowledge management to face the competitive environment.
6. 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.

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M.COM. 3rd Semester; Session May 2024, 2025 & 2026
HRM group: (Knowledge Management); Course No.: PSCOTHE355

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.

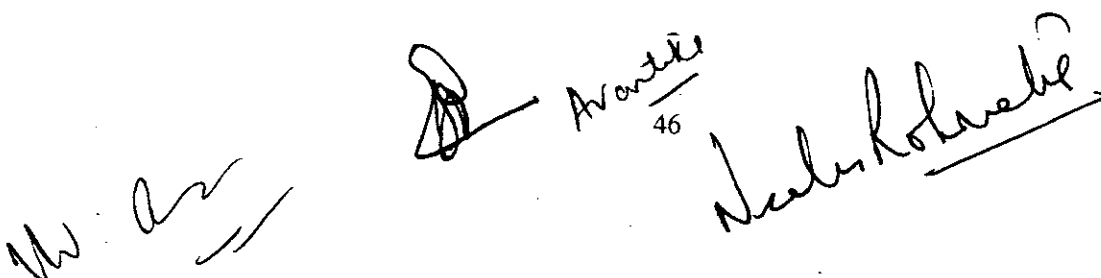
UNIT- IV KNOWLEDGE MANAGEMENT STRATEGIES AND TOOLS

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.

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.

The bottom of the page features several handwritten signatures and initials. On the left, there are initials 'M. Ar'. In the center, there is a signature that appears to be 'Arantika' with the number '46' written below it. On the right, there is a large, stylized signature that looks like 'Neelish K. K. K.'.

M.COM. 3rd Semester; Session May 2024, 2025 & 2026
HRM group: (Knowledge Management); Course No.: PSCOTHE355

Note for Paper Setters:

External (End Semester) Assessment will comprise of **70 Marks**.

The Question Paper shall be divided into **Four** sections.


Section A comprises of 10 MCQs of 1 Mark. All questions are compulsory. (10 x 1 = 10)

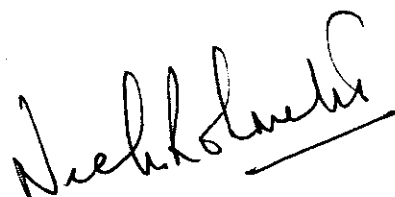
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Section C will comprise of 5 Questions of 5 Marks with internal choice. (5 x 5 = 25)

Section D will comprise of 2 Questions of 10 Marks integrated questions. All are compulsory. (2 x 10 = 20)




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UNIVERSITY OF JAMMU
M.COM. 3rd Semester

SUBJECT: FINANCIAL POLICIES & PRACTICES (OPEN COURSE)
Course No.: PSCOTOC356

Time: 3 Hours
Credit: 4

Maximum Marks: 100
a) Minor I: 15
b) Minor II: 15
c) Major test: 70

Syllabus for the examinations to be held in December 2024, 2025 & 2026

COURSE OBJECTIVES:

1. To understand financial planning and kinds of capitalisation.
2. To explain the pros and cons of long-term sources of finance.
3. To describe the various short-term sources of finance.
4. To discuss the management of surplus and dividend policy

COURSE OUTCOMES:

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

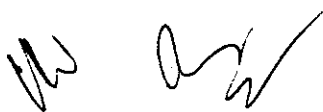
1. understand financial planning and optimum capitalisation.
2. understand the relevance of long-term financing in firm capital.
3. describe the applicability of short-term financing for liquidity.
4. properly manage the surplus and its distribution to investors.
5. design the capitalisation of an enterprise for maintain liquidity and solvency.


UNIT I FINANCING PLANNING & CAPITALISATION

Concept of investment, financing and dividend decisions; Financial planning: concept, objectives, essentials; Limitations, financial planning process; Estimating financial requirements – Fixed assets requirements, intangible assets requirements, current assets requirements; Over-capitalisation - causes, effects and remedies; Under-capitalisation- causes, effects and remedies; Over-capitalisation vs under- capitalisation, Optimum capitalisation.

UNIT II LONG TERM FINANCE & LEASING

Equity shares – Meaning, characteristics, advantage and disadvantages; Preference shares- Meaning, characteristics, types, advantages and disadvantages; Debentures – Meaning, characteristics, classification, procedure of issuing debentures; Venture capital; Leasing – Concept, types, Buy or leasing decisions.




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M.COM. 3rd Semester; Session May 2024, 2025 & 2026
Open course (Financial Policies and Practices); Course No.: PSCOTOC356

UNIT III SHORT TERM FINANCING & WORKING CAPITAL

Short term financing – Concept, characteristics, advantages and disadvantages, sources, concept of trade credit; bank financing; account receivables, concept and functions of Factoring; Working capital – concept, types, determinants, working capital cycle; Approaches of working capital financing; Dimensions of working capital management.

UNIT IV MANAGEMENT OF SURPLUS AND DIVIDEND POLICIES

Retained earnings - Meaning, advantages and disadvantages; Dividend policies: Concept of dividend, fixed dividend policy, payout ratio; relevance and irrelevance of dividend decisions; factors influencing dividend policy; Dividend policy in practice.

Suggestive Readings

1. Bhattacharya, H. Working Capital Management: Strategies and Techniques. Prentice Hall, New Delhi.
2. Chandra, P. Financial Decision Making. Prentice Hall, New Delhi.
3. Hampton, J. Financial Decision Making. Prentice Hall, New Delhi.
4. Pandey, I. M. Financial Management. Vikas Publishing House, New Delhi.
5. Van Horne, J. C., Wachowicz Jr, J. M. Fundamentals of Financial Management. Prentice-Hall, New Delhi.
6. Van Horne, J. C. Financial Management and Policy. Prentice Hall, New Delhi.

Note: Latest edition of the books may be preferred.

Note for Paper Setters:

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Section C will comprise of 5 Questions of 5 Marks with internal choice. (5 x 5 = 25)

Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)

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UNIVERSITY OF JAMMU

M.COM. Semester -3rd

SUBJECT: CORPORATE PRESENTATIONS

Course No.: PSCOTC360

Maximum Marks: 100

Credit: 4

Syllabus for the examinations to be held in December 2024, 2025 & 2026

Each candidate shall make preferably power point presentation on business performance of any company of his/her choice out of top 500 companies. The said presentation would be evaluated by a faculty.

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 online platform till the presentation of all the group candidates is complete. Moreover, concerned teacher ensure that no candidate would repeat the same presentation already made by somebody else in the seminar.

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IV SEMESTER

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UNIVERSITY OF JAMMU
M.COM. Semester- 4th

SUBJECT: INTERNATIONAL BUSINESS (CORE COURSE)
Course No.: PSCOTC450

Maximum Marks: 100

Time: 3 Hours

Credit: 4

a) Minor I: 15

b) Minor II: 15

c) Major Test: 70

Syllabus for the examinations to be held in May 2025, 2026 & 2027

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 organisations 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.

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M.com Semester -4th; Session May 2025, 2026 & 2027
Course No.: PSCOTC450; International Business (Core Course)

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.

Suggestive Reading

1. Daniel J. D. and Radebanh L. H. International Business. Addison Wesley, Pearson.
 2. Griffin and Pustay. International Business: A Managerial Perspective. Prentice Hall
 3. Bhalla V.K. International Business Environment and Management. Anmol Publishers, 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.

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M.com Semester -4th; Session May 2025, 2026 & 2027
Course No.: PSCOTC450; International Business (Core Course)

Note for Paper Setters:

External (End Semester) Assessment will comprise of **70 Marks**.

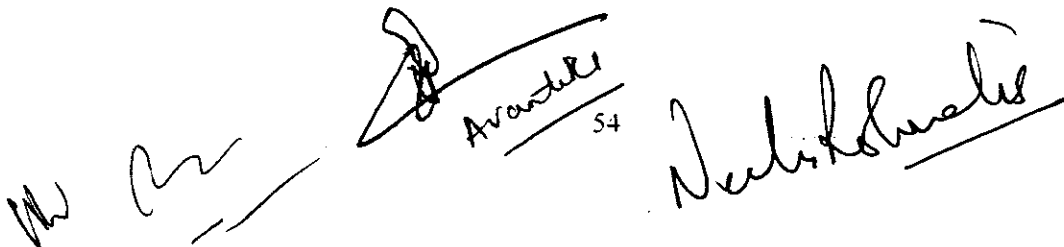
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Section A comprises of 10 MCQs of 1 Mark. All questions are compulsory. (10 x 1 = 10)

Section B comprises of 5 Questions of Short Answer type. Each question carries 3 Marks. All are compulsory. (5 x 3 = 15)

Section C will comprise of 5 Questions of 5 Marks with internal choice. (5 x 5 = 25)

Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)

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UNIVERSITY OF JAMMU
M.COM. Semester- 4th
SUBJECT: E-COMMERCE (CORE COURSE)
Course No.: PSCOTC451

Time: 3 Hours
Credit: 4

Maximum Marks: 100
a) Minor I: 15
b) Minor II: 15
c) Major Test: 70

Syllabus for the examinations to be held in May 2025, 2026 & 2027

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 sensitise 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.

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M.COM. Semester- 4th; Session May 2025, 2026 & 2027
Course No.: PSCOTC451; Subject: E-commerce (core course)

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 Publishers, 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.

Note for Paper Setters:

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The Question Paper shall be divided into **Four** sections.

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Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)

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IV SEMESTER
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UNIVERSITY OF JAMMU

M.COM. Semester -4th (Finance & Accounting Group)

SUBJECT : INTERNATIONAL FINANCE (MAJOR)

Course No.: PSCOTFC452

Time: 3 Hours

Credit: 4

Maximum Marks: 100

a) Minor I: 15

b) Minor II: 15

c) Major Test: 70

Syllabus for the examinations to be held in May 2025, 2026 & 2027

COURSE OBJECTIVES

1. Familiarisation 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.

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M.COM. Semester -4th; Session May 2025, 2026 & 2027
(Finance & Accounting Group)
Subject : International Finance (MAJOR) Course No.: PSCOTFC452

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 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.

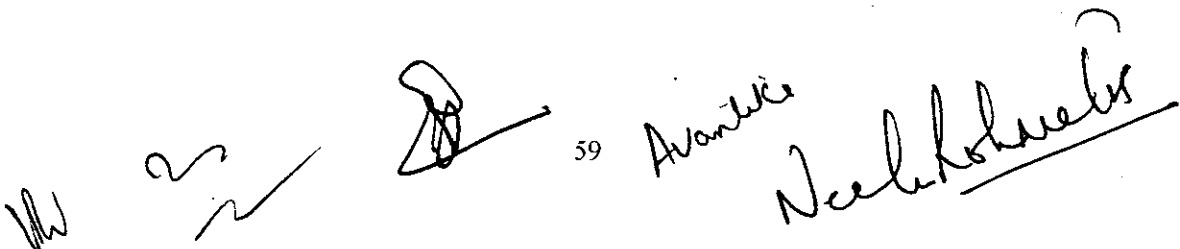
Suggestive Readings

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.

Note: Latest edition of the books may be preferred.

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M.COM. Semester -4th; Session May 2025, 2026 & 2027
(Finance & Accounting Group)
Subject : International Finance (MAJOR) Course No.: PSCOTFC452

Note for Paper Setters:

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Section C will comprise of 5 Questions of 5 Marks with internal choice. (5 x 5 = 25)

Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)

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UNIVERSITY OF JAMMU
M.COM. Semester- 4th (Finance & Accounting Group)

SUBJECT: MANAGEMENT CONTROL SYSTEM (MAJOR)
Course No.: PSCOTFC453

Time: 3 Hours
Credit: 4

Maximum Marks: 100
a) Minor I: 15
b) Minor II: 15
c) Major Test: 70

Syllabus for the examinations to be held in May 2025, 2026 & 2027

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 organisation 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 organisational changes;
3. understand how the managers of different responsibility centres create a balance between benefits and costs in making the decisions which are important for the company;
4. understand how transfers occur 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.

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M.COM. Semester- 4th; Session May 2025, 2026 & 2027
(Finance & Accounting Group)
Subject: Management Control System (Major); Course No.: PSCOTFC453

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.

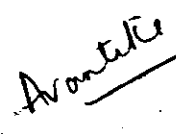
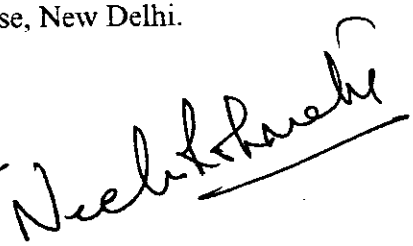
UNIT-IV ALTERNATE CHOICE DECISIONS

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.

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.

M.COM. Semester- 4th; Session May 2025, 2026 & 2027
(Finance & Accounting Group)
Subject: Management Control System (Major); Course No.: PSCOTFC453

Note for Paper Setters:

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Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)

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UNIVERSITY OF JAMMU
M.COM. 4th Semester (Finance & Accounting Group)

SUBJECT: FINANCIAL PLANNING (MINOR)
Course No.: PSCOTFE454

Time: 3 Hours
Credit: 4

Maximum Marks: 100
a) Minor I: 15
b) Minor II: 15
c) Major Test: 70

Syllabus for the examinations to be held in May 2025, 2026 & 2027

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 familiarise students with tax, estate and advance financial planning.

COURSE OUTCOMES

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

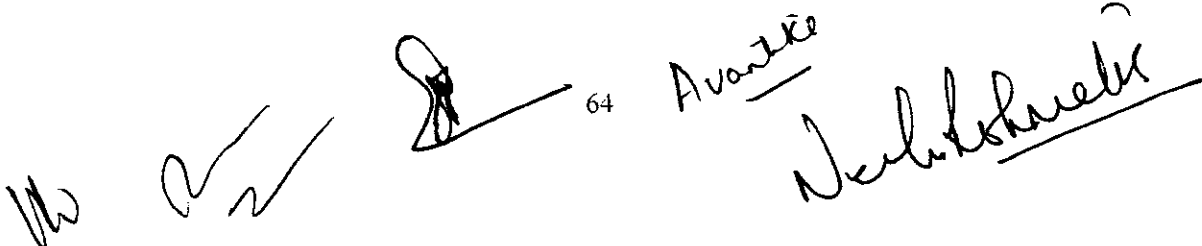
1. understand the basic premise of financial planning.
2. analyse risk and devise appropriate insurance plans,
3. learn about retirement planning and employee benefits;
4. understand taxation principles related to financial planning;
5. describe ethical & business aspects of financial planning.

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.

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M.COM. 4th Semester; Session May 2025, 2026 & 2027
(Finance & Accounting Group)
Course No.: PSCOTFE454; Subject: Financial Planning (Minor)

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. Singhanian, V.K. & K. Singhanian, 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.

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M.COM. 4th Semester; Session May 2025, 2026 & 2027
(Finance & Accounting Group)
Course No.: PSCOTFE454; Subject: Financial Planning (Minor)

Note for Paper Setters:

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Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)

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UNIVERSITY OF JAMMU
M.COM. Semester 4th (Finance & Accounting Group)

SUBJECT: FINANCIAL ECONOMETRICS (MINOR)
Course No.: PSCOTFE455

Time: 3 Hours
Credit: 4

Maximum Marks: 100
a) Minor I: 15
b) Minor II: 15
c) Major Test: 70

Syllabus for the examinations to be held in May 2025, 2026 & 2027

COURSE OBJECTIVES

1. To make the students familiar with the basic concepts of econometrics.
2. To sensitise 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 analysing economic data.
4. To build confidence among students to interpret and critically evaluate the outcomes of empirical analysis by using standard econometrics techniques.

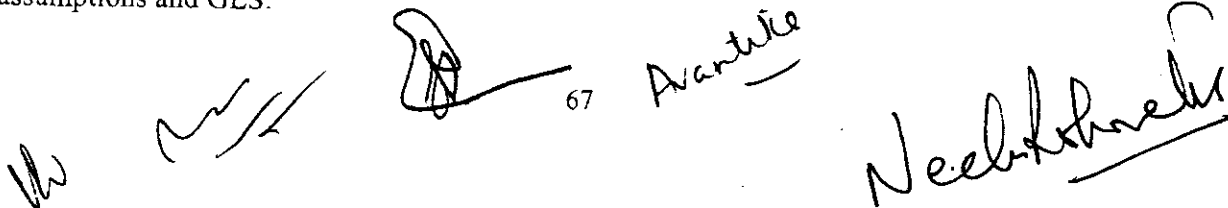
COURSE OUTCOMES

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 econometric 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 Gretl; 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.

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M.COM. 4th Semester; Session May 2025, 2026 & 2027
(Finance & Accounting Group)
Course No.: PSCOTFE455; Subject: Financial Econometrics (Minor)

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.

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Avantika
Neel Kohli

M.COM. 4th Semester; Session May 2025, 2026 & 2027
(Finance & Accounting Group)
Course No.: PSCOTFE-455; Subject: Financial Econometrics (Minor)

Note for Paper Setters:

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Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)

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Avantika

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IV SEMESTER
(MARKETING GROUP)

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UNIVERSITY OF JAMMU
M.COM. Semester 4th (Marketing Group)

SUBJECT: BRAND MANAGEMENT (MAJOR)
Course No.: PSCOTMC452

Maximum Marks: 100

Time: 3 Hours

a) Minor I: 15

Credit: 4

b) Minor II: 15

c) Major Test: 70

Syllabus for the examinations to be held in May 2025, 2026 & 2027

COURSE OBJECTIVES

1. To familiarise 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; Designing marketing programmes to build brand equity.

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.

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Anantika
Neha Kohli

M.COM. 4th Semester; Session May 2025, 2026 & 2027
(Marketing Group)
Course No.: PSCOTMC452; Subject: Brand Management (Major)

UNIT III: BRAND POSITIONING & BRAND LEVERAGING

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, country, co-branding, change of co - branding ingredient branding, celebrity endorsement, and events. Brand extension – advantages and disadvantages.

UNIT IV: INTEGRATED MARKETING COMMUNICATION AND PERFORMANCE

Integrating marketing communications to build brand equity; marketing communication options; Developing integrated marketing communication programs; Brand valuations: financial brand valuation; Comparative and holistic methods; Qualitative research techniques and quantitative research techniques; Managing brands over time and geographical boundaries.

Suggestive Readings

1. Keller, K.L., Parameswaram, M.G. and Jaccob, 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.

Note for Paper Setters:

External (End Semester) Assessment will comprise of **70 Marks**.

The Question Paper shall be divided into **Four** sections.

Section A comprises of 10 MCQs of 1 Mark. All questions are compulsory. (10 x 1 = 10)

Section B comprises of 5 Questions of Short Answer type. Each question carries 3 Marks. All are compulsory. (5 x 3 = 15)

Section C will comprise of 5 Questions of 5 Marks with internal choice. (5 x 5 = 25)

Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)





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Avantika

Neelesh Kumar

UNIVERSITY OF JAMMU
M.COM. Semester-4th (Marketing Group)

SUBJECT: STRATEGIC MARKETING (MINOR)
Course No.: PSCOTMC453

Time: 3 Hours
Credit: 4

Maximum Marks: 100
a) Minor I: 15
b) Minor II: 15
c) Major Test: 70

Syllabus for the examinations to be held in May 2025, 2026 & 2027

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 familiarise students with the emerging issues in strategic marketing.

COURSE OUTCOMES

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

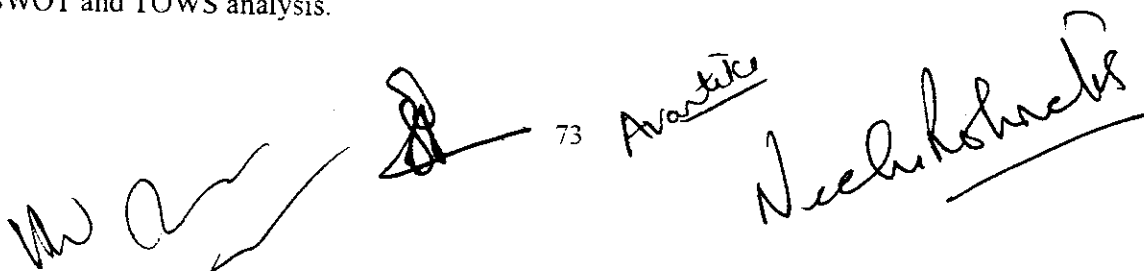
1. understand the strategy content and process perspective;
2. know about the strategy selection and portfolio analysis;
3. recognise the role of customer relation strategy;
4. define and explain emerging issues such as social media marketing and interactive marketing;
5. understand the relevance of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

 73 *Avantika*
Neeharika

M.COM. 4th Semester; Session May 2025, 2026 & 2027
(Marketing Group)
Course No.: PSCOTMC453; Subject: Strategic Management (Major)

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.

Note for Paper Setters:

External (End Semester) Assessment will comprise of **70 Marks**.

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Section B comprises of 5 Questions of Short Answer type. Each question carries 3 Marks. All are compulsory. (5 x 3 = 15)

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Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)

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Avantika
Neelakshana

UNIVERSITY OF JAMMU
M.COM. Semester-4th (Marketing Group)

SUBJECT: BUSINESS-TO-BUSINESS MARKETING (MINOR)
Course No.: PSCOTME454

Time: 3 Hours

Time: 3 Hours

Credit: 4

Maximum Marks: 100

a) Minor I: 15

b) Minor II: 15

c) Major Test: 70

Syllabus for the examinations to be held in May 2025, 2026 & 2027

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 familiarise students with the planning, implantation and sustainability issues in business marketing.

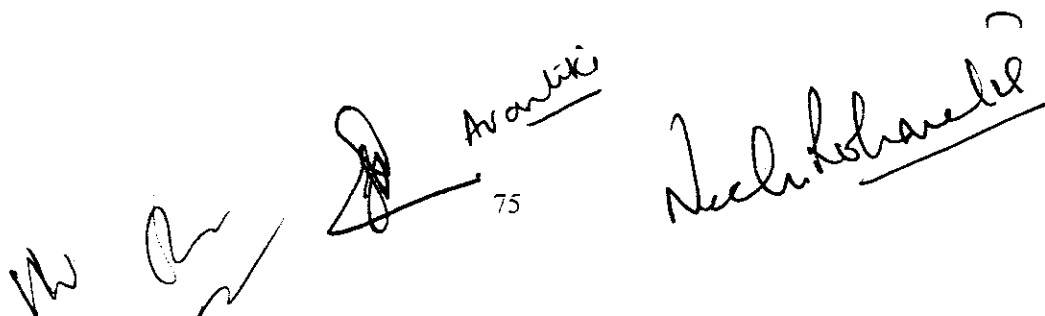
COURSE OUTCOMES

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 businessmarketing;
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.


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M.COM. 4th Semester; Session May 2025, 2026 & 2027
(Marketing Group)
Course No.: PSCOTME454; Subject: Business to Business Marketing (Major)

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 functionselling 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.

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.

Note: Latest edition of the books may be preferred.

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Arantika
Neeh...

M.COM. 4th Semester; Session May 2025, 2026 & 2027
(Marketing Group)
Course No.: PSCOTME454; Subject: Business to Business Marketing (Major)

Note for Paper Setters:

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Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)

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Aravind
Neel K. Sharma

UNIVERSITY OF JAMMU
M.COM. Semester -4th (Marketing Group)

SUBJECT: SUPPLY CHAIN MANAGEMENT (MINOR)
Course No.: PSCOTME455

Time: 3 Hours
Credit: 4

Maximum Marks: 100

- a) Minor I: 15
- b) Minor II: 15
- c) Major Test: 70

Syllabus for the examinations to be held in May 2025, 2026 & 2027

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 increasing an efficient supply chain.
3. To apply strategic decision in optimising 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.

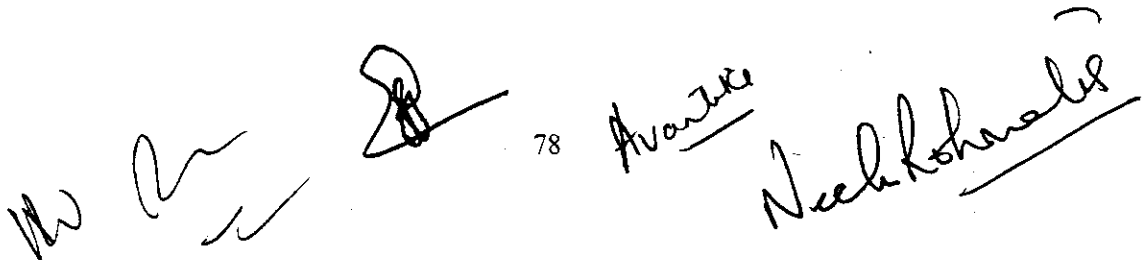
COURSE OUTCOMES

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; Utilizing technology to enhance logistics competitive advantage, defining LRM, defining LRM in the age of the global internet, understanding third party logistics network.

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Avantika
Neel Koharal

M.COM. Semester -4th; Session May 2025, 2026 & 2027

(Marketing Group)

Course No.: PSCOTME455; Subject: Supply Chain Management (Minor)

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.

Suggestive Readings

1. Bowersox, D. J. and Donald. J. Claass. 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 Meindl. Supply Chain Management. PHI, New Delhi.
5. David, S., Levi, D., Kaminsky, P. and Edith, S. Designing & Managing the Supply Chain. Tata Mc-GrawHill, New Delhi.

Note: Latest edition of the books may be preferred

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M.COM. Semester -4th; Session May 2025, 2026 & 2027
(Marketing Group)
Course No.: PSCOTME455; Subject: Supply Chain Management (Minor)

Note for Paper Setters:

External (End Semester) Assessment will comprise of **70 Marks**.




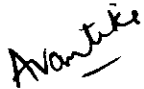
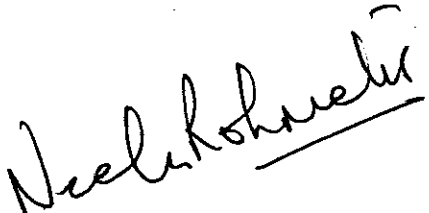
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IV SEMESTER
(HRM GROUP)

W



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Avantika

Neelakshana

UNIVERSITY OF JAMMU
M.COM. Semester -4th (HRM group)

SUBJECT: LEGAL AND SOCIAL SECURITY (MAJOR)

Course No.: PSCOTH452

Time: 3 Hours

Credit: 4

Maximum Marks: 100

a) Minor I: 15

b) Minor II: 15

c) Major Test: 70

Syllabus for the examinations to be held in May 2025, 2026 & 2027

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 organisations

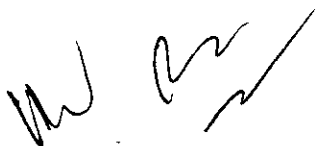
COURSE OUTCOMES

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

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.



Arantika

Neehshree

M.COM. Semester -4th; Session May 2025, 2026 & 2027
(HRM group) .

Course No.: PSCOTHC452; Subject: Legal and Social Security (Major)

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.

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. Allahabad.
5. Goswami, V.G. Labour Industrial Laws. Central Law Agency, Allahabad.
6. Chaturvedi, S.M. and Singh, I. Labour and Industrial Laws. Central Law Agency, Allahabad.
7. Srivastava, S.C. Social Security and Labour Laws. Orient Publications.

Note: Latest edition of the books may be preferred.

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Avantika

Neelesh Kumar

M.COM. Semester -4th; Session May 2025, 2026 & 2027
(HRM group) .
Course No.: PSCOTHC452; Subject: Legal and Social Security (Major)

Note for Paper Setters:

External (End Semester) Assessment will comprise of **70 Marks**.

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Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)

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Avantika

Neeleshwar

UNIVERSITY OF JAMMU
M.COM. Semester - 4th (HRM GROUP)

SUBJECT: PERFORMANCE MANAGEMENT AND REWARD SYSTEM (MAJOR)
Course No.: PSCOTH453

Time: 3 Hours
Credits: 4

Maximum Marks: 100

a) Minor I: 15
b) Minor II: 15
c) Major Test: 70

Syllabus for the examinations to be held in May 2025, 2026 & 2027

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 recognise the linkages between the organisational 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-IMANAGING PERFORMANCE

Performance management: Concept, objectives and importance; GROW & OUTCOME models of performance management; Process of performance management; Understanding linkages between Strategy, organisational 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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Aravind
Neeleshwar

**M.Com. Semester - 4th; Session May 2025, 2026 & 2027
(HRM Group)**

Course No.: PSCOTHC453; Subject: Performance Management and Reward System (Major)

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.

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, SV. 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

Note: Latest edition of the books may be preferred.

M.Com. Semester - 4th; Session May 2025, 2026 & 2027
(HRM Group)

Course No.: PSCOTH453; Subject: Performance Management and Reward System (Major)

Note for Paper Setters:

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Avantika

Neha Kshirsagar

UNIVERSITY OF JAMMU

M.COM. Semester- 4th (HRM GROUP)

SUBJECT: TALENT MANAGEMENT (MINOR)

Course No.: PSCOTHE454

Time: 3 Hours

Credit: 4

Maximum Marks: 100

a) Minor I: 15

b) Minor II: 15

c) Major Test: 70

Syllabus for the examinations to be held in May 2025, 2026 & 2027

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.

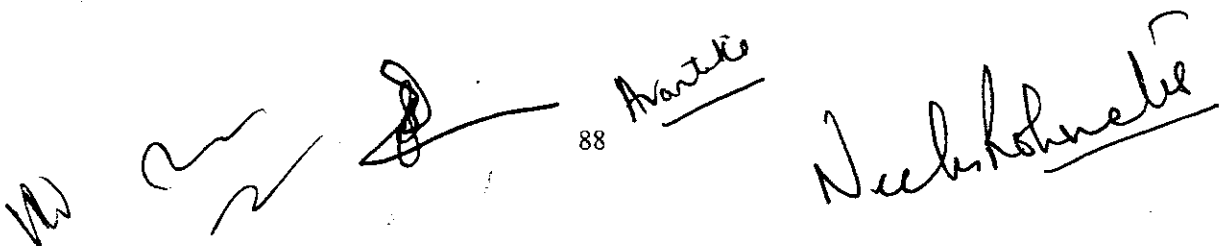
COURSE OUTCOMES

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

1. describe and implement the processes for searching and recognising talent;
2. apply various talent strategies and plans in different areas of organisations;
3. adopt best talent strategy to retain the talent in the organisation;
4. understand how adequately to compensate the talent of the organisation;
5. 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.

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**M.COM. Semester- 4th; Session May 2025, 2026 & 2027
(HRM GROUP)**

Course No.: PSCOTHE454; Talent Management (Minor)

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 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.

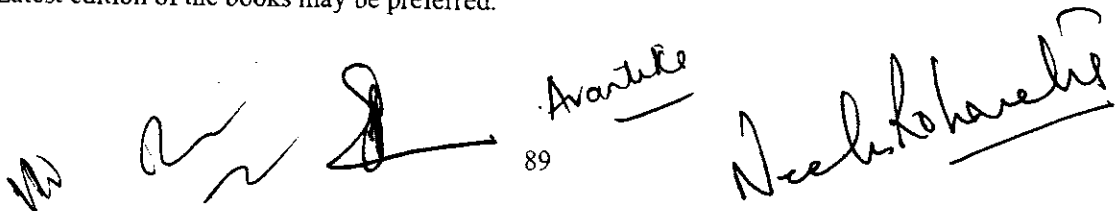
UNIT –IV COMPENSATION AND ROLE OF IT IN TALENT MANAGEMENT

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.

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.
3. Donald, H. Knowledge Management in Organizations: A critical introduction. Oxford, New Delhi.
4. Goncalves, K.P. Services Marketing-A Strategic Approach. Prentice Hall International, New Jersey.
5. Hasan, M., Singh, A. and Dhamija, K. Talent management in India: Challenges and opportunities. Atlantic Publication.
6. Berger, L.A. and Berger, D.R. Talent Management Handbook. McGraw-Hill, New Delhi.
7. Lovelock, C., Wirtz, J. and Chatterjee, G. Services Marketing: People, Technology, Strategy. Pearson Education, New Delhi.
8. Nargundkar, R. Services Marketing. Tata McGraw Hill, New Delhi.
9. Payne, A. The Essence of Services Marketing. Prentice Hall of India, New Delhi.

Note: Latest edition of the books may be preferred.

The bottom of the page features several handwritten signatures and initials. From left to right, there are three distinct signatures, followed by the name 'Avantika' written in a cursive style. To the right of 'Avantika' is the name 'Neelakohari' also written in cursive. A small number '89' is visible between the signature 'Avantika' and 'Neelakohari'.

M.COM. Semester- 4th; Session May 2025, 2026 & 2027
(HRM GROUP)
Course No.: PSCOTHE454; Talent Management (Minor)

Note for Paper Setters:

External (End Semester) Assessment will comprise of **70 Marks**.

The Question Paper shall be divided into **Four** sections.

Section A comprises of 10 MCQs of 1 Mark. All questions are compulsory. (10 x 1 = 10)

Section B comprises of 5 Questions of Short Answer type. Each question carries 3 Marks. All are compulsory. (5 x 3 = 15)

Section C will comprise of 5 Questions of 5 Marks with internal choice. (5 x 5 = 25)

Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)

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Avantika

Neel Kohli

UNIVERSITY OF JAMMU
M.COM. Semester 4th (HRM GROUP)

SUBJECT: INTERNATIONAL HUMAN RESOURCE MANAGEMENT(MINOR)
Course No.: PSCOTHE455

Duration: 3 Hours
Credit: 4

Maximum Marks: 100

a) Minor I: 15

b) Minor II: 15

c) Major Test: 70

Syllabus for the examinations to be held in May 2025, 2026 & 2027

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;

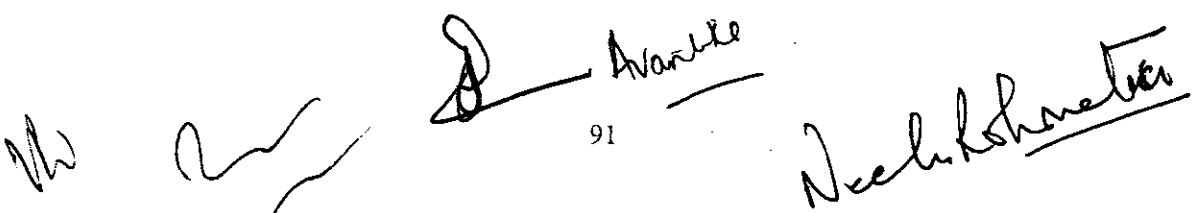
1. understand the differentiate between international and domestic human resource management;
2. use various approaches for staffing the multinational enterprises;
3. design training programs for international human resource management;
4. discuss, critically reflect upon the need for appropriate performance and compensation management mechanism;
5. design various programmes for expatriate management.

UNIT-I INTRODUCTION TO INTERNATIONAL HUMAN RESOURCE MANAGEMENT

Concept: Internationalisation of business; International orientation; Internationalisation of human resource management- forms of international human resource management; Difference between international and domestic human resource management; Variables that moderate the differences; Cultural context: Cultural environment, development of cultures; Future of IHRM.

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 Inpatriates; Recruitment and Selection of international managers; Expatriate failure and success; Selection criteria; Expatriate selection process in practice; Dual career couples.

The bottom of the page features several handwritten signatures and initials. On the left, there are two sets of initials. In the center, there is a signature that appears to be 'D. Anand' with the number '91' written below it. On the right, there is a large, stylized signature that reads 'Neelakshmi'.

M.COM. Semester 4th; Session May 2025, 2026 & 2027
(HRM GROUP)

Subject: International Human Resource Management (Minor); Course No.: PSCOTHE455

UNIT-III INTERNATIONAL TRAINING, DEVELOPMENT AND CAREERS

Concept; Components of effective pre-departure training programmes; Effectiveness of pre-departure training; Developing staff through International assignments; Trends in International training and development; Re-entry and career issues; Repatriation process; Individual Reactions to re-entry; Responses by MNE; Designing a repatriation programme.

UNIT-IV INTERNATIONAL PERFORMANCE AND COMPENSATION MANAGEMENT

Performance management: Concept, Multinational performance management, control and performance management, performance management of international employees, performance appraisal of international employees, well-being of the global workforce; International Compensation: Concept, key components of international compensation programme for expatriates, 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. Southwestern 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.

Note: Latest edition of the books may be preferred.

Note for Paper Setters:

External (End Semester) Assessment will comprise of **70 Marks**.

The Question Paper shall be divided into **Four** sections.

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Section C will comprise of 5 Questions of 5 Marks with internal choice. (5 x 5 = 25)

Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)

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Avarika

Neel Kohli

UNIVERSITY OF JAMMU
M.COM. Semester -4th (Open Course)

SUBJECT: CREATIVITY AND INNOVATION
Course No.: PSCOTOC456

Time: 3 Hours
Credit: 4

Maximum Marks: 100
a) Minor I: 15
b) Minor II: 15
c) Major Test: 70

Syllabus for the examinations to be held in May 2025, 2026 & 2027

COURSE OBJECTIVES

1. To understand creativity, its process, blocks and its relation to entrepreneurship.
2. To help the students in understanding the concept of creative thinking and its techniques.
3. To disseminate the importance of innovation and opportunity assessment plan as well as recognise the conveniences of e-commerce and understanding the requirements for starting an e-commerce business.
4. To identify and distinguish the intellectual property assets of a new venture including software and websites.

COURSE OUTCOMES

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

1. understand creativity and identify the mental locks that limit the creativity of an individual.
2. use creative thinking techniques for improving the creative process.
3. apply their innovative ideas in the dynamic world;
4. better use of E-commerce by analysing the impact of E-commerce on business models;
5. use the intellectual property rights for obtaining patents, trademarks and copy rights.

UNIT I: CREATIVITY

Creativity- Left and right brain concepts; Constituents of creative abilities; types of creativity; process of creativity; characteristics of creative people; blocks to creativity- Habitual, perceptual, emotional, environmental blocks and blocks within; Steps to enhance creativity; creativity at work- a must for survival, sources of new idea; Creativity and entrepreneurship.

UNIT II: CREATIVE THINKING

Creative thinking- Convergent thinking and its mechanisms, divergent thinking and its mechanisms; Techniques of creative thinking- Brainstorming, Attribute analysis, principles of attributes listing, steps involved in attribute listing, Synthetics; Factors affecting creative performance.

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Avantika
Neel Kohli

M.COM. Semester -4th; Session May 2025, 2026 & 2027

(Open Course)

Course No.: PSCOTOC456; Subject: Creativity And Innovation

UNIT III: INNOVATIONS

Innovation-types, classification of new products, phases and process of innovation; Entrepreneurial innovation; opportunity recognition; Product planning and development process; E- Commerce and Business startup- Using E-commerce creatively, websites, tracking customer information. doing E- commerce as an entrepreneurial company; Types of uncertainties- Structural, Strategic and resource-based uncertainties; Creativity and innovation.

UNIT IV: INTELLECTUAL PROPERTY RIGHTS

Intellectual Property and its importance for startups; IPR's and their importance; Legal requirements for setting a new venture; Need for a lawyer, how to select a lawyer; Patents- types and process; Patent specifications- Provisional and complete; International Patents, Trademarks- Registering the trademarks; Copyrights; Trade Secrets and Non- competition Agreements.

Suggestive Readings

1. Shukla, B. Entrepreneurship and Small Business Management, Kitab Mahal Publishing House.
2. Kumar, A. Entrepreneurship- Creating and Leading an Entrepreneurial Organization, Pearson Education, Asia, New Delhi.
3. Thomas W. Zimmer and Norman M. Scarborough: Essentials of Entrepreneurship and Small Business Management, PHI Learning Pvt. Ltd., New Delhi.
4. Robert D. Hisrich, Mathew J. Manimala, Michael P. Peters, Dean A. Shepherd: Entrepreneurship. McGrawHill Education Pvt. Ltd., New Delhi.

Note: Latest edition of the books may be preferred.

Note for Paper Setters:

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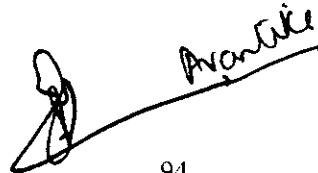

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Section A comprises of 10 MCQs of 1 Mark. All questions are compulsory. (10 x 1 = 10)

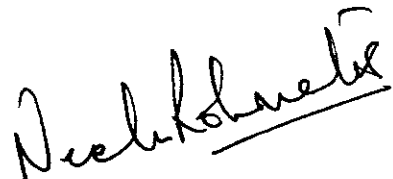
Section B comprises of 5 Questions of Short Answer type. Each question carries 3 Marks. All are compulsory. (5 x 3 = 15)

Section C will comprise of 5 Questions of 5 Marks with internal choice. (5 x 5 = 25)

Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)



Avantika



Neeleshwar

UNIVERSITY OF JAMMU
M.COM. Semester - 4th

SUBJECT: COMPREHENSIVE VIVA-VOCE
Course No.: PSCOTC460

Maximum Marks : 100

Credit: 4

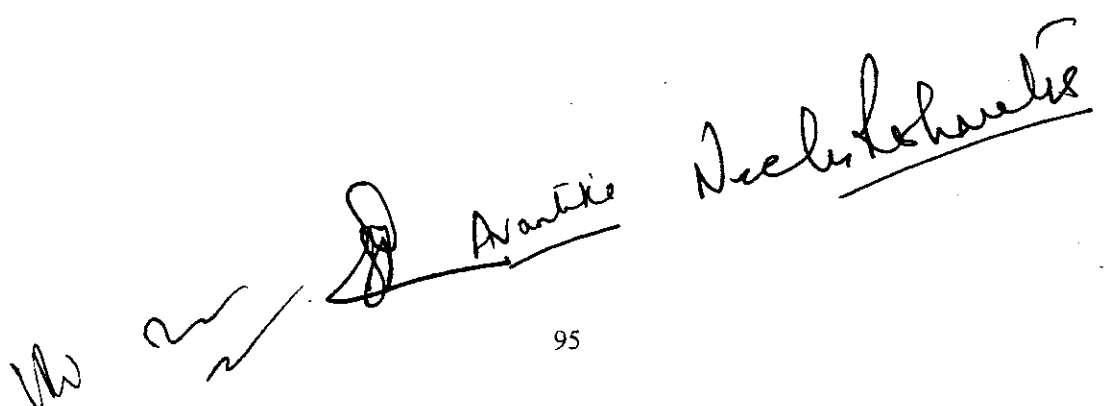
Syllabus for the examinations to be held in May 2025, 2026 & 2027

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 Teacher.

Viva-voce will be comprehensive in nature on the topics of current relevance to Commerce studied at M. Com I, II & III Semesters. Students will have to answer 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.

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