



UNIVERSITY OF JAMMU

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

Academic Section

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NOTIFICATION (25/Sep/Adp./ 56)

It is hereby notified for the information of all concerned that the Vice-Chancellor, in anticipation of the approval of the Academic Council, is pleased to authorize the adoption of the revised scheme of examination **for Master Degree Programme of Commerce** for semesters I to IV the under **Non- CBCS** pattern for the candidates of **Centre for Distance and Online Education (CDOE)** shall now be 70:30 instead of 80:20 from the Academic Session 2025-26 and onwards in accordance with the Distance Education Board (DEB) guidelines. The examinations to be held in the years as per the details given below:-

| Subject | Semester | for the examinations to be held in the year |
|----------|--------------|---|
| Commerce | Semester-I | December 2025, 2026 and 2027 |
| | Semester-II | May 2026, 2027 and 2028 |
| | Semester-III | December 2026, 2027 and 2028 |
| | Semester-IV | May 2027, 2028 and 2029 |

Sd/-

DEAN ACADEMIC AFFAIRS

No. F.Acd/II/25/ 8149-58

Dated: 01/09/25

Copy to:

1. Dean, Faculty of Business Studies
2. Director, Centre for Distance & Online Education (CDOE), University of Jammu
3. HOD/Convener, Board of Studies in Commerce.
4. Course Coordinator in Commerce, CDOE
5. All members of the Board of Studies.
6. C.A. to the Controller of Examinations
7. Director, Centre for IT Enabled services and Management, University of Jammu for information and for uploading on University Website.
8. Joint Registrar/Deputy Registrar/Asst. Registrar (Conf./Exam PG/Commerce Section, CD&OE)
9. Programmer, Computer Section, Examination Wing

Bhupendra
11/9/25
Joint Registrar (Academic)
11/9/25
11/9/25

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MASTER OF COMMERCE (M.COM.)

1. INTRODUCTION

The M.Com. programme is designed to equip students with the knowledge, skills, and competencies necessary to develop a problem-solving approach towards business and service-related issues. It prepares them to meet the challenges of modern business organisations and shapes them into future visionaries, management leaders and responsible citizens.

The courses under the M.Com. programme are regularly revised and thoughtfully designed to enhance students' understanding of contemporary issues affecting the business world and the broader economy. The curriculum aims to instill the knowledge and capability required to navigate the complexities of the global business environment.

The programme also emphasises understanding both traditional and emerging systems, policy frameworks and strategies essential for managing rapid changes in globally-oriented organisations. To achieve its objectives, the Department of Commerce provides a supportive and engaging environment that fosters the development of a strong theoretical foundation, research skills, entrepreneurial abilities and effective business operation strategies among students.

2. STRUCTURE OF M.COM.

The M.Com. programme structure is designed to provide an in-depth understanding of various aspects of management and organisational development by integrating cross-disciplinary concepts and incorporating topics that reflect the ever-evolving nature of the business world. The overall framework of the programme has been updated in response to dynamic market trends, thereby expanding the breadth and depth of the courses offered. The course content has been enhanced to offer deeper insights into research across key functional areas such as marketing, finance, human resources and other related and interdisciplinary fields. Additionally, the courses have been developed following an outcome-based education model, with clearly defined Course Outcomes and Course Learning Outcomes.

The M.Com. course structure is thoughtfully designed to provide a strong foundation in commerce and management. In the first and second semesters, students are offered six core courses each, focusing on building essential knowledge across various functional areas. In the third and fourth semesters, students study three core courses in each semester, ensuring continued development of key concepts and skills. Additionally, students are required to choose one specialisation group from among Marketing, Human Resource Management (HR) and Accounting & Finance. Upon selection, they study four core subjects related to their chosen specialisation, allowing for focused expertise in their area of interest and better career alignment.



**SYLLABI
M.COM.
SEMESTER-I**

**CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – I (NON-CBCS)
FINANCIAL REPORTING
(Core Course)**

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

**Max Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks**

(Syllabus for the examinations to be held in December 2025, 2026, 2027)

COURSE OBJECTIVES

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

COURSE OUTCOMES

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

1. gain the skill of using accounting information as a tool in applying solutions for managerial problems, evaluating the financial performance, interpreting the financial structure and 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.

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.



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – I (NON-CBCS)
FINANCIAL REPORTING
(Core Course)

UNIT II FINANCIAL REPORTING STANDARDS

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

UNIT III CORPORATE REPORTING

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

UNIT IV DEVELOPMENT IN FINANCIAL REPORTING

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

Suggestive Readings

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



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – I (NON-CBCS)
FINANCIAL REPORTING
(Core Course)

Note for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

Section A: This section will comprise of 4 questions of short answer type from all four units, selecting one from each unit. All questions will be compulsory and each question will carry 5 marks. (4 x 5 = 20 marks)

Section B: This section will comprise of six questions of long answer type from all four units, selecting atleast one question from each unit. Students will be required to attempt any 5 questions and each question will carry 10 marks. (5 x 10 = 50 marks)

Yours

CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – I (NON-CBCS)
GST LAW AND PRACTICE
(Core Course)

Course: MCOMC151
Credit: 4
Time: 3.00 Hrs.

Max Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks

(Syllabus for the examinations to be held in December 2025, 2026, 2027)

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

UNIT I INTRODUCTION TO GOODS AND SERVICES TAX

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

UNIT II INPUT TAX CREDIT AND PAYMENT OF GST

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



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – I (NON-CBCS)
GST LAW AND PRACTICE
(Core Course)

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 for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

Section A: This section will comprise of 4 questions of short answer type from all four units, selecting one from each unit. All questions will be compulsory and each question will carry 5 marks. (4 x 5 = 20 marks)

Section B: This section will comprise of six questions of long answer type from all four units, selecting atleast one question from each unit. Students will be required to attempt any 5 questions and each question will carry 10 marks. (5 x 10 = 50 marks)



**CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – I (NON-CBCS)
ORGANISATIONAL BEHAVIOUR
(Core Course)**

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

**Max Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks**

(Syllabus for the examinations to be held in December 2025, 2026, 2027)

COURSE OBJECTIVES

1. To familiarise the students with the conceptual framework of OB.
2. To impart knowledge about the dimensions of individual behavior
3. To provide insight to the students about the importance of group behavior in 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 behavior; OB models; Challenges and opportunities in OB.

UNIT II DIMENSIONS OF INDIVIDUAL BEHAVIOUR

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



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – I (NON-CBCS)
ORGANISATIONAL BEHAVIOUR
(Core Course)

UNIT III GROUP BEHAVIOUR

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

UNIT IV ORGANISATIONAL CONFLICT, EFFECTIVENESS AND CHANGE

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

Suggestive Readings

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



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – I (NON-CBCS)
ORGANISATIONAL BEHAVIOUR
(Core Course)

Note for Paper Setting:

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

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Yours

CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – I (NON-CBCS)
MANAGERIAL ECONOMICS
(Core Course)

Course: MCOMC153
Credit: 4
Time: 3.00 Hrs

Max Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks

(Syllabus for the examinations to be held in December 2025, 2026, 2027)

COURSE OBJECTIVES

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

COURSE OUTCOMES

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

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

UNIT I NATURE AND SCOPE OF MANAGERIAL ECONOMICS

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

UNIT II THEORY OF CONSUMER CHOICE

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

UNIT III PRODUCTION THEORY

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



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – I (NON-CBCS)
MANAGERIAL ECONOMICS
(Core Course)

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 for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

Section A: This section will comprise of 4 questions of short answer type from all four units, selecting one from each unit. All questions will be compulsory and each question will carry 5 marks. (4 x 5 = 20 marks)

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – I (NON-CBCS)
BUSINESS STATISTICS
(Core Course)

Course: MCOMC154
Credit: 4
Time: 3.00 Hrs

Max Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks

(Syllabus for the examinations to be held in December 2025, 2026, 2027)

COURSE OBJECTIVES

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

COURSE OUTCOMES

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

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

UNIT I OVERVIEW OF SAMPLING

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

UNIT II PROBABILITY AND ANALYSIS OF VARIANCE

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



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – I (NON-CBCS)
BUSINESS STATISTICS
(Core Course)

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



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – I (NON-CBCS)
BUSINESS STATISTICS
(Core Course)

Note for Paper Setting:

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Section B: This section will comprise of six questions of long answer type from all four units, selecting atleast one question from each unit. Students will be required to attempt any 5 questions and each question will carry 10 marks. (5 x 10 = 50 marks)



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – I (NON-CBCS)
SEMINAR
(Core Course)

Course: MCOMC160
Credit: 4

Max. Marks: 100 Marks

(Syllabus for the examinations to be held in December 2025, 2026, 2027)

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

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

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



**SYLLABI
M.COM.
SEMESTER-II**

CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – II (NON-CBCS)
ADVANCED ACCOUNTING
(Core Course)

Course: MCOMC250
Credit: 4
Time: 3.00 Hrs.

Max. Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks

(Syllabus for the examinations to be held in May 2026, 2027, 2028)

COURSE OBJECTIVES

1. To sensitise the students about the need for corporate merger and acquisitions for achieving
2. To ensure fast growth and maximum shareholders value in the context of ever-increasing competition thrown up by liberalisation and globalisation of Indian economy.
3. To familiarise the students with the significance of rate of return on capital employed and financial evaluation of lease.
4. To make the students to develop knowledge of holding company accounts.
5. 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.



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – II (NON-CBCS)
ADVANCED ACCOUNTING
(Core Course)

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, unrealized profit, contingent liabilities and revaluation of assets; Treatment of goodwill already appearing in the books of Subsidiary Companies; Elimination of common transactions; Holding Companies having more than one subsidiary; Sale and purchase of shares in subsidiary company; Preparation of consolidated balance sheet.

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

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

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

Suggestive Readings

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

Yours

CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – II (NON-CBCS)
ADVANCED ACCOUNTING
(Core Course)

Note for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

Section A: This section will comprise of 4 questions of short answer type from all four units, selecting one from each unit. All questions will be compulsory and each question will carry 5 marks. (4 x 5 = 20 marks)

Section B: This section will comprise of six questions of long answer type from all four units, selecting atleast one question from each unit. Students will be required to attempt any 5 questions and each question will carry 10 marks. (5 x 10 = 50 marks)

Yours

CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – II (NON-CBCS)
STRATEGIC MANAGEMENT
(Core Course)

Course: MCOMC251
Credit: 4
Time: 3.00 Hrs.

Max. Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks

(Syllabus for the examinations to be held in May 2026, 2027, 2028)

COURSE OBJECTIVES

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

COURSE OUTCOMES

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

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

UNIT I FUNDAMENTALS OF STRATEGIC MANAGEMENT

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

UNIT II STRATEGY FORMULATION

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

CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – II (NON-CBCS)
STRATEGIC MANAGEMENT
(Core Course)

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

Note for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

Section A: This section will comprise of 4 questions of short answer type from all four units, selecting one from each unit. All questions will be compulsory and each question will carry 5 marks. (4 x 5 = 20 marks)

Section B: This section will comprise of six questions of long answer type from all four units, selecting atleast one question from each unit. Students will be required to attempt any 5 questions and each question will carry 10 marks. (5 x 10 = 50 marks)



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – II (NON-CBCS)
FINANCIAL MANAGEMENT
(Core Course)

Course: MCOMC252
Credit: 4
Time: 3.00 Hrs.

Max. Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks

(Syllabus for the examinations to be held in May 2026, 2027, 2028)

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.



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – II (NON-CBCS)
FINANCIAL MANAGEMENT
(Core Course)

UNIT III LEVERAGES & CAPITAL STRUCTURE

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

UNIT IV DIVIDEND DECISIONS & WORKING CAPITAL MANAGEMENT

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

Suggestive Readings

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

Note for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

Section A: This section will comprise of 4 questions of short answer type from all four units, selecting one from each unit. All questions will be compulsory and each question will carry 5 marks. (4 x 5 = 20 marks)

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – II (NON-CBCS)
HUMAN RESOURCE MANAGEMENT
(Core Course)

Course: MCOMC253

Credit: 4

Time: 3.00 Hrs.

Max. Marks: 100 Marks

External: 70 Marks

Internal: 30 Marks

(Syllabus for the examinations to be held in May 2026, 2027, 2028)

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 formalize, design, and evaluate various recruitment, selection and placement policies;
3. design compensation plan for various levels and develop system for the management of the same;
4. apply various industrial relations approaches for managing workplace conflicts as well as industrial disputes and devising mechanism for their redressal;
5. use labour officer for education employees about their rights.

UNIT I INTRODUCTION TO HUMAN RESOURCE MANAGEMENT (HRM)

HRM- Features, functions, principles and challenges; General Evolution of HRM, evolution of HRM in India; HRM models- Harvard model, Guest Model, Michigan Model and Warwick Model; H R Policies-Specific and overall HR policies; Qualifications of HR professionals; Jobs in HRM; code of ethics of society for HRM; Personnel management V/S HRM.



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – II (NON-CBCS)
HUMAN RESOURCE MANAGEMENT
(Core Course)

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.



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – II (NON-CBCS)
HUMAN RESOURCE MANAGEMENT
(Core Course)

Note for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

Section A: This section will comprise of 4 questions of short answer type from all four units, selecting one from each unit. All questions will be compulsory and each question will carry 5 marks. (4 x 5 = 20 marks)

Section B: This section will comprise of six questions of long answer type from all four units, selecting atleast one question from each unit. Students will be required to attempt any 5 questions and each question will carry 10 marks. (5 x 10 = 50 marks)



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – II (NON-CBCS)
MARKETING MANAGEMENT
(Core Course)

Course: MCOMC254
Credit: 4
Time: 3.00 Hrs.

Max. Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks

(Syllabus for the examinations to be held in May 2026, 2027, 2028)

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. develop, design and suggest marketing strategies for enhanced market share.

UNIT I MARKETING & MARKETING ENVIRONMENT

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

UNIT II CONSUMERS, MARKETS & MARKET POSITIONING

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

J. Gaur

CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – II (NON-CBCS)
MARKETING MANAGEMENT
(Core Course)

UNIT III PRODUCT & PRICE- MIX DECISIONS

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

UNIT IV PLACE & PROMOTION MIX DECISIONS

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

Suggestive Readings

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



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – II (NON-CBCS)
MARKETING MANAGEMENT
(Core Course)

Note for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

Section A: This section will comprise of 4 questions of short answer type from all four units, selecting one from each unit. All questions will be compulsory and each question will carry 5 marks. (4 x 5 = 20 marks)

Section B: This section will comprise of six questions of long answer type from all four units, selecting atleast one question from each unit. Students will be required to attempt any 5 questions and each question will carry 10 marks. (5 x 10 = 50 marks)

J. Caur

**CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU**

M.COM. Semester – II (NON-CBCS)

VIVA-VOCE

(Core Course)

Course: MCOMC260

Max. Marks: 100 Marks

Credit: 4

(Syllabus for the examinations to be held in May 2026, 2027, 2028)

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

Each M.Com. 2nd semester student shall have to appear in viva voce which will be conducted by an expert. Viva-voce will be comprehensive in nature on the topics of current relevance and content studied in the M. Com course during I and II semesters. Students will also have to answer queries in the subjects they have studied and will have to express their views, exhibit their communication skills and knowledge in the subjects. The experts will evaluate the performance of a candidate during viva-voce for atleast 10 minutes for 100 marks. Invariably the performance will be seen in contents presented by the candidate, his/her confidence, communication skill, arguments with logic and evidence, and over all knowledge etc.



SYLLABI
M.COM.
SEMESTER-III

CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON-CBCS)
ENTREPRENEURSHIP AND NEW VENTURES
(Core Course)

Course: MCOMC350
Credit: 4
Time: 3.00 Hrs.

Max. Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks

(Syllabus for the examinations to be held in December 2026, 2027, 2028)

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 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.



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON-CBCS)
ENTREPRENEURSHIP AND NEW VENTURES
(Core Course)

UNIT II BUILDING THE BUSINESS PLAN

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

UNIT III ENTREPRENEURIAL DEVELOPMENT PROGRAMMES (EDPS)

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

UNIT IV MANAGING GROWTH AND TRANSITION

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

Suggestive Readings

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



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON-CBCS)
ENTREPRENEURSHIP AND NEW VENTURES
(Core Course)

Note for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

Section A: This section will comprise of 4 questions of short answer type from all four units, selecting one from each unit. All questions will be compulsory and each question will carry 5 marks. (4 x 5 = 20 marks)

Section B: This section will comprise of six questions of long answer type from all four units, selecting atleast one question from each unit. Students will be required to attempt any 5 questions and each question will carry 10 marks. (5 x 10 = 50 marks)

Yours

CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON-CBCS)
BUSINESS RESEARCH METHODS
(Core Course)

Course: MCOMC351
Credit: 4
Time: 3.00 Hrs.

Max. Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks

(Syllabus for the examinations to be held in December 2026, 2027, 2028)

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.

Jaur

CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON-CBCS)
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 factory analysis, confirmatory factor analysis and SEM in business research, Testing of hypothesis; Concept, importance and pre-requisites of data interpretation; Errors in data interpretation.

UNIT IV RESEARCH REPORT WRITING

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

Suggestive Readings

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

Note for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

Section A: This section will comprise of 4 questions of short answer type from all four units, selecting one from each unit. All questions will be compulsory and each question will carry 5 marks. (4 x 5 = 20 marks)

Section B: This section will comprise of six questions of long answer type from all four units, selecting atleast one question from each unit. Students will be required to attempt any 5 questions and each question will carry 10 marks. (5 x 10 = 50 marks)



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON-CBCS)
CORPORATE PRESENTATION
(Core Course)

Course: MCOMC360
Credit: 4

Max. Marks: 100 Marks

(Syllabus for the examinations to be held in December 2026, 2027, 2028)

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

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

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



M. COM.
SEMESTER- III
(FINANCE AND ACCOUNTING
GROUP)

CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON-CBCS)
FINANCIAL MARKETS AND INSTITUTIONS (Finance and Accounting Group)

Course: MCOMFC352
Credit: 4
Time: 3.00 Hrs.

Max. Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks

(Syllabus for the examinations to be held in December 2026, 2027, 2028)

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. 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.



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON-CBCS)
FINANCIAL MARKETS AND INSTITUTIONS (Finance and Accounting Group)

UNIT II EXCHANGE RATES & CURRENCY MARKETS

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

UNIT III FINANCIAL INSTITUTIONS AND CREDIT POLICIES

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

UNIT IV DEVELOPMENT AND INVESTMENT BANKING

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

Suggestive Readings

1. Bhole, L. M., Financial Institutions and Markets, Tata McGraw Hill Company Ltd., New Delhi.
2. Bhole, L. M. Indian Financial System, Chugh Publications, Allahabad.
3. Edminster, R.O., Financial Institutions, Markets and Management, McGraw Hill, New York.
4. Goldsmith, R. W., Financial Structure and Development, Yale, London.
5. Hanson, J. A. and S. Kathuria (Eds.), India, A Financial Sector for the 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.



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON-CBCS)
FINANCIAL MARKETS AND INSTITUTIONS (Finance and Accounting Group)

Note for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

Section A: This section will comprise of 4 questions of short answer type from all four units, selecting one from each unit. All questions will be compulsory and each question will carry 5 marks. (4 x 5 = 20 marks)

Section B: This section will comprise of six questions of long answer type from all four units, selecting atleast one question from each unit. Students will be required to attempt any 5 questions and each question will carry 10 marks. (5 x 10 = 50 marks)

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON-CBCS)
INVESTMENT MANAGEMENT (Finance and Accounting Group)

Course: MCOMFC353
Credit: 4
Time: 3.00 Hrs.

Max. Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks

(Syllabus for the examinations to be held in December 2026, 2027, 2028)

COURSE OBJECTIVES

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

COURSE OUTCOMES

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

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

UNIT I INTRODUCTION

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



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON-CBCS)
INVESTMENT MANAGEMENT (Finance and Accounting Group)

UNIT II VALUATION OF SECURITIES

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

UNIT III MUTUAL FUNDS AND SECURITY MARKET ANALYSIS

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

UNIT IV INVESTMENT AND TAXATION

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

Suggestive Readings

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



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON-CBCS)
INVESTMENT MANAGEMENT (Finance and Accounting Group)

Note for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

Section A: This section will comprise of 4 questions of short answer type from all four units, selecting one from each unit. All questions will be compulsory and each question will carry 5 marks. ($4 \times 5 = 20$ marks)

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON-CBCS)
ADVANCED COST ACCOUNTING (Finance and Accounting Group)

Course: MCOMFE354

Credit: 4

Time: 3.00 Hrs.

Max. Marks: 100 Marks

External: 70 Marks

Internal: 30 Marks

(Syllabus for the examinations to be held in December 2026, 2027, 2028)

COURSE OBJECTIVES

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

COURSE OUTCOMES:

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

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

UNIT I INTRODUCTION

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



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON-CBCS)
ADVANCED COST ACCOUNTING (Finance and Accounting Group)

UNIT II UNIFORM COSTS, INTERFIRM COMPARISONS AND COST AUDIT

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

UNIT III ACTIVITY BASED COSTING AND MARGINAL COSTING

Activity Based Costing (ABC)- Basics of Activity Based Costing; Stages in Activity Based Costing; Cost analysis under Activity Based Costing (Practical problems).

Marginal Costing: Basics of Marginal Costing, Distinction between Absorption Costing and Marginal costing, Contribution, Break even analysis, Margin of safety, Profit Volume graph, Practical application of Marginal Costing.

UNIT -IV THEORY OF CONSTRAINTS AND THROUGHPUT ACCOUNTING

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

Suggestive Readings

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

Note for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

Section A: This section will comprise of 4 questions of short answer type from all four units, selecting one from each unit. All questions will be compulsory and each question will carry 5 marks. (4 x 5 = 20 marks)

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON-CBCS)
BEHAVIOURAL FINANCE (Finance and Accounting Group)

Course: MCOMFE355

Credit: 4

Time: 3.00 Hrs.

Max. Marks: 100 Marks

External: 70 Marks

Internal: 30 Marks

(Syllabus for the examinations to be held in December 2026, 2027, 2028)

COURSE OBJECTIVES

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

COURSE OUTCOMES:

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

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

UNIT I INTRODUCTION

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

UNIT II UTILITY, EMOTIONS AND DECISION-MAKING

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



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON-CBCS)
BEHAVIOURAL FINANCE (Finance and Accounting Group)

UNIT III BEHAVIOURAL FACTORS AND FINANCIAL MARKETS

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

UNIT IV BEHAVIOURAL CORPORATE FINANCE

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

Suggestive Readings

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

Note for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

Section A: This section will comprise of 4 questions of short answer type from all four units, selecting one from each unit. All questions will be compulsory and each question will carry 5 marks. (4 x 5 = 20 marks)

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**M. COM.
SEMESTER- III
(MARKETING GROUP)**

CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON CBCS)
INTERNATIONAL MARKETING (Marketing Group)

Course: MCOMMC352

Credit: 4

Time: 3.00 Hrs.

Max. Marks: 100 Marks

External: 70 Marks

Internal: 30 Marks

(Syllabus for the examinations to be held in December 2026, 2027, 2028)

COURSE OBJECTIVES

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

COURSE OUTCOMES

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

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

UNIT I INTERNATIONAL MARKETING AND ITS ENVIRONMENT

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

UNIT II PRODUCT & PRICING DECISIONS

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

CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON CBCS)
INTERNATIONAL MARKETING (Marketing Group)

UNIT III PROMOTION & CHANNEL DECISIONS

International advertising goals and advertising media; Recruiting sales personnel-Expatriates, virtual expatriates, local nationals, third party nationals, host country restriction; Motivating and compensating sales personnel; Sales promotion in international markets; International public relations; International marketing channel – Channel structure, factors affecting choice of channels; Locating, selecting and motivating channel members; Import restrictions-Tariffs, exchange permits, quotas, import licenses, standards, boycotts, voluntary agreements; Terms of sale; Foreign commercial payments-letters of credit, bills of exchange, cash in advance, open accounts, forfeiting.

UNIT IV MULTINATIONAL MARKET REGIONS AND MARKET GROUPS

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

Suggestive Readings

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

Note for Paper Setting:

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

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON CBCS)
SERVICES MARKETING (Marketing Group)

Course: MCOMMC353

Credit: 4

Time: 3.00 Hrs.

Max. Marks: 100 Marks

External: 70 Marks

Internal: 30 Marks

(Syllabus for the examinations to be held in December 2026, 2027, 2028)

COURSE OBJECTIVES

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

COURSES OUTCOMES

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

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

UNIT I FUNDAMENTALS OF SERVICE MARKETING

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

UNIT II UNDERSTANDING CUSTOMERS

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



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON CBCS)
SERVICES MARKETING (Marketing Group)

UNIT III SERVICE RECOVERY AND CUSTOMER RELATIONSHIP

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

UNIT IV SERVICE DELIVERY AND PERFORMANCE

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

Suggestive Readings

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

Note for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

Section A: This section will comprise of 4 questions of short answer type from all four units, selecting one from each unit. All questions will be compulsory and each question will carry 5 marks. (4 x 5 = 20 marks)

Section B: This section will comprise of six questions of long answer type from all four units, selecting atleast one question from each unit. Students will be required to attempt any 5 questions and each question will carry 10 marks. (5 x 10 = 50 marks)



**CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON CBCS)
CONSUMER BEHAVIOUR (Marketing Group)**

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

**Max. Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks**

(Syllabus for the examinations to be held in December 2026, 2027, 2028)

COURSE OBJECTIVES

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

COURSE OUTCOMES

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

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

UNIT I CONSUMER BEHAVIOUR

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

UNIT II CONSUMER AND BUYING DECISION

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

UNIT III FACTORS AFFECTING CONSUMER BEHAVIOUR

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



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON CBCS)
CONSUMER BEHAVIOUR (Marketing Group)

UNIT IV CONSUMER BEHAVIOUR MODEL

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

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

Suggestive Readings:

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

Note for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON CBCS)
RETAIL MANAGEMENT (Marketing Group)

Course: MCOMME355
Credit: 4
Time: 3.00 Hrs.

Max. Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks

(Syllabus for the examinations to be held in December 2026, 2027, 2028)

COURSE OBJECTIVES:

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

COURSE OUTCOMES:

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

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

UNIT I OVERVIEW OF RETAILING

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

UNIT II RETAIL LOCATION & DESIGN

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



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON CBCS)
RETAIL MANAGEMENT (Marketing Group)

UNIT III RETAIL MIX

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

UNIT IV CONTEMPORARY AREAS OF RETAILING

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

Suggestive Readings

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

Note for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

Section A: This section will comprise of 4 questions of short answer type from all four units, selecting one from each unit. All questions will be compulsory and each question will carry 5 marks. (4 x 5 = 20 marks)

Section B: This section will comprise of six questions of long answer type from all four units, selecting atleast one question from each unit. Students will be required to attempt any 5 questions and each question will carry 10 marks. (5 x 10 = 50 marks)



**M. COM.
SEMESTER- III
(HRM GROUP)**

CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON CBCS)
STRATEGIC HUMAN RESOURCE MANAGEMENT (HRM Group)

Course: MCOMHC352
Credit: 4
Time: 3.00 Hrs.

Max. Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks

(Syllabus for the examinations to be held in December 2026, 2027, 2028)

COURSE OBJECTIVES

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

COURSE OUTCOMES

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

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

UNIT I INTRODUCTION

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

UNIT II STRATEGIC HUMAN RESOURCE PLANNING (SHRP)

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



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
INTERNATIONAL FINANCE (Finance and Accounting Group)

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 for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

Section A: This section will comprise of 4 questions of short answer type from all four units, selecting one from each unit. All questions will be compulsory and each question will carry 5 marks. (4 x 5 = 20 marks)

Section B: This section will comprise of six questions of long answer type from all four units, selecting atleast one question from each unit. Students will be required to attempt any 5 questions and each question will carry 10 marks. (5 x 10 = 50 marks)

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
MANAGEMENT CONTROL SYSTEM (Finance and Accounting Group)

Course: MCOMFC453

Credit: 4

Time: 3.00 Hrs.

Max. Marks: 100 Marks

External: 70 Marks

Internal: 30 Marks

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

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 organizational 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.



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
MANAGEMENT CONTROL SYSTEM (Finance and Accounting Group)

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.

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
MANAGEMENT CONTROL SYSTEM (Finance and Accounting Group)

Note for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

Section A: This section will comprise of 4 questions of short answer type from all four units, selecting one from each unit. All questions will be compulsory and each question will carry 5 marks. (4 x 5 = 20 marks)

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**CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
FINANCIAL PLANNING (Finance and Accounting Group)**

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

**Max. Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks**

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

COURSE OBJECTIVES

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

COURSE OUTCOMES

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

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

UNIT I INTRODUCTION TO FINANCIAL PLANNING

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

UNIT II RISK ANALYSIS AND INSURANCE PLANNING

Risk management and insurance decisions in personal financial planning; Identifying client's exposure to mortality, health, disability, property, liability and long-term care risk; Selecting the appropriate risk management technique; Insurance pricing; Insurance policies and Strategies: General insurance, life insurance, motor insurance, medical insurance, insurance of business risk and regulation of insurance industry.



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
FINANCIAL PLANNING (Finance and Accounting Group)

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.



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
FINANCIAL PLANNING (Finance and Accounting Group)

Note for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

Section A: This section will comprise of 4 questions of short answer type from all four units, selecting one from each unit. All questions will be compulsory and each question will carry 5 marks. (4 x 5 = 20 marks)

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
FINANCIAL ECONOMETRICS (Finance and Accounting Group)

Course: MCOMFE455
Credit: 4
Time: 3.00 Hrs.

Max. Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

COURSE OBJECTIVES

1. To make the students familiar with the basic concepts of econometrics.
2. To sensitize the students about the postulation and testing of hypotheses pertaining to economic issues or problems.
3. To provide the students a thorough grounding of the basic econometric techniques and their applications and equip them with a broad knowledge of regression analysis relevant for 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 econometrics techniques;
3. learn appropriate alternatives to ordinary least squares, when assumptions underlying the classical linear regression model are violated.
4. use a statistical/econometric computer package to estimate an econometric model in computer software like EVIEWS, STATA and Gretel; and
5. act as a professional economist for the government, nongovernment and the corporate sectors.

UNIT I INTRODUCTION

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



**CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
FINANCIAL ECONOMETRICS (Finance and Accounting Group)**

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 versus pure autocorrelation, OLS versus 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.



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
FINANCIAL ECONOMETRICS (Finance and Accounting Group)

Note for Paper Setting:

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

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**M. COM.
SEMESTER- IV
(MARKETING GROUP)**

CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
BRAND MANAGEMENT (Marketing Group)

Course: MCOMMC452
Credit: 4
Time: 3.00 Hrs.

Max. Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

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.

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.



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
BRAND MANAGEMENT (Marketing Group)

UNIT III BRAND POSITIONING & BRAND LEVERAGE

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

UNIT IV INTEGRATED MARKETING COMMUNICATION & BRAND STRATEGIES AND PERFORMANCE

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

Suggestive Readings

1. Keller, K.L., Parameswaram, M.G. and 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 for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

Section A: This section will comprise of 4 questions of short answer type from all four units, selecting one from each unit. All questions will be compulsory and each question will carry 5 marks. (4 x 5 = 20 marks)

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**CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
STRATEGIC MARKETING (Marketing Group)**

**Course: MCOMMC453
Credit: 4
Time: 3.00 Hrs.**

**Max. Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks**

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

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 behavior; Comparative advantage theory of competition; Emerging markets strategies; Rural marketing as a strategy; Concept of bottom of the pyramid marketing; Cause-related marketing; Green marketing strategy; Digital marketing.

UNIT II STRATEGIC CAPABILITIES AND ANALYSIS

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



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
STRATEGIC MARKETING (Marketing Group)

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.
2. Walker, O. H. Boyd Jr., J. Mullins & J. Larreche, Marketing Strategy- A Decision-Focused Approach McGraw-Hill. New Delhi.
3. West, D.J. Ford & E. Ibrahim, Strategic Marketing Management: Creating Competitive Advantage, Oxford University Press. Oxford.

Note for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

Section A: This section will comprise of 4 questions of short answer type from all four units, selecting one from each unit. All questions will be compulsory and each question will carry 5 marks. (4 x 5 = 20 marks)

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
BUSINESS-TO-BUSINESS MARKETING (Marketing Group)

Course: MCOMME454
Credit: 4
Time: 3.00 Hrs.

Max. Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

COURSE OBJECTIVES

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

COURSE OUTCOMES

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

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

UNIT I INTRODUCTION

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

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.



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
BUSINESS-TO-BUSINESS MARKETING (Marketing Group)

UNIT III BUSINESS MARKETING COMMUNICATIONS

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

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

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

Suggestive Readings

1. Havaldar, 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 for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

Section A: This section will comprise of 4 questions of short answer type from all four units, selecting one from each unit. All questions will be compulsory and each question will carry 5 marks. (4 x 5 = 20 marks)

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON CBCS)
STRATEGIC HUMAN RESOURCE MANAGEMENT (HRM Group)

UNIT III STRATEGIC HR DEVELOPMENT

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

UNIT IV HR COSTS AND EVALUATION TECHNIQUES

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

Suggestive Readings

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

Note for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

Section A: This section will comprise of 4 questions of short answer type from all four units, selecting one from each unit. All questions will be compulsory and each question will carry 5 marks. (4 x 5 = 20 marks)

Section B: This section will comprise of six questions of long answer type from all four units, selecting atleast one question from each unit. Students will be required to attempt any 5 questions and each question will carry 10 marks. (5 x 10 = 50 marks)



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON CBCS)
HUMAN RESOURCE DEVELOPMENT (HRM Group)

Course: MCOMHC353
Credit: 4
Time: 3.00 Hrs.

Max. Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks

(Syllabus for the examinations to be held in December 2026, 2027, 2028)

COURSE OBJECTIVES

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

COURSE OUTCOMES

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

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

UNIT I INTRODUCTION

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



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON CBCS)
HUMAN RESOURCE DEVELOPMENT (HRM Group)

UNIT II HRD SYSTEM

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

UNIT III HRD MECHANISMS

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

UNIT IV CAREER MANAGEMENT

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

Suggestive Readings

1. Pareek, U. and Rao, T.V. Designing and Managing Human Resource System. Oxford and IBH Publishing W. Pvt. Ltd. Delhi.
2. Werner, J. M. and Randy L. D. HRD. Thomson, South Western
3. Deb T. HRD Theory and Practice. Ane Books, India
4. Tripathi, P.C. Human Resource Development. Sultan Chand & Sons, New Delhi



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON CBCS)
HUMAN RESOURCE DEVELOPMENT (HRM Group)

Note for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

Section A: This section will comprise of 4 questions of short answer type from all four units, selecting one from each unit. All questions will be compulsory and each question will carry 5 marks. (4 x 5 = 20 marks)

Section B: This section will comprise of six questions of long answer type from all four units, selecting atleast one question from each unit. Students will be required to attempt any 5 questions and each question will carry 10 marks. (5 x 10 = 50 marks)



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON CBCS)
MANAGEMENT OF TRANSFORMATION (HRM Group)

Course: MCOMHE354
Credit: 4
Time: 3.00 Hrs.

Max. Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks

(Syllabus for the examinations to be held in December 2026, 2027, 2028)

COURSE OBJECTIVES

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

COURSE OUTCOMES

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

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

UNIT I CHANGE AND CHANGE MANAGEMENT

Change: Concept, nature and process of planned change, resistance to change; Models of organisational change: Process-based change models, content-based change models, individual change models, integration of change models; Emerging horizons of management in changing environment; Concepts of transformation vs. change; Change management: change management models, change management simulation, Informal networks and managing beyond hierarchy.



**CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON CBCS)
MANAGEMENT OF TRANSFORMATION (HRM Group)**

UNIT II TRANSFORMATIONAL LEADERSHIP AND CULTURE MANAGEMENT

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

UNIT III BUSINESS PROCESS REENGINEERING

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

UNIT IV MANAGEMENT OF TRANSFORMATION THROUGH NEW TECHNOLOGY AND INNOVATIONS

Technological revolution: Adoption and adaptation of technology, problems of technology transfer; Innovation as a core business process; Building the innovative organisations for management of transformation; Developing and innovation strategy; Sources of innovation; Innovation networks; Understanding the technological, human, economic, organisational, social and other dimensions of innovation; Management of new technology in relation to organisational productivity.



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON CBCS)
MANAGEMENT OF TRANSFORMATION (HRM Group)

Suggestive Readings

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

Note for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

Section A: This section will comprise of 4 questions of short answer type from all four units, selecting one from each unit. All questions will be compulsory and each question will carry 5 marks. (4 x 5 = 20 marks)

Section B: This section will comprise of six questions of long answer type from all four units, selecting atleast one question from each unit. Students will be required to attempt any 5 questions and each question will carry 10 marks. (5 x 10 = 50 marks)



**CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON CBCS)
KNOWLEDGE MANAGEMENT (HRM Group)**

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

**Max. Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks**

(Syllabus for the examinations to be held in December 2026, 2027, 2028)

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
4. management.
5. To throw light on various knowledge management strategies and tools.

COURSE OUTCOMES:

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

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

UNIT I INTRODUCTION TO KNOWLEDGE MANAGEMENT (KM)

Concept, need, scope and significance of knowledge management; History of knowledge management; Knowledge dynamics: Knowledge hierarchy; Understanding the difference between data, information and knowledge; Types of knowledge; Drivers of knowledge management; Challenges of KM implementation; Approaches of knowledge management; Principles of knowledge management; Role of HR in knowledge management; Structural and process perspective of knowledge; Aligning knowledge management and business strategy; Relevance of KM in competitive environment.



**CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON CBCS)
KNOWLEDGE MANAGEMENT (HRM Group)**

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.
3. Harvard Business Press.
4. Debowski, S. Knowledge Management. John Wiley & Sons Australia Ltd.
5. Fernandez, B., Avelino, G. and Sabherwal, R. Knowledge Management Systems. Pearson Education.
6. Khandwalla, P. Corporate Creativity. Mc GrawHill. New Delhi
7. Knowledge Management in Organizations: A Critical Introduction. Oxford University Press, Delhi
8. Managing knowledge work and innovation. Palgrave Macmillan.

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – III (NON CBCS)
KNOWLEDGE MANAGEMENT (HRM Group)

Note for Paper Setting:

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

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M.COM.
SEMESTER-IV

CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
INTERNATIONAL BUSINESS
(Core Course)

Course: MCOMC450
Credit: 4
Time: 3.00 Hrs.

Max. Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

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

UNIT I AN OVERVIEW OF INTERNATIONAL BUSINESS

Introduction: Nature, significance, types of international business, nature of international trade; Theories of international trade: Mercantilism, Absolute advantage, Competitive advantage, Factor endowment theory, Product life cycle theory, New trade theory, National competitive advantage; Contemporary causes of globalisation: Strategic imperatives, environmental causes of globalisation, globalisation and emerging markets; Global Market places and Business centres.



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
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 Readings

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

CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
INTERNATIONAL BUSINESS
(Core Course)

Note for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

Section A: This section will comprise of 4 questions of short answer type from all four units, selecting one from each unit. All questions will be compulsory and each question will carry 5 marks. (4 x 5 = 20 marks)

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
E-COMMERCE
(Core Course)

Course: MCOMC451
Credit: 4
Time: 3.00 Hrs.

Max. Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

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.



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
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 Publishing House, New Delhi.
3. Bajaj K. K. and Nag D. E- Commerce. Tata McGraw-Hill Education, New Delhi
4. Schneider G. P. Electronic Commerce. Cengage Learning, Dryden Press, Chicago
5. Chand S. E-Commerce, Fundamentals & Applications. Wiley, India.

Note for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

Section A: This section will comprise of 4 questions of short answer type from all four units, selecting one from each unit. All questions will be compulsory and each question will carry 5 marks. (4 x 5 = 20 marks)

Section B: This section will comprise of six questions of long answer type from all four units, selecting atleast one question from each unit. Students will be required to attempt any 5 questions and each question will carry 10 marks. (5 x 10 = 50 marks)

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
COMPREHENSIVE VIVA-VOCE
(Core Course)

Course: MCOMC460
Credit: 4

Max Marks: 100 Marks

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

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

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

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



M. COM.
SEMESTER- IV
(FINANCE AND ACCOUNTING
GROUP)

CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
INTERNATIONAL FINANCE (Finance and Accounting Group)

Course: MCOMFC452

Credit: 4

Time: 3.00 Hrs.

Max. Marks: 100 Marks

External: 70 Marks

Internal: 30 Marks

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

COURSE OBJECTIVES

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

COURSE OUTCOMES

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

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

UNIT I CONCEPT AND NATURE OF INTERNATIONAL FINANCE

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

UNIT II FOREIGN EXCHANGE MARKETS AND MONETARY SYSTEM

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



**CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
SUPPLY CHAIN MANAGEMENT (Marketing Group)**

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

**Max. Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks**

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

COURSE OBJECTIVES

1. To delve deeper into the theory and application of supply chain management in business setting.
2. To illustrate the value of material handling, warehousing, inventory, transportation management in creating an efficient supply chain.
3. To apply strategic decision in 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: Utilising technology to enhance logistics competitive advantage, defining LRM, defining LRM in the age of the global internet, understanding third party logistics network.



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
SUPPLY CHAIN MANAGEMENT (Marketing Group)

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



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
SUPPLY CHAIN MANAGEMENT (Marketing Group)

Note for Paper Setting:

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

The Question Paper will be divided into two sections, covering whole of the syllabus.

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M. COM.
SEMESTER- IV
(HRM GROUP)

**CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
LEGAL AND SOCIAL SECURITY (HRM Group)**

**Course: MCOMHC452
Credit: 4
Time: 3.00 Hrs.**

**Max. Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks**

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

COURSE OBJECTIVES

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

COURSE OUTCOMES

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

1. to equip the students with the knowledge of social security and industrial relations;
2. to apprise students with factories act, minimum wages act, payment of gratuity act and payment of bonus act.
3. to help students apprehend about the regulations relating to compensation and provident fund;
4. to appraise students about the employee state insurance act and laws relating to safe working conditions for children and women;
5. to make students proficient in understanding the regulations of several state and federal specific programs that focus on health care, disability, insurance, welfare and help for the needy.

UNIT I INTRODUCTION TO INDUSTRIAL RELATIONS AND SOCIAL SECURITY

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



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
LEGAL AND SOCIAL SECURITY (HRM Group)

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.



CENTRE FOR DISTANCE AND ONLINE EDUCATION
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Yours

CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
PERFORMANCE MANAGEMENT AND REWARD SYSTEM (HRM Group)

Course: MCOMHC453

Credit: 4

Time: 3.00 Hrs.

Max. Marks: 100 Marks

External: 70 Marks

Internal: 30 Marks

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

COURSE OBJECTIVES

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

COURSE OUTCOMES

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

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

UNIT I MANAGING PERFORMANCE

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



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
PERFORMANCE MANAGEMENT AND REWARD SYSTEM (HRM Group)

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.



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
PERFORMANCE MANAGEMENT AND REWARD SYSTEM (HRM Group)

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
TALENT MANAGEMENT (HRM Group)

Course: MCOMHE454
Credit: 4
Time: 3.00 Hrs.

Max. Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

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

UNIT I OVERVIEW OF TALENT MANAGEMENT

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



CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
TALENT MANAGEMENT (HRM Group)

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. Donald,
3. H. Knowledge Management in Organizations: A critical introduction. Oxford University Press, New Delhi.
4. Goncalves, K.P. Services Marketing-A Strategic Approach. Prentice Hall International, New Jersey.
5. Lovelock, C., Wirtz, J. and Chatterjee, G. Services Marketing: People, Technology, Strategy. Pearson Education, New Delhi.
6. Nargundhar, R. Services Marketing. Tata McGraw Hill, New Delhi.
7. Payne, A. The Essence of Services Marketing. Prentice Hall of India, New Delhi.

CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
TALENT MANAGEMENT (HRM Group)

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester– IV (NON CBCS)
INTERNATIONAL HUMAN RESOURCE MANAGEMENT (HRM Group)

Course: MCOMHE455
Credit: 4
Time: 3.00 Hrs

Max. Marks: 100 Marks
External: 70 Marks
Internal: 30 Marks

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

COURSE OBJECTIVES

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

COURSE OUTCOMES

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

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

UNIT I INTRODUCTION TO INTERNATIONAL HUMAN RESOURCE MANAGEMENT

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

