

(Applicable to the batch of students admitted in the academic year 2025-2026)

M.Com (CBCS)

FACULTY OF COMMERCE, IIMC


M.Com.
II Semester Syllabus (CBCS)
(w.e.f. 2025-26)



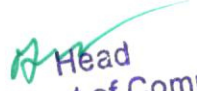
FACULTY OF COMMERCE
INDIAN INSTITUTE OF
MANAGEMENT & COMMERCE
Autonomous College (UG & PG)

6-1-91, Khairatabad, Hyd- 500 004, T.S


Chairman
Board of Studies
Dept. of Commerce (PG)


Dean (Academic)
Indian Institute of Management and Commerce
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b. Question


DEPARTMENT OF COMMERCE, IIMC

M.Com. COURSE STRUCTURE (CBCS)

SECOND SEMESTER

Sl. No.	Code	Title of the Paper	THPW	Credits	DESE	Marks		
						IA	End-Sem. Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
6.	Com 6: Core – I	Advanced Managerial Accounting	5	5	3 Hrs	30	70	100
7.	Com 7: Core – II	International Business and Business Environment	5	5	3 Hrs	30	70	100
8.	Com 8: Core – III	E-Commerce	5 (4T+2P)	5	3 Hrs	30	70+(50 LPE)	150
9.	Com 9: Core – IV	Investment Management	5	5	3 Hrs	30	70	100
10.	Com 10: Core – V	Human Resource Management	4	4	3 Hrs	30	70	100
Total			24	24	-	150	350	550


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SEMESTER-II
PAPER -I

ADVANCED MANAGERIAL ACCOUNTING

PAPER CODE: Com 6: Core – I
THPW: 5; Credits: 5

Total Marks: 30+70=100
DSED: 3 HRS

Objectives: To familiarize and acquaint the students with application of advanced managerial accounting techniques.

Course Objectives:

- Cob1:** To instruct students on advanced *financial statement analysis techniques*, including comprehensive ratio analysis and the preparation of *Cash Flow Statements* in compliance with *Ind-AS 7*.
- Cob2:** To explain the principles of *Responsibility Accounting* and the preparation of related reports, and to analyse and determine various *Transfer Pricing* methods for inter-divisional transactions
- Cob3:** To analyse the impact of inflation on financial reporting and to apply methodologies like *Current Purchasing Power (CPP)* and *Current Cost Accounting (CCA)* to adjust financial statements.
- Cob4:** To establish methods for measuring and evaluating overall organizational and strategic financial performance using metrics such as *Return on Investment (ROI)*, *Economic Value Added (EVA)*, and the *Balanced Scorecard*
- Cob5:** To apply advanced cost analysis techniques to solve complex managerial decision problems concerning pricing strategies, optimal product mix determination, and make-or-buy choices.

UNIT-I: ANALYSIS OF FINANCIAL STATEMENTS:

Financial Statements – Meaning – Objectives – Types – Uses - Limitations - Analysis of financial statements - Meaning - Techniques (Theory only) - Ratio Analysis: Meaning – Classification of Ratios: Current Ratios, Solvency Ratios, Activity Ratios and Profitability Ratios – DuPont Analysis (Including problems) - Cash Flow Analysis – Meaning - Preparation of Cash Flow Statement as per Ind-AS-7 (Including problems).

UNIT-II: RESPONSIBILITY ACCOUNTING AND TRANSFER PRICING :


Responsibility Accounting – Concept – Steps – Responsibility Centre – Types of Responsibility Centres: Cost Centre, Revenue Centre, Profit Centre and Investment Centre – Preparation of Responsibility accounting reports (Including problems).
Transfer Pricing - Concept – Methods: Market-based pricing – Cost-based pricing – Negotiated pricing - Dual pricing (including problems).


UNIT-III: INFLATION ACCOUNTING AND INCOME MEASUREMENT:

Inflation Accounting - Concept – Limitations of historical based-cost financial statements – Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method (Including problems)
Income Concepts for financial reporting – Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit (Including problems)

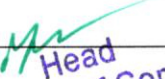
UNIT-IV: FINANCIAL MEASURES OF PERFORMANCE:

Introduction – Return on Investment (ROI) – Concept – Uses and Limitations – Economic Value Added (EVA) – Concept – Significance of EVA – Measurement of EVA (Simple problems only)
Balanced Score Card (BSC) – Concept – Objectives – Perspectives of BSC - Multiple Scorecard Measures to a Single Strategy (Theory only).


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UNIT V: MANAGERIAL DECISION MAKING:

Cost concepts for decision making – Marginal Costing and Decision Making - Pricing Decisions - Product decisions: Profit Planning - Level of Activity - Key/Limiting Factor - Dropping a Product Line - Introducing a New Product Line- Product/Sales Mix Decisions - Make or Buy decisions (Including Problems)

SUGGESTED READINGS:

1. **Gupta, S.P. (2025). *Management Accounting*.** Sahitya Bhavan Publications, Agra.
2. **Hilton, Ronald W. (2025). *Managerial Accounting*.** Tata McGraw-Hill Publishing Company, New Delhi.
3. **Jain, S.P. & Narang, K.L. (2025). *Accounting Theory & Management Accounting*.** Kalyani Publishers, New Delhi.
4. **Jawahar Lal (2025). *Accounting Theory & Practice*.** Himalya Publishing Company, New Delhi.
5. **Jawahar Lal (2025). *Advanced Management Accounting-Text, Problems and Cases*.** S. Chand & Company Pvt. Ltd., New Delhi.
6. **Kaplan, Robert S. & Atkinson, Anthony A. (2025). *Advanced Management Accounting*.** Prentice-Hall of India Pvt. Ltd. (PHI Learning), New Delhi.
7. **Khan, M. Y. & Jain, P.K. (2025). *Management Accounting*.** Tata McGraw-Hill Publishing Company Ltd., New Delhi.
8. **Ravi M. Kishore (2025). *Cost Management*.** Taxmann Allied Services Pvt. Ltd., New Delhi.
9. **Sahaf, M.A. (2025). *Management Accounting-Principles & Practice*.** Vikas Publishing Company Pvt. Ltd., New Delhi.
10. **Sharma, R.K. & Gupta, Shashi K. (2025). *Management Accounting- Principles & Practice*.** Kalyani Publishers, New Delhi.

JOURNALS & NEWS PAPERS:

1. Chartered Accountant, Journal, ICAI
2. Management Accountant, Journal, ICWAI
3. Economic Times, 4. Times of India

Course Outcomes:

At the end of the course the student should be able to:

CO1: Apply comprehensive financial analysis techniques to generate and interpret ratio analyses and construct Cash Flow Statements compliant with Ind-AS 7.

CO2: Design and prepare Responsibility Accounting reports and calculate optimal Transfer Prices using relevant methods for decentralized business scenarios.

CO3: Adjust financial statements for inflationary effects by correctly applying the principles of both Current Purchasing Power (CPP) and Current Cost Accounting (CCA) methods.


CO4: Assess business performance holistically by computing and evaluating metrics like ROI and EVA, and by articulating performance using the Balanced Scorecard perspectives.

CO5: Analyse and solve complex cost-based managerial problems, leading to informed pricing decisions, product mix optimization, and sound make-or-buy recommendations.


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SEMESTER-II
PAPER -II

INTERNATIONAL BUSINESS AND BUSINESS ENVIRONMENT

PAPER CODE: Com 7: Core – II

Total Marks: 30+70=100

THPW: 5; Credits: 5

DSED: 3 HRS

Objective: to familiarize and acquaint the students with the knowledge of business environment and latest development in business environment.

Course Objectives:

Cob1: To introduce and categorize the **components and dynamism of the Business Environment** (micro and macro), and to explain its strategic relevance to managerial decision-making.

Cob2: To analyse the effect of major **economic policies, industrial policies, and ongoing economic reforms** (Liberalization, Privatization, Globalization - LPG) on Indian businesses.

Cob3: To examine the **concepts and implications of Privatization and Globalization**, including the role of Transnational Corporations (TNCs) and their strategies in the global arena.

Cob4: To establish an understanding of **Foreign Direct Investment (FDI) and Foreign Portfolio Investment (FPI)**, and to analyse the functions and roles of major **International Economic Institutions** (e.g., IMF, World Bank).

Cob5: To familiarize students with the structure and agreements of the **World Trade Organization (WTO)** and to analyse the operational aspects of **India's Foreign Trade Policy** and various **Regional Trade Agreements (RTAs)**.

UNIT - I: INTRODUCTION:

Business environment—concept-elements-Economic environment-economic systems-Policy Environment-Fiscal Policy-Monetary Policy—Political environment-Role of government in business-Legal Environment-Consumer protection Act-Competition Act-Socio-Cultural Environment -corporate social responsibility.

UNIT - II: LIBERALIZATION:

Industrial Policy 1991 and its implementation—Industrial growth and structural changes-Economic Planning—NITI Aayog—Economic reforms – liberalization—Second Generation reforms-Balance of Payments-importance-components.

UNIT - III: PRIVATIZATION AND GLOBALISATION:

Privatization-concepts – nature – objectives – forms—Theories of International Trade-Government intervention in International Trade-tariff and non-tariff barriers—Scope and importance of international business—Globalization-meaning-drivers – Modes of Entry.

UNIT - IV: FOREIGN CAPITAL:

Foreign Direct Investment: types-trends-costs and benefits to home and host countries-policy of Government-Foreign Portfolio Investment – FEMA- Objectives – Provisions—International Economic Institutions-IMF-World Bank-UNCTAD.

UNIT - V: WTO AND TRADE POLICY:

World Trade Organisation – functions – objectives – AOA – GATS – TRIPS – TRIMS -Regional Economic Integration-levels-trade creation and diversion effects-Regional Trade Agreements-EU-ASEAN-SAARC-NAFTA-BRICS—India's Trade Policy.


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SUGGESTED READINGS:

1. Aswathappa, K. (2025). *Business Environment*. Himalaya Publishing House, New Delhi.
2. Cherunilam, Francis (2025). *Business Environment - Text and Cases*. Himalaya Publishing House, New Delhi.
3. Cherunilam, Francis (2025). *Global Economy and Business Environment*. Himalaya Publishing House, New Delhi.
4. Dutt, Ruddar & Sundharam, K.P.M. (2025). *Indian Economy*. S. Chand Publishing, New Delhi.
5. Laxmi Narain, Prof. (2025). *Globalization – Liberalization and Privatization of Public enterprises*. Sultan Chand & Co., New Delhi.
6. Menipaz, Eyal (2025). *International Business*. SAGE Publications.
7. Misra, S.K. & Puri, V.K. (2025). *Economic Environment of Business*. Himalaya Publishing House, New Delhi.
8. Misra, S.K. & Puri, V.K. (2025). *Indian Economy*. Himalaya Publishing House, New Delhi.
9. Ray, H. P. (2025). *Indian Economy*. PHI Learning, New Delhi.

Reports:


1. World Development Report; 2. Human Development Report;
3. India Development Report; 4. Pre-budget economic survey.


Periodicals:

Economic and Political weekly; Business India; Business World; Business Today; Finance India; Business Standard.

Course Outcomes:

- CO1:** Analyse the various components of the business environment and evaluate its direct and indirect impact on a firm's operational and strategic decisions.
- CO2:** Evaluate the effects of critical economic and industrial policies and reforms implemented in India on different sectors of the business economy.
- CO3:** Apply the concepts of Privatization and Globalization to formulate strategic responses for businesses operating in a liberalized and competitive international market.
- CO4:** Differentiate between various forms of Foreign Capital (FDI vs. FPI) and explain the regulatory and developmental roles played by major International Economic Institutions.
- CO5:** Analyse the objectives and trade agreements of the World Trade Organization (WTO) and critically evaluate India's trade policy and participation in RTAs.


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FACULTY OF COMMERCE, IIMC

SEMESTER-II
PAPER -III
E- COMMERCE

PAPER CODE: COM 8: Core-III
THPW: 5 (4T+2P); Credits: 5

TotalMarks:30+70+50=150
ESED: 3 HRS

Objective: To familiarize students with the fundamentals of Information Technology applications in business, provide a comprehensive overview of **E-Commerce models**, and expose learners to the functional, technical, and strategic areas necessary for successful digital business operations.

Course Objectives:

Cob1: To introduce the **conceptual framework of E-Commerce**, detailing its history, scope, types (B2B, B2C, C2C), and its various strategic applications in modern business.

Cob2: To explain the architecture, components, and functions of **Electronic Data Interchange (EDI)**, and to analyse its strategic integration within **Supply Chain Management (SCM)** in an e-commerce context.

Cob3: To analyse various **electronic payment methods** (e.g., credit/debit, digital wallets, EFT) and to instruct on the necessity and mechanisms of **data security and encryption techniques** (e.g., SSL, cryptography).

Cob4: To discuss the fundamental structure of web design and enable students to **comprehend and implement basic HTML controls** such as lists, images, forms, and tables for building simple web pages.

Cob5: To familiarize students with **data analysis and reporting tools**, specifically focusing on the implementation of advanced functions, formulas, conditional formatting, grouping, charting, and Pivot Tables using spreadsheet software (e.g., Excel).

UNIT-I: INTRODUCTION:

E-Commerce - E-Business - Potential Benefits of E-commerce – Driving Forces of E-Commerce – Business Process Re-Engineering –E-Commerce Applications –Regulatory Environment for E-Commerce – Competitive intelligence on the Internet – Future of E-Commerce.

UNIT-II: ELECTRONIC DATA INTERCHANGE (EDI), E-COMMERCE & INTERNET:

Introduction - Traditional EDI systems - Benefits and Drawbacks - Data transfer and standards. Financial EDI-EDI systems and the Internet - Legal security and private concerns - Authentication Methods – Firewalls – Factors considered in securing the firewalls - Internet trading relationships: Business to Consumers (B2C), Business (B2B), Consumer to Business (C2B), Government to Consumer (G2C), Features and benefits-Portal Vs Website - Supply Chain Management.

UNIT-III: ELECTRONIC PAYMENT MECHANISMS AND WEB PAGE DESIGNING:

Introduction - SET protocol - SET Vs SSL - Payment gateway - Certificate issuance - Trust chain - Cryptography methods - Encryption technology – Digital signatures - Dual signatures - SET Logo Compliance testing - Status of Software Magnetic strip cards - Smart cards - Electronic cheques -Electronic cash - Third party processors and Credit Cards - Risk and electronic system - Designing electronic payment systems.

UNIT-IV: INTRODUCTION TO HTML:

Introduction to HTML – Basic syntax – Basic Text Formatting – Images – Lists – Tables: Create a Basic table structure-Format tables within webpage: Borders and Margins, Width and Height, Basic alignment, Colour, Background images & captions – Format content within table cells: alignment, cell padding colours, Line bracks, spanning column, Span Rows – Hypertext links.


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UNIT-V: ADVANCED EXCEL:

Excel Introduction: An overview of the screen, navigation and basic spread sheet concepts - Various selection techniques - Shortcut Keys - **Using Basic Functions** - Sum, Average, Max, Min, Count, Counta • Absolute, Mixed and Relative Referencing- **Financial and statistical functions** - **Formatting and Proofing:** Currency Format - Format Painter - Formatting Dates - Custom and Special Formats - Formatting Cells with Number formats, Font formats, Alignment, Borders, etc – Basic conditional formatting – Data Validation - Number, Date & Time Validation - Text and List Validation - Custom validations based on formula for a cell - Dynamic Dropdown List Creation using Data Validation – Dependency List - **Pivot Tables:** Creating Simple Pivot Tables - Basic and Advanced Value Field Setting - Classic Pivot table - Choosing Field - Filtering PivotTables -Modifying PivotTable Data - Grouping based on numbers and Dates - Calculated Field & Calculated Items


SUGGESTED READINGS:


1. **Awad, Elias M. (2025). *Electronic Commerce: From Vision to Fulfillment*.** Pearson Education, New Delhi. (Added as a standard text)
2. **Greenstein, M. & Feinman, T.M. (2025). *Electronic Commerce*.** Tata McGraw Hill, New Delhi.
3. **Kalakota, Ravi & Whinston, Andrew B. (2025). *Frontiers of Electronic Commerce*.** Pearson Education, New Delhi. (Added as a standard text)
4. **Mohan, P. (2025). *Business Data Processing System*.** Himalaya Publishing House, New Delhi.
5. **P.C. Mohanan (2025). *Advanced Excel*.** Computer World Publication, New Delhi.
6. **Srinivas, V. (2025). *Business Data Processing and Accounting System*.** Kalyani Publishers, New Delhi.
7. **Willard, Wendy (2025). *HTML Indian Edition*.** McGraw Hill Education (India) Private Ltd.

Course Outcomes:

At the end of the course, the students will be able to:

- CO1:** Analyse the various E-commerce business models and their applications, and evaluate the prevalent regulatory and ethical environment governing online transactions.
- CO2:** Define and explain the components of the E-Commerce architecture and assess the security and privacy issues inherent in **Electronic Data Interchange (EDI)** systems.
- CO3:** Evaluate the functionality of different **electronic payment systems** (including EFT) and **identify** appropriate **encryption techniques** for securing online communication.
- CO4:** Develop simple, structured web pages by **implementing foundational HTML controls** like lists, forms, and tables.
- CO5:** Execute data analysis tasks, including **implementing complex formulas, functions, and Pivot Tables**, to generate actionable business insights and reports.


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SEMESTER-II
PAPER-IV
INVESTMENT MANAGEMENT

PAPER CODE: COM 9: Core-IV

Total Marks: 30+70=100

THPW: 5; Credits: 5

ESED: 3 HRS

Objective: To familiarize the students with the principles and practice of Investment Management and acquaint the students with the functioning of the Indian Capital Market.

Course Objectives:

Cob 1: To introduce the *Investment Management Process* and explain the characteristics, risks, and benefits of various *investment avenues* (e.g., stocks, bonds, mutual funds).

Cob2: To provide an in-depth understanding of the *Indian Capital Market*, including the functions of the *Primary Market* (IPOs), the *Secondary Market* (stock exchanges), and the utility of key *Market Indices*.

Cob3: To establish quantitative techniques for *evaluating risk and return* for individual securities, including the calculation of expected return, variance, and standard deviation.

Cob4: To elucidate the theoretical and practical process of *Portfolio Selection*, emphasizing concepts like diversification, efficient frontier, and Markowitz's portfolio theory.

Cob5: To explain the application of advanced portfolio models, specifically the *Capital Asset Pricing Model (CAPM)* and *Sharpe's Single Index Model*, for assessing market risk and portfolio construction.

UNIT-I: INTRODUCTION TO INVESTMENT MANAGEMENT:

(a) **Investment:** Meaning – Characteristics – Importance – Objectives – Factors of Sound Investment – Investment Environment – Investment Media – Principles of Investment – Speculation – Gambling – Investment Process (Theory)

(b) **Financial Assets:** Meaning – Classification – Shares – Debentures – Bonds – Innovative Financial Assets- Properties of Financial Assets (Theory)

UNIT-II: INDIAN CAPITAL MARKETS - AN OVERVIEW:

(a) **Primary Market:** Meaning – Growth and Development – Role of NIM – Methods of Issues – Parties Involved – Allotment Process – Investor Protection – Recent Trends (Theory).

(b) **Secondary Market:** Meaning – History – Functions – Regulatory Framework – Listing and Delisting of Securities – Trading Procedure – Stock Exchanges in India – Growth of Stock Exchanges in India – SEBI – Its Functions and Role (Theory)

(c) **Security Market Index:** Meaning – Different Averages and Indices – The Construction of Indices – Maintenance Problems with Security Market Indices – Stock Market Index Revision (Including Problems)

UNIT-III: RISK AND RETURN ANALYSIS:


(a) **Return:** Meaning – Holding Period Return – Equivalent Annual Return – Expected Value of Return – Measuring Returns from Historical Data – Measuring Average Returns over Multiple Period – Arithmetic Average – Geometric Average – Rupee Weighted Average Return (Including Problems)

(b) **Risk:** Meaning – Sources of Risk – Market Risk – Interest Risk – Purchasing Power Risk – Business Risk – Financial Risk – Types of Risk – Systematic Risk – Unsystematic Risk – Risk Aversion and Risk Premium – Measurement of Risk – Range as a Measure of Risk – Standard Deviation as a Measure of Risk – β as a Measure of Risk (Including Problems)


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UNIT-IV: PORTFOLIO ANALYSIS:

- (a) **Portfolio Analysis:** Meaning – Traditional Vs Modern Portfolio Analysis – Return on Portfolio – Risk on Portfolio – Diversification of Investments – Reduction of Portfolio Risk through Diversification – Security Returns Perfectly Positively Correlated – Security Returns Perfectly Negatively Correlated – Security Returns Uncorrelated (Including Problems)
- (b) **Markowitz Model:** Assumptions – Parameters – Effect of Combining Two Securities – Interactive Risk Through Covariance – Coefficient of Correlation – Change in Portfolio Proportions – Concept of Dominance – Limitations of Markowitz Model (Including Problems)

UNIT-V: PORTFOLIO SELECTION:

- (a) **Portfolio Selection:** Meaning – Feasible Set of Portfolios – Efficient Set of Portfolios - Selection of Optimal Portfolios (Including problems)
- (b) **Sharpe Single Index Model:** Measuring Security Return and Risk – Measuring Portfolio Return and Risk (Including Problems)


SUGGESTED READINGS:


1. Agarwal, O.P. (2025). *A Guide to Indian Capital Market*. New Delhi.
2. Bhalla, V.K. (2025). *Investment Management*. S. Chand & Co., New Delhi.
3. Fabozzi, Frank J. (2025). *Investment Management*. Pearson Education/Prentice Hall, New Delhi.
4. Fischer, Donald E. and Jordan, Ronald J. (2025). *Security Analysis & Portfolio Management*. PHI Learning, New Delhi.
5. Kevin, S. (2025). *Security Analysis & Portfolio Management*. PHI Learning, New Delhi.
6. Mayo, Herbert B. (2025). *Investments*. Thomson Learning/Cengage Learning, New Delhi.
7. Prashanta Athma, Sr. Prof. (2025). *Investment Management*. Kalyani Publishers, New Delhi.
8. Preeti Singh (2025). *Investment Management*. Himalaya Publishing House (HPH), New Delhi.
9. Reilly, Frank K. and Brown, Keith C. (2025). *Investment Analysis and Portfolio Management*. Thomson Learning/Cengage Learning, New Delhi.
10. Sharpe, William F., Alexander, Gordon J., & Bailey, Jeffery V. (2025). *Investments*. PHI Learning, New Delhi.
11. Strong, Robert A. (2025). *Portfolio Construction and Management*. PHI Learning, New Delhi.
12. Bodie, Zvi, Kane, Alex & Marcus, Alan J. (2025). *Investments*. McGraw Hill Education, New Delhi.
13. Ranganatham, M. & Madhumathi, R. (2025). *Investment Analysis and Portfolio Management*. Pearson Education, New Delhi.

Course Outcomes:

At the end of the course, the students will be able to:

- CO1: Describe the general structure and regulatory framework of various financial markets and compare the features of different investment avenues.
- CO2: Analyse the operational procedures of the Primary and Secondary Markets in India and interpret the movements and composition of major Market Indices.
- CO3: Calculate and measure the expected return, total risk, systematic risk - Beta and unsystematic risk for individual stocks and bonds.
- CO4: Construct and evaluate a diversified investment portfolio by applying the principles of efficient diversification and modern portfolio theory.
- CO5: Assess the performance of a given portfolio using advanced metrics and models, including the Sharpe Ratio and the principles derived from the Single Index Model.


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SEMESTER-II
PAPER -V

HUMAN RESOURCE MANAGEMENT

PAPER CODE: COM 10: Core-V

Total Marks: 30+70=100

THPW: 4; Credits: 4

ESED: 3 HRS

Objective: to understand various facets of human resource management & comprehend emerging developments in HRM.

Course Objectives:

Cob1: To introduce the **fundamentals of Human Resource Management (HRM)**, including its strategic role, functions, and the legal and ethical context governing HR practices.

Cob2: To analyze the core processes of **Human Resource Acquisition (Job Analysis, Recruitment, Selection) and Development (Training, Performance Management)** within an organization.

Cob3: To examine the relationship between **HRM practices and Organizational Effectiveness**, focusing on compensation management, employee engagement, and employee well-being.

Cob4: To establish an understanding of **Industrial Relations**, the importance of collective bargaining, grievance procedures, and methods for managing employee disputes and discipline.

Cob5: To familiarize students with **recent and emerging trends in HRM**, including knowledge management, virtual organizations, workforce diversity, and the strategic role of HR analytics.

UNIT-I: INTRODUCTION:

Human Resources Management (HRM): Concepts – Significance – Objectives – Scope – Functions - Changing role of Human Resource Manager

HRM Policies - Impact of Environment on HRM- Concepts of Talent Management- Concept of Human Capital-Social Capital.

Human Resource Development (HRD): Concept - Scope - Objectives- Brief introduction of Techniques of HRD

UNIT-II: ACQUISITION OF HUMAN RESOURCE:

Job Design - Approaches - Job Rotation - Job Enlargement - Job Enrichment - Job Bandwidth - Job Analysis: Objectives - Components (Job Description and Job Specification) - Methods of Job Analysis

Human Resource Planning: Concept - Objectives - Factors affecting HR planning - Process of HR Planning - Problems in HR Planning

Recruitment: Objectives - Sources of recruitment – Selection: Selection - Procedure – Tests and Interview - Placement - Induction - Promotion - Transfer

UNIT-III: DEVELOPING AND MOTIVATING HUMAN RESOURCE:


Training - Assessing training needs - Methods and Evaluation of Training.

Development: Techniques of Management Development – Evaluating Effectiveness.

Performance Management: Concept - Performance Appraisal - Concept - Traditional and Modern Methods of Appraisal – Concepts of Potential Appraisal, Assessment Centers - Career Planning and Development

Concept of Empowerment – Participative Management: Objectives – Types – Quality Circles – Brief Introduction to forms of Workers Participation in Management in India – Work committee – Joint management council – Worker Shareholder – Worker Director


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UNIT-IV: MAINTENANCE OF HUMAN RESOURCE:

Compensation Management: Objectives – Job Evaluation:– Methods - Essentials of Sound Wage Structure – of Minimum Wage, Living Wage and Fair Wage – Wage Differentials.

Employee Relations: Concept of Employee Engagement – Discipline: Objectives – Grievance: Causes – Procedure;

Industrial Relations Systems- Concept of Industrial Conflict- Causes- Trade Unions: Objectives - Role of Trade Union in New economy - Collective Bargaining: Types – Essential conditions for the success of Collective Bargaining.

UNIT-V: RECENT TRENDS IN HUMAN RESOURCES MANAGEMENT:

Knowledge Management: KM Architecture - Knowledge Conversion - Knowledge Management Process.

Virtual Organizations: Features -Types - HR Issues. **Learning Organization:** Characteristics – Role of Leader in Learning Organizations.

Managing Diversity – Benefits- Strategies. **Worklife Balance**-Significance-Steps.

SUGGESTED READINGS:

1. Bohlander, G. (2025). *Human Resource Management*. Thomson Learning/Cengage Learning, New Delhi.
2. De Cenzo, David A. & Robbins, Stephen P. (2025). *Personnel/Human Resource Management*. PHI Learning, New Delhi.
3. Gupta, C.B. (2025). *Human Resource Management*. Sultan Chand & Sons, New Delhi.
4. Mathis, Robert L. & Jackson, John H. (2025). *Human Resource Management*. Thomson Learning/Cengage Learning, New Delhi.
5. Mello, Jeffrey A. (2025). *Strategic Human Resource Management* (2nd Ed.). Thomson Learning/Cengage Learning, New Delhi.
6. Pattanayak, Biswajeet (2025). *Human Resource Management*. PHI Learning, New Delhi.
7. Rao, V.S.P. (2025). *Human Resource Management*. Vikas Publishing House, New Delhi.
8. Sadri, Sorab, Jayasree, G., & Ajaonkar, V. (2025). *Geometry of HR*. Himalaya Publishing House, New Delhi.
9. Sharma, R.C. (2025). *Human Resource Management*. SAGE Publications.
10. Srinivas, K.R. (2025). *Human Resource Management in Practice*. PHI Learning, New Delhi.
11. Subba Rao, P. (2025). *Personnel and Human Resource Management*. Himalaya Publishing House, New Delhi.
12. Dessler, Gary (2025). *Human Resource Management*. Pearson Education, New Delhi.
13. Garry, Dessler & Biju Varkkey (2025). *Human Resource Management* (Indian Ed.). Pearson Education, New Delhi.

Course Outcomes:

CO1: Apply fundamental HRM concepts and principles to analyse human resource challenges within various organizational settings and contexts.


CO2: Design and justify appropriate HR systems for talent management, encompassing job analysis, selection methods, training programs, and performance appraisal.

CO3: Evaluate and develop strategies for effective compensation, motivation, and engagement of employees to drive high levels of organizational commitment and performance.

CO4: Manage complex employee relations issues, including conflict resolution processes, disciplinary actions, and effective participation in collective bargaining negotiations.

CO5: Assess the organizational impact of emerging trends such as diversity management, HR technology, and the structure of virtual organizations on HR strategy and policy.


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