

**DIRECTORATE OF DISTANCE EDUCATION
SRM INSTITUTE OF SCIENCE AND TECHNOLOGY
KATTANKULATHUR
KANCHEEPURAM DISTRICT – 603203.**



**MASTER OF COMMERCE
CURRICULUM & SYLLABUS - 2019**

SEMESTER PATTERN

**DIRECTORATE OF DISTANCE EDUCATION
MASTER OF COMMERCE
CURRICULUM & SYLLABUS – 2019**

SEMESTER I

Subject Code	Course	Subject	L	T	P	Total LTP	C
MCOMD1911	Core 1	Advanced Accountancy	3	1	0	4	4
MCOMD1912	Core 2	Financial Management	3	1	0	4	4
MCOMD1913	Core 3	Corporate Laws	3	1	0	4	4
MCOMD1914	Core 4	Quantitative Techniques for Finance	3	1	0	4	4
		Total Credits					16

SEMESTER II

Subject Code	Course	Subject	L	T	P	Total LTP	C
MCOMD1921	Core 1	Cost and Management Accounting	3	1	0	4	4
MCOMD1922	Core 2	Marketing Management	3	1	0	4	4
MCOMD1923	Core 3	Human Resource Management	3	1	0	4	4
MCOMD1924	Core 4	Entrepreneurial Development	3	1	0	4	4
		Total Credits					16

SEMESTER III

Subject Code	Course	Subject	L	T	P	Total LTP	C
MCOMD1931	Core 1	Income Tax Law & Practice	3	1	0	4	4
MCOMD1932	Core 2	Investment Analysis and Portfolio Management	3	1	0	4	4
MCOMD1933	Core 3	International Business	3	1	0	4	4
MCOMD1934	Core 4	Auditing	3	1	0	4	4
		Total Credits					16

SEMESTER IV

Subject Code	Course	Subject	L	T	P	Total LTP	C
MCOMD1941	Core 1	Research Methodology	3	1	0	4	4
MCOMD1942	Core 2	E-Commerce	3	1	0	4	4
MCOMD1943	Core 3	Project	0	0	8	8	8
		Total Credits					16
		Grand Total					64

SEMESTER - I

SUBJECT CODE	SUBJECT TITLE	L	T	P	Total L T P	C
MCOMD1911	ADVANCED ACCOUNTANCY	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES

At the end of this course the learner is expected to

1.	Understand the basic accounting concepts and their application in business.
2.	Apply the dual-entry recording framework to a series of transactions that results in a balance sheet.
3.	Gain knowledge on the preparation of financial statements Develop the skills needed to analyze financial statements effectively
4.	Students will be exposed to take decisions on depreciation method to be adopted

UNIT - I

Branch Accounts - Dependent branches - Independent branch (foreign branches included).

UNIT - II

Consignment and Joint Venture – Meaning – Terms in Consignment and joint venture

UNIT - III

Departmental Accounts – Inter departmental transfer at cost price and invoice price - Hire purchase and Installment purchase.

UNIT - IV

Admission of a Partner - Retirement of a Partner - Death of a partner – Admission cum retirement.(Advanced Problems).

UNIT - V

Dissolution and Insolvency of a Partnership - Piecemeal distribution – Maximum Loss.

REFERENCES

1. Maheswari S.N., Vikas Publishing House, New Delhi, 2014 "Advanced Accountancy-II".
2. Gupta R.L. and Radhaswamy M., New Delhi, Sultan Chand and Co, 2010
3. "Advanced Accounts".
4. Jain & Narang Kalyani Publishers, New Delhi "Financial Accounting".
5. Reddy & Murthy, (2008), Margham Publication, Chennai, Financial Accounting.

Course Nature: Theory				
Assessment Method(Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

SUBJECT CODE	SUBJECT TITLE	L	T	P	Total L T P	C
MCOMD1912	FINANCIAL MANAGEMENT	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES

At the end of this course the learner is expected to

1.	To provide an insight into financial decision-making procedures and their application in complex situations
2.	To enlighten the knowledge of financial leverage and financial management

UNIT- I

Financial Management -Meaning, nature and scope of finance;
Functions of Financial manager- Different sources finance - long term sources, short term sources. Financial goal - Profit VS Wealth maximization -Finance Functions - Time value of Money

UNIT - II

Capital Budgeting – NPV – IRR - Profitability Index - Payback period – ARR - Cost of Capital - Meaning and Significance of Cost of Capital - Calculation of Cost of debt - Preference Capital - Equity Capital and retained earnings -Combined Cost of Capital

UNIT - III

Operating and Financial Leverage- Measurement of Leverages - Effects of operating and financial leverage on profit - Analyzing alternate financial plans - Combined financial and operating leverage. EBIT & EPS analysis

UNIT - IV

Capital structure Theories-NI, NOI -Traditional and MM Hypotheses - Without Taxes andwith Taxes Determinants of Capital Structure. Dividend Policies -Issues in dividend decisions, Walter's model - Gordon's mode - M-M approaches.

UNIT - V

Management of Working Capital -Meaning, significance and types of Working Capital - Calculating Operating cycle period and estimation of Working Capital requirements Financing of Working Capital-Management of Cash receivables and inventory

REFERENCES

1. Pandey, I.M. "Financial Management", Vikas Publishing House, Delhi.
2. Bhattacharya, Hrishikas, Working Capital Management: Strategies and Techniques, Prentice Hall, New Delhi edition 2002.
3. Khan M.Y, Jain P.K, "Financial Management", Tata McGraw Hill, New Delhi
4. Van Horne, James C., "Financial Management and Policy", Prentice Hall, Delhi.

Course Nature: Theory				
Assessment Method(Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30

End Semester		70
Total		100

SUBJECT CODE	SUBJECT TITLE	L	T	P	Total L T P	C
MCOMD1913	CORPORATE LAWS	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES	
At the end of this course the learner is expected to	
1.	To impart knowledge on legal aspects relating to business
2.	To gain knowledge on company law

UNIT I

Introduction to Company Law – Companies Act 2013 - Company Meetings – Resolutions – Board of directors – qualifications, rights, duties, Power and liabilities

UNIT II

SEBI Act 1992 – SEBI Regulations – Corporate governance clause 49A – Transparency and disclosures

UNIT III

Competition Act 2002 - provisions - FEMA Act 1999 - provisions

UNIT IV

Information Technology Act 2000 - Intellectual Property Rights - Patents Act 1970 – Copy Rights Act 1957 -Trade Marks and Merchandise Act 1999

UNIT V

Environment Protection Act 1986 – Consumer Protection Act 1986.

REFERENCES

1. Bare Acts
2. Corporate Laws, Taxman, 2014
3. Kapoor ND, “Corporate Law” Sultan chand, New Delhi, 2012.
4. ACS Study Materials - 2015
5. CMA Study Materials – 2015.

Course Nature: Theory				
Assessment Method(Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

SUBJECT CODE	SUBJECT TITLE	L	T	P	Total L T P	C
MCOMD1914	QUANTITATIVE TECHNIQUES FOR FINANCE	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES	
At the end of this course the learner is expected to	
1.	To understand the various applications used QT for finance decision
2.	To apply the various quantitative techniques to solve business problems
3.	To determine and evaluate the project to minimize the cost and time

UNIT - I

Probability – Definition- Addition and multiplication rules Probability distribution – Theoretical distributions – Binomial poison and normal – Simple problems applied to finance.

UNIT - II

Queuing theory – Applications to Business Decisions – Simulation – Monte Carlo Techniques - Time series – Components of time series – Use of time series data for financial analysis.

UNIT - III

Index numbers – concepts – simple and weighted index numbers – Economic and business index numbers published in India

UNIT - IV

Network Analysis - Managerial Applications - CPM / PERT network components - CPM - Methodology - Critical Path - Total Float, Free Float - Independent Float – Distinction Between PERT and CPM.

UNIT - V

Inventory Management - Determinants - Factors affecting Inventory Control - EOQ - inventory models - Types of Inventory models - Game theory - Zero sum Games: Arithmetic and Graphical Method,

REFERENCE BOOKS:

1. C.R.Kothari, "Quantitative Techniques", Vikas Publications, New Delhi
2. S.P. Gupta, "Statistical Methods", S.Chand & Sons Publisher, New Delhi.
3. V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi.

Course Nature: Theory				
Assessment Method(Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

SEMESTER II

SUBJECT CODE	SUBJECT TITLE	L	T	P	Total L T P	C
MCOMD1921	COST & MANAGEMENT ACCOUNTING	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES

At the end of this course the learner is expected to

1.	To provide an understanding and knowledge of cost and management accounting
2.	To enlighten the students knowledge with cost reduction and Budgetary control

UNIT - I

Products costing – Operating costing - JIT costing - Activity based costing Standard costing and variance analysis - Material cost variance - Labour cost variance overhead variance.

UNIT - II

Process Costing - Treatment of equivalent units – Inter -process profit. Job – Unit and Contract costing (advanced problems)

UNIT - III

Funds flow statement analysis - Cash flow statement analysis (AS – 3)

UNIT - IV

Marginal Costing - Cost Volume Profit Analysis- decision making - make or buy, own or lease, Key factor - Ratio analysis - Types of ratios - Uses and limitations.

UNIT - V

Budgets and Budgeting Control – Cash budget and Flexible budget, Capital Budgeting – Net Present Value, Pay Back Period, IRR and ARR

REFERENCES

1. S.N. Maheshwari, “Cost and Management Accounting” Sultan and Chand, Delhi

2. Horngren, C.T. & George Foster, "Costing Accounting" - A Managerial Emphasis, New Delhi, Prentice Hall, 1991.
3. Jawaharlal, "Cost Accounting", New Delhi, TMC, 1990.
4. Polimeni, et. al. "Cost Accounting" Concepts and Applications for Managerial Decision Making, New York, McGraw Hill, 1991
5. T.S. Reddy and Y. Hari Prasad Reddy, "Cost and Management Accounting" Margam Publication Chennai.

Course Nature: Theory				
Assessment Method(Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

SUBJECT CODE	SUBJECT TITLE	L	T	P	Total L T P	C
MCOMD1922	MARKETING MANAGEMENT	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES	
At the end of this course the learner is expected to	
1.	To enable the student to understand the concepts of marketing
2.	To understand how marketing helps to bridge the production and consumption gaps
3.	To make the students to understand the components of marketing and its pattern.

UNIT I

Marketing - meaning and definition - evolution of marketing concept – Functions of marketing - features of modern marketing.

UNIT II

Market Segmentation- Definition – need for segmentation – methods of market segmentation Consumer Behavior – meaning & definition – importance and factors influencing consumer behavior.

UNIT III

Marketing Mix: Product – meaning –classification of goods – Product Life Cycle – Stages in New Product Development – Pricing –meaning - kind of pricing – pricing objectives & policies – new product pricing

UNIT IV

Channels of Distribution – meaning - functions of channels. Promotional Mix – meaning – Sales Promotion - Advertising - Personal Selling – Benefits of Promotional measures.

UNIT V

Recent Trends marketing –e-marketing - basics of marketing research and marketing information system.

TEXT BOOKS

1. Rajan Nair, (2007) Marketing ,Sultan Chand & Sons, New Delhi.
2. Jayasankar (2012) Marketing, Margham Publications, Chennai.

REFERENCES

1. Pillai R S N – ‘Modern Marketing’, S.Chand & Co.Ltd, New Delhi
2. Philip Kotler, “Principles of Marketing”, Prentice Hall, India, Edition 15.

Course Nature: Theory				
Assessment Method(Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

SUBJECT CODE	SUBJECT TITLE	L	T	P	Total L T P	C
MCOMD1923	HUMAN RESOURCE MANAGEMENT	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES	
At the end of this course the learner is expected to	
1.	To know the basic aspects of Human Resource Management
2.	To gain knowledge on various techniques and methods of human resource management

UNIT - I

Evolution of human resource management – The importance of the human factor – objectives of human resource management – Inclusive growth and affirmative action - Role of human resource manager – Human resource policies – Computer applications in human resource management – Human resource accounting and audit

UNIT – II

Importance of Human Resource Planning – Forecasting human resource requirement – Internal and External sources - Selection process screening – Tests - Validation – Interview – Medical examination – Recruitment introduction – Importance – Practices – Socialization benefits.

UNIT – III

Types of training methods purpose benefits resistance. Executive development programmes – Common practices - Benefits – Self development – Knowledge management.

UNIT – IV

Compensation plan – Reward – Motivation – Theories of motivation – Career management – Development of mentor – Protégé relationships

UNIT – V

Method of performance evaluation – Feedback – Industry practices. Promotion, Demotion, Transfer and Separation – Implication of job change - The control process – Importance – Methods – Requirement

of effective control systems grievances – Causes – Implications – Redressal methods. NOTE: Question paper shall cover 100% theory

REFERENCES

1. Mamoria C.B. and Mamoria S. Personnel Management, Himalaya Publishing Company.
2. Bernadin , Human Resource Management ,Tata Mcgraw Hill.
3. Eugence Mckenna and Nic Beach, Human Resource Management, Pearson Education Limited.
4. Wayne Cascio, Managing Human Resource, McGraw Hill
5. Ivancevich, Human Resource Management, McGraw Hill.

Course Nature: Theory				
Assessment Method(Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

SUBJECT CODE	SUBJECT TITLE	L	T	P	Total	C
		L	T	P	L T P	
MCOMD1924	ENTREPRENEURIAL DEVELOPMENT	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES

At the end of this course the learner is expected to

- | | |
|----|---|
| 1. | To explain development of entrepreneurs |
|----|---|

UNIT I

Entrepreneur - meaning- importance-Qualities, nature, types, traits, culture, similarities and economic and differences between Entrepreneur and Intrapreneur. Entrepreneurship development-its importance- Role of Entrepreneurship -Entrepreneurial environment.

UNIT II

Evolution of Entrepreneurs- Entrepreneurial promotion. Training and developing motivation : factors - mobility of Entrepreneurs - Entrepreneurial change - occupational mobility-factors in mobility - Role of consultancy organizations in promoting Entrepreneurs-Forms of business for Entrepreneurs.

UNIT III

Creating and starting the venture - Steps for starting a small industry - selection of types of organization - International entrepreneurship opportunities.

UNIT IV

Managing, growing and ending the new venture - Preparing for the new venture launch -early management decisions Managing early growth of the new venture- new venture expansion strategies and issues - Going public - ending the venture.

UNIT V

Entrepreneurship Development and Government: Role of Central Government and State Government in promoting Entrepreneurship - Introduction to various incentives, subsidies and grants - Export Oriented Units - Fiscal and Tax concessions available. Women Entrepreneurs Reasons for low / no women Entrepreneurs their Role, Problems and Prospects

REFERENCE BOOKS

1. Vasanth Desai " Dynamics of Entrepreneurial Development and Management Himalaya Publishing House.
2. N.P.Srinivasan & G.P.Gupta," Entrepreneurial Development ", Sultanch and &Sons.
3. P.Saravanavelu "Entrepreneurship Development ",Eskapee Publications.
4. Satish Taneja, Entrepreneur Development ", New Venture Creation.
5. Robert D.Hisrich, Michael P.Peters, " Entrepreneurship Development, Tata McGraw Hill edition.

Course Nature: Theory				
Assessment Method(Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total

	Marks	15	15	30
End Semester				70
Total				100

SEMESTER III

SUBJECT CODE	SUBJECT TITLE	L	T	P	Total L T P	C
MCOMD1931	INCOME TAX LAW & PRACTICES	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES

At the end of this course the learner is expected to

1.	To prepare the students to gain a wider knowledge of Tax management
2.	To provide knowledge on the concept of proper tax planning

UNIT - I

Nature and Scope of Tax Planning: Nature - Objectives of Tax Management - Tax Planning - Tax Avoidance & Tax Evasion - Assessment Year - Previous Year -Assesses – Residential status.

UNIT - II

Tax on Individual Income I: Computation of tax under the heads of Salaries - Income from House Property - Profits & Gains of Business.

UNIT - III

Tax on Individual Income II: Computation of tax under the heads of - Capital Gains & Income from Other Sources – Set-off and carry-forward of losses of Firms – Deductions from GTI – Computation of taxable income of an individual.

UNIT - IV

Tax Planning for Firms: Partnership firm under Income Tax Law - Tax deductions available to firms - Provisions relating to interest and remuneration paid to partner - Computation of partnership firms' book profit - Set-off and carry-forward of losses of Firms.

UNIT - V

Tax planning for Companies: Computation of taxable income -Carry-forward and set-off of losses for companies - Minimum Alternative Tax (MAT).

REFERENCES (Only assessment year edition to be followed)

1. Bhagavathi Prasad , Income Tax Law and Account – VishwaPrakasan, New Delhi.
2. Reddy T S & Hariprasad Reddy Y, Income Tax Theory, Law and Practice, Margham Publication, Chennai.
3. Jeevarathinam & Vijay Vishnu Kumar, Income tax law and practice, Scitech publication, Chennai.
4. N. Hariharan, Income tax law and practice, Vijay Nicole publisher, Chennai. H.C Mehrotra, Income Tax Law and Accounts, SahityaBhavan Publications, Agra.
5. Vinod K. Singhania, Students Guide to Income Tax, Taxman.Publication, New Delhi.

Course Nature: Theory				
Assessment Method(Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

SUBJECT CODE	SUBJECT TITLE	L	T	P	Total L T P	C
MCOMD1932	INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT	3	1	0	4	4

UNIT - I

Investment Analysis: Nature - Scope - Elements of Investment Risk & Return Objective of Investment Approaches to Investment Analysis. Securities - Types - Features.

UNIT - II

Investment Alternatives and Strategies: Financial Investment - Non Financial Investment - Inbound and Outbound Investments – Sources of Investment Information - Valuation of Fixed Income Securities and Variable Income Securities (excluding derivatives).

UNIT - III

Fundamental Analysis: Economic – Industry and Company Analysis – Sources of Information for Analysis.

UNIT - IV

Technical Analysis – Types of Charts – Dow Theory, Elliott Wave Theory, Odd – Lot Theory, Breadth of Market, Relative Strength Analysis – Moving Average Analysis - Efficient Market Hypothesis.

UNIT - V

Portfolio Analysis & Management: Portfolio Risk and Return – Diversification - Markowitz Model – Sharpe Model: Single Index Model – CAPM – Arbitrage Pricing Theory.

REFERENCE BOOKS:

1. S.Kevin “Security Analysis and Portfolio Management” PHI Learning Pvt Ltd, New Delhi.
2. V.A.Avadhani, “Security Analysis and Portfolio Management”, Himalaya Publishing House, Mumbai.
3. Punithavathy Pandian, “Security Analysis and Portfolio Management”, Vikas Publishing House Pvt Ltd, New Delhi.
4. M,Ranganatham & R.Madhumathi, “Investment Analysis and Portfolio Management”, Pearson Education (India) Pvt Ltd, New Delhi.
5. Bhalla, Tuteja, “Investment Management”, S.Chand & Sons Publisher, New Delhi.
6. Preeti Singh, “Investment Management”, Himalaya Publishing House, Mumbai.

Course Nature: Theory				
Assessment Method(Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

SUBJECT CODE	SUBJECT TITLE	L	T	P	Total L T P	C
MCOMD1933	INTERNATIONAL BUSINESS	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES	
At the end of this course the learner is expected to	
1.	To explore and offer the knowledge on global environment
2.	To enlighten the students knowledge with international trading activities.

UNIT - I

International Business: Nature - Importance and scope – Mode of entry into international business- Framework for analyzing international business environment – Geographical, economical, socio-cultural, political and legal environment.

UNIT - II

International Monetary and Financial System: Importance of international finance - Bretton woods conference and afterwards – IMF - World Bank & WTO – UNCAD - European monetary system – Meaning and scope - Balance of Payment and International Linkages: Balance of Payments and its components - International flow of goods - services and capital - Coping with current account deficit.

UNIT - III

Export and Import Finance: Special need for Finance in International Trade – INCO Term (FOB, CIF, etc) – Payment Terms – Letter of Credit – Pre Shipment and Post Shipment Finance – Forfaiting – Deferred Payment Terms – EXIM Bank – ECGC and its schemes – Import Licensing – Financing methods for import of Capital goods.

UNIT - IV

Export Trade Document: Financial Documents – Bill of Exchange – Type – Commercial Documents – Proforma– Commercial – Consular – Customs - Legalized Invoice - Certificate of Origin Certificate Value - Packing List - Weight Certificate - Certificate of Analysis and Quality - Certificate of Inspection - Health Certificate - Transport Document – Bill of Lading – Airway Bill - Postal Receipt, Multimodal Transport Document – Risk Covering Document.

UNIT - V

International Capital and Money Market Instruments; GDRs- ADRs - Euro bonds - Euro loans – Repos – CPs - floating rate instruments - loan syndication and Euro Deposits.

REFERENCES

1. Ashwathappa, International Business, Tata McGraw Hill Publications, New Delhi.
2. Jeevanandam, International Business, M/s Sulatan& Chand, Delhi 2008.
3. Sumathi Varma, International Business, Ane, Delhi 2010.
4. Adhikary Manab, Global Business Management, Macmillan, New Delhi.

Course Nature: Theory				
Assessment Method(Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

SUBJECT CODE	SUBJECT TITLE	L	T	P	Total L T P	C
MCOMD1934	AUDITING	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES

At the end of this course the learner is expected to

1.	To appreciate the role of auditing in accounting for business
2.	To familiarize with the provisions of the companies act relating to the appointment, conduct and liabilities of an auditor
3.	To make the students to understand the importance and its role in the accounting field.

UNIT - I

Introduction Auditing –Definitions –Objective –Classification – Advantages and limitations of Auditing –Investigation vs. Auditing - Auditing standards

UNIT - II

Statutory Auditor Company Auditor –Qualities, Qualification, Disqualification, Appointment and Removal of auditors –Rights, Duties and Liabilities of auditors – Audit report –Types of opinion

UNIT - III

Audit Planning & Control Audit files –Audit programme –Audit note book –Audit working paper – Internal Control –Internal check –Internal audit –Internal audit vs. external audit.

UNIT - IV

Vouching Vouching –objects –Importance –Vouching of cash transaction; receipts and Payments –vouching of trade transaction – Vouching of Impersonal Ledgers

UNIT - V

Verification and Valuation Mode and object of verification –Verification and valuation of assets –Verification of liabilities –Auditor's duty as regards verification and valuation of Assets and Liabilities –Audit of provisions and reserves.

TEXT BOOK

1. Dinkar Pagare, Principles & Practice of Auditing, Sultan Chand & Sons, New Delhi.

REFERENCE

1. Spicer & Pegler, Auditing, MacMillan Publication, New Delhi.
2. Tandon B.N., Practical Auditing, S.Chand Publishers, New Delhi,

Course Nature: Theory				
Assessment Method(Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70

Total	100
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SEMESTER IV

SUBJECT CODE	SUBJECT TITLE	L	T	P	Total L T P	C
MCOMD1941	RESEARCH METHODOLOGY	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES

At the end of this course the learner is expected to

1.	To familiarize the students to the principles of scientific methodology in business enquiry
2.	To develop analytical skills of business research

UNIT - I

Business Research – Definition and Significance – Research process – Types of Research – Exploratory and causal Research – Theoretical and empirical Research – Cross –Sectional and time – Series Research – Research questions -Problems – Research objectives – Research hypotheses – Characteristics – Research in an evolutionary perspective – Role of theory in research.

UNIT - II

Research design – Definition – Types of research design – Exploratory and causal research design – Descriptive and experimental design – Different types of experimental design – Validity of findings – internal and external validity – Variables in Research – Measurement and scaling – Different scales – Construction of instrument – Validity and Reliability of instrument.

UNIT - III

Types of data – Primary Vs Secondary data – Methods of primary data collection – Survey Vs Observation – Experiments – Construction of questionnaire and instrument – Validation of questionnaire – Sampling plan – Sample size – Determinants optimal sample size – Sampling techniques – Probability Vs Non-probability sampling methods.

UNIT - IV

Data Preparation – Editing – Coding –Data entry – Validity of data – Qualitative Vs Quantitative data analyses – Bivariate and Multivariate

statistical techniques – Factor analysis – Discriminant analysis – Multiple regression and correlation.

UNIT - V

Research report – Different types – Contents of report – Need of executive summary – Chapterization – Contents of chapter – Report writing – Role of audience – Readability –Comprehension– Final proof – Report format –Ethics in research – Ethical behavior of research.

REFERENCES

1. Sadhu and Singh, "Research Methodology in Social Science".
2. Wilkinson and Bhandarkar, "Methodology and Techniques of Social Research".
3. Beri .G, "Marketing Research", Tata McGraw Hill Publishers Limited, New Delhi.

Course Nature: Theory				
Assessment Method(Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

SUBJECT CODE	SUBJECT TITLE	L	T	P	Total L T P	C
MCOMD1942	E-COMMERCE	3	1	0	4	4

INSTRUCTIONAL OBJECTIVES

At the end of this course the learner is expected to

- | | |
|----|---|
| 1. | To explain development of electronic commerce |
|----|---|

UNIT - I

Introduction to E-Commerce – Benefits of Electronic Commerce – Impact of Electronic commerce Classification of Electronic Commerce – Applications of Electronic Commerce Technologies. Business Models. Architectural Framework.

UNIT - II

Network Infrastructure: Local Area Networks – Wide Area Network – Intranet, Extranet and Internet – TCP/IP Reference Model – Domain Name Systems – Internet Industry Structure. Information Distribution and Messaging: File Transfer Protocol Applications - Electronic Mail – World Wide Web Server – HTTP – Web servers Implementations.

UNIT - III

Information Publishing Technology: Information publishing – Web browsers – Hyper Text Mark-up Language – Common Gateway Interface – Multimedia Content – Other Multimedia Objects – Virtual Reality Modeling Language.

UNIT - IV

Securing the Business on Internet: Security policy, Procedures and practices – Site security – Protecting the Network – Firewalls – Securing the Web service. Securing Network Transactions: Transaction Security – Cryptology – Cryptology Algorithms – Public Key Algorithm – Authentication Protocols – Digital Signatures – Electronic Mail Security – Security Protocols for Web Commerce.

UNIT - V

Search Engines and Directory Services: Information Directories – Internet Advertising- E –Commerce Applications- Cyber Law-Introduction- Concept of Cyberspace - cyber law in E Commerce-Contract Aspects - Electronic Governance.

REFERENCE BOOKS:

1. Bharat Bhasker, “Electronic Commerce: Framework, Technologies and Applications”, Tata McGraw Hill Publishing Company Limited, Noida, UP
2. Dr.C.A.Rayudu, “E-Commerce & E-Business”, Himalaya Publishing House, Mumbai
3. Ravi Kalakotoa & Andrew B. Whinston, “Frontiers of Electronic Commerce”, Addison-Wesley – An Imprint of Pearson Education, United States.
4. Jeffvey F. Rayport & Bernard J. Jaworeski, “Introduction to E-Commerce”, Tata McGraw Hill Publishing Company Limited, Noida, UP.

Course Nature: Theory				
Assessment Method(Maximum marks)				
In Semester	Assessment Tool	Assignment I	Assignment II	Total
	Marks	15	15	30
End Semester				70
Total				100

SUBJECT CODE	SUBJECT TITLE	L	T	P	Total L T P	C
MCOMD1943	PROJECT	0	0	8	8	8

INSTRUCTIONAL OBJECTIVES	
At the end of this course the learner is expected to	
1.	To identify the problem and find solutions to it through analysis and interpretation
2.	To strengthen the knowledge on HR, Marketing and finance through project

Maximum: 100 marks (Internal: 30 marks; External: 70 marks)