

Teaching Plan
P.G. Department of Commerce (M.Com)
D.H.S.K. Commerce College
for the Period
January – June 2020
(M.Com 2nd Semester)

SEMESTER	COURSE	COURSE CODE	TITLE OF THE COURSE
2ND SEMESTER	CORE	COM 20100	Human Resource Management
		COM 20200	Financial Accounting & Reporting
		COM 20300	Research Methodology.
	DSE	GROUP : A (FINANCE) COM 20412	Security Analysis & Portfolio Management
		GROUP : B (MARKETING) COM 20422	Retail Marketing
	GE	ECNGE201	Issues of Indian Economy

M.COM 2ND SEMESTER

Course Code: 20100

Course Title: Human Resource Management (HRM)

Nature of Course: Core

Total Credit Assigned: 4 Credits.

Course Objective:

The objective of the course is to understand the various functions of Human Resource Management. It helps students develop the knowledge, skills and concepts needed to resolve actual HR issues.

Block	Unit	Contents	Teachers
1	1 2 3	Concept and nature of HRM as a profession- objectives, importance, function and scope of HRM Evolution of the concept of HRM-Environment of HRM. Business Strategy and Human Resource Strategy: Concepts and Relationship, Linkage between strategy and HRM.	Ms. Bani Kachari
2	1 2 3	Human Resource Planning- need and importance-process and levels of Human Resource planning. Job Analysis and Job Design: Job analysis techniques, job evaluation techniques, job description, job specification, job design approaches, job characteristics, approach to job design. Factors affecting recruitment, sources of recruitment (internal and external), basic selection model, psychological tests for selection. Requirement of a good test for selection.	Dr. Bhupesh Bhagawati.
3	1 2	Training and Development- concept and need of training, Designing a training programme- methods of training, evaluating training effectiveness. Performance Appraisal- concept and objectives, Performance Appraisal process, essential of effective appraisal system- methods and techniques of appraisal, Performance Management System.	Dr. Priyanka Dhanuka.
4	1 2 3	Compensation-wage and salary administration: Compensation Management, Wage versus salary, determination of compensation, incentives schemes, fringe benefits. Employee welfare- meaning and significance of labour welfare Personnel audit and research. Diversity at Work: Managing diversity, the paradox of diversity, diversity with special reference to differently abled, women and aging. Empowerment and gender issues.	Ms. Bani Kachari

Course Code: 20200

Course Title: Financial Accounting and Reporting

Nature of the course: CoreTotal

Credits assigned: 4 credits

Course Objectives:

To acquaint the students with financial accounting and reporting practices especially of the corporations.

Block	Unit	Contents	Teachers
I Financial Accounting Frame Work-I	1. 2. 3. 4. 5. 6.	Accrual Basis Accounting Role of Valuation in Accounting Allocation in Accounting Financial and Physical Capital Maintenance Brief ideas on: Accounting Standards (AS), Indian Accounting Standards (Ind-AS), International Financial Reporting Standards (IFRS) and International Accounting Standards (IAS) Books of Account under the Companies Act, 2013	Mr. Keshabananda Haloi.
II Financial Reporting Structure & Terminologies	1. 2. 3. 4. 5. 6.	Structure under Section 129 read with Schedule-III of the Companies Act, 2013 Classification of Equity and some Liabilities Reserves and Surplus Non-current Liabilities Non-current Assets Current Assets	Mr. Keshabananda Haloi.
III Financial Reporting (This block should be instructed giving reference to Annual Reports of Large Companies)	1. 2. 3.	Presentation of Standalone and Consolidated Financial Statements Independent Auditor's Report Notes on Accounts annexed to and forming part of the Financial Statements	Mr. Jacob Konwar.
IV Financial Reporting (Non-Accounting Reports) (This block should be instructed giving reference to Annual Reports of Large Companies)	1. 2. 3. 4.	Corporate Governance Report Director's Report Management Discussion and Analysis Report on Corporate Social Responsibility	Mr. Jacob Konwar.

Course Code: 20300

Course Title: Research Methodology

Nature of the Course: Core

Total Credits assigned: 4 Credits

Course objective:

To acquaint the students with the basics of Research Methodology in social science.

Block	Unit	Contents	Teachers
1 Introduction	1 2 3 4 5	Research: Concept, Characteristics, Types Research Process Formulating a Research problem, Steps in Formulation Identifying variables: Definition and types of variables, Difference between Concept and variable, Scaling techniques Hypothesis: Definition, Characteristics and Types.	Dr. T.P. Upadhyay.
2 Research Design and writing a Research Proposal	1. 2.	Research Design: Definition and Functions The Research Proposal: Meaning and Concept, Contents of a Research Proposal	Dr. Priyanka Dhanuka
3 Data Collection	1. 2. 3. 4.	Method of Data Collection: Using primary sources- observation, interview and questionnaire Using Secondary Sources Sampling: Concept, Principles & Types Considering Ethical Issues in Data Collection	Dr. Mintu Kr. Das.
4 Processing, Analysis of Data and writing Research Report	1. 2. 3. 4.	Steps in Data Processing Editing Data collected through structural inquiries and unstructured interviewing. Analysis of Data: Procedure- Analysis of data using Statistical software. Research report: Types and contents, Steps in drafting report.	Dr. Ajit Goswami.

Course Code: 20412

Course Title: Security Analysis & Portfolio Management

Nature of Course: DSE

Total Credit Assigned: 4 Credits.

Course objectives:

1. To expose the students to the process of making investment in the security market.
2. To make the students aware about risk and return matrix while making investment in securities.
3. To help the students to equip themselves with various theories of constructing portfolio of the investment.

Block	Unit	Contents	Teachers
1.Introduction to Investment	I. II . III. IV.	Investment vs. Speculation Investment alternative and attributes Investment process, investment decision making. Common errors in investment management	Dr. Priyanka Dhanuka
2. Risk and Return	I. II. III. IV. V	Security returns, risk in a traditional sense. Systematic risk, unsystematic risk, risk in a contemporary mode. Using beta to estimate risk and analysis of risk and return. Calculating expected return and risk, historical risk and return on asset classes. Construction of Portfolio	Mr. K.Haloi.
3. Fundamental and Technical Analysis	I II III	Fundamental Analysis – Economic analysis, industry analysis and Company analysis. Technical analysis – market indicators and forecasting Individual stock performance.	Mr. K.Haloi.
4. EfficientMarket andCapital Market Theory	I II III	Efficient Market Theory – Random walk, The efficient market hypothesis, Empirical tests of the semi-strong form. Capital market theory – Relaxing some assumptions of the capital asset pricing model, testing the capital asset pricing model. Arbitrage pricing theory	Mr. K.Haloi.

Course Code: 20422

Course Title: Retail Marketing

Nature of the Course: DSE

Total Credit Assigned: 4 Credits

Course Objectives:

- To make students understand the concept, evolution and classifications in retailing.
- To enhance students' knowledge with regard to the various elements of the retail environment and different aspects of retail strategies.
- To highlight some of the systems, challenges and legal requirements specific to retailing.

Block	Unit	Contents	Teachers
1 History, Concept and Classification of Retailing	I	Meaning, Objectives, Importance, Characteristics.	Dr. Priyanka Dhanuka
	II	Evolution of Retailing.	
	III	Classification of Retail Institutions; Retailer Relationship	
2 Consumer and the Location	I	Value and the Value Chain; Retail Actions.	Dr. Priyanka Dhanuka.
	II	Consumer Demographics and Lifestyle; Identification of Consumer Needs and Characteristics; Consumer Needs and Desire.	
	III	Location Factor in Retailing; Trade Area Analysis; Types of Locations.	
	IV	Shopping Attitudes and Behaviour.	
3 Elements and Systems in Retail	I	Environmental Factors in Retailing; Elements of Retail Marketing Mix.	Dr. Kasturi Saikia
	II	Retail Information System; Retail Audit.	
	III	Human Resource Skills Needed in Indian Retailing; Human Resource Challenges in Indian Retail Sector.	
	IV	Use of Feedback in Improving Customer Service	
4 Retail strategy and Legal provisions	I	Significance of Retail Image; Integrating Retailing Strategy.	Dr. Kasturi Saikia.
	II	Pricing Strategy, Promotional Strategy.	
	III	Legal Requirements – Trade License; Legal Requirements with respect to Employees; Statutory Requirements for different types of Retail Stores (Pharmacies, Restaurants and Petrol Pumps)	

Course Code: ECNGE201

Course Title: Issues of Indian Economy.

Nature of the Course: Generic Elective Course (GE)

Total Credit Assigned: 4 Credits

Unit	Contents	Teachers
I	Development Strategy and Growth Development strategies since independence; Pre and Post Liberalisation period- an assessment of performance, Overview of Economic Reforms, major aspects of transformation and recent developments.	Dr. Chitra Roy
II	Agriculture Sector The Problem of Food Security: Public Distribution System, Agricultural Subsidies, Agricultural prices and marketing, Diversification of Agriculture, Agriculture and environment, WTO and agriculture.	Dr. Chitra Roy
III	Industry and Services Sector Strategy of Industrial development, Identification of industries having India's Comparative Advantage: IT Industry, MSME; Industrial sickness, privatization and disinvestments; Services sector: Importance of the Services Sector in India, Services led growth- sustainability	Dr. Bidisha Mahanta.
IV	Public Finance Fiscal Reforms, FRBM Act and its Implication, Finance Commission and Fiscal Federalism	Dr. Bidisha Mahanta.
V	India's External Sector Recent changes in Foreign Trade Policy, Balance of Payments: Role of Private Transfer, Software Services and Foreign Capital in BOP, Current and Capital Account Convertibility; WTO, TRIPS and GATS	Dr. Chitra Roy.
