SARDAR PATEL UNIVERSITY VALLABH VIDYANAGAR



Programme: M.COM. (CBCS) Syllabus with effective from: 2018-19

Semester: III

	RSE TITLE: Career Planning-I RSE CODE: PB03ACOM21	
Objective: To make students ready for Industry / corporate careers.		
Unit	Description in Detail	Weightage
1	Strategies in the Job Search Process	25%
_	The job search: Building network of contacts, Identifying appropriate job,	
	Analyzing yourself, Finding your employer	
	Establishing Your Values and Career Priorities	
	Understanding the Importance of Core Values	
	Eulogy and Priorities Exercise	
	Encapsulating Your Values	
2	Investing in your CV	25%
	Self-Test: Measuring Your Core Competencies	
	Further Skills	
	Difference : CV, Resume and Bio data	
	Constructing the resume, Resume Critique Checklist	
	Writing the cover page	
	Digital resume and email cover message	
	Follow up and ending in the application	
3	Handling the Interview	25%
	Investigating company	
	Pre-planning: Making good appearance	
	Anticipating questions and preparing answers	
	Facing the interview board	
	Body sport for interview	
4	Group Discussion	25%
	Qualities looked for in Group Discussion	
	Strategies for GD – Do's and Don'ts	
	How to prepare for group discussion	
	Different topic of group discussion	

- Asha Kaul, Business Communication, Prentice Hall of India Private Limited, New Delhi, 2002.
- Raymond V. Leskar, Maries, E Flatley, Kathryn Rentz, Neerja Pande, Business Communication-
- Making Communication in Digital World, Tata Mc Graw Hill, 2009.
- ➤ Herb Cohen, You Can Negotiate Anything, Jaico Publishing House.

Programme: M.COM. (CBCS)

Semester: III

TITLE OF COURSE: Knowledge Management - I

COURSE CODE PB03ACOM22

Objective: To develop limitless horizons & boundless vision for management of twenty-first century organization

Unit	Description in Detail	Weightage
1	KNOWLEDGE MANAGEMENT:	25%
	Knowledge Management- An Introduction	25 70
	Data, Information & Knowledge	
	Techniques of Transforming the Knowledge	
	Methods of Knowledge Management	
	Function of Knowledge Management	
	Knowledge Management Framework	
	Knowledge Management Programme	
2	INTELLECTUAL CAPITAL:	25%
	Introduction	25 /0
	Meaning of Intellectual Capital	
	Component of Intellectual Capital	
	Understanding Intellectual Capital	
	Human Capital, Customer Capital & Structural Capital	
	Methods for Measuring Intellectual Capital	
	Leadership, Motivational & Empowerment Index	
3	MANAGEMENT OF TIME:	25%
	Introduction & Concept of Time	25 /0
	Significance of Time Management	
	Fundamental Truths About Time	
	Causes of Time Wastage	
	Effective Use of Time	
	Pruning Time Wasters	
	Self-Management	
	Time management Tips for Professors, College Students & Business Consultants	
	Steps for Effective Time Management	
4	EXCELLENCE IN MANAGEMENT:	25%
	Organizational Effectiveness	25 /6
	Managerial Effectiveness	
	Effectiveness v/s Efficiency	
	Mckinseys'7s Model	
	(Shared Values, Strategy, Structure, Systems, Style, Staff and Skills)	
	Culture of Excellent Organizations	
	Goal Setting: Concept & Importance of Goal	
	Dream v/s Goal	
	Why Goal Setting Fails? SMART Goals (Specific, Measurable, Achievable,	
	Realistic, Time Bound)	

- > Gupta C. B., Management Theory and Practice, Sultan Chand & Sons, New Delhi
- ➤ Bhanushali S. G., Managing Twentyfirst Century Organisation, Himalaya publishing House, Mumbai
- Poojara J. G. & Christian S. R., DNPGS, Gujarat, India
- Elias M. A. and Hassan M. G., Knowledge management, Pearson Education, India
- Debowski Shelda, Knowledge management, Wiley India, New Delhi

Programme: M.COM. (CBCS)
Syllabus with effect from: JUNE-2018

Semester: III

	Semester: III		
	SE TITLE: Leadership Skill - I		
	COURSE CODE: PB03ACOM23		
Object	Objective: To empower the students with skills of leadership.		
Unit	Description in Detail	Weightage	
01	Nature of Leadership	25 %	
	Introduction, Definition		
	Need or Importance of Leadership		
	Approaches or Theories of leadership		
	Trait's Approach		
	Behavioral Approach		
	> Situational Approach		
	Followers Theory		
	> System Theory		
	Functions of a Leader, Types of Leaders, Qualities of Leadership		
	Leadership and Management		
02	Contemporary Issues in Leadership	25 %	
	Inspirational Approach on Leadership		
	Charismatic Leadership		
	> Transformational Leadership		
	Authentic Leadership		
	> Self Awareness		
	Self Regulation & Development		
	Relational Transparency		
	Contemporary Leadership Rules		
	> Mentoring		
	> Self-Leadership		
	E-Leadership		
	Leadership Development		
	Ingredients of Leadership Development		
	Leadership Development Process		
0.2	Examples of Effective Organizational Leadership in India	25.0%	
03	Managerial Traits and Skills	25 %	
	Nature of Traits & Skills		
	Specific Traits & Skills Emotional Stability		
	Emotional StabilityDefensiveness		
	DefensivenessIntegrity		
	IntegrityInterpersonal Skills		
	Technical & Cognitive Skills		
	 Managerial Traits and Effectiveness 		
	 High Energy Level & Stress Tolerance 		
	> Self Confidence		
	➤ Internal Locus of Control		
	Emotional Stability & Maturity		
	Power Motivation		
	> Personal Integrity		
	Achievement Orientation		
	➤ Need for Affiliation		

	Managerial Skills and Effectiveness	
	> Technical Skills	
	➤ Conceptual Skills	
	> Interpersonal Skills	
04	Developing Leadership Skills	25 %
	Introduction	
	Techniques for Developing Leadership Skills (Concept, Merits and	
	Demerits)	
	Behaviour Role Modeling	
	Case Discussion	
	Business Games	
	Executive Coaching	
	> Action Learning	
	Personal Growth Programmes	

Reference Books:

- Gary Yukl, Leadership in Organisations, Pearson (7th Edition), New Delhi (2013).
- T. Ramasamy, Principles of Management, Himalaya Publishing House, New Delhi (2009).
- > Prasad L. M., Organisational Behaviour, Sultan Chand & Sons, New Delhi (2011).
- ➤ P. Guggenheima & M. Diana Szule, Understanding Leadership Competencies, Viva Books, New Delhi.

Programme: M.COM. (CBCS) Syllabus with effect from: JUNE-2018

Semester: III

COURSE TITLE: Research Methodology - I

COURSE CODE: PB03CCOM21

Objective: To acquire basic knowledge of Research Methodology.

Unit	Description in Detail	Weightage
01	Introduction	25%
	Meaning of research	
	Objectives of research	
	Motivation in research	
	Types of research	
	Significance of research	
	Research methods v/s Research methodology	
	Stages of the research process	
02	Problem Identification, Research Proposal & Hypothesis	25%
	Defining the research problem	
	Selecting the problem	
	Techniques involved in defining a problem	
	Necessity of defining the problem	
	Research proposal	
	Hypothesis – meaning and types	
	Hypothesis testing procedure	
03	Research Design	25%
	Meaning of research design	
	Need for research design	
	Features of a good design	
	Important concepts relating to research design	
	Different research design	
	Basic principles of experimental design	
04	Sampling	25%
	What is sampling?	
	Need for Sampling	
	Criteria of selecting a Sampling	
	Characteristics of a good sample design	
	Steps in sample design	
	Types of sample design	
	How to select a Random Sample?	

- 1. Kothari, C. R. (2009), Research Methodology, Vikas Publishing House, New Delhi.
- 2. Zikmund, William G. (2009), Business Research Methods, Cengage Learning India Private Ltd., New Delhi.
- 3. Sachdeva, J.S. (2008), Business Research Methodology, Himalaya Publishing House, New Delhi.

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Syllabus with effect from: JUNE-2018

Semester: III

COURSE TITLE: Entrepreneurship Development - I
COURSE CODE: PB03CCOM22
Objective: To understand the basic concept of entrepreneurship

Unit	Description in Detail	Weightage
01	Concept of Entrepreneurship	25%
	Concept of Entrepreneur, Intrapreneur and Entrepreneurship	
	Common Characteristics of successful Entrepreneurs	
	Types of Entrepreneurs	
	• Economic and Industrial Contribution of Entrepreneurship in	
	National Economy	
	 Rural Entrepreneurship and TRYSEM 	
	Backward Area Development	
02	Women Entrepreneurship	25%
	Concept and Growth of Women Entrepreneurship	
	Rural Women Entrepreneurship	
	• National Level Associations working for Women	
	Entrepreneurship Development	
	Problems being faced by Women Entrepreneurs and Remedies	
	 Profile of Women Entrepreneur and her Business 	
	Success Stories of Women Entrepreneurs	
03	Entrepreneurial Development	25%
	Concept of Entrepreneurial Training and Development	
	 Meaning of EDP, Misconceptions about EDP 	
	 Importance, Objectives, Principles and Methods of EDP 	
	Model of EDP	
	Target Groups of EDP	
	EDP Organizations: EDII, MDI, NIESBUD	
04	Small Business	25%
	Concept and Classification	
	Small Business as a Driving Force for National Economy	
	Procedure to start a Small Business Unit	
	Problems of Small Entrepreneurs	

Basic Text & Reference Books

1.Dynamics of Entrepreneurship and Management

Vasant Desai, H.P.House, New Delhi, 2016

2. Entrepreneurial Development

Gupta and Srinivasan, Sultan Chand and Sons, New Delhi, 2014

3. Business Envrionment

Dr. K. Ashwathappa H.P.House, New Delhi 2016

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Semester: III

COURSE TITLE : Financial Management - I

COURSE CODE: PB03CCOM23

Objective: The objective of this course is to acquaint students with the advanced concepts of financial management and the application of the same in the strategy formulation in the organization

Unit	Description in Detail	Weightage
01	Financial Strategy and Reporting Financial strategy formulation, Sales Plan, Production Plan,	25%
	Measurement of Income and Capital, Impairment of Fixed Assets, Brand and Goodwill, Analysis of Financial Statement, Vision Focus, Corporate Sustainability, Initiatives and Achievements, Directors Report, Corporate Governance Report, Economic Value Added, Market Value Added, Balanced Scorecard, Highest Performance Achievement Area	
02	Corporate Restructuring	25%
	Meaning and Objectives of Corporate Restructuring, Forms of Corporate Restructuring, Mergers, Amalgamations and Acquisitions, Financial Considerations in Mergers, Amalgamation and Acquisitions, Legal and Procedural Aspects of Amalgamations or Acquisitions, Diversification versus Disinvestment Strategies, Tax Implications	
03	International Financial Management	25%
	World Monetary System, Foreign Exchange Markets and Rates, Determinant and Select Theories of Exchange rates, International Parity Relationships, International Capital Budgeting- Examples, Financing Foreign Operations, Raising Foreign Currency finance, Financing Exports, Foreign Exchange Exposure, Management of Foreign Exchange Exposure	
04	Sources of International Long-Term Finance and International Trade Finance	25%
	Risk associated with Project Financing, Issue of ADR/GDRs, FCCBs and FCEBs, ECBs and FDIs, Foreign Capital Markets and Instruments, QIBs and FIIs, Multilateral Agencies, Other International Finance Sources, Forms of Export Finance, Forfeiting, Documentary Control, Export Credit and Insurance, Special Economic Zones	

References:

- 1. Maheshwari. S. N., Accounting & Financial Control, Sultan Chand & Sons
- 2. Singh Narendra, Advanced Financial Management, Himalaya Publishing House.
- 3. Van Horne, Financial Management and Policy, PEARSON
- 4. Chandra Prasan, Financial Management, Tata McGraw-Hill
- 5. Kishore R. M., Financial Management, Taxmann's Publications.
- 6. Gordon E. and Natarajan K., Financial Markets and Services, Himalaya Publishing House.
- 7. Pandey I M, Financial Management, Vikas Publishing House
- 8. Khan & Jain, Financial Management, Tata McGraw Hill

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	Semester: III	
COUF	RSE TITLE: Corporate Accounting -I	
COU	RSE CODE: PB03ECOM21	
Objec	tive: To Impart the Advanced Level Knowledge of Corporate Accounting	
Unit	Description in Detail	Weightage
1	Preparation and presentation of Financial Statement of Joint Stock	25%
	Companies (Theory & Example)	
	Vertically Presented Profit and Loss Account as per Schedule III	
	• Vertically Presented Balance Sheet – The Form is given in Schedule III	
	• International Financial Reporting Standards (IFRS) – An Introduction	
	Present Status of Indian Accounting Standards.	
2	Preparation of Cash Flow Statement as per Indian Accounting	25%
	Standard 7 (IndAS7) (Theory & Example)	
	• Definition, Classification of Cash Flows, Comparison between IAS, as &	
	US GAAP, Utility of cash flow statement, Limitations of cash flow	
	statement	
	Preparation of Cash Flow Statement as per IND AS 7	
3	Preparation of Consolidated Financial statement as per The Companies	25%
	Act 2013 (Theory & Example)	
	Definition of Parent / Holding and Subsidiary company	
	Need for and Status of CFS in India	
	Minority Interest	
	• Preparation of Consolidated Balance Sheet of Holding with one	
	Subsidiary	
	Goodwill and Capital Reserve	
	Elimination of Intragroup Balances and Unrealised Profits	
	Contingent Liability	
	Revaluation of Assets of Subsidiary	
	• Dividend = Interim and Proposed, Effects and Accounting Treatments	
	Cross Holding and its Accounting Treatment	

Reference Books:

Chain Holding

Concept & Computation of;

Economic Value Added (EVA)
 Gross Value Added (GVA)
 Net Value Added (NVA)

1. David Young & Jacob Cohen: Corporate Financial Reporting & Analysis (Willy)

4. Market Value Added (MVA) -Practical Questions

- 2. Jawaharlal: Corporate Financial Reporting (Taxmann Publications)
- 3. Dr. T.P.Ghosh: Illustrated Guide to Revised Schedule VI (Taxmann pub.)
- 4. Relevant Literature published by the Reserve Bank of India (RBI)
- 5. Relevant Literature published by Security Exchange Board of India (SEBI)

• Consolidation of Profit and Loss Account an Balance Sheet – Examples

Meaning, Utility & Disclosure of Value Added Statement (VAS)

25%

Value Added Accounting & Reporting: (Theory & Example)

• Introduction, Meaning, Concepts of value addition-

- 6. S. N. Maheshwari; Corporate Accounting: (Vikas Publishing house Pvt. Ltd. New Delhi)
 7. S N Maheswari Advance accounting Vol II (Vikas Publishing house Pvt. Ltd. New Delhi)
 8. Sehgal Ashok Dr and Sehgal Deepak Dr: Advanced Accounting Corporate Accounting: Taxmann's Publication

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Semester: III

COURSE TITLE: Integrated Marketing Communications

COURSE CODE: PB03ECOM22

Objective: To impart the basic knowledge of marketing communication and advertising to

Students.

Unit	Description in Detail	Weightage
01	Designing and Managing Integrated Marketing Communications	25%
	What is Integrated Marketing Communications?	
	Participants in Integrated Marketing Communications	
	A View of the Marketing Communication Process	
	 Developing Effective Marketing Communications 	
02	An Introduction to Advertising	25%
	 Meaning and Definition of advertising 	
	• Advertising through the ages" Origin & growth of modern	
	advertising	
	Evolution of Indian advertising	
	• Types of advertising	
	 Advertising and Personal Selling 	
	 Advertising and Sales Promotion 	
	Advertising and Publicity	
	Advertising and Public Relations	
03	Fundamentals of Advertising (Advertising and Marketing	25%
	Aspects)	
	Advertising and Market Segmentation	
	Advertising and Products	
	Product Positioning	
	 Trademarks and Brand Names 	
	Product Life Cycle	
	• Packaging	
	• Branding	
	• (Brand Image – Brand Personality – Brand Equity)	
	Advertising and Price	
	 Advertising and channels of Distribution 	
	 Advertising in the Promotion Mix 	

04	Message Design and Media Planning	25%
	Message Design, Positioning and Message Presentation	
	 Advertising Message Structure, Message Format and Development 	
	 What is ad copy and different types of copy 	
	• Types of Advertising Appeals and Creativity in communication	
	Components of Advertising Layout	
	Ad Copy for Print Media, Radio, TV and Outdoor Advertising	
	Types of Media, Media Planning	
	Media selection and scheduling	
	 Pre-Publication and Post Publication Methods for Evaluating Advertising Effectiveness 	

References

Books

- 1. Chunawalla S. A. and Sethia K. C., *Foundations of Advertising Theory and Practice*, 4th edition 1997, Himalaya Publishing House, Mumbai
- 2. Semenik Richard J., *Promotion and Integrated Marketing Communication*, Thomson South-Western publishing
- 3. Kotler Philip, Marketing Management, Prentice Hall of India Pvt. Ltd., New Delhi

Journals

- 1. Indian Journal of Marketing Management, New Delhi
- 2. 4 Ps, Plan Media Publication

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Semester: III

COLIDA	Semester: III		
	SE TITLE: Industrial Relations SE CODE: PB03ECOM23		
	ve: To Understand The Recent Trends in IR		
Unit	Description in Detail	Weightage	
1	INDUSTRIAL RELATION	25%	
	Nature of IR, Importance of Peaceful IR, Approaches to IR		
	• Parties to IR, IR strategy		
	• Role of HRM		
2	TRADE UNIONS	25%	
	Nature of trade unions, Strategic Choices		
	Why do Employees Join Unions?		
	Strategic choices before Unions		
	• Union Tactics		
	Trade Union Movement in India		
	Union Legislation		
3	GRIEVANCE AND DISCIPLINE, COUNSELING AND MENTORING	25%	
	 Meaning, Definition, Grievance Procedure, Need for Grievance Procedure, 		
	 The Causes of Grievance, Pre –Requisites of Grievance Procedure, Grievance Procedure, Disciplinary Procedure, Need for Disciplinary Procedure, 		
	Aspects of Disciplinary Procedure, Objective of Disciplinary Procedure		
	Red-Hot Stove Rule		
	Causes of Indiscipline		
	Domestic Enquiry and Disciplinary Procedure		
	Types of Punishment		
	• Employee Counseling: Concept, Types, Objectives		
	Mentoring: Meaning, Functions		
4	Collective Bargaining:	25%	
	 Definition of Collective Bargaining, Characteristics of Collective Bargaining 		

Importance of Collective Bargaining, Essential conditions for Collective
Bargaining, Function of Collective Bargaining
Collective Bargaining Process, Collective Bargaining in India,
Recommendation of NCL

Basic Text & Reference Books

1. Human Resource Management-Text and Cases

K Aswathappa Tata McGraw Hill Publishing House, New Delhi.

2. Personnel and Human Resource Management-Text and Cases

P Subba Rao Himalaya Publishing House, Mumbai.

3. Human Resource Management

Dessler Gray, Person Education, Ninth Edition.

4. Collective Bargaining and Industrial Relations

Kochan, T.A. & Katz Henry 4nd edition, Homewood, Illnois, Richard D Irish, 2009

Programme: M.COM. (CBCS)

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Semester: III

COURSE TITLE: PB03ECOM24

COURSE CODE: Strategic Financial Management – 1

Objective: To understand corporate strategy formulation with respect to investment, financing and dividend decisions and IT application for financial value creation.

Unit	Description in Detail	Weightage
01	Financial Policy and Corporate Strategy (Theory)	25%
	Financial Management - Corporate Strategy - Strategic Financial Management	
	- Features of Strategic Financial Management - Premises of Strategic	
	Financial Management- Strategic decision making framework - Interface of	
	Financial Policy and strategic management - Balancing financial goals vis-à-	
	vis sustainable growth	
02	Financial Planning and Strategy (Theory & Examples)	25%
	Strategic Decision-Making and Planning – Strategic Financial Planning –	
	Financial Planning – Financial Planning Process- Planning for Sustainable	
	Growth (including small examples of sustainable growth calculation)	
03	Investment Decisions (Theory & Examples)	25%
	Nature of Risk - Statistical techniques for risk analysis - Probability -	
	Expected Net Present Value – Standard Deviation – Coefficient of Variation;	
	Conventional Techniques of Risk Analysis – Payback – Risk-adjusted	
	discount rate - Certainty equivalent - RADR vs CE - Sensitivity analysis-	
	Decision Tree Analysis	
04	eFinance : (Theory)	25%
	Conceptual Discussion – Meaning, What does eFinance Change?-eFinance	
	Technology - Use of IT in Financial Decision-making - Financial Services in	
	Internet Era	

Reference Books:

Financial Management, I M Pandey, Vikas Publications

Financial Management: Prasanna Chandra, McGraw Hill

Financial Management: Khan & Jain, McGraw Hill

Fundamentals of Financial Management: Van Horne, Prentice Hall

e-Finance – ICFAI UNIVERSITY

Strategic Financial Management – Dr J B Gupta, Taxmann

Strategic Financial Management - Ravi M. Kishore, Taxmann

Programme: M.COM. (CBCS) Syllabus with effect from: JUNE 2018

Semester: III

COLI	Semester: III	
	SE CODE: Indirect Taxes-I	
	SE TITLE: PB03ECOM25	
_	ive: To acquire working knowledge of Goods and Services Tax (GST).	***
Unit	Description in Detail	Weightage
1	Introduction to GST	25%
	Historical Background of GST in India	
	 Working model – Concept of GST 	
	 Levy, Collection and Exemption 	
	 Composition Levy (Concept) 	
	 Concepts of CGST, SGST, IGST, UTGST. 	
	GST around the world	
2	Time, Value and Place of Supply	25%
	 Meaning and Scope of Supply, Goods and Services 	
	 Time of Supply of Goods and Services Rules. 	
	 Valuation of Supply of Goods and Services Rules. 	
	 Place of Supply of Goods and Services Rules 	
	 Reverse Charge – Concept and Levy 	
	 Place of Supply in case of Goods and Services. 	
	 Examples or Case Studies wherever applicable 	
3	Registration Provisions	25%
	 Registration – Requirements and Procedures 	
	 Documentations required for Registration 	
	Registration as a job worker	
	 Stock Transfer provisions 	
	E-Way Bill - Concept and Process	
	Multiple Registration on Single Premises	
	 Rates of some commonly traded Goods or Services under GST 	
	 Examples or Case Studies wherever applicable 	
4	Input Tax Credit	25%
	Introduction of ITC	
	 Credit of Goods, Services and Capital Goods 	
	Requirement of ITC	
	 Negative list of items, items not creditable. 	
	• Transfer provisions and limitations of existing credits of erstwhile	
	laws into GST credits.	
	 Input Service Distributer and Person liable to pay tax 	
ı	Examples or Case Studies wherever applicable	

Note: Examples or Case Studies wherever applicable in All Units

- ➤ Agrawal Raj K CA and Agrawal Shivangi CA Taxmann's GST for CA Intermediate Taxmann Publication (P) Ltd
- Datey V S GST Law & Practice with Customs and FTP Taxmann Publication (P) Ltd
- ➤ Nitya Tax Associates Basics of GST Taxmann Publication (P) Ltd
- ➤ Singh Awdhesh GST Made Simple Centax Publication

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Semester: III

Course Title: Project Management	
Course Code: PB03ECOM26	
Objective: To enables the students to learn about project identification, formulation, its finance	ial

appraisal and implementations. To make student understand about preparing project report.

Unit	Description in detail	Weightage
1	•	25%
1	Overview of Project Management	25%
	Meaning: Project and Project Management	
	• Characteristics of Project	
	 Parameters of Project 	
	• Types of Projects	
	 Capital Budgeting and its phases 	
	 Project Development Cycle 	
2	Project Feasibility Study	25%
	• Feasibility Studies	
	 Objectives of Pre feasibility Analysis. 	
	Pre feasiblity Report	
	• Stages in Project Formulation	
	• Project Implementation	
3	Project Analysis and Project Appraisal	25%
	 Meaning and types of Project Analysis 	
	 Meaning and scope of Project Appraisal 	
	• Steps in Project Appraisal	
	 Tools of Project Appraisal 	
4.	Project Report	25%
	• Scope of Project Report	
	 Importance of Project Report 	
	Components of Project Report	
	Performa of Project Report	

References

- Vasant Desai, Project Management, Himalaya Publication house
- Bhavesh Patel, Project Management Vikash Publication
- Prasanna Chandra, Project Managemen, Tata McGraw Hill

Programme: M.COM. (CBCS)

Syllabus with effect from: JUNE-2018

Semester:	Ш
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COUR	COURSE TITLE : Operations Research		
COUR	COURSE CODE: PBO3ECOM27		
Unit	Description in Detail	Weightage	
01	INTRODUCTION TO OPERATIONS RESEARCH: (1) Operations Research – Quantitative Approach to Decision Making, Definitions of O.R., Characteristics of O.R., Application and Scope of O.R., Phases of O.R., Different types of Models in O.R.(1)Physical Models:Iconic models ,Analogue Models, (2) Classification based on function:Descriptive modelsPredictive models,Prescriptive models (3) Classification based on behavior:Static models,Dynamic models (4) Classification based on degree of certainty:Deterministic models,Probabilistic models. (5) Classification based on method of solution: Heuristic Models, Analytical models,Simulation models.General methods of solving O.R. models: Analytical method,Numerical method,Monte- Carlo method.Techniques & Tools of O.R., Opportunities and Shortcoming of the O.R Approach.	25%	
02	LINEAR PROGRAMMING AND ITS APPLICATIONS: Meaning and Definition of Linear Programming, Assumptions, Uses and Limitations of L.P., Mathematical form of L.P. Problem, Formulations of L.P. Problem, Important Terms used in L.P, Graphical Method, Simplex method for Maximization problem, Big –M method for Minimization cases, Degeneracy, Unbounded and Infeasible cases. Application of L.P.: Production planning problem, Advertising Media selection problem, Product mix problem, Simple examples based on various methods.	25%	
03	TRASPORTATION PROBLEM: Meaning, General Mathematical Model of T.P., The Transportation Algorithm, Methods of finding initial solution: North-West Corner Method, LeastCost Method, Vogel's Approximation Method, Unbalanced T.P. Test for Optimality: Modified Distribution Method (MODI Method), Degeneracy in T.P., Prohibited routes, Maximization Problems, Simple examples based on various Methods.	25%	
04	ASSIGNMENT PROBLEM AND SEQUENCING PROBLEM: Assignment Problem: Formulation, Hungarian Method, (Minimization and Maximization Problem), Assignment Problem with restriction, Unbalanced Assignment Problem, TravellingSalesman Problem. SEQUENCING PROBLEM: Introduction, Notations, Terminology and Assumptions, Processing n Jobs Through Two Machines, Processing n Jobs Through Three Machines, and Applications based on two Models.	25%	

References:

- (1) Sharma J.K.: Introduction to Operations Research
- (2) Taha H.A.: Operations Research- An Introduction
- (3) Kapoor V.K.: Problems and Solutions in Operations Research
 (4) J.K.Sharma: Operations Research Theory and Applications (3rd edition)

Programme: M.COM. (CBCS)

Syllabus with effect from: JUNE – 2018

Semester: III

	Semester. III	
TITL	E OF PAPER: Mechanics of Banking and Insurance	
PAPE	ER CODE: PB03ECOM28	
Objec	etive: To understand various Technicalities and procedures of bank as well Insurance	sector.
Unit	Description in Detail	Weightage
1	RESERVE BANK OF INDIA	25%
	Introduction, Origin and objectives of RBI, Organizational structure and	
	Management of RBI-Central Board of Directors, Local Board, Offices of the	
	Reserve bank , Administrative Departments of RBI-Dept.of Currency	
	Management, Banking ,Exchange control, industrial credit, agriculture credit,	
	research and statistics, etc. Conventional and Promotional functions of RBI,	
	Appraisal, achievement and failures of RBI.	
2	LOAN AND ADVANCES, SECURITIES MANAGEMENT	25%
	Basic principles of Bank Landing, Different kinds of Fund Based - Non	
	Fund Based Landing granted by banks, various Modes of charging Securities -	
	Pledge- Hypothecation - Mortgage Lien-Set off-AssignmentAdvance against	
	Various Property - Goods, documents of title to goods -Stock exchange securities	
	-Corporate securities –LIC -Real estate, -Fixed deposits	
3	GROWTH AND DEVELOPMENT OF INSURANCE IN INDIA	25%
	History, Formation and structure of LIC/GIC, General insurance Abroad, Re-	
	insurance Business in India, Global Re-insurance capitalization, India's share of	
	world life insurance, SWOC Analysis	
4	FUND MANAGEMENT IN INSURANCE SECTOR	25%
	Invest Management, Objectives of fund management, Magnitude of funds, Nature	
	of fund investment, policy constrains on investment in stock market, Development	
	of Expertise, Alternative investment channels Available	

Evaluation: Internal: 30 Marks (Theory)

: External: 70 Marks (Theory) – Three Hours Examination

- ➤ Principles & Practice of Bank Management by P. SubbaRao.
- > Principles of Management for Bankers by C.B. Gupta.
- ➤ Banking and insurance by O. P. Agarwal ,Himalaya Publishing House.
- > Central Banking by IIB&F, MacMilan.
- ➤ Banking Theory Law & Practices by E Gordon & Natrajan, Himalaya Publishing House