DEPARTMENT OF MANAGEMENT (DOM) I. K. GUJRAL PUNJAB TECHNICAL UNIVERSITY MAIN CAMPUS

D. No. IKGPTU/DOM/44	(9)	DATED: U/1/	19
Subject: Regarding approval	of Minutes of Meeting of BOS,	Faculty of Management.	
A meeting of BOS, Faculty of	Management was held on 27/1	2/18 to finalise the schem	ne an
syllabus of M.Com of IKGPTU approve minutes of meeting.	. Minutes of meeting are attache	d herewith. You are reques	sted to
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V. N. 6119		(20)	22
(Dr. Pooja Mehta)		Fig. Deep	5/8
Assistant Professor		12 50	11.4
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(Harmeen Soch) 41119	3		
Head of Department & Chairp	person, BOS	DATED	
(Dr. Balkar Singh)	Gen.		
Director, Academies, IKGPTU	1 4/1/14		
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Minutes of meeting of BOS Management Venue: Meeting Room, 4th Floor, CB II, IKGPTU, Main Campus, Kapurthala

Date: 27th December, 2018

Following members were present:

Dr. Harmeen Soch, HOD, Department of Management, IKGPTU Main Campus, Kapurthala, (Chairperson)

Dr. S. K Singla, Professor, GNAIMT, Phagwara (Member)

Dr. A.S Chawla, Professor, RIMT University, Mandi Gobindgarh (Member)

Dr. B.S Mann, Professor, UBS, GNDU, Amritsar (Member)

Dr. R. P Singh, Associate Professor, SBS, Ferozpur (Member)

Dr. Kapil Gupta, Asstt. Professor IKGPTU Main Campus, Kapurthala (Member)

Dr. Mandeep Kaur, Asstt. Professor, IKGPTU Main Campus, Kapurthala (Member)

Dr. Pooja Mehta, Asstt. Professor, IKGPTU Main Campus, Kapurthala (Member)

Er. Navdeepak Sandhu, Placement Officer, IKGPTU Main Campus, Kapurthala (Member)

The members discussed in detail the agenda of the meeting and following decisions were taken:

1. Scheme of 2nd-4th Semester of M.Com was finalized and attached as **Annexure A**.

2. Syllabus of 2nd Semester of M.Com was finalized and attached as Annexure B.

The chairperson thanked all the member of BOS.

Dr. Harmeen Soch

Dr R Mann

Dr. Pooja Mehta

Dr. A.S Chawla

Dr. R.P Singh

Dr. Mandeen Kaur

Dr. S. K. Singla

Dr. Kapil Gunta

Er. Navdeepak Sandhu

Dr. Harmeen Soch, HOD, Depoint

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Dr. Harmeen Soch

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Dr B.S Mann

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Dr. S. K. Singla

Dr. Kanil Gunta

Er. Navdeepak Sandhu

Study Scheme & Syllabus of MasterofCommerce (M.Com)

Batch 2018 onwards



Department of Academics

I.K.GujralPunjab Technical University

Courses & Examination Scheme:

First Semester

Course Code	Course	Course Title	Load Allocations			Marks Distribution		Total	Credit
	Туре		L*	T*	P	Internal	External	Marks	
MCOP 101-18	Core Theory	Management Principles and Organizational Behaviour	3	1	0	40	60	100	4
MCOP 102-18	Core Theory	Managerial Economics	3	1	0	40	60	100	4
MCOP 103-18	Core Theory	Quantitative Techniques	3	1	0	40	60	100	4
MCOP 104-18	Core Theory	Accounting Theory	3	1	0	40	60	100	4
MCOP 105-18	Core Theory	Legal Aspects of Business	3	1	0	40	60	100	4
MCOP 106-18	Core Theory	Business Communication	3	1	0	40	60	100	4
TOTAL	TOTAL		18	6	0	240	360	600	24

Second Semester

Course Code	Course	Course Title	Load Allocations			Marks Distribution		Total	Credits
	Type		L*	T*	Р	Internal	External	Marks	1
MCOP 201-18	Core Theory	Indian Financial System	3	1	0	40	60	100	4
MCOP 202-18	Core Theory	Management and Cost Accounting	3	1	0	40	60	100	4
MCOP 203-18	Core Theory	Business Research Methods	3	1	0	40	60	100	4
MCOP 204-18	Core Theory	Marketing Management	3	1	0	40	60	100	4
MCOP 205-18	Core Theory	Human Resource Management	3	1	0	40	60	100	4
HVPE 101-18	Ability Enhancement Compulsory Course (AECC)	Human Values, De- addiction and Traffic rules	3	0	0	40	60	100	3
	Ability Enhancement Compulsory Course (AECC)	Human Values, De- addiction and Traffic Rules (Lab/ Seminar)	0	0	2	25	_**	25	I
	TOTAL		18	5	2	265	360	625	24

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I.K.Gujral Punjab Technical University Master of Commerce Batch 2018 Onwards MCOP 201-18 Indian Financial System

Indian Financial System

Objective: To provide insight to the structure, working and problems of financial system in India as well as to enable students to appreciate and understand the concepts, mechanism and utility of different financial intermediaries.

UNIT-I

Financial System: Meaning, nature, scope, features, role, functions and components of financial system. Evolution and growth of Indian financial system. Regulatory framework of Indian financial system. Overview of financial sector reforms in India.

UNIT-II

Financial Institutions: Meaning, nature, structure, role and functions of commercial banks, co-operative banks, non-banking financial institutions, Insurance companies, mutual funds, depositories

UNIT-III

Financial Markets: Meaning, structure, role and functions of Indian money market. Nature, role, functions and structure of Indian capital market. Structure and functions of Indian debt, equity, derivatives and forex markets.

Financial Instruments: Treasury bills, commercial bills, certificate of deposits, Gilt-edged securities market, shares (equity shares and preference shares), forwards, futures, options and swaps.

UNIT-IV

Financial Services: Merchant banking — meaning, nature, functions and role of merchant banker in issue management. Credit rating agencies — meaning, nature, role, functions, structure, operations and regulatory framework of credit rating agencies. Stock brokerage — meaning, types of brokers, functions regulatory framework and operation of stock brokerage companies. Meaning, nature, scope, functions, regulatory framework and operation of leasing, hire-purchase and financial guarantees.

Suggested Readings:

- 1. Bhole, L. M. and Mahakud, J. (2017), 'Financial Institutions and Markets', McGraw Hills.
- 2. Mishkin, F. S. and Eakins, S. (2017), 'Financial Markets and Institutions', Pearson Education.
- 3. Bhattacharyya, S. (2017), 'Indian Financial System', Oxford University Press.
- 4. Khan, M. Y. (2015), 'Financial Services, McGraw Hills.
- 5. Das, S. C. (2015), 'The Financial System in India: Markets, Instruments, Institutions, Services and Regulations', PHI Learning.
- 6. Gordon, E. and Natarajan, K. (2016), 'Financial Markets and Services', Himalaya Publishing House.

Management and Cost Accounting

Course Objective: To enable the students to acquire knowledge and understanding of the concepts, techniques and practices of cost and management accounting and to develop skills for decision making.

UNIT-I:

Introduction to Cost Accounting: Objectives & Scope, Classifications and Elements of Cost, Installation of a Costing System. Materials Control — Concept and Techniques. Methods of Pricing of Material, Inventory Management: Meaning and Classification of Labour Costs. Overheads: Meaning, Nature, Collection and Classification, Preparation of Cost Sheet. Job and Contract Costing, Process Costing: Features, Applications and Types of Process Costing.

UNIT-II

Marginal Costing: Meaning, Advantages, Limitations and Applications, Cost-Volume Profit Analysis. Standard Costing: Significance and computation of Material, Labour, and Overhead Variance. Budgetary Control: Advantages, Limitations and Preparation. Zero Base Budgeting. Performance Budgeting.

UNIT-III

Management Accounting: Evolution, Meaning, Objectives and Scope, Relationship between Management Accounting and Cost Accounting. Conflicts in Profit versus Value Maximisation Principle. Role of Management Accountant in Decision Making.

UNIT-IV

Financial Statements Analysis: Types, Methods, Objectives, Limitations. **Ratio Analysis:** Accounting, Uses, Classification, Advantages, Limitations. Cash Flow Statement, Fund Flow Statement, Management Reporting.

Suggested Readings:

- Banerjee, Bhabhatosh. (2014). Cost Accounting: Theory and Practice (13th Ed.). Prentice Hall.
- 2. Hanif, M. (2017). Modern Cost & Management Accounting (1st Ed.), McGraw Hill Education.
- 3. Kishore, Ravi M. (2018). Cost & Management Accounting, Taxmann's Publications, N. Delhi

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Business Research Methods

Course Objective: The course aims at equipping students with an understanding of the research process, tools and techniques in order to facilitate managerial decision making.

Unit I

Introduction to Research: Meaning, Definition, Objectives, Research Process, Research Problem: Selection of Problem, Understanding Problem, Necessity of Defined Problem; Review of Literature in Research. Research Design: Meaning, Types — Descriptive, Diagnostic, Exploratory, Experimental. Collection of Data: concept of primary data and secondary data, sources of primary data and secondary data. Questionnaire Designing: Construction, types and developing a good questionnaire.

Unit II

Sampling: Concept, definitions, census and sampling, probability and non probability methods of sampling, relationship between sample size and errors. Measurement- Unidimensional and multidimensional scales, Measurement scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking scale, Likert and semantic differential scale. Data Processing Operations: Editing, Coding, Classification and Tabulation of Data. Unit III

Master of Commerce Batch 2018 Onwards

Sampling Distributions and Estimation: Sampling concepts. Sampling methods. Concepts of sampling distribution, its expected value and standard error. Sampling distribution of means. Central Limit Theorem. Sampling distribution of proportions. Point and interval estimation. Confidence intervals for means and proportions. Sample size determination for a mean.

Index Number: Definition, importance of index number in managerial decision making, methods of construction, tests of consistency, base shifting, splicing and deflation, problems in construction.

Time Series Analysis: Meaning, component and, methods of time series analysis. Trend analysis: Least square method, linear and non linear equations, applications of time series in business decision making.

Unit IV

Hypothesis Testing: Formulation of hypothesis, procedure of hypothesis testing, errors in testing of hypothesis, tests of significance for large samples, tests of significance for small samples, application of t-test, Z-test, F-test and Chi-square test and Goodness of fit, ANOVA. Techniques of association of attributes.

Correlation: Partial and Multiple correlation. **Regression Analysis:** Multiple regression analysis, Testing the assumptions of regression: multicolinearity, heteroscedasticity and autocorrelation.

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*Note: Report Preparation and Presentation. Each Student has to prepare Mini Research Project on Topic / Area of their Choice and Make Presentation. The report should consist of application of tests and techniques mentioned in above units.

Suggested Readings:

- Levins, Krehbiel, Business Statistics, Pearson Berenson
- Levin & Rubin, Statistics for Management, Prentice Hall
- S P Gupta, Statistical Methods, Sultan Chand
- Beri, Business Statistics, Tata Mc Graw Hill
- Croucher, Statistics: Making Business Decisions, Tata McGraw Hill
- C.R. Reddy, *Quantitative Techniques for Management Decisions*, Himalaya Publishing
- Anderson Statistics for Business & Economics, Cengage Learning
- Levin, Richard and David S. Rubin. "Statistics for Management". 7th Edition,
- Prentice Hall of India, New Delhi.
- Render, B. and Stair, R. M. Jr., "Quantitative Analysis for Management", 7th Edition, Prentice-Hall of India, New Delhi.
- Siegel, Andrew F, *Practical Business Statistics*. International Edition, 5th Edition (2001), McGraw Hill Irwin.
- Berenson, L.M., Krehbiel, T.C., Vishwanathan, P.K. and Levine, D.M.,
 "Business Statistics: A First Course", 4th Edition (2008), Pearson Education.

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MCOP 204-18 Marketing Management

Course Objective: The course aims at making students understand concepts, philosophies, processes and techniques of managing the marketing operations of a firm in turbulent business environment. This course will provide better understanding of the complexities associated with marketing functions, strategies and provides students with the opportunity to apply the key concepts to practical business situations.

Unit -I

Understanding Marketing and Consumers: Introduction to Marketing Management. Definition, Importance, Scope, Basic Marketing Concepts, Marketing Mix, Marketing vs Selling, Customer Value, techniques and relevance. Marketing Environment and Competition: Analyzing Marketing Environment-Micro, Macro, Impact of environment on marketing. Corporate Strategic Planning: Defining role of marketing strategies, marketing planning process. Marketing Information System: Concept and Components.

Unit -II

Consumer Behaviour: Consumer buying process, Factors Influencing Consumer Buying Behaviour, Market Segmentation & Targeting: Product differentiation, Positioning for competitive advantage, Competitors analysis, Product Decisions: Product Mix, Packaging and Labelling Decisions, Branding, Brand value & Brand Equity. New Product Development, Consumer Adoption Process, Product Life Cycle and marketing mix strategies. Services Marketing and 7Ps framework.

Unit -III

Pricing Decisions: Objectives, Factors Affecting Pricing Decisions, Pricing Methods, Price Changes, Pricing Strategies. Delivering and Promoting Product: Supply Chain Decisions: Nature, Types, Channel Design and Channel Management Decisions, Retailing, Wholesaling, Communication Process, Promotion Mix: Advertising, Sales Promotion, Public Relations and Online marketing. Personal Selling: Personal Selling Process, Managing the Sales Force.

Unit-IV

Emerging Trends in Marketing: Green Marketing, Event Marketing, Network Marketing, Social Marketing, Buzz Marketing/ Viral Marketing, Customer Relationship Management (CRM), Global Marketing, Rural Marketing, E-Commerce: Marketing In The Digital Age.

Suggested Readings:

- Kotler & Keller. Marketing Management (15th Ed.) Pearsons Education
- Ramaswamy & Namakumari. Marketing Management (5th Ed.) McMillian.
- Etzel, Walker, Stanton, and Pandit, Marketing Management (14th Ed.) Tata McGraw Hill
- Kurtz & Boone, *Principles of Marketing* (17th Ed.) Cengage Learning
- Kotler & Armstrong, *Principles of Marketing* (15th Ed.) Prentice Hall

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- Biplab S. Bose, *Marketing Management* (3rd Ed.) Himalaya Publications
 Subhash c. Jain, *Marketing Planning & Strategy* (8th Ed.) Cengage Learning
- Rajan Saxena., Marketing Management (4th Ed.) Tata McGraw Hill.

MCOP 205-18

Human Resource Management

Course Objective: The objective of the paper is to make student aware of the various functions and importance of HR department in any organization. It is basically concerned with managing the human resources, whereby the underlying objective is to attract retain and motivate the human resources in any organization.

Unit I

Human Resource Management (HRM): Nature, Scope, Objectives and functions of HRM. Evolution of HRM, HR as a factor of competitive advantage. Organization of HR department, Line ad staff responsibility of HR managers, competencies of HR Manager. Personnel Policies and Principles. Strategic HRM: Introduction, Integrating HR strategy with Business Strategy, Difference between SHRM and HRM. HRM Environment and Environment Scanning. Human Resource Planning: Meaning, Process and importance, factors affecting Human Resource Planning. Job Analysis: Process, methods of Job Description & Job Specification.

Unit 2

Recruitment & Selection: Meaning & Concept, Process & Methods Recruitment & Selection, Induction & Placement. Training & Development: Meaning & Concept of Training & Development, Methods of Training & Development, Evaluating training effectiveness. HRM vs. HRD. Career Planning & Development: concept of career, career planning, career development, process of career planning and development, factors affecting career choices, responsibilities of Employers / managers, organization and employees in career planning and development, career counseling. Internal Mobility: Promotion, Transfer, Demotion, Separation, downsizing and outplacement.

Unit 3

Performance Appraisal: Meaning & Concept of Performance Appraisal, Methods & Process of Performance Appraisal, Issues in Performance Appraisal, Potential Appraisal. Compensation Management- Concept and elements of compensation, Job evaluation, Wage / Salary fixation, Incentives Plans & Fringe Benefits. Quality of work life (QWL): Meaning, Concept, Techniques to improve QWL. Health, Safety & Employee Welfare, Social Security. Quality Circles: Concept, Structure, Role of Management, QCs in India.

Unit 4

Industrial Relations: Government's concerns, Union's concerns, Management concerns; Approaches of IR; Dispute Resolution Machinery. Collective Bargaining: Meaning, Scope, Objectives, Issues and Strategies, steps of collective bargaining, negotiation skills. Participative Management, Grievance Handling, Disciplining and Counseling of employees, HRIS, HR Audit. Ethical Issues in HRM. Human Resource Management practices in India.

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Suggested Readings:

- Dessler, Gary, "Human Resource Management", New Delhi, Pearson Education Asia. 2017 15th Edition
- Aswathappa, K., Human Resource Management, Text and Cases (7th ed.). Mc

- Flippo, E. Human Resource Management (5th ed.). McGraw Hill.
 Ivancevich, J. Human Resource Management (12th ed.). Tata Mc Graw Hill.
 Gomez Mejia, L. Managing Human Resources (8th ed.). Pearson Education.
- Bratton, J. and Gold, J. Human Resource Management: Theory and Practice (6th ed.). Palgrave.
- Mirza S. Saiyadain. Human Resources Management (4th ed.). Tata McGraw
- Dale Yoder, Personal Management & Industrial Relations (6th Ed.) Tata McGraw Hill

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HVPE 101-18 HUMAN VALUES, DE-ADDICTION AND TRAFFIC RULES

Course Objective: This introductory course input is intended

a. To help the students appreciate the essential complementarily between 'VALUES' and 'SKILLS' to ensure sustained happiness and prosperity which are the core aspirations of all human beings.

b. To facilitate the development of a Holistic perspective among students towards life, profession and happiness, based on a correct understanding of the Human reality and the rest of Existence. Such a holistic perspective forms the basis of Value based living in a natural way.

c. To highlight plausible implications of such a Holistic understanding in terms of ethical human conduct, trustful and mutually satisfying human behavior and mutually enriching interaction with Nature.

Thus, this course is intended to provide a much needed orientational input in Value Education to the young enquiring minds.

Course Methodology

- The methodology of this course is universally adaptable, involving a systematic and rational study of the human being vis-à-vis the rest of existence.
- It is free from any dogma or value prescriptions.
- It is a process of self-investigation and self-exploration, and not of giving sermons. Whatever is found as truth or reality is stated as proposal and the students are facilitated to verify it in their own right based on their Natural Acceptance and Experiential Validation.
- This process of self-exploration takes the form of a dialogue between the teacher and the students to begin with, and within the student himself/herself finally.
- This self-exploration also enables them to evaluate their pre-conditionings and present beliefs.

Content for Lectures: usible implications of such a Holistic understanding in terms of Module 1: Course Introduction - Need, Basic Guidelines, Content and Process for Value Education

- 1. Understanding the need, basic guidelines, content and process for Value Education
- 2. Self Exploration-what is it? its content and process; 'Natural Acceptance' and Experiential Validation- as the mechanism for self exploration
- 3. Continuous Happiness and Prosperity- A look at basic Human Aspirations
- 4. Right understanding, Relationship and Physical Facilities- the basic requirements for fulfillment of aspirations of every human being with their correct priority

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- 5. Understanding Happiness and Prosperity correctly- A critical appraisal of the current scenario
- 6. Method to fulfill the above human aspirations: understanding and living in harmony at various levels

Module 2: Understanding Harmony in the Human Being - Harmony in Myself! [6]

- 7. Understanding human being as a co-existence of the sentient 'I' and the material 'Body'
- 8. Understanding the needs of Self ('I') and 'Body' Sukh and Suvidha
- 9. Understanding the Body as an instrument of 'I' (I being the doer, seer and enjoyer)
- 10. Understanding the characteristics and activities of 'I' and harmony in 'I'
- 11. Understanding the harmony of I with the Body: *Sanyam* and *Swasthya*; correct appraisal of Physical needs, meaning of Prosperity in detail
- 12. Programs to ensure Sanyam and Swasthya
 - Practice Exercises and Case Studies will be taken up in Practice Sessions.

Module 3: Understanding Harmony in the Family and Society- Harmony in Human-Human Relationship

[6]

- 13. Understanding harmony in the Family- the basic unit of human interaction
- 14. Understanding values in human-human relationship; meaning of *Nyaya* and program for its fulfillment to ensure *Ubhay-tripti*;

Trust (Vishwas) and Respect (Samman) as the foundational values of relationship

- 15. Understanding the meaning of Vishwas; Difference between intention and competence
- 16. Understanding the meaning of *Samman*, Difference between respect and differentiation; the other salient values in relationship
- 17. Understanding the harmony in the society (society being an extension of family): Samadhan, Samridhi, Abhay, Sah-astitva as comprehensive Human Goals
- 18. Visualizing a universal harmonious order in society- Undivided Society (Akhand Samaj), Universal Order (Sarvabhaum Vyawastha) from family to world family!
 - Practice Exercises and Case Studies will be taken up in Practice Sessions.

Module 4: Understanding Harmony in the Nature and Existence - Whole existence as Co-existence

[4]

- 19. Understanding the harmony in the Nature
- 20. Interconnectedness and mutual fulfillment among the four orders of nature-recyclability and self-regulation in nature
- 21. Understanding Existence as Co-existence (Sah-astitva) of mutually interacting units in all-pervasive space
- 22. Holistic perception of harmony at all levels of existence
 - Practice Exercises and Case Studies will be taken up in Practice Sessions.

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Module 5: Implications of the above Holistic Understanding of Harmony on Professional Ethics [6]

- 23. Natural acceptance of human values
- 24. Definitiveness of Ethical Human Conduct
- 25. Basis for Humanistic Education, Humanistic Constitution and Humanistic Universal Order
- 26. Competence in professional ethics:
 - a) Ability to utilize the professional competence for augmenting universal human order,
 - b) Ability to identify the scope and characteristics of people-friendly and eco-friendly production systems,
 - c) Ability to identify and develop appropriate technologies and management patterns for above production systems.
- 27. Case studies of typical holistic technologies, management models and production systems
- 28. Strategy for transition from the present state to Universal Human Order:
 - a) At the level of individual: as socially and ecologically responsible engineers, technologists and managers
 - b) At the level of society: as mutually enriching institutions and organizations

Text Book

R R Gaur, R Sangal, G P Bagaria, 2009, A Foundation Course in Value Education. Reference Books

- 1. Ivan Illich, 1974, Energy & Equity, The Trinity Press, Worcester, and HarperCollins, USA
- 2. E.F. Schumacher, 1973, Small is Beautiful: a study of economics as if people mattered, Blond & Briggs, Britain.
- 3. A Nagraj, 1998, Jeevan Vidya ek Parichay. Divya Path Sansthan, Amarkantak.
- 4. Sussan George, 1976, How the Other Half Dies, Penguin Press. Reprinted 1986, 1991
- 5. PL Dhar, RR Gaur, 1990, Science and Humanism, Commonwealth Purblishers.
- 6. A.N. Tripathy, 2003, Human Values, New Age International Publishers.
- 7. Subhas Palekar, 2000, *How to practice Natural Farming*, Pracheen(Vaidik) Krishi Tantra Shodh, Amravati.
- 8. Donella H. Meadows, Dennis L. Meadows, Jorgen Randers, William W. Behrens III, 1972, *Limits to Growth Club of Rome's report*, Universe Books.
- 9. E G Seebauer & Robert L. Berry, 2000, Fundamentals of Ethics for Scientists & Engineers , Oxford University Press
- 10. M Govindrajran, S Natrajan & V.S. Senthil Kumar, *Engineering Ethics (including Human Values)*, Eastern Economy Edition, Prentice Hall of India Ltd.
- 11. B P Banerjee, 2005, Foundations of Ethics and Management, Excel Books.
- 12. B L Bajpai, 2004, *Indian Ethos and Modern Management*, New Royal Book Co., Lucknow. Reprinted 2008.

Relevant CDs, Movies, Documentaries & Other Literature:

- 1. Value Education website, http://uhv.ac.in
- 2. Story of Stuff, http://www.storyofstuff.com
- 3. Al Gore, An Inconvenient Truth, Paramount Classics, USA

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4. Charlie Chaplin, Modern Times, United Artists, USA

5. IIT Delhi, Modern Technology - the Untold Story

AECC HVPE 102-18 Human Values, De-addiction and Traffic Rules (Lab/Seminar)

One each seminar will be organized on Drug De-addiction and Traffic Rules. Eminent scholar and experts of the subject will be called for the Seminar atleast once during the semester. It will be binding for all the students to attend the seminar.

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