



Master of Commerce

SEMESTER II

1. Capital Market Instruments
2. Human Resource Management
3. Organizational Behaviour
4. Computer Applications in Commerce
5. Elective- Retail Banking

HC01: CAPITAL MARKET INSTRUMENTS

Course Contents:

Module 1: Stocks – Valuation - Dividends Growth Model –Bonds and Debentures-Types-Valuation of Bonds and Debentures - Convertible Debentures –Valuation –ADRs, GDRs –Basic features – Benefits to issuing Company –ETFs- Meaning and Importance

Module 2: Innovations in capital markets-Derivatives - Origin, growth and Types of Derivatives – Benefits of Derivatives Market – Criticism of Derivatives

Module 3: Forwards and Futures – Basic features –Classification of Futures- Role of Futures Market – Newspaper Quotes - Pricing of Futures –Futures Market in India.

Module 4: Options- Types of options contracts – Newspaper Quotes - Options payoff Diagrams-Options Market in India –Swaps –Meaning – Currency swaps –Interest Rate Swaps

References:

1. Risk Management – Insurance and Derivatives – By G.Kotreshwar (HPH)
2. Financial Derivatives – By Gupta (PHI)
3. Introduction to Futures and Options Markets – By John Hull (PHI)
4. Derivatives – By D.A.Dubofsky and T.W.Miller (Oxford)
5. Futures and Options – By Edwards and Ma (Mc Graw Hill)

SC01: COMPUTER APPLICATIONS IN COMMERCE

Course Contents:

Module 1: Computer Applications in Financial Accounting: Features of Tally ERP.9. Setting up a new company and creating Masters in Tally.ERP9. Data Management, security levels and controls. Technological advantages of Tally.ERP9. Evolution and features of eXtensible Business Reporting Language (XBRL). XBRL Taxonomy of Ministry of Corporate Affairs. Filing of Financial statements using XBRL Software.

Module 2: Computer Applications in Financial Management and Taxation: Using MS Excel to solve financial management problems- Present Value, Future Value, NPV etc. Online Trading of Securities. Online Banking. Filing of Online Application for PAN and TAN. Online submission of Income Tax Returns and TDS Return. E-filing of indirect taxes return.

Module 3: Computer Applications in Statistical Analysis : Features of SPSS. Creating files and data entry in SPSS. Preparation of frequency tables and graphs. Computation and interpretation of Mean, Standard Deviation, Standard Error, Simple and multiple correlation, regression. Analysis of variance. t-Test, Chi-Square Test.

Module 4: Computer Applications in Operations Research: Mathematical formulation of Linear Programming and Integer Programming problems and solving them using computer software.

References:

1. Tally.ERP 9 Essentials, 2009, Tally Solutions Pvt. Ltd.
2. www.xbrl.org.
3. www.iasb.org.
4. www.spss.org
5. www.rbi.org.
6. www.incometax.india.gov.in.
7. www.xbrl.icai.org.
8. www.mca.gov.in
9. www.icai.org.
10. www.bse.org. [nse.org](http://www.nse.org). [sebi.org](http://www.sebi.org).

HC02: HUMAN RESOURCE MANAGEMENT

Course Contents:

Module 1: Environmental Context: New economic policy and changing business-technological – socio-economic and political and legal environment, structural reforms and their implications for HRM in India-Response of the management-worker and unions to structural reforms and their implications for HRM in India-Response of the management –Worker and unions to structural adjustment. Concepts of human resource management-Meaning-Objectives-Scope and functions-Perspective of HRM: linking corporate strategies and policies with HRM Organisation of HRM department.

Module 2: Human Resources Planning and Procurement: Job analysis and evaluation-job description-job specification -job rotation and job enrichment. Human resource planning-importance-objectives and problems. Recruitment-meaning-recruitment policy, sources – factors affecting selection decision-selection procedure. Human resource information system.

Module 3: Human Resource development: Meaning-concepts of HRD-objectives of training-organisation of training programmers-methods-advantages and limitations of training. Evaluation of training programme HRD for total quality management. Transfer policy Promotion policy-Demotion and Discipline- consequences of indiscipline –disciplinary procedure.

Module 4: Compensation/Rewards System: Significance of reward system in business organisation. Compensation system in practice-systems of promoting -factors determining employee compensation and rewards-dearness allowance, employee benefits-bonus-laws on wages, bonus and social security-managerial compensation. Performance Appraisal: concepts, objectives philosophy and process of performance appraisal system- counseling.-career planning and management.

References:

1. Human Resource Management: Strategies and Action -Armstrong
2. Human Resource Management -Dr.Ashwathappa
3. Personnel and Human Resource Management -D.A. Deonz and F.P. Robins
4. Personnel Management - Edwin Phillip

HC03: ORGANISATIONAL BEHAVIOUR

Course Contents

- Module1: Introduction:** Meaning-Definitions and scope of organisational behaviour-people-Organisational structure-technology and environment-OB as a Behavioral science-Contributing Discipline to OB-Psychology-Sociology-social psychology-Anthropology-Political science-OB and Management-Comparative roles in organisation-Case studies.
- Module 2: Foundations of Individual Behaviour:** Biological Characteristics-Age-Sex-Marital Status-Number of Dependents-Tenure-Ability-Intellectual Abilities- Physical Abilities-The Ability-Job fit personality-personality determinants-Personality Traits-Major Personality Attributes influencing OB-Matching personality and Jobs-learning – Theories of learning shaping-Values, attitudes, and Job satisfaction: Importance of Values-Sources of Value system-Sources and types of Attitudes-case studies.
- Module 3: Motivation:** The concept of Motivation-Early Theories of Motivation-Hierarchy of Needs theory-theory X and Theory Y-Hygiene theory-contemporary theories of motivation-ERG Theory-three needs theory-cognitive evaluation theory and others – case studies.
- Module 4: Foundation of Group Behaviour:** Defining and classifying groups-group process-group tasks-cohesive groups-group dynamics-leadership-nature and importance-functions-styles-communications-nature and types-effective communication-Roles of Formal and informal communication-Conflict management-The process of conflict-types of conflict-functional and dysfunctional conflict-resolution of conflict-case studies.

References:

1. Organisational Behaviour: Concept, Theory and Practice-Nirmal Singh
2. Organisational Behaviour - Fred Luthans
3. Organisation Theory and Behaviour - V S P Rao and PS Narayana
4. Organisational Behaviour - Niraj Kumar
5. Organisational Behaviour – K. Aswathappa
6. Management of organisational change –Harigopal

OE01: RETAIL BANKING

Course Contents:

- Module 1: Functions of Banks:** Functions of Reserve Bank of India, Commercial Banks, Private Sector Banks, and Grameena Banks.
- Module 2: Banker and Customer Relationship:** Know your Customer [KYC] guidelines-Opening of different bank accounts and procedures for their operations.
- Module 3: Bank Deposits and Loans:** Different Deposit and Loan Products of Banks, Rate of Interest- Fixed and Floating, Documentation Procedures.
- Module 4: Banking Technology:** Electronic Banking, Core Banking Technology, Debit and Credit Cards, ATMs.

References:

1. Machiraju, H.R., Indian Financial System, Vikas, New Delhi.
2. Verma, J.C. Merchant Banking, TMH, New Delhi.
3. Mithani and Gordeon, Banking Theory and Practice, Himalaya, Bombay.
4. Bhole, L.B., Financial Institutions and Markets, TMH, New Delhi.