

**The Centre for Distance Education, A.M.U. ALIGARH**  
**SYLLABUS**  
**M.COM (Previous)**  
**Principles of Marketing (CMM-401)**

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**Unit I**

**Chapter 1: Introduction to Marketing**

- 1.1 Introduction
- 1.2 What is marketing?
- 1.3 Evolving Marketing Concepts
  - 1.3.1 Production Concept
  - 1.3.2 Product Concept
  - 1.3.3 Selling Concept
  - 1.3.4 Marketing Concept
  - 1.3.5 Societal Marketing Concept
- 1.4 Marketing Management
- 1.5 Nature of Marketing
- 1.6 Scope of Marketing
- 1.7 Core Concepts of Marketing
  - 1.7.1 Market
  - 1.7.2 Marketing and Selling
  - 1.7.3 Needs, Wants and Demand
  - 1.7.4 Product and Services
  - 1.7.5 Concept of Exchange
  - 1.7.6 Customer Value and Satisfaction
  - 1.7.7 Relationship Marketing

**Chapter 2: Marketing Mix**

- 1.0 Introduction
- 2.0 Marketing Mix
  - 2.1 The Marketing Mix matches Customer's Needs
  - 2.2 Criticism of 4Ps
- 3.0 Extension of 4Ps: "7Ps"

**Chapter 3: Marketing Strategies**

- 1.0 Introduction
  - 2.0 Marketing Strategy
    - 2.1 Strategy
    - 2.2 Marketing as Strategic Discipline
  - 3.0 Types of Strategies
    - 3.1 Strategic Models
    - 3.2 Real-Life Marketing
    - 3.3 Approaches to Creating a Marketing Strategy
  - 4.0 SWOT Analysis
    - 4.1 SWOT Analysis of Pepsi
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## **Unit II**

### **Chapter 4: Marketing Planning**

- 1.0 Introduction
- 2.0 Marketing Planning
  - 2.1 Types of Marketing Plan
  - 2.2 Misconception about Marketing Plan
  - 2.3 Marketing Strategy vs. Marketing Plan
  - 2.4 Corporate Plan vs. Marketing Plan
  - 2.5 Strategic Marketing Plan
- 3.0 The Process of Marketing Planning
- 4.0 Benefits of Marketing Planning
- 5.0 Problems of Marketing Planning

### **Chapter 5: Marketing Environment**

- 1.1 Introduction
- 2.0 Macro Environment
  - 2.1 Demographical Environment
  - 2.2 Cultural Environment
  - 2.3 Social Environment
  - 2.4 Legal and Political Environment
  - 2.5 Economic Environment
  - 2.6 Natural Environment
  - 2.7 Technological Environment
- 3.0 Micro Environment
  - 3.1 Competitors
  - 3.2 Customers
  - 3.3 Employees
  - 3.4 Suppliers and Other Intermediaries
  - 3.5 Shareholders
  - 3.6 Media
- 4.0 Marketing Information/Intelligence System
  - 4.1 Marketing Intelligence Systems
  - 4.2 Environmental Scanning

### **Chapter 6: Understanding the Consumer**

- 1.0 Introduction
- 2.0 Consumer
  - 2.1 Types of Consumers
- 3.0 Consumerism
- 4.0 Consumer Protection Act 1986
- 5.0 Consumer Behaviour
  - 5.1 Types of Consumer Buying Behaviour
  - 5.2 Importance of Consumer Behaviour in Modern Business
  - 5.3 Factors Influencing Consumer Behaviour
    - 5.3.1 Psychological Factors
    - 5.3.2 Personal Factors
    - 5.3.3 Social Factors

## Unit III

### Chapter 7: Marketing Research

- 1.0 Introduction
  - 2.1 The Context of Marketing Decisions
  - 2.2 Definition of Marketing Research
  - 2.3 Purpose of Marketing Research
  - 2.4 Scope of Marketing Research
  - 2.5 Marketing Research Procedure
  - 2.6 Applications of Marketing Research
  - 2.7 Problems of Conducting Marketing Research in India

### Chapter 8: Product Management

#### Section A: Introduction of Product Management

- 1.0 Introduction
- 2.0 Historical Background
- 3.0 Product Management and its Interface with Other Organizational Functions
  - 3.1. Identifies a market problem
  - 3.2. Quantifies the opportunity
  - 3.3. Communicates the market opportunity to the top management
  - 3.4. Communicates the problem to Product Development team
  - 3.5. Communicates to Advertising/ Promotion team
  - 3.6. Empowers the sales team
- 4.0 Characteristics of Product Management

#### Section B: Product Management Process

- 1.0 Introduction
- 2.0 Product Management Cycle
  - 2.1 New Product Identification
  - 2.2 New Product Definition
  - 2.3 Product Development
  - 2.4 Product Launch and Growth
  - 2.5 Product Discontinuation

### Chapter 9: Product Life Cycle & New Product Development

#### Section A: Product Life Cycle (PLC)

- 1.0 Introduction
- 2.0 Basics of Product Life Cycle (PLC)
- 3.0 Types of Customers at different stages
- 4.0 Strategy at different stages of the PLC
- 5.0 Application of the PLC
- 6.0 Limitations of the PLC

#### Section B: New Product Development

- 1.0 Introduction
- 2.0 New Product
- 3.0 Corporate Culture

- 4.0 New Product development
    - 4.1 Competitive Reactions.
    - 4.2 Reasons for New Product failure
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## **Unit IV**

### **Chapter 10: Marketing Communications**

- 9.1 Introduction
- 9.2 Advertising
  - 9.2.1 Major Players in Advertising
  - 9.2.2 Types of Advertising
  - 9.2.3 Advertising Management Process
- 9.3 Media Mix
  - 9.3.1 Print Media
  - 9.3.2 Direct Media
  - 9.3.3 Out of Home Media
  - 9.3.4 Electronic Media
  - 9.3.5 Interactive Media
  - 9.3.6 Email
- 9.4 Sales Promotion
  - 9.4.1 Objectives of Sales Promotion
  - 9.4.2 Designing a Sales Promotion Program
- 9.5 Sales Promotion Techniques
  - 9.5.1 Sales Promotions Directed at Consumers
  - 9.5.2 Sales Promotions Directed at Trade Partners
  - 9.5.3 Sales Promotions Directed at Sales Force
- 9.6 Personal Selling
  - 9.6.1 Sales Presentation
  - 9.6.2 Handling of Customer's Objections
- 9.7 Sales Force Management
  - 9.7.1 Sales Force Structure
  - 9.7.2 Designing a Sales Force
- 9.8 Prospecting
- 9.9 Public Relations (Corporate Communications)
  - 9.9.1 Objectives of Public Relations Program
  - 9.9.2 Tools of Public Relations
- 9.10 Internet

### **Chapter 11: Distribution and Channel Management**

- 1.0 Introduction
- 2.0 Marketing channel
  - 2.1 Functions of Marketing Channel members
- 3.0 Distribution Management
  - 3.1 Concepts of Distribution Channel
  - 3.2 Distribution Strategy
  - 3.3 Types of Distribution channel
  - 3.4 Channel Strategy
  - 3.5 Channel management
- 4.0 Physical Distribution

#### 4.1 Functions of Physical Distribution

### **Chapter 12: Services Marketing**

- 1.0 Introduction
  - 2.0 Definition and Characteristics of Services
    - 2.1 Service Specification
    - 2.2 Characteristics of Services
    - 2.3 Types of Services
  - 3.0 Services Marketing
    - 3.1 Importance of Marketing of Services
    - 3.2 History of Services Marketing
  - 4.0 7 P's of Services Marketing
  - 5.0 Service Sector
  - 6.0 Services Marketing - Moment of Truth
  - 7.0 Customer's Expectations and Delight
  - 8.0 Maintaining Service Quality
    - 8.1 Measuring Service Quality
  - 9.0 Changing Face of Services Marketing
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## **Unit V**

### **Chapter 13: Marketing Organization & Marketing Orientation**

- 1.0 Introduction: Organisation
  - 1.1 Need for the Organisation
- 2.0 Marketing Organisation
  - 2.1 Factors Affecting Marketing Organization
  - 2.2 Types of Marketing Organization Structures
- 3.0 Marketing Control
  - 3.1 Types of Marketing Control Process
- 4.0 Marketing Audit
  - 4.1 Types of Marketing Audit
- 5.0 Ethical Issues in Marketing
- 6.0 Definition: Marketing Orientation
- 7.0 Evolution of Marketing Orientation
- 8.0 Problems in Developing Marketing Orientation
- 9.0 Factors of Orientation to Marketing
- 10.0 Types of Marketing Orientation
- 11.0 Advantages of Marketing Orientation
- 12.0 Disadvantages of Marketing Orientation
- 13.0 The Disadvantages of an Organization without Marketing Orientation

### **Chapter 14: Product Pricing**

- 1.0 Product Pricing
  - 2.0 Pricing Strategy
    - 2.1 Key Elements of Pricing Strategy
  - 3.0 Product Pricing
  - 4.0 Types of Pricing
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# The Centre for Distance Education, A.M.U. ALIGARH

## SYLLABUS

### M.COM (Previous)

## Management Concepts and Organizational Behaviour (CMM-402)

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### Unit I

#### Chapter 1: Introduction to Management

- 1.0 Introduction
- 2.0 Meaning and Concept of Management
  - 2.1 Definition of Management
- 3.0 Nature and Characteristics of Management
- 4.0 Objectives of Management
- 5.0 Significance of Management
- 6.0 Management Process
- 7.0 Functions of Management
- 8.0 Principles of Management
- 9.0 Managerial Roles
  - 9.1 Managerial Skills
  - 9.2 Functional Areas of Management

#### Chapter 2: Evolution Of Management Thought

- 1.0 Introduction
- 2.0 Stages in Evaluation of Management thought
  - 2.1 The Classical Theory of Management
    - a) Bureaucratic Model
    - b) Scientific Model
    - c) Process Management or Administrative Process Management
  - 2.2 The Neo-Classical Theory
    - d) Human Relations Movement
    - e) Behavioural Sciences Movement
  - 2.3 The Modern Management
    - f) Quantitative Approach
    - g) System Approach
    - h) Contingency Approach
- 3.0 Schools of Management
  - 3.1 Management Process School
  - 3.2 The Empirical School
  - 3.3 The Human Behaviour School
  - 3.4 The Social System School
  - 3.5 The Decision Theory School
  - 3.6 The Mathematical School
  - 3.7 The System Management School
  - 3.8 The Contingency School

#### Chapter 3: Conceptual Framework Of Planning

- 1.0 Introduction
  - 2.0 Meaning and Definitions of Planning
    - 2.1 Types of Plans
    - 2.2 Nature of Planning
    - 2.3 Need for Planning
    - 2.4 Significance of Planning
    - 2.5 Limitation of Planning
  - 3.0 Why Plan fail?
    - 3.1 Making Plan More Effective
  - 4.0 Prerequisite of Effective Planning
  - 5.0 Principals of Planning
  - 6.0 Steps in Planning Process
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## **Unit II**

### **Chapter 4: Types Of Management Plan**

- 1.0 Introduction
- 2.0 Meaning of Multi-use Plans
  - 2. 1 Objectives
  - 2. 2 Strategies
  - 2. 3 Policies
  - 2. 4 Procedures
  - 2.5 Rules
- 3.0 Meaning of Single-use Plans
  - 3.1 Programmes
  - 3.2 Budgets
  - 3.3 Schedules
  - 3.4 Projects
  - 3.5 Methods
- 4.0 Distinction between Various Plans

### **Chapter 5: Decision Making In Business**

- 1.0 Introduction
- 2.0 Meaning and Definition of Decision-Making
  - 2.1 Characteristics of Decision-Making
  - 2.2 Significance of Rational Decision-Making
- 3.0 Limitations of Decision-Making
- 4.0 Steps in Decision-Making Process
- 5.0 Types of Managerial Decisions
- 6.0 Decision-Making Techniques
- 7.0 Theories of Decision-Making
- 8.0 Principles of Decision-Making

### **Chapter 6: Organization**

- 1.0 Introduction
- 2.0 Meaning and Definition of Organization
  - 2.1 Nature of Organization
  - 2.2 Need and Significance of Organization
- 3.0 Objectives of Organization

- 3.1 Steps to Organize Organization
  - 4.0 Principles of Organization
  - 5.0 Requisites of an Efficient Organization
  - 6.0 Formal and Informal Organization
    - 6.1 Distinction between Formal and Informal Organization
    - 6.2 Comparison between Formal and Informal Organization
    - 6.3 Advantages of Informal Organization
    - 6.4 Disadvantages of Informal Organization
  - 7.0 How to Manage Informal Organization?
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## **Unit III**

### **Chapter 7: Patterns Of Organization Structure**

- 1.0 Introduction
- 2.0 Meaning and Definition of Organization Structure
- 3.0 Patterns of Organization Structure
  - 3.1 Line Organization
  - 3.2 Functional Organization
  - 3.3 Line and Staff Organization
  - 3.4 Project Organization
  - 3.5 Matrix Organization
  - 3.6 Committee Organization

### **Chapter 8: Co-Ordination & Staffing Function**

#### Section A: CO-ORDINATION

- 1.0 Introduction
- 2.0 Meaning and Definition of Coordination
- 3.0 Nature of Coordination
- 4.0 Objectives of Coordination
- 5.0 Significance of Coordination
- 6.0 Constraints of Coordination
- 7.0 Criteria for Effective Coordination
- 8.0 Techniques and Coordination
- 9.0 Principles of Coordination
- 10.0 Types of Coordination
  - 10.1 Distinction between Coordination and Cooperation

#### Section B: STAFFING FUNCTION

- 1.0 Introduction
- 2.0 Meaning and Definition of Staffing
- 3.0 Nature of Staffing
- 4.0 Need of Staffing
- 5.0 Importance of Staffing
- 6.0 Sub-functions of Staffing
- 7.0 Essentials of Good Staffing Policy
- 8.0 Staffing Process
- 9.0 Manpower Planning

### **Chapter 9: Recruitment And Selection**

#### Section A: RECRUITMENT

- 1.0 Introduction
- 2.0 Meaning and Definitions of Recruitment
- 3.0 Factors Affecting Recruitment
- 4.0 Constraints on Recruitment
- 5.0 Centralized vs. Decentralized Recruitment
- 6.0 Sources of Recruitment
- 7.0 Recruitment Process
- 8.0 Recruitment Policy
- 9.0 Purpose and Importance of Recruitment

#### Section B: SELECTION

- 1.0 Introduction
  - 2.0 Meaning and Definition of Selection
    - 2.1 Difference between Recruitment and Selection
  - 3.0 Significance of Selection
  - 4.0 Selection procedure
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## Unit IV

### Chapter 10 : Employee Development And Training

#### Section A: EMPLOYEE DEVELOPMENT

- 1.0 Employee Development- An Overview
- 2.0 Employee Development-Meaning
  - 2.1 Examples of Employee Development Activities
- 3.0 Importance of Employee Development
- 4.0 Employee Development Plan
- 5.0 Steps in Creating Individual Development Plan
- 6.0 Creating Employee Development Plans
- 7.0 Employee Development Plan Process
- 8.0 Implementing Effective Employee Development Plan
- 9.0 Communication and Employee Development
- 10.0 Motivation and Employee Development
- 11.0 Role of Human Resources in Employee Development
- 12.0 Role of Managers in Employee Development
- 13.0 Methods/Ways of Employee Development
- 14.0 Training and Employee Development Activities

### Chapter 11: Fundamental Of Direction and Communication

#### Section A: FUNDAMENTAL OF DIRECTION

- 1.0 Introduction
- 2.0 Meaning and Definition of Direction
- 3.0 Nature of Direction
- 4.0 Importance of Direction
- 5.0 Principles of Direction
- 6.0 Techniques of Direction
  - 6.1 Delegation as means of Direction
  - 6.2 Supervision
  - 6.3 Order and instructions

#### Section B: COMMUNICATION

- 1.0 Introduction

- 2.0 Meaning of Communication
  - 2.1 Definition of Communication
- 3.0 Nature and Characteristics of Communication
- 4.0 Objectives of Communication
- 5.0 Process of Communication
- 6.0 Importance of Communication
- 7.0 Barriers to Effective Communication
- 8.0 Principles of Communication
- 9.0 How to make Communication Effective
- 10.0 Communication Networks
- 11.0 Various Types of Communication

## **Chapter 12 : Authority and Responsibility**

- 1.0 Introduction
  - 2.0 Meaning and Definition of Authority
  - 3.0 Meaning and Definition of Responsibility
  - 4.0 Meaning and Definition of Accountability
    - 4.1 Distinction between Authority, Responsibility and Accountability
  - 5.0 Meaning and Definition of Power
    - 5.1 Distinction between Authority and Power
    - 5.2 Authority and Power - A Comparison
  - 6.0 Sources of Authority
  - 7.0 Restrictions to Authority
  - 8.0 Delegation of Authority
  - 9.0 Centralization Vs Decentralization
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## **Unit V**

### **Chapter 13: Leadership**

- 1.0 Introduction
- 2.0 Meaning and Definitions of Leadership
  - 2.1 Characteristics of Leadership
  - 2.2 Components of Leadership
  - 2.3 Requirements of Leadership
  - 2.4 Dimensions of Leadership
  - 2.5 Importance of Leadership
- 3.0 Leadership Skills
  - 3.1 Leadership Qualities
- 4.0 Functions of a Leader
- 5.0 Theories of Leadership
- 6.0 Leadership Styles

### **Chapter 14: Motivation and Morale**

- 1.0 Introductions
- 2.0 Meaning and Definitions of Motivations
  - 2.1 Nature of Motivation
  - 2.2 Importance of Motivation
- 3.0 Techniques of Motivation
- 4.0 Types of Motivation
- 5.0 Theories of Motivation
- 6.0 Problems of Motivation

7.0 Meaning of Motivation of Moral

8.0 Improving the Morale

9.0 Methods of measuring Moral

**Chapter 15: Process Of Controlling**

Section A: BASICS OF CONTROLLING

1.0 Introduction

2.0 Meaning of Control

2.1 Definition of Control

2.2 Characteristics of Control

2.3 Scope/ Areas of Control

2.4 Importance of Control

2.5 Limitations of Control

3.0 Stages in the Control Process

4.0 Requisites of Effective Control

5.0 Relationship between Planning and Control

6.0 Principles of Control

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**The Centre for Distance Education, A.M.U. ALIGARH**  
**SYLLABUS**  
**M.COM (Previous)**  
**Management Information System (CMM-403)**

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## **Unit I**

### **Chapter 1: Management Information System: A Framework**

- 1.0 Introduction
  - 1.1 Objective of MIS
  - 1.2 Characteristics of MIS
  - 1.3 Organizational Need for MIS in Company
  - 1.4 Pre-requisites of Effective MIS
  - 1.5 Importance of MIS
- 2.0 Management Information Systems (MIS)
- 3.0 Nature and Scope of MIS
- 4.0 MIS Functions

### **Chapter 2: Information Systems in Global Business Today**

- 1.0 Introduction
  - 2.0 The Role of Information Systems in Business Today
    - 2.1 How Information Systems are Transforming Business?
    - 2.2 What's New in Management Information Systems?
    - 2.3 Globalization Challenges and Opportunities: A Flattened World
    - 2.4 The Emerging Digital Firm
  - 3.0 Strategic Business Objectives of Information Systems
  - 4.0 Perspectives on Information Systems
    - 4.1 Dimensions of Information Systems
    - 4.2 It Isn't Just Technology: A Business Perspective on Information Systems
  - 5.0 Complementary Assets: Organizational Capital and the Right Business Model
  - 6.0 Contemporary Approaches to Information Systems
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## **Unit II**

### **Chapter 3: Global E-Business: How Businesses Use Information Systems**

- 1.0 Introduction
- 2.0 Business Processes and Information Systems
  - 2.1 Business Processes
  - 2.2 How Information Technology Enhances Business Processes
  - 2.3 Types of Information Systems
    - 2.3.1 Transaction Processing Systems
    - 2.3.2 Management Information Systems
    - 2.3.3 Decision-support systems (DSS)
    - 2.3.4 Executive Support Systems for Senior Management

- 3.0 Systems That Span the Enterprise
- 4.0 The Information Systems Function in Business

## **Chapter 4: Information Systems, Organizations, and Strategy**

- 1.0 Introduction
  - 2.0 Organizations and Information Systems
    - 2.1 What Is An Organization?
    - 2.2 Features of Organizations
  - 3.0 How Information Systems Impact Organizations and Business Firms
  - 4.0 Using Information Systems to Achieve Competitive Advantage
  - 5.0 Using Systems for Competitive Advantage: Management Issues
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## **Unit III**

### **Chapter 5: Ethical and Social Issues in Information Systems**

- 1.0 Introduction
- 2.0 Understanding Ethical and Social Issues Related to Systems
- 3.0 Ethics in an Information Society
- 4.0 The Moral Dimensions of Information Systems
- 5.0 IT Infrastructure and Emerging Technologies
  - 5.1 Introduction
  - 5.2 IT Infrastructure
  - 5.3 Infrastructure Component
  - 5.4 Contemporary Hardware Platform Trends
  - 5.5 Contemporary Software Platform Trends
  - 5.6 Management Issues

### **Chapter 6: Foundations of Business Intelligence: Databases and Information Management**

- 1.0 Introduction
  - 2.0 Organizing Data in a Traditional File Environment
  - 3.0 The Database Approach to Data Management
  - 4.0 Using Databases to Improve Business Performance and Decision Making
  - 5.0 Business Intelligence, Multidimensional Data Analysis, and Data Mining
  - 6.0 Managing Data Resources
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## **Unit IV**

### **Chapter 7: Telecommunications, the Internet and Wireless Technology**

- 1.0 Introduction
- 2.0 Telecommunications and Networking in today's Business World
  - 2.1 Communications Networks
  - 2.2 The Global Internet
- 3.0 The Wireless Revolution

### **Chapter 8: Securing Information Systems**

- 1.0 Introduction
- 2.0 System Vulnerability and Abuse
- 3.0 Business Value of Security and Control

- 4.0 Establishing a Framework for Security and Control
- 5.0 Technologies and Tools for Protecting Information Resources

### **Chapter 9: Achieving Operational Excellence and Customer Intimacy: Enterprise**

- 1.0 Introduction
  - 2.0 Enterprise Systems
  - 3.0 Supply Chain Management Systems
  - 4.0 Customer Relationship Management Systems
  - 5.0 Enterprise Applications: New Opportunities and Challenges
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## **Unit V**

### **Chapter 10: E-Commerce: Digital Markets, Digital Goods**

- 1.0 Introduction
- 2.0 Electronic Commerce and the Internet
- 3.0 Electronic Commerce
- 4.0 M-Commerce
- 5.0 Electronic Commerce Payment Systems

### **Chapter 11: Enhancing Decision Making**

- 1.0 Introduction
- 2.0 Decision Making and Information Systems
- 3.0 Systems for Decision Support
- 4.0 Executive Support Systems (ESS) and the Balanced Scorecard Framework

### **Chapter 12: Managing Global Systems**

- 1.0 Introduction
  - 2.0 The Growth of International Information Systems
  - 3.0 Organizing International Information Systems
  - 4.0 Managing Global Systems
  - 5.0 Technology Issues and Opportunities for Global Value Chains
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**The Centre for Distance Education, A.M.U. ALIGARH**  
**SYLLABUS**  
**M.COM (Previous)**  
**Human Resource Management (CMM-404)**

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**Unit I**

**Lesson 1: Introduction to HRM**

- 1.0 Introduction
- 1.1 Functions of HRM
- 2.0 Human Resource Management
  - 2.1 Growing Importance of HRM
- 3.0 Need of HRM
- 4.0 Challenges and Issues of Managing Human Resources
- 5.0 Concepts and Essential of Management
- 6.0 Management and its Relationship with HRM

**Lesson 2: Organization and Organization Culture**

- 1.0 Introduction
- 2.0 Organization
  - 2.1 Types of organization
  - 2.2 Components of Organization
- 3.0 Approaches towards Organization
  - 3.1 Systematic Approach to Management
  - 3.2 Open versus Closed Systems
  - 3.3 Efficiency and Effectiveness
  - 3.4 Subsystem
  - 3.5 Synergy
  - 3.6 Human Relation Approach
  - 3.7 The Hawthorne Studies
  - 3.8 The Human Relations Viewpoint
- 4.0 The Challenges of today's organization
- 5.0 The Concept of Culture
  - 5.1 The Concept of Organizational Culture
  - 5.2 Characteristics of Organizational Culture
  - 5.3 Functions of Organizational Culture
- 6.0 Socialization and Culture
- 7.0 Socialization and Mentoring

**Lesson 3: Organizational Design and Personnel Functions**

- 1.0 Introduction
- 2.0 Designing Organizational Structure
  - 2.1 Steps in Designing Organizational Structure
  - 2.2 Relationships, Authority, Accountability
- 3.0 Organization Design and Line and Staff Relationships
  - 3.1 Personnel Management as a Staff Function
  - 3.2 Staff Role in the Personnel Department
  - 3.3 Personnel Department in a Matrix Organization

## Unit II

### Lesson 4: Human Resource Planning

- 1.0 Introduction
- 2.0 Definitions of Human Resource Planning
- 3.0 Need and Importance of Human Resource Planning
- 4.0 Objectives of HRP
- 5.0 Steps in HR Planning
- 6.0 Types of Human Resource Planning
- 7.0 Corporate Planning and Human Resource Planning Process
- 8.0 Human Resource Information System
- 9.0 Current Interest in HR Planning

### Lesson 5: People and Their Behavior

- 1.0 Introduction
- 2.0 Concepts of people working together
- 3.0 Organizations and Human behavior
- 4.0 The Environment of Organization
- 5.0 The Basic OB Model

### Lesson 6: Individual Vs Group Behavior

- 1.0 Introduction
  - 2.0 Individual
  - 3.0 Group
    - 3.1 Stages of Group Development
    - 3.2 Types of Group
    - 3.3 Group Roles
    - 3.4 Characteristics of a Well-Functioning, Effective Group
  - 4.0 Team
    - 4.1 Differentiating Groups and Teams
    - 4.2 Types of Teams
    - 4.3 Self-Directed /managed Work Teams
    - 4.4 Are Virtual Teams a Reality Today?
    - 4.5 Making Teams Effective Through Team Building
    - 4.6 Turning Individuals into teams
    - 4.7 Turning Individuals into Team Players
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## Unit III

### Lesson 7: Job Analysis

- 1.0 Introduction
- 2.0 Information provided by Job Analysis
- 3.0 Sources of Information for Job Analysis
- 4.0 Methods of Job Analysis
- 5.0 Purposes and Uses of Job Analysis
- 6.0 Steps in Job Analysis

## 7.0 Job Analysis Outcomes

### **Lesson 8: Recruitment and Selection**

- 1.0 Introduction
- 2.0 Sources of Recruitment
- 3.0 Merits of External Sources
- 4.0 Demerits of External Sources
- 5.0 Evaluation of Alternative Sources
- 6.0 Selection
  - 6.1 Purpose of Selection
  - 6.2 Criteria of Selection
  - 6.3 Selection Process
- 7.0 Difference between Recruitment and Selection
- 8.0 Interview
- 9.0 Background Investigation

### **Lesson 9: Job Performance**

- 1.0 Introduction
  - 2.0 Performance
  - 3.0 Determinants of Job Performance
  - 4.0 Sample Core Performance Indicators
  - 5.0 Need of Performance Measurement
    - 5.1 Performance Management
  - 6.0 Performance Appraisal
    - 6.1 The Performance Appraisal Process
    - 6.2 Steps in the Performance Appraisal Process
    - 6.3 Uses of Performance Appraisal
    - 6.4 What to Evaluate?
  - 7.0 Performance Appraisal Methods
  - 8.0 Responsibility for Appraisal
  - 9.0 Problems in Performance Appraisal
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## **Unit IV**

### **Lesson 10: Job Evaluation and Appraisal Period**

- 1.0 Introduction
- 2.0 Features and Purpose of Job Evaluation
- 3.0 Process of Job Evaluation
- 4.0 Job Evaluation Methods
  - 4.1 Ranking Method
  - 4.2 Classification Method
  - 4.3 Factor Comparison Method
  - 4.4 Point Method
- 5.0 Limitations of Job Evaluation
- 6.0 The Appraisal Period
  - 6.1 The Line Manager and Performance Appraisal
  - 6.2 Role of HRM Department in Performance Appraisal
  - 6.3 Performance Appraisal Failures
  - 6.4 Strategies for Improving Performance

- 6.5 Characteristics of an Effective Appraisal System (Designing an Appraisal System)
- 6.6 Effectiveness of the appraisal can be created by considering following steps
- 7.0 Role of Money in Performance of Employees
  - 7.1 Pay-for-Performance
    - 7.1.1 Challenges of Pay-for-Performance System
  - 7.2 Meeting the Challenges of Pay for Performance Systems
  - 7.3 Types of Pay-for-Performance Plans
  - 7.4 Designing Pay-For-Performance Plans for Executives and Salespeople
  - 7.5 Reasons for Pay-For-Performance Failures
- 8.0 The Role of Monetary Benefits
- 9.0 Why People Leave Organizations

### **Lesson 11: Compensation System**

- 1.0 Introduction
- 2.0 HR Management Strategy Model
- 3.0 Job Pricing
- 4.0 Compensation: An Overview
- 5.0 Equity in Financial Compensation
  - 5.1 Determinants of individual financial compensation
- 6.0 Executive Compensation
- 7.0 Compensation for Professionals
  - 7.1 Sales Compensation
- 8.0 Role of Line managers and HRM Department in Compensation
- 9.0 Benefits
  - 9.1 Benefits (Indirect Financial Compensation)
  - 9.2 Mandated Benefits (Legally Required)
  - 9.3 Discretionary Benefits (Voluntary)
  - 9.4 Communicating Information about the Benefits Package
  - 9.5 Incentive Compensation
- 10.0 The Job as a Total Compensation Factor
  - 10.1 The Job Environment as a Total Compensation Factor
  - 10.2 Workplace Flexibility
- 11.0 Other Compensation Issues

### **Lesson 12: Occupation, Health, Safety and Stress Management**

- 1.0 Elements of Workplace Safety and Health
    - 1.1 Safety Programs
    - 1.2 Evaluation of Safety Programs
  - 2.0 Ways to manage Safe and Healthy environment in Organization
  - 3.0 Effective safety programs share the following features
  - 4.0 Policies to prevent Workplace Violence
  - 5.0 Cumulative Trauma Disorders
  - 6.0 Benefits of a Safe and Healthy Workforce
  - 7.0 Stress Management
  - 8.0 Stress and Job Performance
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## **Unit V**

### **Lesson 13: Employee Rights and Discipline**

- 1.0 Employee Rights
- 2.0 Disciplining Employees
- 3.0 Discipline: Employee Separations
  - 3.1 Discipline
  - 3.2 Discipline System
  - 3.3 Factors to Consider when Disciplining
  - 3.4 Disciplinary Guidelines
  - 3.5 Disciplinary Actions (Progressive discipline)
- 4.0 Employee Separations
  - 4.1 Types of Employee Separations
- 5.0 Managing Early Retirements
- 6.0 Managing Layoffs
- 7.0 Outplacement
  - 7.1 The role of HR Department in employee separations and outplacement

### **Lesson 14: Communication, Conflict and Negotiation**

- 1.0 Communication
- 2.0 The Communication Process
- 3.0 Non-Verbal Communication
- 4.0 Barriers to Effective Communication
- 5.0 Improving Communication in Organizations
- 6.0 The Formal and Informal Communication
- 7.0 Levels of Communication
- 8.0 Communications and HRM
- 9.0 Communication Methods
- 10.0 Conflict and Negotiation

### **Lesson 15: Trade Unions**

- 1.0 Unions
- 2.0 Collective Bargaining
- 3.0 The HRM Department in a Nonunion Setting
- 4.0 Phases of Labor Relations

### **Lesson 16: International Human Resource Management (IHRM)**

- 1.0 Nature and Concepts of IHRM
  - 2.0 Dimensions of IHRM
  - 3.0 Purpose of IHRM
  - 4.0 Significance of IHRM in International Business
  - 5.0 Major Issues in International HRM
  - 6.0 Role of International HRM
  - 7.0 Limitations in IHRM
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# The Centre for Distance Education, A.M.U. ALIGARH

## SYLLABUS

### M.COM (Previous)

### Corporate Accounting (CMM-405)

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#### Unit I

##### **Lesson 1: ACCOUNTING OF HOLDING COMPANIES**

- 1.0 Introduction
- 2.0 Holding Company
- 3.0 Meaning under Companies Act 1956
- 4.0 Advantages of Holding Companies
- 5.0 Disadvantages of Holding Companies
- 6.0 Presentation of Accounts by Holding Companies
- 7.0 Consolidated Profit and Loss Account
- 8.0 Steps to Prepare Consolidated Profit & Loss Account
- 9.0 Steps to be followed in Holding Companies Accounting

##### **Lesson 2: FINAL ACCOUNTING OF COMPANIES**

- 1.0 Introduction
- 2.0 Meaning
- 3.0 The Profit and Loss Account

##### **Lesson 3: PROFIT OR LOSS PRIOR TO INCORPORATION**

- 1.0 Introduction
  - 2.0 Methods of Computing Profit or Loss Prior to Incorporation
  - 3.0 Basis of Apportionment
  - 4.0 Pre-incorporation Profits & Losses
  - 5.0 Debtors and Creditors Suspense Accounts
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#### Unit II

##### **Lesson 4: FINAL ACCOUNTS OF BANKING COMPANIES**

- 1.0 Introduction
- 2.0 Important provisions of the Banking Regulation Act 1949
- 3.0 Accounting System in Banking
- 4.0 Non-Performing Assets (NPA)

##### **Lesson 5: ACCOUNTING OF INSURANCE COMPANIES**

- 1.0 Introduction
- 2.0 Insurance
- 3.0 Final Accounts of Insurance Company
  - 3.1 Profit And Loss Account (Form A-PL)
  - 3.2 Balance Sheet (Form A-BS)
- 4.0 Determination of Profit in Life Insurance Business
- 5.0 Final Accounts of General Insurance Companies

##### **Lesson 6: AMALGAMATION OF COMPANIES AND EXTERNAL RECONSTRUCTION**

- 1.0 Introduction

- 2.0 Definitions
  - 3.0 External Reconstruction
  - 4.0 Types of Amalgamation
    - 4.1 Amalgamation in the nature of Merger (Pooling Interest Method)
    - 4.2 Amalgamation in the nature of purchase
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## **Unit III**

### **Lesson 7: ACCOUNTING FOR INTERNAL RECONSTRUCTION**

- 1.0 Concept and Types of Reconstruction
- 2.0 Forms or Methods of Internal reconstruction
  - 2.1 Alteration of share capital.
  - 2.2 Reduction of share capital.
  - 2.3 Variation of shareholders' rights.
  - 2.4 Scheme of compromise.

### **Lesson 8: LIQUIDATION OF COMPANIES**

- 1.0 Meaning
- 2.0 Modes of Winding up or Liquidation of Company
- 3.0 Liquidator's Remuneration

### **Lesson 9: VALUATION OF GOODWILL AND SHARES**

- 1.0 Meaning of Goodwill
  - 2.0 Factors Determining the Value of Goodwill
  - 3.0 Need for Value of Goodwill
  - 4.0 Types of Goodwill
  - 5.0 Methods of Valuation of Goodwill
  - 6.0 Features of Goodwill
    - 6.1 Main Features of Purchase Goodwill
    - 6.2 Main Features of Non-Purchase Goodwill
  - 7.0 Valuation of Shares
    - 7.1 Meaning of Value of Shares
    - 7.2 Types of Share Value
    - 7.3 Importance of Valuation of Shares
    - 7.4 Factors Affecting Valuation of Shares
    - 7.5 Methods of Valuation of Shares
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## **Unit IV**

### **Lesson 10: FINANCIAL STATEMENTS**

- 1.0 Introduction
- 2.0 Financial Statements of a Company
- 3.0 Objectives of Financial Statement Analysis
- 4.0 Importance of Financial Statement Analysis
- 5.0 Limitations of Financial Statement Analysis
- 6.0 Methods or Techniques of Financial Statement Analysis
- 7.0 Users of Financial Statements
- 8.0 Balance Sheet- Meaning and Purpose
- 9.0 Contents of Balance Sheet
- 10.0 How to Read a Company's Balance Sheet

### **Lesson 11: RATIO ANALYSIS**

- 1.0 Introduction
- 2.0 Meaning of Ratio Analysis
- 3.0 Objective of Ratio Analysis
- 4.0 Advantages of Ration Analysis
- 5.0 Limitations of Ratio Analysis
- 6.0 Classification of Ratios
  - 6.1 Liquidity Ratios
  - 6.2 Solvency Ratios
  - 6.3 Activity (or Turnover) Ratios
  - 6.4 Profitability Ratios

### **Lesson 12: CASH FLOW STATEMENT**

- 1.0 Introduction
- 2.0 Meaning and Objectives
- 3.0 Method of Preparing Cash Flow Statement
- 4.0 Preparation of Cash Flow Statement
- 5.0 Treatment of Special Items
- 6.0 Limitations of Cash Flow Statement

### **Lesson 13: ECONOMIC AND VALUE ADDED STATEMENT**

- 1.0 Value Added Statement
    - 1.1 Value Added
    - 1.2 Gross Value Added (GVA)
    - 1.3 Net Value Added (NAV)
    - 1.4 Value Added Statement for a Manufacturing Firm
    - 1.5 Utility of GVA reporting than NVA reporting
    - 1.6 Advantages of NVA over GVA
    - 1.7 (a) Proprietary Theory; (b) Entity Theory; and (c) Enterprise Theory
    - 1.8 The relevance of Value Added Statements in Corporate Financial Reporting
    - 1.9. What information can we gather from Value Added Statements?
    - 1.10 Disadvantages of Value Added Reporting
  - 2.0 Economic Value Added Statement
    - 2.1 Meaning
    - 2.2 Significance
    - 2.3 Uses
    - 2.4 Differentiate between VA (Value Added) and Economic Value Added (EVA) concepts
    - 2.5 List the Concepts in Economic Value Added (EVA)
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## **Unit V**

### **Lesson 14: INFLATION ACCOUNTING**

- 1.0 Introduction
- 2.0 Inflation
- 3.0 Effect of Inflation in Business
- 4.0 Inflation Accounting and its Significance
- 5.0 History of Inflation Accounting
- 6.0 Techniques of Inflation Accounting
- 7.0 Limitations of Inflation Accounting

### **Lesson 15: SOCIAL ACCOUNTING**

- 1.0 Introduction
- 2.0 Background of Social Accounting
- 3.0 Definitions
- 4.0 Objectives of Social Accounting
- 5.0 Social Accounting Measures
- 6.0 Need for Social Accounting
- 7.0 Social Accounting Matrix
- 8.0 Social Accounting in India

### **Lesson 16: HUMAN RESOURCE VALUATION AND ACCOUNTING**

- 1.0 Introduction
- 2.0 Concept of Human Resource Accounting
- 3.0 Objectives of Human Resource Accounting
- 4.0 Significance of Human Resource Accounting
- 5.0 Human Resource Accounting Models
  - 5.1. Cost Models
  - 5.2. Present Value Models
- 6.0 Comparison of HRA Models
- 7.0 HRA Models and Human Resource Development

### **Lesson 17: ENVIRONMENTAL ACCOUNTING**

- 1.0 Introduction
  - 2.0 Forms of Environmental Accounting
  - 3.0 Need of Environmental Accounting at Corporate Level
  - 4.0 Scope of Environment Accounting
  - 5.0 Limitations of Environmental Accounting
  - 6.0 Legal Framework for Environmental Accounting in India
  - 7.0 Accounting Requirement
  - 8.0 Practice of Environmental Accounting in India
  - 9.0 Suggested Framework for Environmental Accounting
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# The Centre for Distance Education, A.M.U. ALIGARH

## SYLLABUS

### M.COM (Previous)

### Financial Management (CMM-406)

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#### Unit I

##### **Chapter 1: Nature and Scope of Finance**

Introduction, Definitions of Financial Management, Scope Of Financial Management, Incidental Or Routine Functions, Importance Of Financial Management, Objectives Of Financial Management, Profit Maximization, Wealth Maximization, Organisation Of Finance

##### **Chapter 2: Time Value of Money**

Introduction, Formal Compound and Simple Interest, Timelines and Notations, Valuation Concepts, Techniques of Time Value of Money, Continued of Time Value of Money, Present Value of an Annuity

##### **Chapter 3: Cost of Capital**

Introduction, Definition & Importance of Cost of Capital, Computation of Cost of Capital, Cost of Preference Capital, Cost of Equity, Earning Price Approach, Cost of Retained Earnings, Measurement of Overall Cost of Capital

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#### Unit II

##### **Chapter 4: Financial Planning and Capital Structure**

Introduction ,Meaning & Importance of Financial Planning, Formulating Financial Policies, Developing Financial Procedures, Factors Affecting Financial Planning, Capital Structure, Financial Structure, Optimum Capital Structure, Determinants of Capital Structure, Net Operating income (NOI) Approach, Modigliani and Miller Approach

##### **Chapter 5: Leverages**

Introduction, Meaning and Type of Leverage, Financial Leverage, Degree of Combined Leverage, Significance of Financial & Operating Leverage

##### **Chapter 6: Sources of Finance**

Introduction, Financial Needs of a Business, Sources of Finance, Equity Shares, Feature of Equity Shares, Advantages and Disadvantages of Equity Shares, Preference Shares, Feature of Preference Shares, Advantages and Disadvantages of Preference Shares, Deferred Shares, No Par Shares, Creditor ship Securities, Debentures, Types and Features of Debentures, Advantages & Disadvantages of Debentures, Internal Finance, Advantages & Disadvantages of Retained Earnings, Lease & hire Purchase, Official Foreign Source of Finance, Commercial Banks & Development Banks

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#### Unit III

##### **Chapter 7: Capital Budgeting**

Introduction, Definition & Objectives of Capital Budgeting, Capital Budgeting

Process, Types of Capital Investment Decisions, Significance of Capital Budgeting, Capital Rationing

### **Chapter 8: Techniques of Capital Budgeting**

Introduction, Methods of Capital Budgeting of Evaluation, Pay Back Period, Uneven Cash Flows, Post-Pay Profitability Method, Accounting Rate of Return, Net Present Value (NPV) Method, Profitability Index, Internal Rate of Return Method, Advantages & Limitations of IRR Method

### **Chapter 9: Dividend Policy**

Introduction, Meaning & Types of Dividend, The Dividend Payment Time Line, Dividend Policy, Dividend Decision, Irrelevance of Dividend, Modigliani and Miller's Approach, Criticism of MM Approach, Relevance of Dividend Policy, Limitation of Walter's Model, Gordon's Dividend Capitalization Model, Determinants of Dividend Policy

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## **Unit IV**

### **Chapter 10: Working Capital Management**

Introduction, Meaning of Capital & Fixed Capital, Factors Determining Fixed Capital, Meaning & Concept of Working Capital, Gross Working Capital, Net Working Capital, Permanent & Temporary Working Capital, Semi Variable Working Capital, Component of Working Capital, Needs of Working Capital, Factors Determining Working Capital Requirement, Principles of Working Capital Management, Operating or Working Capital Cycle

### **Chapter 11: Inventory Management**

Introduction, Objectives of Inventory Management, Need to Hold Inventories, Techniques of inventory Management, Determination of Stock Levels, Economic Order Quantity (EOQ), ABC Analysis, VED Analysis, Inventory Turnover Ratios, Aging Schedule of Inventory, Just In Time (JIT), Inventory Cost

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## **Unit V**

### **Chapter 12: Management of Receivables**

Introduction, Factors Affecting the Size of Receivables, Receivable Management, Dimensions of Receivable Management, Determination of Credit Policy, Formulating & executing Collection Policy, Accounts Receivable & Turnover Ratio

### **Chapter 13: Cash Management**

Introduction, Motives or Desires for Holding Cash, General Principles of Cash Management, Function of Cash Management, Cash Management Techniques, Boumol Model, Miller-Orr-Model

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